NSTAR ELECTRIC AND GAS COMPANY

WESTWOOD, MASSACHUSETTS

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AT DECEMBER 31, 2004

NSTAR ELECTRIC AND GAS COMPANY

WESTWOOD, MASSACHUSETTS

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AT DECEMBER 31, 2004

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

September 27, 2005

NSTAR Electric and Gas Company
One NSTAR Way, SE-___
Westwood, MA

ii

Attention _____
_____

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of NSTAR Electric and Gas Company as of December 31, 2004. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

CONTENTS

PART I. INTRODUCTION

Scope I-2
Plan of Report I-2
Basis of Study I-3
Depreciation I-3
Service Life Estimates I-3
Net Salvage Estimates I-4

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

Depreciation II-2
Service Life and Net Salvage Estimation II-2
Average Service Life II-2
Survivor Curves II-3
Iowa Type Curves II-3
Retirement Rate Method of Analysis II-10
Schedules of Annual Transactions in Plant Records II-11
Schedule of Plant Exposed to Retirement II-14
Original Life Table II-16
Smoothing the Original Survivor Curve II-18
Field Trips II-23
Service Life Considerations II-23
Net Salvage Analysis II-26
Net Salvage Considerations II-26
Calculation of Annual and Accrued Depreciation II-27
Group Depreciation Procedures II-27
Single Unit of Property II-28
Remaining Life Annual Accruals II-28
Average Service Life Procedure II-28
Calculation of Annual and Accrued Amortization II-29

PART III. RESULTS OF STUDY

Qualification of Results III-2
Description of Statistical Support III-2

CONTENTS, cont.

PART III. RESULTS OF STUDY, cont.

Description of Depreciation Tabulations III-3
Summary of Estimated Survivor Curves, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Rates as of December 31, 2004 . . . . . III-4
Service Life Statistics III-5
Net Salvage Statistics III-41
Depreciation Calculations III-52

I-1

PART I. INTRODUCTION

NSTAR ELECTRIC AND GAS COMPANY

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2004

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for NSTAR Electric and Gas Company (the Company) as applied to gas plant in service as of December 31, 2004. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current gas plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2004; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service life and salvage estimates used for other gas properties.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis, tabular results of the historical net salvage analyses, and detailed tabulations of the calculated remaining lives and annual accruals.

BASIS OF STUDY

Depreciation

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

Service Life Estimates

The average service life estimates were based on informed judgment which incorporated analyses of available historical service life data related to the property, a review of management's current plans and operating policies, and a general knowledge of service lives experienced and estimated in the gas industry. The use of survivor curves to reflect the expected dispersion of retirements provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant account property groups. For manufactured gas plants and major structures, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future.

The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2004 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1981 through 2004 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled for the years 1992 through 2004. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The estimates of net salvage are expressed as percentages of the cost of plant retired.

II-1

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current repairs or covered by insurance.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and net salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the

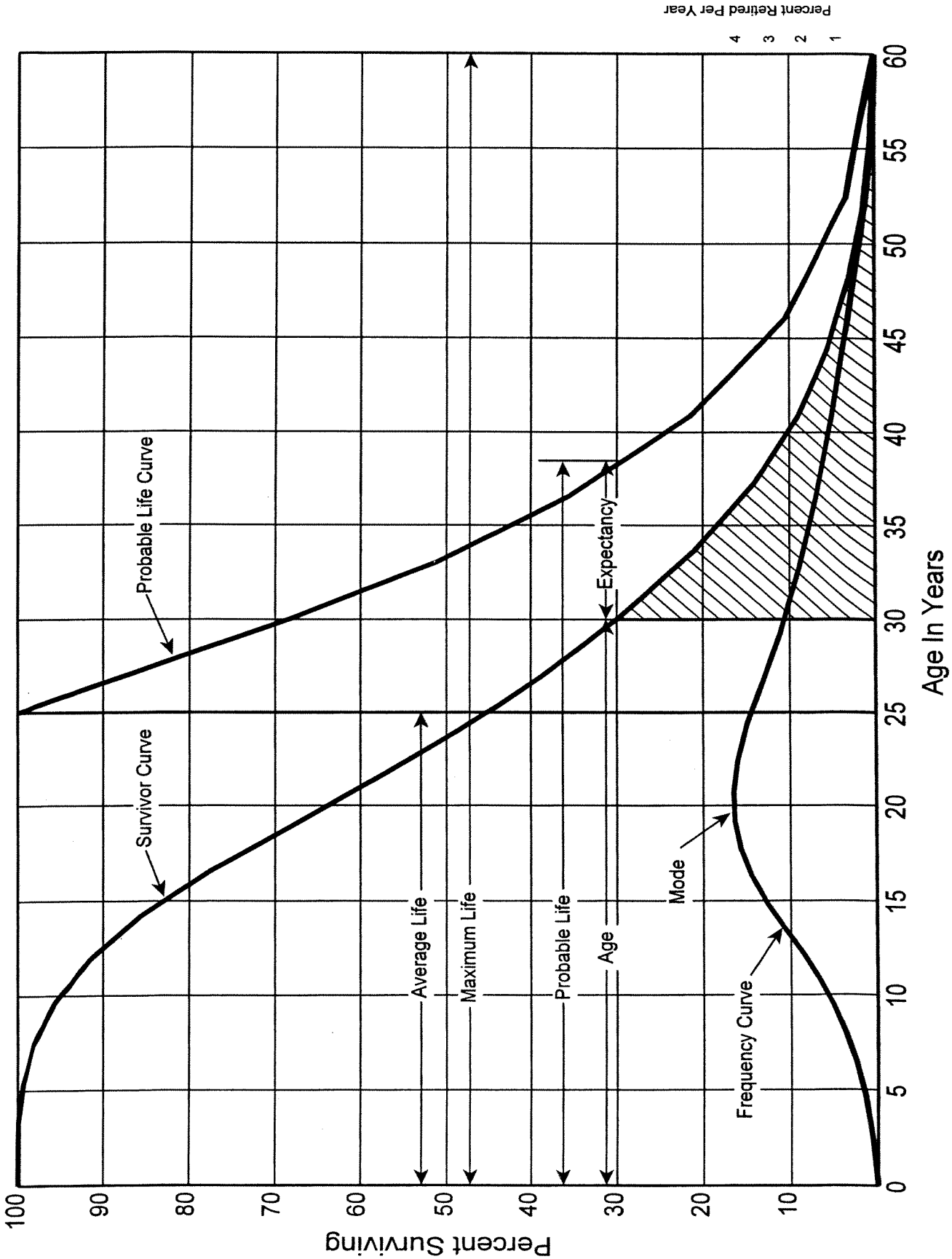


Figure 1. A Typical Survivor Curve and Derived Curves

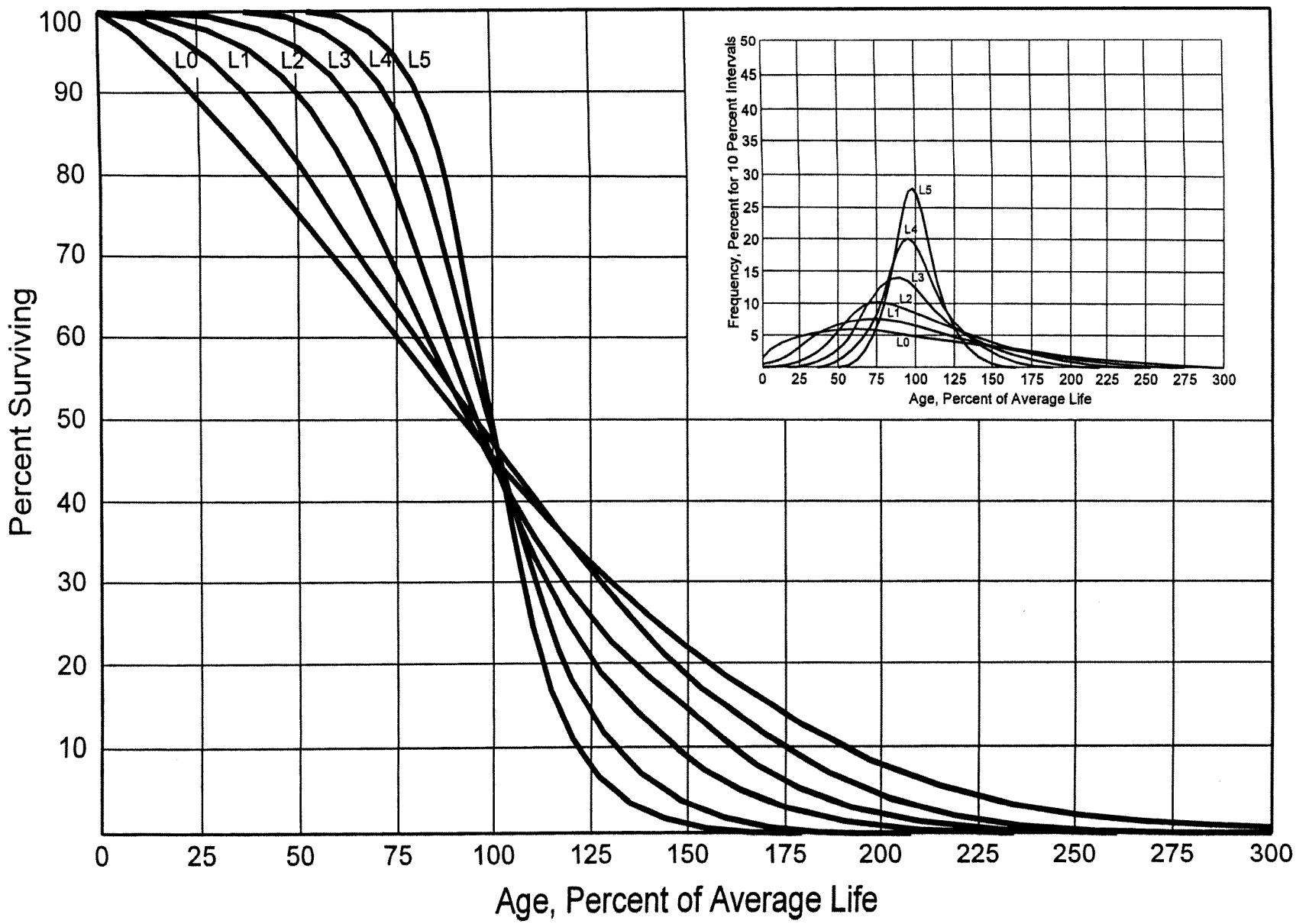


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

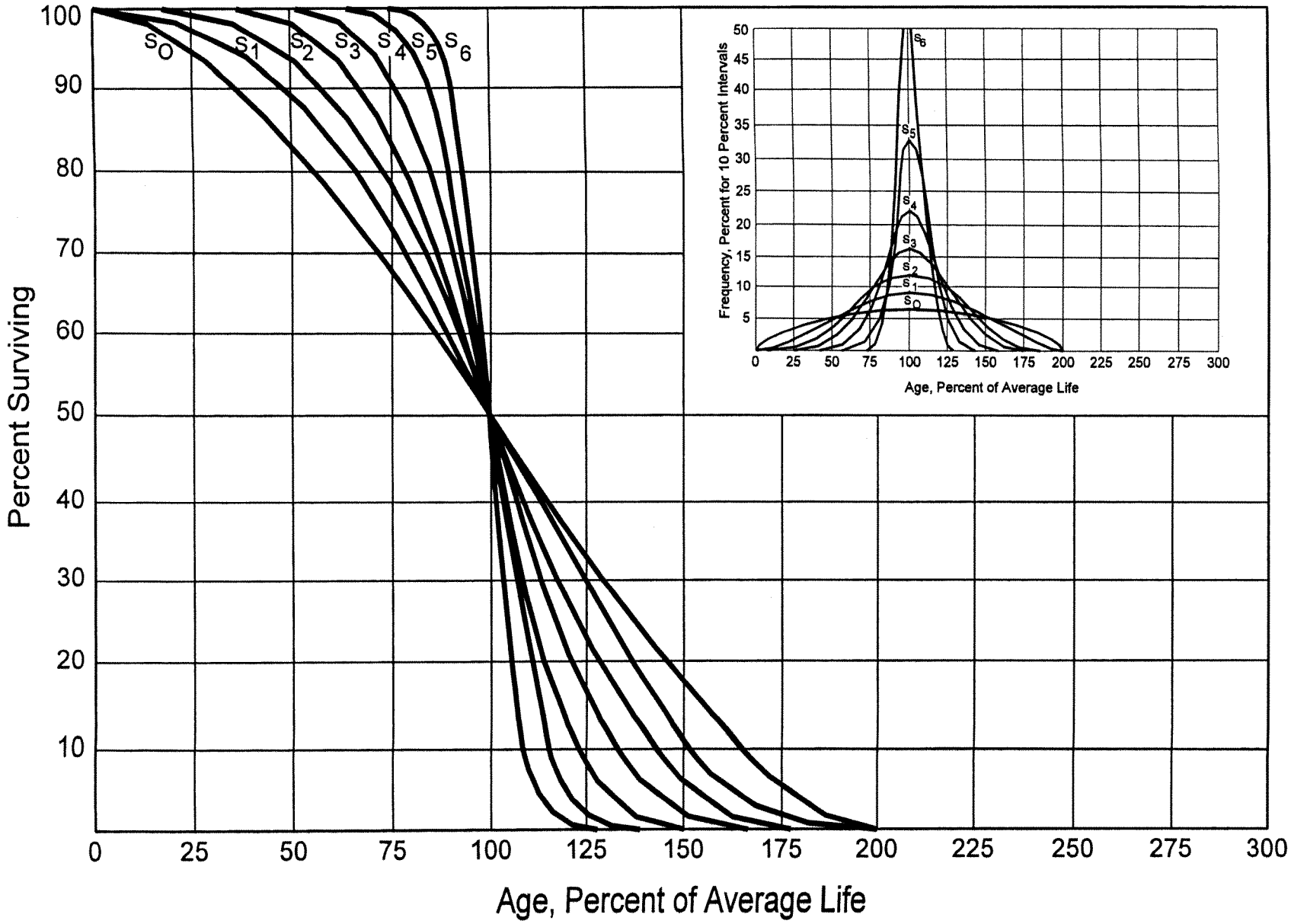


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.[1] These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

---

[1]Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[2]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[3]Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

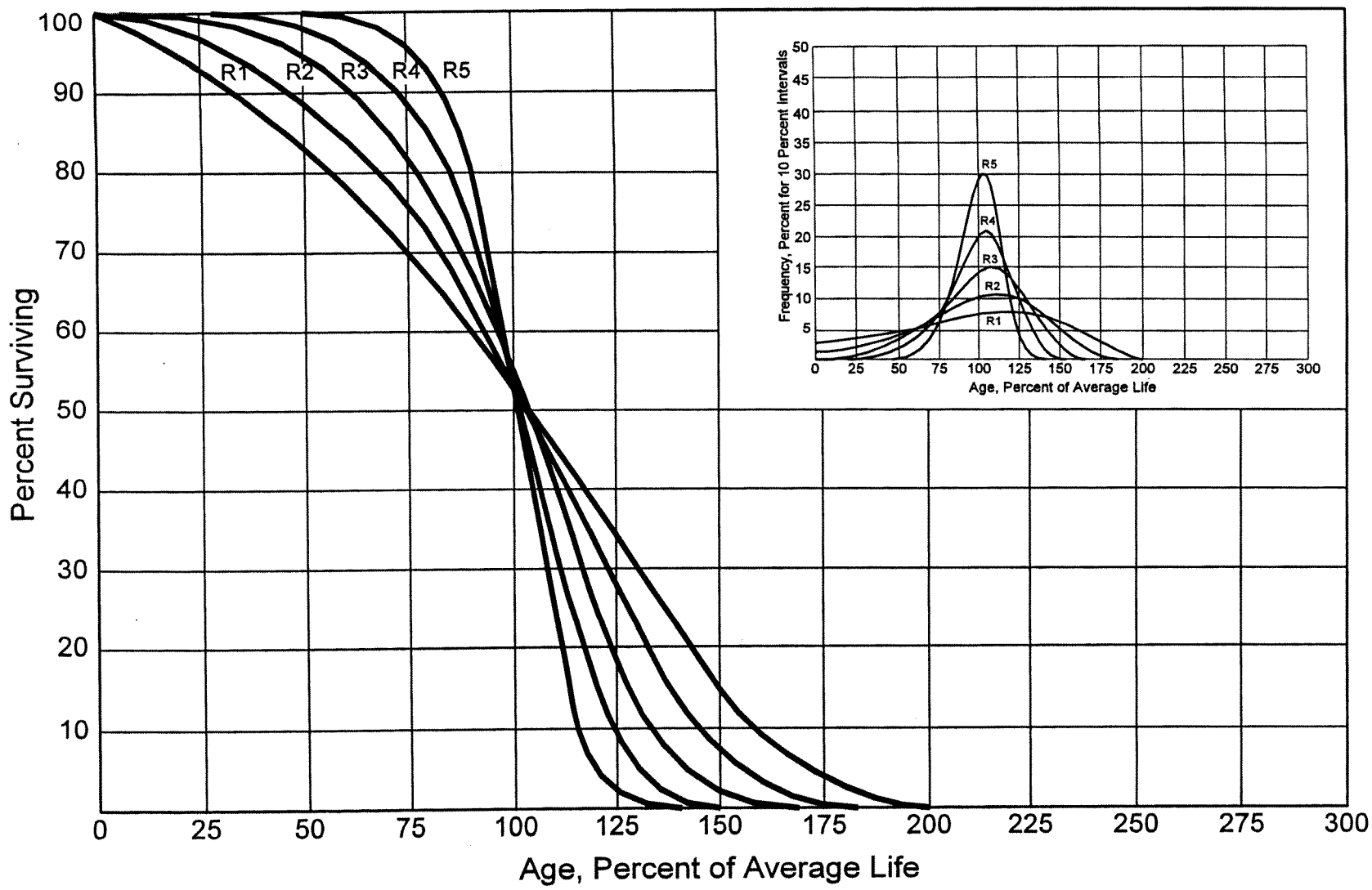


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

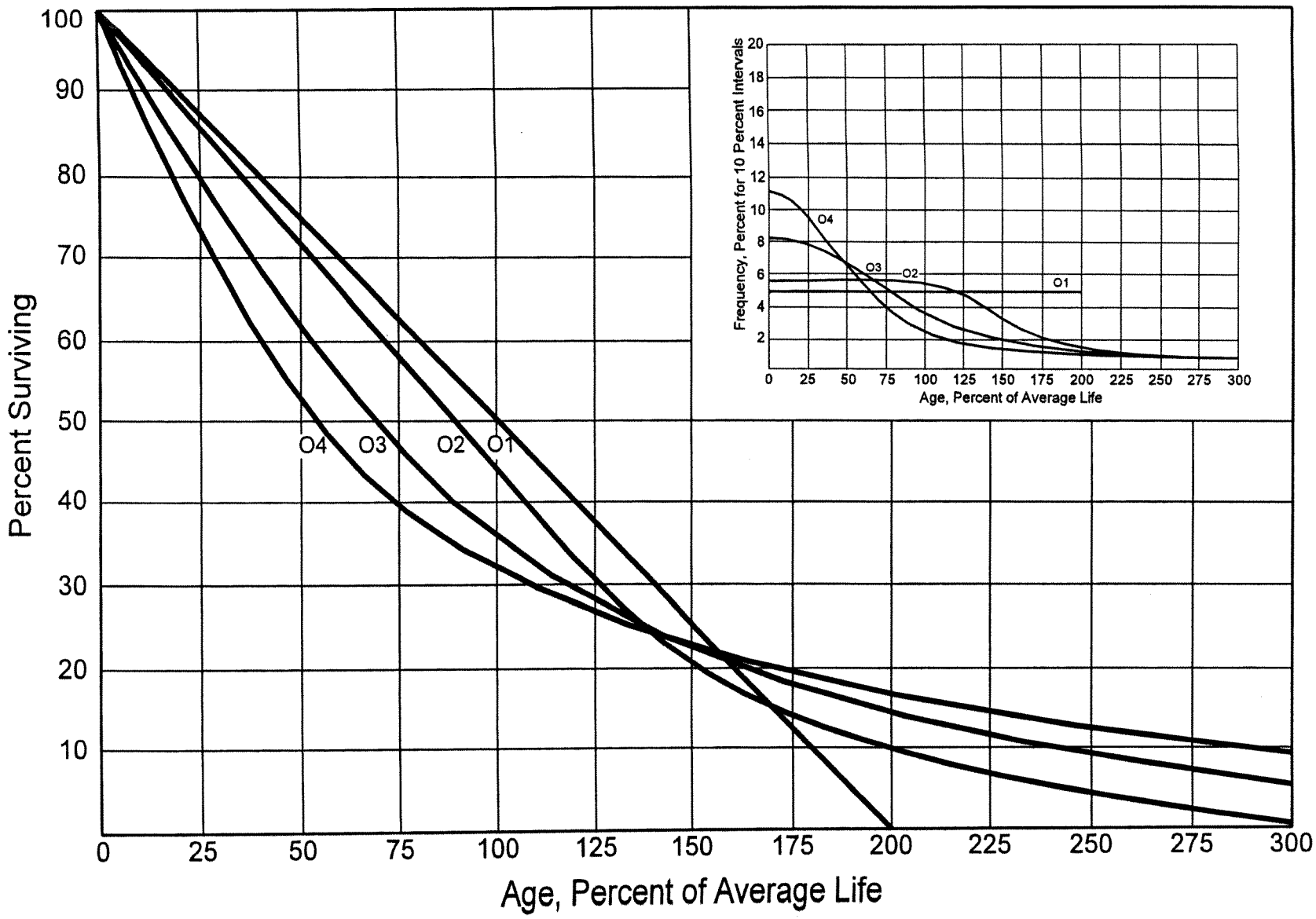


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[4] "Engineering Valuation and Depreciation,"[5] and "Depreciation Systems."[6]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table, and illustrations of smoothing the stub survivor curve.

---

[4]Winfrey, Robley, Supra Note 1.

[5]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

[6]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1995-2004 during which there were placements during the years 1990-2004. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 1990 were retired in 1995. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 1995 retirements of 1990 installations and ending with the 2004 retirements of the 1999 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule

TABLE 1. RETIREMENTS FOR EACH YEAR 1995 -2004

SUMMARIZED BY AGE INTERVAL

Experience Band 1995-2004

Placement Band 1990-2004

Year Placed (1)	Retirements, Thousands of Dollars During Year 1995 (2)	1996 (3)	1997 (4)	1998 (5)	1999 (6)	2000 (7)	2001 (8)	2002 (9)	2003 (10)	2004 (11)	Total During Age Interval (12)	Age Interval (13)
1990	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1991	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1992	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1993	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1994	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1995	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1996		5	11	12	13	14	15	16	18	20	113	7½-8½
1997			6	12	13	15	16	17	19	19	124	6½-7½
1998				6	13	15	16	17	19	19	131	5½-6½
1999					7	14	16	17	19	20	143	4½-5½
2000						8	18	20	22	23	146	3½-4½
2001							9	20	22	25	150	2½-3½
2002								11	23	25	151	1½-2½
2003									11	24	153	½-1½
2004	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1995-2004

Experience Band 1995-2004 | SUMMARIZED BY AGE INTERVAL | Placement Band 1990-2004

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars During Year 1995 (2)	1996 (3)	1997 (4)	1998 (5)	1999 (6)	2000 (7)	2001 (8)	2002 (9)	2003 (10)	2004 (11)	Total During Age Interval (12)	Age Interval (13)
1990	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
1991	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1992	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1993	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
1994	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
1995		-	-	-	-	-	-	-	-	-	(5)	8½-9½
1996		-	-	-	-	-	-	-	-	-	6	7½-8½
1997			-	-	-	-	-	-	-	-	-	6½-7½
1998				-	-	-	-	(12)[b]	-	-	-	5½-6½
1999					-	-	-	-	22[a]	-	-	4½-5½
2000						-	-	(19)[b]	-	-	10	3½-4½
2001							-	-	-	-	-	2½-3½
2002								-	-	(102)[c]	(121)	1½-2½
2003									-	-	-	½-1½
2004	—	—	—	—	—	—	—	—	—	—	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses denote Credit amount.

are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1995 through 2004 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2000 are calculated in the following manner:

Exposures at age 0 = amount of addition	= $750,000
Exposures at age ½ = $750,000 - $ 8,000	= $742,000
Exposures at age 1½ = $742,000 - $18,000	= $724,000
Exposures at age 2½ = $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½ = $685,000 - $22,000	= $663,000

For the entire experience band 1995-2004, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 1995-2004
SUMMARIZED BY AGE INTERVAL

Experience Band 1995-2004 | Placement Band 1990-2004

Exposures, Thousands of Dollars

Year Placed (1)	Annual Survivors at the Beginning of the Year 1995 (2)	1996 (3)	1997 (4)	1998 (5)	1999 (6)	2000 (7)	2001 (8)	2002 (9)	2003 (10)	2004 (11)	Total at Beginning of Age Interval (12)	Age Interval (13)
1990	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1991	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1992	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1993	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1994	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1995	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1996		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
1997			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
1998				580[a]	574	561	546	530	501	482	3,057	5½-6½
1999					660[a]	653	639	623	628	609	3,789	4½-5½
2000						750[a]	742	724	685	663	4,332	3½-4½
2001							850[a]	841	821	799	4,955	2½-3½
2002								960[a]	949	926	5,719	1½-2½
2003									1,080[a]	1,069	6,579	½-1½
2004										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year.

of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

TABLE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 1995-2004 Placement Band 1990-2004

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.
Column 3 from Table 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100 percent to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be

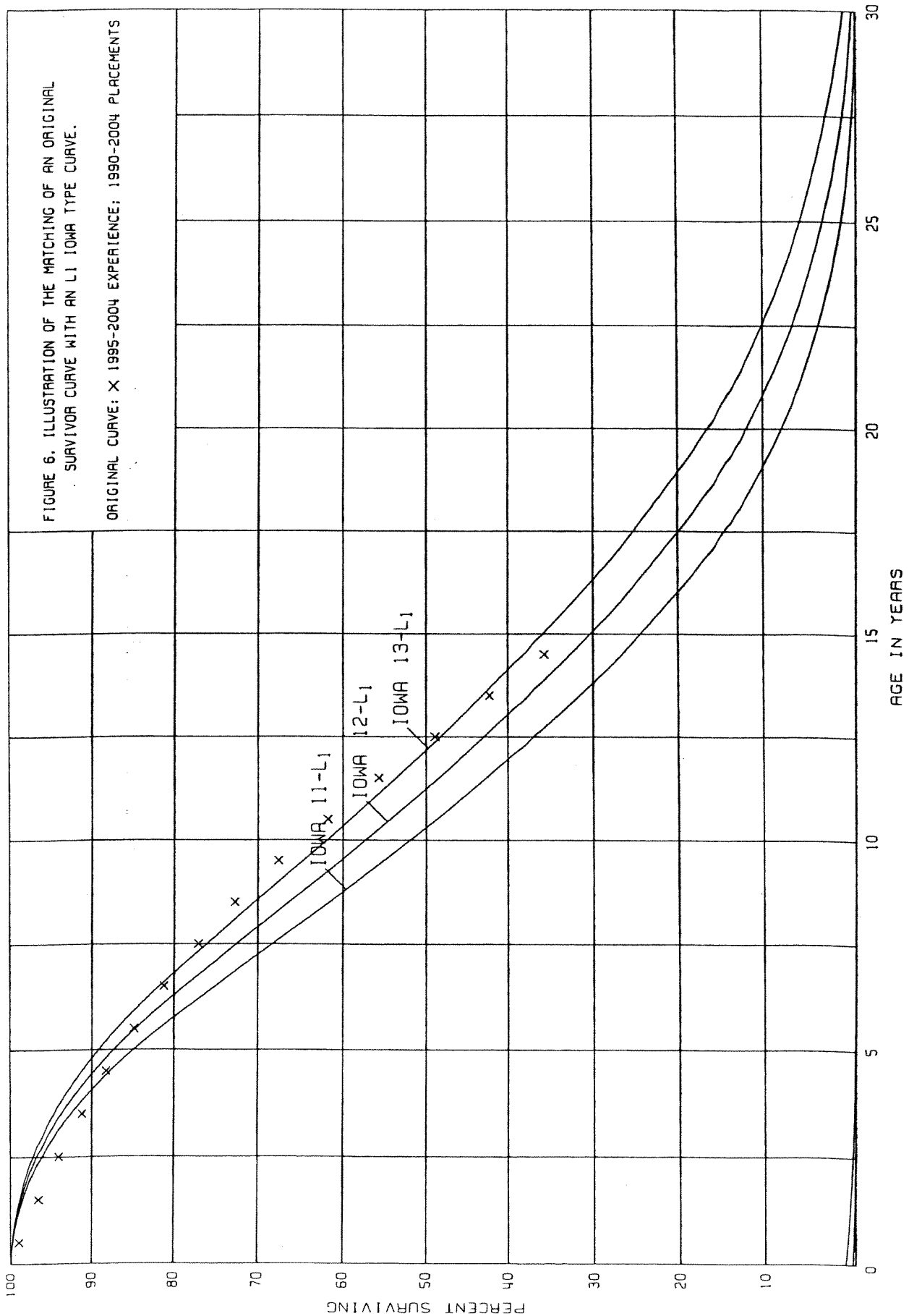


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE.
ORIGINAL CURVE: X 1995-2004 EXPERIENCE; 1990-2004 PLACEMENTS
IOWA 11-L1
IOWA 12-L1
IOWA 13-L1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

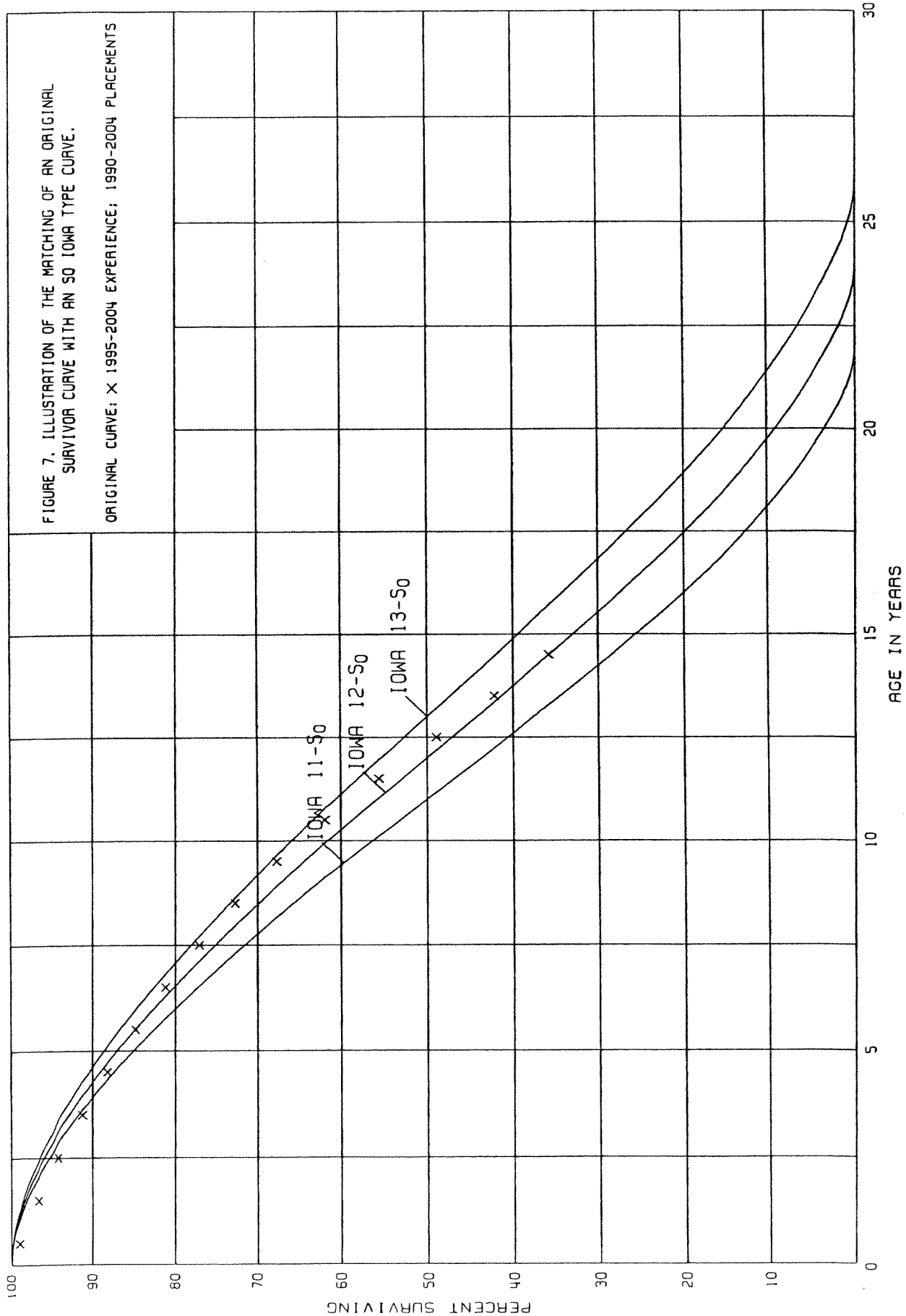


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE.
ORIGINAL CURVE: X 1995-2004 EXPERIENCE; 1990-2004 PLACEMENTS
IOWA 11-S0
IOWA 12-S0
IOWA 13-S0
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

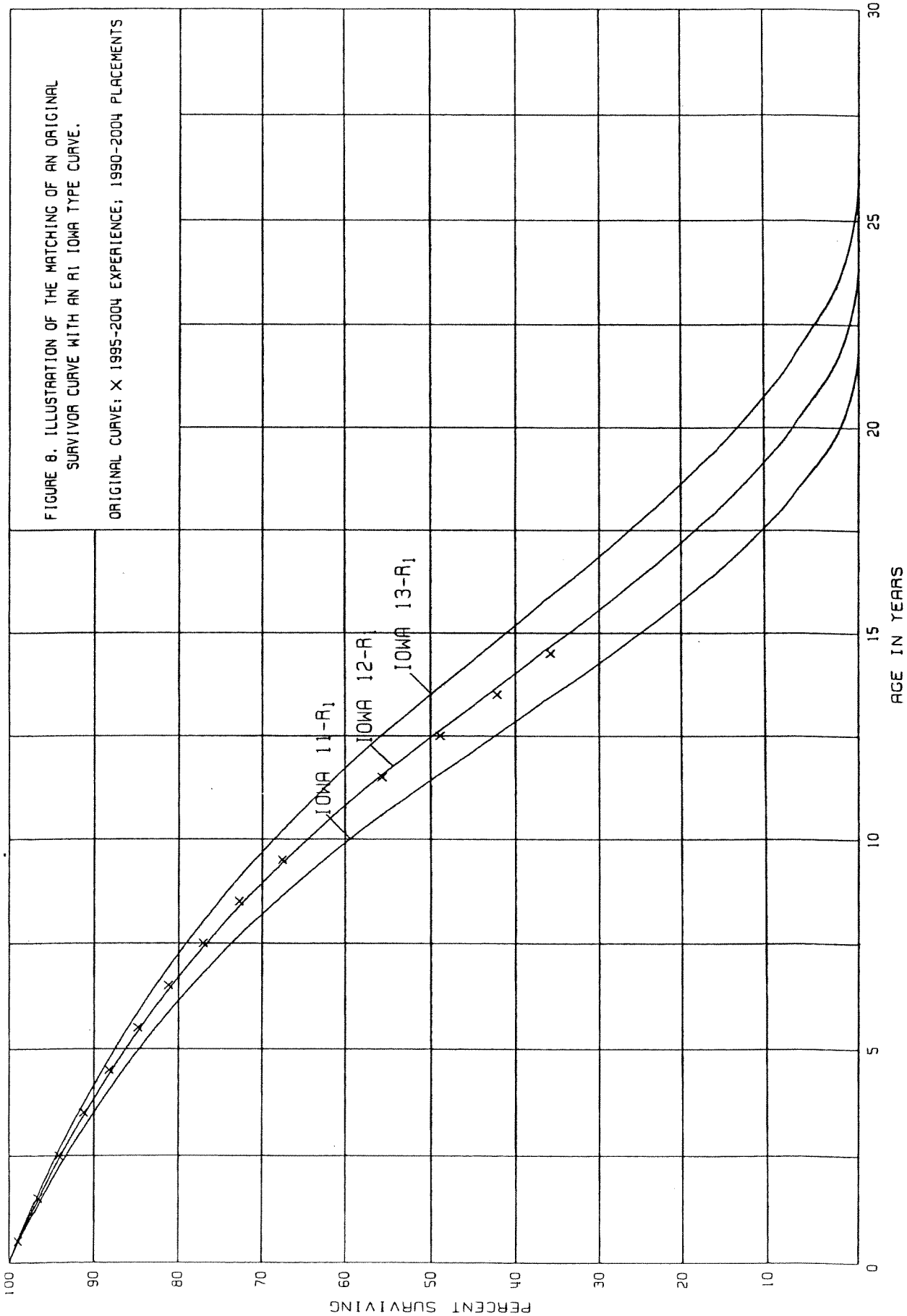


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE.
ORIGINAL CURVE: X 1995-2004 EXPERIENCE; 1990-2004 PLACEMENTS
IOWA 11-R1
IOWA 12-R1
IOWA 13-R1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

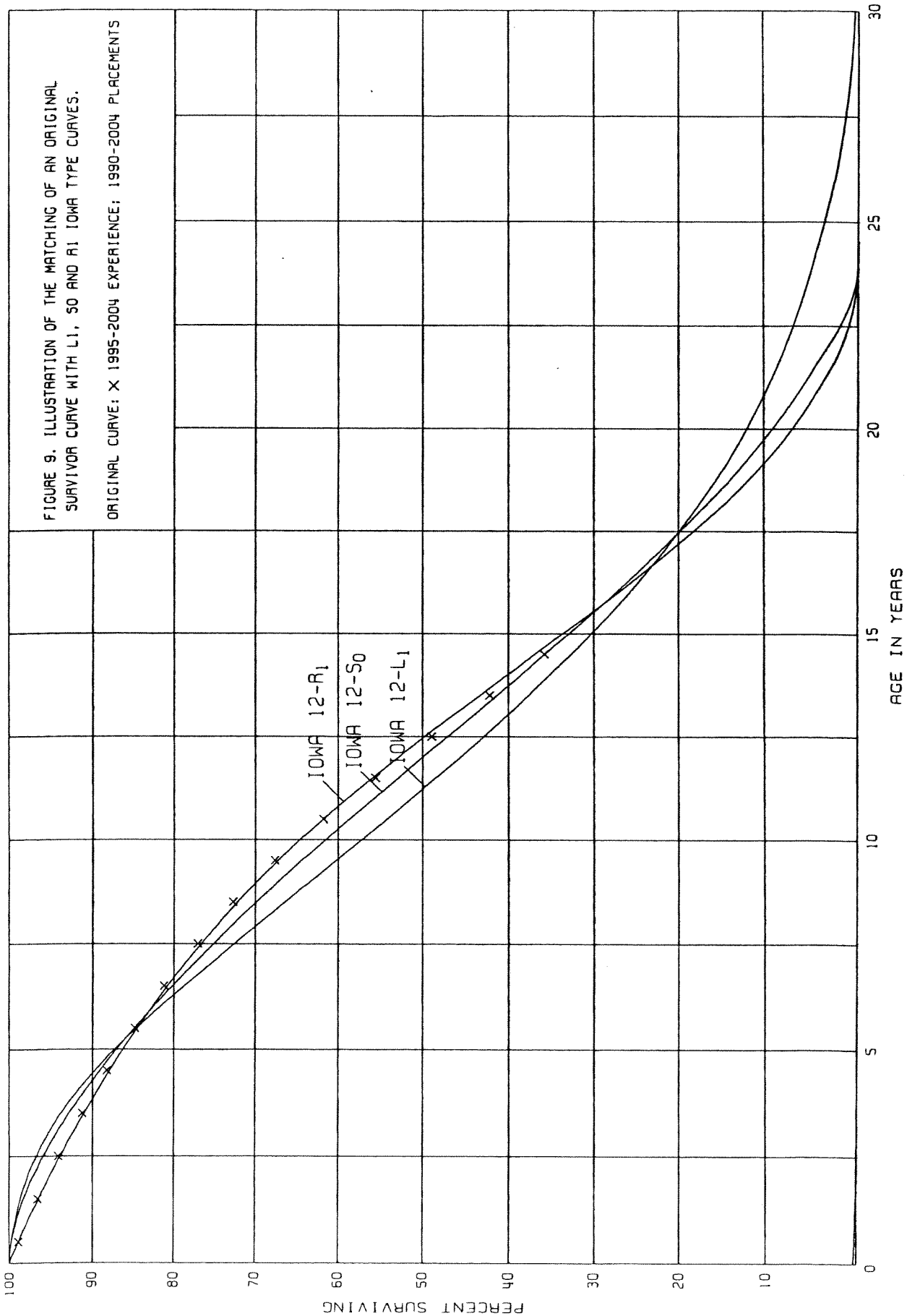


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES.
ORIGINAL CURVE: X 1995-2004 EXPERIENCE; 1990-2004 PLACEMENTS
IOWA 12-R1
IOWA 12-S0
IOWA 12-L1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the past two field trips.

August 22, 2005

Southboro Office Building
Marathon Take Station
Wilson Street Station
Marlboro Station
Curtis Avenue Pit
Pleasant Street/Marlboro Regulating Station
Broad Street Station

January 22, 2003

Brookford Street Gate Station
Cameron Avenue Regulating Station
North Street Vault
Mystic Avenue Station
Bedford Street Vault
3rd Street Gate Station
Summit Building

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies

and outlook as determined during field reviews of the property and other conversations with management, and the survivor curve estimates from other gas companies.

The estimated survivor curves for major structures reflect the life span or forecast concept of life estimation. In the life span concept, an interim survivor curve is selected to describe the rates of retirement between installation and the final concurrent retirement of all facilities at a location. The interim survivor curve for Accounts 390, Structures and Improvements, is a 100-S1.5 survivor curve, indicating that few interim retirements of buildings or building components are anticipated during the life of the facility. The forecast life span for the Southboro and Summit Office Buildings, is 60 and 65 years from the date of their initial installations in 1974 and 2002, respectively, resulting in forecast retirement dates of 2034 and 2067. Although the Company has no plans to replace these plants in the foreseeable future, the forecast retirement dates represent the midpoint of a range of dates during which significant replacement of the facilities presently in service will be required due to their age and improvements in technology.

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data and the range of lives and type curves used for other companies in the gas industry. Account 367, Mains, is the largest plant account and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1981 through 2004. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The data were analyzed by the retirement rate

method of life analysis. The survivor curve chart for the account is presented on page III-10 and the life table for the experience band plotted on the chart follow it.

Typical service lives for the mains of other gas companies range from 55 to 70 years. The Iowa 70-S1.5 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 45, reflects the outlook of management and is at the upper end of the typical range of lives for this account.

The estimate for Account 369, Measuring and Regulating Equipment, is based on the 1981-2004 experience band. The 35-R1.5 survivor curve is supported by the statistical analyses on page III-14. The 35-year average service life also is within the typical range of 30-45 years for other gas companies.

The second largest account is Account 380, Services. The estimate of survivor characteristics is based on the 1981-2004 experience band. As the survivor curve chart illustrates, the experience band represents life characteristics similar to the 52-R1.5 survivor curve. The 52-year average life is slightly longer than the range of lives used by others in the industry; however, the Company has not experienced the same levels of retirement over the last 20 years to support a life shorter than 52 years. The range of lives for other gas utilities is 40 to 50 years.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

Net Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1992 through 2004. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses consider a summarized annual result, three-year moving average bases and the most recent five-year average.

Net Salvage Considerations

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies determined during the field trip and other discussions, a general knowledge of the gas industry, and net salvage estimates used by other gas companies. Depreciation reserve accounting data were compiled for the years 1992 through 2004. These data include the retirements, cost of removal and gross salvage.

The net salvage results for Accounts 367, Mains, and 380, Services, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for Account 367, Mains, is negative 40 percent and is based on the historical analysis of salvage percents as shown in the tabulation on page III-43 and the typical range of net salvage estimates used by other gas utilities for mains. The historical indication for the period 1992 through 2004 is negative 35 percent, however, the range of estimates for other gas companies is negative 25 to 50 percent. There has been a wide range of negative net salvage since 1992. The 2000-2004 average was negative 46 percent net salvage. Based on the statistical indications for the years 1992-2004, the recent trend, and the range of estimates used by others, negative 40 percent net salvage is

estimated for Account 367, Mains. For Account 380, Services, the net salvage estimate of negative 50 percent is based on the historical analysis of salvage percents as shown on page III-45. The average net salvage for this account for the period 1992-2004 is negative 59 percent, however, the trend, as indicated by the most recent five-year band, is negative 28 percent. The use of negative 50 percent net salvage is based on the trend to a lower net salvage even though there is a range for other gas companies of negative 50 to negative 150 percent.

The net salvage estimates for the remaining accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other gas companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page III-41.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior

to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \textit{ per year.}$$

The accrued depreciation is:

$$\$1{,}000 \left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2004, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2004, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly

weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other

utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

Account	Amortization Period, Years
391, Office Furniture and Equipment	
Furniture	15
Computers	5
393, Stores Equipment	15
394, Tools, Shop and Garage Equipment	15
395, Laboratory Equipment	15
397, Communication Equipment	15
398, Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2004, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2004. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2004, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of the original cost retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of gas plant at December 31, 2004, is presented on page III-4 of this report. The schedule sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to gas plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

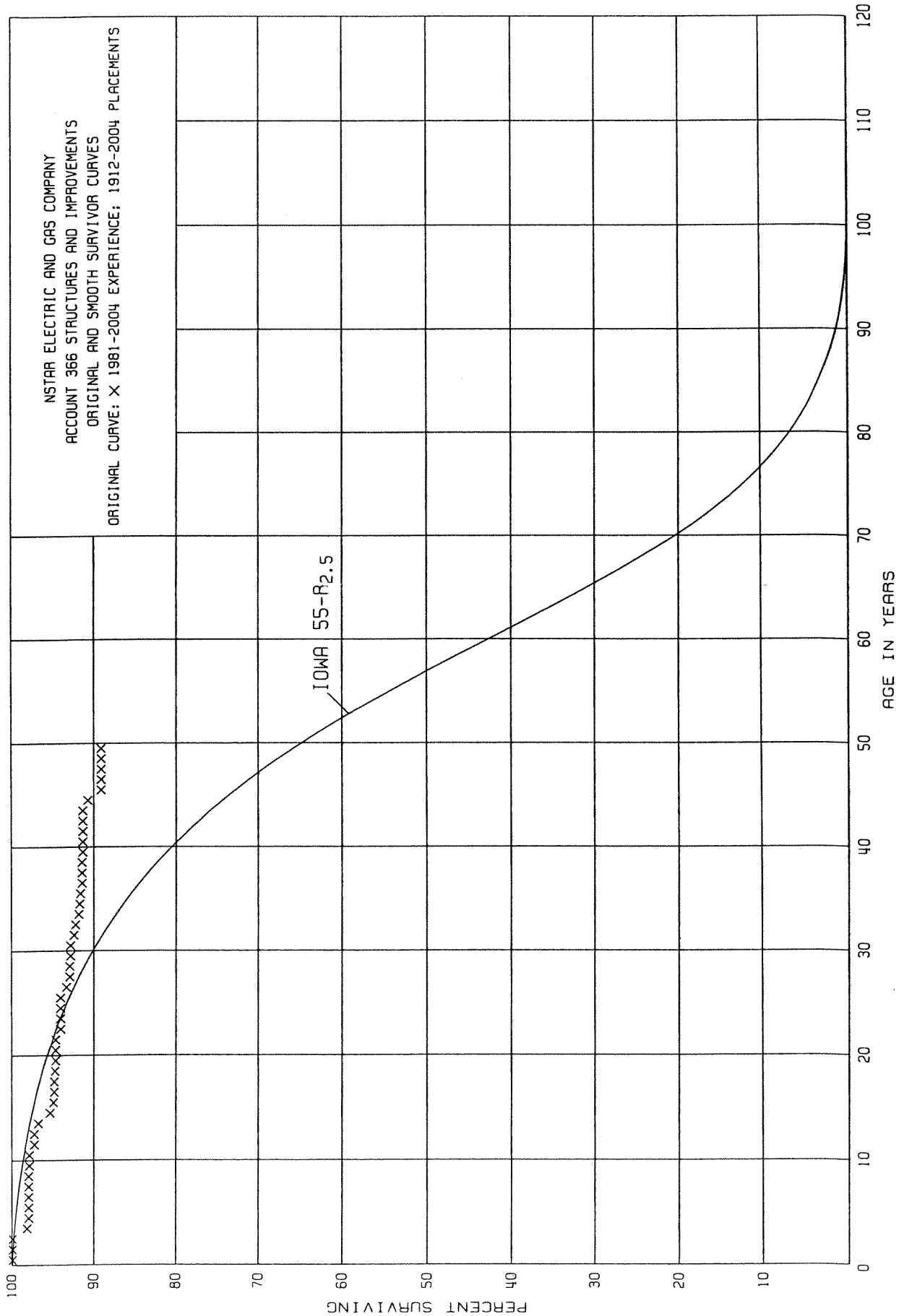
NSTAR ELECTRIC & GAS COMPANY - NSTAR GAS
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2004

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(8)/(4)	(8)	(9)=(6)/(8)
3030	MISCELLANEOUS INTANGIBLE PLANT								
	5 YEAR	5-SQ	0	2,004,856.89	616,892	1,387,965	20.11	403,183	3.4
	15 YEAR	15-SQ	0	1,392,228.30	1,330,877	61,351	4.41	61,351	1.0
	TOTAL ACCOUNT 303			3,397,085.19	1,947,769	1,449,316	13.67	464,534	
	DISTRIBUTION PLANT								
3650	LAND AND LAND RIGHTS	NONDEPRECIABLE		429,551.10					
3660	STRUCTURES AND IMPROVEMENTS	55-R2.5	(10)	2,579,396.14	1,121,655	1,715,682	1.73	44,657	38.4
3670	MAINS	70-S1.5	(40)	230,963,590.12	57,218,277	266,130,744	2.13	4,908,761	54.2
3690	MEASURING & REGULATING STATION EQUIPMENT	35-R1.5	(15)	18,759,710.40	7,006,182	14,567,489	2.62	492,292	29.6
3800	SERVICES	52-R1.5	(50)	192,783,533.74	88,676,060	200,499,245	2.44	4,703,542	42.6
3810	METERS	37-R4	0	25,278,966.60	8,080,934	17,198,035	2.98	752,288	22.9
3820	METER INSTALLATIONS	37-R4	(5)	26,399,730.91	10,246,059	17,473,658	2.59	683,968	25.5
3830	HOUSE REGULATORS	15-L2.5	0	673,956.52	673,957	0	-	0	-
3870	OTHER EQUIPMENT	15-SQ	0	4,262,213.69	2,201,240	2,060,977	9.94	423,612	4.9
	TOTAL DISTRIBUTION PLANT			**502,130,649.22**	**175,224,364**	**519,645,830**	**2.39**	**12,009,120**	
	LEASED APPLIANCES								
3860	WATER HEATERS - LEASED	11.R2.5	0	2,788,791.75	2,606,750	182,042	0.63	17,478	10.4
3880	CONVERSION BURNERS - LEASED	16-R2.5	0	2,710,075.27	1,992,562	717,514	3.19	86,479	8.3
	TOTAL LEASED APPLIANCES			**5,498,867.02**	**4,599,312**	**899,556**	**1.89**	**103,957**	
	GENERAL PLANT								
3890	LAND AND LAND RIGHTS	NONDEPRECIABLE		1,194,074.05					
3900	STRUCTURES AND IMPROVEMENTS - OFFICE								
	MAJOR	100-S1.5 *	(5)	17,921,023.79	5,348,127	13,468,947	2.06	369,863	36.4
	MINOR	45-R1.5	(5)	1,755,664.80	564,210	1,279,240	2.71	47,503	26.9
	TOTAL ACCOUNT 390			*19,676,688.59*	*5,912,337*	*14,748,187*	*2.12*	*417,366*	
3901	LEASEHOLD IMPROVEMENTS	20-SQ	0	11,396.41	4,549	6,847	55.43	6,317	1.1
3911	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	15-SQ	0	1,896,606.98	840,924	1,055,681	8.27	156,771	6.7
3912	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	0	1,262,951.68	397,015	865,936	17.77	224,372	3.9
3930	STORES EQUIPMENT	15-SQ	0	86,016.87	59,801	26,215	4.99	4,294	6.1
3940	TOOLS, SHOP AND GARAGE EQUIPMENT	15-SQ	0	873,138.24	517,303	355,835	8.37	73,077	4.9
3950	LABORATORY EQUIPMENT	15-SQ	0	73,907.37	52,791	21,116	6.35	4,692	4.5
3960	POWER OPERATED EQUIPMENT	15-SQ	0	2,885.51	2,262	624	-	0	-
3970	COMMUNICATION EQUIPMENT	15-SQ	0	271,524.04	110,843	160,680	11.15	30,273	5.3
3980	MISCELLANEOUS EQUIPMENT	15-SQ	0	161,137.01	100,259	60,877	11.85	19,090	3.2
	TOTAL GENERAL PLANT			**25,510,326.75**	**7,998,084**	**17,301,998**	**3.67**	**936,252**	
	TOTAL GAS COMPANY			**536,536,928.18**	**189,769,529**	**539,296,700**	**2.52**	**13,513,863**	

* Life span procedure used. Curve shown is interim survivor curve.

III-5

SERVICE LIFE STATISTICS


NSTAR ELECTRIC AND GAS COMPANY
ACCOUNT 366 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2004 EXPERIENCE; 1912-2004 PLACEMENTS
IOWA 55-R2.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,318,643		0.0000	1.0000	100.00
0.5	1,276,951		0.0000	1.0000	100.00
1.5	705,503		0.0000	1.0000	100.00
2.5	625,042	12,016	0.0192	0.9808	100.00
3.5	853,924	1,661	0.0019	0.9981	98.08
4.5	739,738		0.0000	1.0000	97.89
5.5	733,571		0.0000	1.0000	97.89
6.5	752,534		0.0000	1.0000	97.89
7.5	747,015		0.0000	1.0000	97.89
8.5	823,836	423	0.0005	0.9995	97.89
9.5	813,799		0.0000	1.0000	97.84
10.5	818,924	5,050	0.0062	0.9938	97.84
11.5	823,887		0.0000	1.0000	97.23
12.5	778,524	4,416	0.0057	0.9943	97.23
13.5	893,776	12,712	0.0142	0.9858	96.68
14.5	915,094	4,072	0.0044	0.9956	95.31
15.5	896,113	1,200	0.0013	0.9987	94.89
16.5	914,792		0.0000	1.0000	94.77
17.5	900,227	871	0.0010	0.9990	94.77
18.5	991,063	502	0.0005	0.9995	94.68
19.5	1,079,174		0.0000	1.0000	94.63
20.5	1,059,970	280	0.0003	0.9997	94.63
21.5	1,047,963	7,000	0.0067	0.9933	94.60
22.5	1,036,403		0.0000	1.0000	93.97
23.5	1,059,241		0.0000	1.0000	93.97
24.5	1,065,104		0.0000	1.0000	93.97
25.5	1,070,465	7,372	0.0069	0.9931	93.97
26.5	1,088,691	4,470	0.0041	0.9959	93.32
27.5	869,634	250	0.0003	0.9997	92.94
28.5	882,172	1,000	0.0011	0.9989	92.91
29.5	885,202		0.0000	1.0000	92.81
30.5	872,451	3,655	0.0042	0.9958	92.81
31.5	863,797	1,900	0.0022	0.9978	92.42
32.5	796,911	3,562	0.0045	0.9955	92.22
33.5	783,534	780	0.0010	0.9990	91.81
34.5	763,829	1,370	0.0018	0.9982	91.72
35.5	720,346	949	0.0013	0.9987	91.55
36.5	699,141	300	0.0004	0.9996	91.43
37.5	544,035	200	0.0004	0.9996	91.39
38.5	474,812	130	0.0003	0.9997	91.35

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	462,184		0.0000	1.0000	91.32
40.5	442,972	240	0.0005	0.9995	91.32
41.5	422,452		0.0000	1.0000	91.27
42.5	348,535		0.0000	1.0000	91.27
43.5	252,308	1,641	0.0065	0.9935	91.27
44.5	244,783	4,204	0.0172	0.9828	90.68
45.5	218,773		0.0000	1.0000	89.12
46.5	186,190		0.0000	1.0000	89.12
47.5	124,794		0.0000	1.0000	89.12
48.5	116,270		0.0000	1.0000	89.12
49.5	106,985	645	0.0060	0.9940	89.12
50.5	79,875		0.0000	1.0000	88.59
51.5	53,927		0.0000	1.0000	88.59
52.5	65,524		0.0000	1.0000	88.59
53.5	53,744		0.0000	1.0000	88.59
54.5	60,008	2,000	0.0333	0.9667	88.59
55.5	52,754	100	0.0019	0.9981	85.64
56.5	47,284	200	0.0042	0.9958	85.48
57.5	41,424		0.0000	1.0000	85.12
58.5	40,667		0.0000	1.0000	85.12
59.5	41,741		0.0000	1.0000	85.12
60.5	39,909		0.0000	1.0000	85.12
61.5	39,894		0.0000	1.0000	85.12
62.5	39,308		0.0000	1.0000	85.12
63.5	39,977		0.0000	1.0000	85.12
64.5	39,308	400	0.0102	0.9898	85.12
65.5	39,385		0.0000	1.0000	84.25
66.5	39,385	186	0.0047	0.9953	84.25
67.5	39,593		0.0000	1.0000	83.85
68.5	39,450		0.0000	1.0000	83.85
69.5	56,587		0.0000	1.0000	83.85
70.5	56,587		0.0000	1.0000	83.85
71.5	56,587		0.0000	1.0000	83.85
72.5	56,587		0.0000	1.0000	83.85
73.5	56,587		0.0000	1.0000	83.85
74.5	56,152		0.0000	1.0000	83.85
75.5	55,821		0.0000	1.0000	83.85
76.5	34,180		0.0000	1.0000	83.85
77.5	29,641	6,453	0.2177	0.7823	83.85
78.5	34,698		0.0000	1.0000	65.60

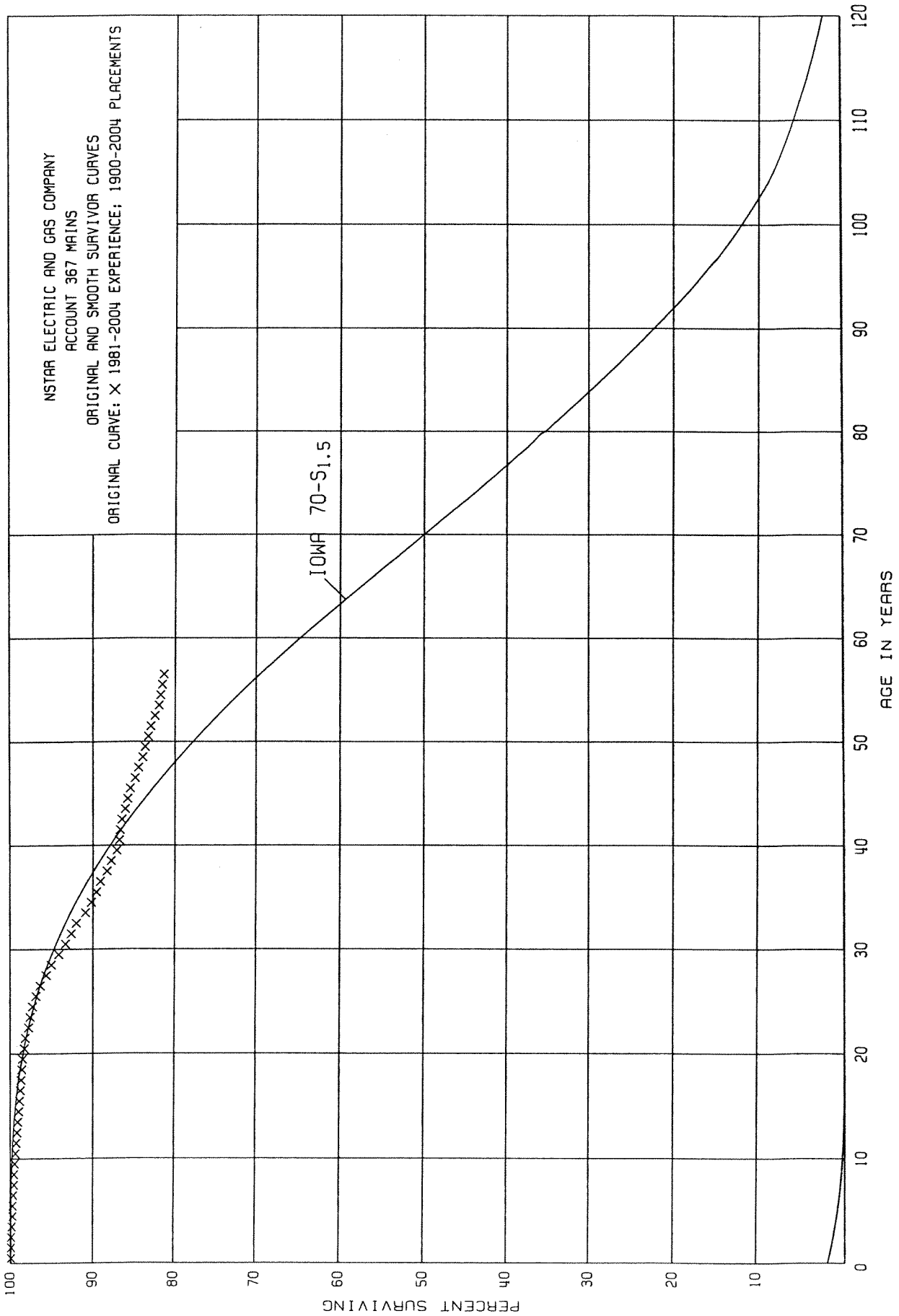
NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	34,395		0.0000	1.0000	65.60
80.5	34,395		0.0000	1.0000	65.60
81.5	33,767		0.0000	1.0000	65.60
82.5	33,767		0.0000	1.0000	65.60
83.5	15,035		0.0000	1.0000	65.60
84.5	15,035		0.0000	1.0000	65.60
85.5	15,035		0.0000	1.0000	65.60
86.5	15,035		0.0000	1.0000	65.60
87.5	15,035		0.0000	1.0000	65.60
88.5	15,035		0.0000	1.0000	65.60
89.5	14,557		0.0000	1.0000	65.60
90.5	14,557		0.0000	1.0000	65.60
91.5	14,557		0.0000	1.0000	65.60
92.5					65.60


NSTAR ELECTRIC AND GAS COMPANY
ACCOUNT 367 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 70-S1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	182,871,204	21,060	0.0001	0.9999	100.00
0.5	169,072,912	115,089	0.0007	0.9993	99.99
1.5	169,598,858	125,327	0.0007	0.9993	99.92
2.5	145,164,295	93,887	0.0006	0.9994	99.85
3.5	133,842,911	98,298	0.0007	0.9993	99.79
4.5	131,024,934	57,971	0.0004	0.9996	99.72
5.5	124,666,467	77,482	0.0006	0.9994	99.68
6.5	118,819,031	108,210	0.0009	0.9991	99.62
7.5	114,469,268	62,654	0.0005	0.9995	99.53
8.5	114,038,944	89,986	0.0008	0.9992	99.48
9.5	111,213,951	137,812	0.0012	0.9988	99.40
10.5	106,416,237	122,151	0.0011	0.9989	99.28
11.5	101,720,756	91,071	0.0009	0.9991	99.17
12.5	96,195,693	81,922	0.0009	0.9991	99.08
13.5	90,774,063	111,025	0.0012	0.9988	98.99
14.5	79,545,488	77,822	0.0010	0.9990	98.87
15.5	70,451,771	39,784	0.0006	0.9994	98.77
16.5	62,229,650	83,648	0.0013	0.9987	98.71
17.5	56,852,570	38,551	0.0007	0.9993	98.58
18.5	53,453,783	58,311	0.0011	0.9989	98.51
19.5	48,096,368	80,631	0.0017	0.9983	98.40
20.5	45,674,398	82,850	0.0018	0.9982	98.23
21.5	45,252,519	156,393	0.0035	0.9965	98.05
22.5	44,265,146	78,513	0.0018	0.9982	97.71
23.5	42,733,872	150,447	0.0035	0.9965	97.53
24.5	41,424,976	168,550	0.0041	0.9959	97.19
25.5	37,718,608	203,665	0.0054	0.9946	96.79
26.5	36,468,377	251,936	0.0069	0.9931	96.27
27.5	36,461,473	224,235	0.0061	0.9939	95.61
28.5	36,046,258	340,305	0.0094	0.9906	95.03
29.5	35,646,310	312,939	0.0088	0.9912	94.14
30.5	33,860,129	263,893	0.0078	0.9922	93.31
31.5	31,379,924	200,157	0.0064	0.9936	92.58
32.5	29,426,245	344,387	0.0117	0.9883	91.99
33.5	27,135,440	229,250	0.0084	0.9916	90.91
34.5	25,523,226	149,213	0.0058	0.9942	90.15
35.5	23,620,608	148,172	0.0063	0.9937	89.63
36.5	22,620,094	186,282	0.0082	0.9918	89.07
37.5	21,030,051	134,326	0.0064	0.9936	88.34
38.5	18,917,492	143,544	0.0076	0.9924	87.77

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,134,113	57,769	0.0034	0.9966	87.10
40.5	15,378,827	20,750	0.0013	0.9987	86.80
41.5	13,525,550	37,278	0.0028	0.9972	86.69
42.5	11,732,620	51,649	0.0044	0.9956	86.45
43.5	10,485,918	36,005	0.0034	0.9966	86.07
44.5	9,223,272	27,260	0.0030	0.9970	85.78
45.5	7,661,897	54,921	0.0072	0.9928	85.52
46.5	6,979,430	35,397	0.0051	0.9949	84.90
47.5	5,939,482	36,735	0.0062	0.9938	84.47
48.5	5,041,209	13,438	0.0027	0.9973	83.95
49.5	4,542,991	20,845	0.0046	0.9954	83.72
50.5	4,390,274	16,719	0.0038	0.9962	83.33
51.5	4,631,386	27,037	0.0058	0.9942	83.01
52.5	4,440,478	27,796	0.0063	0.9937	82.53
53.5	4,077,602	11,872	0.0029	0.9971	82.01
54.5	3,997,684	8,720	0.0022	0.9978	81.77
55.5	3,835,156	9,633	0.0025	0.9975	81.59
56.5	4,442,105	1,518	0.0003	0.9997	81.39
57.5	4,308,103	409	0.0001	0.9999	81.37
58.5	4,226,212	690	0.0002	0.9998	81.36
59.5	4,239,240	2,833	0.0007	0.9993	81.34
60.5	4,240,012	7,663	0.0018	0.9982	81.28
61.5	4,226,510	715	0.0002	0.9998	81.13
62.5	4,199,172	830	0.0002	0.9998	81.11
63.5	4,154,100	690	0.0002	0.9998	81.09
64.5	4,125,887	198	0.0000	1.0000	81.07
65.5	4,118,943	615	0.0001	0.9999	81.07
66.5	4,132,030	5,733	0.0014	0.9986	81.06
67.5	4,157,635	12,003	0.0029	0.9971	80.95
68.5	4,172,680	24,937	0.0060	0.9940	80.72
69.5	4,152,772	4,530	0.0011	0.9989	80.24
70.5	3,839,466	10,330	0.0027	0.9973	80.15
71.5	3,837,796	21,454	0.0056	0.9944	79.93
72.5	3,804,920	31,166	0.0082	0.9918	79.48
73.5	3,721,978	27,999	0.0075	0.9925	78.83
74.5	3,482,758	34,530	0.0099	0.9901	78.24
75.5	2,298,932	17,897	0.0078	0.9922	77.47
76.5	2,137,128	18,278	0.0086	0.9914	76.87
77.5	1,667,341	7,051	0.0042	0.9958	76.21
78.5	1,555,671	18,000	0.0116	0.9884	75.89

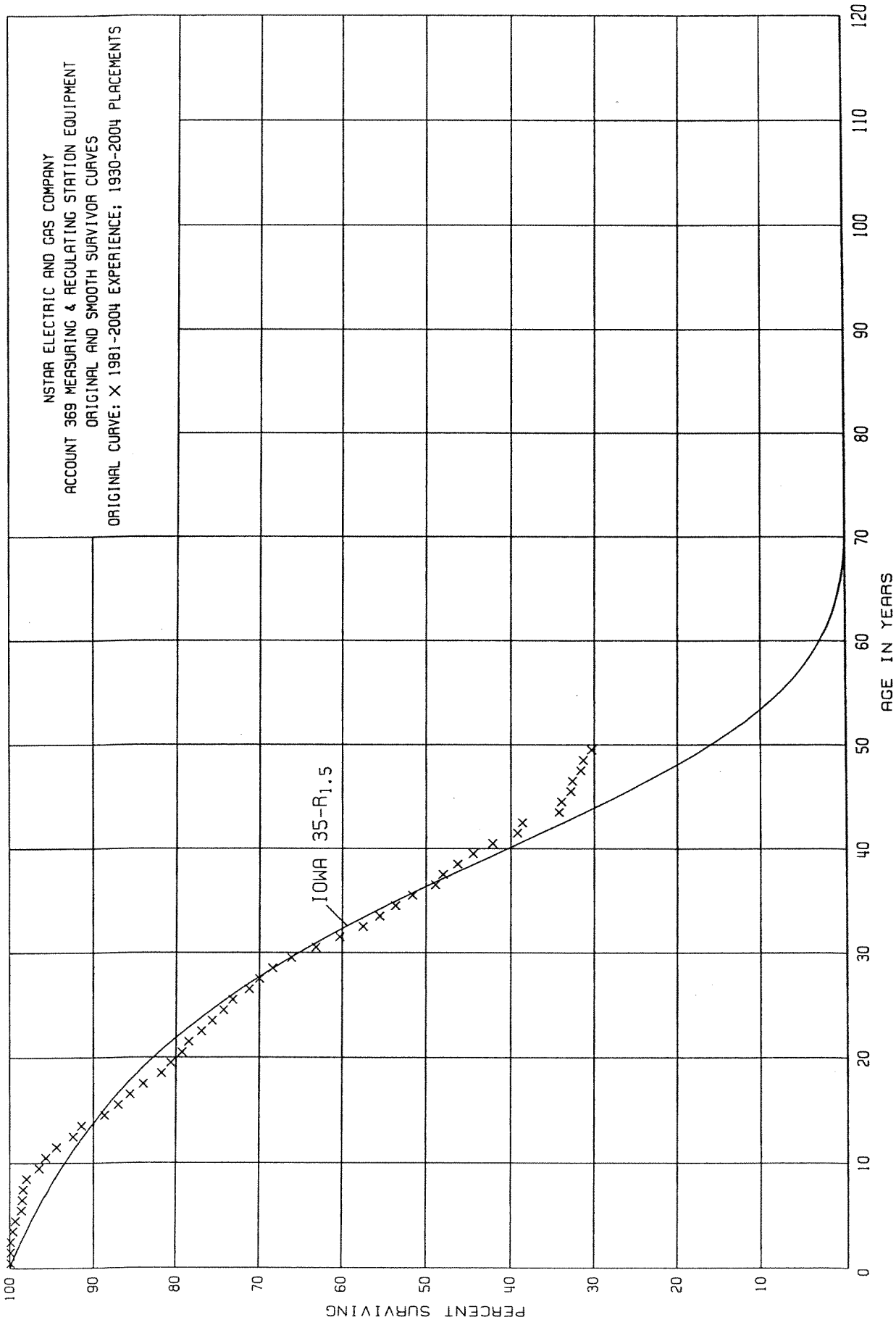
NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,511,280	7,142	0.0047	0.9953	75.01
80.5	1,053,356	308	0.0003	0.9997	74.66
81.5	989,847	81	0.0001	0.9999	74.64
82.5	974,714	168	0.0002	0.9998	74.63
83.5	948,765	1,409	0.0015	0.9985	74.62
84.5	929,143	660	0.0007	0.9993	74.51
85.5	922,894	3,676	0.0040	0.9960	74.46
86.5	906,866	1,611	0.0018	0.9982	74.16
87.5	891,272	995	0.0011	0.9989	74.03
88.5	868,739	752	0.0009	0.9991	73.95
89.5	792,311	2,989	0.0038	0.9962	73.88
90.5	762,359	1,802	0.0024	0.9976	73.60
91.5	689,281	1,064	0.0015	0.9985	73.42
92.5	640,044	1,431	0.0022	0.9978	73.31
93.5	584,835	2,011	0.0034	0.9966	73.15
94.5	530,328	1,799	0.0034	0.9966	72.90
95.5	505,958	1,336	0.0026	0.9974	72.65
96.5	481,769	2,511	0.0052	0.9948	72.46
97.5	458,427	4,617	0.0101	0.9899	72.08
98.5	418,601	8,819	0.0211	0.9789	71.35
99.5	374,622	2,509	0.0067	0.9933	69.84
100.5	344,535	7,032	0.0204	0.9796	69.37
101.5	313,093	2,091	0.0067	0.9933	67.95
102.5	291,268	1,262	0.0043	0.9957	67.49
103.5	253,605	2,683	0.0106	0.9894	67.20
104.5					66.49


NSTAR ELECTRIC AND GAS COMPANY
ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2004 EXPERIENCE; 1930-2004 PLACEMENTS
IOWA 35-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,581,423		0.0000	1.0000	100.00
0.5	19,396,055	5,471	0.0003	0.9997	100.00
1.5	15,091,386	6,704	0.0004	0.9996	99.97
2.5	11,710,519	38,412	0.0033	0.9967	99.93
3.5	9,241,427	26,058	0.0028	0.9972	99.60
4.5	9,129,400	62,900	0.0069	0.9931	99.32
5.5	8,692,726	14,838	0.0017	0.9983	98.63
6.5	8,686,918	5,784	0.0007	0.9993	98.46
7.5	8,468,400	34,896	0.0041	0.9959	98.39
8.5	8,591,735	131,053	0.0153	0.9847	97.99
9.5	8,011,948	69,638	0.0087	0.9913	96.49
10.5	7,635,371	97,856	0.0128	0.9872	95.65
11.5	7,144,608	153,610	0.0215	0.9785	94.43
12.5	6,576,032	72,538	0.0110	0.9890	92.40
13.5	6,265,272	188,782	0.0301	0.9699	91.38
14.5	5,727,360	115,307	0.0201	0.9799	88.63
15.5	5,247,796	79,716	0.0152	0.9848	86.85
16.5	4,216,469	83,022	0.0197	0.9803	85.53
17.5	3,941,657	100,928	0.0256	0.9744	83.85
18.5	3,474,913	49,142	0.0141	0.9859	81.70
19.5	3,258,862	49,792	0.0153	0.9847	80.55
20.5	2,972,295	30,067	0.0101	0.9899	79.32
21.5	2,742,618	54,986	0.0200	0.9800	78.52
22.5	2,659,135	42,058	0.0158	0.9842	76.95
23.5	2,437,659	44,699	0.0183	0.9817	75.73
24.5	2,270,846	36,406	0.0160	0.9840	74.34
25.5	2,163,190	56,677	0.0262	0.9738	73.15
26.5	2,199,466	39,464	0.0179	0.9821	71.23
27.5	2,141,600	48,581	0.0227	0.9773	69.95
28.5	2,105,335	69,003	0.0328	0.9672	68.36
29.5	2,018,331	88,659	0.0439	0.9561	66.12
30.5	1,684,109	79,107	0.0470	0.9530	63.22
31.5	1,470,452	67,927	0.0462	0.9538	60.25
32.5	1,199,760	41,812	0.0349	0.9651	57.47
33.5	1,085,714	36,553	0.0337	0.9663	55.46
34.5	993,291	36,554	0.0368	0.9632	53.59
35.5	893,204	46,353	0.0519	0.9481	51.62
36.5	722,949	13,430	0.0186	0.9814	48.94
37.5	600,124	21,521	0.0359	0.9641	48.03
38.5	481,857	18,726	0.0389	0.9611	46.31

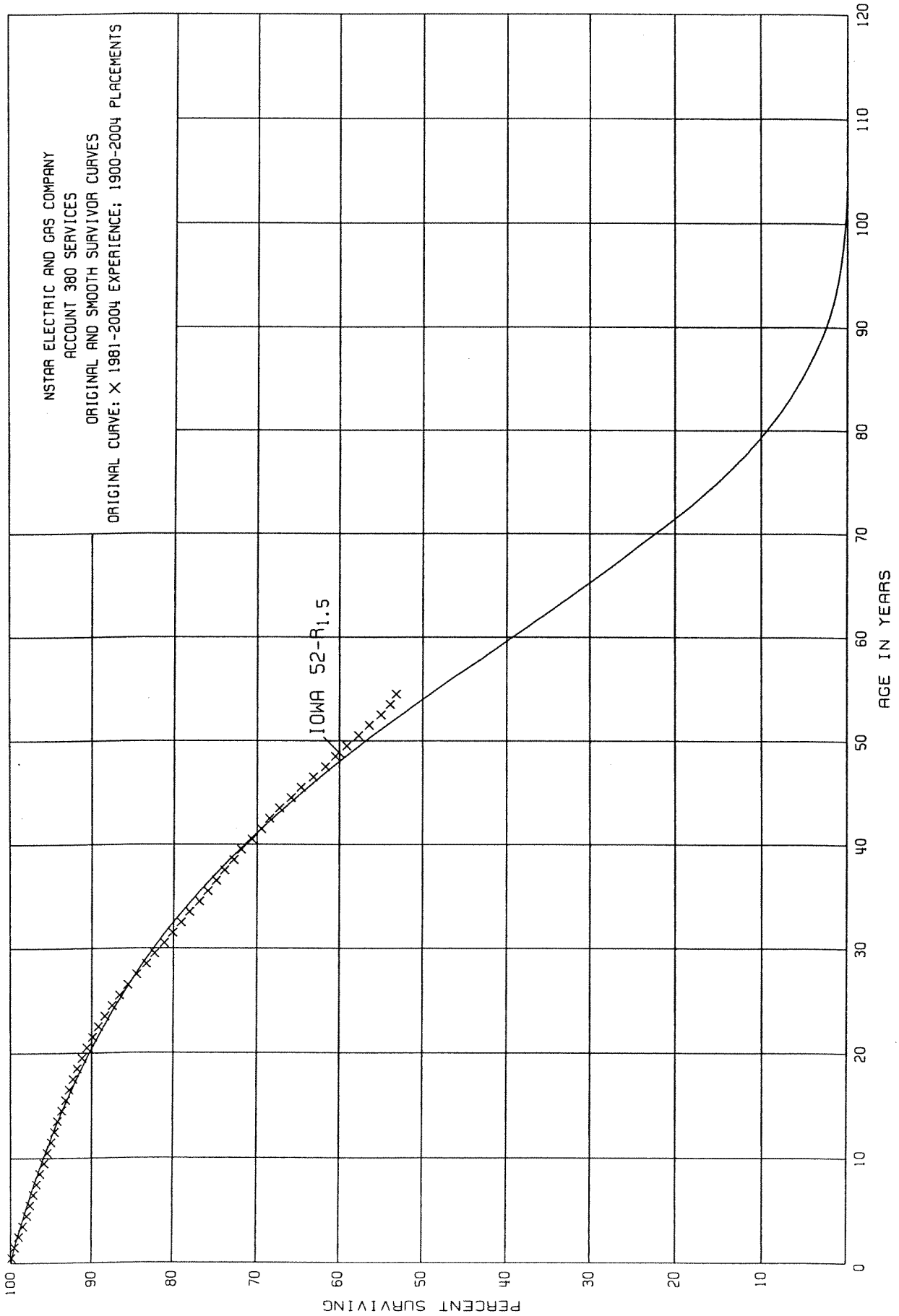
NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	448,347	23,181	0.0517	0.9483	44.51
40.5	380,162	26,839	0.0706	0.9294	42.21
41.5	333,925	5,131	0.0154	0.9846	39.23
42.5	286,675	33,064	0.1153	0.8847	38.63
43.5	247,384	1,698	0.0069	0.9931	34.18
44.5	232,100	7,742	0.0334	0.9666	33.94
45.5	184,746	1,361	0.0074	0.9926	32.81
46.5	172,946	5,350	0.0309	0.9691	32.57
47.5	162,197	1,267	0.0078	0.9922	31.56
48.5	155,395	5,067	0.0326	0.9674	31.31
49.5	119,502	8,477	0.0709	0.9291	30.29
50.5	59,444	8,179	0.1376	0.8624	28.14
51.5	26,173		0.0000	1.0000	24.27
52.5	7,100	1,255	0.1768	0.8232	24.27
53.5	3,502		0.0000	1.0000	19.98
54.5	3,502	73	0.0208	0.9792	19.98
55.5	3,266		0.0000	1.0000	19.56
56.5	3,145		0.0000	1.0000	19.56
57.5	3,033	175	0.0577	0.9423	19.56
58.5	2,339	560	0.2394	0.7606	18.43
59.5	1,765		0.0000	1.0000	14.02
60.5	1,765		0.0000	1.0000	14.02
61.5	1,645		0.0000	1.0000	14.02
62.5	1,645		0.0000	1.0000	14.02
63.5	1,057		0.0000	1.0000	14.02
64.5	625		0.0000	1.0000	14.02
65.5	625		0.0000	1.0000	14.02
66.5	150		0.0000	1.0000	14.02
67.5	150		0.0000	1.0000	14.02
68.5	150		0.0000	1.0000	14.02
69.5	150		0.0000	1.0000	14.02
70.5	150		0.0000	1.0000	14.02
71.5	150		0.0000	1.0000	14.02
72.5	150		0.0000	1.0000	14.02
73.5	150		0.0000	1.0000	14.02
74.5					14.02


NSTAR ELECTRIC AND GAS COMPANY
ACCOUNT 380 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 52-R1.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	172,443,445	80,451	0.0005	0.9995	100.00
0.5	167,926,459	815,018	0.0049	0.9951	99.95
1.5	160,359,597	798,795	0.0050	0.9950	99.46
2.5	152,814,170	711,824	0.0047	0.9953	98.96
3.5	147,439,086	718,418	0.0049	0.9951	98.49
4.5	143,071,754	598,709	0.0042	0.9958	98.01
5.5	136,037,651	560,603	0.0041	0.9959	97.60
6.5	129,166,214	555,633	0.0043	0.9957	97.20
7.5	121,686,650	502,043	0.0041	0.9959	96.78
8.5	115,800,131	593,419	0.0051	0.9949	96.38
9.5	109,547,166	495,705	0.0045	0.9955	95.89
10.5	103,259,102	501,979	0.0049	0.9951	95.46
11.5	95,584,307	435,004	0.0046	0.9954	94.99
12.5	87,578,970	359,910	0.0041	0.9959	94.55
13.5	81,353,780	364,125	0.0045	0.9955	94.16
14.5	72,275,850	384,237	0.0053	0.9947	93.74
15.5	64,936,080	345,551	0.0053	0.9947	93.24
16.5	58,456,300	300,955	0.0051	0.9949	92.75
17.5	52,482,361	299,990	0.0057	0.9943	92.28
18.5	46,856,974	290,827	0.0062	0.9938	91.75
19.5	41,446,747	280,091	0.0068	0.9932	91.18
20.5	37,607,834	255,137	0.0068	0.9932	90.56
21.5	34,954,310	292,784	0.0084	0.9916	89.94
22.5	32,182,181	277,374	0.0086	0.9914	89.18
23.5	28,853,308	283,718	0.0098	0.9902	88.41
24.5	24,441,145	263,471	0.0108	0.9892	87.54
25.5	21,285,587	241,217	0.0113	0.9887	86.59
26.5	19,650,641	246,854	0.0126	0.9874	85.61
27.5	18,313,309	275,555	0.0150	0.9850	84.53
28.5	16,949,523	199,121	0.0117	0.9883	83.26
29.5	15,759,078	223,884	0.0142	0.9858	82.29
30.5	14,255,537	181,114	0.0127	0.9873	81.12
31.5	13,094,331	156,532	0.0120	0.9880	80.09
32.5	11,975,547	153,655	0.0128	0.9872	79.13
33.5	10,827,077	170,061	0.0157	0.9843	78.12
34.5	9,702,890	127,961	0.0132	0.9868	76.89
35.5	8,704,494	117,241	0.0135	0.9865	75.88
36.5	7,851,106	105,179	0.0134	0.9866	74.86
37.5	6,985,897	99,427	0.0142	0.9858	73.86
38.5	6,263,570	82,329	0.0131	0.9869	72.81

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,642,383	98,070	0.0174	0.9826	71.86
40.5	4,804,883	72,830	0.0152	0.9848	70.61
41.5	3,972,843	62,471	0.0157	0.9843	69.54
42.5	3,295,153	57,869	0.0176	0.9824	68.45
43.5	2,737,198	54,452	0.0199	0.9801	67.25
44.5	2,223,623	41,427	0.0186	0.9814	65.91
45.5	1,799,708	40,871	0.0227	0.9773	64.68
46.5	1,568,549	36,845	0.0235	0.9765	63.21
47.5	1,503,923	29,962	0.0199	0.9801	61.72
48.5	1,276,115	28,852	0.0226	0.9774	60.49
49.5	1,153,031	28,185	0.0244	0.9756	59.12
50.5	1,030,083	23,166	0.0225	0.9775	57.68
51.5	1,022,878	25,921	0.0253	0.9747	56.38
52.5	940,726	17,640	0.0188	0.9812	54.95
53.5	927,996	13,168	0.0142	0.9858	53.92
54.5	880,801	9,871	0.0112	0.9888	53.15
55.5	834,172	7,990	0.0096	0.9904	52.55
56.5	778,963	8,652	0.0111	0.9889	52.05
57.5	725,768	5,903	0.0081	0.9919	51.47
58.5	684,584	4,052	0.0059	0.9941	51.05
59.5	671,172	4,166	0.0062	0.9938	50.75
60.5	660,889	5,080	0.0077	0.9923	50.44
61.5	649,777	3,686	0.0057	0.9943	50.05
62.5	632,713	2,263	0.0036	0.9964	49.76
63.5	604,110	3,156	0.0052	0.9948	49.58
64.5	582,882	2,328	0.0040	0.9960	49.32
65.5	563,953	2,240	0.0040	0.9960	49.12
66.5	542,215	6,192	0.0114	0.9886	48.92
67.5	515,289	3,131	0.0061	0.9939	48.36
68.5	475,582	4,560	0.0096	0.9904	48.07
69.5	460,759	5,871	0.0127	0.9873	47.61
70.5	382,058	4,495	0.0118	0.9882	47.01
71.5	168,111	8,380	0.0498	0.9502	46.46
72.5	158,268	1,007	0.0064	0.9936	44.15
73.5	153,356	4,528	0.0295	0.9705	43.87
74.5	138,660	3,345	0.0241	0.9759	42.58
75.5	63,682	1,635	0.0257	0.9743	41.55
76.5	53,714	1,357	0.0253	0.9747	40.48
77.5	1,791	125	0.0698	0.9302	39.46
78.5	1,682	300	0.1784	0.8216	36.71

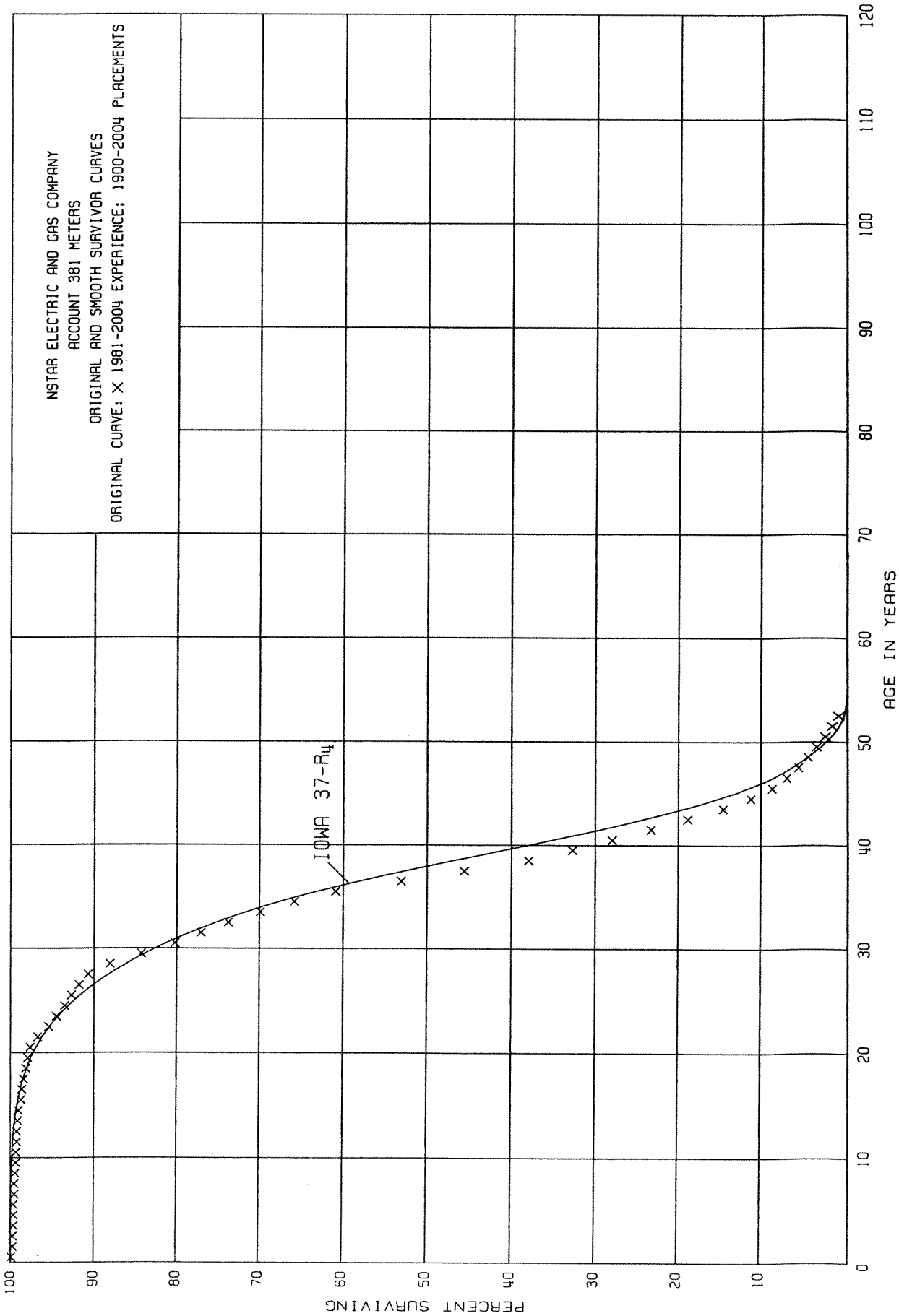
NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,380	183	0.1326	0.8674	30.16
80.5	1,370	80	0.0584	0.9416	26.16
81.5	1,290	31	0.0240	0.9760	24.63
82.5	1,259	76	0.0604	0.9396	24.04
83.5	1,175	218	0.1855	0.8145	22.59
84.5	941	63	0.0670	0.9330	18.40
85.5	870	122	0.1402	0.8598	17.17
86.5	748		0.0000	1.0000	14.76
87.5	748	33	0.0441	0.9559	14.76
88.5	715	102	0.1427	0.8573	14.11
89.5	613	15	0.0245	0.9755	12.10
90.5	598	15	0.0251	0.9749	11.80
91.5	353	8	0.0227	0.9773	11.50
92.5	345	5	0.0145	0.9855	11.24
93.5	340	36	0.1059	0.8941	11.08
94.5	303	31	0.1023	0.8977	9.91
95.5	273	47	0.1722	0.8278	8.90
96.5	215	15	0.0698	0.9302	7.37
97.5	190		0.0000	1.0000	6.86
98.5	190	44	0.2316	0.7684	6.86
99.5	145	8	0.0552	0.9448	5.27
100.5	137		0.0000	1.0000	4.98
101.5	137	11	0.0803	0.9197	4.98
102.5	121	9	0.0744	0.9256	4.58
103.5	113	14	0.1239	0.8761	4.24
104.5					3.71


NSTAR ELECTRIC AND GAS COMPANY
ACCOUNT 381 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 37-R4
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,398,467	1,789	0.0001	0.9999	100.00
0.5	22,601,643	60,246	0.0027	0.9973	99.99
1.5	22,659,507	15,763	0.0007	0.9993	99.72
2.5	19,186,082	8,409	0.0004	0.9996	99.65
3.5	16,475,482	4,211	0.0003	0.9997	99.61
4.5	16,739,631	4,272	0.0003	0.9997	99.58
5.5	16,388,881	4,966	0.0003	0.9997	99.55
6.5	15,510,360	8,637	0.0006	0.9994	99.52
7.5	15,448,651	8,524	0.0006	0.9994	99.46
8.5	15,494,571	13,608	0.0009	0.9991	99.40
9.5	14,835,965	5,464	0.0004	0.9996	99.31
10.5	13,867,372	6,475	0.0005	0.9995	99.27
11.5	12,609,659	5,912	0.0005	0.9995	99.22
12.5	12,080,151	8,045	0.0007	0.9993	99.17
13.5	11,779,613	17,461	0.0015	0.9985	99.10
14.5	10,777,016	22,256	0.0021	0.9979	98.95
15.5	9,848,388	16,403	0.0017	0.9983	98.74
16.5	9,190,138	16,020	0.0017	0.9983	98.57
17.5	8,692,535	22,340	0.0026	0.9974	98.40
18.5	8,223,363	21,535	0.0026	0.9974	98.14
19.5	7,897,145	22,910	0.0029	0.9971	97.88
20.5	7,433,741	71,150	0.0096	0.9904	97.60
21.5	7,190,457	90,602	0.0126	0.9874	96.66
22.5	6,809,349	70,090	0.0103	0.9897	95.44
23.5	6,398,238	62,073	0.0097	0.9903	94.46
24.5	5,630,350	49,812	0.0088	0.9912	93.54
25.5	5,121,719	53,163	0.0104	0.9896	92.72
26.5	4,958,044	59,629	0.0120	0.9880	91.76
27.5	4,619,160	130,069	0.0282	0.9718	90.66
28.5	4,379,709	191,564	0.0437	0.9563	88.10
29.5	4,003,108	190,854	0.0477	0.9523	84.25
30.5	3,675,858	142,279	0.0387	0.9613	80.23
31.5	3,327,040	145,716	0.0438	0.9562	77.13
32.5	2,954,710	155,663	0.0527	0.9473	73.75
33.5	2,555,605	149,709	0.0586	0.9414	69.86
34.5	2,165,476	161,945	0.0748	0.9252	65.77
35.5	1,755,698	224,054	0.1276	0.8724	60.85
36.5	1,338,307	188,858	0.1411	0.8589	53.09
37.5	1,031,134	171,840	0.1667	0.8333	45.60
38.5	785,005	109,683	0.1397	0.8603	38.00

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	651,058	94,036	0.1444	0.8556	32.69
40.5	540,667	90,503	0.1674	0.8326	27.97
41.5	451,895	84,841	0.1877	0.8123	23.29
42.5	352,464	79,662	0.2260	0.7740	18.92
43.5	264,792	61,937	0.2339	0.7661	14.64
44.5	202,395	47,770	0.2360	0.7640	11.22
45.5	155,196	34,807	0.2243	0.7757	8.57
46.5	126,802	28,254	0.2228	0.7772	6.65
47.5	98,528	22,928	0.2327	0.7673	5.17
48.5	75,622	19,448	0.2572	0.7428	3.97
49.5	57,897	16,380	0.2829	0.7171	2.95
50.5	45,069	15,548	0.3450	0.6550	2.12
51.5	36,978	14,554	0.3936	0.6064	1.39
52.5	28,312	13,621	0.4811	0.5189	0.84
53.5	20,186	9,458	0.4685	0.5315	0.44
54.5	15,276	7,974	0.5220	0.4780	0.23
55.5	12,213	6,604	0.5407	0.4593	0.11
56.5	9,335	4,345	0.4655	0.5345	0.05
57.5	7,696	3,603	0.4682	0.5318	0.03
58.5	5,122	2,851	0.5566	0.4434	0.02
59.5	2,850	1,385	0.4860	0.5140	0.01
60.5	2,066	952	0.4608	0.5392	0.01
61.5	1,533	596	0.3888	0.6112	0.01
62.5	1,026	442	0.4308	0.5692	0.01
63.5	1,128	557	0.4938	0.5062	0.01
64.5	1,391	568	0.4083	0.5917	0.01
65.5	2,150	1,009	0.4693	0.5307	0.01
66.5	1,525	936	0.6138	0.3862	0.01
67.5	993	571	0.5750	0.4250	0.00
68.5	423	216	0.5106	0.4894	0.00
69.5	218	54	0.2477	0.7523	0.00
70.5	169	14	0.0828	0.9172	0.00
71.5	155	1	0.0065	0.9935	0.00
72.5	155	1	0.0065	0.9935	0.00
73.5	154	1	0.0065	0.9935	0.00
74.5	152	1	0.0066	0.9934	0.00
75.5	161	2	0.0124	0.9876	0.00
76.5	159	12	0.0755	0.9245	0.00
77.5	139	60	0.4317	0.5683	0.00
78.5	71	10	0.1408	0.8592	0.00

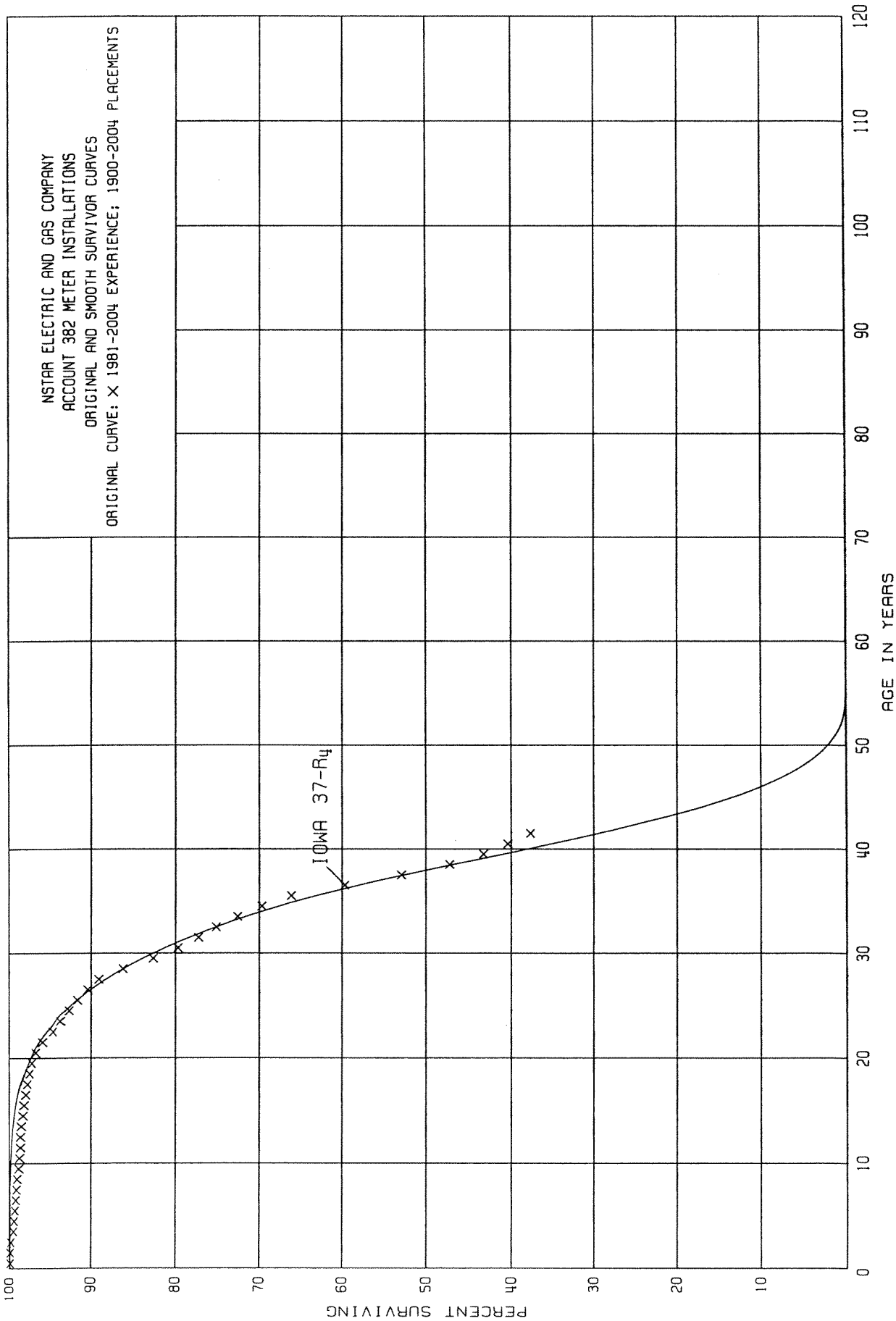
NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	63	1	0.0159	0.9841	0.00
80.5	18,821	1	0.0001	0.9999	0.00
81.5	18,817		0.0000	1.0000	0.00
82.5	18,816	1	0.0001	0.9999	0.00
83.5	49		0.0000	1.0000	0.00
84.5	47	1	0.0213	0.9787	0.00
85.5	46	1	0.0217	0.9783	0.00
86.5	45	3	0.0667	0.9333	0.00
87.5	42	1	0.0238	0.9762	0.00
88.5	46	2	0.0435	0.9565	0.00
89.5	44	5	0.1136	0.8864	0.00
90.5	39	1	0.0256	0.9744	0.00
91.5	39	1	0.0256	0.9744	0.00
92.5	38	2	0.0526	0.9474	0.00
93.5	34	2	0.0588	0.9412	0.00
94.5	31	2	0.0645	0.9355	0.00
95.5	29	2	0.0690	0.9310	0.00
96.5	27	1	0.0370	0.9630	0.00
97.5	26		0.0000	1.0000	0.00
98.5	26		0.0000	1.0000	0.00
99.5	26		0.0000	1.0000	0.00
100.5	26		0.0000	1.0000	0.00
101.5	26		0.0000	1.0000	0.00
102.5	26	2	0.0769	0.9231	0.00
103.5	22		0.0000	1.0000	0.00
104.5					0.00


NSTAR ELECTRIC AND GAS COMPANY
ACCOUNT 382 METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 37-R4
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,561,236	822	0.0000	1.0000	100.00
0.5	21,667,043	3,622	0.0002	0.9998	100.00
1.5	20,115,352	30,413	0.0015	0.9985	99.98
2.5	16,760,815	77,803	0.0046	0.9954	99.83
3.5	16,495,751	5,120	0.0003	0.9997	99.37
4.5	16,766,105	19,078	0.0011	0.9989	99.34
5.5	16,012,179	17,892	0.0011	0.9989	99.23
6.5	15,387,892	15,450	0.0010	0.9990	99.12
7.5	14,786,076	19,653	0.0013	0.9987	99.02
8.5	14,280,690	22,569	0.0016	0.9984	98.89
9.5	13,637,635	15,856	0.0012	0.9988	98.73
10.5	13,084,822	10,434	0.0008	0.9992	98.61
11.5	12,495,710	9,346	0.0007	0.9993	98.53
12.5	12,025,262	11,900	0.0010	0.9990	98.46
13.5	11,596,649	17,306	0.0015	0.9985	98.36
14.5	10,930,708	17,125	0.0016	0.9984	98.21
15.5	10,185,332	18,857	0.0019	0.9981	98.05
16.5	9,547,176	15,679	0.0016	0.9984	97.86
17.5	8,720,804	27,054	0.0031	0.9969	97.70
18.5	8,083,681	27,720	0.0034	0.9966	97.40
19.5	7,449,446	32,797	0.0044	0.9956	97.07
20.5	6,810,070	58,223	0.0085	0.9915	96.64
21.5	6,395,777	84,652	0.0132	0.9868	95.82
22.5	5,949,602	63,890	0.0107	0.9893	94.56
23.5	5,436,939	52,699	0.0097	0.9903	93.55
24.5	4,728,026	52,637	0.0111	0.9889	92.64
25.5	4,122,035	55,301	0.0134	0.9866	91.61
26.5	3,778,001	53,930	0.0143	0.9857	90.38
27.5	3,464,238	111,426	0.0322	0.9678	89.09
28.5	3,090,926	131,011	0.0424	0.9576	86.22
29.5	2,781,511	95,942	0.0345	0.9655	82.56
30.5	2,446,834	73,938	0.0302	0.9698	79.71
31.5	2,146,167	59,189	0.0276	0.9724	77.30
32.5	1,795,663	61,880	0.0345	0.9655	75.17
33.5	1,467,646	58,056	0.0396	0.9604	72.58
34.5	1,119,200	58,049	0.0519	0.9481	69.71
35.5	828,179	80,324	0.0970	0.9030	66.09
36.5	544,847	61,740	0.1133	0.8867	59.68
37.5	347,050	37,298	0.1075	0.8925	52.92
38.5	224,525	18,508	0.0824	0.9176	47.23

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	134,072	8,981	0.0670	0.9330	43.34
40.5	89,394	6,045	0.0676	0.9324	40.44
41.5	58,513	2,923	0.0500	0.9500	37.71
42.5	32,800	1,849	0.0564	0.9436	35.82
43.5	15,314	763	0.0498	0.9502	33.80
44.5	4,293	1,296	0.3019	0.6981	32.12
45.5	2,854	184	0.0645	0.9355	22.42
46.5	2,549	150	0.0588	0.9412	20.97
47.5	2,366	770	0.3254	0.6746	19.74
48.5	1,552	55	0.0354	0.9646	13.32
49.5	1,501	37	0.0247	0.9753	12.85
50.5	1,491	28	0.0188	0.9812	12.53
51.5	1,512	25	0.0165	0.9835	12.29
52.5	1,529	21	0.0137	0.9863	12.09
53.5	1,580	14	0.0089	0.9911	11.92
54.5	1,618	13	0.0080	0.9920	11.81
55.5	1,721	35	0.0203	0.9797	11.72
56.5	1,713	28	0.0163	0.9837	11.48
57.5	1,773	25	0.0141	0.9859	11.29
58.5	1,788	694	0.3881	0.6119	11.13
59.5	1,094	56	0.0512	0.9488	6.81
60.5	1,041	40	0.0384	0.9616	6.46
61.5	1,002	66	0.0659	0.9341	6.21
62.5	274	52	0.1898	0.8102	5.80
63.5	222	54	0.2432	0.7568	4.70
64.5	170	34	0.2000	0.8000	3.56
65.5	137	33	0.2409	0.7591	2.85
66.5	105	22	0.2095	0.7905	2.16
67.5	84	21	0.2500	0.7500	1.71
68.5	64	11	0.1719	0.8281	1.28
69.5	59	4	0.0678	0.9322	1.06
70.5	58	5	0.0862	0.9138	0.99
71.5	53	1	0.0189	0.9811	0.90
72.5	53	1	0.0189	0.9811	0.88
73.5	52	1	0.0192	0.9808	0.86
74.5	51	1	0.0196	0.9804	0.84
75.5	50	2	0.0400	0.9600	0.82
76.5	46	2	0.0435	0.9565	0.79
77.5	41		0.0000	1.0000	0.76
78.5	37		0.0000	1.0000	0.76

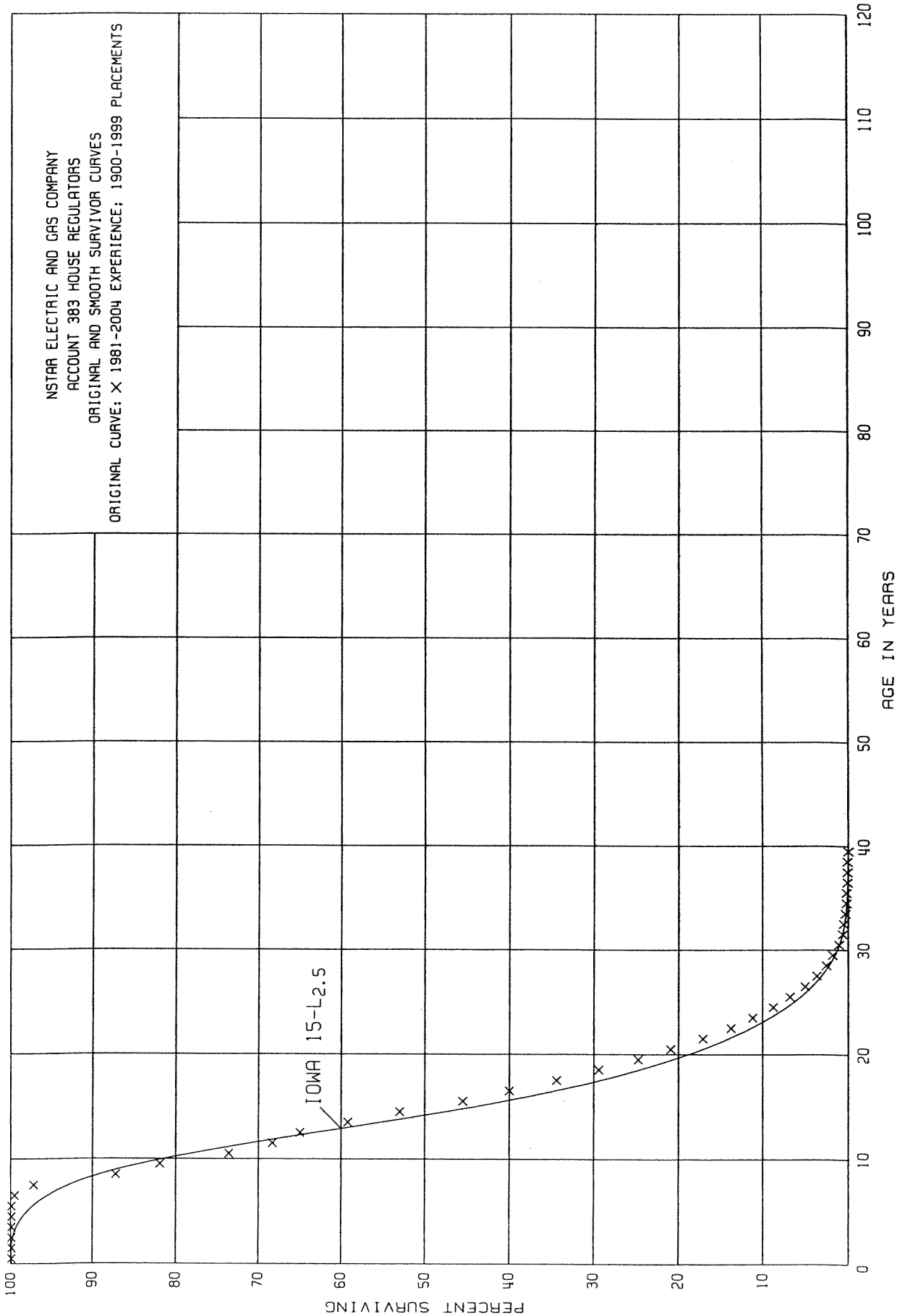
NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	26		0.0000	1.0000	0.76
80.5	28		0.0000	1.0000	0.76
81.5	20		0.0000	1.0000	0.76
82.5	17		0.0000	1.0000	0.76
83.5	16		0.0000	1.0000	0.76
84.5	16		0.0000	1.0000	0.76
85.5	16	2	0.1250	0.8750	0.76
86.5	14		0.0000	1.0000	0.67
87.5	14		0.0000	1.0000	0.67
88.5	14	2	0.1429	0.8571	0.67
89.5	11	2	0.1818	0.8182	0.57
90.5	10	2	0.2000	0.8000	0.47
91.5	8		0.0000	1.0000	0.38
92.5	8		0.0000	1.0000	0.38
93.5	2		0.0000	1.0000	0.38
94.5	2		0.0000	1.0000	0.38
95.5	2		0.0000	1.0000	0.38
96.5	2		0.0000	1.0000	0.38
97.5	36		0.0000	1.0000	0.38
98.5	36		0.0000	1.0000	0.38
99.5	36		0.0000	1.0000	0.38
100.5	36		0.0000	1.0000	0.38
101.5	36		0.0000	1.0000	0.38
102.5	36		0.0000	1.0000	0.38
103.5	35		0.0000	1.0000	0.38
104.5					0.38


NSTAR ELECTRIC AND GAS COMPANY
ACCOUNT 383 HOUSE REGULATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE; X 1981-2004 EXPERIENCE; 1900-1999 PLACEMENTS
IOWA 15-L2.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-1999 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	672,654		0.0000	1.0000	100.00
0.5	672,815		0.0000	1.0000	100.00
1.5	672,974	46	0.0001	0.9999	100.00
2.5	673,089		0.0000	1.0000	99.99
3.5	673,295		0.0000	1.0000	99.99
4.5	673,931		0.0000	1.0000	99.99
5.5	4,295	22	0.0051	0.9949	99.99
6.5	6,628	154	0.0232	0.9768	99.48
7.5	8,296	849	0.1023	0.8977	97.17
8.5	9,550	586	0.0614	0.9386	87.23
9.5	11,824	1,194	0.1010	0.8990	81.87
10.5	14,048	1,021	0.0727	0.9273	73.60
11.5	16,237	790	0.0487	0.9513	68.25
12.5	18,891	1,658	0.0878	0.9122	64.93
13.5	19,936	2,107	0.1057	0.8943	59.23
14.5	21,807	3,065	0.1406	0.8594	52.97
15.5	24,030	2,913	0.1212	0.8788	45.52
16.5	27,143	3,810	0.1404	0.8596	40.00
17.5	29,329	4,217	0.1438	0.8562	34.38
18.5	32,825	5,262	0.1603	0.8397	29.44
19.5	34,000	5,210	0.1532	0.8468	24.72
20.5	35,384	6,364	0.1799	0.8201	20.93
21.5	37,184	7,240	0.1947	0.8053	17.16
22.5	36,437	6,859	0.1882	0.8118	13.82
23.5	35,263	7,965	0.2259	0.7741	11.22
24.5	33,603	7,729	0.2300	0.7700	8.69
25.5	31,298	8,610	0.2751	0.7249	6.69
26.5	28,847	8,189	0.2839	0.7161	4.85
27.5	26,583	7,962	0.2995	0.7005	3.47
28.5	23,766	7,462	0.3140	0.6860	2.43
29.5	21,234	8,118	0.3823	0.6177	1.67
30.5	20,715	7,763	0.3748	0.6252	1.03
31.5	21,033	5,211	0.2478	0.7522	0.64
32.5	20,580	5,826	0.2831	0.7169	0.48
33.5	20,632	7,060	0.3422	0.6578	0.34
34.5	19,061	6,007	0.3151	0.6849	0.22
35.5	16,668	4,810	0.2886	0.7114	0.15
36.5	15,202	4,224	0.2779	0.7221	0.11
37.5	12,835	4,144	0.3229	0.6771	0.08
38.5	11,781	4,299	0.3649	0.6351	0.05

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1999 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,892	4,020	0.3380	0.6620	0.03
40.5	12,676	3,522	0.2778	0.7222	0.02
41.5	12,310	2,549	0.2071	0.7929	0.01
42.5	12,177	3,435	0.2821	0.7179	0.01
43.5	11,210	2,506	0.2236	0.7764	0.01
44.5	10,573	2,821	0.2668	0.7332	0.01
45.5	10,126	2,473	0.2442	0.7558	0.01
46.5	10,030	2,687	0.2679	0.7321	0.01
47.5	9,795	2,382	0.2432	0.7568	0.01
48.5	9,370	2,912	0.3108	0.6892	0.01
49.5	8,532	3,153	0.3695	0.6305	0.01
50.5	14,898	2,781	0.1867	0.8133	0.01
51.5	18,863	3,324	0.1762	0.8238	0.01
52.5	22,346	3,958	0.1771	0.8229	0.01
53.5	21,519	3,505	0.1629	0.8371	0.01
54.5	20,041	4,502	0.2246	0.7754	0.01
55.5	18,375	3,910	0.2128	0.7872	0.01
56.5	17,714	3,070	0.1733	0.8267	0.01
57.5	16,897	3,411	0.2019	0.7981	0.01
58.5	15,664	4,057	0.2590	0.7410	0.01
59.5	13,237	5,230	0.3951	0.6049	0.01
60.5	10,143	4,569	0.4505	0.5495	0.01
61.5	8,210	4,721	0.5750	0.4250	0.01
62.5	6,208	3,161	0.5092	0.4908	0.00
63.5	5,550	3,093	0.5573	0.4427	0.00
64.5	4,991	3,015	0.6041	0.3959	0.00
65.5	4,347	2,784	0.6404	0.3596	0.00
66.5	4,918	1,981	0.4028	0.5972	0.00
67.5	5,192	1,621	0.3122	0.6878	0.00
68.5	5,581	1,310	0.2347	0.7653	0.00
69.5	6,454	1,304	0.2020	0.7980	0.00
70.5	6,926	1,414	0.2042	0.7958	0.00
71.5	6,388	1,713	0.2682	0.7318	0.00
72.5	5,590	1,571	0.2810	0.7190	0.00
73.5	4,794	1,070	0.2232	0.7768	0.00
74.5	4,218	1,116	0.2646	0.7354	0.00
75.5	3,851	1,804	0.4684	0.5316	0.00
76.5	2,821	1,121	0.3974	0.6026	0.00
77.5	2,790	973	0.3487	0.6513	0.00
78.5	2,250	1,035	0.4600	0.5400	0.00

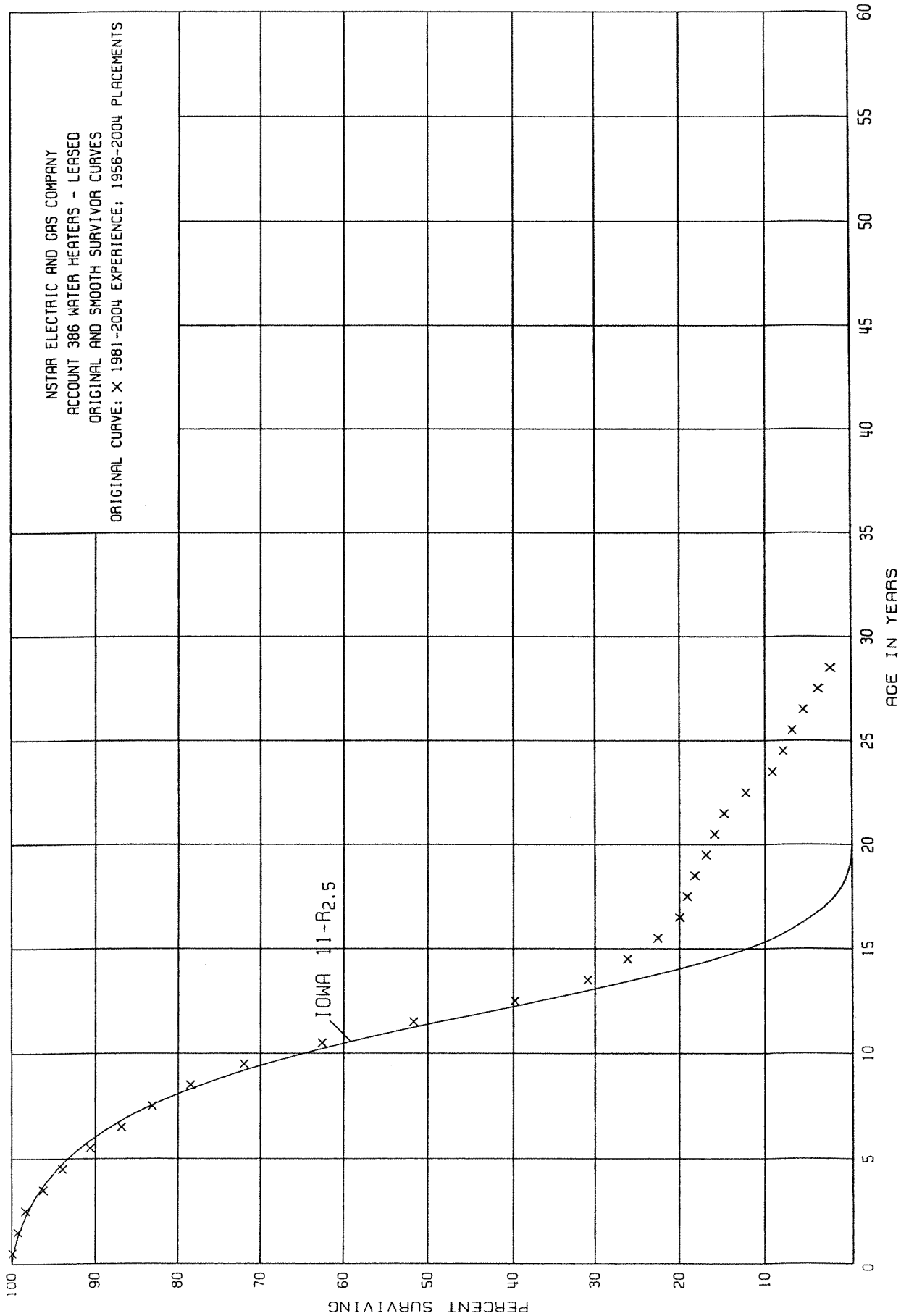
NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-1999 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,577	965	0.6119	0.3881	0.00
80.5	97,292	247	0.0025	0.9975	0.00
81.5	97,114	331	0.0034	0.9966	0.00
82.5	96,829	448	0.0046	0.9954	0.00
83.5	96,542	225	0.0023	0.9977	0.00
84.5	96,404	558	0.0058	0.9942	0.00
85.5	96,075	552	0.0057	0.9943	0.00
86.5	95,614	91	0.0010	0.9990	0.00
87.5	95,523	249	0.0026	0.9974	0.00
88.5	95,457	176	0.0018	0.9982	0.00
89.5	95,282	206	0.0022	0.9978	0.00
90.5	76,663	23	0.0003	0.9997	0.00
91.5	54,994	69	0.0013	0.9987	0.00
92.5	34,194	46	0.0013	0.9987	0.00
93.5	20,113	23	0.0011	0.9989	0.00
94.5	10,343	46	0.0044	0.9956	0.00
95.5	7,844		0.0000	1.0000	0.00
96.5					0.00


NSTAR ELECTRIC AND GAS COMPANY
ACCOUNT 386 WATER HEATERS - LEASED
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2004 EXPERIENCE; 1956-2004 PLACEMENTS
IOWA 11-R2.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60
AGE IN YEARS

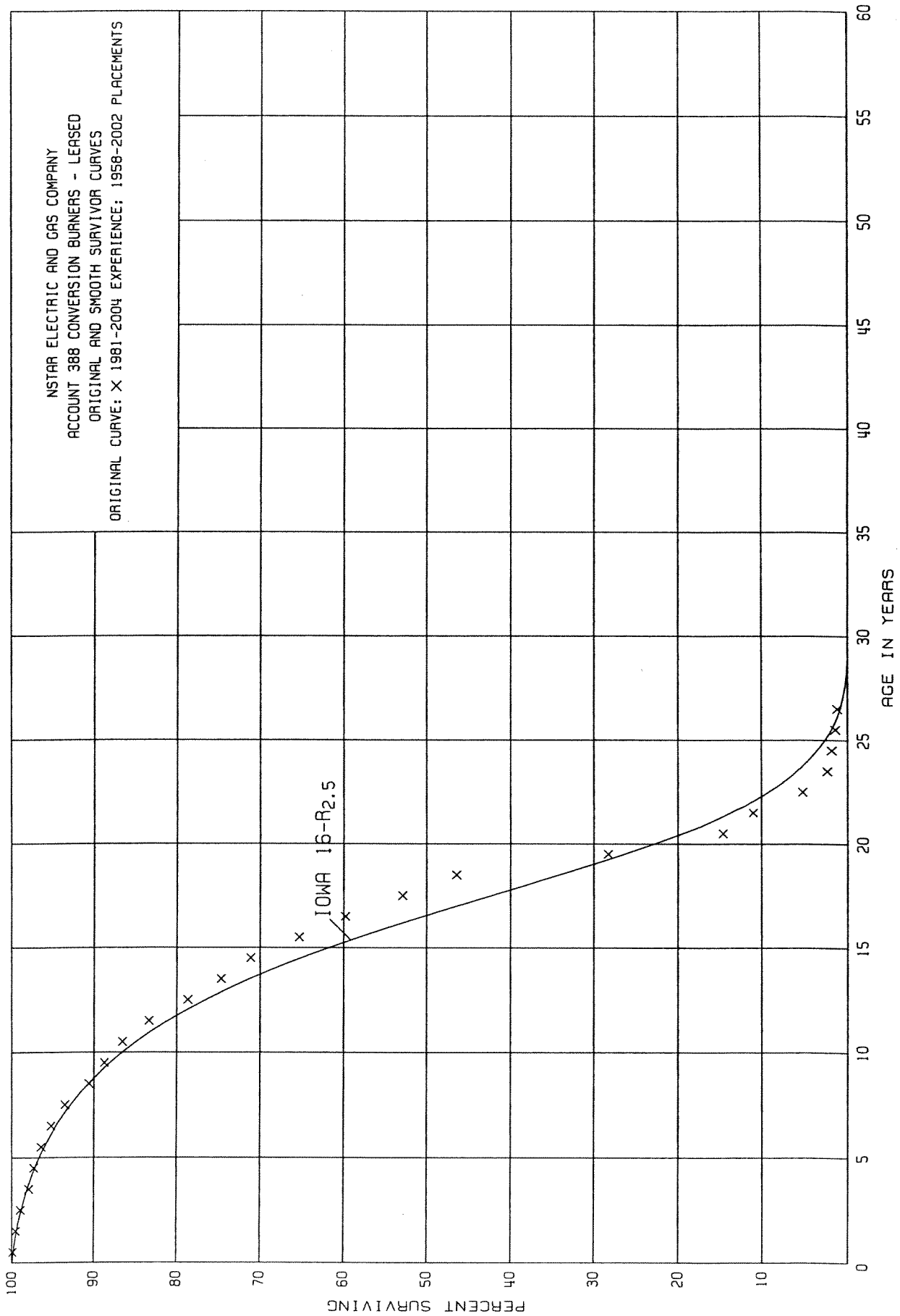
NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 386 WATER HEATERS - LEASED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,362,617	7,526	0.0012	0.9988	100.00
0.5	6,299,799	40,464	0.0064	0.9936	99.88
1.5	6,413,589	64,362	0.0100	0.9900	99.24
2.5	5,894,576	124,662	0.0211	0.9789	98.25
3.5	5,853,658	138,705	0.0237	0.9763	96.18
4.5	5,552,339	196,318	0.0354	0.9646	93.90
5.5	5,214,392	217,655	0.0417	0.9583	90.58
6.5	4,764,173	202,628	0.0425	0.9575	86.80
7.5	4,300,578	241,088	0.0561	0.9439	83.11
8.5	3,851,688	315,729	0.0820	0.9180	78.45
9.5	3,473,989	455,492	0.1311	0.8689	72.02
10.5	2,936,615	508,644	0.1732	0.8268	62.58
11.5	2,368,947	545,834	0.2304	0.7696	51.74
12.5	1,969,167	441,444	0.2242	0.7758	39.82
13.5	1,677,461	261,321	0.1558	0.8442	30.89
14.5	1,603,860	221,508	0.1381	0.8619	26.08
15.5	1,542,525	169,120	0.1096	0.8904	22.48
16.5	1,544,511	73,928	0.0479	0.9521	20.02
17.5	1,572,076	72,521	0.0461	0.9539	19.06
18.5	1,499,555	105,979	0.0707	0.9293	18.18
19.5	1,393,576	86,131	0.0618	0.9382	16.89
20.5	1,316,203	89,429	0.0679	0.9321	15.85
21.5	1,226,774	205,450	0.1675	0.8325	14.77
22.5	1,021,324	266,144	0.2606	0.7394	12.30
23.5	755,180	111,961	0.1483	0.8517	9.09
24.5	667,472	103,869	0.1556	0.8444	7.74
25.5	563,603	126,017	0.2236	0.7764	6.54
26.5	437,586	141,096	0.3224	0.6776	5.08
27.5	296,490	115,313	0.3889	0.6111	3.44
28.5	181,177	104,650	0.5776	0.4224	2.10
29.5	76,527	52,274	0.6831	0.3169	0.89
30.5	24,253		0.0000	1.0000	0.28
31.5	24,253		0.0000	1.0000	0.28
32.5	24,253		0.0000	1.0000	0.28
33.5	24,253	298	0.0123	0.9877	0.28
34.5	23,955	5,059	0.2112	0.7888	0.28
35.5	18,896	595	0.0315	0.9685	0.22
36.5	18,301	18,301	1.0000	0.0000	0.21
37.5					0.00


NSTAR ELECTRIC AND GAS COMPANY
ACCOUNT 388 CONVERSION BURNERS - LEASED
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2004 EXPERIENCE; 1958-2002 PLACEMENTS
IOWA 16-R2.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60
AGE IN YEARS

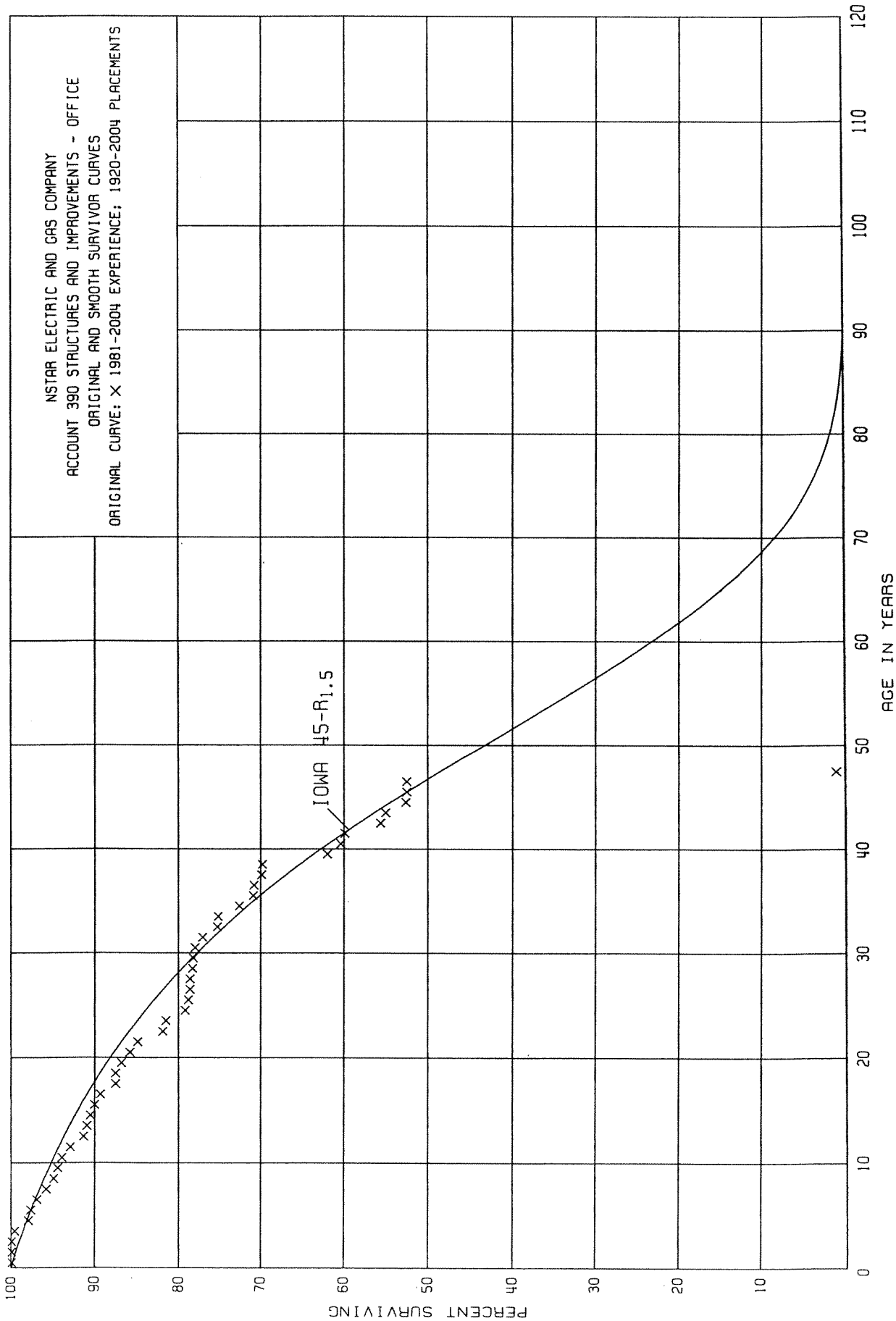
NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 388 CONVERSION BURNERS - LEASED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2002 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,690,516	3,228	0.0009	0.9991	100.00
0.5	3,862,021	14,833	0.0038	0.9962	99.91
1.5	4,337,757	26,717	0.0062	0.9938	99.53
2.5	4,298,835	44,259	0.0103	0.9897	98.91
3.5	4,270,430	24,533	0.0057	0.9943	97.89
4.5	4,237,979	40,731	0.0096	0.9904	97.33
5.5	4,084,238	52,968	0.0130	0.9870	96.40
6.5	3,899,652	68,495	0.0176	0.9824	95.15
7.5	3,636,885	113,070	0.0311	0.9689	93.48
8.5	3,426,719	71,549	0.0209	0.9791	90.57
9.5	3,231,869	78,779	0.0244	0.9756	88.68
10.5	2,993,995	110,855	0.0370	0.9630	86.52
11.5	2,486,377	137,459	0.0553	0.9447	83.32
12.5	1,926,981	99,202	0.0515	0.9485	78.71
13.5	1,580,299	74,534	0.0472	0.9528	74.66
14.5	1,284,335	105,980	0.0825	0.9175	71.14
15.5	1,134,045	95,839	0.0845	0.9155	65.27
16.5	992,273	113,515	0.1144	0.8856	59.75
17.5	865,437	107,056	0.1237	0.8763	52.91
18.5	746,034	290,160	0.3889	0.6111	46.37
19.5	440,234	213,213	0.4843	0.5157	28.34
20.5	214,841	53,352	0.2483	0.7517	14.61
21.5	162,887	88,233	0.5417	0.4583	10.98
22.5	85,248	48,586	0.5699	0.4301	5.03
23.5	36,662	8,114	0.2213	0.7787	2.16
24.5	28,547	7,257	0.2542	0.7458	1.68
25.5	21,291	2,310	0.1085	0.8915	1.25
26.5	18,981	1,263	0.0665	0.9335	1.11
27.5	17,718	5,085	0.2870	0.7130	1.04
28.5	12,633	2,039	0.1614	0.8386	0.74
29.5	10,594		0.0000	1.0000	0.62
30.5	10,594		0.0000	1.0000	0.62
31.5	10,594		0.0000	1.0000	0.62
32.5	10,594		0.0000	1.0000	0.62
33.5	10,594		0.0000	1.0000	0.62
34.5	10,594	10,594	1.0000	0.0000	0.62
35.5					0.00


NSTAR ELECTRIC AND GAS COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - OFFICE
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1981-2004 EXPERIENCE; 1920-2004 PLACEMENTS
IOWA 45-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - OFFICE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,120,232		0.0000	1.0000	100.00
0.5	14,697,774	6,797	0.0005	0.9995	100.00
1.5	13,695,823	2,432	0.0002	0.9998	99.95
2.5	8,531,244	39,412	0.0046	0.9954	99.93
3.5	8,507,924	134,046	0.0158	0.9842	99.47
4.5	8,435,192	24,623	0.0029	0.9971	97.90
5.5	8,559,237	63,333	0.0074	0.9926	97.62
6.5	13,166,704	150,759	0.0115	0.9885	96.90
7.5	12,546,114	117,781	0.0094	0.9906	95.79
8.5	12,081,272	65,712	0.0054	0.9946	94.89
9.5	11,345,901	54,682	0.0048	0.9952	94.38
10.5	11,112,362	128,334	0.0115	0.9885	93.93
11.5	10,876,272	177,761	0.0163	0.9837	92.85
12.5	10,518,635	53,462	0.0051	0.9949	91.34
13.5	9,960,348	41,445	0.0042	0.9958	90.87
14.5	9,613,306	48,204	0.0050	0.9950	90.49
15.5	6,733,301	53,550	0.0080	0.9920	90.04
16.5	6,548,597	130,365	0.0199	0.9801	89.32
17.5	6,210,225	5,285	0.0009	0.9991	87.54
18.5	5,786,763	47,014	0.0081	0.9919	87.46
19.5	5,610,638	58,687	0.0105	0.9895	86.75
20.5	5,573,600	63,830	0.0115	0.9885	85.84
21.5	5,361,710	185,233	0.0345	0.9655	84.85
22.5	5,024,335	26,262	0.0052	0.9948	81.92
23.5	4,938,037	138,179	0.0280	0.9720	81.49
24.5	4,767,582	24,539	0.0051	0.9949	79.21
25.5	5,174,814	15,103	0.0029	0.9971	78.81
26.5	5,154,573	403	0.0001	0.9999	78.58
27.5	5,134,899	16,365	0.0032	0.9968	78.57
28.5	5,086,890	10,966	0.0022	0.9978	78.32
29.5	4,950,941	9,948	0.0020	0.9980	78.15
30.5	698,335	7,809	0.0112	0.9888	77.99
31.5	690,526	16,545	0.0240	0.9760	77.12
32.5	673,981	335	0.0005	0.9995	75.27
33.5	675,114	23,452	0.0347	0.9653	75.23
34.5	647,043	15,509	0.0240	0.9760	72.62
35.5	630,845	828	0.0013	0.9987	70.88
36.5	626,196	8,285	0.0132	0.9868	70.79
37.5	615,861	513	0.0008	0.9992	69.86
38.5	615,349	68,764	0.1117	0.8883	69.80

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - OFFICE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	545,778	13,746	0.0252	0.9748	62.00
40.5	525,546	4,483	0.0085	0.9915	60.44
41.5	516,939	37,570	0.0727	0.9273	59.93
42.5	477,949	4,610	0.0096	0.9904	55.57
43.5	460,223	20,629	0.0448	0.9552	55.04
44.5	438,449	805	0.0018	0.9982	52.57
45.5	437,645	198	0.0005	0.9995	52.48
46.5	437,447	430,259	0.9836	0.0164	52.45
47.5	5,157	2,103	0.4078	0.5922	0.86
48.5	3,054		0.0000	1.0000	0.51
49.5	3,054		0.0000	1.0000	0.51
50.5	3,054		0.0000	1.0000	0.51
51.5	3,054		0.0000	1.0000	0.51
52.5	3,054		0.0000	1.0000	0.51
53.5	3,054		0.0000	1.0000	0.51
54.5	3,054		0.0000	1.0000	0.51
55.5	3,054		0.0000	1.0000	0.51
56.5	3,054		0.0000	1.0000	0.51
57.5	1,586	594	0.3745	0.6255	0.51
58.5	993		0.0000	1.0000	0.32
59.5	993		0.0000	1.0000	0.32
60.5	993		0.0000	1.0000	0.32
61.5	40,392	468	0.0116	0.9884	0.32
62.5	39,924	253	0.0063	0.9937	0.32
63.5	39,671		0.0000	1.0000	0.32
64.5	39,388		0.0000	1.0000	0.32
65.5	39,388	89	0.0023	0.9977	0.32
66.5	39,299		0.0000	1.0000	0.32
67.5	39,299		0.0000	1.0000	0.32
68.5	39,299		0.0000	1.0000	0.32
69.5	39,299		0.0000	1.0000	0.32
70.5	39,299		0.0000	1.0000	0.32
71.5	39,299		0.0000	1.0000	0.32
72.5	39,299		0.0000	1.0000	0.32
73.5	39,299		0.0000	1.0000	0.32
74.5	39,299		0.0000	1.0000	0.32
75.5	39,299		0.0000	1.0000	0.32
76.5	39,299		0.0000	1.0000	0.32
77.5	39,299		0.0000	1.0000	0.32
78.5	39,299		0.0000	1.0000	0.32

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - OFFICE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2004 EXPERIENCE BAND 1981-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,299		0.0000	1.0000	0.32
80.5	39,299		0.0000	1.0000	0.32
81.5	39,299	39,299	1.0000	0.0000	0.32
82.5					0.00

III-41

NET SALVAGE STATISTICS

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1993	3,193	599	19		0	599-	19-
1994	6,316	3,404	54	183-	3-	3,587-	57-
1995	780	102	13		0	102-	13-
1996	2,531		0		0		0
1997	2,964	1,001	34		0	1,001-	34-
1998							
1999							
2000							
2001							
2002	3,771	44	1		0	44-	1-
2003	14,963	1,075	7		0	1,075-	7-
2004	7,792	10,752	138		0	10,752-	138-
TOTAL	42,310	16,977	40	183-	0	17,160-	41-
THREE-YEAR MOVING AVERAGES							
93-95	3,430	1,368	40	61-	2-	1,429-	42-
94-96	3,209	1,169	36	61-	2-	1,230-	38-
95-97	2,092	368	18		0	368-	18-
96-98	1,832	334	18		0	334-	18-
97-99	988	334	34		0	334-	34-
98-00							
99-01							
00-02	1,257	15	1		0	15-	1-
01-03	6,245	373	6		0	373-	6-
02-04	8,842	3,957	45		0	3,957-	45-
FIVE-YEAR AVERAGE							
00-04	5,305	2,374	45		0	2,374-	45-

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 367 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	295,929	92,343	31		0	92,343-	31-
1993	2,266,825	510,454	23		0	510,454-	23-
1994	183,949	99,134	54	5,323-	3-	104,457-	57-
1995	309,509	136,217	44		0	136,217-	44-
1996	67,846	71,898	106		0	71,898-	106-
1997	245,613	99,505	41		0	99,505-	41-
1998	194,099	80,442	41		0	80,442-	41-
1999	88,838	31,042	35		0	31,042-	35-
2000	78,624	2,539	3		0	2,539-	3-
2001	258,267	104,207	40		0	104,207-	40-
2002	236,392	35,249	15		0	35,249-	15-
2003	501,716	104,263	21		0	104,263-	21-
2004	273,403	368,587	135		0	368,587-	135-
TOTAL	5,001,010	1,735,880	35	5,323-	0	1,741,203-	35-
THREE-YEAR MOVING AVERAGES							
92-94	915,568	233,977	26	1,774-	0	235,751-	26-
93-95	920,094	248,602	27	1,774-	0	250,376-	27-
94-96	187,101	102,416	55	1,774-	1-	104,190-	56-
95-97	207,656	102,540	49		0	102,540-	49-
96-98	169,186	83,948	50		0	83,948-	50-
97-99	176,183	70,330	40		0	70,330-	40-
98-00	120,520	38,008	32		0	38,008-	32-
99-01	141,910	45,929	32		0	45,929-	32-
00-02	191,094	47,331	25		0	47,331-	25-
01-03	332,125	81,239	24		0	81,239-	24-
02-04	337,170	169,366	50		0	169,366-	50-
FIVE-YEAR AVERAGE							
00-04	269,680	122,969	46		0	122,969-	46-

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	25,018	6,506	26	1,492-	6-	7,998-	32-
1993	62,414	11,712	19	2,443-	4-	14,155-	23-
1994	205,479	110,737	54	5,946-	3-	116,683-	57-
1995	57,517	22,320	39		0	22,320-	39-
1996	58,870	3,862	7		0	3,862-	7-
1997	74,558	25,171	34	4,810-	6-	29,981-	40-
1998	73,248	25,297	35	4,535-	6-	29,832-	41-
1999							
2000	17,808		0		0		0
2001	91,209		0		0		0
2002	328,489	29,906	9		0	29,906-	9-
2003	418,163	64,507	15		0	64,507-	15-
2004	196,030	16,086	8		0	16,086-	8-
TOTAL	1,608,803	316,104	20	19,226-	1-	335,330-	21-
THREE-YEAR MOVING AVERAGES							
92-94	97,637	42,985	44	3,294-	3-	46,279-	47-
93-95	108,470	48,256	44	2,796-	3-	51,052-	47-
94-96	107,289	45,640	43	1,982-	2-	47,622-	44-
95-97	63,648	17,118	27	1,603-	3-	18,721-	29-
96-98	68,892	18,110	26	3,115-	5-	21,225-	31-
97-99	49,269	16,823	34	3,115-	6-	19,938-	40-
98-00	30,352	8,432	28	1,512-	5-	9,944-	33-
99-01	36,339		0		0		0
00-02	145,836	9,969	7		0	9,969-	7-
01-03	279,287	31,471	11		0	31,471-	11-
02-04	314,227	36,833	12		0	36,833-	12-
FIVE-YEAR AVERAGE							
00-04	210,340	22,100	11		0	22,100-	11-

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	871,624	679,962	78		0	679,962-	78-
1993	505,122	284,364	56		0	284,364-	56-
1994	462,383	249,188	54	13,380-	3-	262,568-	57-
1995	672,320	584,838	87		0	584,838-	87-
1996	506,275	443,778	88		0	443,778-	88-
1997	560,493	567,679	101		0	567,679-	101-
1998	647,118	670,476	104		0	670,476-	104-
1999	638,390	557,658	87		0	557,658-	87-
2000	338,468	282,715	84		0	282,715-	84-
2001	744,606	190,681	26		0	190,681-	26-
2002	302,672	5,998	2		0	5,998-	2-
2003	1,280,945	345,070	27		0	345,070-	27-
2004	1,255,190	276,347	22		0	276,347-	22-
TOTAL	8,785,606	5,138,754	58	13,380-	0	5,152,134-	59-
THREE-YEAR MOVING AVERAGES							
92-94	613,043	404,505	66	4,460-	1-	408,965-	67-
93-95	546,608	372,797	68	4,460-	1-	377,257-	69-
94-96	546,993	425,935	78	4,460-	1-	430,395-	79-
95-97	579,696	532,098	92		0	532,098-	92-
96-98	571,295	560,644	98		0	560,644-	98-
97-99	615,333	598,604	97		0	598,604-	97-
98-00	541,325	503,616	93		0	503,616-	93-
99-01	573,821	343,685	60		0	343,685-	60-
00-02	461,915	159,798	35		0	159,798-	35-
01-03	776,074	180,583	23		0	180,583-	23-
02-04	946,269	209,138	22		0	209,138-	22-
FIVE-YEAR AVERAGE							
00-04	784,376	220,162	28		0	220,162-	28-

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	194,726	10,127	5	23,223-	12-	33,350-	17-
1993	538,837	20,223	4	42,175-	8-	62,398-	12-
1994	371,647	200,289	54	10,755-	3-	211,044-	57-
1995	5,175,094	2,518	0	687,852	13	685,334	13
1996	107,999		0	7,991	7	7,991	7
1997	63,614	4,295	7	8,209-	13-	12,504-	20-
1998	39,959	2,760	7	4,948-	12-	7,708-	19-
1999	32,550	1,896	6	15,340-	47-	17,236-	53-
2000							
2001	13,864	17	0		0	17-	0
2002	145,716		0		0		0
2003	35,399	12	0		0	12-	0
2004	47,940		0		0		0
TOTAL	6,767,345	242,137	4	591,193	9	349,056	5
THREE-YEAR MOVING AVERAGES							
92-94	368,403	76,880	21	25,384-	7-	102,264-	28-
93-95	2,028,526	74,343	4	211,641	10	137,298	7
94-96	1,884,913	67,602	4	228,363	12	160,761	9
95-97	1,782,236	2,271	0	229,211	13	226,940	13
96-98	70,524	2,352	3	1,722-	2-	4,074-	6-
97-99	45,374	2,984	7	9,499-	21-	12,483-	28-
98-00	24,170	1,552	6	6,763-	28-	8,315-	34-
99-01	15,471	638	4	5,113-	33-	5,751-	37-
00-02	53,193	6	0		0	6-	0
01-03	64,993	10	0		0	10-	0
02-04	76,352	4	0		0	4-	0
FIVE-YEAR AVERAGE							
00-04	48,584	6	0		0	6-	0

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 382 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	103,968	10,814	10	12,399-	12-	23,213-	22-
1993	204,939	15,383	8	16,041-	8-	31,424-	15-
1994	174,915	94,266	54	5,062-	3-	99,328-	57-
1995	601,200		0	102,333	17	102,333	17
1996	77,382	1,141	1		0	1,141-	1-
1997	57,690	7,791	14	7,444-	13-	15,235-	26-
1998	63,269	8,740	14	7,835-	12-	16,575-	26-
1999	31,729	3,696	12	14,953-	47-	18,649-	59-
2000							
2001	12,440	567	5		0	567-	5-
2002	34,509		0		0		0
2003	30,926		0		0		0
2004	52,263		0		0		0
TOTAL	1,445,230	142,398	10	38,599	3	103,799-	7-
THREE-YEAR MOVING AVERAGES							
92-94	161,274	40,154	25	11,167-	7-	51,321-	32-
93-95	327,018	36,550	11	27,077	8	9,473-	3-
94-96	284,499	31,802	11	32,424	11	622	0
95-97	245,424	2,977	1	31,630	13	28,653	12
96-98	66,114	5,891	9	5,093-	8-	10,984-	17-
97-99	50,896	6,742	13	10,077-	20-	16,819-	33-
98-00	31,666	4,145	13	7,596-	24-	11,741-	37-
99-01	14,723	1,421	10	4,984-	34-	6,405-	44-
00-02	15,650	189	1		0	189-	1-
01-03	25,958	189	1		0	189-	1-
02-04	39,233		0		0		0
FIVE-YEAR AVERAGE							
00-04	26,027	113	0		0	113-	0

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	20,640	5,367	26		0	5,367-	26-
1993	14,058	2,638	19		0	2,638-	19-
1994	9,013	4,857	54	261-	3-	5,118-	57-
1995	2,500		0		0		0
1996	7,798		0		0		0
1997							
1998	1,009	348	34		0	348-	34-
1999							
2000							
2001	92	89	97		0	89-	97-
2002							
2003							
2004							
TOTAL	55,110	13,299	24	261-	0	13,560-	25-
THREE-YEAR MOVING AVERAGES							
92-94	14,570	4,287	29	87-	1-	4,374-	30-
93-95	8,524	2,498	29	87-	1-	2,585-	30-
94-96	6,437	1,619	25	87-	1-	1,706-	27-
95-97	3,433		0		0		0
96-98	2,936	116	4		0	116-	4-
97-99	336	116	35		0	116-	35-
98-00	336	116	35		0	116-	35-
99-01	31	30	97		0	30-	97-
00-02	31	30	97		0	30-	97-
01-03	31	30	97		0	30-	97-
02-04							
FIVE-YEAR AVERAGE							
00-04	18	18	100		0	18-	100-

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 386 WATER HEATERS - LEASED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	116,195	3,152	3		0	3,152-	3-
1993	901,057	5,726	1		0	5,726-	1-
1994	250,125	11,005	4	13,557	5	2,552	1
1995	233,216	25,831	11	65,594	28	39,763	17
1996	90,860	23,707	26	83,477	92	59,770	66
1997	247,706	50,633-	20-		0	50,633	20
1998	549,827	6,133	1		0	6,133-	1-
1999	872,528	4,556-	1-		0	4,556	1
2000	52,271	12,363	24	31,198	60	18,835	36
2001	2,853		0		0		0
2002	1,037,655	1,021	0	71,972	7	70,951	7
2003				6,735		6,735	
2004	137,117	595-	0	14,239	10	14,834	11
TOTAL	4,491,410	33,154	1	286,772	6	253,618	6
THREE-YEAR MOVING AVERAGES							
92-94	422,459	6,628	2	4,519	1	2,109-	0
93-95	461,466	14,187	3	26,384	6	12,197	3
94-96	191,400	20,181	11	54,209	28	34,028	18
95-97	190,594	365-	0	49,690	26	50,055	26
96-98	296,131	6,931-	2-	27,826	9	34,757	12
97-99	556,687	16,352-	3-		0	16,352	3
98-00	491,542	4,647	1	10,399	2	5,752	1
99-01	309,217	2,602	1	10,399	3	7,797	3
00-02	364,259	4,461	1	34,390	9	29,929	8
01-03	346,836	340	0	26,236	8	25,896	7
02-04	391,591	142	0	30,982	8	30,840	8
FIVE-YEAR AVERAGE							
00-04	245,979	2,558	1	24,829	10	22,271	9

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 388 CONVERSION BURNERS - LEASED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	34,093	1,295	4	13,165	39	11,870	35
1993	191,558	1,704	1	12,137-	6-	13,841-	7-
1994	88,425	3,891	4	4,793	5	902	1
1995	90,215	10,000	11		0	10,000-	11-
1996	36,377	9,682	27		0	9,682-	27-
1997	32,041	9,169-	29-	5,714	18	14,883	46
1998	630,799	9,850	2		0	9,850-	2-
1999	315,996	2,310-	1-	27,974	9	30,284	10
2000							
2001							
2002	367,973	515	0	31,679	9	31,164	8
2003							
2004							
TOTAL	1,787,477	25,458	1	71,188	4	45,730	3
THREE-YEAR MOVING AVERAGES							
92-94	104,692	2,297	2	1,940	2	357-	0
93-95	123,399	5,198	4	2,448-	2-	7,646-	6-
94-96	71,672	7,858	11	1,598	2	6,260-	9-
95-97	52,878	3,504	7	1,905	4	1,599-	3-
96-98	233,072	3,454	1	1,905	1	1,549-	1-
97-99	326,279	543-	0	11,229	3	11,772	4
98-00	315,599	2,513	1	9,325	3	6,812	2
99-01	105,332	770-	1-	9,325	9	10,095	10
00-02	122,658	172	0	10,560	9	10,388	8
01-03	122,658	172	0	10,560	9	10,388	8
02-04	122,658	172	0	10,560	9	10,388	8
FIVE-YEAR AVERAGE							
00-04	73,595	103	0	6,336	9	6,233	8

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - OFFICE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	40,714	26,149	64	0		26,149-	64-
1993	37,416	7,667	20	0		7,667-	20-
1994	80,820		0	0			0
1995	158,248	22,654	14	0		22,654-	14-
1996	143,290	7,583	5	0		7,583-	5-
1997	10,943	210	2	0		210-	2-
1998	175,141	29,387	17	0		29,387-	17-
1999	38,129	38,129	100	0		38,129-	100-
2000							
2001	5,154		0	0			0
2002	145,180		0	0			0
2003	1,186,507	12,538	1	0		12,538-	1-
2004	141,314	100-	0	0		100	0
TOTAL	2,162,856	144,217	7	0		144,217-	7-
THREE-YEAR MOVING AVERAGES							
92-94	52,983	11,272	21	0		11,272-	21-
93-95	92,161	10,107	11	0		10,107-	11-
94-96	127,453	10,079	8	0		10,079-	8-
95-97	104,160	10,149	10	0		10,149-	10-
96-98	109,791	12,393	11	0		12,393-	11-
97-99	74,738	22,575	30	0		22,575-	30-
98-00	71,090	22,505	32	0		22,505-	32-
99-01	14,428	12,710	88	0		12,710-	88-
00-02	50,111		0	0			0
01-03	445,614	4,179	1	0		4,179-	1-
02-04	491,000	4,146	1	0		4,146-	1-
FIVE-YEAR AVERAGE							
00-04	295,631	2,488	1	0		2,488-	1-

III-52

DEPRECIATION CALCULATIONS

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	387,421.48	193,711	191,554	195,867	2.50	78,347
2003	1,341,930.62	402,579	398,095	943,836	3.50	269,667
2004	275,504.79	27,550	27,243	248,262	4.50	55,169
	2,004,856.89	623,840	616,892	1,387,965		403,183
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.4	20.11

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT - 15 year

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	1,392,228.30	1,345,867	1,330,877	61,351	0.50	61,351
	1,392,228.30	1,345,867	1,330,877	61,351		61,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.0	4.41

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-R2.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1912	14,557.42	15,273	16,013			
1915	477.73	494	526			
1921	18,732.24	18,842	20,605			
1923	627.64	626	690			
1925	303.07	300	333			
1926	3,046.80	2,997	3,351			
1927	4,539.13	4,444	4,993			
1928	21,641.17	21,087	23,805			
1929	330.83	321	364			
1930	434.90	420	478			
1935	1,595.12	1,499	1,711	44	8.02	5
1936	143.75	134	153	5	8.29	1
1937	233.15	217	248	8	8.57	1
1942	586.42	526	600	45	10.14	4
1943	15.18	14	16	1	10.49	
1944	758.15	669	764	70	10.86	6
1946	757.16	657	750	83	11.63	7
1947	5,660.00	4,863	5,552	674	12.04	56
1948	5,369.69	4,568	5,215	692	12.47	55
1949	7,152.49	6,021	6,874	994	12.91	77
1950	3,335.80	2,777	3,170	499	13.37	37
1951	16,319.19	13,431	15,333	2,618	13.85	189
1952	12,643.79	10,282	11,738	2,170	14.34	151
1953	26,278.82	21,102	24,090	4,817	14.85	324
1954	26,899.91	21,320	24,339	5,251	15.37	342
1955	9,285.13	7,261	8,289	1,925	15.90	121
1956	8,524.50	6,570	7,500	1,877	16.46	114
1957	61,395.43	46,633	53,236	14,299	17.02	840
1958	32,801.19	24,535	28,009	8,072	17.60	459
1959	21,992.36	16,187	18,479	5,713	18.20	314
1960	6,043.23	4,375	4,994	1,654	18.80	88
1961	97,848.13	69,628	79,487	28,146	19.42	1,449
1962	73,671.93	51,484	58,774	22,265	20.06	1,110
1963	20,279.61	13,911	15,881	6,427	20.70	310
1964	22,306.29	15,007	17,132	7,405	21.36	347
1965	20,686.46	13,642	15,574	7,181	22.03	326
1966	69,609.57	44,955	51,320	25,251	22.71	1,112

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
1967	154,820.84	97,839	111,692	58,611	23.40	2,505
1968	20,796.31	12,852	14,672	8,204	24.10	340
1969	42,113.34	25,428	29,028	17,297	24.81	697
1970	25,249.61	14,882	16,989	10,786	25.53	422
1971	15,159.94	8,713	9,947	6,729	26.26	256
1972	94,790.39	53,084	60,600	43,669	27.00	1,617
1973	6,584.86	3,589	4,097	3,146	27.75	113
1974	15,442.99	8,184	9,343	7,644	28.50	268
1975	9,337.24	4,805	5,485	4,786	29.27	164
1976	997.49	498	569	528	30.05	18
1977	244,318.28	118,116	134,841	133,909	30.83	4,343
1978	952.57	445	508	540	31.62	17
1979	4,164.26	1,880	2,146	2,435	32.42	75
1980	2,861.13	1,246	1,422	1,725	33.23	52
1981	43,135.60	18,073	20,632	26,817	34.05	788
1982	33,621.39	13,536	15,453	21,531	34.87	617
1983	32,838.56	12,675	14,470	21,652	35.70	606
1984	29,539.87	10,905	12,449	20,045	36.54	549
1985	8,516.91	3,002	3,427	5,942	37.38	159
1986	1,828.72	613	700	1,312	38.24	34
1987	22,040.36	7,014	8,007	16,237	39.09	415
1988	3,017.92	908	1,037	2,283	39.96	57
1989	37,141.06	10,524	12,014	28,841	40.83	706
1990	36,638.79	9,737	11,116	29,187	41.71	700
1991	30,343.00	7,530	8,596	24,781	42.59	582
1992	65,473.72	15,088	17,224	54,797	43.48	1,260
1993	36,255.05	7,701	8,791	31,090	44.38	701
1994	37,070.88	7,205	8,225	32,553	45.28	719
1995	31,881.25	5,625	6,422	28,647	46.18	620
1996	14,438.36	2,284	2,607	13,275	47.09	282
1997	12,103.70	1,692	1,932	11,382	48.01	237
1999	10,883.87	1,121	1,280	10,692	49.85	214
2000	115,038.01	9,706	11,080	115,462	50.78	2,274
2001	5,260.71	346	395	5,392	51.71	104
2002	81,413.54	3,824	4,365	85,190	52.65	1,618
2003	594,484.24	16,871	19,260	634,673	53.58	11,845
2004	41,958.00	392	448	45,706	54.53	838
	2,579,396.14	985,005	1,121,655	1,715,682		44,657

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 38.4 1.73

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 70-S1.5
NET SALVAGE PERCENT.. -40

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	250,921.74	305,482	254,810	96,480	9.13	10,567
1901	36,401.02	44,117	36,799	14,162	9.40	1,507
1902	19,734.28	23,815	19,865	7,763	9.66	804
1903	24,410.33	29,325	24,461	9,713	9.93	978
1904	27,577.67	32,983	27,512	11,097	10.20	1,088
1905	35,159.94	41,855	34,912	14,312	10.48	1,366
1906	35,209.09	41,721	34,801	14,492	10.75	1,348
1907	20,831.68	24,568	20,493	8,671	11.03	786
1908	22,852.57	26,823	22,374	9,620	11.31	851
1909	22,571.90	26,368	21,994	9,607	11.59	829
1910	52,495.42	61,022	50,900	22,594	11.88	1,902
1911	53,777.87	62,196	51,879	23,410	12.17	1,924
1912	48,172.66	55,437	46,241	21,201	12.46	1,702
1913	71,275.52	81,595	68,060	31,726	12.76	2,486
1914	26,963.18	30,705	25,612	12,136	13.06	929
1915	75,676.59	85,722	71,503	34,444	13.36	2,578
1916	21,538.11	24,270	20,244	9,909	13.66	725
1917	13,983.80	15,670	13,071	6,506	13.97	466
1918	12,351.29	13,763	11,480	5,812	14.29	407
1919	5,589.59	6,193	5,166	2,659	14.60	182
1920	18,212.77	20,064	16,736	8,762	14.92	587
1921	25,780.88	28,229	23,547	12,546	15.25	823
1922	15,051.96	16,382	13,665	7,408	15.58	475
1923	63,201.00	68,370	57,029	31,452	15.91	1,977
1924	718,737.89	772,686	644,517	361,716	16.25	22,259
1925	64,879.59	69,304	57,808	33,023	16.59	1,991
1926	128,950.76	136,843	114,144	66,387	16.94	3,919
1927	480,079.75	506,100	422,151	249,961	17.29	14,457
1928	173,393.07	181,553	151,438	91,312	17.65	5,173
1929	1,187,958.76	1,235,216	1,030,325	632,817	18.01	35,137
1930	247,219.65	255,220	212,885	133,223	18.38	7,248
1931	72,919.55	74,738	62,341	39,746	18.75	2,120
1932	34,635.51	35,237	29,392	19,098	19.13	998
1933	17,295.95	17,461	14,565	9,649	19.52	494
1934	363,159.81	363,828	303,478	204,946	19.91	10,294
1935	50,053.52	49,746	41,494	28,581	20.31	1,407
1936	24,373.94	24,026	20,041	14,083	20.71	680

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S1.5						
NET SALVAGE PERCENT.. -40						
1937	40,175.82	39,277	32,762	23,484	21.12	1,112
1938	15,620.21	15,139	12,628	9,240	21.54	429
1939	86,130.26	82,756	69,029	51,553	21.96	2,348
1940	49,295.92	46,937	39,151	29,863	22.39	1,334
1941	58,821.34	55,496	46,291	36,059	22.83	1,579
1942	39,373.18	36,800	30,696	24,426	23.27	1,050
1943	12,000.63	11,107	9,265	7,536	23.72	318
1944	15,818.08	14,496	12,091	10,054	24.18	416
1945	12,063.10	10,942	9,127	7,761	24.65	315
1946	96,547.91	86,656	72,282	62,885	25.12	2,503
1947	198,020.41	175,791	146,632	130,597	25.61	5,099
1948	152,847.43	134,191	111,932	102,054	26.10	3,910
1949	219,931.63	190,901	159,235	148,669	26.60	5,589
1950	198,038.75	169,929	141,742	135,512	27.10	5,000
1951	834,295.30	707,115	589,822	578,191	27.62	20,934
1952	372,157.04	311,518	259,845	261,175	28.15	9,278
1953	994,735.29	822,069	685,708	706,921	28.68	24,649
1954	398,201.69	324,678	270,822	286,660	29.23	9,807
1955	559,192.80	449,837	375,220	407,650	29.78	13,689
1956	896,267.37	710,955	593,025	661,749	30.34	21,811
1957	1,021,877.82	798,720	666,232	764,397	30.92	24,722
1958	1,034,752.51	796,759	664,597	784,057	31.50	24,891
1959	1,586,058.64	1,202,613	1,003,130	1,217,352	32.09	37,936
1960	1,256,759.45	937,618	782,091	977,372	32.70	29,889
1961	1,250,747.91	917,724	765,497	985,550	33.31	29,587
1962	1,779,940.96	1,283,587	1,070,672	1,421,245	33.94	41,875
1963	1,935,728.82	1,371,541	1,144,037	1,565,983	34.57	45,299
1964	1,774,819.98	1,234,671	1,029,870	1,454,878	35.22	41,308
1965	1,732,129.36	1,182,421	986,287	1,438,694	35.87	40,109
1966	2,021,892.53	1,353,050	1,128,613	1,702,037	36.54	46,580
1967	1,417,262.78	929,186	775,057	1,209,111	37.22	32,486
1968	876,054.27	562,217	468,959	757,517	37.91	19,982
1969	1,767,596.28	1,109,626	925,567	1,549,068	38.61	40,121
1970	1,511,473.69	927,470	773,626	1,342,437	39.32	34,141
1971	2,161,105.71	1,294,632	1,079,885	1,945,663	40.05	48,581
1972	1,926,125.51	1,125,551	938,850	1,757,726	40.78	43,103
1973	2,450,871.54	1,395,477	1,164,002	2,267,218	41.53	54,592

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S1.5						
NET SALVAGE PERCENT.. -40						
1974	1,715,594.87	950,886	793,158	1,608,675	42.29	38,039
1975	976,827.86	526,373	439,061	928,498	43.06	21,563
1976	622,188.04	325,516	271,521	599,542	43.84	13,676
1977	802,565.82	407,190	339,647	783,945	44.63	17,565
1978	1,524,568.28	749,173	624,904	1,509,492	45.43	33,227
1979	4,239,370.35	2,013,786	1,679,750	4,255,368	46.25	92,008
1980	2,315,654.05	1,062,052	885,884	2,356,032	47.07	50,054
1981	2,688,535.24	1,187,902	990,859	2,773,090	47.91	57,881
1982	2,055,190.59	873,538	728,640	2,148,627	48.75	44,074
1983	2,211,782.34	902,009	752,388	2,344,107	49.61	47,251
1984	4,056,008.96	1,583,709	1,321,011	4,357,402	50.48	86,319
1985	6,757,058.82	2,519,167	2,101,301	7,358,581	51.36	143,275
1986	5,525,402.37	1,962,512	1,636,981	6,098,582	52.24	116,742
1987	7,558,772.55	2,549,272	2,126,412	8,455,870	53.14	159,124
1988	10,221,081.29	3,261,138	2,720,197	11,589,317	54.05	214,418
1989	10,905,640.85	3,281,071	2,736,824	12,531,073	54.96	228,004
1990	13,360,298.24	3,770,811	3,145,328	15,559,090	55.89	278,388
1991	6,914,390.60	1,822,772	1,520,420	8,159,727	56.82	143,607
1992	6,415,617.72	1,570,928	1,310,350	7,671,515	57.76	132,817
1993	6,413,783.74	1,448,361	1,208,114	7,771,183	58.71	132,366
1994	6,260,716.25	1,294,591	1,079,851	7,685,152	59.66	128,816
1995	5,068,619.42	950,873	793,147	6,302,920	60.62	103,974
1996	2,382,148.38	400,534	334,096	3,000,912	61.59	48,724
1997	6,731,885.39	1,001,839	835,659	8,588,981	62.56	137,292
1998	7,526,616.75	972,589	811,261	9,726,002	63.54	153,069
1999	7,308,573.72	799,119	666,565	9,565,438	64.53	148,232
2000	3,332,440.84	298,587	249,059	4,416,358	65.52	67,405
2001	12,042,296.19	841,275	701,729	16,157,486	66.51	242,933
2002	25,852,096.02	1,292,088	1,077,763	35,115,171	67.50	520,225
2003	3,576,564.50	107,154	89,380	4,917,810	68.50	71,793
2004	16,283,169.55	161,855	135,007	22,661,430	69.50	326,064
	230,963,590.12	68,596,756	57,218,277	266,130,744		4,908,761

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 54.2 2.13

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1.5						
NET SALVAGE PERCENT.. -15						
1930	150.00	173	173			
1938	475.31	527	547			
1940	431.87	469	497			
1941	587.40	632	676			
1943	119.96	127	138			
1945	15.36	16	18			
1946	518.07	538	596			
1947	112.08	115	129			
1948	121.37	124	140			
1949	163.15	165	188			
1951	2,343.05	2,333	2,695			
1952	19,073.24	18,820	21,934			
1953	25,092.16	24,528	28,856			
1954	51,730.54	50,073	59,490			
1955	30,826.59	29,534	35,451			
1956	5,535.37	5,249	6,366			
1957	5,398.99	5,065	6,209			
1958	10,438.85	9,683	12,005			
1959	39,612.14	36,311	45,554			
1960	13,585.64	12,307	15,623			
1961	6,227.57	5,570	7,162			
1962	42,593.91	37,590	48,983			
1963	19,399.15	16,886	22,309			
1964	50,093.13	42,975	57,607			
1965	15,695.38	13,259	18,050			
1966	96,745.34	80,428	111,257			
1967	110,074.53	89,990	126,586			
1968	124,076.55	99,639	142,688			
1969	63,563.47	50,079	73,098			
1970	57,252.91	44,225	65,841			
1971	74,530.28	56,397	85,182	528	11.97	44
1972	203,292.21	150,488	227,296	6,490	12.47	520
1973	134,624.82	97,365	147,060	7,759	12.99	597
1974	242,973.27	171,480	259,002	20,417	13.52	1,510
1975	30,046.95	20,674	31,226	3,328	14.06	237
1976	22,834.11	15,291	23,095	3,164	14.62	216
1977	120,292.09	78,298	118,261	20,075	15.19	1,322

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R1.5						
NET SALVAGE PERCENT.. -15						
1978	56,437.19	35,638	53,827	11,076	15.78	702
1979	163,018.68	99,791	150,724	36,747	16.37	2,245
1980	148,973.24	88,161	133,158	38,161	16.99	2,246
1981	205,665.10	117,524	177,508	59,007	17.61	3,351
1982	108,420.95	59,674	90,131	34,553	18.25	1,893
1983	293,543.35	155,284	234,540	103,035	18.90	5,452
1984	296,268.52	150,287	226,993	113,716	19.56	5,814
1985	231,760.52	112,473	169,879	96,646	20.23	4,777
1986	445,627.27	206,321	311,626	200,845	20.91	9,605
1987	265,226.35	116,697	176,259	128,751	21.61	5,958
1988	1,014,001.11	422,828	638,637	527,464	22.31	23,642
1989	399,614.78	157,306	237,594	221,963	23.02	9,642
1990	483,376.44	178,828	270,101	285,782	23.74	12,038
1991	388,540.30	134,449	203,071	243,750	24.47	9,961
1992	614,259.40	197,580	298,424	407,974	25.21	16,183
1993	497,830.46	148,050	223,614	348,891	25.95	13,445
1994	403,375.43	109,986	166,122	297,760	26.70	11,152
1995	576,683.30	142,850	215,760	447,426	27.46	16,294
1996	214,677.79	47,821	72,229	174,650	28.22	6,189
1997	384,644.09	75,817	114,514	327,827	29.00	11,304
1998	289,672.51	49,669	75,020	258,103	29.78	8,667
1999	424,046.87	61,883	93,468	394,186	30.56	12,899
2000	165,925.17	19,902	30,060	160,754	31.35	5,128
2001	2,563,875.65	240,004	362,500	2,585,957	32.15	80,434
2002	3,388,521.12	227,183	343,136	3,553,663	32.96	107,817
2003	1,771,287.00	71,498	107,990	1,928,990	33.77	57,121
2004	1,343,791.00	18,081	27,309	1,518,051	34.59	43,887
	18,759,710.40	4,713,008	7,006,182	14,567,489		492,292

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 29.6 2.62

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -50						
1900	98.61	148	148			
1902	5.27	8	8			
1905	1.00	1	1	1	1.66	1
1907	10.54	15	16			
1908	10.54	15	16			
1910	0.33					
1913	229.53	318	344			
1919	7.67	10	12			
1920	15.72	21	24			
1921	7.67	10	12			
1924	11.13	15	17			
1925	2.12	3	3			
1926	4.16	5	6			
1927	50,611.73	64,940	75,918			
1928	8,341.31	10,633	12,512			
1929	71,687.07	90,777	107,531			
1930	10,168.69	12,793	15,253			
1931	3,923.05	4,901	5,885			
1932	1,479.42	1,835	2,219			
1933	209,467.79	258,022	314,202			
1934	72,937.50	89,188	109,406			
1935	10,270.03	12,466	15,405			
1936	36,576.93	44,051	54,865			
1937	21,061.05	25,163	31,592			
1938	19,536.46	23,157	29,305			
1939	16,873.42	19,836	25,310			
1940	18,142.01	21,142	27,213			
1941	26,362.89	30,449	39,544			
1942	13,401.81	15,336	20,103			
1943	6,075.32	6,888	9,113			
1944	6,600.79	7,411	9,901			
1945	9,464.17	10,519	14,196			
1946	35,374.49	38,910	53,062			
1947	44,599.85	48,529	66,900			
1948	47,337.22	50,932	71,006			
1949	36,967.07	39,314	55,451			
1950	34,095.48	35,831	51,143			

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 52-R1.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1951	56,269.11	58,399	84,404			
1952	66,284.33	67,918	99,426			
1953	63,323.56	64,020	94,985			
1954	106,996.35	106,697	159,094	1,401	17.43	80
1955	99,618.24	97,935	146,029	3,398	17.92	190
1956	200,039.95	193,779	288,941	11,119	18.42	604
1957	245,740.44	234,436	349,564	19,047	18.93	1,006
1958	271,687.23	255,114	380,397	27,134	19.45	1,395
1959	394,427.25	364,332	543,250	48,391	19.98	2,422
1960	499,961.53	454,015	676,975	72,967	20.52	3,556
1961	544,349.64	485,669	724,174	92,350	21.07	4,383
1962	660,856.13	578,910	863,204	128,080	21.63	5,921
1963	805,743.75	692,658	1,032,812	175,804	22.20	7,919
1964	791,334.24	667,213	994,871	192,130	22.77	8,438
1965	597,686.17	493,808	736,310	160,219	23.36	6,859
1966	654,746.54	529,559	789,618	192,502	23.96	8,034
1967	774,354.09	612,940	913,946	247,585	24.56	10,081
1968	756,812.02	585,545	873,097	262,121	25.18	10,410
1969	896,283.07	677,321	1,009,943	334,482	25.80	12,964
1970	1,021,647.88	753,516	1,123,557	408,915	26.43	15,472
1971	1,084,237.65	779,675	1,162,562	463,794	27.07	17,133
1972	1,056,328.02	740,116	1,103,576	480,916	27.71	17,355
1973	1,068,852.12	728,530	1,086,300	516,978	28.37	18,223
1974	1,372,266.10	909,195	1,355,687	702,712	29.03	24,206
1975	1,107,221.09	712,165	1,061,899	598,933	29.70	20,166
1976	1,203,780.20	750,798	1,119,504	686,166	30.38	22,586
1977	1,212,078.38	732,156	1,091,707	726,411	31.06	23,387
1978	1,583,634.21	925,001	1,379,255	996,196	31.75	31,376
1979	3,082,225.33	1,738,375	2,592,065	2,031,273	32.45	62,597
1980	4,469,232.65	2,430,145	3,623,553	3,080,296	33.15	92,920
1981	3,434,135.04	1,796,739	2,679,091	2,472,112	33.86	73,010
1982	2,920,603.07	1,467,603	2,188,321	2,192,584	34.58	63,406
1983	2,984,049.39	1,437,715	2,143,756	2,332,318	35.30	66,071
1984	4,276,171.03	1,969,818	2,937,166	3,477,091	36.03	96,505
1985	5,900,859.31	2,594,313	3,868,342	4,982,947	36.76	135,554
1986	6,242,139.08	2,610,463	3,892,423	5,470,786	37.50	145,888
1987	6,741,240.17	2,675,598	3,989,545	6,122,315	38.24	160,102

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R1.5						
NET SALVAGE PERCENT.. -50						
1988	7,197,492.26	2,701,219	4,027,748	6,768,490	38.99	173,596
1989	7,810,978.93	2,760,400	4,115,992	7,600,476	39.75	191,207
1990	9,601,090.76	3,185,642	4,750,064	9,651,572	40.50	238,310
1991	6,813,395.01	2,110,449	3,146,859	7,073,234	41.26	171,431
1992	8,508,914.95	2,446,738	3,648,295	9,115,077	42.03	216,871
1993	8,297,565.98	2,201,759	3,283,010	9,163,339	42.80	214,097
1994	7,129,450.59	1,731,387	2,581,645	8,112,531	43.58	186,153
1995	7,002,697.04	1,543,044	2,300,810	8,203,236	44.36	184,924
1996	6,696,210.60	1,322,836	1,972,461	8,071,855	45.15	178,779
1997	8,252,046.94	1,442,045	2,150,212	10,227,858	45.94	222,635
1998	7,957,359.79	1,209,121	1,802,902	10,133,138	46.73	216,844
1999	7,755,134.39	1,000,412	1,491,700	10,141,002	47.53	213,360
2000	5,068,522.58	536,757	800,350	6,802,434	48.33	140,750
2001	6,075,009.81	501,188	747,314	8,365,201	49.14	170,232
2002	8,629,344.59	509,994	760,445	12,183,572	49.95	243,915
2003	10,388,688.51	369,318	550,684	15,032,349	50.77	296,087
2004	9,540,656.81	113,057	168,578	14,142,407	51.59	274,131
	192,783,533.74	59,621,147	88,676,060	200,499,245		4,703,542

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 42.6 2.44

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 37-R4
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	21.51	22	22			
1901	2.00	2	2			
1907	1.00	1	1			
1910	1.00	1	1			
1911	1.00	1	1			
1915	0.01					
1917	0.04					
1918	0.09					
1919	0.20					
1920	1.21	1	1			
1921	0.15					
1922	1.07	1	1			
1923	3.12	3	3			
1924	48.15	48	48			
1925	0.22					
1926	7.25	7	7			
1927	17.21	17	17			
1928	0.16					
1929	2.00	2	2			
1930	1.50	2	2			
1931	1.00	1	1			
1937	0.41					
1939	29.99	30	30			
1940	21.89	22	22			
1941	24.13	24	24			
1942	139.01	139	139			
1945	16.69	17	17			
1946	32.13	32	32			
1947	71.61	72	72			
1948	76.71	77	77			
1949	82.68	82	74	9	0.25	9
1950	221.33	219	197	24	0.41	24
1951	63.66	63	57	7	0.60	7
1952	193.03	189	170	23	0.82	23
1953	98.43	96	86	12	1.04	12
1954	491.95	475	427	65	1.27	51
1955	149.29	143	128	21	1.51	14

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R4						
NET SALVAGE PERCENT.. 0						
1956	228.78	218	196	33	1.76	19
1957	140.45	133	120	20	2.01	10
1958	253.66	238	214	40	2.27	18
1959	312.83	291	261	52	2.54	20
1960	1,779.31	1,644	1,477	302	2.81	107
1961	12,266.19	11,242	10,102	2,164	3.09	700
1962	18,991.42	17,256	15,506	3,485	3.38	1,031
1963	22,949.37	20,661	18,565	4,384	3.69	1,188
1964	40,290.71	35,915	32,272	8,019	4.02	1,995
1965	58,077.90	51,201	46,008	12,070	4.38	2,756
1966	95,398.42	83,130	74,698	20,700	4.76	4,349
1967	132,521.82	113,929	102,373	30,149	5.19	5,809
1968	200,401.90	169,801	152,578	47,824	5.65	8,464
1969	268,574.83	223,857	201,151	67,424	6.16	10,945
1970	287,058.23	234,928	211,099	75,959	6.72	11,303
1971	326,868.83	262,280	235,676	91,193	7.31	12,475
1972	293,706.71	230,677	207,279	86,428	7.94	10,885
1973	275,916.83	211,794	190,311	85,606	8.60	9,954
1974	239,513.95	179,444	161,243	78,271	9.28	8,434
1975	247,331.33	180,626	162,305	85,026	9.98	8,520
1976	259,753.38	184,633	165,905	93,848	10.70	8,771
1977	417,377.66	288,450	259,192	158,186	11.43	13,840
1978	250,957.90	168,267	151,199	99,759	12.19	8,184
1979	601,494.83	390,671	351,044	250,451	12.97	19,310
1980	856,579.68	537,761	483,215	373,365	13.77	27,114
1981	490,188.67	297,005	266,879	223,310	14.58	15,316
1982	398,954.34	232,670	209,070	189,884	15.42	12,314
1983	328,251.58	183,821	165,176	163,076	16.28	10,017
1984	616,972.66	331,006	297,431	319,542	17.15	18,632
1985	484,900.50	248,463	223,261	261,640	18.04	14,503
1986	621,973.67	303,585	272,792	349,182	18.94	18,436
1987	632,435.93	292,944	263,230	369,206	19.86	18,590
1988	824,261.50	361,109	324,481	499,781	20.79	24,039
1989	1,044,627.61	431,118	387,389	657,239	21.73	30,246
1990	1,187,591.99	459,361	412,767	774,825	22.69	34,148
1991	569,300.75	205,404	184,569	384,732	23.65	16,268
1992	796,939.92	266,895	239,823	557,117	24.61	22,638

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R4						
NET SALVAGE PERCENT.. 0						
1993	1,587,622.37	489,623	439,960	1,147,662	25.59	44,848
1994	1,303,917.27	367,574	330,290	973,627	26.57	36,644
1995	993,896.50	253,841	228,093	765,804	27.55	27,797
1996	257,015.37	58,754	52,794	204,221	28.54	7,156
1997	361,044.71	72,895	65,501	295,544	29.53	10,008
1998	1,126,921.57	197,324	177,309	949,613	30.52	31,114
1999	604,888.07	89,765	80,660	524,228	31.51	16,637
2001	1,740,639.73	164,142	147,493	1,593,147	33.51	47,542
2002	222,899.36	15,068	13,540	209,359	34.50	6,068
2003	500,913.82	20,287	18,229	482,685	35.50	13,597
2004	3,672,238.96	49,575	44,547	3,627,692	36.50	99,389
	25,278,966.60	8,993,065	8,080,934	17,198,035		752,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.9	2.98

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 37-R4
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	35.00	37	37			
1901	1.00	1	1			
1907	1.00	1	1			
1910	0.20					
1911	6.00	6	6			
1915	0.01					
1917	0.05					
1918	0.11					
1919	0.20					
1920	0.23					
1921	0.16					
1922	2.92	3	3			
1923	7.60	8	8			
1924	4.35	5	5			
1925	11.98	13	13			
1926	2.65	3	3			
1927	3.35	4	4			
1928	1.77	2	2			
1929	1.50	2	2			
1930	0.72	1	1			
1931	1.00	1	1			
1937	0.02					
1939	0.04					
1940	0.01					
1941	0.01					
1942	663.30	696	696			
1945	0.01					
1946	0.05					
1947	0.93	1	1			
1948	0.09					
1949	0.03					
1950	0.53	1	1			
1952	0.06					
1953	0.05					
1954	11.68	12	12			
1955	1.48	1	1	1	1.51	1
1956	48.26	48	51			

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 37-R4
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1957	53.35	53	56			
1958	123.38	122	130			
1959	147.07	144	154			
1960	10,264.20	9,959	10,777			
1961	15,661.89	15,072	16,445			
1962	22,797.06	21,749	23,773	164	3.38	49
1963	24,869.51	23,510	25,698	415	3.69	112
1964	35,730.74	33,443	36,555	962	4.02	239
1965	71,988.84	66,639	72,841	2,747	4.38	627
1966	87,937.43	80,460	87,948	4,386	4.76	921
1967	136,361.27	123,091	134,547	8,632	5.19	1,663
1968	203,033.42	180,632	197,443	15,742	5.65	2,786
1969	233,036.13	203,947	222,928	21,760	6.16	3,532
1970	290,481.56	249,617	272,848	32,158	6.72	4,785
1971	266,820.52	224,802	245,723	34,439	7.31	4,711
1972	291,951.74	240,764	263,171	43,378	7.94	5,463
1973	228,387.20	184,076	201,207	38,600	8.60	4,488
1974	239,552.58	188,446	205,984	45,546	9.28	4,908
1975	198,548.16	152,250	166,419	42,057	9.98	4,214
1976	267,006.45	199,278	217,824	62,533	10.70	5,844
1977	261,350.53	189,650	207,300	67,118	11.43	5,872
1978	289,438.17	203,772	222,736	81,174	12.19	6,659
1979	571,033.74	389,431	425,674	173,911	12.97	13,409
1980	708,847.67	467,265	510,751	233,539	13.77	16,960
1981	550,409.28	350,168	382,757	195,173	14.58	13,386
1982	443,276.66	271,445	296,707	168,733	15.42	10,942
1983	456,599.06	268,480	293,466	185,963	16.28	11,423
1984	733,863.50	413,404	451,878	318,679	17.15	18,582
1985	724,728.46	389,918	426,206	334,759	18.04	18,556
1986	737,051.75	377,743	412,898	361,006	18.94	19,061
1987	941,223.22	457,773	500,376	487,908	19.86	24,567
1988	761,316.32	350,209	382,802	416,580	20.79	20,038
1989	891,658.89	386,387	422,346	513,896	21.73	23,649
1990	839,404.27	340,916	372,644	508,730	22.69	22,421
1991	628,780.62	238,207	260,376	399,844	23.65	16,907
1992	693,442.43	243,846	266,540	461,575	24.61	18,756
1993	845,495.92	273,788	299,268	588,503	25.59	22,997

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R4						
NET SALVAGE PERCENT.. -5						
1994	861,308.06	254,943	278,670	625,703	26.57	23,549
1995	903,348.91	242,251	264,796	683,720	27.55	24,817
1996	801,086.64	192,285	210,180	630,961	28.54	22,108
1997	833,382.33	176,673	193,115	681,936	29.53	23,093
1998	865,809.69	159,183	173,998	735,102	30.52	24,086
1999	943,096.41	146,953	160,629	829,622	31.51	26,329
2001	452,363.72	44,791	48,960	426,022	33.51	12,713
2002	3,242,563.44	230,157	251,577	3,153,115	34.50	91,395
2003	2,172,266.59	92,376	100,973	2,179,907	35.50	61,406
2004	1,621,023.78	22,978	25,116	1,676,959	36.50	45,944
	26,399,730.91	9,373,892	10,246,059	17,473,658		683,968

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 25.5 2.59

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L2.5						
NET SALVAGE PERCENT.. 0						
1920	4.30	4	4			
1923	68.80	69	69			
1925	4.30	4	4			
1928	4.30	4	4			
1930	91.72	92	92			
1932	22.93	23	23			
1953	12.30	12	12			
1960	44.79	45	45			
1961	68.82	69	69			
1962	44.79	45	45			
1963	68.81	67	69			
1964	45.87	45	46			
1965	50.28	48	50			
1967	45.88	43	46			
1968	22.94	21	23			
1970	22.93	21	23			
1973	36.47	32	36			
1975	22.93	20	23			
1976	22.93	19	23			
1977	183.44	152	183			
1978	160.51	132	161			
1979	137.58	111	138			
1980	160.51	127	161			
1981	206.37	161	206			
1982	183.44	140	183			
1983	252.23	189	252			
1984	160.51	118	161			
1985	229.30	165	229			
1986	137.58	97	138			
1987	183.44	126	183			
1988	114.65	77	115			
1989	45.86	30	46			
1990	45.86	30	46			
1999	671,049.15	232,653	671,049			
	673,956.52	234,991	673,957			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 0.0 0.00

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 386 WATER HEATERS - LEASED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-R2.5						
NET SALVAGE PERCENT.. 0						
1991	19,956.28	16,853	19,956			
1993	164,773.21	128,671	164,773			
1994	270,946.11	200,256	270,946			
1995	240,386.08	166,083	240,386			
1996	316,867.56	201,369	316,868			
1997	358,769.33	206,113	358,769			
1998	252,512.67	128,554	252,513			
1999	163,181.71	71,653	163,182			
2000	209,916.17	76,913	209,916			
2002	546,322.63	114,236	543,873	2,450	8.70	282
2003	39,050.00	4,971	23,667	15,383	9.60	1,602
2004	206,110.00	8,801	41,901	164,209	10.53	15,594
	2,788,791.75	1,324,473	2,606,750	182,042		17,478

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.4 0.63

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1961	2,246.30	2,246	2,246			
1962	2,180.54	2,181	2,181			
1963	3,001.85	3,002	3,002			
1964	926.81	927	927			
1965	1,134.05	1,134	1,134			
1966	7,469.07	7,469	7,469			
1967	1,946.79	1,947	1,947			
1968	3,399.14	3,399	3,399			
1969	3,603.73	3,604	3,604			
1970	1,649.66	1,650	1,650			
1971	5,017.16	5,017	5,017			
1972	17,821.92	17,822	17,822			
1973	5,151.70	5,152	5,152			
1974	17,336.53	17,337	17,337			
1975	7,083.05	7,083	7,083			
1976	14,366.74	14,367	14,367			
1977	28,176.91	28,177	28,177			
1978	28,970.26	28,970	28,970			
1979	57,463.19	57,463	57,463			
1980	46,459.45	46,459	46,459			
1981	164,783.60	164,784	164,784			
1982	123,098.41	123,098	123,098			
1983	136,031.29	136,031	136,031			
1984	170,999.22	170,999	170,999			
1985	112,198.79	112,199	112,199			
1986	92,435.75	92,436	92,436			
1987	126,601.02	126,601	126,601			
1988	150,290.54	150,291	150,291			
1989	84,915.68	84,916	84,916			
1990	268,783.57	259,833	146,474	122,310	0.50	122,310
1991	158,609.23	142,748	80,470	78,139	1.50	52,093
1992	183,377.81	152,809	86,142	97,236	2.50	38,894
1993	138,600.83	106,265	59,904	78,697	3.50	22,485
1994	218,800.60	153,160	86,340	132,461	4.50	29,436
1995	189,168.94	119,801	67,535	121,634	5.50	22,115
1996	197,118.38	111,707	62,972	134,146	6.50	20,638
1997	184,619.54	92,310	52,037	132,583	7.50	17,678

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	195,583.00	84,746	47,773	147,810	8.50	17,389
1999	160,245.72	58,762	33,126	127,120	9.50	13,381
2001	112,519.96	26,251	14,798	97,722	11.50	8,498
2002	388,644.96	64,787	36,522	352,123	12.50	28,170
2003	51,849.00	5,185	2,923	48,926	13.50	3,624
2004	397,533.00	13,238	7,463	390,070	14.50	26,901
	4,262,213.69	2,808,363	2,201,240	2,060,977		423,612

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.9 9.94

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 388 CONVERSION BURNERS - LEASED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-R2.5						
NET SALVAGE PERCENT.. 0						
1984	12,180.88	10,460	12,181			
1985	15,639.50	13,167	15,640			
1986	12,346.61	10,155	12,347			
1987	13,321.34	10,657	13,321			
1988	48,926.13	37,918	48,926			
1989	49,053.78	36,604	49,054			
1990	223,848.00	159,917	214,361	9,487	4.57	2,076
1991	252,051.83	171,068	229,309	22,743	5.14	4,425
1992	432,080.89	276,791	371,026	61,055	5.75	10,618
1993	407,820.28	244,692	327,998	79,822	6.40	12,472
1994	225,592.01	125,632	168,404	57,188	7.09	8,066
1995	219,676.81	112,299	150,532	69,145	7.82	8,842
1996	120,306.22	55,786	74,778	45,528	8.58	5,306
1997	263,797.10	109,318	146,536	117,261	9.37	12,515
1998	155,968.16	56,726	76,038	79,930	10.18	7,852
1999	126,470.17	39,358	52,758	73,712	11.02	6,689
2000	25,381.63	6,521	8,741	16,641	11.89	1,400
2002	105,613.93	15,377	20,612	85,002	13.67	6,218
	2,710,075.27	1,492,446	1,992,562	717,514		86,479

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.3 3.19

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - OFFICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SOUTHBORO OFFICE
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1940	283.04	217	241	56	23.99	2
1968	2,213.36	1,340	1,487	837	26.79	31
1974	4,151,851.58	2,286,964	2,538,537	1,820,907	27.64	65,879
1975	20,864.63	11,311	12,555	9,353	27.64	338
1976	4,400.16	2,344	2,602	2,018	27.68	73
1977	2,260.03	1,181	1,311	1,062	27.75	38
1978	7,568.66	3,875	4,301	3,646	27.85	131
1979	17,212.65	8,619	9,567	8,506	27.97	304
1980	31,404.36	15,432	17,130	15,845	27.85	569
1981	53,090.62	25,414	28,210	27,535	28.05	982
1982	67,304.90	31,484	34,947	35,723	28.01	1,275
1983	131,939.73	59,876	66,463	72,074	28.25	2,551
1984	15,233.27	6,723	7,463	8,532	28.28	302
1985	64,264.91	27,504	30,530	36,948	28.34	1,304
1986	394,379.11	163,941	181,975	232,123	28.23	8,223
1987	259,972.28	104,138	115,593	157,378	28.37	5,547
1988	109,304.68	42,040	46,665	68,105	28.55	2,385
1989	2,838,574.14	1,048,839	1,164,214	1,816,289	28.55	63,618
1990	231,561.50	81,792	90,789	152,351	28.60	5,327
1991	533,001.81	179,089	198,789	360,863	28.69	12,578
1992	201,523.11	64,284	71,355	140,244	28.65	4,895
1993	86,433.11	25,992	28,851	61,904	28.66	2,160
1994	172,571.67	48,525	53,863	127,337	28.71	4,435
1995	632,301.96	164,651	182,763	481,154	28.81	16,701
1996	372,931.46	89,201	99,014	292,564	28.81	10,155
1997	89,336.49	19,352	21,481	72,322	28.86	2,506
1998	167,551.33	32,248	35,795	140,134	28.96	4,839
1999	4,982.36	834	926	4,305	28.98	149
2001	12,870.34	1,453	1,613	11,901	29.07	409
2002	5,610.74	465	516	5,375	29.15	184
2003	4,785.77	246	273	4,752	29.17	163
2004	1,386,279.98	24,600	27,306	1,428,288	29.17	48,964
	12,073,863.74	4,573,974	5,077,125	7,600,431		267,017

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - OFFICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUMMIT OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -5						
2002	5,072,587.82	223,701	248,309	5,077,908	57.02	89,055
2003	757,896.94	20,293	22,525	773,267	57.32	13,490
2004	16,675.29	151	168	17,341	57.64	301
	5,847,160.05	244,145	271,002	5,868,516		102,846
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -5						
1947	1,468.02	1,338	1,485	56	8.72	6
1957	2,030.76	1,702	1,889	243	12.02	20
1960	1,234.11	998	1,108	188	13.30	14
1961	13,709.09	10,959	12,165	2,230	13.64	163
1962	1,955.65	1,545	1,715	338	13.99	24
1963	4,124.05	3,217	3,571	759	14.36	53
1964	6,854.03	5,276	5,856	1,341	14.75	91
1965	806.90	612	679	168	15.14	11
1967	2,049.41	1,509	1,675	477	15.97	30
1968	1,608.42	1,165	1,293	396	16.41	24
1969	688.32	487	541	182	17.13	11
1970	6,722.77	4,676	5,190	1,869	17.58	106
1974	90,806.21	58,457	64,887	30,460	19.25	1,582
1975	88,784.47	55,832	61,974	31,250	19.76	1,581
1976	27,243.85	16,715	18,554	10,052	20.28	496
1977	9,763.44	5,836	6,478	3,774	20.81	181
1979	11,448.53	6,499	7,214	4,807	21.67	222
1980	1,070.26	589	654	470	22.23	21
1981	9,780.63	5,213	5,786	4,484	22.80	197
1982	85,592.79	44,289	49,161	40,711	23.16	1,758
1983	21,427.72	10,692	11,868	10,631	23.75	448
1984	5,050.96	2,435	2,703	2,601	24.14	108
1985	86,859.22	40,193	44,614	46,588	24.75	1,882
1986	22,246.58	9,897	10,986	12,373	25.17	492
1987	20,660.08	8,807	9,776	11,917	25.60	466

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - OFFICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -5						
1988	33,188.05	13,514	15,001	19,846	26.05	762
1989	21,769.55	8,432	9,360	13,498	26.52	509
1990	75,731.59	27,792	30,849	48,669	26.99	1,803
1991	3,878.14	1,347	1,495	2,577	27.31	94
1992	9,278.46	3,020	3,352	6,390	27.82	230
1993	24,339.78	7,406	8,221	17,336	28.18	615
1994	21,106.75	5,982	6,640	15,522	28.41	546
1995	42,436.23	11,050	12,265	32,293	28.81	1,121
1997	382,731.27	81,981	90,999	310,869	29.26	10,624
1998	63,021.91	11,957	13,272	52,901	29.47	1,795
1999	46,597.66	7,672	8,516	40,412	29.59	1,366
2000	6,166.48	854	948	5,527	29.63	187
2001	20,481.48	2,288	2,540	18,966	29.39	645
2002	93,859.43	7,835	8,697	89,855	28.95	3,104
2003	312,246.50	16,688	18,524	309,335	28.00	11,048
2004	74,845.25	1,540	1,709	76,879	25.07	3,067
	1,755,664.80	508,296	564,210	1,279,240		47,503
	19,676,688.59	5,326,415	5,912,337	14,748,187		417,366

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 35.3 2.12

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 390.1 LEASEHOLD IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1973	3,236.27	3,236	3,236			
1984	2,105.03	2,105	2,105			
1985	5,439.23	5,303	727-	6,166	0.50	6,166
1989	615.88	477	65-	681	4.50	151
	11,396.41	11,121	4,549	6,847		6,317
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.1	55.43

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1925	90.43	90	90			
1930	135.48	135	135			
1940	9.33	9	9			
1941	112.50	113	113			
1944	279.67	280	280			
1946	112.00	112	112			
1947	171.75	172	172			
1948	794.78	795	795			
1949	347.40	347	347			
1950	228.31	228	228			
1951	438.76	439	439			
1952	5,003.08	5,003	5,003			
1953	2,075.71	2,076	2,076			
1954	15,497.56	15,498	15,498			
1955	1,331.07	1,331	1,331			
1956	5,203.34	5,203	5,203			
1957	3,239.88	3,240	3,240			
1958	5,096.79	5,097	5,097			
1959	4,971.84	4,972	4,972			
1960	4,649.93	4,650	4,650			
1961	8,222.74	8,223	8,223			
1962	16,182.19	16,182	16,182			
1963	4,629.42	4,629	4,629			
1964	5,592.97	5,593	5,593			
1965	6,637.24	6,637	6,637			
1966	2,569.46	2,569	2,569			
1967	10,974.35	10,974	10,974			
1968	16,346.56	16,347	16,347			
1969	8,803.65	8,804	8,804			
1970	5,442.45	5,442	5,442			
1971	6,198.15	6,198	6,198			
1972	4,620.96	4,621	4,621			
1973	7,299.42	7,299	7,299			
1974	11,678.90	11,679	11,679			
1975	11,653.05	11,653	11,653			
1976	14,778.26	14,778	14,778			
1977	13,315.43	13,315	13,315			

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1978	14,277.05	14,277	14,277			
1979	24,555.87	24,556	24,556			
1980	22,731.13	22,731	22,731			
1981	62,947.62	62,948	62,948			
1982	58,102.44	58,102	58,102			
1983	36,324.04	36,324	36,324			
1984	39,627.89	39,628	39,628			
1985	41,526.13	41,526	41,526			
1986	69,031.56	69,032	69,032			
1987	45,675.41	45,675	45,675			
1988	52,557.86	52,558	52,558			
1989	63,523.48	63,523	63,523			
1990	69,429.19	67,117	20,958	48,471	0.50	48,471
1991	16,780.64	15,103	4,716	12,065	1.50	8,043
1992	41,189.83	34,323	10,718	30,472	2.50	12,189
1993	35,823.48	27,466	8,577	27,246	3.50	7,785
1994	20,027.61	14,019	4,378	15,650	4.50	3,478
1995	21,346.82	13,519	4,222	17,125	5.50	3,114
1996	15,551.28	8,813	2,752	12,799	6.50	1,969
1997	16,649.07	8,325	2,600	14,049	7.50	1,873
1998	5,693.41	2,467	770	4,923	8.50	579
1999	2,762.62	1,013	316	2,447	9.50	258
2000	5,563.76	1,669	521	5,043	10.50	480
2002	813,254.05	135,569	42,334	770,920	12.50	61,674
2003	69,201.60	6,920	2,161	67,041	13.50	4,966
2004	27,718.33	923	288	27,430	14.50	1,892
	1,896,606.98	1,072,859	840,924	1,055,681		156,771

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.7 8.27

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1978	3,013.43	3,013	3,013			
1980	4,571.94	4,572	4,572			
1985	4,054.92	4,055	4,055			
1986	11,752.49	11,752	11,752			
1987	25,120.02	25,120	25,120			
1988	8,956.91	8,957	8,957			
1989	18,323.49	18,323	18,323			
1990	49,705.97	49,706	49,706			
1991	19,691.83	19,692	19,692			
1992	27,685.81	27,686	27,686			
1993	7,056.73	7,057	7,057			
1994	11,696.91	11,697	11,697			
1995	15,271.07	15,271	15,271			
1996	51,835.96	51,836	51,836			
1997	32,375.00	32,375	32,375			
1998	719.48	719	719			
1999	6,151.64	6,152	6,152			
2002	54,089.76	27,045	12,844	41,246	2.50	16,498
2003	451,993.03	135,598	64,395	387,598	3.50	110,742
2004	458,885.29	45,889	21,793	437,092	4.50	97,132
	1,262,951.68	506,515	397,015	865,936		224,372

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.9 17.77

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1950	29.75	30	30			
1953	632.85	633	633			
1954	5,305.30	5,305	5,305			
1955	51.20	51	51			
1956	384.84	385	385			
1957	471.39	471	471			
1959	65.32	65	65			
1961	479.81	480	480			
1962	82.88	83	83			
1964	56.22	56	56			
1966	140.03	140	140			
1968	739.70	740	740			
1971	2,107.80	2,108	2,108			
1974	31,545.49	31,545	31,545			
1975	1,318.16	1,318	1,318			
1976	159.47	159	159			
1979	3,276.11	3,276	3,276			
1980	2,255.92	2,256	2,256			
1981	2,823.44	2,823	2,823			
1983	1,043.66	1,044	1,044			
1984	6,136.27	6,136	6,136			
1985	1,965.65	1,966	1,966			
1986	3,748.86	3,749	3,749			
1988	2,583.70	2,584	2,584			
1989	1,232.01	1,232	1,232			
1990	617.14	597	688-	1,305	0.50	1,305
1996	4,577.40	2,594	2,992-	7,569	6.50	1,164
1999	12,186.50	4,469	5,154-	17,341	9.50	1,825
	86,016.87	76,295	59,801	26,215		4,294

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.1 4.99

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1921	1,254.22	1,254	1,254			
1944	107.58	108	108			
1948	151.50	152	152			
1950	102.19	102	102			
1951	81.71	82	82			
1953	1,197.10	1,197	1,197			
1954	1,558.47	1,558	1,558			
1955	7,552.44	7,552	7,552			
1956	5,966.17	5,966	5,966			
1957	3,209.23	3,209	3,209			
1958	1,685.20	1,685	1,685			
1959	2,664.54	2,665	2,665			
1960	3,008.31	3,008	3,008			
1961	3,650.70	3,651	3,651			
1962	2,017.99	2,018	2,018			
1963	3,425.77	3,426	3,426			
1964	1,728.25	1,728	1,728			
1965	3,849.03	3,849	3,849			
1966	1,641.42	1,641	1,641			
1967	11,173.89	11,174	11,174			
1968	4,157.31	4,157	4,157			
1969	2,302.95	2,303	2,303			
1970	8,909.36	8,909	8,909			
1971	7,751.57	7,752	7,752			
1972	22,099.52	22,100	22,100			
1973	7,821.68	7,822	7,822			
1974	28,360.04	28,360	28,360			
1975	6,076.43	6,076	6,076			
1976	11,579.03	11,579	11,579			
1977	9,063.39	9,063	9,063			
1978	9,492.34	9,492	9,492			
1979	25,657.80	25,658	25,658			
1980	21,477.52	21,478	21,478			
1981	61,488.41	61,488	61,488			
1982	13,316.65	13,317	13,317			
1983	16,153.89	16,154	16,154			
1984	10,934.36	10,934	10,934			

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	25,407.85	25,408	25,408			
1986	6,723.18	6,723	6,723			
1987	13,358.81	13,359	13,359			
1988	14,793.79	14,794	14,794			
1989	73,790.18	73,790	73,790			
1990	10,309.12	9,966	2,970	7,339	0.50	7,339
1991	12,275.28	11,048	3,292	8,983	1.50	5,989
1992	51,050.26	42,540	12,676	38,374	2.50	15,350
1993	49,618.50	38,043	11,336	38,283	3.50	10,938
1994	109,422.53	76,596	22,825	86,598	4.50	19,244
1995	6,322.60	4,004	1,193	5,130	5.50	933
1997	7,599.87	3,800	1,132	6,468	7.50	862
1998	12,071.66	5,231	1,559	10,513	8.50	1,237
1999	5,163.32	1,893	564	4,599	9.50	484
2002	23,166.33	3,862	1,151	22,015	12.50	1,761
2003	29,192.00	2,919	870	28,322	13.50	2,098
2004	100,205.00	3,337	994	99,211	14.50	6,842
	873,138.24	659,980	517,303	355,835		73,077

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.9 8.37

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1937	307.63	308	308			
1939	104.43	104	104			
1940	297.13	297	297			
1943	2,726.29	2,726	2,726			
1947	243.47	243	243			
1948	1,531.09	1,531	1,531			
1950	707.00	707	707			
1951	855.61	856	856			
1953	469.15	469	469			
1954	1,110.64	1,111	1,111			
1955	530.49	530	530			
1956	133.07	133	133			
1959	283.25	283	283			
1960	163.16	163	163			
1962	2,395.93	2,396	2,396			
1963	2,105.47	2,105	2,105			
1964	3,243.18	3,243	3,243			
1965	2,494.52	2,495	2,495			
1966	1,553.41	1,553	1,553			
1967	4,246.75	4,247	4,247			
1968	3,520.56	3,521	3,521			
1969	3,875.44	3,875	3,875			
1970	1,198.27	1,198	1,198			
1971	1,084.88	1,085	1,085			
1972	3,326.92	3,327	3,327			
1973	1,741.81	1,742	1,742			
1974	2,577.87	2,578	2,578			
1975	3,058.69	3,059	3,059			
1976	1,650.80	1,651	1,651			
1978	4,517.92	4,518	4,518			
1994	21,852.54	15,297	737	21,116	4.50	4,692
	73,907.37	67,351	52,791	21,116		4,692

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.5 6.35

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1971	2,885.51	2,886	2,262	624		
	2,885.51	2,886	2,262	624		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1970	1,139.19	1,139	1,139			
1972	267.73	268	268			
1975	31,501.62	31,502	31,502			
1976	2,627.99	2,628	2,628			
1977	1,502.14	1,502	1,502			
1978	5,708.39	5,708	5,708			
1981	827.90	828	828			
1983	448.96	449	449			
1989	28,595.27	28,595	28,595			
1990	28,966.45	28,002	15,558	13,408	0.50	13,408
1991	12,468.14	11,221	6,235	6,233	1.50	4,155
1992	1,429.41	1,191	662	767	2.50	307
1993	10,316.75	7,910	4,395	5,922	3.50	1,692
1995	8,468.58	5,363	2,980	5,489	5.50	998
1996	2,205.35	1,250	694	1,511	6.50	232
1999	4,490.17	1,647	915	3,575	9.50	376
2003	117,896.00	11,790	6,551	111,345	13.50	8,248
2004	12,664.00	422	234	12,430	14.50	857
	271,524.04	141,415	110,843	160,680		30,273

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 5.3 11.15

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1946	53.83	54	54			
1948	134.30	134	134			
1957	94.11	94	94			
1960	3,153.85	3,154	3,154			
1961	999.39	999	999			
1962	1,272.36	1,272	1,272			
1963	2,272.55	2,273	2,273			
1964	632.19	632	632			
1965	678.57	679	679			
1966	858.88	859	859			
1967	974.30	974	974			
1968	2,232.15	2,232	2,232			
1969	1,346.55	1,347	1,347			
1971	300.42	300	300			
1972	203.85	204	204			
1974	10,283.79	10,284	10,284			
1975	1,989.80	1,990	1,990			
1976	697.46	697	697			
1978	1,729.22	1,729	1,729			
1979	139.25	139	139			
1980	5,994.54	5,995	5,995			
1981	147.12	147	147			
1982	10,889.48	10,889	10,889			
1983	4,208.03	4,208	4,208			
1984	5,075.27	5,075	5,075			
1985	4,723.49	4,723	4,723			
1986	469.14	469	469			
1987	7,554.21	7,554	7,554			
1988	1,743.50	1,744	1,744			
1989	4,692.00	4,692	4,692			
1990	15,374.63	14,863	7,015	8,360	0.50	8,360
1991	11,002.20	9,902	4,674	6,328	1.50	4,219
1992	1,865.87	1,555	734	1,132	2.50	453
1993	2,969.84	2,277	1,075	1,895	3.50	541
1994	2,930.25	2,051	968	1,962	4.50	436
1995	15,873.64	10,053	4,744	11,130	5.50	2,024
1996	3,760.29	2,131	1,006	2,754	6.50	424

NSTAR ELECTRIC AND GAS COMPANY
NSTAR GAS

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	10,566.92	4,579	2,161	8,406	8.50	989
2001	21,249.77	4,958	2,340	18,910	11.50	1,644
	161,137.01	127,911	100,259	60,877		19,090
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.2	11.85

NSTAR ELECTRIC AND GAS COMPANY

WESTWOOD, MASSACHUSETTS

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2004

NSTAR ELECTRIC AND GAS COMPANY

Westwood, Massachusetts

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2004

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

October 3, 2005

NSTAR Electric and Gas Company
One NSTAR Way
Westwood, MA 02090-9230

ii

Attention _____

Ladies & Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of NSTAR Electric and Gas Company as of December 31, 2004. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

CONTENTS

PART I. INTRODUCTION

Scope I-2
Plan of Report I-2
Basis of Study I-3
Depreciation I-3
Survivor Curve and Net Salvage Estimates I-3
Calculation of Depreciation I-4

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

Depreciation II-2
Service Life and Net Salvage Estimation II-3
Average Service Life II-3
Survivor Curves II-3
Iowa Type Curves II-5
Retirement Rate Method of Analysis II-10
Schedules of Annual Transactions in Plant Records II-11
Schedule of Plant Exposed to Retirement II-14
Original Life Table II-16
Smoothing the Original Survivor Curve II-18
Field Trips II-19
Service Life Considerations II-24
Salvage Analysis II-26
Net Salvage Considerations II-26
Calculation of Annual and Accrued Depreciation II-28
Single Unit of Property II-29
Group Depreciation Procedures II-29
Remaining Life Annual Accruals II-29
Average Service Life Procedure II-30
Calculation of Annual and Accrued Amortization II-30

PART III. RESULTS OF STUDY

Qualification of Results III-2
Description of Statistical Support III-2
Description of Depreciation Tabulations III-3

CONTENTS, cont.

PART III. RESULTS OF STUDY, cont.

Estimated Survivor Curve, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Utility Plant as of December 31, 2004 . . . . . III-4
Service Life Statistics . . . . . III-
Net Salvage Statistics . . . . . III-
Depreciation Calculations . . . . . III-

I-1

PART I. INTRODUCTION

NSTAR ELECTRIC AND GAS COMPANY

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2004

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for NSTAR Electric and Gas Company ("Company") as applied to electric plant in service as of December 31, 2004. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2004; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis; tabular results of the historical net salvage analyses; and detailed tabulations of the calculated remaining lives and annual accruals.

BASIS OF STUDY

Depreciation

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Survivor Curve and Net Salvage Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the probable future. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2004 from the Company's plant accounting records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements by function, and consideration of trends

exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through field trips and discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. The life span technique was used for certain facilities. In this technique, an average date of final retirement was estimated for each such facility, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the dates of final retirement.

The continuation of amortization accounting for certain accounts is recommended because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented on page II-__ of the report.

II-1

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural electric companies, the exhaustion of natural resources.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

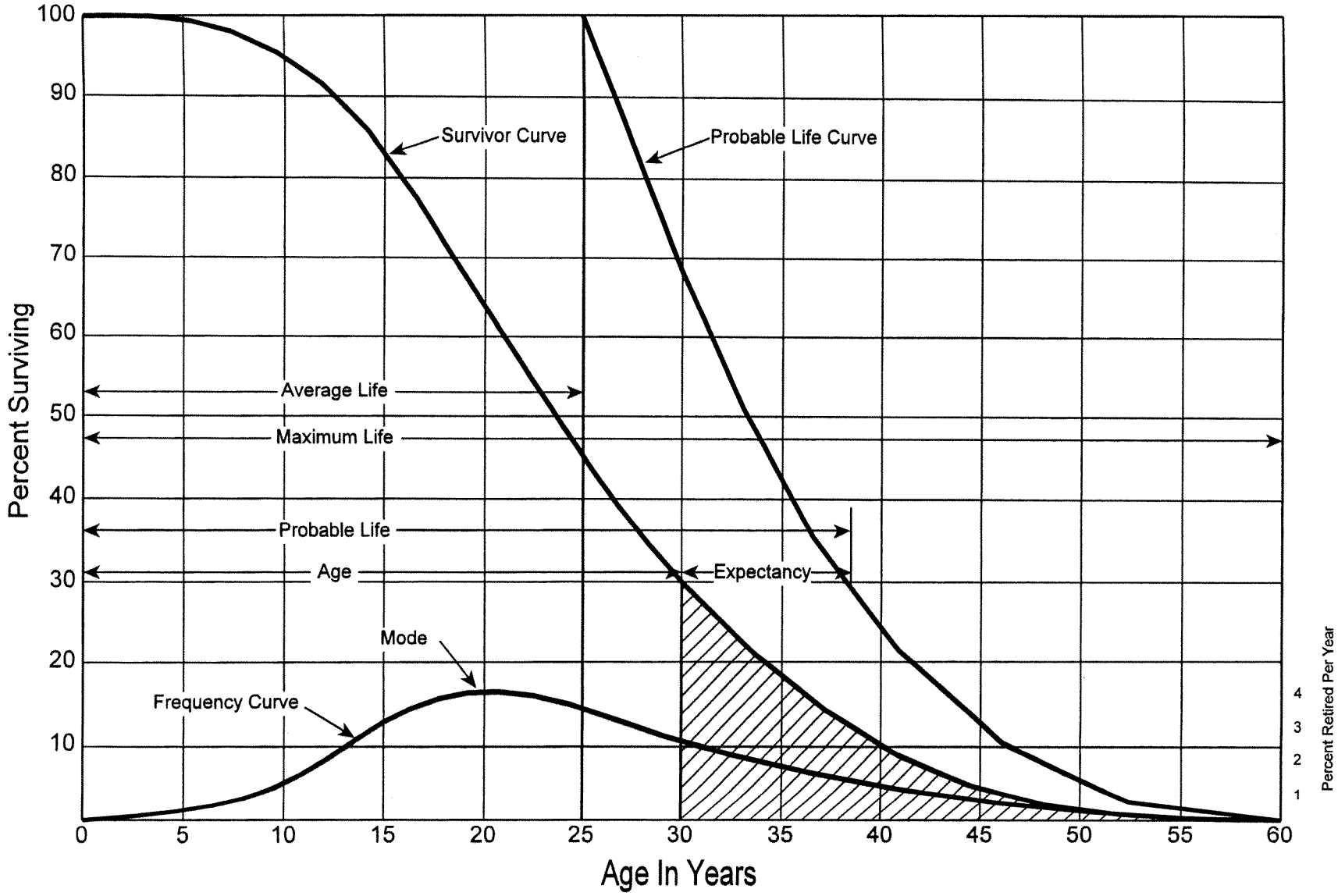


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.[1] These type curves have also been presented in subsequent Experiment Station

[1]Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

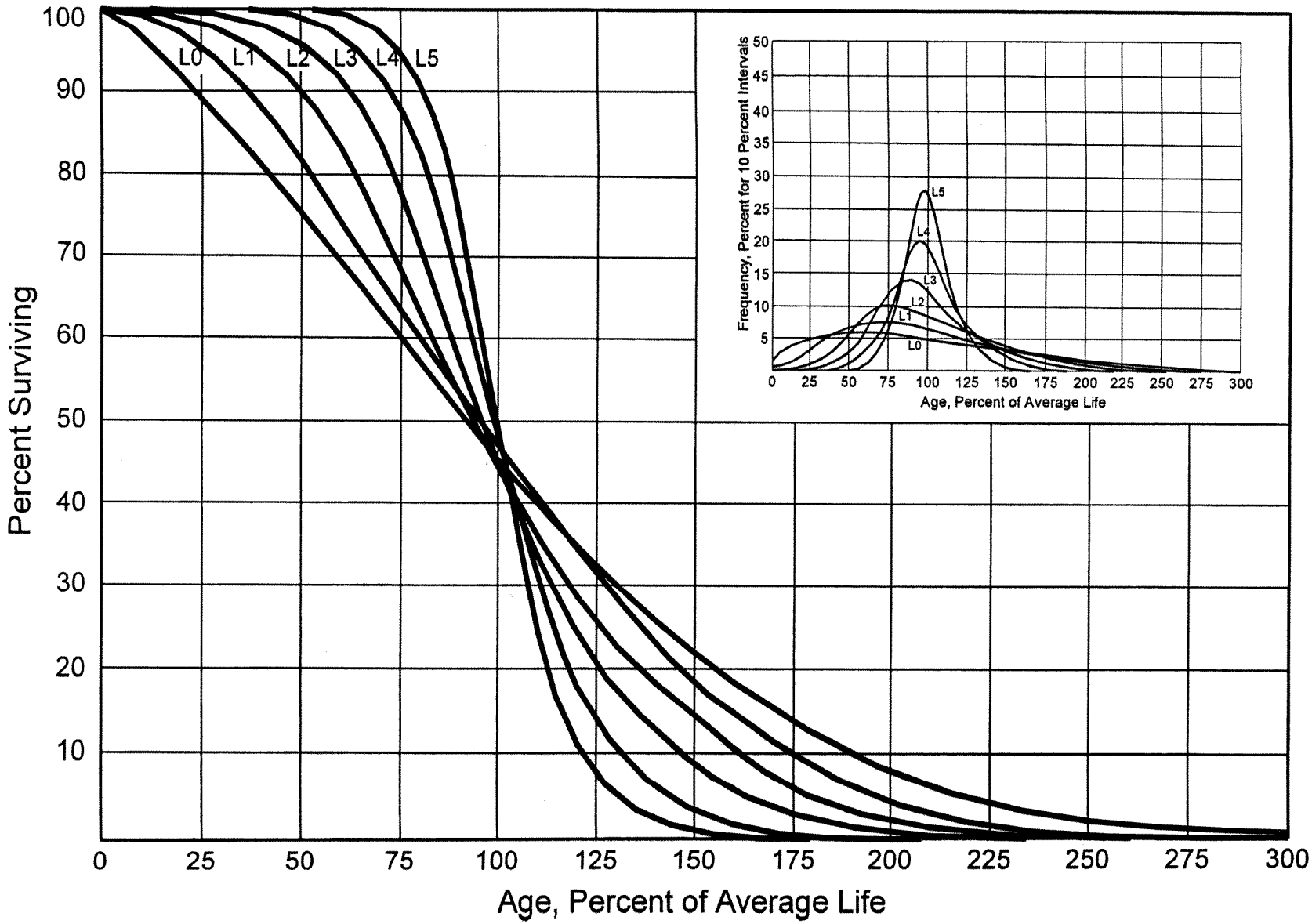


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

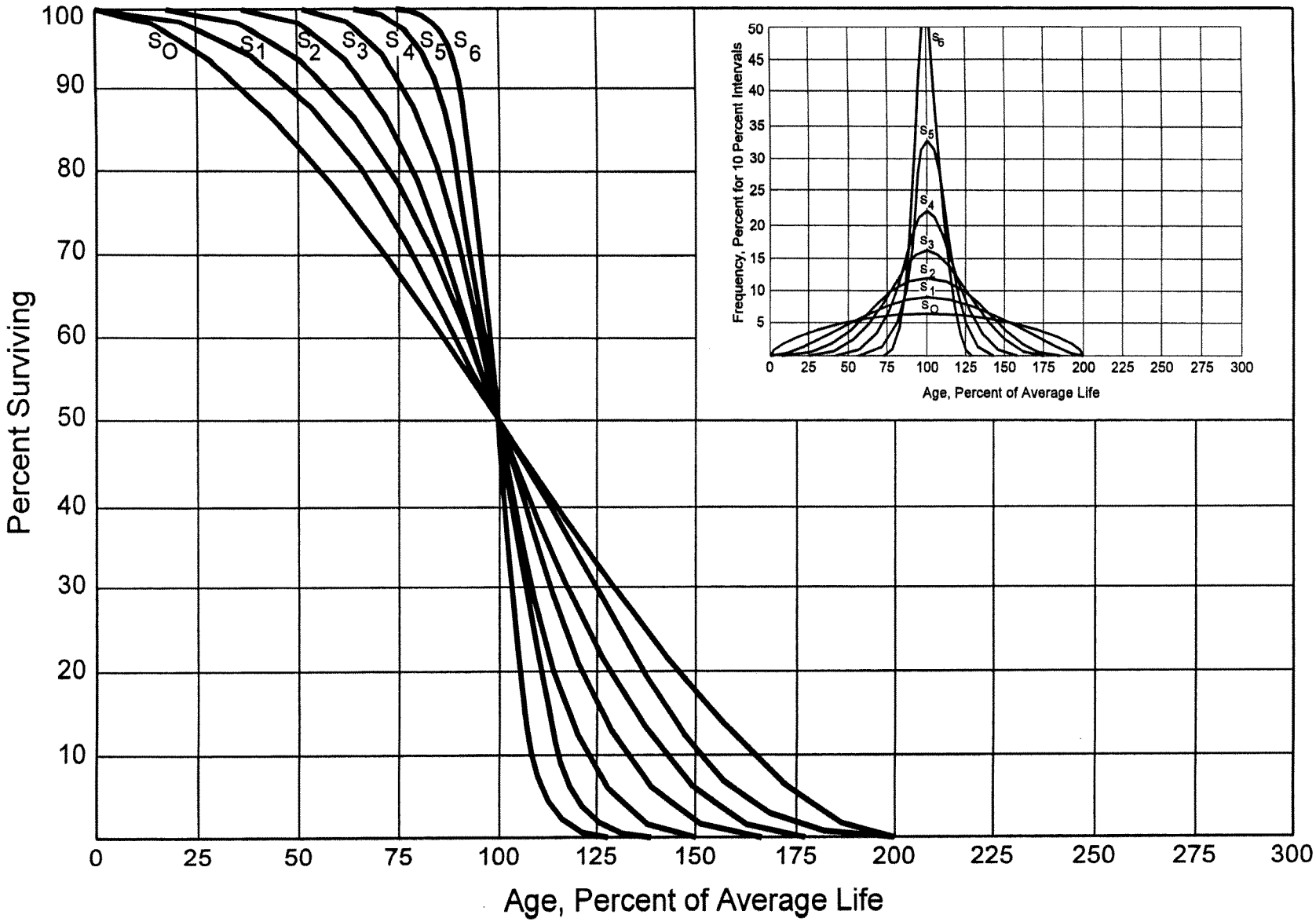


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

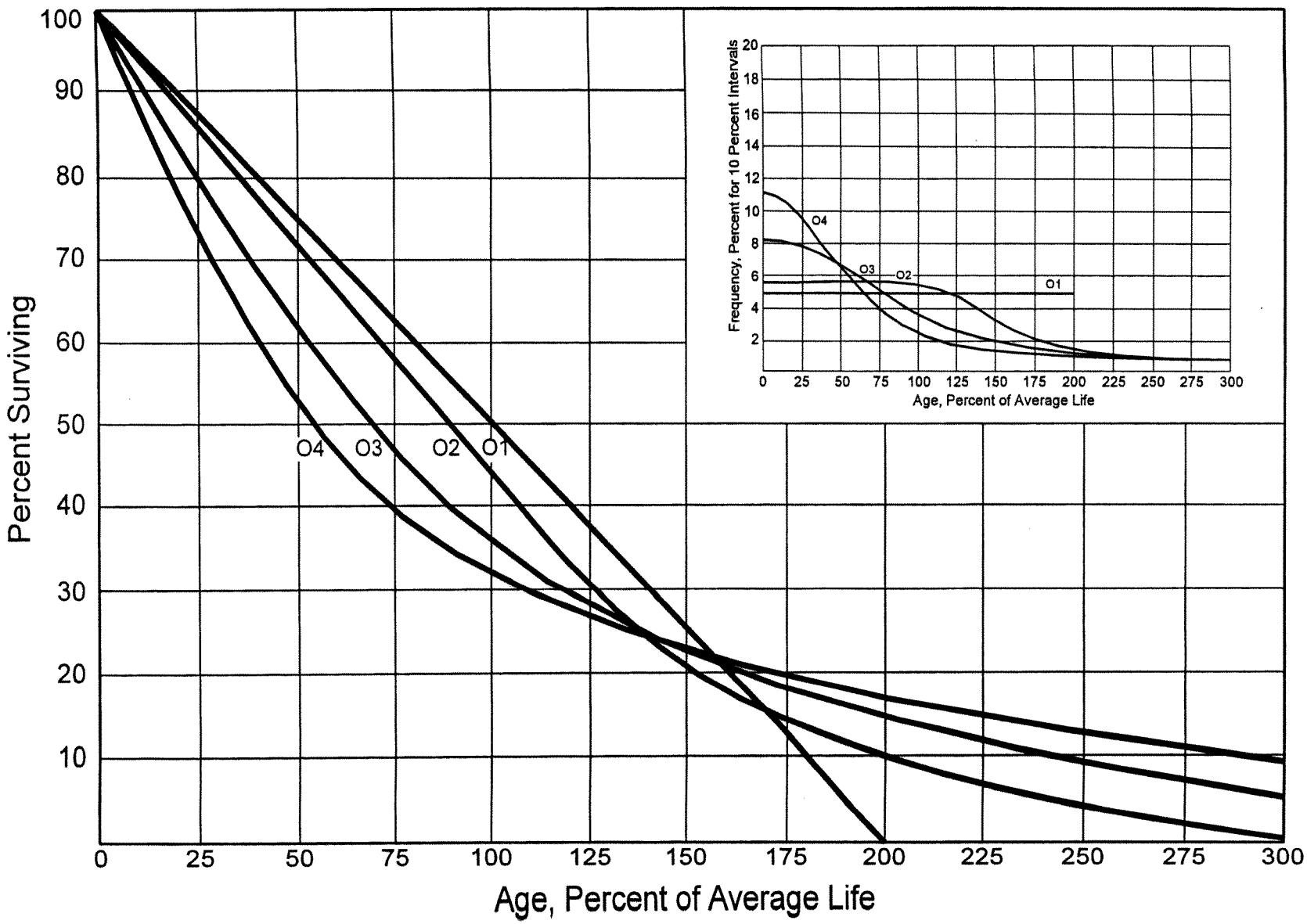


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[4] "Engineering Valuation and Depreciation,"[5] and "Depreciation Systems."[6]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the

---

[2]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953

[3]Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property. Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957

[4]Winfrey, Robley, Supra Note 1.

[5]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

[6]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1995-2004 during which there were placements during the years 1990-2004. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 1990 were retired in 1995. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age

TABLE 1. RETIREMENTS FOR EACH YEAR 1995-2004

SUMMARIZED BY AGE INTERVAL

Experience Band 1995-2004 | Placement Band 1990-2004

Year Placed (1)	Retirements, Thousands of Dollars During Year 1995 (2)	1996 (3)	1997 (4)	1998 (5)	1999 (6)	2000 (7)	2001 (8)	2002 (9)	2003 (10)	2004 (11)	Total During Age Interval (12)	Age Interval (13)
1990	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1991	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1992	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1993	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1994	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1995	4	9	10	11	12	13	14	15	16	20	105	8½-9½
1996		5	11	12	13	14	15	16	18	20	113	7½-8½
1997			6	12	13	15	16	17	19	19	124	6½-7½
1998				6	13	15	16	17	19	19	131	5½-6½
1999					7	14	16	17	19	20	143	4½-5½
2000						8	18	20	22	23	146	3½-4½
2001							9	20	22	25	150	2½-3½
2002								11	23	25	151	1½-2½
2003									11	24	153	½-1½
2004	–	–	–	–	–	–	–	–	–	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1995-2004

SUMMARIZED BY AGE INTERVAL

Experience Band 1995-2004 | Placement Band 1990-2004

Year Placed (1)	Acquisitions, Transfers, and Sales, Thousands of Dollars During Year 1995 (2)	1996 (3)	1997 (4)	1998 (5)	1999 (6)	2000 (7)	2001 (8)	2002 (9)	2003 (10)	2004 (11)	Total During Age Interval (12)	Age Interval (13)
1990	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
1991	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1992	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1993	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
1994	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
1995		-	-	-	-	-	-	-	-	-	(5)	8½-9½
1996		-	-	-	-	-	-	-	-	-	6	7½-8½
1997			-	-	-	-	-	-	-	-	-	6½-7½
1998				-	-	-	-	(12)[b]	-	-	-	5½-6½
1999					-	-	-	-	22[a]	-	-	4½-5½
2000						-	-	(19)[b]	-	-	10	3½-4½
2001							-	-	-	-	-	2½-3½
2002								-	-	(102)[c]	(121)	1½-2½
2003									-	-	-	½-1½
2004	—	—	—	—	—	—	—	—	—	—	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year.
[b] Transfer Affecting Exposures at End of Year.
[c] Sale with Continued Use.
Parentheses denote Credit amount.

interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 1995 retirements of 1990 installations and ending with the 2004 retirements of the 1999 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1995 through 2004 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the

TABLE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
OF EACH YEAR 1995-2004 SUMMARIZED BY AGE INTERVAL

Experience Band 1995-2004

Placement Band 1990-2004

Year Placed (1)	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year: 1995 (2)	1996 (3)	1997 (4)	1998 (5)	1999 (6)	2000 (7)	2001 (8)	2002 (9)	2003 (10)	2004 (11)	Total at Beginning of Age Interval (12)	Age Interval (13)
1990	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1991	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1992	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1993	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1994	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1995	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1996		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
1997			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
1998				580[a]	574	561	546	530	501	482	3,057	5½-6½
1999					660[a]	653	639	623	628	609	3,789	4½-5½
2000						750[a]	742	724	685	663	4,332	3½-4½
2001							850[a]	841	821	799	4,955	2½-3½
2002								960[a]	949	926	5,719	1½-2½
2003									1,080[a]	1,069	6,579	½-1½
2004										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year.

amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 1999 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

For the entire experience band 1995-2004, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus

TABLE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 1995-2004 Placement Band 1990-2004

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.
Column 3 from Table 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 divided by Column 2.
Column 5 = 1.0000 minus Column 4.
Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve

was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Field Trips

In order to be familiar with the operation of the Company and to observe representative portions of the plant, a field trip was conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements was obtained during these trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The plant facilities visited January 2003 and August 2005, are as follows:

August 22, 2005

Southboro Service Center
Speen Street Substation #433
LeLand Street Substation #240R
Weston Avenue and Sherborn Substation #274
South Street/Framingham Substation #24

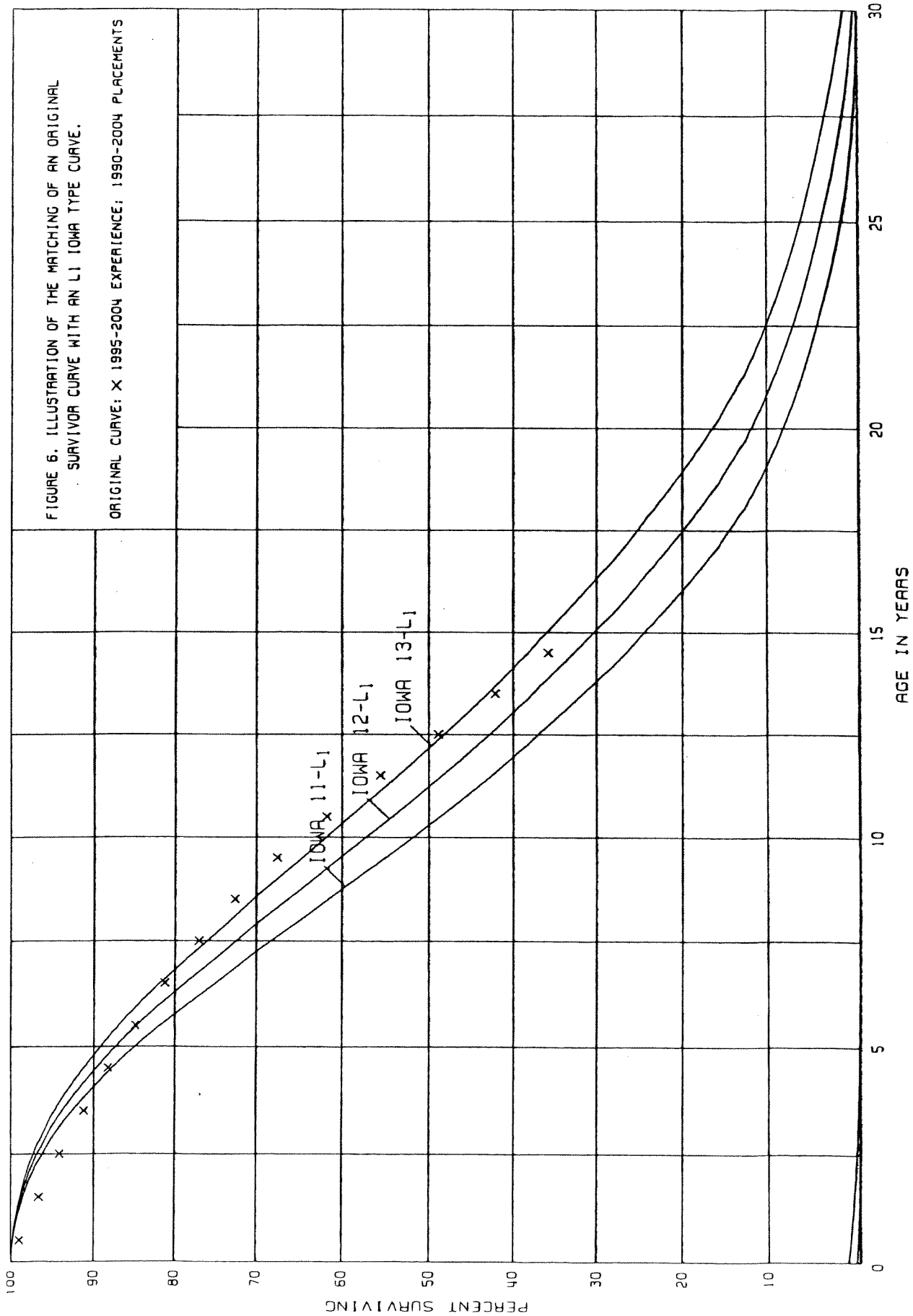


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE.
ORIGINAL CURVE: X 1995-2004 EXPERIENCE; 1990-2004 PLACEMENTS
IOWA 11-L1
IOWA 12-L1
IOWA 13-L1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

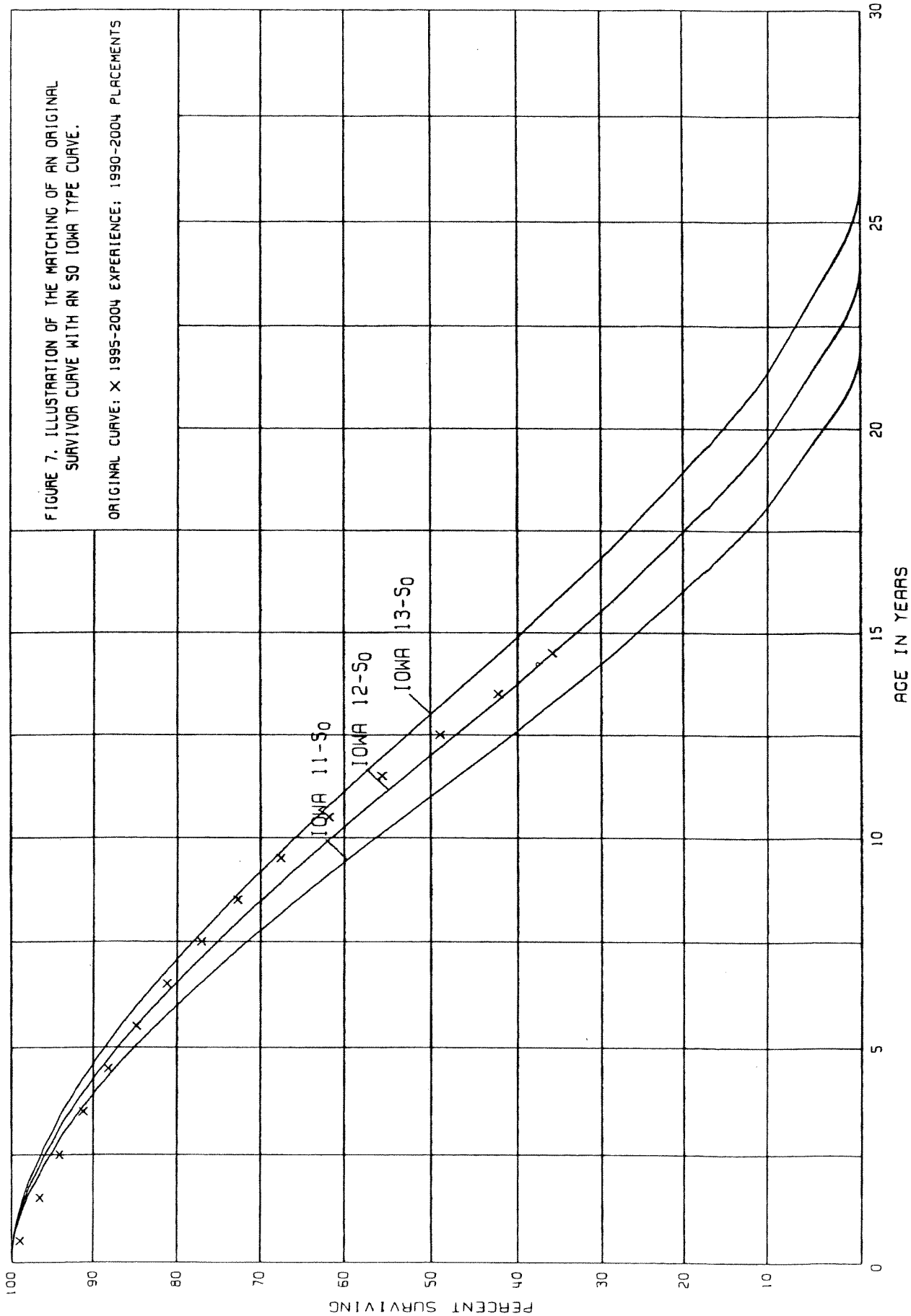


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE.
ORIGINAL CURVE: X 1995-2004 EXPERIENCE; 1990-2004 PLACEMENTS
IOWA 11-S0
IOWA 12-S0
IOWA 13-S0
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

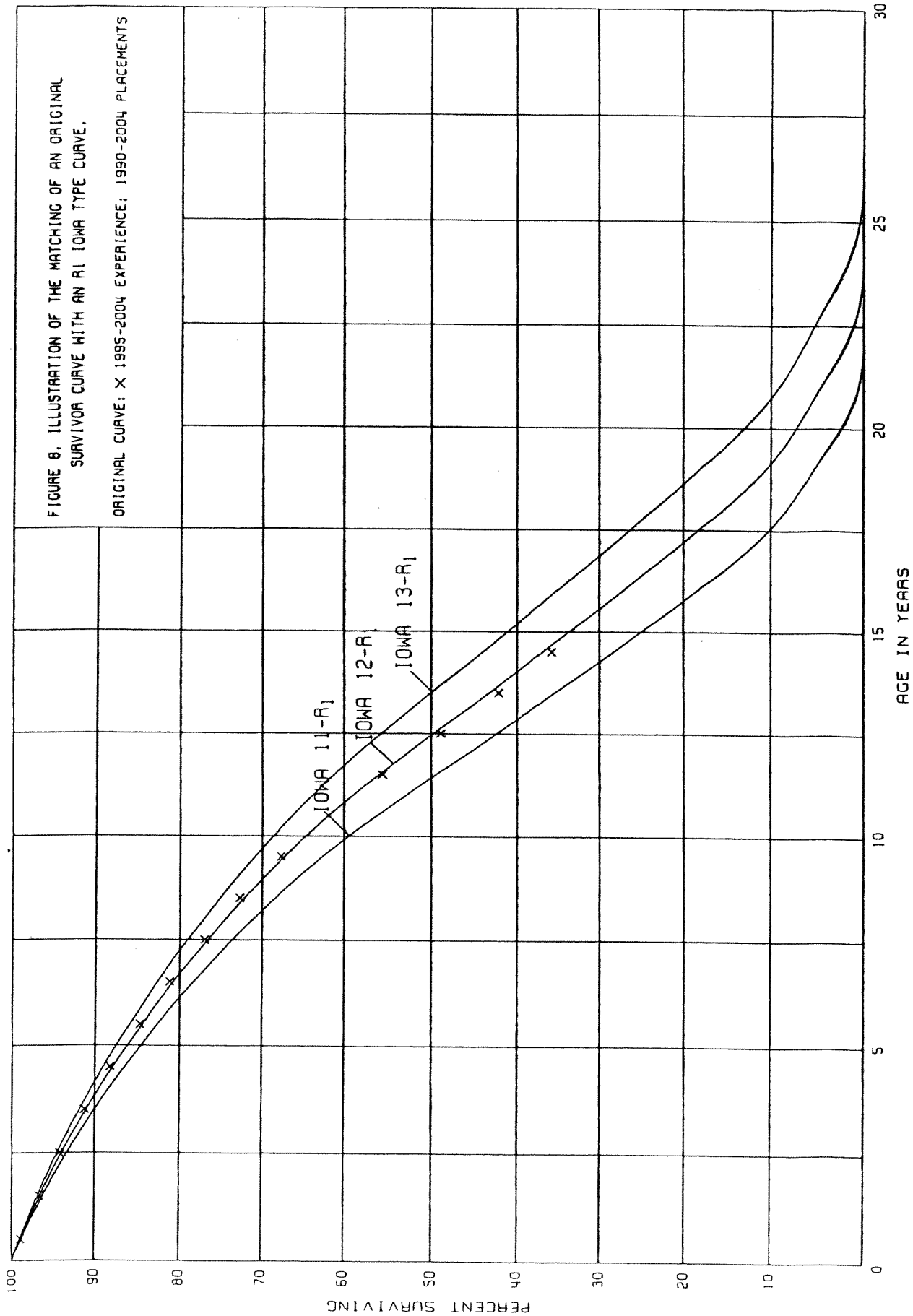


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE.
ORIGINAL CURVE: X 1995-2004 EXPERIENCE; 1990-2004 PLACEMENTS
IOWA 11-R1
IOWA 12-R
IOWA 13-R1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

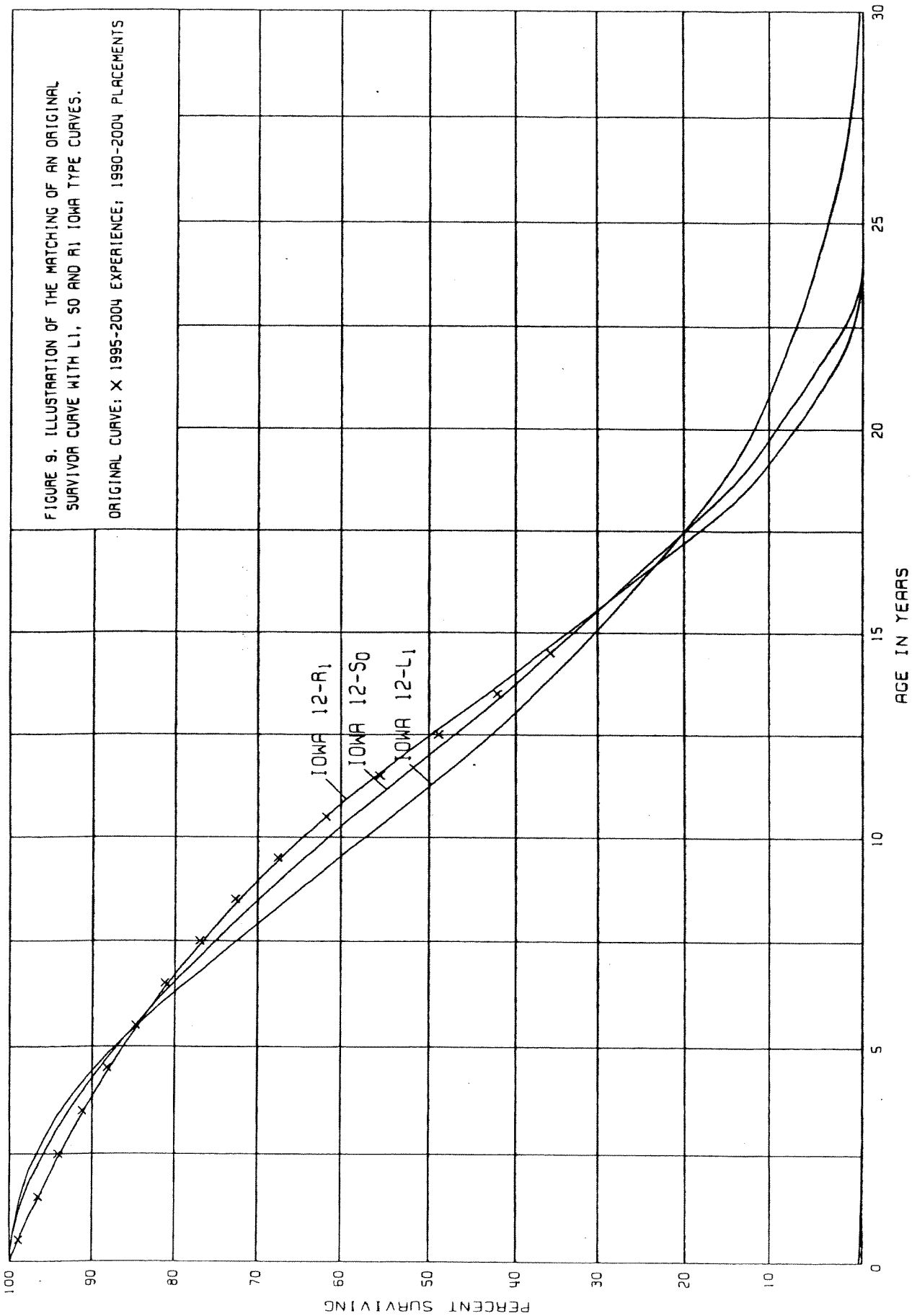


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES.
ORIGINAL CURVE: X 1995-2004 EXPERIENCE; 1990-2004 PLACEMENTS
IOWA 12-R1
IOWA 12-S0
IOWA 12-L1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
AGE IN YEARS

January 29 and 30, 2003

Summit Headquarters
South Street Substation #146
Main Street Substation #447
Walpale Service Center
Canton Substation
Dedham Substation #20
Plymouth Service Center
Newfield Substation
Seamass Substation
Tremont Substation
Doty Street Vehicle Maintenance Facility
Canal Street Substation

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

For 14 of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent __ percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page III-_.

TRANSMISSION PLANT

353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices

DISTRIBUTION PLANT

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Services - Overhead
369.20	Services - Underground
370.00	Meters
373.00	Street Lighting and Signal Systems

GENERAL PLANT

390.00	Structures and Improvements - Minor
396.00	Power Operated Equipment

Account 368.00, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for the distribution plant have been compiled for the years 1979 through 2004. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1979 through 2004. The Iowa 36-S0.5 is a reasonable fit of the original survivor curve. The 36-year service life is within the typical service life range of 30 to 45 years for line transformers. The 36-year life is within the 30-38 year average life previously used by the three individual companies.

Inasmuch as Account 390, Structures and Improvements, consists of large buildings, the life span technique was employed in conjunction with the use of interim survivor curve which reflects interim retirements that occur prior to the ultimate retirement of the facility. An interim survivor curve was estimated for the plant account. The interim survivor curve estimated for Account 390 was based on judgment. The small structures

were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1979 through 2004.

The life span estimates for major structures were the result of considering experienced life spans of similar facilities, the age of surviving buildings, general operating characteristics of the facilities, and discussions with management personnel concerning the probable long-term outlook for the facility.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2004. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1992 through 2004 for electric plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 15 plant accounts, representing __ percent of the depreciable plant, as follows:

Transmission Plant
- 353.00 Station Equipment
- 355.00 Wood and Steel Poles
- 356.00 Overhead Conductors and Devices

Distribution Plant
- 361.00 Structures & Improvements
- 362.00 Station Equipment
- 364.00 Poles, Towers and Fixtures
- 365.00 Overhead Conductors and Devices
- 366.00 Underground Conduit
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 369.10 Service - Overhead
- 369.20 Service - Underground
- 370.00 Meters
- 373.00 Street Lighting and Signal Systems

General Plant
- 390.00 Structures and Improvements

Account 365.00, Overhead Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1992 through 2004 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1992-1994 through 2002-2004 periods were computed to smooth the annual amounts.

Cost of removal was high during the early 1990s and during 2001 and 2002. The primary cause of the high levels of cost of removal was the location of the conductor

needing to be removed. Cost of removal for the most recent five years averaged 61 percent.

Gross salvage was higher in the early 1990s and more recently has diminished to zero since the year 2000. The most recent five-year average of 0 percent gross salvage reflects recent trends.

The net salvage percent based on the overall period 1992 through 2004 is 64 percent negative net salvage and based on the most recent five-year period is 61 percent. The range of estimates made by other electric companies for Overhead Conductors is negative 10 to negative 115 percent. The net salvage estimate for overhead conductors is negative 60 percent, is at the mid to upper end of the range of other estimates and reflects the consistent negative net salvage level experienced for the last ten years.

The net salvage percents for the remaining accounts representing __ percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\textit{Annual Accrual Rate, Percent} = \frac{(100\% \quad \textit{Net Salvage, Percent})}{\textit{Average Service Life}}.$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

$$Ratio = \left(1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}\right)(1 - Net\ Salvage,\ Percent).$$

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\$1{,}000\ \left(1 - \frac{6}{10}\right) = \$400.$$

The accrued depreciation is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100\ per\ year.$$

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2004, the depreciation reserve for each plant account is

allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2004, are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight lien accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

	Account	Amortization Period, Years
391	Office Furniture and Equipment	
	Office Furniture	15
	Computers	5
393	Stores Equipment	15
394	Tools, Shop and Garage Equipment	15
395	Laboratory Equipment	15
397	Communication Equipment	15
398	Miscellaneous Equipment	15

The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the original cost by the period of amortization for the account.

III-1

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2004. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2004, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2004, is presented on pages III-4 and III-5 of this report. The schedule sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2004

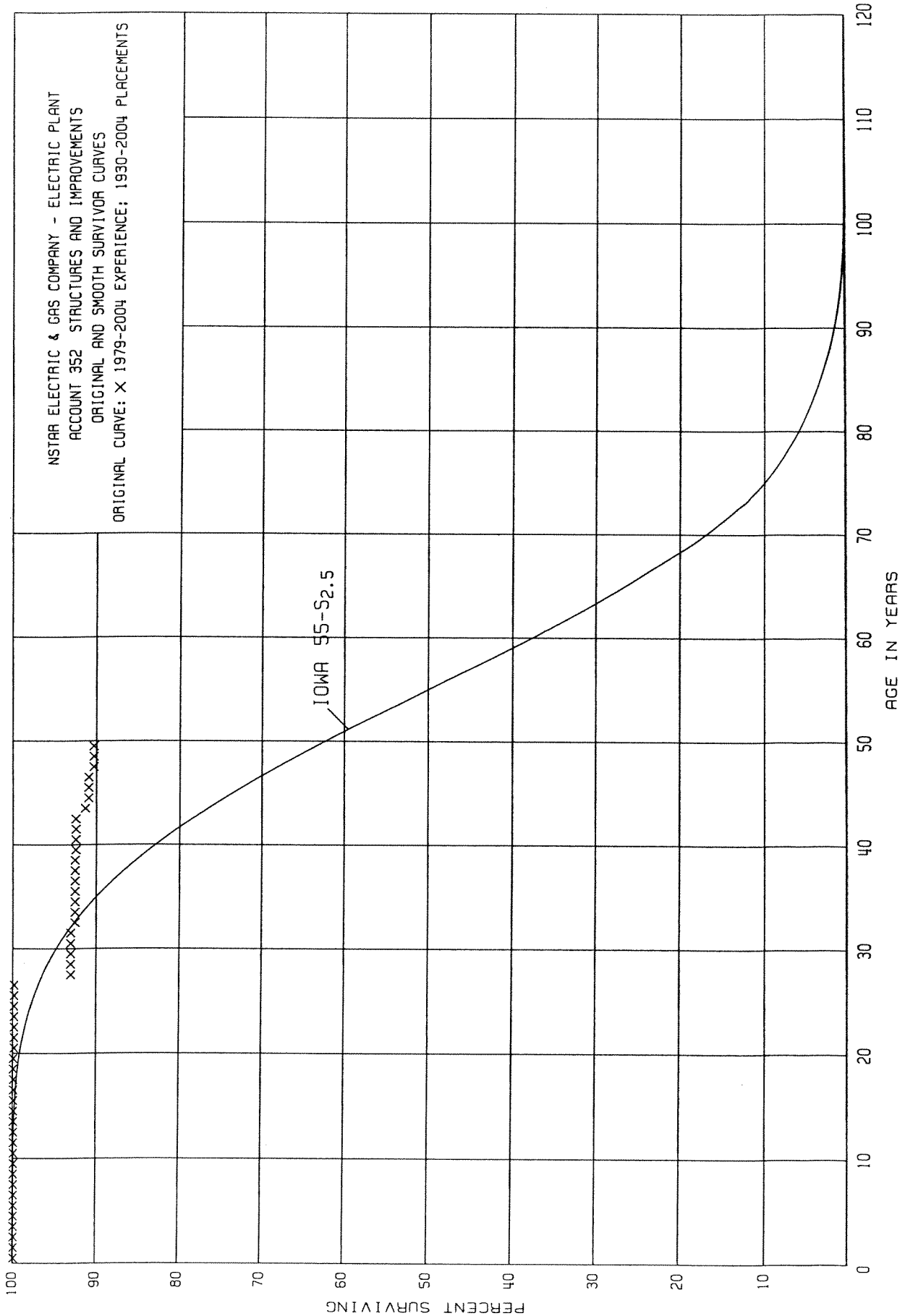
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(8)/(4)	(8)	(9)=(6)/(8)
3030	MISCELLANEOUS INTANGIBLE PLANT								
	5 YEAR	5-SQ	0	24,966,513.00	13,175,652	11,790,862	14.02	3,500,853	3.4
	10 YEAR	10-SQ	0	9,378,819.99	1,026,636	8,352,184	9.83	921,895	9.1
	15 YEAR	15-SQ	0	2,069,732.46	2,069,732	0	-	0	-
	TOTAL ACCOUNT 303			*36,415,065.45*	*16,272,020*	*20,143,046*	*12.15*	*4,422,748*	
	TRANSMISSION PLANT								
3500	LAND AND LAND RIGHTS	NONDEPRECIABLE		20,738,718.02					
3520	STRUCTURES AND IMPROVEMENTS	55-S2.5	(10)	54,072,596.91	20,031,250	39,448,612	2.00	1,080,238	36.5
3530	STATION EQUIPMENT	40-R2	(20)	285,372,613.83	77,674,013	264,773,124	3.01	8,587,221	30.8
3540	TOWERS AND FIXTURES	65-R3	(25)	35,916,933.08	23,586,040	21,310,126	1.52	546,386	39.0
3550	POLES AND FIXTURES	50-R3	(30)	50,672,012.73	27,927,656	37,945,960	1.88	952,189	39.9
3560	OVERHEAD CONDUCTORS AND DEVICES	50-R3	(15)	53,664,979.27	24,492,396	37,222,333	1.91	1,024,053	36.3
3570	UNDERGROUND CONDUIT	50-S3	(10)	18,081,438.08	5,687,686	14,201,898	2.22	401,241	35.4
3580	UNDERGROUND CONDUCTORS AND DEVICES	50-S4	(10)	174,183,758.84	72,476,158	119,125,974	2.13	3,712,204	32.1
3590	ROADS AND TRAILS	55-R4	0	2,328,088.44	1,084,349	1,243,740	1.59	36,923	33.7
	TOTAL TRANSMISSION PLANT			**695,031,139.20**	**252,959,548**	**535,271,767**	**2.35**	**16,340,455**	
	DISTRIBUTION PLANT								
3600	LAND AND LAND RIGHTS	NONDEPRECIABLE		9,775,125.28					
3610	STRUCTURES AND IMPROVEMENTS	55-R2.5	(10)	59,567,165.22	18,570,543	46,953,338	1.92	1,145,577	41.0
3620	STATION EQUIPMENT	45-R2.5	(15)	374,561,438.53	121,260,368	309,485,289	2.51	9,392,832	32.9
3630	STORAGE BATTERY EQUIPMENT	45-R2.5	0	30,222.22	1,307	28,915	2.23	673	43.0
3640	POLES, TOWERS AND FIXTURES	48-R1	(60)	184,866,436.29	65,559,035	230,227,260	3.28	6,061,476	38.0
3650	OVERHEAD CONDUCTORS AND DEVICES	53-R1.5	(50)	373,676,470.71	100,507,464	460,007,241	2.93	10,935,916	42.1
3660	UNDERGROUND CONDUIT	55-R3	(35)	288,466,578.90	80,534,201	308,895,683	2.56	7,370,335	41.9
3670	UNDERGROUND CONDUCTORS AND DEVICES	44-R1	(45)	869,062,249.58	221,356,720	1,038,783,543	3.33	28,899,593	35.9
3680	LINE TRANSFORMERS	36-S0.5	(25)	366,741,549.11	104,443,019	353,983,918	3.60	13,194,548	26.8
3691	SERVICES - OVERHEAD	53-R2	(45)	69,660,643.79	31,504,131	69,503,805	2.54	1,772,334	39.2
3692	SERVICES - UNDERGROUND	60-R3	(75)	146,590,356.58	47,976,688	208,556,435	2.92	4,276,111	48.8
3700	METERS	24-L1	0	151,574,019.16	23,956,467	127,617,557	4.41	6,686,402	19.1
3730	STREET LIGHTING & SIGNAL SYSTEM								
	ACUSHNET	20-L0	(15)	231,682.71	147,520	118,914	5.12	11,864	10.0
	AQUINNAH	20-L0	(15)	2,299.19	1,653	991	4.35	100	9.9
	BARNSTABLE	20-L0	(15)	1,264,578.70	763,022	691,243	5.43	68,608	10.1
	BOURNE	20-L0	(15)	169,863.81	88,526	106,816	6.19	10,517	10.2
	BREWSTER	20-L0	(15)	31,712.24	16,907	19,564	6.13	1,945	10.1
	CARVER	20-L0	(15)	177,729.72	117,411	86,979	4.93	8,768	9.9
	CHATHAM	20-L0	(15)	26,136.53	16,744	13,315	5.06	1,322	10.1
	CHILMARK	20-L0	(15)	2,479.58	1,804	1,047	4.32	107	9.8
	DARTMOUTH	20-L0	(15)	140,152.09	66,045	95,132	6.62	9,274	10.3
	DENNIS	20-L0	(15)	109,313.71	55,568	70,144	6.25	6,834	10.3
	DUXBURY	20-L0	(15)	105,928.63	59,778	62,036	5.77	6,116	10.1
	EASTHAM	20-L0	(15)	37,454.42	20,333	22,742	6.22	2,329	9.8
	EDGARTOWN	20-L0	(15)	9,584.90	4,545	6,478	6.72	644	10.1
	FAIRHAVEN	20-L0	(15)	512,921.54	314,434	275,428	5.31	27,258	10.1
	FALMOUTH	20-L0	(15)	273,622.10	139,310	175,355	6.27	17,155	10.2
	FREETOWN	20-L0	(15)	95,170.68	56,720	52,726	5.49	5,223	10.1
	HARWICH	20-L0	(15)	77,290.14	35,959	52,922	6.70	5,178	10.2
	KINGSTON	20-L0	(15)	185,143.55	98,217	114,698	6.08	11,255	10.2
	LAKEVILLE	20-L0	(15)	4,200.71	2,445	2,385	5.50	231	10.3

NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2004

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(8)/(4)	(8)	(9)=(6)/(8)
3730	STREET LIGHTING & SIGNAL SYSTEM, CONT.								
	MARION	20-L0	(15)	88,945.54	56,210	46,081	5.20	4,621	10.0
	MARSHFIELD	20-L0	(15)	299,863.97	161,165	183,683	6.01	18,021	10.2
	MASHPEE	20-L0	(15)	67,164.08	35,681	41,559	6.02	4,041	10.3
	MATTAPOISETT	20-L0	(15)	127,643.81	90,104	56,688	4.49	5,733	9.9
	NEW BEDFORD	20-L0	(15)	1,224,198.70	790,896	616,931	5.05	61,817	10.0
	OAK BLUFFS	20-L0	(15)	41,962.33	24,002	24,256	5.68	2,383	10.2
	ORLEANS	20-L0	(15)	67,186.40	29,813	47,452	7.10	4,770	9.9
	PEMBROKE	20-L0	(15)	5,287.93	1,473	4,607	8.43	446	10.3
	PLYMOUTH	20-L0	(15)	989,514.96	602,941	534,997	5.38	53,233	10.1
	PLYMTON	20-L0	(15)	28,664.55	16,467	16,497	5.63	1,613	10.2
	PROVINCETOWN	20-L0	(15)	46,369.93	23,547	29,778	6.24	2,893	10.3
	ROCHESTER	20-L0	(15)	30,630.83	15,527	19,696	6.24	1,910	10.3
	SANDWICH	20-L0	(15)	97,742.16	34,326	78,079	7.70	7,523	10.4
	SCITUATE	20-L0	(15)	35,122.88	17,747	22,644	6.26	2,197	10.3
	TISBURY	20-L0	(15)	65,565.35	47,137	28,263	4.37	2,863	9.9
	TRURO	20-L0	(15)	27,020.82	14,216	16,859	6.20	1,676	10.1
	WAREHAM	20-L0	(15)	257,243.64	137,748	158,084	6.06	15,592	10.1
	WELLFLEET	20-L0	(15)	33,346.84	24,452	13,895	4.35	1,451	9.6
	WEST TISBURY	20-L0	(15)	7,484.87	5,566	3,043	4.18	313	9.7
	WESTPORT	20-L0	(15)	118,176.76	65,794	70,108	5.83	6,895	10.2
	YARMOUTH MASS	20-L0	(15)	396,677.67	314,222	141,957	3.77	14,937	9.5
	CAMBRIDGE	20-L0	(15)	3,785,146.08	1,747,341	2,605,576	7.34	277,979	9.4
	BOSTON EDISON	20-L0	(15)	19,408,771.90	(1,400,074)	23,720,166	13.43	2,606,084	9.1
	OTHER	20-L0	(15)	10,192.49	1,242	10,482	9.93	1,012	10.4
	TOTAL ACCOUNT 373			*30,717,189.44*	*4,864,484*	*30,460,296*	*10.73*	*3,294,731*	
	TOTAL DISTRIBUTION PLANT			**2,925,289,444.81**	**820,534,427**	**3,184,503,280**	**3.18**	**93,030,528**	
	GENERAL PLANT								
3890	LAND AND LAND RIGHTS	NONDEPRECIABLE		5,570,992.44					
3900	STRUCTURES AND IMPROVEMENTS								
	MAJOR	100-S1.5 *	(5)	83,166,667.39	18,617,034	68,707,965	4.42	3,675,853	18.7
	MINOR	40-R2.5	(5)	8,399,259.31	1,857,993	6,961,228	3.79	317,986	21.9
	TOTAL ACCOUNT 390			*91,565,926.70*	*20,475,027*	*75,669,193*	*4.36*	*3,993,839*	
3901	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	20-SQ	0	13,662,242.53	9,863,122	3,799,122	1.86	254,418	14.9
3911	OFFICE FURNITURE & EQUIPMENT - OFFICE FURNITURE	15-SQ	0	12,617,021.66	2,683,928	9,933,095	15.25	1,923,568	5.2
3912	OFFICE FURNITURE & EQUIPMENT - COMPUTER	5-SQ	0	8,365,887.01	4,830,348	3,535,539	9.92	830,263	4.3
3920	TRANSPORTATION EQUIPMENT	12-R4	0	397,951.52	401,414	(3,463)	-	0	-
3930	STORES EQUIPMENT	15-SQ	0	1,447,580.29	900,041	547,543	20.73	300,058	1.8
3940	TOOLS, SHOP AND GARAGE EQUIPMENT	15-SQ	0	7,569,053.91	3,354,861	4,214,196	27.51	2,082,552	2.0
3950	LABORATORY EQUIPMENT	15-SQ	0	8,600,494.15	4,107,165	4,493,330	13.66	1,175,000	3.8
3960	POWER OPERATED EQUIPMENT	19-R1.5	0	36,771.94	36,772	0	-	0	-
3970	COMMUNICATION EQUIPMENT	15-SQ	0	13,067,131.44	3,356,669	9,710,463	8.50	1,110,575	8.7
3980	MISCELLANEOUS EQUIPMENT	15-SQ	0	917,804.45	524,203	393,603	8.76	80,440	4.9
	TOTAL GENERAL PLANT			**163,818,858.04**	**50,533,550**	**112,292,621**	**7.17**	**11,750,713**	
	TOTAL ELECTRIC PLANT			**3,820,554,507.50**	**1,140,299,545**	**3,852,210,714**	**3.29**	**125,544,444**	

* Life span procedure used. Curve shown is interim survivor curve.

III- SERVICE LIFE STATISTICS


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1930-2004 PLACEMENTS
IOWA 55-S2.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,610,450	16	0.0000	1.0000	100.00
0.5	47,871,366		0.0000	1.0000	100.00
1.5	46,073,674		0.0000	1.0000	100.00
2.5	48,449,161	7,502	0.0002	0.9998	100.00
3.5	47,378,832		0.0000	1.0000	99.98
4.5	46,113,913	8	0.0000	1.0000	99.98
5.5	45,508,554	43	0.0000	1.0000	99.98
6.5	46,323,016	5,201	0.0001	0.9999	99.98
7.5	46,317,979	1	0.0000	1.0000	99.97
8.5	46,343,674	1,347	0.0000	1.0000	99.97
9.5	46,433,219	588	0.0000	1.0000	99.97
10.5	43,494,433	65	0.0000	1.0000	99.97
11.5	43,508,768	374	0.0000	1.0000	99.97
12.5	43,253,651	25	0.0000	1.0000	99.97
13.5	43,235,883	1,853	0.0000	1.0000	99.97
14.5	43,209,543	15,747	0.0004	0.9996	99.97
15.5	38,669,814	1	0.0000	1.0000	99.93
16.5	7,529,832		0.0000	1.0000	99.93
17.5	7,116,222	23	0.0000	1.0000	99.93
18.5	6,197,382	1	0.0000	1.0000	99.93
19.5	6,175,064	8,225	0.0013	0.9987	99.93
20.5	5,969,140	708	0.0001	0.9999	99.80
21.5	5,980,225	6	0.0000	1.0000	99.79
22.5	5,528,641	12	0.0000	1.0000	99.79
23.5	5,618,566	1	0.0000	1.0000	99.79
24.5	5,631,014	323	0.0001	0.9999	99.79
25.5	5,578,340		0.0000	1.0000	99.78
26.5	5,578,522	380,065	0.0681	0.9319	99.78
27.5	5,241,474	208	0.0000	1.0000	92.98
28.5	2,319,301	144	0.0001	0.9999	92.98
29.5	2,348,880	6	0.0000	1.0000	92.97
30.5	2,336,942	74	0.0000	1.0000	92.97
31.5	2,334,180	12,160	0.0052	0.9948	92.97
32.5	1,880,991	1	0.0000	1.0000	92.49
33.5	1,880,637	161	0.0001	0.9999	92.49
34.5	1,842,979	46	0.0000	1.0000	92.48
35.5	1,469,380	63	0.0000	1.0000	92.48
36.5	1,237,223	270	0.0002	0.9998	92.48
37.5	1,210,278	100	0.0001	0.9999	92.46
38.5	1,124,341	202	0.0002	0.9998	92.45

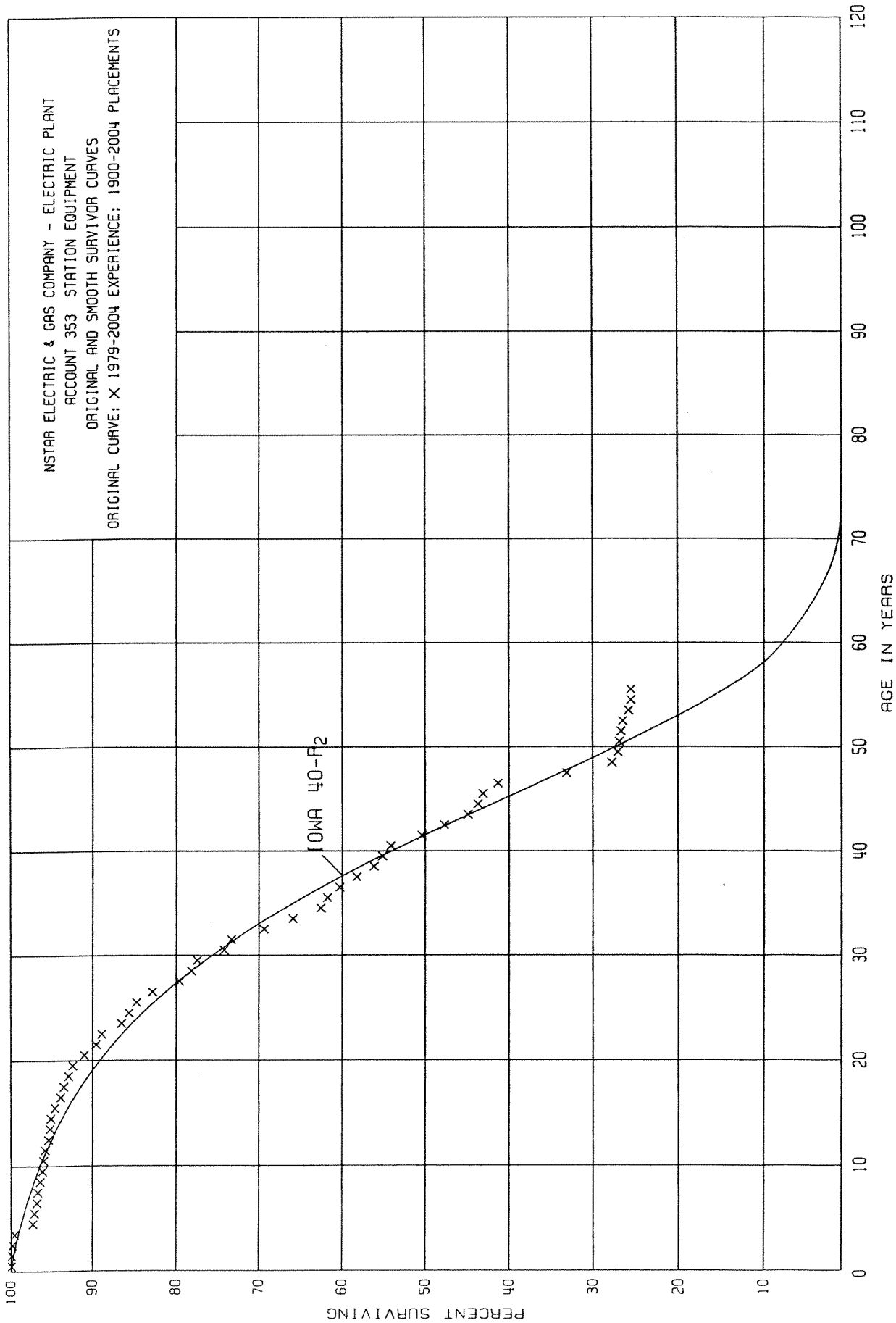
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	963,015	23	0.0000	1.0000	92.43
40.5	962,059	194	0.0002	0.9998	92.43
41.5	928,341	216	0.0002	0.9998	92.41
42.5	889,906	10,117	0.0114	0.9886	92.39
43.5	832,126	4,181	0.0050	0.9950	91.34
44.5	647,065	23	0.0000	1.0000	90.88
45.5	565,147	123	0.0002	0.9998	90.88
46.5	454,233	2,714	0.0060	0.9940	90.86
47.5	438,950	129	0.0003	0.9997	90.31
48.5	533,980	107	0.0002	0.9998	90.28
49.5	440,353		0.0000	1.0000	90.26
50.5	424,507		0.0000	1.0000	90.26
51.5	296,405		0.0000	1.0000	90.26
52.5	288,924	1	0.0000	1.0000	90.26
53.5	251,320		0.0000	1.0000	90.26
54.5	251,320		0.0000	1.0000	90.26
55.5	218,057		0.0000	1.0000	90.26
56.5	192,631		0.0000	1.0000	90.26
57.5	192,631		0.0000	1.0000	90.26
58.5	192,614		0.0000	1.0000	90.26
59.5	192,042		0.0000	1.0000	90.26
60.5	192,042		0.0000	1.0000	90.26
61.5	192,042		0.0000	1.0000	90.26
62.5	192,042		0.0000	1.0000	90.26
63.5	192,042		0.0000	1.0000	90.26
64.5	184,208		0.0000	1.0000	90.26
65.5	184,208		0.0000	1.0000	90.26
66.5	184,208	2,647	0.0144	0.9856	90.26
67.5	181,562		0.0000	1.0000	88.96
68.5	181,562		0.0000	1.0000	88.96
69.5	181,562		0.0000	1.0000	88.96
70.5	181,562		0.0000	1.0000	88.96
71.5	181,562		0.0000	1.0000	88.96
72.5	181,562		0.0000	1.0000	88.96
73.5	181,562		0.0000	1.0000	88.96
74.5					88.96


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 40-R2
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	262,510,293	59,893	0.0002	0.9998	100.00
0.5	259,201,024	305,249	0.0012	0.9988	99.98
1.5	244,607,181	270,221	0.0011	0.9989	99.86
2.5	209,964,431	566,551	0.0027	0.9973	99.75
3.5	199,349,126	4,321,509	0.0217	0.9783	99.48
4.5	170,373,881	393,994	0.0023	0.9977	97.32
5.5	141,455,767	485,471	0.0034	0.9966	97.10
6.5	136,617,232	136,902	0.0010	0.9990	96.77
7.5	135,424,200	359,680	0.0027	0.9973	96.67
8.5	130,790,336	479,229	0.0037	0.9963	96.41
9.5	131,180,607	119,063	0.0009	0.9991	96.05
10.5	131,565,283	272,173	0.0021	0.9979	95.96
11.5	127,612,210	440,325	0.0035	0.9965	95.76
12.5	95,834,421	267,616	0.0028	0.9972	95.42
13.5	83,560,356	93,327	0.0011	0.9989	95.15
14.5	80,364,841	424,002	0.0053	0.9947	95.05
15.5	74,491,095	541,614	0.0073	0.9927	94.55
16.5	57,956,629	247,487	0.0043	0.9957	93.86
17.5	54,834,606	342,557	0.0062	0.9938	93.46
18.5	55,053,377	296,614	0.0054	0.9946	92.88
19.5	54,198,284	831,734	0.0153	0.9847	92.38
20.5	54,453,632	838,503	0.0154	0.9846	90.97
21.5	53,491,633	379,425	0.0071	0.9929	89.57
22.5	50,973,138	1,370,410	0.0269	0.9731	88.93
23.5	50,486,313	569,769	0.0113	0.9887	86.54
24.5	50,878,200	501,728	0.0099	0.9901	85.56
25.5	47,435,856	1,050,948	0.0222	0.9778	84.71
26.5	46,345,058	1,821,779	0.0393	0.9607	82.83
27.5	44,422,109	778,807	0.0175	0.9825	79.57
28.5	28,396,301	263,831	0.0093	0.9907	78.18
29.5	29,958,644	1,220,640	0.0407	0.9593	77.45
30.5	28,986,883	360,876	0.0124	0.9876	74.30
31.5	28,160,970	1,514,954	0.0538	0.9462	73.38
32.5	23,318,834	1,145,973	0.0491	0.9509	69.43
33.5	21,724,466	1,125,690	0.0518	0.9482	66.02
34.5	19,712,873	241,203	0.0122	0.9878	62.60
35.5	17,254,282	442,980	0.0257	0.9743	61.84
36.5	14,797,594	499,795	0.0338	0.9662	60.25
37.5	13,750,704	506,531	0.0368	0.9632	58.21
38.5	12,716,844	217,099	0.0171	0.9829	56.07

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,970,348	216,005	0.0180	0.9820	55.11
40.5	11,435,500	784,822	0.0686	0.9314	54.12
41.5	10,170,502	549,729	0.0541	0.9459	50.41
42.5	9,214,270	540,142	0.0586	0.9414	47.68
43.5	8,473,910	219,850	0.0259	0.9741	44.89
44.5	7,457,576	106,748	0.0143	0.9857	43.73
45.5	6,509,562	275,474	0.0423	0.9577	43.10
46.5	5,531,102	1,097,381	0.1984	0.8016	41.28
47.5	4,359,922	715,153	0.1640	0.8360	33.09
48.5	7,505,694	192,764	0.0257	0.9743	27.66
49.5	6,383,762	46,804	0.0073	0.9927	26.95
50.5	5,857,213	27,019	0.0046	0.9954	26.75
51.5	5,542,879	48,360	0.0087	0.9913	26.63
52.5	5,301,620	131,954	0.0249	0.9751	26.40
53.5	5,034,177	59,256	0.0118	0.9882	25.74
54.5	4,971,573	457	0.0001	0.9999	25.44
55.5	4,280,687		0.0000	1.0000	25.44
56.5	4,132,317	1	0.0000	1.0000	25.44
57.5	4,121,256	266	0.0001	0.9999	25.44
58.5	4,120,990	277	0.0001	0.9999	25.44
59.5	4,120,713	557	0.0001	0.9999	25.44
60.5	4,120,156	42,663	0.0104	0.9896	25.44
61.5	4,025,059	163,886	0.0407	0.9593	25.18
62.5	3,861,173	136,692	0.0354	0.9646	24.16
63.5	3,724,099	69,755	0.0187	0.9813	23.30
64.5	3,630,461	1,626,070	0.4479	0.5521	22.86
65.5	2,004,224	997,319	0.4976	0.5024	12.62
66.5	1,006,332	498,660	0.4955	0.5045	6.34
67.5	507,672	6,785	0.0134	0.9866	3.20
68.5	500,887	7,718	0.0154	0.9846	3.16
69.5	493,168		0.0000	1.0000	3.11
70.5	493,168		0.0000	1.0000	3.11
71.5	493,168		0.0000	1.0000	3.11
72.5	493,168		0.0000	1.0000	3.11
73.5	492,979		0.0000	1.0000	3.11
74.5					3.11
75.5					
76.5					
77.5					
78.5	313,559		0.0000		

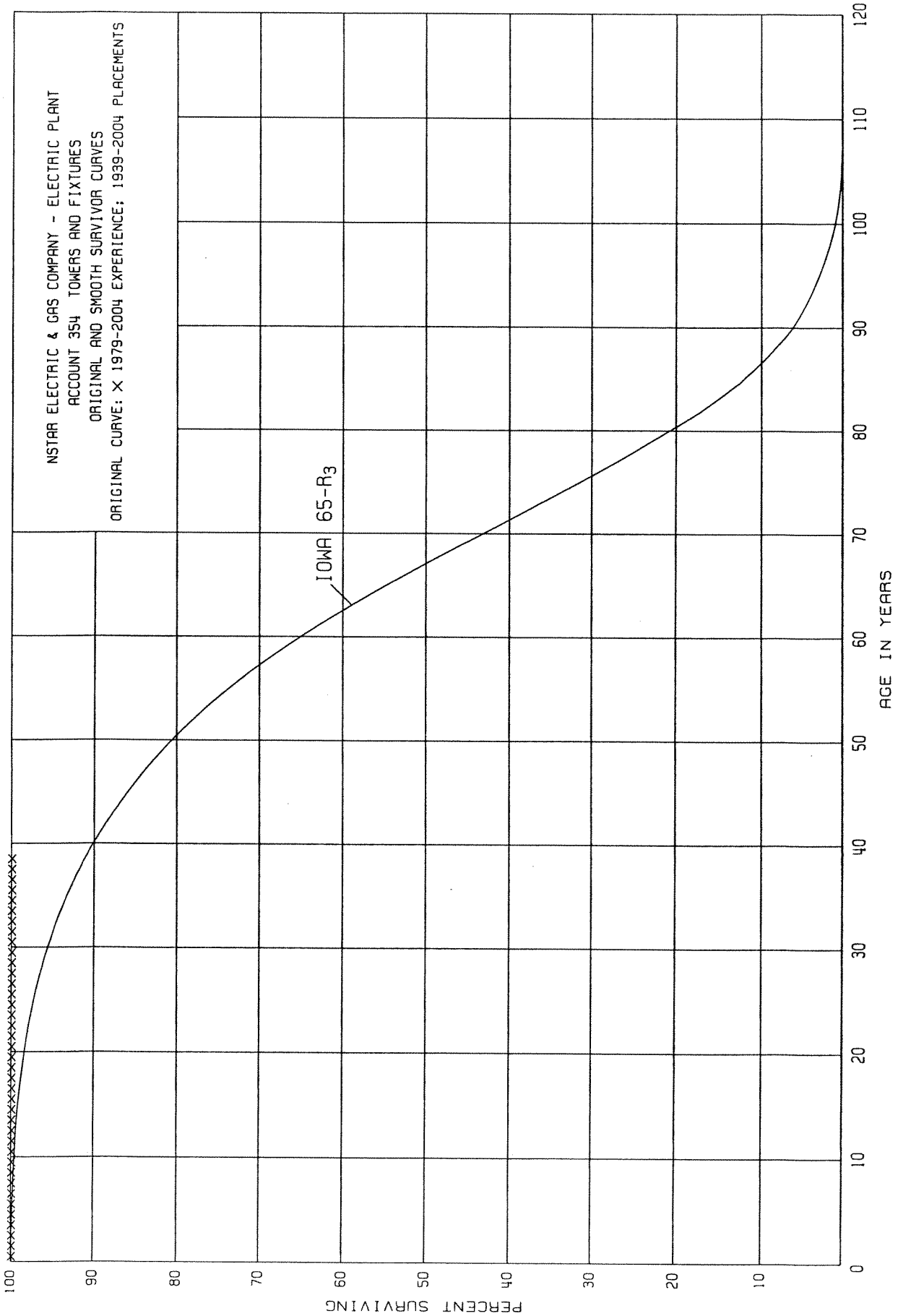
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	313,559		0.0000		
80.5	61,349	45,557	0.7426		
81.5	15,792		0.0000		
82.5	148	70	0.4730		
83.5	78	4	0.0513		
84.5	74		0.0000		
85.5	74	7	0.0946		
86.5	67		0.0000		
87.5	67		0.0000		
88.5	67		0.0000		
89.5	67		0.0000		
90.5	67		0.0000		
91.5	67		0.0000		
92.5	67	33	0.4925		
93.5	34	1	0.0294		
94.5					


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1939-2004 PLACEMENTS
IOWA 65-R3
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,111,803		0.0000	1.0000	100.00
0.5	6,942,213		0.0000	1.0000	100.00
1.5	7,033,825		0.0000	1.0000	100.00
2.5	10,926,132		0.0000	1.0000	100.00
3.5	20,128,984		0.0000	1.0000	100.00
4.5	18,903,312		0.0000	1.0000	100.00
5.5	19,232,753		0.0000	1.0000	100.00
6.5	19,235,300		0.0000	1.0000	100.00
7.5	22,748,613		0.0000	1.0000	100.00
8.5	25,508,648	11,449	0.0004	0.9996	100.00
9.5	29,109,516	1,628	0.0001	0.9999	99.96
10.5	29,215,185		0.0000	1.0000	99.95
11.5	29,215,185		0.0000	1.0000	99.95
12.5	27,866,545		0.0000	1.0000	99.95
13.5	32,014,322		0.0000	1.0000	99.95
14.5	32,014,322		0.0000	1.0000	99.95
15.5	32,014,322		0.0000	1.0000	99.95
16.5	31,337,829		0.0000	1.0000	99.95
17.5	31,337,829		0.0000	1.0000	99.95
18.5	31,337,829		0.0000	1.0000	99.95
19.5	31,337,829		0.0000	1.0000	99.95
20.5	31,313,664		0.0000	1.0000	99.95
21.5	31,313,664		0.0000	1.0000	99.95
22.5	31,285,573		0.0000	1.0000	99.95
23.5	30,702,961		0.0000	1.0000	99.95
24.5	30,702,961		0.0000	1.0000	99.95
25.5	28,805,472		0.0000	1.0000	99.95
26.5	28,805,472		0.0000	1.0000	99.95
27.5	28,379,631		0.0000	1.0000	99.95
28.5	24,487,324		0.0000	1.0000	99.95
29.5	15,284,472		0.0000	1.0000	99.95
30.5	14,874,590		0.0000	1.0000	99.95
31.5	14,129,814		0.0000	1.0000	99.95
32.5	14,127,268		0.0000	1.0000	99.95
33.5	10,625,404		0.0000	1.0000	99.95
34.5	7,867,390		0.0000	1.0000	99.95
35.5	4,255,074		0.0000	1.0000	99.95
36.5	4,147,776		0.0000	1.0000	99.95
37.5	4,147,776	530	0.0001	0.9999	99.95
38.5	4,147,247	645	0.0002	0.9998	99.94

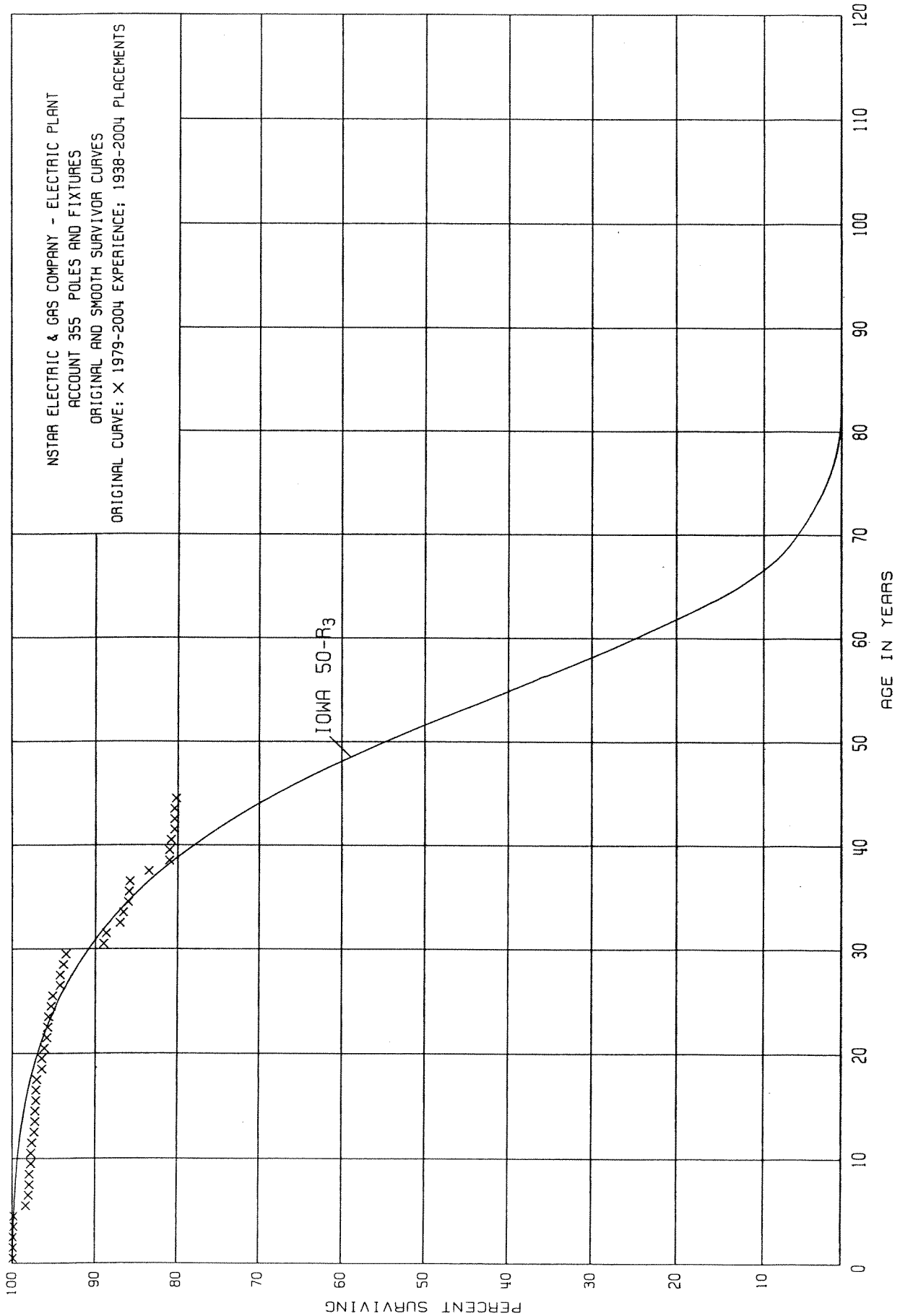
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	253		0.0000	1.0000	99.92
40.5	253		0.0000	1.0000	99.92
41.5	253		0.0000	1.0000	99.92
42.5	253		0.0000	1.0000	99.92
43.5	253		0.0000	1.0000	99.92
44.5	253		0.0000	1.0000	99.92
45.5	253		0.0000	1.0000	99.92
46.5	253		0.0000	1.0000	99.92
47.5	253		0.0000	1.0000	99.92
48.5	253		0.0000	1.0000	99.92
49.5	253		0.0000	1.0000	99.92
50.5	253		0.0000	1.0000	99.92
51.5	253		0.0000	1.0000	99.92
52.5	253		0.0000	1.0000	99.92
53.5	253		0.0000	1.0000	99.92
54.5	253		0.0000	1.0000	99.92
55.5	253		0.0000	1.0000	99.92
56.5	253		0.0000	1.0000	99.92
57.5	253		0.0000	1.0000	99.92
58.5	253		0.0000	1.0000	99.92
59.5	253		0.0000	1.0000	99.92
60.5	253		0.0000	1.0000	99.92
61.5	253		0.0000	1.0000	99.92
62.5	253		0.0000	1.0000	99.92
63.5	253		0.0000	1.0000	99.92
64.5	253		0.0000	1.0000	99.92
65.5					99.92


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1938-2004 PLACEMENTS
IOWA 50-R3
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,549,069	4,415	0.0001	0.9999	100.00
0.5	43,871,015	42,263	0.0010	0.9990	99.99
1.5	44,624,341	14,899	0.0003	0.9997	99.89
2.5	41,444,136	17,195	0.0004	0.9996	99.86
3.5	38,406,581	16	0.0000	1.0000	99.82
4.5	36,580,928	573,682	0.0157	0.9843	99.82
5.5	31,723,254	84,023	0.0026	0.9974	98.25
6.5	29,932,721	28,277	0.0009	0.9991	97.99
7.5	30,672,892	2,287	0.0001	0.9999	97.90
8.5	29,088,005	57,339	0.0020	0.9980	97.89
9.5	27,627,817	11,939	0.0004	0.9996	97.69
10.5	24,709,665	7,411	0.0003	0.9997	97.65
11.5	24,859,367	82,391	0.0033	0.9967	97.62
12.5	22,759,335	24,326	0.0011	0.9989	97.30
13.5	23,875,674	9,574	0.0004	0.9996	97.19
14.5	23,875,608	19,950	0.0008	0.9992	97.15
15.5	17,852,055	3,097	0.0002	0.9998	97.07
16.5	15,038,715	2,509	0.0002	0.9998	97.05
17.5	13,974,130	92,816	0.0066	0.9934	97.03
18.5	14,182,718	5,533	0.0004	0.9996	96.39
19.5	14,153,635	31,928	0.0023	0.9977	96.35
20.5	13,862,575	55,103	0.0040	0.9960	96.13
21.5	13,671,907	4,321	0.0003	0.9997	95.75
22.5	12,777,206	16,177	0.0013	0.9987	95.72
23.5	12,788,701	36,149	0.0028	0.9972	95.60
24.5	12,737,457	29,174	0.0023	0.9977	95.33
25.5	11,092,493	101,163	0.0091	0.9909	95.11
26.5	11,145,458	7,422	0.0007	0.9993	94.24
27.5	10,021,928	42,927	0.0043	0.9957	94.17
28.5	9,452,335	25,840	0.0027	0.9973	93.77
29.5	9,616,628	462,297	0.0481	0.9519	93.52
30.5	8,847,297	31,993	0.0036	0.9964	89.02
31.5	7,091,373	136,719	0.0193	0.9807	88.70
32.5	6,410,392	31,287	0.0049	0.9951	86.99
33.5	5,115,062	32,004	0.0063	0.9937	86.56
34.5	4,726,428	5,990	0.0013	0.9987	86.01
35.5	3,998,451	3,341	0.0008	0.9992	85.90
36.5	2,771,010	76,741	0.0277	0.9723	85.83
37.5	2,522,589	73,354	0.0291	0.9709	83.45
38.5	2,391,989	2,113	0.0009	0.9991	81.02

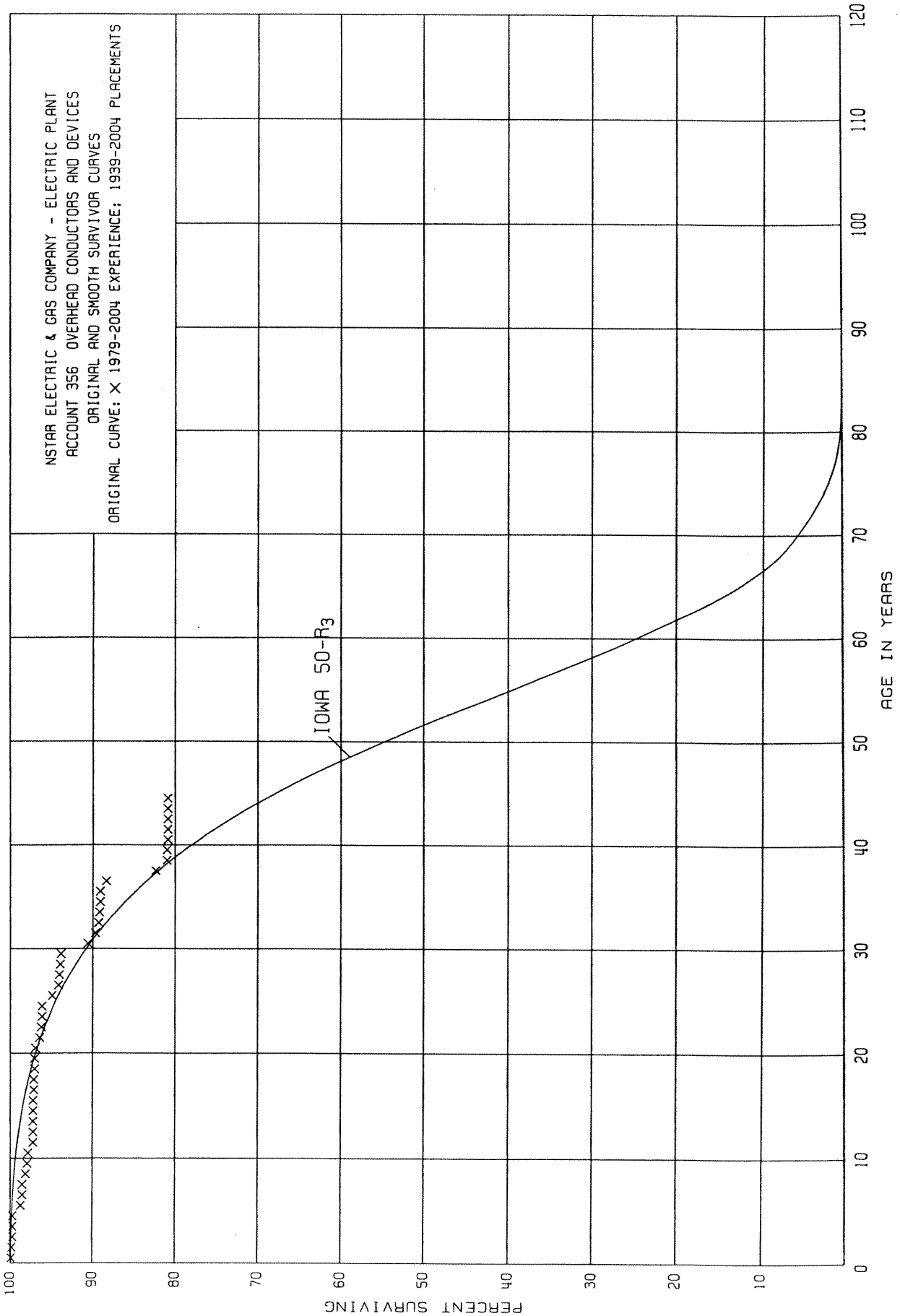
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,579,067	2,911	0.0018	0.9982	80.95
40.5	1,346,528	7,269	0.0054	0.9946	80.80
41.5	1,311,822		0.0000	1.0000	80.36
42.5	1,027,447		0.0000	1.0000	80.36
43.5	897,986	2,130	0.0024	0.9976	80.36
44.5	644,427	3,199	0.0050	0.9950	80.17
45.5	641,228		0.0000	1.0000	79.77
46.5	586,981		0.0000	1.0000	79.77
47.5	585,742		0.0000	1.0000	79.77
48.5	582,759		0.0000	1.0000	79.77
49.5	540,919	45,974	0.0850	0.9150	79.77
50.5	485,243	22,147	0.0456	0.9544	72.99
51.5	458,020		0.0000	1.0000	69.66
52.5	356,621		0.0000	1.0000	69.66
53.5	306,245		0.0000	1.0000	69.66
54.5	297,574		0.0000	1.0000	69.66
55.5	100,595		0.0000	1.0000	69.66
56.5	100,595		0.0000	1.0000	69.66
57.5	100,595		0.0000	1.0000	69.66
58.5	100,595		0.0000	1.0000	69.66
59.5	100,595		0.0000	1.0000	69.66
60.5	100,595		0.0000	1.0000	69.66
61.5	100,595		0.0000	1.0000	69.66
62.5	100,536		0.0000	1.0000	69.66
63.5	100,522		0.0000	1.0000	69.66
64.5	99,290		0.0000	1.0000	69.66
65.5	53,384		0.0000	1.0000	69.66
66.5					69.66


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1939-2004 PLACEMENTS
IOWA 50-R3
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,180,624	11	0.0000	1.0000	100.00
0.5	34,660,733	81,602	0.0024	0.9976	100.00
1.5	33,534,034	17,068	0.0005	0.9995	99.76
2.5	34,306,644	109	0.0000	1.0000	99.71
3.5	34,600,658	4	0.0000	1.0000	99.71
4.5	28,756,483	304,449	0.0106	0.9894	99.71
5.5	25,096,708	28,739	0.0011	0.9989	98.65
6.5	24,594,975	10,587	0.0004	0.9996	98.54
7.5	26,541,403	115,957	0.0044	0.9956	98.50
8.5	27,314,948	51,682	0.0019	0.9981	98.07
9.5	27,624,204	16,916	0.0006	0.9994	97.88
10.5	28,856,379	183,768	0.0064	0.9936	97.82
11.5	28,666,593	5,698	0.0002	0.9998	97.19
12.5	27,701,114	3,095	0.0001	0.9999	97.17
13.5	29,115,648	1,611	0.0001	0.9999	97.16
14.5	28,863,069	244	0.0000	1.0000	97.15
15.5	26,493,558	12,902	0.0005	0.9995	97.15
16.5	23,448,395	859	0.0000	1.0000	97.10
17.5	23,012,779	28,796	0.0013	0.9987	97.10
18.5	23,296,269	2,814	0.0001	0.9999	96.97
19.5	23,211,086	18,809	0.0008	0.9992	96.96
20.5	22,997,324	121,645	0.0053	0.9947	96.88
21.5	22,871,453	48,766	0.0021	0.9979	96.37
22.5	22,368,761	6,227	0.0003	0.9997	96.17
23.5	21,513,474	13,609	0.0006	0.9994	96.14
24.5	21,524,622	274,837	0.0128	0.9872	96.08
25.5	18,689,084	140,772	0.0075	0.9925	94.85
26.5	18,554,951	24,663	0.0013	0.9987	94.14
27.5	18,131,555	33,335	0.0018	0.9982	94.02
28.5	16,055,596	11,010	0.0007	0.9993	93.85
29.5	12,984,508	440,135	0.0339	0.9661	93.78
30.5	12,200,725	121,355	0.0099	0.9901	90.60
31.5	10,751,889	52,756	0.0049	0.9951	89.70
32.5	9,968,260	6,890	0.0007	0.9993	89.26
33.5	7,942,101	5,737	0.0007	0.9993	89.20
34.5	6,108,262	1,453	0.0002	0.9998	89.14
35.5	4,663,861	36,354	0.0078	0.9922	89.12
36.5	2,832,506	193,889	0.0685	0.9315	88.42
37.5	2,634,911	42,720	0.0162	0.9838	82.36
38.5	2,552,667	117	0.0000	1.0000	81.03

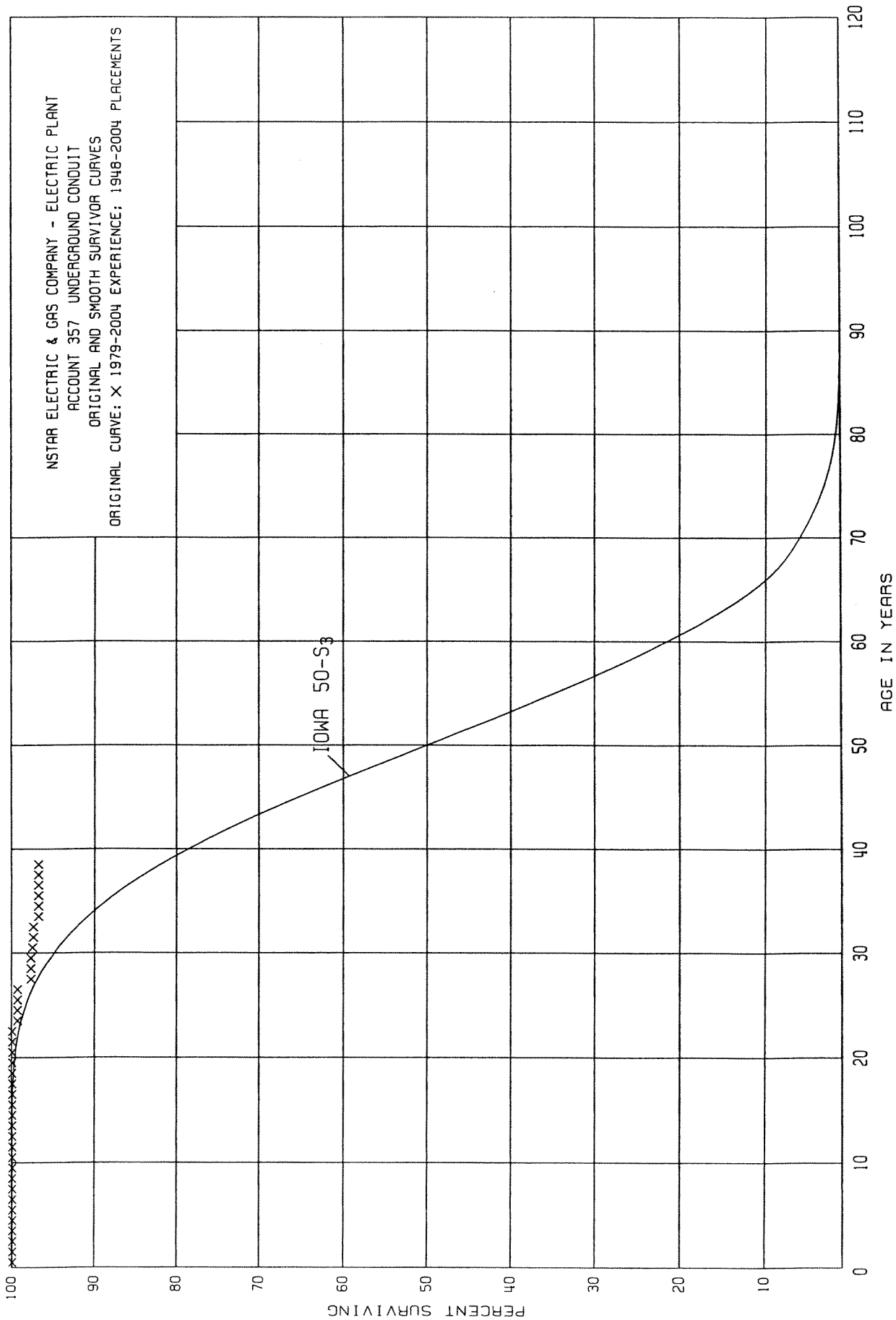
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,402,655	2,135	0.0015	0.9985	81.03
40.5	1,368,067	136	0.0001	0.9999	80.91
41.5	1,351,652		0.0000	1.0000	80.90
42.5	1,181,978		0.0000	1.0000	80.90
43.5	1,059,231		0.0000	1.0000	80.90
44.5	845,128	606	0.0007	0.9993	80.90
45.5	844,438		0.0000	1.0000	80.84
46.5	792,965	3,759	0.0047	0.9953	80.84
47.5	789,089		0.0000	1.0000	80.46
48.5	789,089		0.0000	1.0000	80.46
49.5	789,089	87,056	0.1103	0.8897	80.46
50.5	667,970	34,867	0.0522	0.9478	71.59
51.5	633,103		0.0000	1.0000	67.85
52.5	617,586		0.0000	1.0000	67.85
53.5	166,372		0.0000	1.0000	67.85
54.5	166,372		0.0000	1.0000	67.85
55.5	52,074		0.0000	1.0000	67.85
56.5	52,074		0.0000	1.0000	67.85
57.5	52,074		0.0000	1.0000	67.85
58.5	52,074		0.0000	1.0000	67.85
59.5	52,074		0.0000	1.0000	67.85
60.5	52,074		0.0000	1.0000	67.85
61.5	52,074		0.0000	1.0000	67.85
62.5	52,074		0.0000	1.0000	67.85
63.5	52,072		0.0000	1.0000	67.85
64.5	52,072		0.0000	1.0000	67.85
65.5					67.85


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1948-2004 PLACEMENTS
IOWA 50-S3
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,766,888		0.0000	1.0000	100.00
0.5	11,624,833		0.0000	1.0000	100.00
1.5	11,616,657	728	0.0001	0.9999	100.00
2.5	10,494,893		0.0000	1.0000	99.99
3.5	12,646,941		0.0000	1.0000	99.99
4.5	12,693,045		0.0000	1.0000	99.99
5.5	12,693,045		0.0000	1.0000	99.99
6.5	12,770,433		0.0000	1.0000	99.99
7.5	12,774,282	3,483	0.0003	0.9997	99.99
8.5	12,770,799		0.0000	1.0000	99.96
9.5	12,777,015		0.0000	1.0000	99.96
10.5	11,651,119		0.0000	1.0000	99.96
11.5	11,350,196		0.0000	1.0000	99.96
12.5	11,353,846		0.0000	1.0000	99.96
13.5	11,613,289		0.0000	1.0000	99.96
14.5	9,293,167		0.0000	1.0000	99.96
15.5	3,139,407		0.0000	1.0000	99.96
16.5	3,139,407		0.0000	1.0000	99.96
17.5	3,139,407		0.0000	1.0000	99.96
18.5	3,139,407	531	0.0002	0.9998	99.96
19.5	3,138,875		0.0000	1.0000	99.94
20.5	3,138,875	349	0.0001	0.9999	99.94
21.5	3,138,526	1,129	0.0004	0.9996	99.93
22.5	3,137,397	20,401	0.0065	0.9935	99.89
23.5	3,116,997	442	0.0001	0.9999	99.24
24.5	3,116,554		0.0000	1.0000	99.23
25.5	3,024,404	900	0.0003	0.9997	99.23
26.5	3,023,505	48,646	0.0161	0.9839	99.20
27.5	2,926,002		0.0000	1.0000	97.60
28.5	2,783,313	96	0.0000	1.0000	97.60
29.5	499,894	946	0.0019	0.9981	97.60
30.5	1,010,450	921	0.0009	0.9991	97.41
31.5	1,009,529	75	0.0001	0.9999	97.32
32.5	932,966	5,908	0.0063	0.9937	97.31
33.5	923,258		0.0000	1.0000	96.70
34.5	923,258		0.0000	1.0000	96.70
35.5	917,138		0.0000	1.0000	96.70
36.5	862,560		0.0000	1.0000	96.70
37.5	814,272		0.0000	1.0000	96.70
38.5	810,697	4,512	0.0056	0.9944	96.70

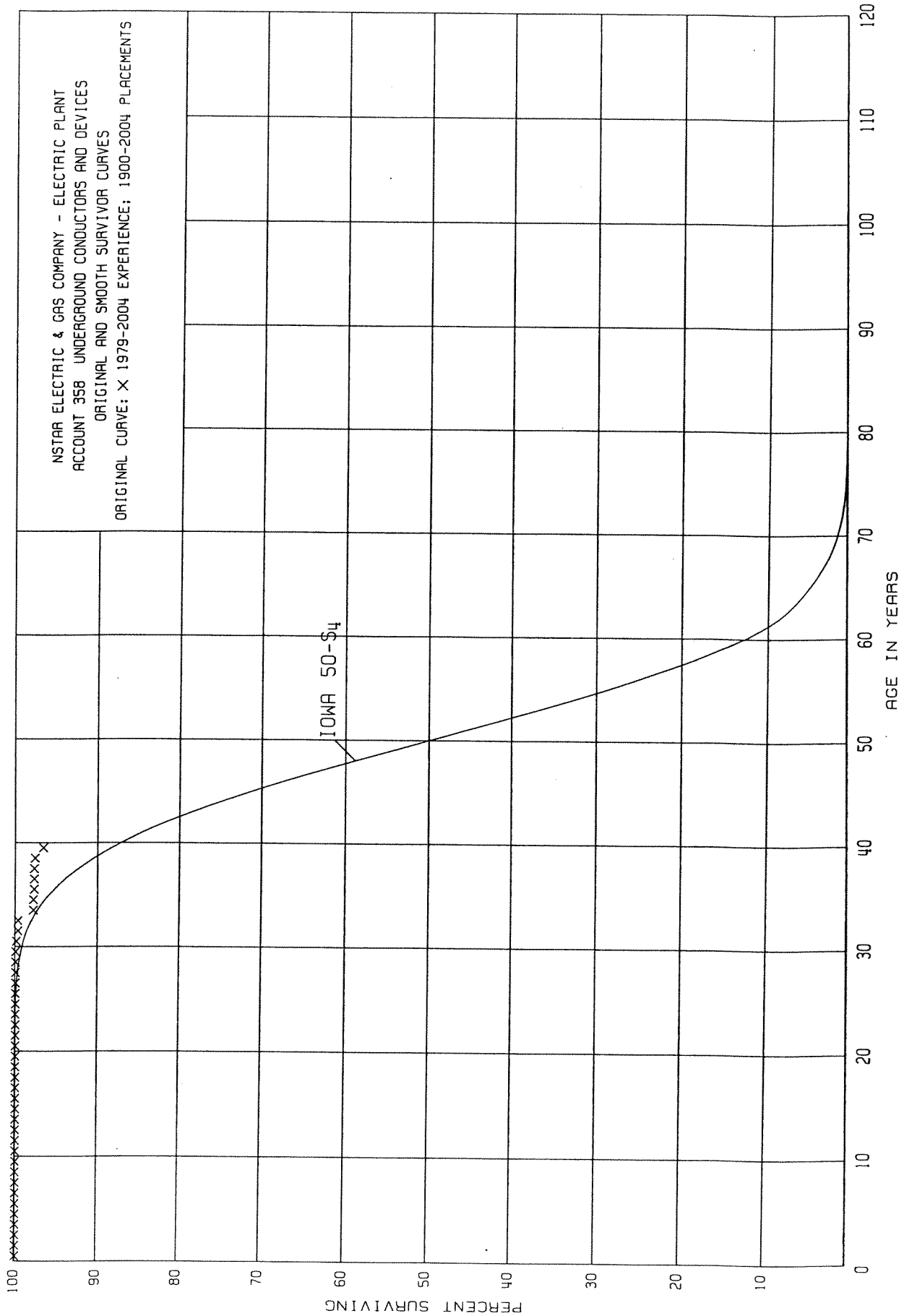
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	557,163		0.0000	1.0000	96.16
40.5	557,163		0.0000	1.0000	96.16
41.5	557,163		0.0000	1.0000	96.16
42.5	557,163		0.0000	1.0000	96.16
43.5	557,163		0.0000	1.0000	96.16
44.5	557,163		0.0000	1.0000	96.16
45.5	557,163		0.0000	1.0000	96.16
46.5	557,163		0.0000	1.0000	96.16
47.5	557,163		0.0000	1.0000	96.16
48.5	557,163		0.0000	1.0000	96.16
49.5	557,163		0.0000	1.0000	96.16
50.5	557,163		0.0000	1.0000	96.16
51.5	557,163		0.0000	1.0000	96.16
52.5	557,163		0.0000	1.0000	96.16
53.5	557,163		0.0000	1.0000	96.16
54.5	557,163		0.0000	1.0000	96.16
55.5	557,163		0.0000	1.0000	96.16
56.5					96.16


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 50-S4
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,025,741		0.0000	1.0000	100.00
0.5	110,493,094		0.0000	1.0000	100.00
1.5	107,671,821		0.0000	1.0000	100.00
2.5	113,339,204		0.0000	1.0000	100.00
3.5	123,299,548		0.0000	1.0000	100.00
4.5	119,611,556		0.0000	1.0000	100.00
5.5	104,620,794		0.0000	1.0000	100.00
6.5	109,644,121		0.0000	1.0000	100.00
7.5	109,826,510	1,963	0.0000	1.0000	100.00
8.5	111,198,054		0.0000	1.0000	100.00
9.5	112,865,125		0.0000	1.0000	100.00
10.5	119,472,745		0.0000	1.0000	100.00
11.5	122,207,926		0.0000	1.0000	100.00
12.5	122,435,975	111,310	0.0009	0.9991	100.00
13.5	132,502,732		0.0000	1.0000	99.91
14.5	78,204,463		0.0000	1.0000	99.91
15.5	69,847,623		0.0000	1.0000	99.91
16.5	69,847,623		0.0000	1.0000	99.91
17.5	63,040,871		0.0000	1.0000	99.91
18.5	62,906,081		0.0000	1.0000	99.91
19.5	62,906,081		0.0000	1.0000	99.91
20.5	62,757,806		0.0000	1.0000	99.91
21.5	62,691,508		0.0000	1.0000	99.91
22.5	62,691,508	1	0.0000	1.0000	99.91
23.5	62,691,507	4	0.0000	1.0000	99.91
24.5	62,287,289		0.0000	1.0000	99.91
25.5	56,372,810	163	0.0000	1.0000	99.91
26.5	56,348,043	27	0.0000	1.0000	99.91
27.5	51,374,285	817	0.0000	1.0000	99.91
28.5	44,923,823	3,206	0.0001	0.9999	99.91
29.5	34,903,514	36,646	0.0010	0.9990	99.90
30.5	30,027,235	52,146	0.0017	0.9983	99.80
31.5	29,939,928	10,470	0.0003	0.9997	99.63
32.5	24,847,514	480,880	0.0194	0.9806	99.60
33.5	24,183,051		0.0000	1.0000	97.67
34.5	22,810,360	17,112	0.0008	0.9992	97.67
35.5	21,129,384		0.0000	1.0000	97.59
36.5	14,404,628		0.0000	1.0000	97.59
37.5	10,530,121	14,317	0.0014	0.9986	97.59
38.5	10,126,646	104,306	0.0103	0.9897	97.45

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	443,776		0.0000	1.0000	96.45
40.5	443,776		0.0000	1.0000	96.45
41.5	443,776		0.0000	1.0000	96.45
42.5	443,776		0.0000	1.0000	96.45
43.5	443,776		0.0000	1.0000	96.45
44.5	443,776		0.0000	1.0000	96.45
45.5	443,776		0.0000	1.0000	96.45
46.5	443,776		0.0000	1.0000	96.45
47.5	443,776		0.0000	1.0000	96.45
48.5	443,776		0.0000	1.0000	96.45
49.5	443,776		0.0000	1.0000	96.45
50.5	443,776		0.0000	1.0000	96.45
51.5	443,776		0.0000	1.0000	96.45
52.5	443,776		0.0000	1.0000	96.45
53.5	263,379		0.0000	1.0000	96.45
54.5	263,379		0.0000	1.0000	96.45
55.5	263,379		0.0000	1.0000	96.45
56.5					96.45
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5					
74.5					
75.5					
76.5					
77.5					
78.5	29,255		0.0000		

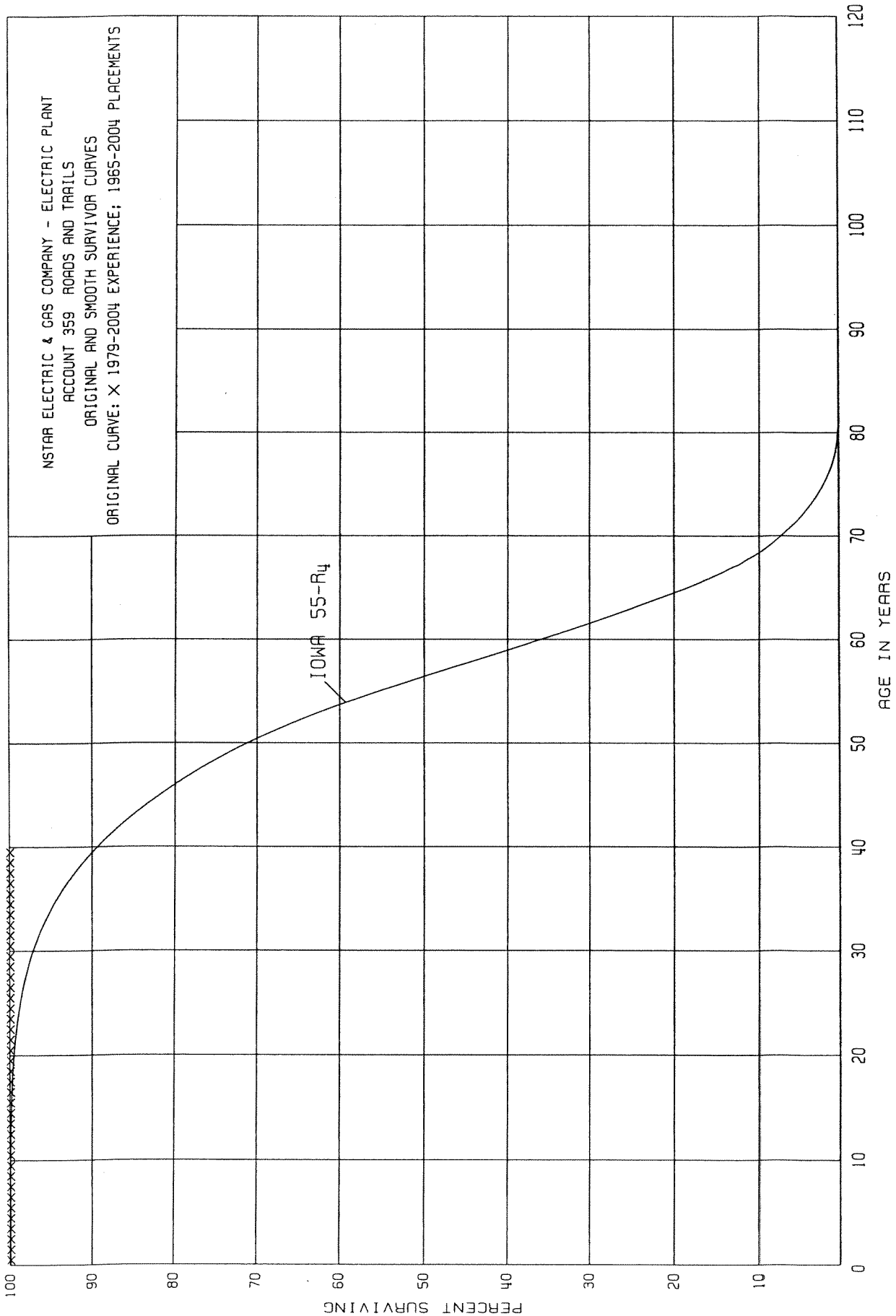
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	29,255		0.0000		
80.5	29,255		0.0000		
81.5	29,255		0.0000		
82.5	29,255		0.0000		
83.5	29,255		0.0000		
84.5	29,255		0.0000		
85.5	29,255		0.0000		
86.5	29,255		0.0000		
87.5	29,255		0.0000		
88.5	29,255		0.0000		
89.5	29,255		0.0000		
90.5	29,255		0.0000		
91.5	29,255		0.0000		
92.5	29,255	29,255	1.0000		
93.5					


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 359 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1965-2004 PLACEMENTS
IOWA 55-R4
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

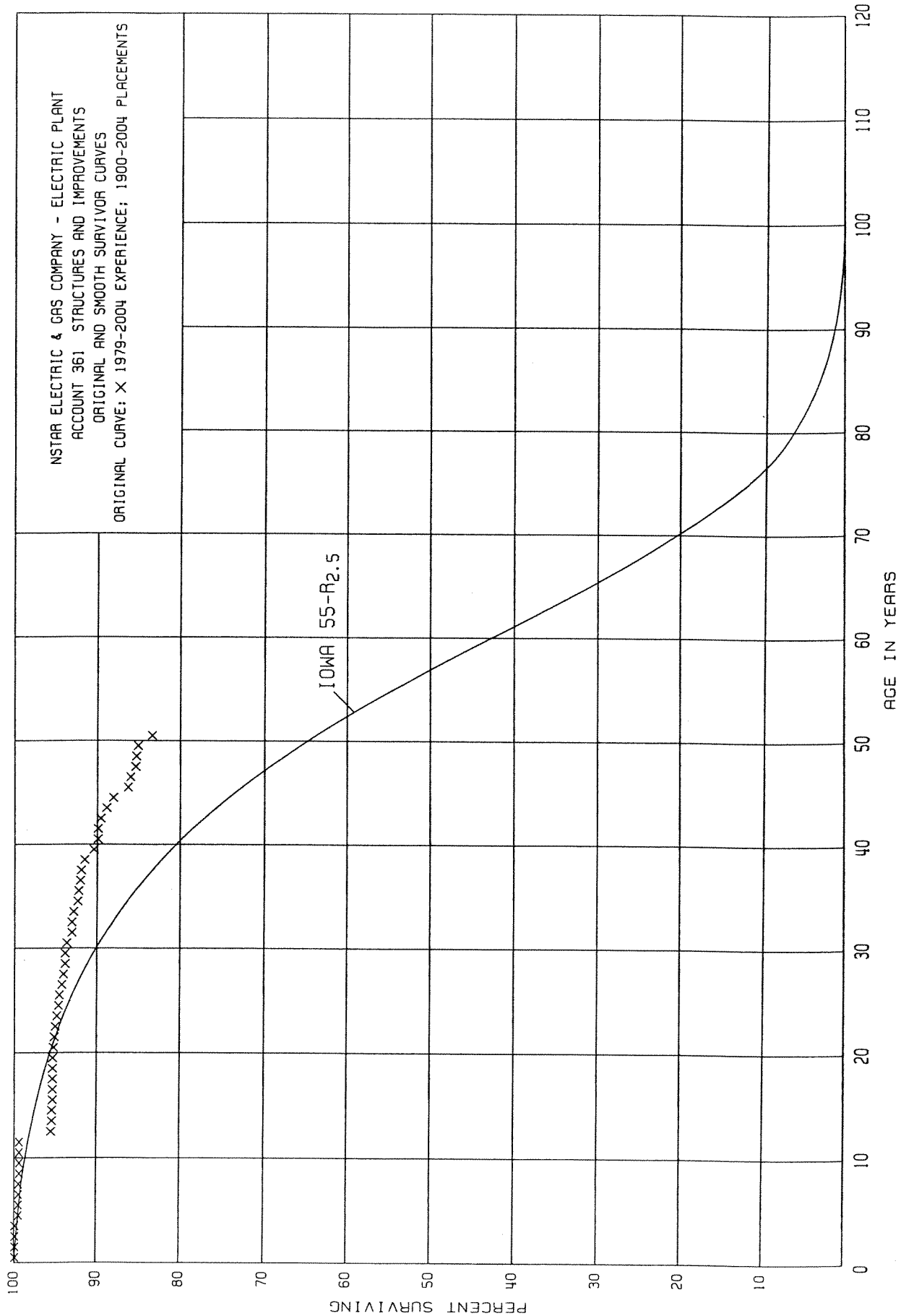
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,097,616		0.0000	1.0000	100.00
0.5	1,096,853		0.0000	1.0000	100.00
1.5	1,096,980		0.0000	1.0000	100.00
2.5	1,015,380	532	0.0005	0.9995	100.00
3.5	1,427,990		0.0000	1.0000	99.95
4.5	1,286,908	145	0.0001	0.9999	99.95
5.5	1,068,980		0.0000	1.0000	99.94
6.5	1,057,804		0.0000	1.0000	99.94
7.5	1,129,738	173	0.0002	0.9998	99.94
8.5	1,528,432	156	0.0001	0.9999	99.92
9.5	1,532,046		0.0000	1.0000	99.91
10.5	1,735,448		0.0000	1.0000	99.91
11.5	1,754,654		0.0000	1.0000	99.91
12.5	1,680,745		0.0000	1.0000	99.91
13.5	1,784,000		0.0000	1.0000	99.91
14.5	1,773,801		0.0000	1.0000	99.91
15.5	1,740,020		0.0000	1.0000	99.91
16.5	1,403,309		0.0000	1.0000	99.91
17.5	1,299,830		0.0000	1.0000	99.91
18.5	1,299,830		0.0000	1.0000	99.91
19.5	1,299,375		0.0000	1.0000	99.91
20.5	1,267,220		0.0000	1.0000	99.91
21.5	1,267,220		0.0000	1.0000	99.91
22.5	1,227,351		0.0000	1.0000	99.91
23.5	1,226,751		0.0000	1.0000	99.91
24.5	1,225,778		0.0000	1.0000	99.91
25.5	1,225,567		0.0000	1.0000	99.91
26.5	1,224,498		0.0000	1.0000	99.91
27.5	1,224,371		0.0000	1.0000	99.91
28.5	1,224,371		0.0000	1.0000	99.91
29.5	811,402		0.0000	1.0000	99.91
30.5	808,353		0.0000	1.0000	99.91
31.5	806,182		0.0000	1.0000	99.91
32.5	806,182		0.0000	1.0000	99.91
33.5	740,265		0.0000	1.0000	99.91
34.5	340,218		0.0000	1.0000	99.91
35.5	333,967		0.0000	1.0000	99.91
36.5	130,565		0.0000	1.0000	99.91
37.5	110,684		0.0000	1.0000	99.91
38.5	110,684		0.0000	1.0000	99.91
39.5					99.91


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 55-R2.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	47,414,340	2,977	0.0001	0.9999	100.00
0.5	45,672,990	14,630	0.0003	0.9997	99.99
1.5	48,911,969	50,119	0.0010	0.9990	99.96
2.5	47,998,455	959	0.0000	1.0000	99.86
3.5	49,801,506	211,009	0.0042	0.9958	99.86
4.5	49,478,313	1,073	0.0000	1.0000	99.44
5.5	50,217,236	602	0.0000	1.0000	99.44
6.5	45,977,365	844	0.0000	1.0000	99.44
7.5	45,505,952	49,594	0.0011	0.9989	99.44
8.5	45,542,917	2,245	0.0000	1.0000	99.33
9.5	34,234,350	12,941	0.0004	0.9996	99.33
10.5	29,132,041	1,490	0.0001	0.9999	99.29
11.5	29,007,182	1,097,873	0.0378	0.9622	99.28
12.5	27,926,388	35,096	0.0013	0.9987	95.53
13.5	27,885,606	38	0.0000	1.0000	95.41
14.5	12,777,418	9,546	0.0007	0.9993	95.41
15.5	11,415,232	3,019	0.0003	0.9997	95.34
16.5	11,344,032	537	0.0000	1.0000	95.31
17.5	11,416,873	2,863	0.0003	0.9997	95.31
18.5	11,301,354	1,190	0.0001	0.9999	95.28
19.5	11,442,139	7,860	0.0007	0.9993	95.27
20.5	11,509,048	10,463	0.0009	0.9991	95.20
21.5	11,653,585	12,172	0.0010	0.9990	95.11
22.5	11,612,784	21,502	0.0019	0.9981	95.01
23.5	12,117,095	28,435	0.0023	0.9977	94.83
24.5	12,167,696	12,524	0.0010	0.9990	94.61
25.5	11,134,248	34,184	0.0031	0.9969	94.52
26.5	10,763,281	25,015	0.0023	0.9977	94.23
27.5	7,378,047	14,389	0.0020	0.9980	94.01
28.5	7,366,333	3,387	0.0005	0.9995	93.82
29.5	5,588,211	7,808	0.0014	0.9986	93.77
30.5	5,442,017	35,705	0.0066	0.9934	93.64
31.5	4,678,213	2,723	0.0006	0.9994	93.02
32.5	4,184,079	5,375	0.0013	0.9987	92.96
33.5	3,959,338	24,907	0.0063	0.9937	92.84
34.5	3,794,008	1,083	0.0003	0.9997	92.26
35.5	3,549,134	8,404	0.0024	0.9976	92.23
36.5	3,297,461	3,482	0.0011	0.9989	92.01
37.5	2,858,959	12,552	0.0044	0.9956	91.91
38.5	2,733,288	33,127	0.0121	0.9879	91.51

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,631,961	13,749	0.0052	0.9948	90.40
40.5	2,356,760	2,019	0.0009	0.9991	89.93
41.5	2,180,373	5,828	0.0027	0.9973	89.85
42.5	1,992,598	16,818	0.0084	0.9916	89.61
43.5	1,957,972	15,915	0.0081	0.9919	88.86
44.5	1,882,058	38,467	0.0204	0.9796	88.14
45.5	1,666,434	7,082	0.0042	0.9958	86.34
46.5	1,462,264	10,425	0.0071	0.9929	85.98
47.5	1,260,394	398	0.0003	0.9997	85.37
48.5	1,152,597	3,483	0.0030	0.9970	85.34
49.5	568,631	11,520	0.0203	0.9797	85.08
50.5	425,191	46	0.0001	0.9999	83.35
51.5	373,120	1,219	0.0033	0.9967	83.34
52.5	315,193	463	0.0015	0.9985	83.06
53.5	300,700	7,025	0.0234	0.9766	82.94
54.5	294,268		0.0000	1.0000	81.00
55.5	275,043		0.0000	1.0000	81.00
56.5	477,238	605	0.0013	0.9987	81.00
57.5	425,620	56	0.0001	0.9999	80.89
58.5	425,181		0.0000	1.0000	80.88
59.5	424,820	2,107	0.0050	0.9950	80.88
60.5	423,969	2,135	0.0050	0.9950	80.48
61.5	420,363	41,019	0.0976	0.9024	80.08
62.5	378,409	1,457	0.0039	0.9961	72.26
63.5	374,990	704	0.0019	0.9981	71.98
64.5	352,544	9,017	0.0256	0.9744	71.84
65.5	340,782	1,909	0.0056	0.9944	70.00
66.5	338,872	526	0.0016	0.9984	69.61
67.5	337,059	230	0.0007	0.9993	69.50
68.5	325,446	1,943	0.0060	0.9940	69.45
69.5	322,033		0.0000	1.0000	69.03
70.5	321,924		0.0000	1.0000	69.03
71.5	321,924		0.0000	1.0000	69.03
72.5	320,980	39,198	0.1221	0.8779	69.03
73.5	281,009	41	0.0001	0.9999	60.60
74.5	268,997	90	0.0003	0.9997	60.59
75.5	253,464		0.0000	1.0000	60.57
76.5	253,464	2,504	0.0099	0.9901	60.57
77.5	251,231	252	0.0010	0.9990	59.97
78.5	3,068,935	1,256	0.0004	0.9996	59.91

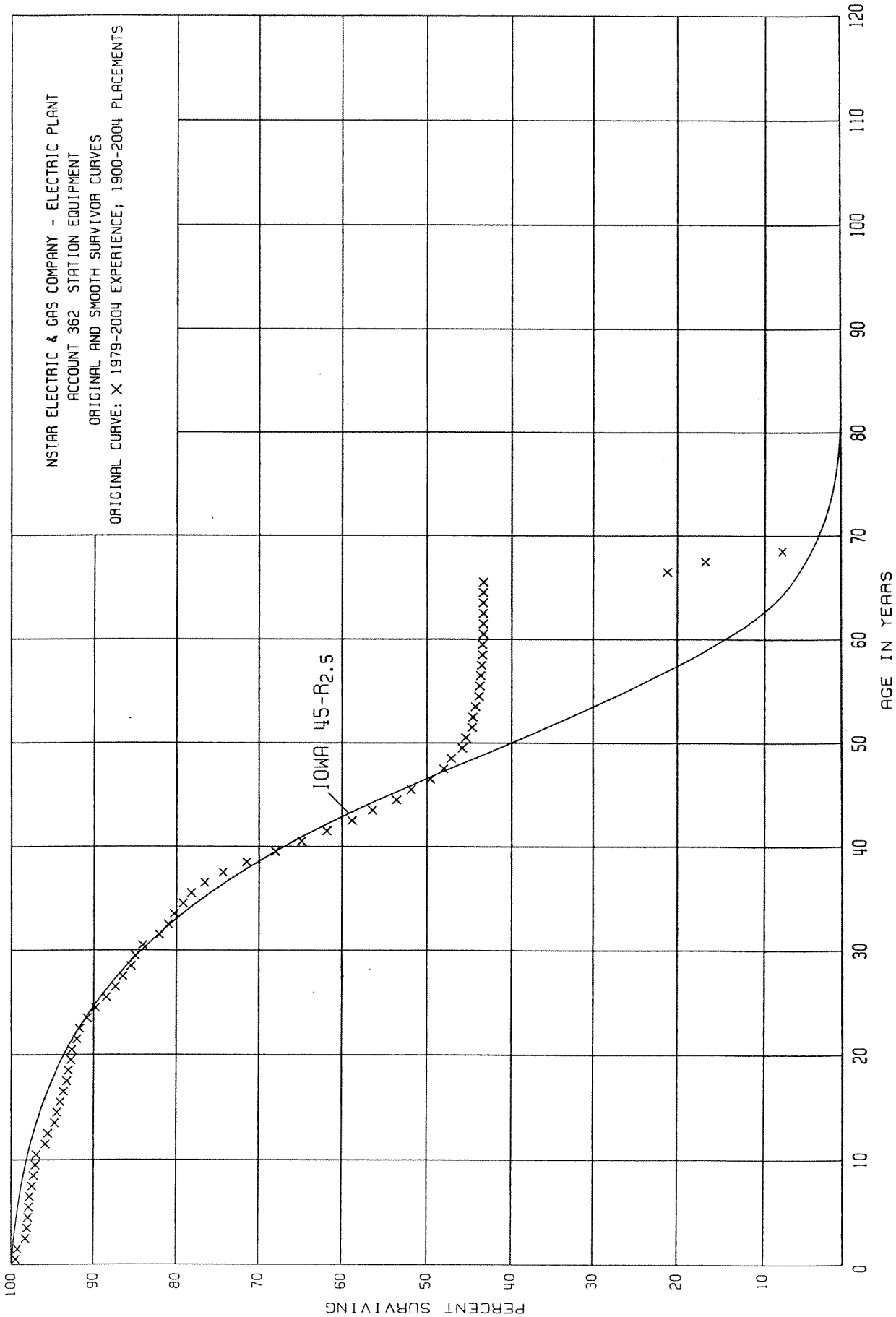
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,067,679	203,596	0.0664	0.9336	59.89
80.5	2,853,678		0.0000	1.0000	55.91
81.5	2,853,678		0.0000	1.0000	55.91
82.5	2,853,678		0.0000	1.0000	55.91
83.5	2,838,736		0.0000	1.0000	55.91
84.5	2,838,736		0.0000	1.0000	55.91
85.5	2,838,736		0.0000	1.0000	55.91
86.5	2,838,736		0.0000	1.0000	55.91
87.5	2,838,736		0.0000	1.0000	55.91
88.5	2,838,736		0.0000	1.0000	55.91
89.5	2,838,736		0.0000	1.0000	55.91
90.5	2,838,736		0.0000	1.0000	55.91
91.5	2,838,736		0.0000	1.0000	55.91
92.5	2,838,736		0.0000	1.0000	55.91
93.5	2,838,736		0.0000	1.0000	55.91
94.5	2,838,736		0.0000	1.0000	55.91
95.5	2,838,736	181,950	0.0641	0.9359	55.91
96.5	2,656,786	61,450	0.0231	0.9769	52.33
97.5	2,595,336	22,179	0.0085	0.9915	51.12
98.5	2,573,157		0.0000	1.0000	50.69
99.5	2,573,157		0.0000	1.0000	50.69
100.5	2,573,157		0.0000	1.0000	50.69
101.5	2,573,157		0.0000	1.0000	50.69
102.5	2,573,157	33,990	0.0132	0.9868	50.69
103.5	2,533,985		0.0000	1.0000	50.02
104.5					50.02


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 45-R2.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	303,696,979	1,931,214	0.0064	0.9936	100.00
0.5	252,692,960	408,037	0.0016	0.9984	99.36
1.5	244,422,979	2,588,086	0.0106	0.9894	99.20
2.5	220,013,176	371,055	0.0017	0.9983	98.15
3.5	220,570,424	115,656	0.0005	0.9995	97.98
4.5	219,083,504	315,985	0.0014	0.9986	97.93
5.5	196,608,913	191,277	0.0010	0.9990	97.79
6.5	182,980,961	537,094	0.0029	0.9971	97.69
7.5	180,264,752	463,781	0.0026	0.9974	97.41
8.5	179,391,579	237,341	0.0013	0.9987	97.16
9.5	166,910,642	206,068	0.0012	0.9988	97.03
10.5	160,666,679	1,846,812	0.0115	0.9885	96.91
11.5	153,362,518	413,337	0.0027	0.9973	95.80
12.5	151,087,338	1,379,097	0.0091	0.9909	95.54
13.5	146,213,173	344,667	0.0024	0.9976	94.67
14.5	128,450,337	659,894	0.0051	0.9949	94.44
15.5	115,662,597	500,902	0.0043	0.9957	93.96
16.5	111,832,802	387,964	0.0035	0.9965	93.56
17.5	102,284,895	254,671	0.0025	0.9975	93.23
18.5	92,723,022	286,850	0.0031	0.9969	93.00
19.5	93,169,007	144,694	0.0016	0.9984	92.71
20.5	95,275,399	568,832	0.0060	0.9940	92.56
21.5	97,470,207	291,452	0.0030	0.9970	92.00
22.5	99,174,831	984,245	0.0099	0.9901	91.72
23.5	99,835,438	1,074,992	0.0108	0.9892	90.81
24.5	101,066,755	1,523,011	0.0151	0.9849	89.83
25.5	94,116,837	1,123,435	0.0119	0.9881	88.47
26.5	92,685,053	949,403	0.0102	0.9898	87.42
27.5	88,036,310	1,053,560	0.0120	0.9880	86.53
28.5	86,822,578	540,209	0.0062	0.9938	85.49
29.5	79,074,051	810,328	0.0102	0.9898	84.96
30.5	76,606,093	1,818,814	0.0237	0.9763	84.09
31.5	70,054,936	910,077	0.0130	0.9870	82.10
32.5	56,693,978	523,618	0.0092	0.9908	81.03
33.5	53,576,571	745,546	0.0139	0.9861	80.28
34.5	48,110,618	572,363	0.0119	0.9881	79.16
35.5	45,543,542	941,573	0.0207	0.9793	78.22
36.5	42,162,711	1,192,384	0.0283	0.9717	76.60
37.5	39,322,864	1,575,110	0.0401	0.9599	74.43
38.5	35,888,600	1,731,050	0.0482	0.9518	71.45

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,565,636	1,517,401	0.0466	0.9534	68.01
40.5	30,356,618	1,426,094	0.0470	0.9530	64.84
41.5	27,717,682	1,322,121	0.0477	0.9523	61.79
42.5	24,044,040	980,987	0.0408	0.9592	58.84
43.5	22,265,898	1,140,343	0.0512	0.9488	56.44
44.5	20,134,764	618,532	0.0307	0.9693	53.55
45.5	16,533,291	732,985	0.0443	0.9557	51.91
46.5	12,435,074	405,666	0.0326	0.9674	49.61
47.5	10,422,511	204,503	0.0196	0.9804	47.99
48.5	19,251,965	496,897	0.0258	0.9742	47.05
49.5	17,072,543	183,426	0.0107	0.9893	45.84
50.5	15,029,878	213,701	0.0142	0.9858	45.35
51.5	14,052,489	24,881	0.0018	0.9982	44.71
52.5	13,260,968	102,983	0.0078	0.9922	44.63
53.5	12,540,763	112,482	0.0090	0.9910	44.28
54.5	12,209,119	26,888	0.0022	0.9978	43.88
55.5	11,725,990	20,900	0.0018	0.9982	43.78
56.5	11,583,186	27,622	0.0024	0.9976	43.70
57.5	11,190,538	21,049	0.0019	0.9981	43.60
58.5	11,103,198	18,594	0.0017	0.9983	43.52
59.5	11,078,906	8,266	0.0007	0.9993	43.45
60.5	11,076,760	6,014	0.0005	0.9995	43.42
61.5	11,024,501	494	0.0000	1.0000	43.40
62.5	11,014,182	6,544	0.0006	0.9994	43.40
63.5	10,957,757	3,400	0.0003	0.9997	43.37
64.5	10,887,958	2,305	0.0002	0.9998	43.36
65.5	10,877,956	5,580,893	0.5130	0.4870	43.35
66.5	5,296,497	1,092,308	0.2062	0.7938	21.11
67.5	4,199,901	2,239,698	0.5333	0.4667	16.76
68.5	1,954,820		0.0000	1.0000	7.82
69.5	1,953,332		0.0000	1.0000	7.82
70.5	1,953,332	52	0.0000	1.0000	7.82
71.5	1,952,530	5,153	0.0026	0.9974	7.82
72.5	1,947,275	231,339	0.1188	0.8812	7.80
73.5	1,715,747	74	0.0000	1.0000	6.87
74.5	6,711		0.0000	1.0000	6.87
75.5	924		0.0000	1.0000	6.87
76.5	840		0.0000	1.0000	6.87
77.5	840		0.0000	1.0000	6.87
78.5	1,270,129		0.0000	1.0000	6.87

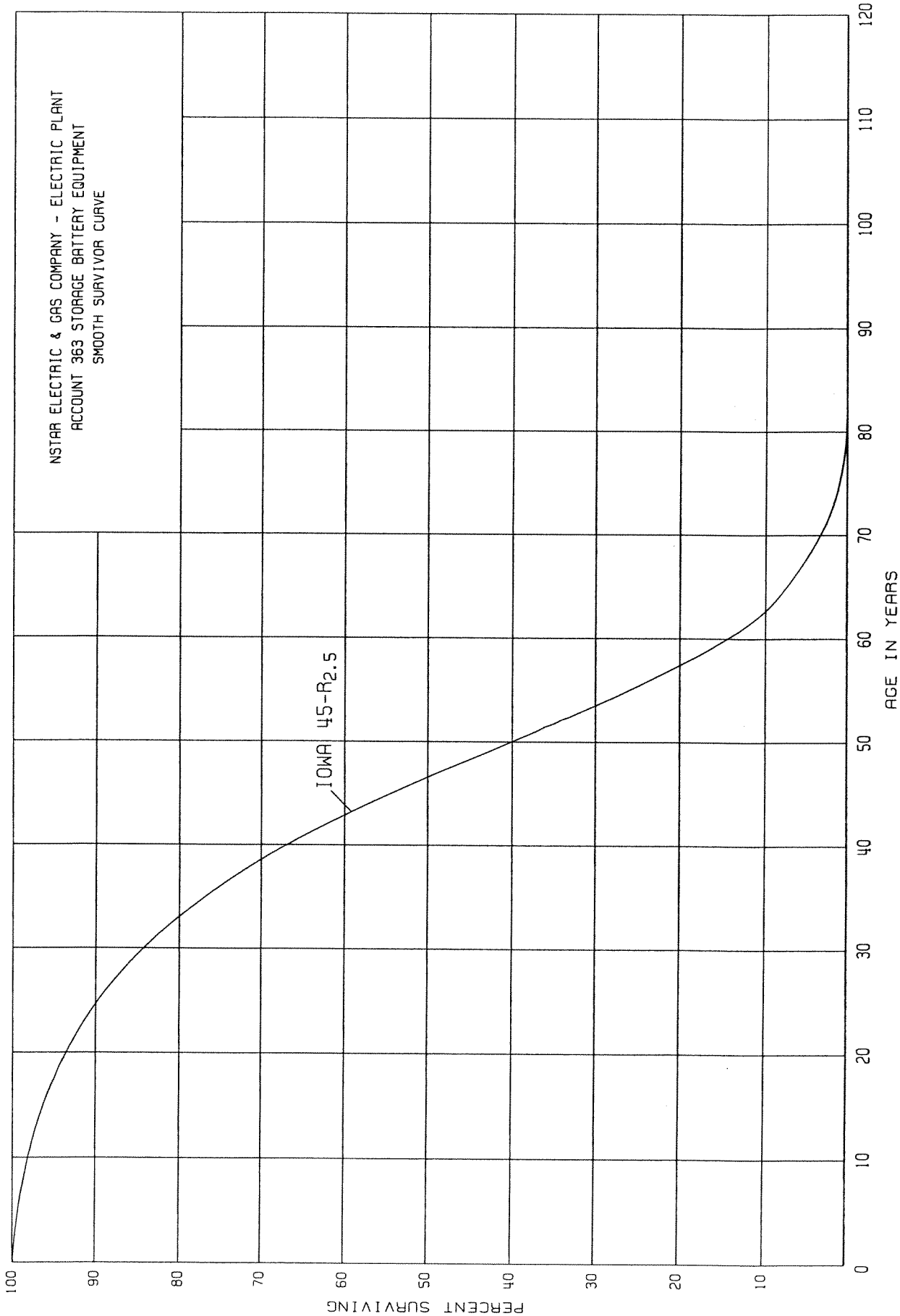
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

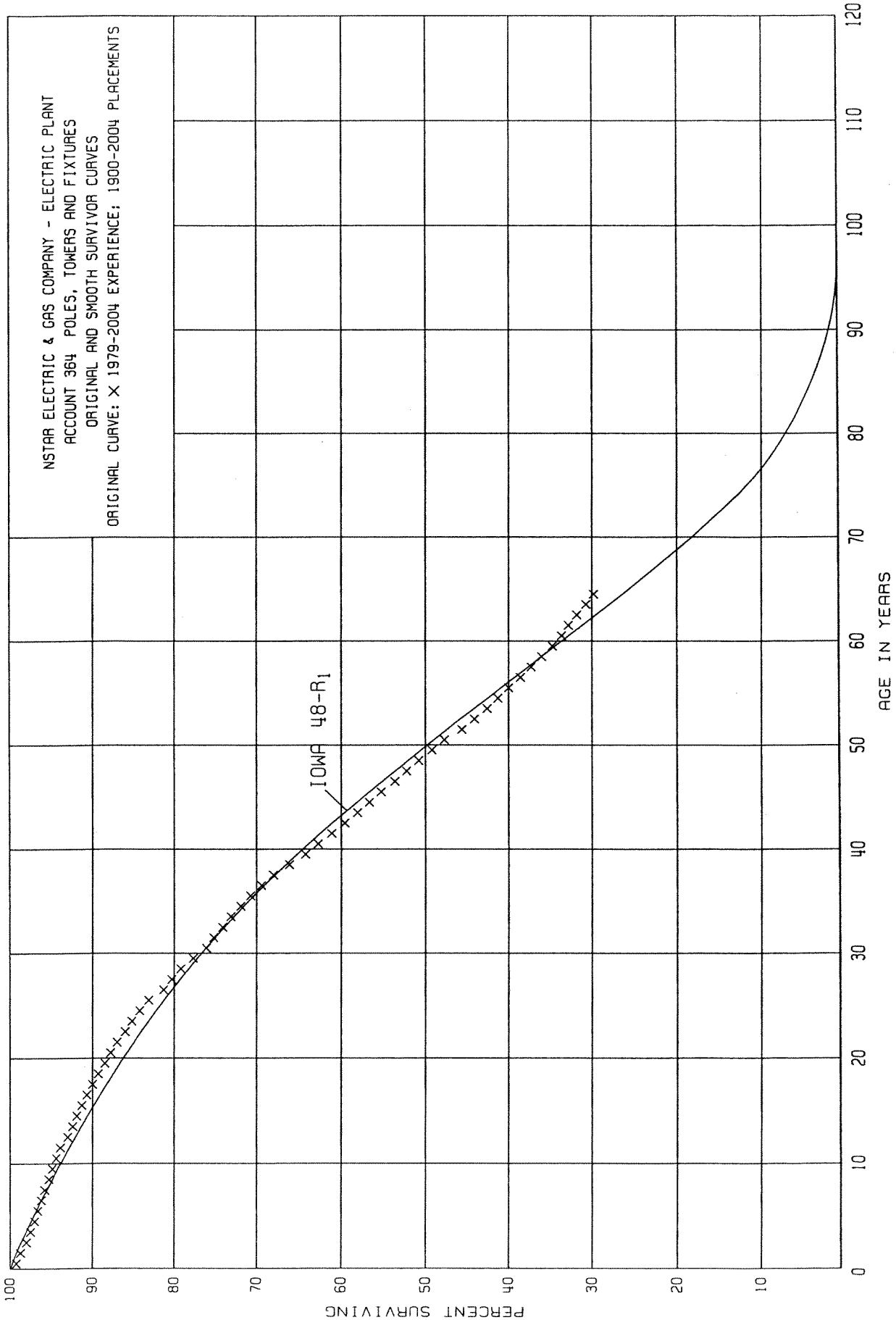
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,269,777		0.0000	1.0000	6.87
80.5	1,238,742	684	0.0006	0.9994	6.87
81.5	1,233,949	3,633	0.0029	0.9971	6.87
82.5	1,230,451	1	0.0000	1.0000	6.85
83.5	874,797	960	0.0011	0.9989	6.85
84.5	873,837		0.0000	1.0000	6.84
85.5	873,837	2	0.0000	1.0000	6.84
86.5	873,835	2	0.0000	1.0000	6.84
87.5	873,831	9	0.0000	1.0000	6.84
88.5	873,822	7	0.0000	1.0000	6.84
89.5	873,815		0.0000	1.0000	6.84
90.5	873,815	8,808	0.0101	0.9899	6.84
91.5	865,007	7	0.0000	1.0000	6.77
92.5	865,000	15	0.0000	1.0000	6.77
93.5	864,985	4,404	0.0051	0.9949	6.77
94.5	860,614	11,381	0.0132	0.9868	6.74
95.5	849,233	459,441	0.5410	0.4590	6.65
96.5	389,792	229,727	0.5894	0.4106	3.05
97.5	160,065	114,861	0.7176	0.2824	1.25
98.5	45,203		0.0000	1.0000	0.35
99.5	45,203		0.0000	1.0000	0.35
100.5	45,203		0.0000	1.0000	0.35
101.5	45,203		0.0000	1.0000	0.35
102.5	45,203		0.0000	1.0000	0.35
103.5	45,203		0.0000	1.0000	0.35
104.5					0.35


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 363 STORAGE BATTERY EQUIPMENT
SMOOTH SURVIVOR CURVE
IOWA 45-R2.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 48-R1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	163,970,069	1,238,606	0.0076	0.9924	100.00
0.5	151,963,474	886,556	0.0058	0.9942	99.24
1.5	148,740,894	1,057,310	0.0071	0.9929	98.66
2.5	142,725,458	637,343	0.0045	0.9955	97.96
3.5	138,553,576	677,508	0.0049	0.9951	97.52
4.5	135,764,316	566,337	0.0042	0.9958	97.04
5.5	130,004,061	605,400	0.0047	0.9953	96.63
6.5	127,578,226	523,548	0.0041	0.9959	96.18
7.5	122,253,087	582,663	0.0048	0.9952	95.79
8.5	117,810,851	559,673	0.0048	0.9952	95.33
9.5	111,394,992	566,797	0.0051	0.9949	94.87
10.5	105,593,340	548,157	0.0052	0.9948	94.39
11.5	101,060,439	987,800	0.0098	0.9902	93.90
12.5	94,281,380	564,868	0.0060	0.9940	92.98
13.5	86,041,258	513,255	0.0060	0.9940	92.42
14.5	75,366,862	497,222	0.0066	0.9934	91.87
15.5	69,563,366	455,135	0.0065	0.9935	91.26
16.5	65,342,948	486,398	0.0074	0.9926	90.67
17.5	60,303,172	452,291	0.0075	0.9925	90.00
18.5	55,580,655	533,007	0.0096	0.9904	89.33
19.5	51,434,200	415,457	0.0081	0.9919	88.47
20.5	47,579,160	430,485	0.0090	0.9910	87.75
21.5	44,550,440	482,266	0.0108	0.9892	86.96
22.5	41,535,077	413,229	0.0099	0.9901	86.02
23.5	38,941,501	439,716	0.0113	0.9887	85.17
24.5	36,278,845	463,616	0.0128	0.9872	84.21
25.5	33,943,037	765,194	0.0225	0.9775	83.13
26.5	31,284,354	383,117	0.0122	0.9878	81.26
27.5	28,720,705	367,009	0.0128	0.9872	80.27
28.5	26,323,893	522,652	0.0199	0.9801	79.24
29.5	23,947,781	470,309	0.0196	0.9804	77.66
30.5	21,867,729	281,777	0.0129	0.9871	76.14
31.5	19,481,057	273,613	0.0140	0.9860	75.16
32.5	17,361,715	236,574	0.0136	0.9864	74.11
33.5	15,538,439	264,686	0.0170	0.9830	73.10
34.5	13,018,053	212,759	0.0163	0.9837	71.86
35.5	10,626,429	189,277	0.0178	0.9822	70.69
36.5	9,349,934	189,431	0.0203	0.9797	69.43
37.5	8,206,778	233,464	0.0284	0.9716	68.02
38.5	7,078,354	205,254	0.0290	0.9710	66.09

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,487,742	80,251	0.0230	0.9770	64.17
40.5	3,181,227	82,968	0.0261	0.9739	62.69
41.5	2,939,790	69,952	0.0238	0.9762	61.05
42.5	2,711,515	70,427	0.0260	0.9740	59.60
43.5	2,456,459	59,113	0.0241	0.9759	58.05
44.5	2,223,764	54,116	0.0243	0.9757	56.65
45.5	2,028,289	59,147	0.0292	0.9708	55.27
46.5	1,877,043	46,780	0.0249	0.9751	53.66
47.5	1,676,866	49,624	0.0296	0.9704	52.32
48.5	1,478,126	46,036	0.0311	0.9689	50.77
49.5	1,294,507	38,146	0.0295	0.9705	49.19
50.5	1,137,881	51,235	0.0450	0.9550	47.74
51.5	982,074	31,228	0.0318	0.9682	45.59
52.5	886,243	31,303	0.0353	0.9647	44.14
53.5	806,830	23,480	0.0291	0.9709	42.58
54.5	722,932	23,703	0.0328	0.9672	41.34
55.5	647,411	22,246	0.0344	0.9656	39.98
56.5	584,569	20,007	0.0342	0.9658	38.60
57.5	521,154	17,727	0.0340	0.9660	37.28
58.5	475,719	17,208	0.0362	0.9638	36.01
59.5	420,875	13,242	0.0315	0.9685	34.71
60.5	366,055	9,007	0.0246	0.9754	33.62
61.5	331,638	10,164	0.0306	0.9694	32.79
62.5	284,747	10,101	0.0355	0.9645	31.79
63.5	244,637	6,763	0.0276	0.9724	30.66
64.5	200,698	6,221	0.0310	0.9690	29.81
65.5	167,645	5,090	0.0304	0.9696	28.89
66.5	145,059	3,189	0.0220	0.9780	28.01
67.5	124,735	3,687	0.0296	0.9704	27.39
68.5	100,949	2,780	0.0275	0.9725	26.58
69.5	82,866	1,659	0.0200	0.9800	25.85
70.5	70,805	1,846	0.0261	0.9739	25.33
71.5	64,975	1,084	0.0167	0.9833	24.67
72.5	55,417	1,183	0.0213	0.9787	24.26
73.5	47,027	775	0.0165	0.9835	23.74
74.5	43,607	234	0.0054	0.9946	23.35
75.5	26,936	1,075	0.0399	0.9601	23.22
76.5	18,874	192	0.0102	0.9898	22.29
77.5	14,385	22	0.0015	0.9985	22.06
78.5	7,875	244	0.0310	0.9690	22.03

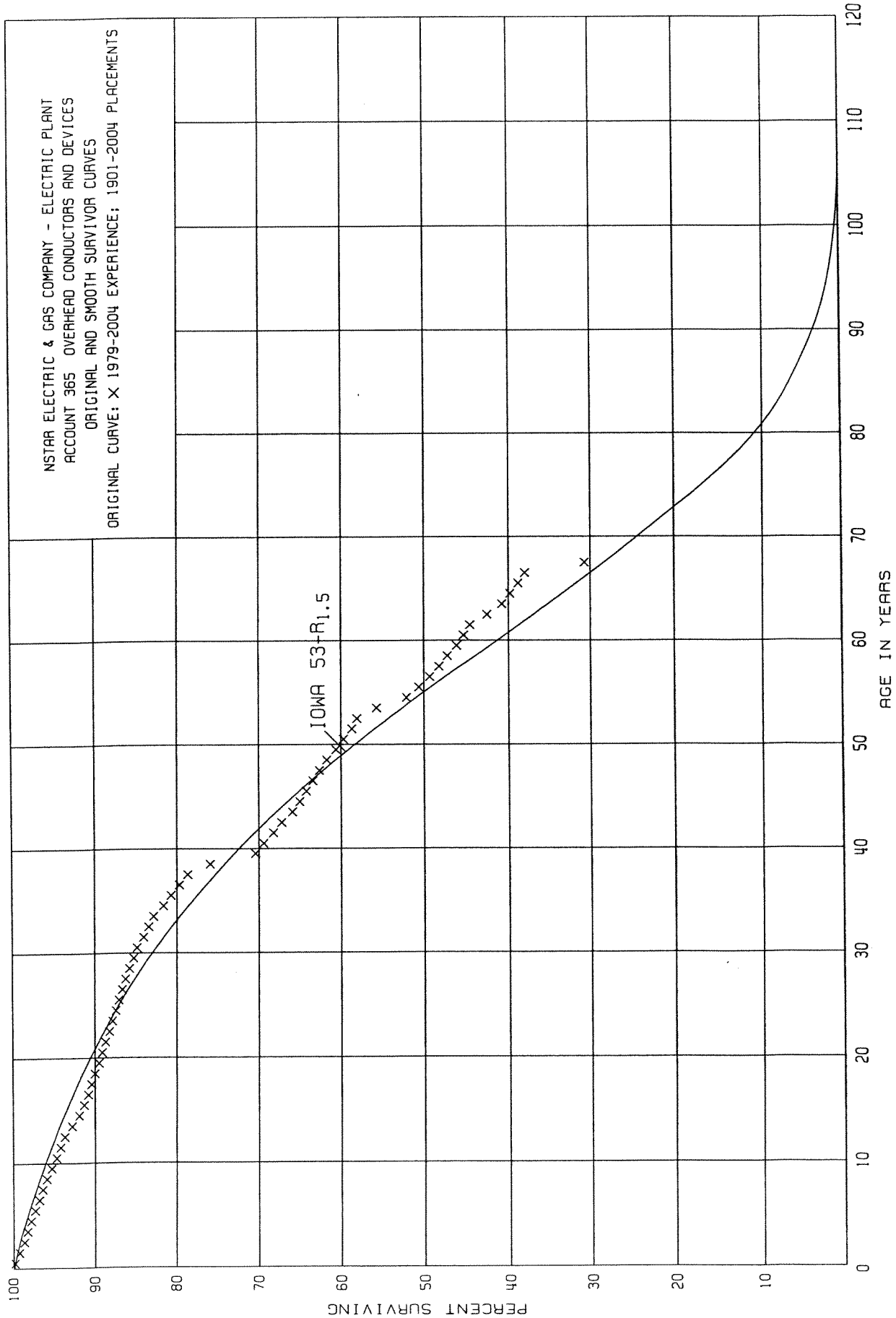
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,809	162	0.0337	0.9663	21.35
80.5	3,415	137	0.0401	0.9599	20.63
81.5	1,623	19	0.0117	0.9883	19.80
82.5	879		0.0000	1.0000	19.57
83.5	843		0.0000	1.0000	19.57
84.5	137	6	0.0438	0.9562	19.57
85.5	186		0.0000	1.0000	18.71
86.5	1,409	1,136	0.8062	0.1938	18.71
87.5	254	21	0.0827	0.9173	3.63
88.5	194	4	0.0206	0.9794	3.33
89.5	190		0.0000	1.0000	3.26
90.5	165		0.0000	1.0000	3.26
91.5	154		0.0000	1.0000	3.26
92.5	154		0.0000	1.0000	3.26
93.5	154	6	0.0390	0.9610	3.26
94.5	148		0.0000	1.0000	3.13
95.5	148		0.0000	1.0000	3.13
96.5	148		0.0000	1.0000	3.13
97.5	148		0.0000	1.0000	3.13
98.5	148		0.0000	1.0000	3.13
99.5	148		0.0000	1.0000	3.13
100.5	148		0.0000	1.0000	3.13
101.5	148		0.0000	1.0000	3.13
102.5	144		0.0000	1.0000	3.13
103.5	86		0.0000	1.0000	3.13
104.5					3.13


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1901-2004 PLACEMENTS
IOWA 53-R1.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	336,833,343	817,699	0.0024	0.9976	100.00
0.5	321,479,277	1,909,613	0.0059	0.9941	99.76
1.5	308,099,152	1,769,166	0.0057	0.9943	99.17
2.5	288,177,087	1,181,539	0.0041	0.9959	98.60
3.5	284,992,123	1,134,721	0.0040	0.9960	98.20
4.5	283,638,038	1,460,372	0.0051	0.9949	97.81
5.5	276,459,391	1,357,643	0.0049	0.9951	97.31
6.5	270,589,268	1,104,892	0.0041	0.9959	96.83
7.5	243,310,269	1,470,386	0.0060	0.9940	96.43
8.5	229,022,858	1,294,597	0.0057	0.9943	95.85
9.5	214,141,726	1,299,706	0.0061	0.9939	95.30
10.5	203,550,115	1,081,204	0.0053	0.9947	94.72
11.5	193,055,661	1,085,980	0.0056	0.9944	94.22
12.5	178,745,335	1,785,225	0.0100	0.9900	93.69
13.5	156,646,701	1,490,666	0.0095	0.9905	92.75
14.5	126,732,595	818,531	0.0065	0.9935	91.87
15.5	113,265,615	578,472	0.0051	0.9949	91.27
16.5	104,850,444	519,478	0.0050	0.9950	90.80
17.5	96,964,581	430,084	0.0044	0.9956	90.35
18.5	91,127,358	418,662	0.0046	0.9954	89.95
19.5	85,733,828	384,490	0.0045	0.9955	89.54
20.5	80,220,456	396,401	0.0049	0.9951	89.14
21.5	75,444,902	399,470	0.0053	0.9947	88.70
22.5	70,904,872	335,117	0.0047	0.9953	88.23
23.5	66,680,339	331,921	0.0050	0.9950	87.82
24.5	63,284,629	280,311	0.0044	0.9956	87.38
25.5	60,097,243	273,270	0.0045	0.9955	87.00
26.5	55,789,613	276,282	0.0050	0.9950	86.61
27.5	50,459,522	281,834	0.0056	0.9944	86.18
28.5	45,449,710	253,294	0.0056	0.9944	85.70
29.5	39,293,994	209,889	0.0053	0.9947	85.22
30.5	34,636,423	310,876	0.0090	0.9910	84.77
31.5	28,183,706	196,155	0.0070	0.9930	84.01
32.5	24,133,766	185,601	0.0077	0.9923	83.42
33.5	21,188,362	311,255	0.0147	0.9853	82.78
34.5	16,524,826	172,990	0.0105	0.9895	81.56
35.5	13,366,131	162,071	0.0121	0.9879	80.70
36.5	11,050,370	139,357	0.0126	0.9874	79.72
37.5	9,510,214	334,033	0.0351	0.9649	78.72
38.5	8,035,551	593,904	0.0739	0.9261	75.96

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,262,293	57,186	0.0134	0.9866	70.35
40.5	3,910,663	70,043	0.0179	0.9821	69.41
41.5	3,581,560	53,294	0.0149	0.9851	68.17
42.5	3,264,303	61,743	0.0189	0.9811	67.15
43.5	2,889,289	40,288	0.0139	0.9861	65.88
44.5	2,626,626	30,048	0.0114	0.9886	64.96
45.5	2,437,911	32,313	0.0133	0.9867	64.22
46.5	2,250,803	28,306	0.0126	0.9874	63.37
47.5	2,041,420	28,778	0.0141	0.9859	62.57
48.5	1,816,769	30,950	0.0170	0.9830	61.69
49.5	1,629,588	24,718	0.0152	0.9848	60.64
50.5	1,501,002	25,900	0.0173	0.9827	59.72
51.5	1,378,862	13,228	0.0096	0.9904	58.69
52.5	1,291,339	54,919	0.0425	0.9575	58.13
53.5	1,179,075	76,106	0.0645	0.9355	55.66
54.5	1,013,791	28,008	0.0276	0.9724	52.07
55.5	863,202	22,162	0.0257	0.9743	50.63
56.5	778,494	17,333	0.0223	0.9777	49.33
57.5	686,255	14,925	0.0217	0.9783	48.23
58.5	656,938	14,492	0.0221	0.9779	47.18
59.5	696,953	13,121	0.0188	0.9812	46.14
60.5	674,923	9,848	0.0146	0.9854	45.27
61.5	645,225	28,905	0.0448	0.9552	44.61
62.5	536,275	22,991	0.0429	0.9571	42.61
63.5	484,519	12,191	0.0252	0.9748	40.78
64.5	451,176	10,657	0.0236	0.9764	39.75
65.5	416,008	8,806	0.0212	0.9788	38.81
66.5	389,148	74,316	0.1910	0.8090	37.99
67.5	285,843	6,048	0.0212	0.9788	30.73
68.5	259,691	5,493	0.0212	0.9788	30.08
69.5	240,327	5,299	0.0220	0.9780	29.44
70.5	226,866	4,007	0.0177	0.9823	28.79
71.5	218,330	3,385	0.0155	0.9845	28.28
72.5	212,001	2,055	0.0097	0.9903	27.84
73.5	199,964	1,934	0.0097	0.9903	27.57
74.5	188,182	3,078	0.0164	0.9836	27.30
75.5	167,310	1,215	0.0073	0.9927	26.85
76.5	132,231	457	0.0035	0.9965	26.65
77.5	101,199	504	0.0050	0.9950	26.56
78.5	93,761	661	0.0070	0.9930	26.43

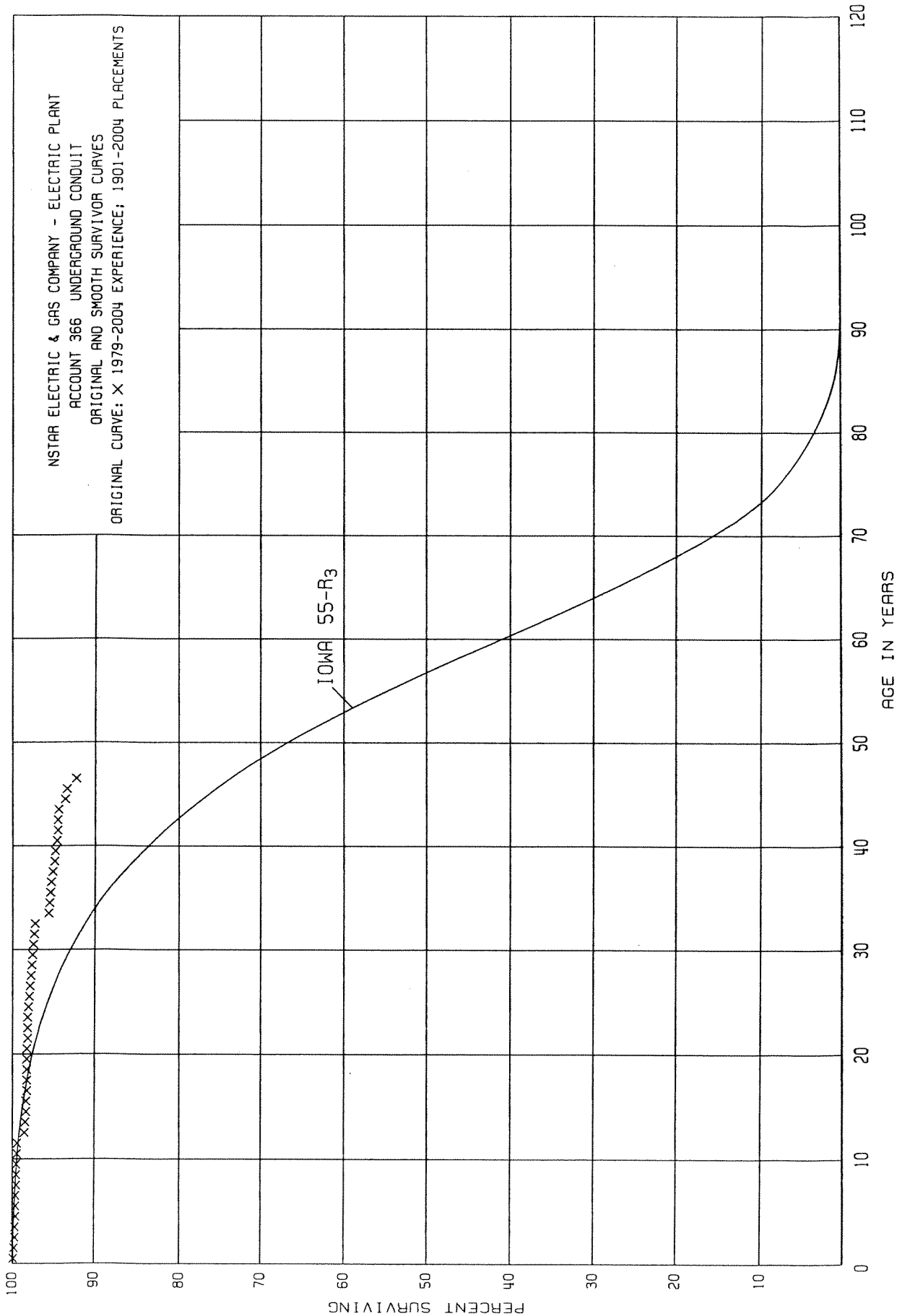
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	72,246	800	0.0111	0.9889	26.24
80.5	51,034	160	0.0031	0.9969	25.95
81.5	26,459		0.0000	1.0000	25.87
82.5	22,090	102	0.0046	0.9954	25.87
83.5	18,793		0.0000	1.0000	25.75
84.5	7,783		0.0000	1.0000	25.75
85.5	3,457		0.0000	1.0000	25.75
86.5	2,919		0.0000	1.0000	25.75
87.5	2,659		0.0000	1.0000	25.75
88.5	2,627		0.0000	1.0000	25.75
89.5	2,462		0.0000	1.0000	25.75
90.5	2,350		0.0000	1.0000	25.75
91.5	2,046		0.0000	1.0000	25.75
92.5	590		0.0000	1.0000	25.75
93.5	541		0.0000	1.0000	25.75
94.5	334		0.0000	1.0000	25.75
95.5	334		0.0000	1.0000	25.75
96.5	334		0.0000	1.0000	25.75
97.5	334	98	0.2934	0.7066	25.75
98.5	236		0.0000	1.0000	18.19
99.5	236		0.0000	1.0000	18.19
100.5	236		0.0000	1.0000	18.19
101.5	236		0.0000	1.0000	18.19
102.5	236		0.0000	1.0000	18.19
103.5					18.19


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1901-2004 PLACEMENTS
IOWA 55-R3
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
AGE IN YEARS
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	233,799,046	192,493	0.0008	0.9992	100.00
0.5	214,007,139	338,694	0.0016	0.9984	99.92
1.5	192,467,938	149,708	0.0008	0.9992	99.76
2.5	157,356,758	54,864	0.0003	0.9997	99.68
3.5	149,668,861	61,317	0.0004	0.9996	99.65
4.5	143,955,906	42,316	0.0003	0.9997	99.61
5.5	134,573,354	38,001	0.0003	0.9997	99.58
6.5	131,451,343	18,435	0.0001	0.9999	99.55
7.5	110,770,053	22,193	0.0002	0.9998	99.54
8.5	102,780,487	62,884	0.0006	0.9994	99.52
9.5	98,233,582	28,479	0.0003	0.9997	99.46
10.5	93,799,046	50,980	0.0005	0.9995	99.43
11.5	90,317,389	848,689	0.0094	0.9906	99.38
12.5	82,286,211	63,681	0.0008	0.9992	98.45
13.5	96,121,449	36,484	0.0004	0.9996	98.37
14.5	85,458,916	10,406	0.0001	0.9999	98.33
15.5	81,139,697	71,303	0.0009	0.9991	98.32
16.5	76,477,301	20,207	0.0003	0.9997	98.23
17.5	72,864,066	9,499	0.0001	0.9999	98.20
18.5	69,656,322	13,138	0.0002	0.9998	98.19
19.5	67,635,615	16,897	0.0002	0.9998	98.17
20.5	64,338,388	12,673	0.0002	0.9998	98.15
21.5	62,252,140	19,437	0.0003	0.9997	98.13
22.5	60,165,524	21,110	0.0004	0.9996	98.10
23.5	57,792,967	27,345	0.0005	0.9995	98.06
24.5	56,371,925	43,379	0.0008	0.9992	98.01
25.5	54,988,959	67,327	0.0012	0.9988	97.93
26.5	53,599,286	51,778	0.0010	0.9990	97.81
27.5	51,694,734	42,003	0.0008	0.9992	97.71
28.5	48,807,472	64,411	0.0013	0.9987	97.63
29.5	46,528,590	40,594	0.0009	0.9991	97.50
30.5	43,517,821	55,554	0.0013	0.9987	97.41
31.5	40,076,893	48,026	0.0012	0.9988	97.28
32.5	35,636,382	584,537	0.0164	0.9836	97.16
33.5	33,839,789	27,958	0.0008	0.9992	95.57
34.5	32,713,068	19,231	0.0006	0.9994	95.49
35.5	31,157,342	32,651	0.0010	0.9990	95.43
36.5	29,532,719	66,171	0.0022	0.9978	95.33
37.5	28,713,358	53,954	0.0019	0.9981	95.12
38.5	27,495,544	38,096	0.0014	0.9986	94.94

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,089,881	8,526	0.0021	0.9979	94.81
40.5	3,549,639	3,383	0.0010	0.9990	94.61
41.5	3,443,497	2,069	0.0006	0.9994	94.52
42.5	3,264,829	3,576	0.0011	0.9989	94.46
43.5	2,934,291	24,500	0.0083	0.9917	94.36
44.5	2,755,929	5,245	0.0019	0.9981	93.58
45.5	2,667,468	31,199	0.0117	0.9883	93.40
46.5	2,594,163	405	0.0002	0.9998	92.31
47.5	2,258,821	225	0.0001	0.9999	92.29
48.5	2,208,374	1,483	0.0007	0.9993	92.28
49.5	2,188,399	4,005	0.0018	0.9982	92.22
50.5	2,078,689	6,477	0.0031	0.9969	92.05
51.5	2,100,357	4,865	0.0023	0.9977	91.76
52.5	2,124,426	21,040	0.0099	0.9901	91.55
53.5	2,112,612	6,282	0.0030	0.9970	90.64
54.5	1,960,922	71	0.0000	1.0000	90.37
55.5	1,945,813	1,327	0.0007	0.9993	90.37
56.5	1,832,827	950	0.0005	0.9995	90.31
57.5	1,784,795	5,718	0.0032	0.9968	90.26
58.5	1,888,163	1,421	0.0008	0.9992	89.97
59.5	1,947,846	2,301	0.0012	0.9988	89.90
60.5	926,229	5,491	0.0059	0.9941	89.79
61.5	967,157	82	0.0001	0.9999	89.26
62.5	1,085,242	319	0.0003	0.9997	89.25
63.5	1,040,401	1,382	0.0013	0.9987	89.22
64.5	962,260	968	0.0010	0.9990	89.10
65.5	959,977	40	0.0000	1.0000	89.01
66.5	962,913	180	0.0002	0.9998	89.01
67.5	959,588	3,188	0.0033	0.9967	88.99
68.5	945,845	477	0.0005	0.9995	88.70
69.5	942,543	1,126	0.0012	0.9988	88.66
70.5	941,417	9,624	0.0102	0.9898	88.55
71.5	920,208	269	0.0003	0.9997	87.65
72.5	919,976	6,680	0.0073	0.9927	87.62
73.5	897,712	303	0.0003	0.9997	86.98
74.5	858,780	133	0.0002	0.9998	86.95
75.5	814,284	366	0.0004	0.9996	86.93
76.5	818,094	292	0.0004	0.9996	86.90
77.5	752,069	170	0.0002	0.9998	86.87
78.5	694,566	482	0.0007	0.9993	86.85

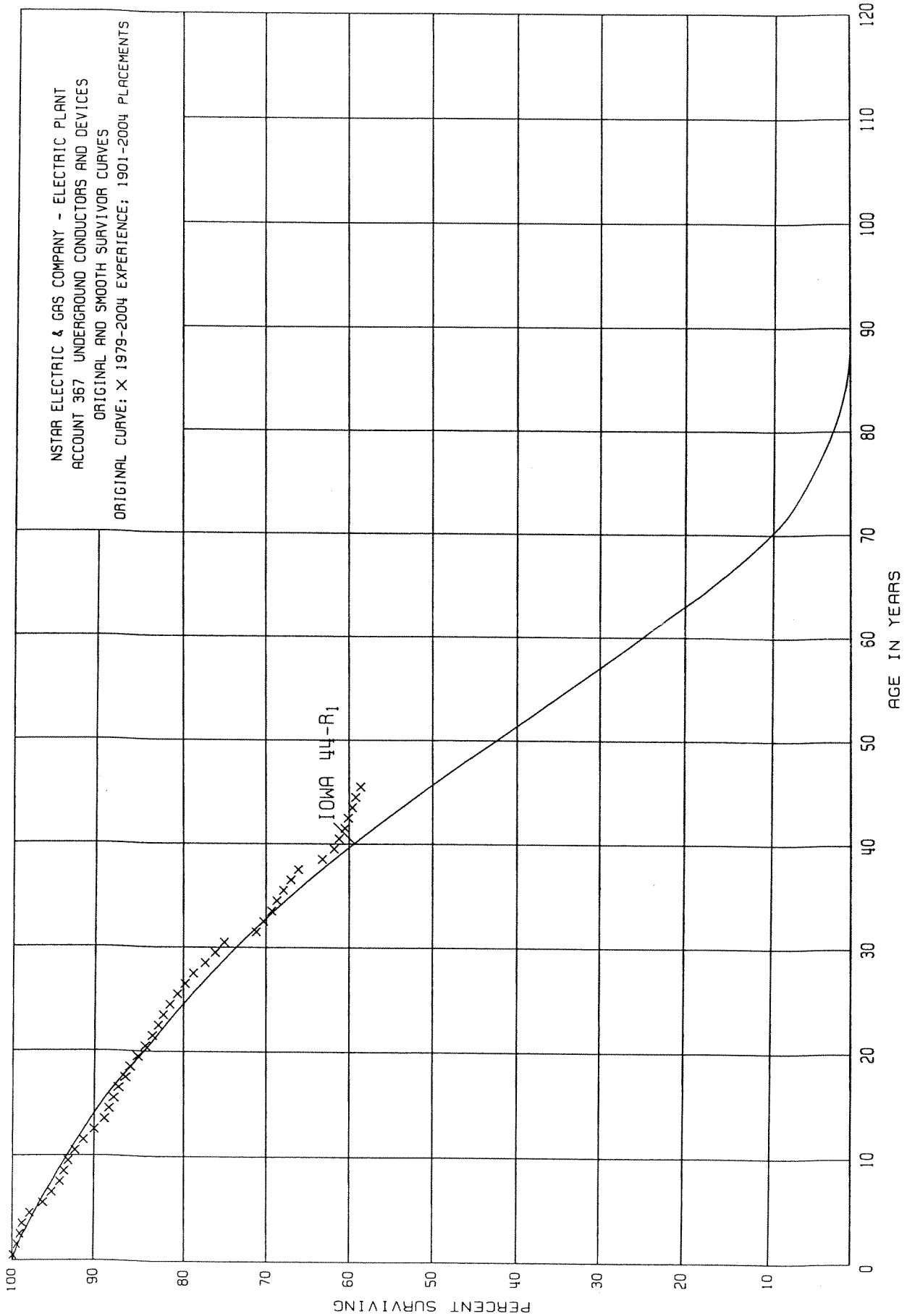
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	631,342	1,242	0.0020	0.9980	86.79
80.5	573,009		0.0000	1.0000	86.62
81.5	555,988	271	0.0005	0.9995	86.62
82.5	514,407	105	0.0002	0.9998	86.58
83.5	487,348	21	0.0000	1.0000	86.56
84.5	355,410	68	0.0002	0.9998	86.56
85.5	309,695		0.0000	1.0000	86.54
86.5	309,695	95	0.0003	0.9997	86.54
87.5	240,414	25	0.0001	0.9999	86.51
88.5	123,195	419	0.0034	0.9966	86.50
89.5	116,767	5	0.0000	1.0000	86.21
90.5	110,433	289	0.0026	0.9974	86.21
91.5	82,341		0.0000	1.0000	85.99
92.5	76,147		0.0000	1.0000	85.99
93.5	76,147	180	0.0024	0.9976	85.99
94.5	75,967		0.0000	1.0000	85.78
95.5	75,967	5	0.0001	0.9999	85.78
96.5	75,963		0.0000	1.0000	85.77
97.5	75,963		0.0000	1.0000	85.77
98.5	75,963		0.0000	1.0000	85.77
99.5	75,963		0.0000	1.0000	85.77
100.5	75,963		0.0000	1.0000	85.77
101.5	75,963		0.0000	1.0000	85.77
102.5	72,380		0.0000	1.0000	85.77
103.5					85.77


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1901-2004 PLACEMENTS
IOWA 44-R1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	848,538,354	925,497	0.0011	0.9989	100.00
0.5	833,012,924	4,648,899	0.0056	0.9944	99.89
1.5	711,181,769	2,781,286	0.0039	0.9961	99.33
2.5	663,331,970	2,253,076	0.0034	0.9966	98.94
3.5	646,476,700	5,646,836	0.0087	0.9913	98.60
4.5	611,417,526	10,416,154	0.0170	0.9830	97.74
5.5	571,433,650	5,689,313	0.0100	0.9900	96.08
6.5	546,096,169	6,179,183	0.0113	0.9887	95.12
7.5	479,417,644	2,257,081	0.0047	0.9953	94.05
8.5	444,714,400	2,323,943	0.0052	0.9948	93.61
9.5	408,505,445	3,473,126	0.0085	0.9915	93.12
10.5	386,807,228	4,223,116	0.0109	0.9891	92.33
11.5	360,865,959	5,307,354	0.0147	0.9853	91.32
12.5	318,250,654	4,280,748	0.0135	0.9865	89.98
13.5	286,274,064	1,436,116	0.0050	0.9950	88.77
14.5	246,785,693	1,547,172	0.0063	0.9937	88.33
15.5	226,821,657	1,188,738	0.0052	0.9948	87.77
16.5	209,725,235	1,667,247	0.0079	0.9921	87.31
17.5	197,533,524	1,160,252	0.0059	0.9941	86.62
18.5	184,028,253	1,763,577	0.0096	0.9904	86.11
19.5	173,688,139	1,648,520	0.0095	0.9905	85.28
20.5	158,026,636	1,463,471	0.0093	0.9907	84.47
21.5	142,234,677	1,127,328	0.0079	0.9921	83.68
22.5	131,228,871	1,004,268	0.0077	0.9923	83.02
23.5	121,005,085	1,098,783	0.0091	0.9909	82.38
24.5	112,681,338	1,318,950	0.0117	0.9883	81.63
25.5	102,857,376	1,139,920	0.0111	0.9889	80.67
26.5	92,897,529	1,159,635	0.0125	0.9875	79.77
27.5	84,542,799	1,506,816	0.0178	0.9822	78.77
28.5	73,794,003	1,117,320	0.0151	0.9849	77.37
29.5	60,162,318	903,865	0.0150	0.9850	76.20
30.5	51,952,008	2,647,828	0.0510	0.9490	75.06
31.5	42,897,510	557,199	0.0130	0.9870	71.23
32.5	36,085,900	501,118	0.0139	0.9861	70.30
33.5	33,084,932	275,712	0.0083	0.9917	69.32
34.5	28,721,051	349,100	0.0122	0.9878	68.74
35.5	25,689,333	322,710	0.0126	0.9874	67.90
36.5	22,987,550	334,271	0.0145	0.9855	67.04
37.5	21,206,240	928,779	0.0438	0.9562	66.07
38.5	18,938,561	403,855	0.0213	0.9787	63.18

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,408,647	58,276	0.0108	0.9892	61.83
40.5	4,817,292	52,878	0.0110	0.9890	61.16
41.5	4,431,377	28,545	0.0064	0.9936	60.49
42.5	4,178,811	35,854	0.0086	0.9914	60.10
43.5	3,965,311	24,609	0.0062	0.9938	59.58
44.5	3,785,545	37,218	0.0098	0.9902	59.21
45.5	3,408,096	19,548	0.0057	0.9943	58.63
46.5	2,898,080	64,734	0.0223	0.9777	58.30
47.5	2,394,624	28,564	0.0119	0.9881	57.00
48.5	2,404,153	19,115	0.0080	0.9920	56.32
49.5	2,226,677	22,764	0.0102	0.9898	55.87
50.5	1,910,435	18,446	0.0097	0.9903	55.30
51.5	1,832,485	15,849	0.0086	0.9914	54.76
52.5	1,630,877	26,736	0.0164	0.9836	54.29
53.5	1,413,942	21,545	0.0152	0.9848	53.40
54.5	1,358,427	18,711	0.0138	0.9862	52.59
55.5	1,319,651	28,993	0.0220	0.9780	51.86
56.5	1,181,626	10,672	0.0090	0.9910	50.72
57.5	1,149,682	13,690	0.0119	0.9881	50.26
58.5	1,163,625	14,593	0.0125	0.9875	49.66
59.5	1,193,454	29,784	0.0250	0.9750	49.04
60.5	752,360	14,985	0.0199	0.9801	47.81
61.5	758,961	5,845	0.0077	0.9923	46.86
62.5	792,417	14,067	0.0178	0.9822	46.50
63.5	756,605	18,100	0.0239	0.9761	45.67
64.5	518,626	15,326	0.0296	0.9704	44.58
65.5	499,395	8,455	0.0169	0.9831	43.26
66.5	485,055	12,120	0.0250	0.9750	42.53
67.5	472,487	7,356	0.0156	0.9844	41.47
68.5	462,765	2,615	0.0057	0.9943	40.82
69.5	457,698	6,311	0.0138	0.9862	40.59
70.5	468,394	8,465	0.0181	0.9819	40.03
71.5	459,628	11,016	0.0240	0.9760	39.31
72.5	448,612	2,525	0.0056	0.9944	38.37
73.5	443,845	4,361	0.0098	0.9902	38.16
74.5	156,631	1,550	0.0099	0.9901	37.79
75.5	152,351	8,662	0.0569	0.9431	37.42
76.5	129,054	295	0.0023	0.9977	35.29
77.5	140,856	2,626	0.0186	0.9814	35.21
78.5	134,617	1,287	0.0096	0.9904	34.56

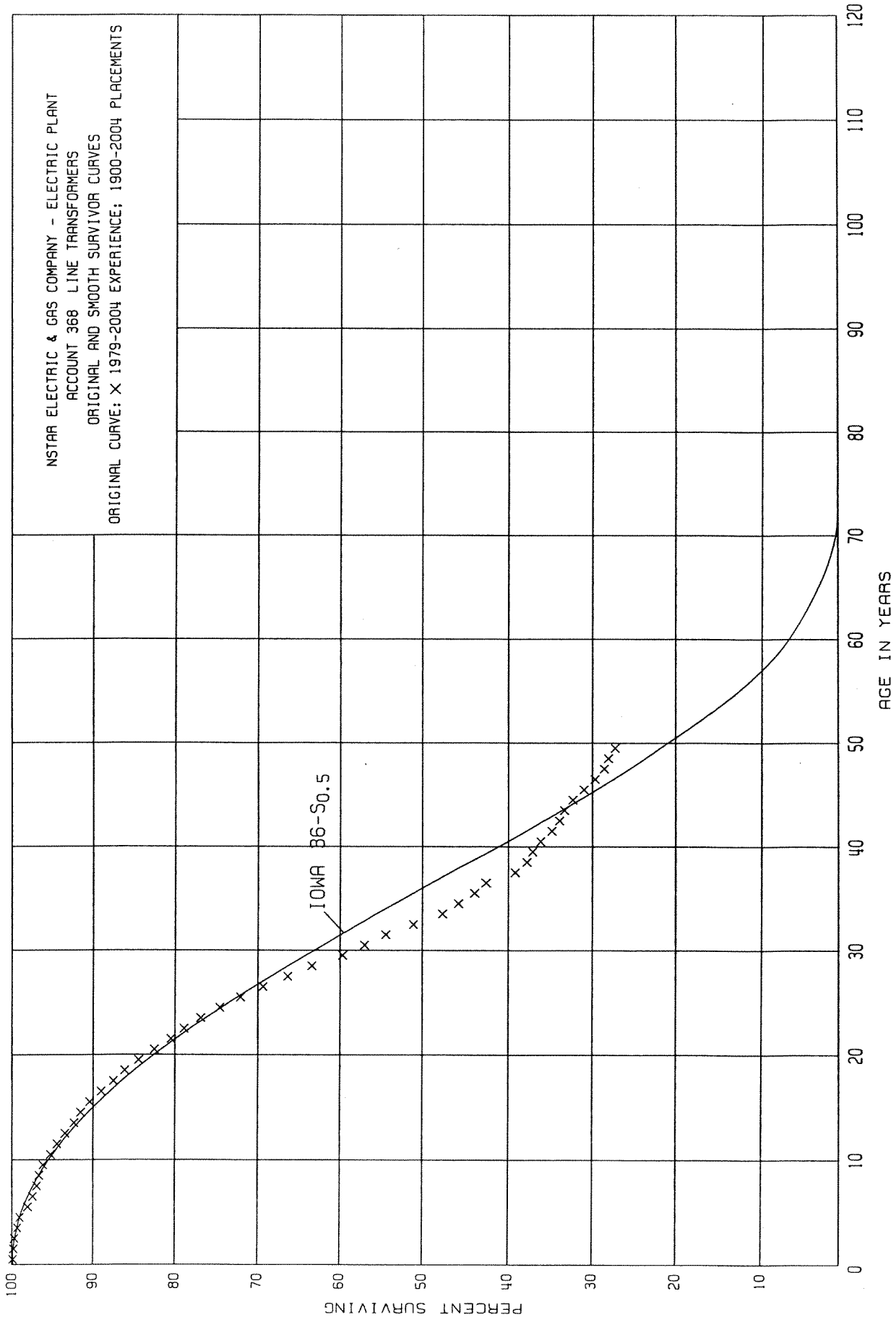
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	116,396	1,694	0.0146	0.9854	34.23
80.5	110,535	342	0.0031	0.9969	33.73
81.5	107,645	638	0.0059	0.9941	33.63
82.5	103,355	1,653	0.0160	0.9840	33.43
83.5	97,304	364	0.0037	0.9963	32.90
84.5	83,920	524	0.0062	0.9938	32.78
85.5	66,794		0.0000	1.0000	32.58
86.5	66,255	2	0.0000	1.0000	32.58
87.5	53,469		0.0000	1.0000	32.58
88.5	16,651		0.0000	1.0000	32.58
89.5	16,299		0.0000	1.0000	32.58
90.5	15,552	534	0.0343	0.9657	32.58
91.5	12,816		0.0000	1.0000	31.46
92.5	12,816		0.0000	1.0000	31.46
93.5	12,816		0.0000	1.0000	31.46
94.5	13,240		0.0000	1.0000	31.46
95.5	13,240		0.0000	1.0000	31.46
96.5	13,240		0.0000	1.0000	31.46
97.5	13,240		0.0000	1.0000	31.46
98.5	13,240		0.0000	1.0000	31.46
99.5	13,240		0.0000	1.0000	31.46
100.5	13,240		0.0000	1.0000	31.46
101.5	13,240		0.0000	1.0000	31.46
102.5	13,240		0.0000	1.0000	31.46
103.5					31.46


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 36-S0.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	370,263,143	146,552	0.0004	0.9996	100.00
0.5	348,304,588	413,906	0.0012	0.9988	99.96
1.5	315,650,360	406,306	0.0013	0.9987	99.84
2.5	283,088,158	1,300,124	0.0046	0.9954	99.71
3.5	273,182,536	789,657	0.0029	0.9971	99.25
4.5	264,351,505	2,639,082	0.0100	0.9900	98.96
5.5	222,885,029	1,346,722	0.0060	0.9940	97.97
6.5	213,941,736	1,134,972	0.0053	0.9947	97.38
7.5	209,700,120	677,391	0.0032	0.9968	96.86
8.5	207,319,912	948,604	0.0046	0.9954	96.55
9.5	205,410,623	1,974,269	0.0096	0.9904	96.11
10.5	200,780,455	1,735,829	0.0086	0.9914	95.19
11.5	196,290,414	1,947,555	0.0099	0.9901	94.37
12.5	185,437,037	2,258,135	0.0122	0.9878	93.44
13.5	173,648,148	1,466,309	0.0084	0.9916	92.30
14.5	153,300,377	1,962,390	0.0128	0.9872	91.52
15.5	141,054,222	2,060,675	0.0146	0.9854	90.35
16.5	126,247,349	2,231,977	0.0177	0.9823	89.03
17.5	111,424,402	1,686,109	0.0151	0.9849	87.45
18.5	98,447,482	1,981,211	0.0201	0.9799	86.13
19.5	87,822,730	1,958,700	0.0223	0.9777	84.40
20.5	76,778,898	1,925,389	0.0251	0.9749	82.52
21.5	68,222,683	1,353,984	0.0198	0.9802	80.45
22.5	62,653,458	1,580,590	0.0252	0.9748	78.86
23.5	57,627,861	1,706,256	0.0296	0.9704	76.87
24.5	53,774,738	1,831,345	0.0341	0.9659	74.59
25.5	49,925,347	1,820,427	0.0365	0.9635	72.05
26.5	46,042,337	2,035,791	0.0442	0.9558	69.42
27.5	41,152,027	1,768,676	0.0430	0.9570	66.35
28.5	37,141,417	2,202,035	0.0593	0.9407	63.50
29.5	30,938,793	1,401,213	0.0453	0.9547	59.73
30.5	26,832,437	1,243,069	0.0463	0.9537	57.02
31.5	22,815,380	1,375,681	0.0603	0.9397	54.38
32.5	19,157,076	1,317,773	0.0688	0.9312	51.10
33.5	15,908,087	625,352	0.0393	0.9607	47.58
34.5	13,012,857	522,606	0.0402	0.9598	45.71
35.5	10,368,201	305,143	0.0294	0.9706	43.87
36.5	8,417,426	661,420	0.0786	0.9214	42.58
37.5	6,745,393	239,260	0.0355	0.9645	39.23
38.5	5,679,938	108,096	0.0190	0.9810	37.84

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,465,429	117,809	0.0264	0.9736	37.12
40.5	4,102,101	154,971	0.0378	0.9622	36.14
41.5	3,776,638	93,206	0.0247	0.9753	34.77
42.5	3,361,171	63,580	0.0189	0.9811	33.91
43.5	2,955,920	90,652	0.0307	0.9693	33.27
44.5	2,551,382	98,234	0.0385	0.9615	32.25
45.5	2,190,059	93,182	0.0425	0.9575	31.01
46.5	1,782,069	64,671	0.0363	0.9637	29.69
47.5	1,562,179	29,796	0.0191	0.9809	28.61
48.5	1,397,552	37,400	0.0268	0.9732	28.06
49.5	1,236,160	29,362	0.0238	0.9762	27.31
50.5	1,120,120	47,889	0.0428	0.9572	26.66
51.5	929,501	27,090	0.0291	0.9709	25.52
52.5	757,935	28,383	0.0374	0.9626	24.78
53.5	691,331	40,772	0.0590	0.9410	23.85
54.5	427,249	18,528	0.0434	0.9566	22.44
55.5	360,952	15,482	0.0429	0.9571	21.47
56.5	299,367	15,239	0.0509	0.9491	20.55
57.5	241,579	14,988	0.0620	0.9380	19.50
58.5	224,721	10,889	0.0485	0.9515	18.29
59.5	212,928	12,426	0.0584	0.9416	17.40
60.5	200,060	13,897	0.0695	0.9305	16.38
61.5	189,287	10,194	0.0539	0.9461	15.24
62.5	178,491	10,822	0.0606	0.9394	14.42
63.5	159,610	2,720	0.0170	0.9830	13.55
64.5	151,891	6,117	0.0403	0.9597	13.32
65.5	138,854	5,301	0.0382	0.9618	12.78
66.5	128,632	5,634	0.0438	0.9562	12.29
67.5	117,392	6,412	0.0546	0.9454	11.75
68.5	109,179	3,895	0.0357	0.9643	11.11
69.5	104,891	5,314	0.0507	0.9493	10.71
70.5	96,878	3,083	0.0318	0.9682	10.17
71.5	90,209	1,142	0.0127	0.9873	9.85
72.5	87,303	7,018	0.0804	0.9196	9.72
73.5	71,531	1,354	0.0189	0.9811	8.94
74.5	36,740	2,146	0.0584	0.9416	8.77
75.5	31,113	251	0.0081	0.9919	8.26
76.5	23,815	1,737	0.0729	0.9271	8.19
77.5	19,232		0.0000	1.0000	7.59
78.5	92,792	1,516	0.0163	0.9837	7.59

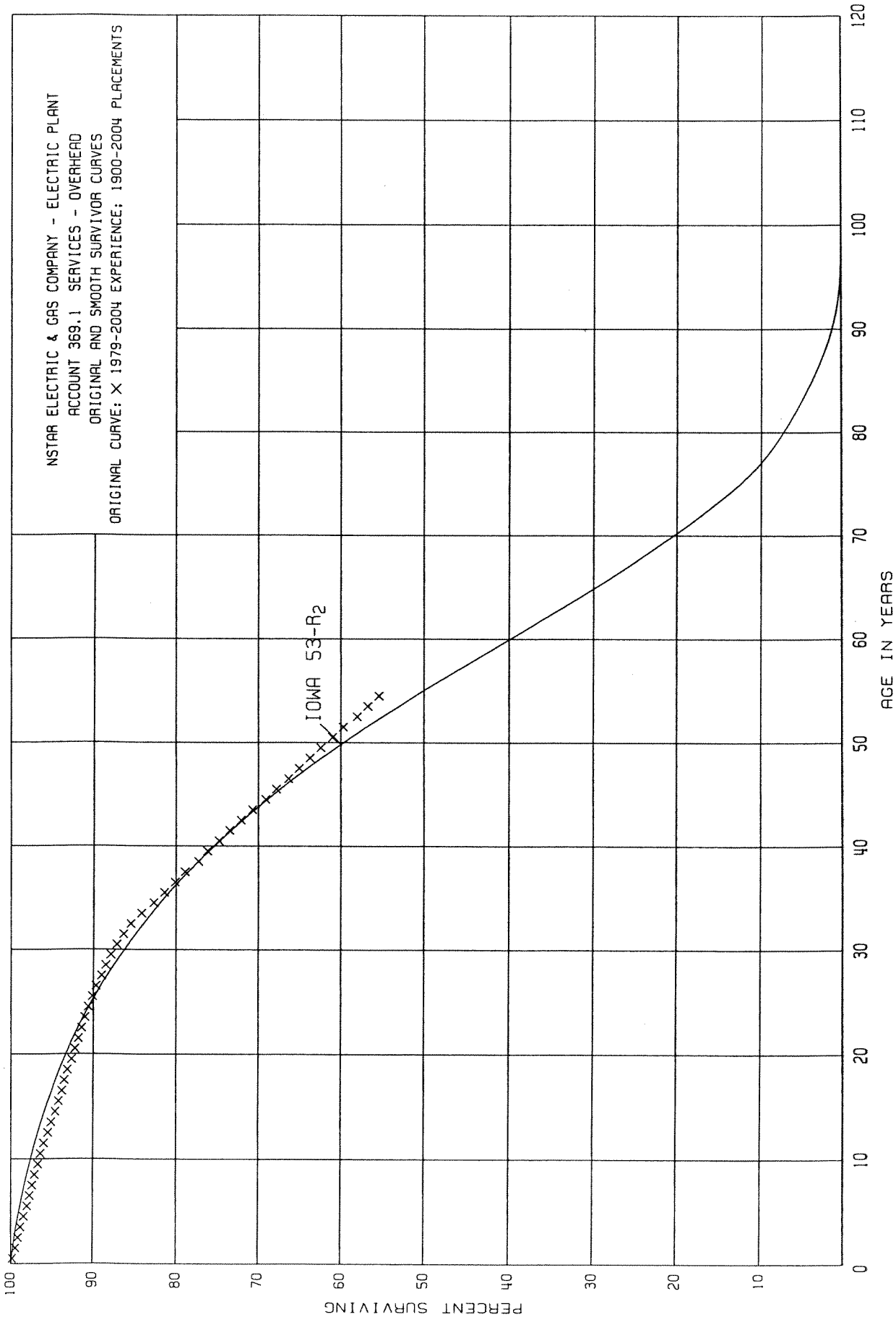
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	89,282	372	0.0042	0.9958	7.47
80.5	85,992	1	0.0000	1.0000	7.44
81.5	82,827	130	0.0016	0.9984	7.44
82.5	80,964		0.0000	1.0000	7.43
83.5	79,357	7,020	0.0885	0.9115	7.43
84.5	72,337	1	0.0000	1.0000	6.77
85.5	72,336		0.0000	1.0000	6.77
86.5	71,669	479	0.0067	0.9933	6.77
87.5	71,189	193	0.0027	0.9973	6.72
88.5	70,997		0.0000	1.0000	6.70
89.5	70,997		0.0000	1.0000	6.70
90.5	70,940		0.0000	1.0000	6.70
91.5	70,940		0.0000	1.0000	6.70
92.5	70,940		0.0000	1.0000	6.70
93.5	70,691		0.0000	1.0000	6.70
94.5	70,691		0.0000	1.0000	6.70
95.5	70,691		0.0000	1.0000	6.70
96.5	70,691		0.0000	1.0000	6.70
97.5	70,691		0.0000	1.0000	6.70
98.5	70,691		0.0000	1.0000	6.70
99.5	70,691		0.0000	1.0000	6.70
100.5	70,122		0.0000	1.0000	6.70
101.5	70,033		0.0000	1.0000	6.70
102.5	69,657		0.0000	1.0000	6.70
103.5	69,657		0.0000	1.0000	6.70
104.5					6.70


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 369.1 SERVICES - OVERHEAD
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 53-R2
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,132,549	140,474	0.0025	0.9975	100.00
0.5	56,659,614	208,320	0.0037	0.9963	99.75
1.5	57,077,459	160,166	0.0028	0.9972	99.38
2.5	56,153,188	189,708	0.0034	0.9966	99.10
3.5	55,662,591	217,071	0.0039	0.9961	98.76
4.5	55,909,495	197,456	0.0035	0.9965	98.37
5.5	53,994,089	192,781	0.0036	0.9964	98.03
6.5	53,195,440	152,779	0.0029	0.9971	97.68
7.5	49,481,251	180,387	0.0036	0.9964	97.40
8.5	47,835,058	174,899	0.0037	0.9963	97.05
9.5	45,787,410	160,529	0.0035	0.9965	96.69
10.5	44,815,768	167,192	0.0037	0.9963	96.35
11.5	43,639,543	225,487	0.0052	0.9948	95.99
12.5	41,916,163	175,517	0.0042	0.9958	95.49
13.5	39,242,603	208,939	0.0053	0.9947	95.09
14.5	34,978,481	136,958	0.0039	0.9961	94.59
15.5	32,796,288	131,892	0.0040	0.9960	94.22
16.5	30,669,130	128,841	0.0042	0.9958	93.84
17.5	28,503,653	120,165	0.0042	0.9958	93.45
18.5	26,460,503	133,254	0.0050	0.9950	93.06
19.5	24,418,349	98,916	0.0041	0.9959	92.59
20.5	22,685,491	102,983	0.0045	0.9955	92.21
21.5	21,217,541	90,904	0.0043	0.9957	91.80
22.5	19,857,216	97,355	0.0049	0.9951	91.41
23.5	18,460,835	81,963	0.0044	0.9956	90.96
24.5	17,432,820	91,392	0.0052	0.9948	90.56
25.5	16,424,172	79,905	0.0049	0.9951	90.09
26.5	15,131,533	114,531	0.0076	0.9924	89.65
27.5	13,623,416	80,001	0.0059	0.9941	88.97
28.5	12,275,733	80,030	0.0065	0.9935	88.45
29.5	11,261,630	86,980	0.0077	0.9923	87.88
30.5	10,235,961	91,323	0.0089	0.9911	87.20
31.5	8,917,544	96,513	0.0108	0.9892	86.42
32.5	7,713,408	119,052	0.0154	0.9846	85.49
33.5	6,847,428	122,770	0.0179	0.9821	84.17
34.5	5,775,857	90,496	0.0157	0.9843	82.66
35.5	4,692,047	73,107	0.0156	0.9844	81.36
36.5	3,855,895	59,465	0.0154	0.9846	80.09
37.5	3,039,075	59,571	0.0196	0.9804	78.86
38.5	2,445,058	35,771	0.0146	0.9854	77.31

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,771,087	32,567	0.0184	0.9816	76.18
40.5	1,590,971	28,046	0.0176	0.9824	74.78
41.5	1,427,065	26,934	0.0189	0.9811	73.46
42.5	1,278,757	25,072	0.0196	0.9804	72.07
43.5	1,121,372	24,321	0.0217	0.9783	70.66
44.5	967,514	18,628	0.0193	0.9807	69.13
45.5	847,441	19,020	0.0224	0.9776	67.80
46.5	740,149	14,467	0.0195	0.9805	66.28
47.5	629,529	12,890	0.0205	0.9795	64.99
48.5	527,095	10,784	0.0205	0.9795	63.66
49.5	440,555	9,546	0.0217	0.9783	62.35
50.5	366,514	8,110	0.0221	0.9779	61.00
51.5	303,141	8,367	0.0276	0.9724	59.65
52.5	250,316	5,564	0.0222	0.9778	58.00
53.5	209,475	5,031	0.0240	0.9760	56.71
54.5	164,779	4,598	0.0279	0.9721	55.35
55.5	130,284	3,178	0.0244	0.9756	53.81
56.5	113,112	2,858	0.0253	0.9747	52.50
57.5	100,234	2,011	0.0201	0.9799	51.17
58.5	96,760	4,148	0.0429	0.9571	50.14
59.5	83,303	2,214	0.0266	0.9734	47.99
60.5	77,834	2,252	0.0289	0.9711	46.71
61.5	73,965	1,702	0.0230	0.9770	45.36
62.5	66,615	1,588	0.0238	0.9762	44.32
63.5	68,901	1,636	0.0237	0.9763	43.27
64.5	65,165	775	0.0119	0.9881	42.24
65.5	62,573	970	0.0155	0.9845	41.74
66.5	59,055	985	0.0167	0.9833	41.09
67.5	55,428	974	0.0176	0.9824	40.40
68.5	53,100	1,308	0.0246	0.9754	39.69
69.5	50,126	729	0.0145	0.9855	38.71
70.5	48,671	784	0.0161	0.9839	38.15
71.5	47,243	939	0.0199	0.9801	37.54
72.5	45,270	648	0.0143	0.9857	36.79
73.5	43,377	833	0.0192	0.9808	36.26
74.5	39,361	518	0.0132	0.9868	35.56
75.5	33,223	701	0.0211	0.9789	35.09
76.5	25,488	444	0.0174	0.9826	34.35
77.5	19,094	157	0.0082	0.9918	33.75
78.5	16,476	40	0.0024	0.9976	33.47

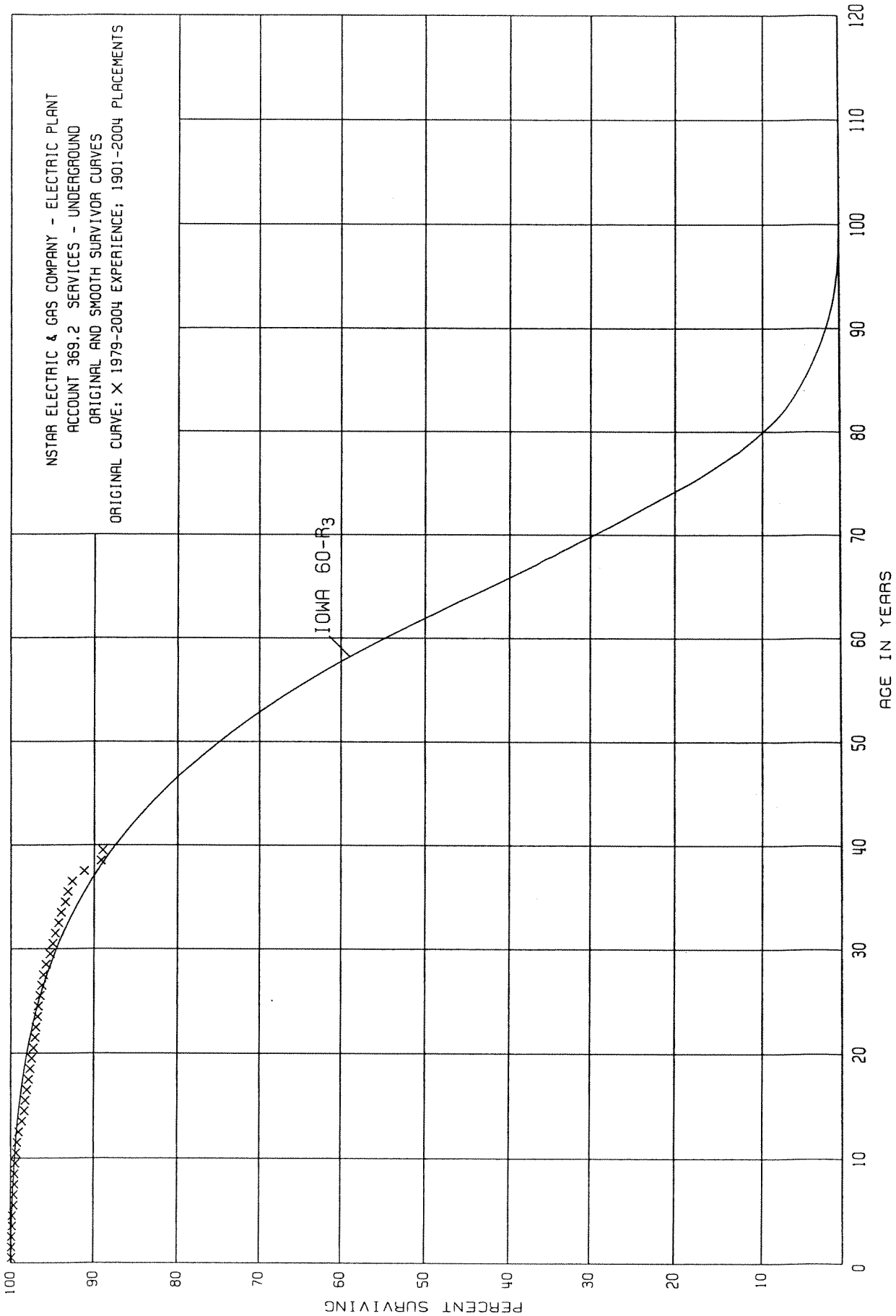
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,758	89	0.0076	0.9924	33.39
80.5	8,629	249	0.0289	0.9711	33.14
81.5	3,426	104	0.0304	0.9696	32.18
82.5	2,725	108	0.0396	0.9604	31.20
83.5	2,411	62	0.0257	0.9743	29.96
84.5	206		0.0000	1.0000	29.19
85.5	118		0.0000	1.0000	29.19
86.5	58		0.0000	1.0000	29.19
87.5	50		0.0000	1.0000	29.19
88.5	50		0.0000	1.0000	29.19
89.5	50	3	0.0600	0.9400	29.19
90.5	43		0.0000	1.0000	27.44
91.5	27		0.0000	1.0000	27.44
92.5	13		0.0000	1.0000	27.44
93.5	13		0.0000	1.0000	27.44
94.5	13		0.0000	1.0000	27.44
95.5	13		0.0000	1.0000	27.44
96.5	13		0.0000	1.0000	27.44
97.5	13		0.0000	1.0000	27.44
98.5	13		0.0000	1.0000	27.44
99.5	13		0.0000	1.0000	27.44
100.5	13		0.0000	1.0000	27.44
101.5	13		0.0000	1.0000	27.44
102.5	13		0.0000	1.0000	27.44
103.5	13		0.0000	1.0000	27.44
104.5					27.44


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 369.2 SERVICES - UNDERGROUND
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1901-2004 PLACEMENTS
IOWA 60-R3
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	131,492,070	18,233	0.0001	0.9999	100.00
0.5	125,310,893	80,126	0.0006	0.9994	99.99
1.5	118,404,598	35,875	0.0003	0.9997	99.93
2.5	90,515,754	81,676	0.0009	0.9991	99.90
3.5	90,332,237	38,170	0.0004	0.9996	99.81
4.5	90,048,447	124,436	0.0014	0.9986	99.77
5.5	85,671,029	51,069	0.0006	0.9994	99.63
6.5	84,004,775	50,231	0.0006	0.9994	99.57
7.5	75,728,568	48,751	0.0006	0.9994	99.51
8.5	68,905,417	54,509	0.0008	0.9992	99.45
9.5	63,191,870	51,995	0.0008	0.9992	99.37
10.5	60,149,240	80,460	0.0013	0.9987	99.29
11.5	55,105,941	96,846	0.0018	0.9982	99.16
12.5	49,829,323	176,625	0.0035	0.9965	98.98
13.5	47,465,743	176,846	0.0037	0.9963	98.63
14.5	42,523,009	45,829	0.0011	0.9989	98.27
15.5	39,996,453	51,253	0.0013	0.9987	98.16
16.5	36,859,722	71,560	0.0019	0.9981	98.03
17.5	33,897,793	67,496	0.0020	0.9980	97.84
18.5	31,031,048	81,090	0.0026	0.9974	97.64
19.5	28,516,097	44,967	0.0016	0.9984	97.39
20.5	26,055,230	53,020	0.0020	0.9980	97.23
21.5	23,828,226	33,992	0.0014	0.9986	97.04
22.5	21,301,689	34,375	0.0016	0.9984	96.90
23.5	19,588,834	29,527	0.0015	0.9985	96.74
24.5	18,112,296	36,364	0.0020	0.9980	96.59
25.5	16,985,344	32,592	0.0019	0.9981	96.40
26.5	15,815,608	38,075	0.0024	0.9976	96.22
27.5	14,541,658	42,618	0.0029	0.9971	95.99
28.5	13,240,050	72,109	0.0054	0.9946	95.71
29.5	11,785,348	41,270	0.0035	0.9965	95.19
30.5	10,734,229	29,758	0.0028	0.9972	94.86
31.5	9,480,943	37,810	0.0040	0.9960	94.59
32.5	8,699,480	30,797	0.0035	0.9965	94.21
33.5	8,299,703	38,754	0.0047	0.9953	93.88
34.5	7,699,330	28,378	0.0037	0.9963	93.44
35.5	7,195,404	35,588	0.0049	0.9951	93.09
36.5	6,844,191	104,428	0.0153	0.9847	92.63
37.5	6,396,454	138,919	0.0217	0.9783	91.21
38.5	6,001,540	16,497	0.0027	0.9973	89.23

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	289,320	1,922	0.0066	0.9934	88.99
40.5	266,802	2,286	0.0086	0.9914	88.40
41.5	253,838	1,820	0.0072	0.9928	87.64
42.5	237,570	1,925	0.0081	0.9919	87.01
43.5	216,501	1,689	0.0078	0.9922	86.31
44.5	202,631	997	0.0049	0.9951	85.64
45.5	196,017	1,812	0.0092	0.9908	85.22
46.5	188,267	662	0.0035	0.9965	84.44
47.5	175,242	1,131	0.0065	0.9935	84.14
48.5	165,534	869	0.0052	0.9948	83.59
49.5	163,527	743	0.0045	0.9955	83.16
50.5	157,335	467	0.0030	0.9970	82.79
51.5	160,147	772	0.0048	0.9952	82.54
52.5	157,394	962	0.0061	0.9939	82.14
53.5	155,790	489	0.0031	0.9969	81.64
54.5	150,772	341	0.0023	0.9977	81.39
55.5	149,053	445	0.0030	0.9970	81.20
56.5	147,243	305	0.0021	0.9979	80.96
57.5	144,962	654	0.0045	0.9955	80.79
58.5	148,303	1,207	0.0081	0.9919	80.43
59.5	146,551	476	0.0032	0.9968	79.78
60.5	29,675	341	0.0115	0.9885	79.52
61.5	28,652	341	0.0119	0.9881	78.61
62.5	28,706	1,100	0.0383	0.9617	77.67
63.5	29,388	455	0.0155	0.9845	74.70
64.5	31,784	1,267	0.0399	0.9601	73.54
65.5	34,671	979	0.0282	0.9718	70.61
66.5	34,296	94	0.0027	0.9973	68.62
67.5	33,637	601	0.0179	0.9821	68.43
68.5	32,476	406	0.0125	0.9875	67.21
69.5	32,035	1,895	0.0592	0.9408	66.37
70.5	30,140	203	0.0067	0.9933	62.44
71.5	29,936	257	0.0086	0.9914	62.02
72.5	29,659	231	0.0078	0.9922	61.49
73.5	28,997	178	0.0061	0.9939	61.01
74.5	25,714	32	0.0012	0.9988	60.64
75.5	24,617	350	0.0142	0.9858	60.57
76.5	24,171	300	0.0124	0.9876	59.71
77.5	25,563	199	0.0078	0.9922	58.97
78.5	24,218		0.0000	1.0000	58.51

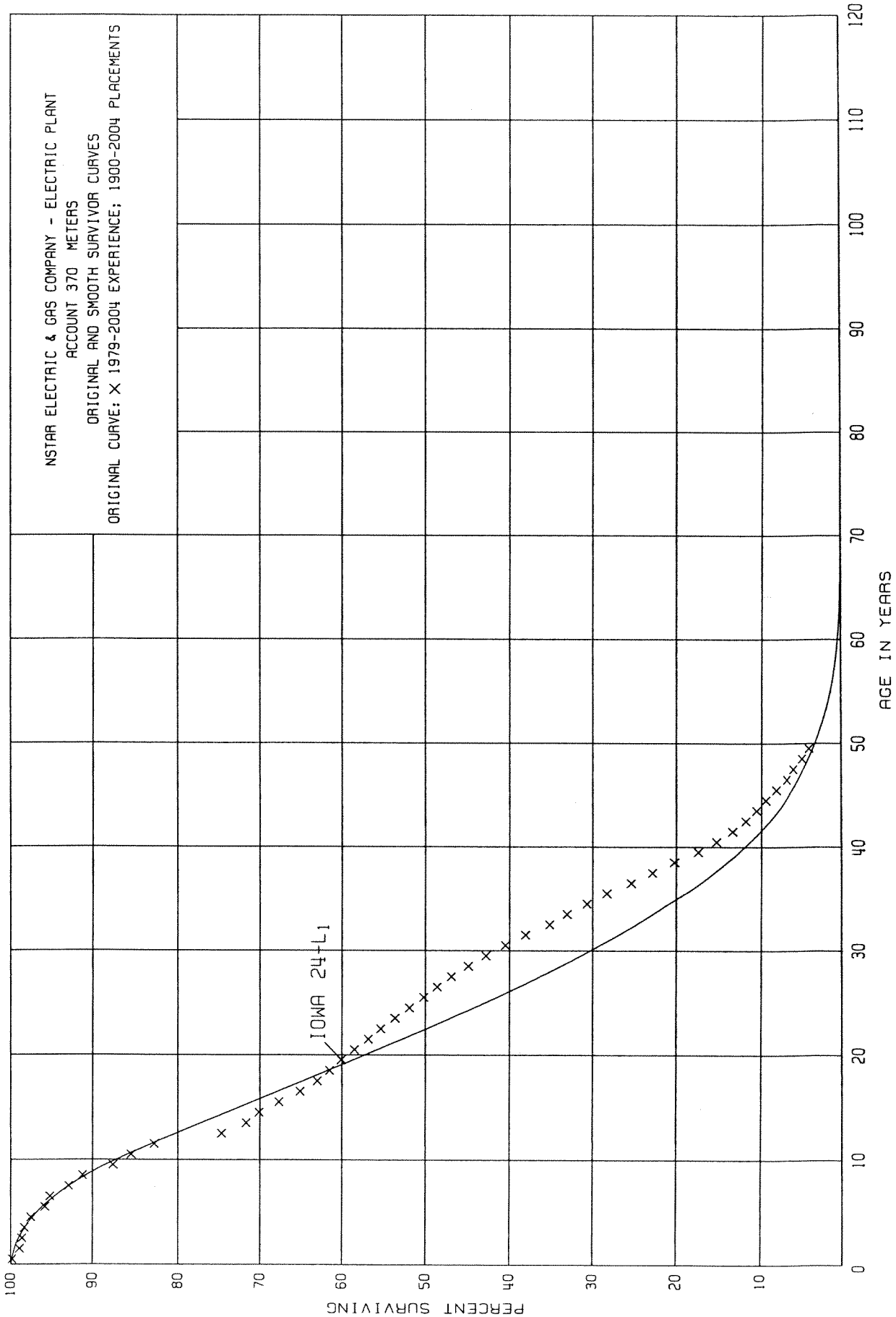
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,381	257	0.0115	0.9885	58.51
80.5	21,183		0.0000	1.0000	57.84
81.5	20,072	51	0.0025	0.9975	57.84
82.5	18,075	52	0.0029	0.9971	57.70
83.5	17,443	2	0.0001	0.9999	57.53
84.5	15,280	200	0.0131	0.9869	57.52
85.5	15,020		0.0000	1.0000	56.77
86.5	15,020	581	0.0387	0.9613	56.77
87.5	14,361		0.0000	1.0000	54.57
88.5	13,844		0.0000	1.0000	54.57
89.5	12,907		0.0000	1.0000	54.57
90.5	12,167		0.0000	1.0000	54.57
91.5	7,658		0.0000	1.0000	54.57
92.5	7,308		0.0000	1.0000	54.57
93.5	7,308		0.0000	1.0000	54.57
94.5	7,308		0.0000	1.0000	54.57
95.5	7,308		0.0000	1.0000	54.57
96.5	7,308		0.0000	1.0000	54.57
97.5	7,308		0.0000	1.0000	54.57
98.5	7,308		0.0000	1.0000	54.57
99.5	7,308		0.0000	1.0000	54.57
100.5	7,308		0.0000	1.0000	54.57
101.5	7,308		0.0000	1.0000	54.57
102.5	7,147		0.0000	1.0000	54.57
103.5					54.57


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 370 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 24-L1
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	166,838,788	331,716	0.0020	0.9980	100.00
0.5	137,856,409	1,203,102	0.0087	0.9913	99.80
1.5	131,839,437	449,342	0.0034	0.9966	98.93
2.5	126,609,719	369,543	0.0029	0.9971	98.59
3.5	126,806,096	1,073,229	0.0085	0.9915	98.30
4.5	126,488,881	2,152,991	0.0170	0.9830	97.46
5.5	86,027,681	577,693	0.0067	0.9933	95.80
6.5	36,863,964	890,957	0.0242	0.9758	95.16
7.5	35,554,941	655,118	0.0184	0.9816	92.86
8.5	34,743,544	1,338,885	0.0385	0.9615	91.15
9.5	33,022,152	809,785	0.0245	0.9755	87.64
10.5	31,923,096	1,008,711	0.0316	0.9684	85.49
11.5	30,179,507	2,965,865	0.0983	0.9017	82.79
12.5	27,022,016	1,081,528	0.0400	0.9600	74.65
13.5	25,662,259	544,821	0.0212	0.9788	71.66
14.5	24,736,840	866,888	0.0350	0.9650	70.14
15.5	23,171,052	872,606	0.0377	0.9623	67.69
16.5	21,603,139	719,831	0.0333	0.9667	65.14
17.5	19,969,232	481,204	0.0241	0.9759	62.97
18.5	18,479,041	412,173	0.0223	0.9777	61.45
19.5	16,930,577	451,529	0.0267	0.9733	60.08
20.5	15,841,490	463,882	0.0293	0.9707	58.48
21.5	14,525,642	368,136	0.0253	0.9747	56.77
22.5	13,576,374	428,220	0.0315	0.9685	55.33
23.5	12,788,952	405,039	0.0317	0.9683	53.59
24.5	12,128,052	385,917	0.0318	0.9682	51.89
25.5	11,550,330	370,220	0.0321	0.9679	50.24
26.5	10,960,074	387,151	0.0353	0.9647	48.63
27.5	10,300,682	450,409	0.0437	0.9563	46.91
28.5	9,646,418	451,484	0.0468	0.9532	44.86
29.5	9,059,904	488,272	0.0539	0.9461	42.76
30.5	8,400,155	499,994	0.0595	0.9405	40.46
31.5	7,689,759	573,961	0.0746	0.9254	38.05
32.5	6,894,396	421,378	0.0611	0.9389	35.21
33.5	6,252,597	440,779	0.0705	0.9295	33.06
34.5	5,630,729	440,060	0.0782	0.9218	30.73
35.5	5,066,513	528,672	0.1043	0.8957	28.33
36.5	4,458,312	446,178	0.1001	0.8999	25.38
37.5	3,961,543	464,064	0.1171	0.8829	22.84
38.5	3,443,337	436,940	0.1269	0.8731	20.17

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,966,608	376,699	0.1270	0.8730	17.61
40.5	2,575,187	317,701	0.1234	0.8766	15.37
41.5	2,227,821	261,390	0.1173	0.8827	13.47
42.5	1,937,499	210,396	0.1086	0.8914	11.89
43.5	1,688,092	182,814	0.1083	0.8917	10.60
44.5	1,472,639	199,497	0.1355	0.8645	9.45
45.5	1,254,368	204,215	0.1628	0.8372	8.17
46.5	1,029,689	149,547	0.1452	0.8548	6.84
47.5	867,049	164,560	0.1898	0.8102	5.85
48.5	698,152	143,567	0.2056	0.7944	4.74
49.5	549,560	102,667	0.1868	0.8132	3.77
50.5	435,816	87,920	0.2017	0.7983	3.07
51.5	345,267	65,817	0.1906	0.8094	2.45
52.5	279,187	73,390	0.2629	0.7371	1.98
53.5	206,163	52,633	0.2553	0.7447	1.46
54.5	153,194	43,364	0.2831	0.7169	1.09
55.5	111,585	39,910	0.3577	0.6423	0.78
56.5	72,501	28,475	0.3928	0.6072	0.50
57.5	41,860	17,781	0.4248	0.5752	0.30
58.5	21,470	4,487	0.2090	0.7910	0.17
59.5	19,600	2,693	0.1374	0.8626	0.13
60.5	17,014	2,245	0.1320	0.8680	0.11
61.5	18,014	1,991	0.1105	0.8895	0.10
62.5	21,352	1,734	0.0812	0.9188	0.09
63.5	23,505	1,145	0.0487	0.9513	0.08
64.5	23,942	937	0.0391	0.9609	0.08
65.5	26,555	685	0.0258	0.9742	0.08
66.5	29,451	601	0.0204	0.9796	0.08
67.5	29,667	385	0.0130	0.9870	0.08
68.5	29,277	434	0.0148	0.9852	0.08
69.5	30,961	266	0.0086	0.9914	0.08
70.5	30,711	218	0.0071	0.9929	0.08
71.5	32,788	216	0.0066	0.9934	0.08
72.5	34,737	110	0.0032	0.9968	0.08
73.5	36,783	98	0.0027	0.9973	0.08
74.5	38,974	64	0.0016	0.9984	0.08
75.5	40,550	78	0.0019	0.9981	0.08
76.5	40,518	50	0.0012	0.9988	0.08
77.5	40,646	664	0.0163	0.9837	0.08
78.5	44,433	32	0.0007	0.9993	0.08

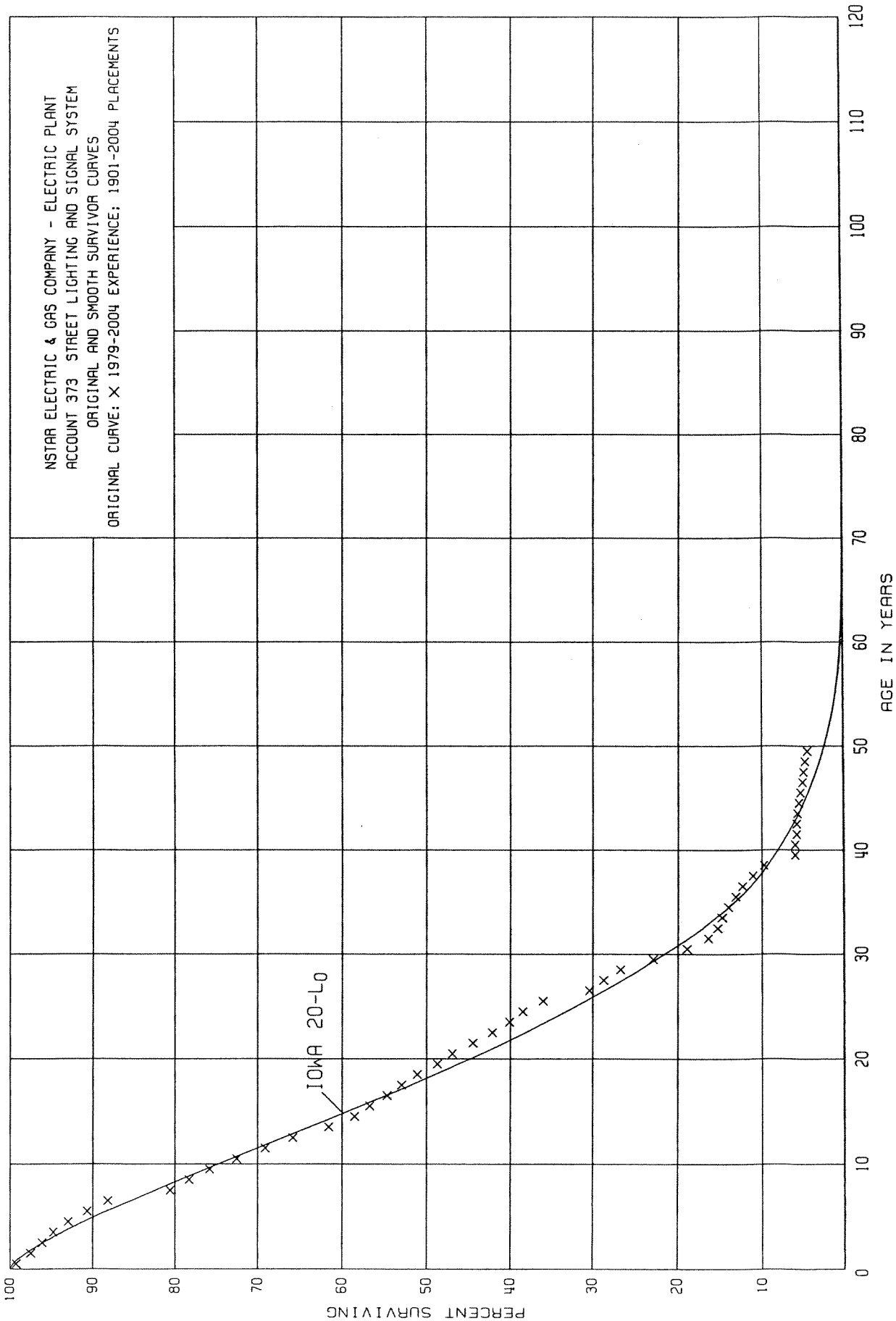
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	44,394	12	0.0003	0.9997	0.08
80.5	44,379	573	0.0129	0.9871	0.08
81.5	43,798	2,193	0.0501	0.9499	0.08
82.5	41,602	45	0.0011	0.9989	0.08
83.5	44,246	65	0.0015	0.9985	0.08
84.5	44,177	1,409	0.0319	0.9681	0.08
85.5	40,602	233	0.0057	0.9943	0.08
86.5	40,349	6	0.0001	0.9999	0.08
87.5	37,501	3	0.0001	0.9999	0.08
88.5	32,496		0.0000	1.0000	0.08
89.5	30,661	6	0.0002	0.9998	0.08
90.5	29,195		0.0000	1.0000	0.08
91.5	25,572	2	0.0001	0.9999	0.08
92.5	21,947	2	0.0001	0.9999	0.08
93.5	20,478		0.0000	1.0000	0.08
94.5	20,468	71	0.0035	0.9965	0.08
95.5	18,232	65	0.0036	0.9964	0.08
96.5	18,145	130	0.0072	0.9928	0.08
97.5	15,848	395	0.0249	0.9751	0.08
98.5	13,284		0.0000	1.0000	0.08
99.5	11,119	130	0.0117	0.9883	0.08
100.5	8,824	1	0.0001	0.9999	0.08
101.5	6,657	65	0.0098	0.9902	0.08
102.5	4,427	194	0.0438	0.9562	0.08
103.5	4,232	65	0.0154	0.9846	0.08
104.5					0.08


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE: 1901-2004 PLACEMENTS
IOWA 20-L0
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	64,615,252	508,284	0.0079	0.9921	100.00
0.5	60,366,882	1,024,527	0.0170	0.9830	99.21
1.5	59,465,626	841,619	0.0142	0.9858	97.52
2.5	58,775,038	843,505	0.0144	0.9856	96.14
3.5	58,481,977	1,116,221	0.0191	0.9809	94.76
4.5	58,171,772	1,399,877	0.0241	0.9759	92.95
5.5	57,430,191	1,611,262	0.0281	0.9719	90.71
6.5	56,613,653	4,833,878	0.0854	0.9146	88.16
7.5	51,516,611	1,478,690	0.0287	0.9713	80.63
8.5	50,068,681	1,622,482	0.0324	0.9676	78.32
9.5	48,154,277	2,058,445	0.0427	0.9573	75.78
10.5	45,571,111	2,170,335	0.0476	0.9524	72.54
11.5	43,028,504	2,023,270	0.0470	0.9530	69.09
12.5	40,999,634	2,665,684	0.0650	0.9350	65.84
13.5	43,064,973	2,124,450	0.0493	0.9507	61.56
14.5	39,791,832	1,252,236	0.0315	0.9685	58.53
15.5	37,407,564	1,295,508	0.0346	0.9654	56.69
16.5	35,413,634	1,110,852	0.0314	0.9686	54.73
17.5	33,730,794	1,233,968	0.0366	0.9634	53.01
18.5	31,481,744	1,457,921	0.0463	0.9537	51.07
19.5	28,656,745	1,081,029	0.0377	0.9623	48.71
20.5	26,514,324	1,371,258	0.0517	0.9483	46.87
21.5	23,876,384	1,203,116	0.0504	0.9496	44.45
22.5	21,523,570	1,074,612	0.0499	0.9501	42.21
23.5	19,318,528	773,992	0.0401	0.9599	40.10
24.5	17,704,628	1,129,864	0.0638	0.9362	38.49
25.5	15,921,339	2,492,738	0.1566	0.8434	36.03
26.5	12,851,446	702,033	0.0546	0.9454	30.39
27.5	11,660,853	806,412	0.0692	0.9308	28.73
28.5	10,402,652	1,538,245	0.1479	0.8521	26.74
29.5	8,584,254	1,448,174	0.1687	0.8313	22.79
30.5	6,959,813	911,943	0.1310	0.8690	18.95
31.5	5,786,135	378,038	0.0653	0.9347	16.47
32.5	5,187,054	160,491	0.0309	0.9691	15.39
33.5	4,887,069	241,550	0.0494	0.9506	14.91
34.5	4,479,880	267,857	0.0598	0.9402	14.17
35.5	4,060,313	261,943	0.0645	0.9355	13.32
36.5	3,624,218	358,208	0.0988	0.9012	12.46
37.5	3,119,261	437,504	0.1403	0.8597	11.23
38.5	2,531,899	1,108,144	0.4377	0.5623	9.65

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	527,923	6,135	0.0116	0.9884	5.43
40.5	502,182	13,556	0.0270	0.9730	5.37
41.5	462,027	4,943	0.0107	0.9893	5.23
42.5	408,070	6,186	0.0152	0.9848	5.17
43.5	386,809	16,524	0.0427	0.9573	5.09
44.5	340,026	13,352	0.0393	0.9607	4.87
45.5	320,236	17,680	0.0552	0.9448	4.68
46.5	269,163	7,321	0.0272	0.9728	4.42
47.5	256,941	13,226	0.0515	0.9485	4.30
48.5	233,074	14,700	0.0631	0.9369	4.08
49.5	213,363	1,770	0.0083	0.9917	3.82
50.5	209,570	4,894	0.0234	0.9766	3.79
51.5	195,778	9,283	0.0474	0.9526	3.70
52.5	193,665	1,955	0.0101	0.9899	3.52
53.5	184,323	2,297	0.0125	0.9875	3.48
54.5	179,465	7,111	0.0396	0.9604	3.44
55.5	157,963	2,091	0.0132	0.9868	3.30
56.5	145,974	981	0.0067	0.9933	3.26
57.5	128,093	355	0.0028	0.9972	3.24
58.5	133,628	1,739	0.0130	0.9870	3.23
59.5	135,535	1,608	0.0119	0.9881	3.19
60.5	78,531	4,260	0.0542	0.9458	3.15
61.5	74,517	3,954	0.0531	0.9469	2.98
62.5	71,321	1,022	0.0143	0.9857	2.82
63.5	72,045	747	0.0104	0.9896	2.78
64.5	71,694	2,431	0.0339	0.9661	2.75
65.5	70,133	2,273	0.0324	0.9676	2.66
66.5	68,014	462	0.0068	0.9932	2.57
67.5	67,561	743	0.0110	0.9890	2.55
68.5	66,116	3,157	0.0477	0.9523	2.52
69.5	62,949	352	0.0056	0.9944	2.40
70.5	62,523	1,856	0.0297	0.9703	2.39
71.5	60,666	6,648	0.1096	0.8904	2.32
72.5	54,018	5,409	0.1001	0.8999	2.07
73.5	48,501	2,873	0.0592	0.9408	1.86
74.5	45,665	5,691	0.1246	0.8754	1.75
75.5	39,971	8,728	0.2184	0.7816	1.53
76.5	31,275	4,634	0.1482	0.8518	1.20
77.5	27,225	3,341	0.1227	0.8773	1.02
78.5	23,713	2,671	0.1126	0.8874	0.89

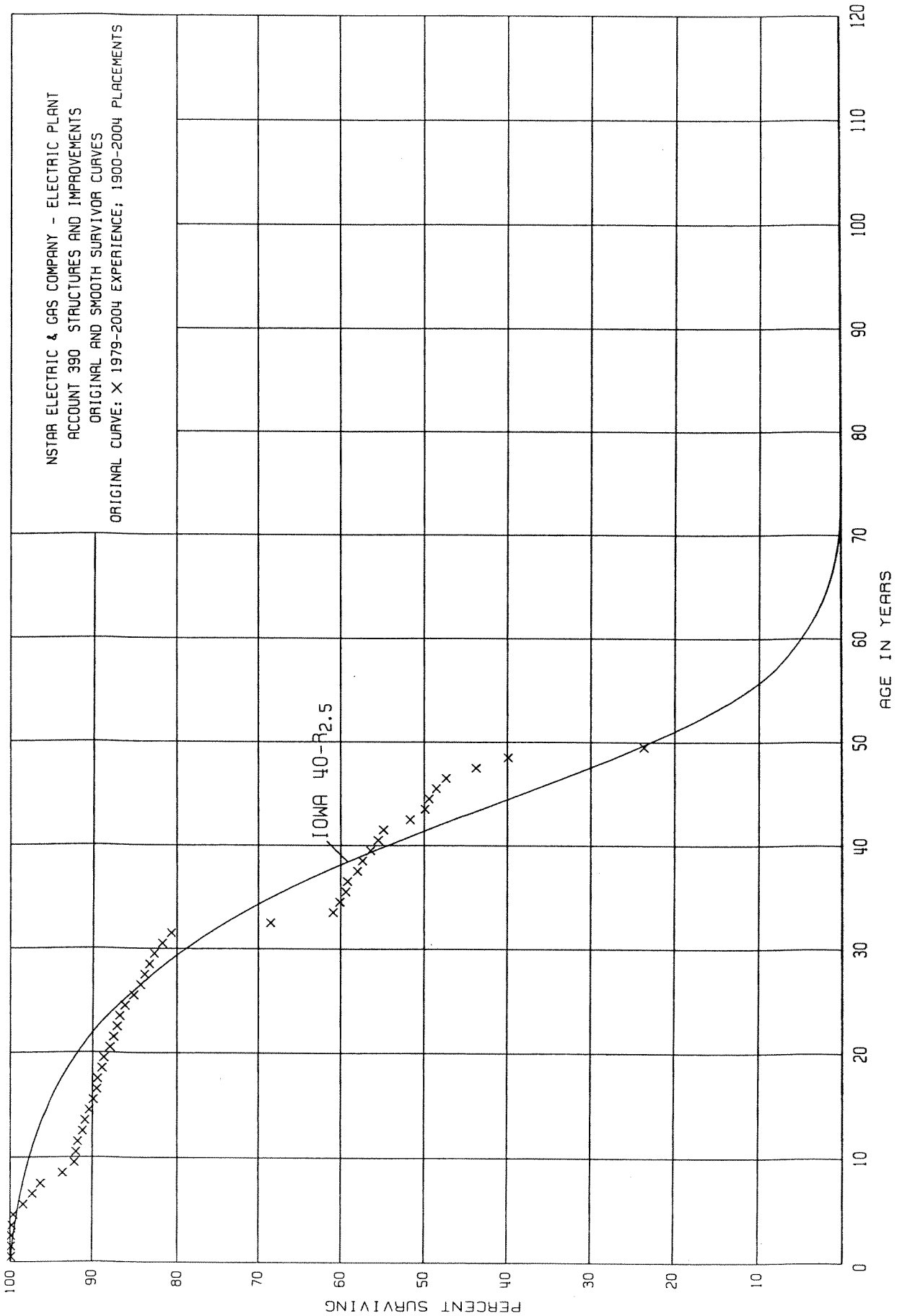
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	21,031	5,858	0.2785	0.7215	0.79
80.5	15,085	2,231	0.1479	0.8521	0.57
81.5	12,833	5,541	0.4318	0.5682	0.49
82.5	7,261	3,035	0.4180	0.5820	0.28
83.5	5,989		0.0000	1.0000	0.16
84.5	5,987	587	0.0980	0.9020	0.16
85.5	5,562	1,725	0.3101	0.6899	0.14
86.5	3,837	144	0.0375	0.9625	0.10
87.5	3,693	127	0.0344	0.9656	0.10
88.5	3,566	839	0.2353	0.7647	0.10
89.5	2,728	186	0.0682	0.9318	0.08
90.5	2,542		0.0000	1.0000	0.07
91.5	2,493		0.0000	1.0000	0.07
92.5	2,465	122	0.0495	0.9505	0.07
93.5	2,343	634	0.2706	0.7294	0.07
94.5	1,708		0.0000	1.0000	0.05
95.5	1,708	48	0.0281	0.9719	0.05
96.5	1,660		0.0000	1.0000	0.05
97.5	1,660		0.0000	1.0000	0.05
98.5	1,660		0.0000	1.0000	0.05
99.5	1,660	92	0.0554	0.9446	0.05
100.5	1,568	1,568	1.0000	0.0000	0.05
101.5					0.00


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1900-2004 PLACEMENTS
IOWA 40-R2.5
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
10
20
30
40
50
60
70
80
90
100
110
120
AGE IN YEARS

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,441,522	2,117	0.0000	1.0000	100.00
0.5	88,615,706	6,076	0.0001	0.9999	100.00
1.5	85,625,446	39,740	0.0005	0.9995	99.99
2.5	51,436,622	53,329	0.0010	0.9990	99.94
3.5	47,705,484	140,086	0.0029	0.9971	99.84
4.5	48,144,548	549,063	0.0114	0.9886	99.55
5.5	47,309,752	533,703	0.0113	0.9887	98.42
6.5	46,922,357	472,452	0.0101	0.9899	97.31
7.5	44,959,385	1,280,983	0.0285	0.9715	96.33
8.5	43,273,803	653,129	0.0151	0.9849	93.58
9.5	42,322,104	87,813	0.0021	0.9979	92.17
10.5	43,065,172	99,615	0.0023	0.9977	91.98
11.5	42,609,865	247,690	0.0058	0.9942	91.77
12.5	42,125,067	142,118	0.0034	0.9966	91.24
13.5	41,707,401	238,661	0.0057	0.9943	90.93
14.5	39,776,533	248,043	0.0062	0.9938	90.41
15.5	39,523,243	132,456	0.0034	0.9966	89.85
16.5	38,601,103	79,703	0.0021	0.9979	89.54
17.5	31,465,575	167,794	0.0053	0.9947	89.35
18.5	14,138,108	26,100	0.0018	0.9982	88.88
19.5	13,918,033	120,143	0.0086	0.9914	88.72
20.5	13,634,939	62,535	0.0046	0.9954	87.96
21.5	12,352,365	45,626	0.0037	0.9963	87.56
22.5	11,867,363	40,491	0.0034	0.9966	87.24
23.5	5,912,540	44,770	0.0076	0.9924	86.94
24.5	5,710,890	63,157	0.0111	0.9889	86.28
25.5	5,469,709	50,067	0.0092	0.9908	85.32
26.5	5,327,936	33,595	0.0063	0.9937	84.54
27.5	5,220,760	37,251	0.0071	0.9929	84.01
28.5	4,624,587	32,342	0.0070	0.9930	83.41
29.5	4,548,774	59,249	0.0130	0.9870	82.83
30.5	3,963,378	51,735	0.0131	0.9869	81.75
31.5	3,729,229	565,272	0.1516	0.8484	80.68
32.5	3,047,845	334,958	0.1099	0.8901	68.45
33.5	2,697,384	36,254	0.0134	0.9866	60.93
34.5	2,622,632	32,110	0.0122	0.9878	60.11
35.5	2,319,254	7,883	0.0034	0.9966	59.38
36.5	1,775,640	35,929	0.0202	0.9798	59.18
37.5	1,743,488	16,437	0.0094	0.9906	57.98
38.5	1,708,363	29,751	0.0174	0.9826	57.43

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,680,066	28,161	0.0168	0.9832	56.43
40.5	754,505	8,588	0.0114	0.9886	55.48
41.5	295,179	16,781	0.0569	0.9431	54.85
42.5	254,883	9,007	0.0353	0.9647	51.73
43.5	269,904	2,713	0.0101	0.9899	49.90
44.5	264,516	4,992	0.0189	0.9811	49.40
45.5	245,309	6,175	0.0252	0.9748	48.47
46.5	232,269	17,105	0.0736	0.9264	47.25
47.5	214,406	19,112	0.0891	0.9109	43.77
48.5	384,335	156,632	0.4075	0.5925	39.87
49.5	349,192	4,740	0.0136	0.9864	23.62
50.5	344,309	1,028	0.0030	0.9970	23.30
51.5	351,986	9,138	0.0260	0.9740	23.23
52.5	467,004	2,748	0.0059	0.9941	22.63
53.5	507,458	2,319	0.0046	0.9954	22.50
54.5	508,805	8,175	0.0161	0.9839	22.40
55.5	508,251	12,532	0.0247	0.9753	22.04
56.5	496,053	2,400	0.0048	0.9952	21.50
57.5	493,652	2,630	0.0053	0.9947	21.40
58.5	490,974	228	0.0005	0.9995	21.29
59.5	490,747	1,054	0.0021	0.9979	21.28
60.5	487,361	1,718	0.0035	0.9965	21.24
61.5	485,643	442	0.0009	0.9991	21.17
62.5	483,172	1,291	0.0027	0.9973	21.15
63.5	481,881	2,339	0.0049	0.9951	21.09
64.5	567,087		0.0000	1.0000	20.99
65.5	654,039	97,404	0.1489	0.8511	20.99
66.5	556,636		0.0000	1.0000	17.86
67.5	558,288	177,603	0.3181	0.6819	17.86
68.5	380,556	9,947	0.0261	0.9739	12.18
69.5	370,857	3,800	0.0102	0.9898	11.86
70.5	372,769	600	0.0016	0.9984	11.74
71.5	372,169	6,825	0.0183	0.9817	11.72
72.5	365,344	1,652	0.0045	0.9955	11.51
73.5	363,691	167	0.0005	0.9995	11.46
74.5	265,650	248	0.0009	0.9991	11.45
75.5	149,793	5,712	0.0381	0.9619	11.44
76.5	144,081	103,033	0.7151	0.2849	11.00
77.5	41,049	1,105	0.0269	0.9731	3.13
78.5	41,935	500	0.0119	0.9881	3.05

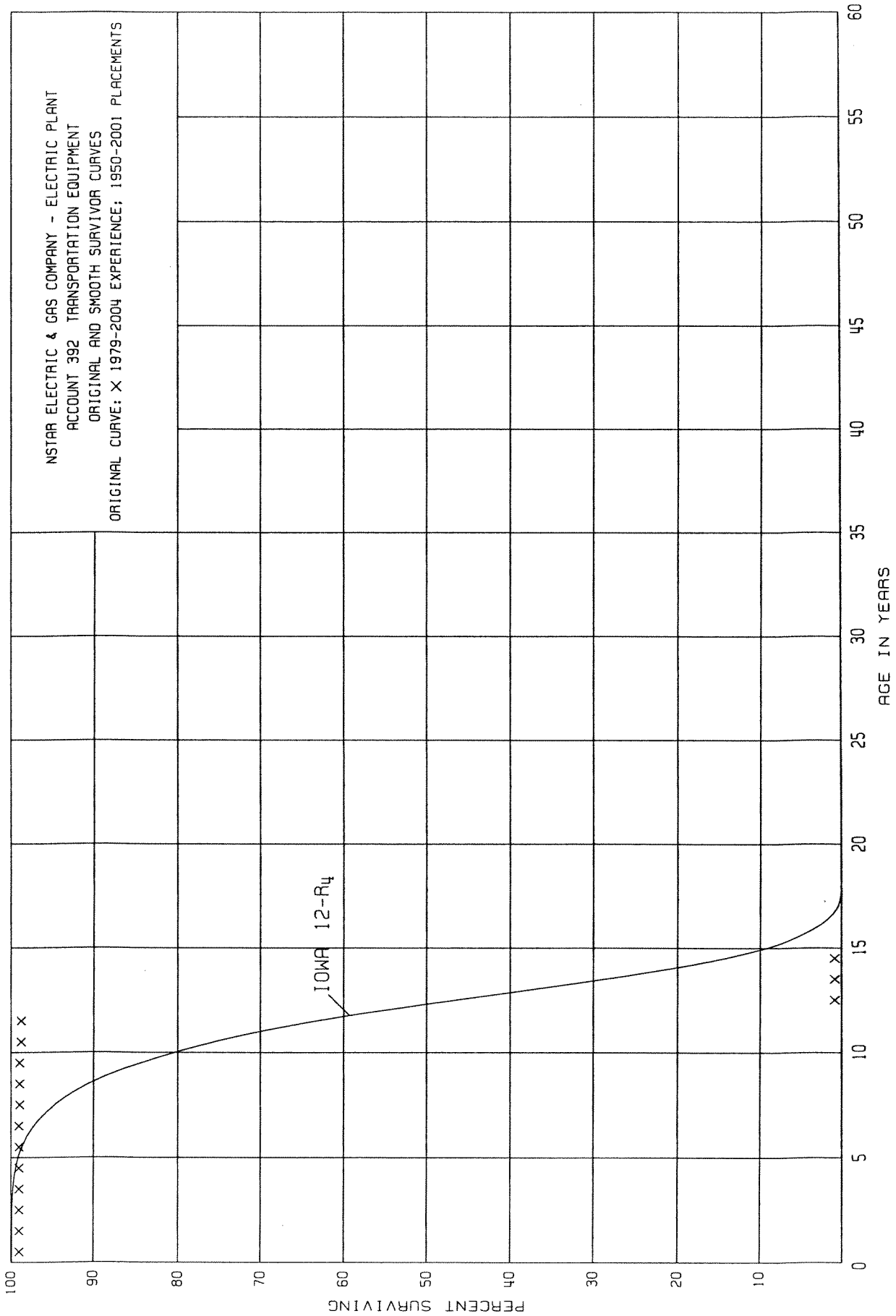
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2004 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,590		0.0000	1.0000	3.01
80.5	1,124	325	0.2891	0.7109	3.01
81.5	799	799	1.0000	0.0000	2.14
82.5					0.00


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 392 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1950-2001 PLACEMENTS
IOWA 12-R4
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
AGE IN YEARS
0
5
10
15
20
25
30
35
40
45
50
55
60

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2001 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,208,093	11,847	0.0098	0.9902	100.00
0.5	1,196,246		0.0000	1.0000	99.02
1.5	1,196,246		0.0000	1.0000	99.02
2.5	1,196,246		0.0000	1.0000	99.02
3.5	1,194,742		0.0000	1.0000	99.02
4.5	1,194,742		0.0000	1.0000	99.02
5.5	1,065,842		0.0000	1.0000	99.02
6.5	1,012,882	942	0.0009	0.9991	99.02
7.5	836,831		0.0000	1.0000	98.93
8.5	836,831		0.0000	1.0000	98.93
9.5	839,178	2,347	0.0028	0.9972	98.93
10.5	839,017		0.0000	1.0000	98.65
11.5	811,141	805,553	0.9931	0.0069	98.65
12.5	10,983		0.0000	1.0000	0.68
13.5	21,392		0.0000	1.0000	0.68
14.5	21,392		0.0000	1.0000	0.68
15.5	25,172		0.0000	1.0000	0.68
16.5	28,869		0.0000	1.0000	0.68
17.5	30,613		0.0000	1.0000	0.68
18.5	31,471		0.0000	1.0000	0.68
19.5	31,471		0.0000	1.0000	0.68
20.5	31,471		0.0000	1.0000	0.68
21.5	31,471		0.0000	1.0000	0.68
22.5	35,827		0.0000	1.0000	0.68
23.5	35,827	135	0.0038	0.9962	0.68
24.5	37,069		0.0000	1.0000	0.68
25.5	37,069		0.0000	1.0000	0.68
26.5	37,373		0.0000	1.0000	0.68
27.5	37,928	1,890	0.0498	0.9502	0.68
28.5	36,313	5,395	0.1486	0.8514	0.65
29.5	30,918	1,377	0.0445	0.9555	0.55
30.5	29,542		0.0000	1.0000	0.53
31.5	27,300		0.0000	1.0000	0.53
32.5	27,300	3,697	0.1354	0.8646	0.53
33.5	23,603		0.0000	1.0000	0.46
34.5	23,603		0.0000	1.0000	0.46
35.5	23,603		0.0000	1.0000	0.46
36.5	21,418	10,409	0.4860	0.5140	0.46
37.5	9,984		0.0000	1.0000	0.24
38.5	9,984	338	0.0339	0.9661	0.24

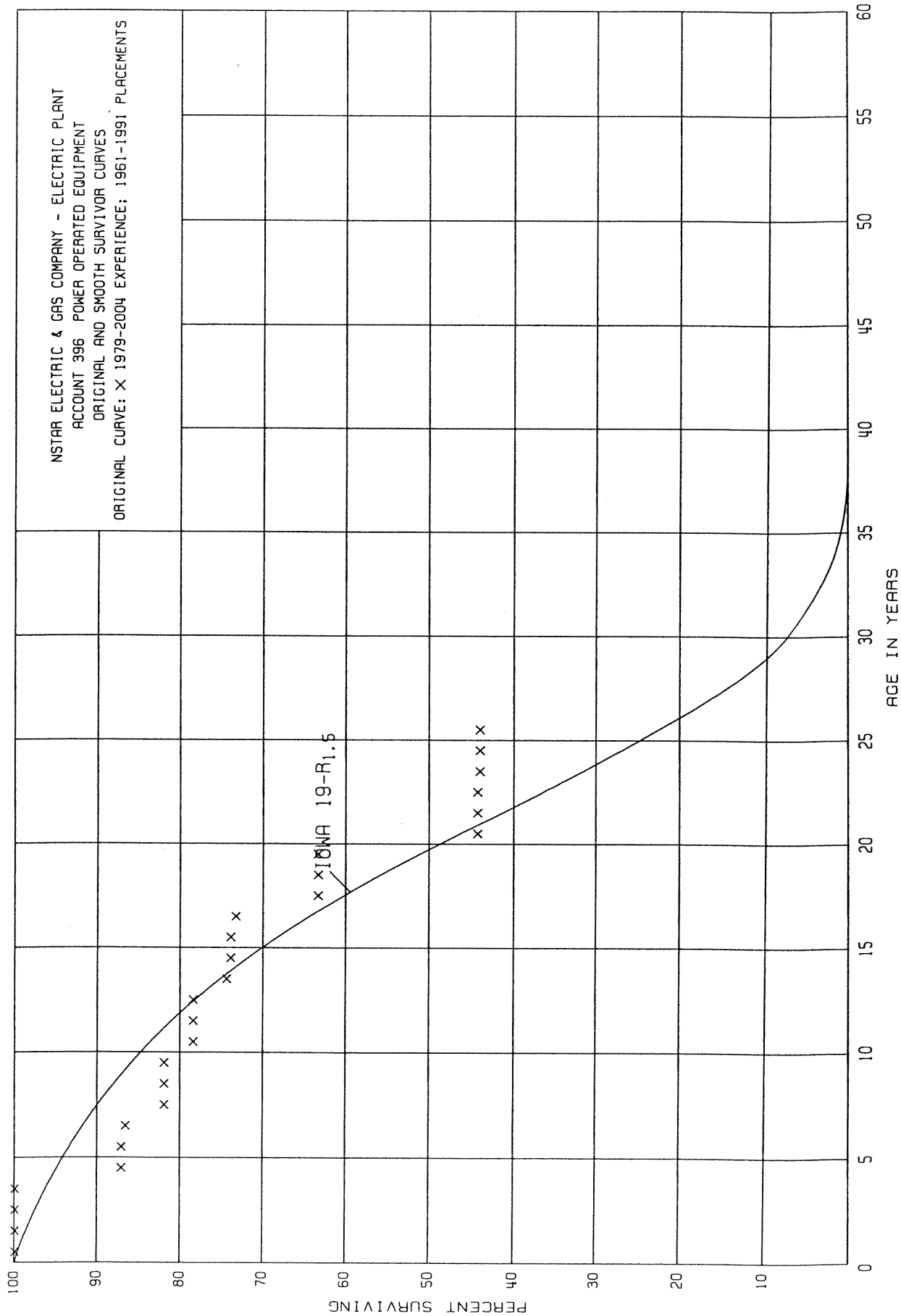
NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2001 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,647		0.0000	1.0000	0.23
40.5	9,647	1,744	0.1808	0.8192	0.23
41.5	6,012	4,019	0.6685	0.3315	0.19
42.5	1,993		0.0000	1.0000	0.06
43.5	1,993	278	0.1395	0.8605	0.06
44.5	857		0.0000	1.0000	0.05
45.5	857	304	0.3547	0.6453	0.05
46.5	553	278	0.5027	0.4973	0.03
47.5	275	275	1.0000	0.0000	0.01
48.5					0.00


NSTAR ELECTRIC & GAS COMPANY - ELECTRIC PLANT
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES
ORIGINAL CURVE: X 1979-2004 EXPERIENCE; 1961-1991 PLACEMENTS
IOWA 19-R1.5
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
5
10
15
20
25
30
35
40
45
50
55
60

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-1991 EXPERIENCE BAND 1979-2004

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,769		0.0000	1.0000	100.00
0.5	44,894		0.0000	1.0000	100.00
1.5	44,894		0.0000	1.0000	100.00
2.5	44,894		0.0000	1.0000	100.00
3.5	44,894	5,783	0.1288	0.8712	100.00
4.5	39,866		0.0000	1.0000	87.12
5.5	39,866	256	0.0064	0.9936	87.12
6.5	39,610	2,121	0.0535	0.9465	86.56
7.5	40,575	2	0.0000	1.0000	81.93
8.5	40,573		0.0000	1.0000	81.93
9.5	40,573	1,759	0.0434	0.9566	81.93
10.5	40,366		0.0000	1.0000	78.37
11.5	40,603		0.0000	1.0000	78.37
12.5	40,603	2,082	0.0513	0.9487	78.37
13.5	38,894	237	0.0061	0.9939	74.35
14.5	45,015		0.0000	1.0000	73.90
15.5	45,015	373	0.0083	0.9917	73.90
16.5	44,642	6,113	0.1369	0.8631	73.29
17.5	5,986		0.0000	1.0000	63.26
18.5	5,986		0.0000	1.0000	63.26
19.5	5,986	1,796	0.3000	0.7000	63.26
20.5	4,189		0.0000	1.0000	44.28
21.5	4,189		0.0000	1.0000	44.28
22.5	4,189	24	0.0057	0.9943	44.28
23.5	4,165		0.0000	1.0000	44.03
24.5	4,165		0.0000	1.0000	44.03
25.5	4,165		0.0000	1.0000	44.03
26.5	40		0.0000	1.0000	44.03
27.5	40		0.0000	1.0000	44.03
28.5	40		0.0000	1.0000	44.03
29.5	40		0.0000	1.0000	44.03
30.5	40		0.0000	1.0000	44.03
31.5	40		0.0000	1.0000	44.03
32.5	40		0.0000	1.0000	44.03
33.5	40		0.0000	1.0000	44.03
34.5	40		0.0000	1.0000	44.03
35.5	40		0.0000	1.0000	44.03
36.5	40		0.0000	1.0000	44.03
37.5	40		0.0000	1.0000	44.03
38.5	40		0.0000	1.0000	44.03

III- NET SALVAGE STATISTICS

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	368	31	8	0		31-	8-
1993	15,745	1,407	9	0		1,407-	9-
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
TOTAL	16,113	1,438	9	0		1,438-	9-
THREE-YEAR MOVING AVERAGES							
92-94	5,371	479	9	0		479-	9-
93-95	5,248	469	9	0		469-	9-
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
FIVE-YEAR AVERAGE							
00-04							

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	1,036,190	173,589	17	1,453	0	172,136-	17-
1993	648,535	115,907	18	1,725	0	114,182-	18-
1994	35,962	9,590	27	2,995	8	6,595-	18-
1995	150,445	91,376	61	1,791	1	89,585-	60-
1996	8,311	3,719	45		0	3,719-	45-
1997	95,291	32,441	34	848	1	31,593-	33-
1998	179,632	6,042	3	275	0	5,767-	3-
1999	491	687	140	2,302	469	1,615	329
2000	1,106	4,000	362		0	4,000-	362-
2001							
2002		4,533				4,533-	
2003	59,986	37,209	62		0	37,209-	62-
2004	130,196	28,400	22		0	28,400-	22-
TOTAL	2,346,145	507,493	22	11,389	0	496,104-	21-
THREE-YEAR MOVING AVERAGES							
92-94	573,562	99,695	17	2,058	0	97,637-	17-
93-95	278,314	72,291	26	2,170	1	70,121-	25-
94-96	64,906	34,895	54	1,595	2	33,300-	51-
95-97	84,682	42,512	50	880	1	41,632-	49-
96-98	94,411	14,067	15	374	0	13,693-	15-
97-99	91,805	13,057	14	1,142	1	11,915-	13-
98-00	60,410	3,576	6	859	1	2,717-	4-
99-01	532	1,562	294	767	144	795-	149-
00-02	369	2,844	771		0	2,844-	771-
01-03	19,995	13,914	70		0	13,914-	70-
02-04	63,394	23,381	37		0	23,381-	37-
FIVE-YEAR AVERAGE							
00-04	38,257	14,828	39		0	14,828-	39-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1993	17,327	6,193	36		0	6,193-	36-
1994	140,941	69,255	49		0	69,255-	49-
1995	66,323	80,566	121		0	80,566-	121-
1996	35,940	43,353	121	13,175	37	30,178-	84-
1997							
1998	549,880	18,497	3		0	18,497-	3-
1999	8,924	615	7		0	615-	7-
2000							
2001							
2002	85,161	43,807	51		0	43,807-	51-
2003	56,359	53,655	95		0	53,655-	95-
2004	4,260		0		0		0
TOTAL	965,115	315,941	33	13,175	1	302,766-	31-
THREE-YEAR MOVING AVERAGES							
93-95	74,864	52,005	69		0	52,005-	69-
94-96	81,068	64,391	79	4,392	5	59,999-	74-
95-97	34,088	41,306	121	4,392	13	36,914-	108-
96-98	195,273	20,617	11	4,392	2	16,225-	8-
97-99	186,268	6,371	3		0	6,371-	3-
98-00	186,268	6,371	3		0	6,371-	3-
99-01	2,975	205	7		0	205-	7-
00-02	28,387	14,602	51		0	14,602-	51-
01-03	47,173	32,487	69		0	32,487-	69-
02-04	48,593	32,487	67		0	32,487-	67-
FIVE-YEAR AVERAGE							
00-04	29,156	19,492	67		0	19,492-	67-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1994	14,504	2,673	18	3,107	21	434	3
1995	6,437	2,932	46	192	3	2,740-	43-
1996	31,361	20,658	66	3,294	11	17,364-	55-
1997	2,474	1,352	55		0	1,352-	55-
1998	866,741	29,155	3		0	29,155-	3-
1999	1,421	37	3	1,804	127	1,767	124
2000							
2001							
2002	98,789	38,026	38		0	38,026-	38-
2003	45,673	44,582	98		0	44,582-	98-
2004		355				355-	
TOTAL	1,067,400	139,770	13	8,397	1	131,373-	12-
THREE-YEAR MOVING AVERAGES							
94-96	17,434	8,754	50	2,198	13	6,556-	38-
95-97	13,424	8,314	62	1,162	9	7,152-	53-
96-98	300,192	17,055	6	1,098	0	15,957-	5-
97-99	290,212	10,181	4	601	0	9,580-	3-
98-00	289,387	9,731	3	601	0	9,130-	3-
99-01	474	12	3	601	127	589	124
00-02	32,930	12,675	38		0	12,675-	38-
01-03	48,154	27,536	57		0	27,536-	57-
02-04	48,154	27,655	57		0	27,655-	57-
FIVE-YEAR AVERAGE							
00-04	28,892	16,593	57		0	16,593-	57-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1993	29,255		0	0			0
1994							
1995							
1996							
1997							
1998	1,963	66	3	0		66-	3-
1999							
2000							
2001							
2002							
2003		2,113				2,113-	
2004							
TOTAL	31,218	2,179	7	0		2,179-	7-
THREE-YEAR MOVING AVERAGES							
93-95	9,752		0	0			0
94-96							
95-97							
96-98	654	22	3	0		22-	3-
97-99	654	22	3	0		22-	3-
98-00	654	22	3	0		22-	3-
99-01							
00-02							
01-03		704				704-	
02-04		704				704-	
FIVE-YEAR AVERAGE							
00-04		423				423-	

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	1,775	791	45		0	791-	45-
1993	119	51	43		0	51-	43-
1994	1,191	756	63		0	756-	63-
1995	7,239	2,048	28		0	2,048-	28-
1996	802	783	98	152	19	631-	79-
1997	278	103	37		0	103-	37-
1998	39,629	21,090	53		0	21,090-	53-
1999	862	332	39		0	332-	39-
2000	10,700		0		0		0
2001							
2002							
2003	421,238	1,665	0		0	1,665-	0
2004							
TOTAL	483,833	27,619	6	152	0	27,467-	6-
THREE-YEAR MOVING AVERAGES							
92-94	1,028	533	52		0	533-	52-
93-95	2,850	952	33		0	952-	33-
94-96	3,078	1,196	39	51	2	1,145-	37-
95-97	2,773	978	35	51	2	927-	33-
96-98	13,570	7,325	54	51	0	7,274-	54-
97-99	13,590	7,175	53		0	7,175-	53-
98-00	17,064	7,141	42		0	7,141-	42-
99-01	3,854	111	3		0	111-	3-
00-02	3,567		0		0		0
01-03	140,413	555	0		0	555-	0
02-04	140,413	555	0		0	555-	0
FIVE-YEAR AVERAGE							
00-04	86,388	333	0		0	333-	0

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	200,820	131,083	65	33,669	17	97,414-	49-
1993	194,301	117,918	61	25,033	13	92,885-	48-
1994	66,234	35,874	54	5,335	8	30,539-	46-
1995	353,683	264,719	75	64,534	18	200,185-	57-
1996	255,311	202,074	79	38,968	15	163,106-	64-
1997	281,590	154,018	55	3,029	1	150,989-	54-
1998	426,139	223,334	52	1,908	0	221,426-	52-
1999	147,608	64,904	44	3,442	2	61,462-	42-
2000	83,635	2,114	3		0	2,114-	3-
2001	624	413	66		0	413-	66-
2002	28,953	200	1		0	200-	1-
2003	1,493,933	130,459	9		0	130,459-	9-
2004	545,647	59,659	11		0	59,659-	11-
TOTAL	4,078,478	1,386,769	34	175,918	4	1,210,851-	30-
THREE-YEAR MOVING AVERAGES							
92-94	153,785	94,958	62	21,346	14	73,612-	48-
93-95	204,739	139,504	68	31,634	15	107,870-	53-
94-96	225,076	167,556	74	36,279	16	131,277-	58-
95-97	296,861	206,937	70	35,510	12	171,427-	58-
96-98	321,013	193,142	60	14,635	5	178,507-	56-
97-99	285,112	147,419	52	2,793	1	144,626-	51-
98-00	219,127	96,784	44	1,783	1	95,001-	43-
99-01	77,289	22,477	29	1,147	1	21,330-	28-
00-02	37,737	909	2		0	909-	2-
01-03	507,837	43,691	9		0	43,691-	9-
02-04	689,511	63,439	9		0	63,439-	9-
FIVE-YEAR AVERAGE							
00-04	430,558	38,569	9		0	38,569-	9-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	773,882	994,970	129	167,322	22	827,648-	107-
1993	702,230	713,767	102	90,406	13	623,361-	89-
1994	610,799	902,208	148	81,440	13	820,768-	134-
1995	746,539	932,811	125	139,431	19	793,380-	106-
1996	571,140	539,370	94	88,942	16	450,428-	79-
1997	563,299	346,843	62	49,600	9	297,243-	53-
1998	507,152	266,230	52	3,180	1	263,050-	52-
1999	650,266	578,740	89	8,167	1	570,573-	88-
2000	173,712	68,858	40		0	68,858-	40-
2001	722,194	452,084	63		0	452,084-	63-
2002	332,745	163,755	49		0	163,755-	49-
2003	594,239	401,190	68		0	401,190-	68-
2004	850,962	726,189	85		0	726,189-	85-
TOTAL	7,799,159	7,087,015	91	628,488	8	6,458,527-	83-
THREE-YEAR MOVING AVERAGES							
92-94	695,637	870,315	125	113,056	16	757,259-	109-
93-95	686,523	849,595	124	103,759	15	745,836-	109-
94-96	642,826	791,463	123	103,271	16	688,192-	107-
95-97	626,993	606,341	97	92,658	15	513,683-	82-
96-98	547,197	384,148	70	47,241	9	336,907-	62-
97-99	573,572	397,271	69	20,316	4	376,955-	66-
98-00	443,710	304,609	69	3,782	1	300,827-	68-
99-01	515,391	366,561	71	2,722	1	363,839-	71-
00-02	409,550	228,232	56		0	228,232-	56-
01-03	549,726	339,009	62		0	339,009-	62-
02-04	592,649	430,378	73		0	430,378-	73-
FIVE-YEAR AVERAGE							
00-04	534,770	362,415	68		0	362,415-	68-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	1,108,556	1,208,080	109	356,341	32	851,739-	77-
1993	908,383	769,643	85	175,548	19	594,095-	65-
1994	698,038	849,925	122	133,144	19	716,781-	103-
1995	886,942	914,988	103	242,710	27	672,278-	76-
1996	942,976	810,492	86	136,077	14	674,415-	72-
1997	785,432	462,456	59	321,147	41	141,309-	18-
1998	725,841	373,778	51	70,504	10	303,274-	42-
1999	764,257	541,190	71	19,823	3	521,367-	68-
2000	293,014	168,490	58		0	168,490-	58-
2001	351,510	446,266	127		0	446,266-	127-
2002	360,190	364,211	101		0	364,211-	101-
2003	1,254,180	690,452	55		0	690,452-	55-
2004	2,182,499	1,022,623	47	1,374	0	1,021,249-	47-
TOTAL	11,261,818	8,622,594	77	1,456,668	13	7,165,926-	64-
THREE-YEAR MOVING AVERAGES							
92-94	904,992	942,549	104	221,678	24	720,871-	80-
93-95	831,121	844,852	102	183,801	22	661,051-	80-
94-96	842,652	858,468	102	170,644	20	687,824-	82-
95-97	871,783	729,312	84	233,311	27	496,001-	57-
96-98	818,083	548,909	67	175,909	22	373,000-	46-
97-99	758,510	459,141	61	137,158	18	321,983-	42-
98-00	594,371	361,153	61	30,109	5	331,044-	56-
99-01	469,594	385,315	82	6,608	1	378,707-	81-
00-02	334,905	326,322	97		0	326,322-	97-
01-03	655,293	500,309	76		0	500,309-	76-
02-04	1,265,623	692,429	55	458	0	691,971-	55-
FIVE-YEAR AVERAGE							
00-04	888,279	538,408	61	275	0	538,133-	61-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	43,031	26,939	63	7,710	18	19,229-	45-
1993	93,265	46,506	50	11,486	12	35,020-	38-
1994	29,256	21,026	72	3,680	13	17,346-	59-
1995	149,082	90,216	61	25,567	17	64,649-	43-
1996	72,099	73,380	102	14,335	20	59,045-	82-
1997	93,922	35,752	38	3,786	4	31,966-	34-
1998	45,211	23,906	53	6,360	14	17,546-	39-
1999	34,593	15,147	44	346	1	14,801-	43-
2000	10,653	8,072	76		0	8,072-	76-
2001	52,836	3,837	7		0	3,837-	7-
2002	6,169	7,957	129		0	7,957-	129-
2003	11,461	23,039	201		0	23,039-	201-
2004	105,602	16,255	15		0	16,255-	15-
TOTAL	747,180	392,032	52	73,270	10	318,762-	43-
THREE-YEAR MOVING AVERAGES							
92-94	55,184	31,490	57	7,625	14	23,865-	43-
93-95	90,535	52,583	58	13,578	15	39,005-	43-
94-96	83,479	61,541	74	14,527	17	47,014-	56-
95-97	105,034	66,449	63	14,563	14	51,886-	49-
96-98	70,411	44,346	63	8,160	12	36,186-	51-
97-99	57,909	24,935	43	3,497	6	21,438-	37-
98-00	30,152	15,708	52	2,235	7	13,473-	45-
99-01	32,694	9,019	28	115	0	8,904-	27-
00-02	23,219	6,622	29		0	6,622-	29-
01-03	23,489	11,611	49		0	11,611-	49-
02-04	41,078	15,750	38		0	15,750-	38-
FIVE-YEAR AVERAGE							
00-04	37,344	11,832	32		0	11,832-	32-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	888,264	1,184,926	133	155,046	17	1,029,880-	116-
1993	1,454,409	1,477,514	102	187,502	13	1,290,012-	89-
1994	575,840	791,089	137	63,272	11	727,817-	126-
1995	541,125	635,361	117	92,055	17	543,306-	100-
1996	889,329	758,798	85	131,054	15	627,744-	71-
1997	511,495	167,296	33	23,926	5	143,370-	28-
1998	710,813	295,931	42	11,690	2	284,241-	40-
1999	390,333	280,577	72	13,431	3	267,146-	68-
2000	448,562	29,411	7		0	29,411-	7-
2001	153,642	79,591	52		0	79,591-	52-
2002	186,336	122,891	66		0	122,891-	66-
2003	303,863	234,250	77		0	234,250-	77-
2004	602,019	294,013	49	6,015	1	287,998-	48-
TOTAL	7,656,030	6,351,648	83	683,991	9	5,667,657-	74-
THREE-YEAR MOVING AVERAGES							
92-94	972,837	1,151,176	118	135,273	14	1,015,903-	104-
93-95	857,124	967,988	113	114,276	13	853,712-	100-
94-96	668,764	728,416	109	95,460	14	632,956-	95-
95-97	647,316	520,485	80	82,345	13	438,140-	68-
96-98	703,879	407,342	58	55,557	8	351,785-	50-
97-99	537,547	247,935	46	16,349	3	231,586-	43-
98-00	516,569	201,973	39	8,374	2	193,599-	37-
99-01	330,846	129,860	39	4,477	1	125,383-	38-
00-02	262,846	77,298	29		0	77,298-	29-
01-03	214,614	145,577	68		0	145,577-	68-
02-04	364,073	217,051	60	2,005	1	215,046-	59-
FIVE-YEAR AVERAGE							
00-04	338,884	152,031	45	1,203	0	150,828-	45-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	777,931	505,617	65	163,097	21	342,520-	44-
1993	833,488	425,200	51	104,108	12	321,092-	39-
1994	323,466	237,844	74	40,638	13	197,206-	61-
1995	401,119	250,846	63	75,772	19	175,074-	44-
1996	811,289	108,236	13	81,129	10	27,107-	3-
1997	260,412	163,878	63	8,386	3	155,492-	60-
1998	474,134	240,014	51	3,529	1	236,485-	50-
1999	590,924	262,313	44	6,781	1	255,532-	43-
2000	367,074		0		0		0
2001	1,029,422	263,344	26		0	263,344-	26-
2002	247,015	173,154	70		0	173,154-	70-
2003	1,137,049	291,729	26		0	291,729-	26-
2004	439,980	37,906	9		0	37,906-	9-
TOTAL	7,693,303	2,960,081	38	483,440	6	2,476,641-	32-
THREE-YEAR MOVING AVERAGES							
92-94	644,962	389,554	60	102,614	16	286,940-	44-
93-95	519,358	304,630	59	73,506	14	231,124-	45-
94-96	511,958	198,975	39	65,846	13	133,129-	26-
95-97	490,940	174,320	36	55,096	11	119,224-	24-
96-98	515,278	170,709	33	31,015	6	139,694-	27-
97-99	441,823	222,068	50	6,232	1	215,836-	49-
98-00	477,377	167,442	35	3,437	1	164,005-	34-
99-01	662,473	175,219	26	2,260	0	172,959-	26-
00-02	547,837	145,500	27		0	145,500-	27-
01-03	804,495	242,742	30		0	242,742-	30-
02-04	608,015	167,597	28		0	167,597-	28-
FIVE-YEAR AVERAGE							
00-04	644,108	153,227	24		0	153,227-	24-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	265,286	148,236	56	27,918	11	120,318-	45-
1993	223,072	98,511	44	13,576	6	84,935-	38-
1994	152,501	97,147	64	9,934	7	87,213-	57-
1995	184,359	100,343	54	15,439	8	84,904-	46-
1996	171,425	15,772	9	8,245	5	7,527-	4-
1997	171,121	74,766	44	15,808	9	58,958-	34-
1998	214,457	87,945	41	4,452	2	83,493-	39-
1999	291,344	111,930	38	1,424	0	110,506-	38-
2000	107,949	35,509	33		0	35,509-	33-
2001	338,228	154,307	46		0	154,307-	46-
2002	321,941	72,198	22		0	72,198-	22-
2003	204,404	245,893	120		0	245,893-	120-
2004	220,992	169,974	77		0	169,974-	77-
TOTAL	2,867,079	1,412,531	49	96,796	3	1,315,735-	46-
THREE-YEAR MOVING AVERAGES							
92-94	213,620	114,631	54	17,143	8	97,488-	46-
93-95	186,644	98,667	53	12,983	7	85,684-	46-
94-96	169,428	71,087	42	11,206	7	59,881-	35-
95-97	175,635	63,627	36	13,164	7	50,463-	29-
96-98	185,668	59,494	32	9,502	5	49,992-	27-
97-99	225,641	91,547	41	7,228	3	84,319-	37-
98-00	204,583	78,461	38	1,959	1	76,502-	37-
99-01	245,840	100,582	41	475	0	100,107-	41-
00-02	256,039	87,338	34		0	87,338-	34-
01-03	288,191	157,466	55		0	157,466-	55-
02-04	249,112	162,688	65		0	162,688-	65-
FIVE-YEAR AVERAGE							
00-04	238,703	135,576	57		0	135,576-	57-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	19,233	29,783	155		0	29,783-	155-
1993	95,950	100,350	105		0	100,350-	105-
1994	21,144	32,393	153		0	32,393-	153-
1995	82,841	104,983	127		0	104,983-	127-
1996	46,992	8,901	19	2,748	6	6,153-	13-
1997	46,668	50,961	109	6,122	13	44,839-	96-
1998	93,349	70,940	76		0	70,940-	76-
1999							
2000	31,883	37,764	118		0	37,764-	118-
2001	112,924	91,616	81		0	91,616-	81-
2002	108,440	35,332	33		0	35,332-	33-
2003	18,644	21,541	116		0	21,541-	116-
2004	30,079	38,972	130		0	38,972-	130-
TOTAL	708,147	623,536	88	8,870	1	614,666-	87-
THREE-YEAR MOVING AVERAGES							
92-94	45,443	54,175	119		0	54,175-	119-
93-95	66,645	79,242	119		0	79,242-	119-
94-96	50,326	48,759	97	916	2	47,843-	95-
95-97	58,834	54,948	93	2,957	5	51,991-	88-
96-98	62,336	43,601	70	2,957	5	40,644-	65-
97-99	46,672	40,634	87	2,041	4	38,593-	83-
98-00	41,744	36,235	87		0	36,235-	87-
99-01	48,269	43,127	89		0	43,127-	89-
00-02	84,416	54,904	65		0	54,904-	65-
01-03	80,002	49,496	62		0	49,496-	62-
02-04	52,388	31,948	61		0	31,948-	61-
FIVE-YEAR AVERAGE							
00-04	60,394	45,045	75		0	45,045-	75-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	214,058	75,474	35	61,221	29	14,253-	7-
1993	259,913	71,061	27	44,046	17	27,015-	10-
1994	297,268	122,929	41	58,175	20	64,754-	22-
1995	483,147	170,101	35	133,300	28	36,801-	8-
1996	2,543,061	789,916	31	103,082	4	686,834-	27-
1997	2,679,879	1,019,059	38	68,528	3	950,531-	35-
1998	1,029,807	489,290	48	28,761	3	460,529-	45-
1999	1,110,718	253,595	23	19,414	2	234,181-	21-
2000							
2001	473,293	2,558	1		0	2,558-	1-
2002	761,991	1,884	0		0	1,884-	0
2003	934,381	22,207	2		0	22,207-	2-
2004	1,128,138	72	0		0	72-	0
TOTAL	11,915,654	3,018,146	25	516,527	4	2,501,619-	21-
THREE-YEAR MOVING AVERAGES							
92-94	257,080	89,821	35	54,481	21	35,340-	14-
93-95	346,776	121,364	35	78,507	23	42,857-	12-
94-96	1,107,826	360,982	33	98,186	9	262,796-	24-
95-97	1,902,029	659,692	35	101,637	5	558,055-	29-
96-98	2,084,249	766,088	37	66,790	3	699,298-	34-
97-99	1,606,801	587,315	37	38,901	2	548,414-	34-
98-00	713,508	247,628	35	16,058	2	231,570-	32-
99-01	528,004	85,384	16	6,471	1	78,913-	15-
00-02	411,761	1,481	0		0	1,481-	0
01-03	723,222	8,883	1		0	8,883-	1-
02-04	941,504	8,054	1		0	8,054-	1-
FIVE-YEAR AVERAGE							
00-04	659,561	5,344	1		0	5,344-	1-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	519,506	346,120	67	39,820	8	306,300-	59-
1993	464,046	239,553	52	48,542	10	191,011-	41-
1994	349,516	198,523	57	11;005	3	187,518-	54-
1995	331,166	162,652	49	25,549	8	137,103-	41-
1996	317,933	14,238	4	5,885	2	8,353-	3-
1997	361,590	181,226	50	74,876	21	106,350-	29-
1998	324,357	157,957	49	5,958	2	151,999-	47-
1999	790,773	217,862	28	5,695	1	212,167-	27-
2000	103,403	63,767	62		0	63,767-	62-
2001	223,580	21,722	10		0	21,722-	10-
2002	3,808,629	23,301	1	4	0	23,297-	1-
2003	358,841	51,059	14		0	51,059-	14-
2004	1,017,972	67,036	7		0	67,036-	7-
TOTAL	8,971,312	1,745,016	19	217,334	2	1,527,682-	17-
THREE-YEAR MOVING AVERAGES							
92-94	444,356	261,399	59	33,122	7	228,277-	51-
93-95	381,576	200,243	52	28,365	7	171,878-	45-
94-96	332,872	125,138	38	14,146	4	110,992-	33-
95-97	336,896	119,372	35	35,437	11	83,935-	25-
96-98	334,627	117,807	35	28,906	9	88,901-	27-
97-99	492,240	185,682	38	28,843	6	156,839-	32-
98-00	406,177	146,529	36	3,884	1	142,645-	35-
99-01	372,585	101,117	27	1,898	1	99,219-	27-
00-02	1,378,537	36,263	3	1	0	36,262-	3-
01-03	1,463,683	32,027	2	1	0	32,026-	2-
02-04	1,728,481	47,132	3	1	0	47,131-	3-
FIVE-YEAR AVERAGE							
00-04	1,102,485	45,377	4	1	0	45,376-	4-

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1992	11,429	159,359		1,656	14	157,703-	
1993	53,702	8,788	16		0	8,788-	16-
1994	48,782	28,967	59	487	1	28,480-	58-
1995	158,735	30,633	19	2,160	1	28,473-	18-
1996	94,189	29,917	32		0	29,917-	32-
1997							
1998							
1999	26,254	18,748	71		0	18,748-	71-
2000	16,620		0		0		0
2001	48,960	4,422	9		0	4,422-	9-
2002	11,398	31,696	278		0	31,696-	278-
2003	3,269,810	84,958	3		0	84,958-	3-
2004	35,737	8,805	25		0	8,805-	25-
TOTAL	3,775,616	406,293	11	4,303	0	401,990-	11-
THREE-YEAR MOVING AVERAGES							
92-94	37,971	65,705	173	714	2	64,991-	171-
93-95	87,073	22,796	26	882	1	21,914-	25-
94-96	100,569	29,839	30	882	1	28,957-	29-
95-97	84,308	20,183	24	720	1	19,463-	23-
96-98	31,396	9,972	32		0	9,972-	32-
97-99	8,751	6,249	71		0	6,249-	71-
98-00	14,291	6,249	44		0	6,249-	44-
99-01	30,611	7,723	25		0	7,723-	25-
00-02	25,659	12,039	47		0	12,039-	47-
01-03	1,110,056	40,358	4		0	40,358-	4-
02-04	1,105,648	41,819	4		0	41,819-	4-
FIVE-YEAR AVERAGE							
00-04	676,505	25,976	4		0	25,976-	4-

III- DEPRECIATION CALCULATIONS

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
5 YEAR						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1977	410,291.60	410,292	410,292			
1998	2,818.02	2,818	2,818			
1999	5,167,091.81	5,167,092	5,167,092			
2001	2,214,241.02	1,549,969	1,765,375	448,866	1.50	299,244
2002	4,207,837.77	2,103,919	2,396,309	1,811,529	2.50	724,612
2003	8,591,828.05	2,577,548	2,935,761	5,656,067	3.50	1,616,019
2004	4,372,404.73	437,240	498,005	3,874,400	4.50	860,978
	24,966,513.00	12,248,878	13,175,652	11,790,862		3,500,853
10 YEAR						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	584,269.13	321,348	357,988	226,281	4.50	50,285
2002	802,425.12	200,606	223,479	578,946	7.50	77,193
2004	7,992,125.74	399,606	445,169	7,546,957	9.50	794,417
	9,378,819.99	921,560	1,026,636	8,352,184		921,895
15 YEAR						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	2,069,732.46	2,000,810	2,069,732			
	36,415,065.45	15,171,248	16,272,020	20,143,046		4,422,748

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.6 12.15

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 52-S2.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1930	181,561.62	178,408	197,081	2,637	5.55	475
1940	7,833.41	7,319	8,085	532	7.83	68
1945	572.26	518	572	57	9.21	6
1946	17.13	15	17	2	9.51	
1948	25,425.35	22,514	24,870	3,098	10.14	306
1949	33,263.01	29,224	32,283	4,306	10.47	411
1951	37,603.39	32,479	35,878	5,486	11.17	491
1952	7,481.47	6,403	7,073	1,157	11.54	100
1953	128,101.15	108,614	119,982	20,929	11.92	1,756
1954	15,846.61	13,305	14,698	2,733	12.31	222
1955	93,519.84	77,709	85,842	17,030	12.72	1,339
1956	89,049.01	73,201	80,863	17,091	13.14	1,301
1957	11,770.08	9,568	10,569	2,378	13.57	175
1958	110,790.32	89,013	98,330	23,539	14.02	1,679
1959	62,800.45	49,828	55,043	14,037	14.49	969
1960	176,535.21	138,282	152,755	41,434	14.97	2,768
1961	47,663.50	36,842	40,698	11,732	15.46	759
1962	38,221.95	29,124	32,172	9,872	15.98	618
1963	33,524.35	25,168	27,802	9,075	16.51	550
1964	932.71	689	761	265	17.06	16
1965	156,612.78	113,873	125,792	46,482	17.63	2,637
1966	93,968.36	67,146	74,174	29,191	18.22	1,602
1967	26,675.57	18,724	20,684	8,659	18.82	460
1968	232,094.27	159,820	176,548	78,756	19.45	4,049
1969	373,553.82	252,175	278,569	132,340	20.09	6,587
1970	37,497.19	24,789	27,384	13,863	20.75	668
1971	925.00	598	661	357	21.44	17
1972	441,046.04	278,573	307,730	177,421	22.14	8,014
1973	3,488.29	2,150	2,375	1,462	22.86	64
1974	37,464.22	22,509	24,865	16,346	23.60	693
1975	22,889.85	13,383	14,784	10,395	24.36	427
1976	2,926,009.76	1,662,412	1,836,410	1,382,201	25.14	54,980
1977	6,733.32	3,713	4,102	3,305	25.93	127
1978	7,320.84	3,910	4,319	3,734	26.75	140
1979	180,808.66	93,399	103,175	95,715	27.58	3,470
1980	3,437.34	1,715	1,895	1,886	28.42	66
1981	7,230.00	3,473	3,837	4,116	29.29	141

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S2.5						
NET SALVAGE PERCENT.. -10						
1982	543,534.55	251,113	277,396	320,492	30.16	10,626
1984	312,516.97	132,488	146,355	197,414	31.96	6,177
1985	86,215.37	34,872	38,522	56,315	32.88	1,713
1986	1,105,698.87	425,451	469,981	746,288	33.81	22,073
1987	301,682.60	110,141	121,669	210,182	34.74	6,050
1988	31,178,247.95	10,758,678	11,884,743	22,411,330	35.69	627,944
1989	4,561,927.98	1,481,349	1,636,395	3,381,726	36.65	92,271
1990	27,135.16	8,259	9,123	20,726	37.61	551
1991	175,119.55	49,718	54,922	137,710	38.58	3,569
1992	348,785.03	91,772	101,377	282,287	39.56	7,136
1993	6,532.05	1,584	1,750	5,435	40.54	134
1994	3,169,566.92	701,837	775,296	2,711,228	41.53	65,284
1995	290,465.15	58,247	64,343	255,169	42.52	6,001
1996	9,342.73	1,678	1,854	8,423	43.51	194
1998	6,554.00	901	995	6,214	45.50	137
1999	604,281.51	70,326	77,687	587,023	46.50	12,624
2000	1,302,393.73	123,923	136,893	1,295,740	47.50	27,279
2001	1,085,762.11	80,379	88,792	1,105,546	48.50	22,795
2002	551,230.55	29,166	32,219	574,135	49.50	11,599
2003	1,981,726.00	62,781	69,352	2,110,547	50.50	41,793
2004	763,610.00	8,064	8,908	831,063	51.50	16,137
	54,072,596.91	18,133,312	20,031,250	39,448,612		1,080,238

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 36.5 2.00

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1930	492,978.97	591,575	591,575			
1931	189.33	226	224	3	0.21	3
1938	573.11	652	645	43	2.07	21
1939	167.74	189	187	14	2.35	6
1940	27,705.18	31,059	30,742	2,504	2.63	952
1941	382.57	426	422	37	2.92	13
1943	52,434.33	57,416	56,829	6,092	3.50	1,741
1947	11,597.23	12,291	12,165	1,752	4.67	375
1948	148,220.77	155,810	154,218	23,647	4.96	4,768
1949	691,391.70	720,568	713,207	116,463	5.26	22,141
1950	2,532.52	2,617	2,590	449	5.56	81
1951	135,571.51	138,804	137,386	25,300	5.87	4,310
1952	192,899.21	195,646	193,647	37,832	6.19	6,112
1953	288,609.25	289,948	286,986	59,345	6.51	9,116
1954	479,725.78	477,231	472,356	103,315	6.84	15,105
1955	929,432.30	914,784	905,439	209,880	7.19	29,191
1956	176,375.42	171,754	169,999	41,652	7.54	5,524
1957	61,869.00	59,580	58,971	15,272	7.90	1,933
1958	702,987.22	668,963	662,129	181,456	8.28	21,915
1959	723,209.80	679,701	672,757	195,095	8.67	22,502
1960	779,633.84	723,375	715,985	219,576	9.07	24,209
1961	198,066.89	181,279	179,427	58,253	9.49	6,138
1962	416,977.01	376,280	372,436	127,936	9.92	12,897
1963	486,731.04	432,626	428,206	155,871	10.37	15,031
1964	145,039.70	126,916	125,619	48,429	10.83	4,472
1965	529,408.58	455,630	450,975	184,315	11.31	16,297
1966	556,401.09	470,715	465,906	201,775	11.80	17,100
1967	544,523.13	452,499	447,876	205,552	12.30	16,712
1968	2,013,478.61	1,641,790	1,625,018	791,156	12.82	61,713
1969	2,471,177.13	1,974,965	1,954,789	1,010,624	13.36	75,646
1970	730,191.96	571,477	565,639	310,591	13.91	22,329
1971	458,708.52	351,297	347,708	202,742	14.47	14,011
1972	3,326,402.42	2,489,613	2,464,180	1,527,503	15.05	101,495
1973	637,368.75	465,789	461,031	303,812	15.64	19,425
1974	311,960.10	222,253	219,983	154,369	16.25	9,500
1975	834,180.82	578,788	572,875	428,142	16.87	25,379
1976	15,286,733.59	10,318,545	10,213,133	8,130,947	17.50	464,626

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1977	398,884.77	261,445	258,774	219,888	18.15	12,115
1978	315,515.76	200,554	198,505	180,114	18.81	9,575
1979	3,778,256.65	2,325,895	2,302,134	2,231,774	19.48	114,567
1980	146,449.09	87,166	86,276	89,463	20.16	4,438
1981	406,998.68	233,699	231,312	257,086	20.86	12,324
1982	2,298,716.74	1,271,650	1,258,659	1,499,801	21.56	69,564
1983	212,509.37	112,970	111,816	143,195	22.28	6,427
1984	337,242.32	171,872	170,116	234,575	23.01	10,194
1985	1,738,729.69	847,526	838,868	1,247,608	23.75	52,531
1986	879,948.11	409,176	404,996	650,942	24.50	26,569
1987	2,823,754.11	1,248,664	1,235,908	2,152,597	25.26	85,218
1988	16,733,632.38	7,012,061	6,940,427	13,139,932	26.03	504,800
1989	6,135,025.08	2,425,789	2,401,008	4,961,022	26.82	184,975
1990	3,219,951.22	1,196,663	1,184,438	2,679,503	27.61	97,048
1991	12,720,250.78	4,422,068	4,376,893	10,887,408	28.41	383,224
1992	32,552,578.42	10,535,316	10,427,689	28,635,405	29.21	980,329
1993	4,346,162.09	1,299,676	1,286,399	3,928,996	30.03	130,836
1994	2,045,424.91	560,856	555,126	1,899,384	30.86	61,548
1995	3,899,003.44	971,788	961,860	3,716,944	31.69	117,291
1996	5,357,495.88	1,199,008	1,186,759	5,242,236	32.54	161,101
1997	2,377,518.15	471,319	466,504	2,386,518	33.39	71,474
1998	11,143,702.21	1,925,632	1,905,960	11,466,483	34.24	334,886
1999	28,378,322.60	4,161,397	4,118,885	29,935,102	35.11	852,609
2000	23,695,636.96	2,857,694	2,828,500	25,606,264	35.98	711,680
2001	9,593,981.79	900,299	891,102	10,621,676	36.87	288,085
2002	52,759,412.84	3,558,095	3,521,746	59,789,549	37.75	1,583,829
2003	18,498,311.67	748,072	740,430	21,457,544	38.65	555,176
2004	3,733,362.00	50,176	49,663	4,430,371	39.55	112,019
	285,372,613.83	78,469,603	77,674,013	264,773,124		8,587,221

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 30.8 3.01

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -25						
1939	253.00	254	316			
1965	4,146,601.37	2,843,014	3,623,102	1,560,150	29.35	53,157
1968	107,297.25	68,697	87,547	46,575	31.71	1,469
1969	3,612,316.68	2,256,795	2,876,031	1,639,365	32.51	50,426
1970	2,758,013.53	1,680,320	2,141,379	1,306,138	33.32	39,200
1971	3,501,864.16	2,078,356	2,648,631	1,728,699	34.14	50,636
1972	2,546.46	1,471	1,875	1,308	34.96	37
1973	744,776.02	418,192	532,939	398,031	35.80	11,118
1974	409,881.63	223,539	284,875	227,477	36.64	6,208
1975	9,202,851.71	4,868,309	6,204,112	5,299,453	37.49	141,356
1976	3,892,307.41	1,995,781	2,543,398	2,321,986	38.34	60,563
1977	425,841.18	211,217	269,172	263,129	39.21	6,711
1979	1,897,488.35	877,588	1,118,388	1,253,472	40.95	30,610
1981	582,612.59	249,649	318,150	410,116	42.72	9,600
1982	28,091.10	11,549	14,718	20,396	43.62	468
1984	24,164.28	9,095	11,591	18,614	45.43	410
1988	676,492.91	206,753	263,483	582,133	49.11	11,854
1992	1,348,639.75	314,402	400,670	1,285,130	52.88	24,303
1999	415,335.09	43,039	54,848	464,321	59.61	7,789
2000	1,635,553.61	138,613	176,646	1,867,796	60.59	30,827
2003	334,229.00	9,526	12,140	405,646	63.52	6,386
2004	169,776.00	1,592	2,029	210,191	64.51	3,258
	35,916,933.08	18,507,751	23,586,040	21,310,126		546,386

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.0 1.52

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 50-R3
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1938	53,384.05	63,181	69,399			
1939	45,905.64	54,020	59,677			
1940	1,232.22	1,442	1,602			
1941	14.40	17	19			
1942	58.75	68	76			
1949	196,978.75	216,176	256,072			
1950	8,671.51	9,433	11,273			
1951	50,375.21	54,276	65,488			
1952	101,399.66	108,171	131,820			
1953	5,075.43	5,358	6,598			
1954	9,702.68	10,129	12,613			
1955	41,839.91	43,165	54,392			
1956	2,983.22	3,040	3,878			
1957	1,238.05	1,245	1,609			
1958	54,247.38	53,808	70,522			
1960	251,429.12	242,136	326,858			
1961	129,460.64	122,724	168,299			
1962	284,374.88	265,140	369,687			
1963	27,437.72	25,147	35,669			
1964	283,011.11	254,670	367,914			
1965	856,714.63	756,667	1,113,729			
1966	58,478.46	50,631	76,022			
1967	171,694.59	145,618	221,257	1,946	17.38	112
1968	1,224,159.19	1,016,272	1,544,158	47,249	18.07	2,615
1969	721,986.44	586,239	890,751	47,831	18.77	2,548
1970	356,630.72	282,901	429,849	33,771	19.49	1,733
1971	1,263,091.89	977,987	1,485,986	156,033	20.22	7,717
1972	544,263.21	410,799	624,182	83,360	20.97	3,975
1973	1,723,930.47	1,267,572	1,925,992	315,118	21.72	14,508
1974	307,035.27	219,610	333,683	65,463	22.49	2,911
1975	11,690.85	8,128	12,350	2,848	23.26	122
1976	535,337.16	361,192	548,807	147,131	24.05	6,118
1977	1,166,482.59	762,763	1,158,968	357,459	24.85	14,385
1978	15,631.38	9,892	15,030	5,291	25.66	206
1979	1,620,866.09	991,192	1,506,051	601,075	26.48	22,699
1980	24,797.22	14,629	22,228	10,008	27.31	366
1981	16,982.89	9,648	14,659	7,419	28.15	264

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 50-R3
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1982	890,855.72	486,407	739,063	419,049	29.00	14,450
1983	136,496.14	71,475	108,602	68,843	29.86	2,306
1984	323,847.53	162,254	246,534	174,468	30.73	5,677
1985	23,549.49	11,266	17,118	13,496	31.60	427
1986	11,533.49	5,251	7,979	7,015	32.49	216
1987	1,182,841.54	511,129	776,627	761,067	33.38	22,800
1988	3,095,324.62	1,265,121	1,922,267	2,101,655	34.28	61,308
1989	6,034,158.52	2,323,513	3,530,424	4,313,982	35.19	122,591
1990	275,615.85	99,536	151,238	207,063	36.11	5,734
1991	14,095.27	4,753	7,222	11,102	37.03	300
1992	2,076,173.09	649,925	987,518	1,711,507	37.96	45,087
1993	21,981.98	6,350	9,648	18,929	38.89	487
1994	4,560,866.65	1,204,799	1,830,612	4,098,515	39.84	102,874
1995	2,184,596.63	523,692	795,716	2,044,260	40.78	50,129
1996	1,944,358.63	417,570	634,470	1,893,196	41.74	45,357
1997	121,415.26	23,076	35,062	122,778	42.69	2,876
1998	2,306,826.42	380,257	577,775	2,421,099	43.66	55,453
1999	1,768,968.65	247,443	375,973	1,923,686	44.62	43,113
2000	2,162,849.85	247,992	376,808	2,434,897	45.59	53,409
2001	3,032,647.57	270,452	410,934	3,531,508	46.57	75,832
2002	3,737,307.45	239,038	363,203	4,495,297	47.54	94,558
2003	905,693.00	34,851	52,954	1,124,447	48.52	23,175
2004	1,691,416.00	21,549	32,742	2,166,099	49.51	43,751
	50,672,012.73	18,612,785	27,927,656	37,945,960		952,189

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.9 1.88

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 50-R3
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1939	52,071.86	54,206	59,883			
1941	2.29	2	2	1	5.27	
1949	114,297.62	110,964	131,442			
1951	451,214.64	430,062	518,897			
1952	15,517.08	14,643	17,845			
1954	34,063.11	31,456	39,102	71	9.85	7
1957	116.93	104	129	5	11.32	
1958	51,472.94	45,165	56,143	3,051	11.85	257
1959	84.54	73	91	6	12.39	
1960	214,102.23	182,398	226,731	19,487	12.96	1,504
1961	122,747.06	102,933	127,951	13,208	13.54	975
1962	169,674.34	139,944	173,958	21,167	14.14	1,497
1963	16,279.00	13,198	16,406	2,315	14.75	157
1964	32,452.36	25,833	32,112	5,208	15.39	338
1965	1,201,966.49	939,108	1,167,363	214,898	16.03	13,406
1966	39,525.13	30,272	37,630	7,824	16.70	469
1967	3,707.85	2,782	3,458	806	17.38	46
1968	1,795,000.85	1,318,231	1,638,634	425,617	18.07	23,554
1969	1,442,948.24	1,036,455	1,288,371	371,019	18.77	19,767
1970	1,828,101.66	1,282,834	1,594,634	507,683	19.49	26,048
1971	2,019,247.13	1,383,063	1,719,224	602,910	20.22	29,818
1972	730,872.93	487,997	606,607	233,897	20.97	11,154
1973	1,327,480.48	863,446	1,073,311	453,292	21.72	20,870
1974	343,648.48	217,437	270,286	124,910	22.49	5,554
1975	3,178,389.87	1,954,773	2,429,891	1,225,257	23.26	52,677
1976	2,042,623.96	1,219,140	1,515,458	833,560	24.05	34,659
1977	849,949.35	491,653	611,152	366,290	24.85	14,740
1978	131,606.24	73,676	91,583	59,764	25.66	2,329
1979	2,560,699.95	1,385,236	1,721,925	1,222,880	26.48	46,181
1980	9,804.14	5,116	6,359	4,916	27.31	180
1981	849,060.12	426,695	530,405	446,014	28.15	15,844
1982	457,374.49	220,912	274,606	251,375	29.00	8,668
1983	4,342.25	2,011	2,500	2,494	29.86	84
1984	247,167.96	109,547	136,173	148,070	30.73	4,818
1985	82,453.26	34,894	43,375	51,446	31.60	1,628
1987	557,504.52	213,112	264,910	376,220	33.38	11,271
1988	3,201,957.17	1,157,700	1,439,085	2,243,166	34.28	65,437

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 50-R3
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1989	2,387,681.51	813,316	1,010,997	1,734,837	35.19	49,299
1990	286,739.93	91,605	113,870	215,881	36.11	5,978
1991	98,091.27	29,262	36,374	76,431	37.03	2,064
1992	1,000,741.32	277,125	344,482	806,371	37.96	21,243
1993	25,069.24	6,406	7,963	20,867	38.89	537
1994	978,151.84	228,575	284,131	840,744	39.84	21,103
1995	1,122,381.90	238,012	295,862	994,877	40.78	24,396
1996	963,599.92	183,065	227,560	880,580	41.74	21,097
1997	118,126.85	19,861	24,688	111,158	42.69	2,604
1998	1,329,532.42	193,872	240,994	1,287,968	43.66	29,500
1999	4,970,975.51	615,109	764,615	4,952,007	44.62	110,982
2000	6,196,294.00	628,490	781,248	6,344,490	45.59	139,164
2001	2,942,244.68	232,114	288,530	3,095,051	46.57	66,460
2002	1,295,106.36	73,277	91,088	1,398,284	47.54	29,413
2003	2,103,464.00	71,602	89,005	2,329,979	48.52	48,021
2004	1,667,250.00	18,790	23,357	1,893,981	49.51	38,255
	53,664,979.27	19,727,552	24,492,396	37,222,333		1,024,053

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 36.3 1.91

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
NET SALVAGE PERCENT.. -10						
1948	557,163.19	518,864	511,858	101,022	7.67	13,171
1965	249,022.14	192,624	190,023	83,901	14.84	5,654
1966	3,575.00	2,720	2,683	1,250	15.42	81
1967	48,287.34	36,087	35,600	17,516	16.03	1,093
1968	54,578.37	40,032	39,491	20,545	16.66	1,233
1969	6,120.00	4,401	4,342	2,390	17.31	138
1971	3,800.00	2,618	2,583	1,597	18.69	85
1972	76,487.77	51,475	50,780	33,357	19.41	1,719
1974	45,661.29	29,212	28,818	21,409	20.92	1,023
1975	2,283,322.45	1,421,094	1,401,904	1,109,751	21.71	51,117
1976	142,688.87	86,264	85,099	71,859	22.52	3,191
1977	48,856.96	28,645	28,258	25,485	23.35	1,091
1979	92,149.79	50,520	49,838	51,527	25.08	2,055
1989	6,153,759.97	2,094,371	2,066,090	4,703,046	34.53	136,202
1990	2,320,122.00	739,098	729,117	1,823,017	35.52	51,324
1993	350,130.22	88,583	87,387	297,756	38.50	7,734
1994	1,181,421.37	272,908	269,223	1,030,341	39.50	26,085
2002	1,264,854.35	69,567	68,627	1,322,713	47.50	27,847
2003	57,382.00	1,894	1,868	61,252	48.50	1,263
2004	3,142,055.00	34,563	34,097	3,422,164	49.50	69,135
	18,081,438.08	5,765,540	5,687,686	14,201,898		401,241

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 35.4 2.22

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S4						
NET SALVAGE PERCENT.. -10						
1948	263,379.31	260,977	270,264	19,453	4.96	3,922
1951	180,396.71	175,418	181,660	16,776	5.80	2,892
1965	9,578,563.29	7,919,173	8,200,969	2,335,451	12.42	188,040
1966	389,158.32	315,833	327,072	101,002	13.11	7,704
1967	3,874,507.60	3,082,248	3,191,927	1,070,031	13.84	77,314
1968	6,724,755.23	5,237,239	5,423,601	1,973,630	14.60	135,180
1969	1,663,864.88	1,266,900	1,311,981	518,270	15.39	33,676
1970	1,372,690.37	1,020,431	1,056,742	453,217	16.21	27,959
1971	182,361.89	132,154	136,857	63,741	17.06	3,736
1972	5,081,943.63	3,585,515	3,713,102	1,877,036	17.93	104,687
1973	15,944.00	10,937	11,326	6,212	18.82	330
1974	5,101,909.79	3,396,443	3,517,302	2,094,799	19.74	106,120
1975	10,021,426.52	6,466,426	6,696,527	4,327,042	20.67	209,339
1976	6,449,644.94	4,026,900	4,170,193	2,924,416	21.62	135,264
1977	5,174,561.68	3,121,503	3,232,579	2,459,439	22.58	108,921
1978	24,604.90	14,312	14,821	12,244	23.56	520
1979	5,914,478.54	3,312,818	3,430,701	3,075,225	24.54	125,315
1980	404,214.19	217,694	225,440	219,196	25.52	8,589
1983	66,298.55	31,359	32,475	40,453	28.50	1,419
1984	148,275.19	66,872	69,252	93,851	29.50	3,181
1986	134,789.82	54,859	56,811	91,458	31.50	2,903
1987	6,806,751.82	2,620,599	2,713,851	4,773,576	32.50	146,879
1989	8,356,840.39	2,849,683	2,951,086	6,241,438	34.50	180,911
1990	54,298,268.49	17,321,148	17,937,505	41,790,590	35.50	1,177,200
1992	171,578.46	47,184	48,863	139,873	37.50	3,730
1993	1,189,472.60	300,937	311,646	996,774	38.50	25,890
1994	169,677.36	39,195	40,590	146,055	39.50	3,698
1998	58,778.64	8,405	8,704	55,953	43.50	1,286
1999	15,006,705.88	1,815,811	1,880,424	14,626,952	44.50	328,696
2000	8,789,905.31	870,201	901,166	8,767,730	45.50	192,697
2001	61,084.46	4,704	4,871	62,322	46.50	1,340
2002	782,261.08	43,024	44,555	815,932	47.50	17,178
2003	7,995,835.00	263,863	273,253	8,522,166	48.50	175,715
2004	7,728,830.00	85,017	88,042	8,413,671	49.50	169,973
	174,183,758.84	69,985,782	72,476,158	119,125,974		3,712,204

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.1 2.13

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-R4
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	110,684.38	74,380	84,945	25,739	18.04	1,427
1967	19,880.72	12,795	14,612	5,269	19.60	269
1968	203,402.23	127,960	146,136	57,266	20.40	2,807
1969	6,250.83	3,841	4,387	1,864	21.21	88
1970	400,046.61	239,748	273,804	126,243	22.04	5,728
1971	71,499.87	41,756	47,687	23,813	22.88	1,041
1973	2,170.89	1,200	1,370	801	24.60	33
1974	3,049.66	1,637	1,870	1,180	25.47	46
1975	412,969.11	215,033	245,578	167,391	26.36	6,350
1977	126.43	62	71	55	28.16	2
1978	1,068.95	504	576	493	29.08	17
1979	211.66	96	110	102	30.00	3
1980	973.11	426	487	486	30.93	16
1981	599.82	252	288	312	31.87	10
1982	39,868.83	16,079	18,363	21,506	32.82	655
1984	32,155.02	11,849	13,532	18,623	34.73	536
1985	454.96	160	183	272	35.70	8
1987	103,479.21	32,658	37,297	66,182	37.64	1,758
1988	336,710.28	100,272	114,514	222,196	38.62	5,753
1989	33,781.27	9,459	10,803	22,978	39.60	580
1990	10,198.77	2,674	3,054	7,145	40.58	176
1991	1,847.10	451	515	1,332	41.56	32
1992	73,908.61	16,733	19,110	54,799	42.55	1,288
1993	675.25	141	161	514	43.54	12
1995	2,322.51	400	457	1,866	45.53	41
1996	902.90	139	159	744	46.52	16
1998	11,176.75	1,319	1,506	9,671	48.51	199
1999	219,953.44	21,951	25,068	194,885	49.51	3,936
2000	144,287.80	11,774	13,446	130,842	50.51	2,590
2002	81,599.47	3,713	4,241	77,358	52.50	1,473
2004	1,832.00	17	19	1,813	54.50	33
	2,328,088.44	949,479	1,084,349	1,243,740		36,923

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 33.7 1.59

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-R2.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	2,533,984.92	2,787,383	2,787,383			
1901	5,182.67	5,701	5,701			
1921	14,941.94	15,029	14,881	1,555	4.71	330
1924	10,405.80	10,329	10,227	1,219	5.37	227
1926	15,597.31	15,342	15,190	1,967	5.82	338
1927	4,912.71	4,810	4,762	642	6.05	106
1929	15,442.72	14,976	14,828	2,159	6.51	332
1930	11,970.95	11,552	11,438	1,730	6.75	256
1931	772.09	741	734	115	6.99	16
1932	943.89	902	893	145	7.24	20
1934	109.00	103	102	18	7.75	2
1935	1,470.39	1,382	1,368	249	8.02	31
1936	11,382.48	10,634	10,529	1,992	8.29	240
1937	1,287.77	1,196	1,184	233	8.57	27
1939	2,744.79	2,517	2,492	527	9.16	58
1940	21,742.74	19,799	19,603	4,314	9.47	456
1941	1,961.65	1,773	1,755	403	9.80	41
1942	934.96	839	831	197	10.14	19
1943	1,470.95	1,309	1,296	322	10.49	31
1945	360.60	316	313	84	11.24	7
1946	382.83	332	329	92	11.63	8
1947	66,394.24	57,047	56,484	16,550	12.04	1,375
1948	2,008.03	1,708	1,691	518	12.47	42
1949	19,224.94	16,184	16,024	5,123	12.91	397
1950	12,151.65	10,117	10,017	3,350	13.37	251
1951	14,087.08	11,594	11,479	4,017	13.85	290
1952	75,034.76	61,021	60,418	22,120	14.34	1,543
1953	57,027.93	45,793	45,341	17,390	14.85	1,171
1954	131,961.03	104,586	103,553	41,604	15.37	2,707
1955	602,133.26	470,862	466,212	196,135	15.90	12,336
1956	162,895.61	125,555	124,315	54,870	16.46	3,334
1957	193,016.45	146,606	145,158	67,160	17.02	3,946
1958	198,032.05	148,128	146,665	71,170	17.60	4,044
1959	196,251.79	144,443	143,016	72,861	18.20	4,003
1960	64,153.17	46,448	45,989	24,579	18.80	1,307
1961	19,331.01	13,756	13,620	7,644	19.42	394
1962	193,358.88	135,125	133,791	78,904	20.06	3,933

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
1963	193,730.56	132,891	131,579	81,525	20.70	3,938
1964	262,655.85	176,704	174,959	113,962	21.36	5,335
1965	77,588.38	51,166	50,661	34,686	22.03	1,574
1966	183,315.55	118,387	117,218	84,429	22.71	3,718
1967	439,352.38	277,649	274,907	208,381	23.40	8,905
1968	243,916.70	150,736	149,247	119,061	24.10	4,940
1969	246,161.96	148,630	147,162	123,616	24.81	4,983
1970	140,542.96	82,833	82,015	72,582	25.53	2,843
1971	220,414.74	126,683	125,432	117,024	26.26	4,456
1972	493,431.67	276,327	273,598	269,177	27.00	9,970
1973	794,038.47	432,791	428,517	444,925	27.75	16,033
1974	140,358.43	74,387	73,652	80,742	28.50	2,833
1975	1,776,287.34	914,042	905,015	1,048,901	29.27	35,835
1976	18,082.95	9,023	8,934	10,957	30.05	365
1977	3,374,863.44	1,631,578	1,615,464	2,096,886	30.83	68,014
1978	414,243.55	193,704	191,791	263,877	31.62	8,345
1979	1,087,781.67	491,188	486,337	710,223	32.42	21,907
1980	56,720.99	24,695	24,451	37,942	33.23	1,142
1981	75,528.36	31,646	31,333	51,748	34.05	1,520
1982	202,573.79	81,556	80,751	142,080	34.87	4,075
1983	44,873.54	17,321	17,150	32,211	35.70	902
1984	164,378.46	60,682	60,083	120,733	36.54	3,304
1985	73,842.98	26,025	25,768	55,459	37.38	1,484
1986	186,162.93	62,396	61,780	142,999	38.24	3,740
1987	106,258.65	33,815	33,481	83,404	39.09	2,134
1988	265,693.19	79,934	79,145	213,118	39.96	5,333
1989	1,568,598.77	444,478	440,088	1,285,371	40.83	31,481
1990	15,390,556.81	4,090,194	4,049,799	12,879,813	41.71	308,794
1991	93,963.31	23,318	23,088	80,272	42.59	1,885
1992	170,731.16	39,345	38,956	148,848	43.48	3,423
1993	571,348.30	121,360	120,161	508,322	44.38	11,454
1994	5,357,795.09	1,041,395	1,031,110	4,862,465	45.28	107,387
1995	11,558,170.75	2,039,324	2,019,184	10,694,804	46.18	231,590
1996	58,931.78	9,322	9,230	55,595	47.09	1,181
1997	700,397.27	97,923	96,956	673,481	48.01	14,028
1998	4,754,156.97	577,345	571,643	4,657,930	48.93	95,196
1999	65,869.30	6,782	6,715	65,741	49.85	1,319

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
2000	252,706.08	21,321	21,110	256,867	50.78	5,058
2002	903,984.10	42,460	42,041	952,342	52.65	18,088
2003	16,566.00	470	465	17,758	53.58	331
2004	2,155,525.00	20,154	19,955	2,351,123	54.53	43,116
	59,567,165.22	18,727,918	18,570,543	46,953,338		1,145,577

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 41.0 1.92

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 45-R2.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	45,203.47	51,984	51,984			
1923	203.20	231	234			
1924	273.32	309	314			
1925	351.19	394	404			
1926	11.90	13	13	1	1.31	1
1928	84.80	93	95	3	1.86	2
1929	5,787.06	6,340	6,503	152	2.13	71
1930	1,708,961.47	1,860,555	1,908,268	57,038	2.40	23,766
1931	188.63	204	209	8	2.67	3
1932	102.59	110	113	5	2.92	2
1933	750.00	802	823	40	3.15	13
1935	1,487.50	1,574	1,614	97	3.60	27
1936	5,383.22	5,666	5,811	380	3.81	100
1937	4,288.21	4,490	4,605	326	4.03	81
1938	565.69	589	604	47	4.25	11
1939	7,697.14	7,973	8,177	675	4.47	151
1940	62,601.65	64,476	66,129	5,863	4.70	1,247
1941	52,764.97	54,029	55,415	5,265	4.93	1,068
1942	10,448.24	10,637	10,910	1,105	5.16	214
1943	46,295.91	46,862	48,064	5,176	5.39	960
1944	1,014.99	1,021	1,047	120	5.63	21
1945	5,698.39	5,697	5,843	710	5.88	121
1946	66,714.45	66,272	67,972	8,750	6.13	1,427
1947	371,438.29	366,498	375,897	51,257	6.39	8,021
1948	121,089.38	118,643	121,686	17,567	6.66	2,638
1949	460,727.85	448,242	459,737	70,100	6.93	10,115
1950	227,960.53	220,105	225,749	36,406	7.22	5,042
1951	620,680.64	594,510	609,756	104,027	7.52	13,833
1952	774,320.02	735,348	754,206	136,262	7.84	17,380
1953	767,039.38	721,907	740,420	141,675	8.17	17,341
1954	1,916,155.78	1,786,442	1,832,254	371,325	8.52	43,583
1955	1,929,405.23	1,781,044	1,826,718	392,098	8.88	44,155
1956	1,829,411.92	1,670,857	1,713,705	390,119	9.26	42,129
1957	1,971,008.00	1,779,554	1,825,190	441,469	9.67	45,653
1958	3,367,159.86	3,004,079	3,081,117	791,117	10.09	78,406
1959	3,105,083.37	2,735,268	2,805,412	765,434	10.53	72,691
1960	1,077,127.95	936,455	960,470	278,227	10.98	25,339

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 45-R2.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1961	805,929.30	690,758	708,472	218,347	11.46	19,053
1962	2,375,609.03	2,005,798	2,057,235	674,715	11.96	56,414
1963	1,290,753.16	1,072,751	1,100,261	384,105	12.48	30,778
1964	882,675.90	721,618	740,123	274,954	13.01	21,134
1965	1,644,325.64	1,320,657	1,354,524	536,450	13.57	39,532
1966	2,027,093.03	1,598,707	1,639,705	691,452	14.14	48,900
1967	1,764,498.42	1,365,025	1,400,030	629,143	14.73	42,712
1968	2,480,075.31	1,880,381	1,928,602	923,485	15.33	60,240
1969	2,066,129.47	1,533,977	1,573,315	802,734	15.95	50,328
1970	4,883,402.47	3,545,326	3,636,244	1,979,669	16.59	119,329
1971	2,816,949.06	1,998,442	2,049,691	1,189,800	17.24	69,014
1972	12,580,240.08	8,712,194	8,935,613	5,531,663	17.90	309,031
1973	5,794,797.71	3,912,445	4,012,777	2,651,240	18.58	142,693
1974	1,869,306.28	1,229,200	1,260,722	888,980	19.27	46,133
1975	7,625,963.36	4,877,795	5,002,883	3,766,975	19.97	188,632
1976	789,304.71	490,340	502,914	404,786	20.69	19,564
1977	4,358,702.81	2,626,554	2,693,910	2,318,598	21.42	108,245
1978	1,984,936.42	1,158,687	1,188,401	1,094,276	22.16	49,381
1979	6,872,862.09	3,879,971	3,979,471	3,924,320	22.91	171,293
1980	950,380.52	518,052	531,337	561,601	23.67	23,726
1981	2,263,548.90	1,189,348	1,219,848	1,383,233	24.44	56,597
1982	1,423,800.03	719,788	738,247	899,123	25.22	35,651
1983	848,996.23	411,823	422,384	553,962	26.02	21,290
1984	3,322,340.08	1,543,559	1,583,143	2,237,548	26.82	83,428
1985	4,227,764.71	1,876,705	1,924,832	2,937,097	27.63	106,301
1986	10,719,166.10	4,533,886	4,650,155	7,676,886	28.45	269,838
1987	10,645,541.66	4,276,261	4,385,923	7,856,450	29.28	268,321
1988	6,726,451.94	2,558,103	2,623,704	5,111,716	30.12	169,712
1989	13,958,849.23	5,005,225	5,133,581	10,919,096	30.97	352,570
1990	19,001,452.74	6,395,984	6,560,005	15,291,666	31.83	480,417
1991	5,657,376.93	1,780,037	1,825,685	4,680,298	32.69	143,172
1992	5,032,767.77	1,470,071	1,507,770	4,279,913	33.57	127,492
1993	8,234,250.22	2,219,624	2,276,545	7,192,843	34.45	208,791
1994	9,421,681.52	2,328,427	2,388,138	8,446,796	35.33	239,083
1995	15,142,487.45	3,393,961	3,480,997	13,932,864	36.23	384,567
1996	6,007,916.25	1,208,402	1,239,391	5,669,713	37.13	152,699
1997	4,886,074.38	870,381	892,701	4,726,285	38.03	124,278

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -15						
1998	29,217,777.36	4,515,900	4,631,708	28,968,736	38.95	743,742
1999	29,927,774.84	3,930,415	4,031,209	30,385,732	39.86	762,311
2000	4,766,128.37	513,026	526,182	4,954,866	40.79	121,473
2001	9,847,997.71	827,872	849,102	10,476,095	41.71	251,165
2002	22,876,128.15	1,373,254	1,408,471	24,899,076	42.65	583,800
2003	12,258,044.00	441,228	452,543	13,644,208	43.59	313,012
2004	51,717,701.00	618,544	634,406	58,840,950	44.53	1,321,378
	374,561,438.53	118,229,775	121,260,368	309,485,289		9,392,832

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.9 2.51

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 363 STORAGE BATTERY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. 0						
2002	20,873.22	1,090	1,030	19,843	42.65	465
2003	9,349.00	293	277	9,072	43.59	208
	30,222.22	1,383	1,307	28,915		673

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 43.0 2.23

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 48-R1
NET SALVAGE PERCENT.. -60

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	86.41	138	138			
1901	57.11	91	91			
1902	4.00	6	6			
1913	10.76	17	17			
1914	25.79	40	41			
1916	39.91	60	63	1	2.65	
1917	18.11	27	28	1	2.97	
1919	1.45	2	2			
1920	710.49	1,045	1,096	41	3.87	11
1921	35.66	52	55	2	4.16	
1922	724.93	1,052	1,104	56	4.46	13
1923	1,655.83	2,387	2,505	144	4.76	30
1924	1,232.20	1,764	1,851	121	5.06	24
1925	2,822.12	4,010	4,208	307	5.37	57
1926	6,487.74	9,152	9,603	777	5.68	137
1927	4,296.93	6,017	6,313	562	5.99	94
1928	6,987.06	9,709	10,187	992	6.31	157
1929	16,436.59	22,667	23,784	2,515	6.63	379
1930	2,644.61	3,618	3,796	435	6.96	63
1931	7,206.78	9,779	10,261	1,270	7.29	174
1932	8,473.88	11,402	11,964	1,594	7.63	209
1933	3,984.62	5,317	5,579	796	7.97	100
1934	10,402.96	13,760	14,438	2,207	8.32	265
1935	15,302.78	20,063	21,051	3,433	8.67	396
1936	20,104.65	26,123	27,410	4,757	9.02	527
1937	17,136.75	22,056	23,142	4,277	9.39	455
1938	17,497.10	22,310	23,409	4,586	9.75	470
1939	26,992.92	34,076	35,755	7,434	10.13	734
1940	37,447.72	46,795	49,100	10,816	10.51	1,029
1941	30,150.54	37,295	39,132	9,109	10.89	836
1942	37,102.11	45,413	47,650	11,713	11.28	1,038
1943	25,451.85	30,815	32,333	8,390	11.68	718
1944	41,598.50	49,805	52,258	14,300	12.08	1,184
1945	38,303.42	45,351	47,585	13,700	12.48	1,098
1946	30,523.86	35,710	37,469	11,369	12.90	881
1947	43,534.24	50,326	52,805	16,850	13.32	1,265
1948	42,832.82	48,912	51,321	17,212	13.74	1,253

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 48-R1
NET SALVAGE PERCENT.. -60

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1949	56,907.48	64,155	67,315	23,737	14.18	1,674
1950	68,712.24	76,474	80,241	29,699	14.61	2,033
1951	56,374.42	61,895	64,944	25,255	15.06	1,677
1952	78,034.72	84,515	88,678	36,178	15.51	2,333
1953	116,105.82	123,964	130,070	55,699	15.97	3,488
1954	131,503.76	138,384	145,201	65,205	16.43	3,969
1955	163,994.61	169,951	178,322	84,069	16.91	4,972
1956	163,308.26	166,627	174,835	86,458	17.39	4,972
1957	175,239.23	175,996	184,665	95,718	17.87	5,356
1958	108,299.95	106,966	112,235	61,045	18.37	3,323
1959	152,595.01	148,176	155,475	88,677	18.87	4,699
1960	203,388.43	194,114	203,676	121,745	19.37	6,285
1961	225,069.24	210,881	221,269	138,842	19.89	6,980
1962	210,019.06	193,150	202,664	133,366	20.41	6,534
1963	199,238.97	179,698	188,550	130,232	20.94	6,219
1964	269,744.75	238,454	250,200	181,392	21.48	8,445
1965	3,465,669.70	3,000,993	3,148,816	2,396,256	22.02	108,822
1966	979,596.86	830,385	871,288	696,067	22.57	30,840
1967	1,025,727.60	850,287	892,171	748,993	23.13	32,382
1968	1,185,187.11	960,476	1,007,787	888,512	23.69	37,506
1969	2,234,842.36	1,767,850	1,854,931	1,720,817	24.27	70,903
1970	2,356,869.85	1,818,749	1,908,337	1,862,655	24.85	74,956
1971	1,675,663.32	1,260,635	1,322,732	1,358,329	25.43	53,414
1972	1,922,906.32	1,408,183	1,477,548	1,599,102	26.03	61,433
1973	2,211,668.12	1,575,415	1,653,017	1,885,652	26.63	70,809
1974	1,718,492.36	1,189,747	1,248,352	1,501,236	27.23	55,132
1975	1,991,939.71	1,337,946	1,403,851	1,783,253	27.85	64,031
1976	2,174,415.54	1,415,631	1,485,362	1,993,703	28.47	70,028
1977	2,306,392.46	1,453,950	1,525,569	2,164,659	29.09	74,412
1978	2,057,630.57	1,253,015	1,314,736	1,977,473	29.73	66,514
1979	2,075,921.91	1,220,642	1,280,769	2,040,706	30.36	67,217
1980	2,469,712.71	1,399,636	1,468,580	2,482,960	31.00	80,095
1981	2,484,871.85	1,354,156	1,420,859	2,554,936	31.65	80,725
1982	2,822,333.68	1,476,193	1,548,908	2,966,826	32.31	91,824
1983	2,896,991.58	1,452,204	1,523,737	3,111,450	32.96	94,401
1984	3,649,251.95	1,748,138	1,834,248	4,004,555	33.63	119,077
1985	3,872,899.61	1,769,760	1,856,935	4,339,704	34.29	126,559

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -60						
1986	4,569,606.15	1,986,499	2,084,350	5,227,020	34.96	149,514
1987	4,905,481.14	2,021,058	2,120,612	5,728,158	35.64	160,723
1988	4,109,210.35	1,600,948	1,679,808	4,894,929	36.31	134,809
1989	5,623,848.68	2,064,177	2,165,855	6,832,303	36.99	184,707
1990	10,568,835.82	3,635,680	3,814,767	13,095,370	37.68	347,542
1991	12,406,827.18	3,986,065	4,182,411	15,668,512	38.36	408,460
1992	7,163,104.14	2,137,470	2,242,758	9,218,209	39.05	236,062
1993	5,455,333.98	1,500,435	1,574,344	7,154,190	39.75	179,980
1994	6,854,409.18	1,727,311	1,812,395	9,154,660	40.44	226,376
1995	8,779,768.73	2,007,406	2,106,287	11,941,343	41.14	290,261
1996	6,950,460.10	1,424,566	1,494,737	9,625,999	41.85	230,012
1997	7,053,663.08	1,280,945	1,344,042	9,941,819	42.55	233,650
1998	4,352,183.14	685,904	719,690	6,243,803	43.27	144,299
1999	8,084,003.81	1,082,610	1,135,937	11,798,469	43.98	268,269
2000	4,429,456.18	486,886	510,869	6,576,261	44.70	147,120
2001	6,111,298.81	523,127	548,895	9,229,183	45.43	203,152
2002	7,497,325.67	459,436	482,067	11,513,654	46.16	249,429
2003	5,522,154.94	204,099	214,153	8,621,295	46.89	183,862
2004	13,973,618.89	172,155	180,635	22,177,155	47.63	465,613
	184,866,436.29	62,481,330	65,559,035	230,227,260		6,061,476

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 38.0 3.28

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -50						
1901	235.62	347	309	44	1.00	44
1910	207.55	289	257	54	3.81	14
1911	49.04	68	60	14	4.05	3
1912	1,455.84	2,008	1,786	398	4.27	93
1913	304.28	418	372	84	4.50	19
1914	111.59	152	135	32	4.72	7
1915	164.94	224	199	48	4.95	10
1916	31.65	43	38	9	5.19	2
1917	260.05	350	311	79	5.42	15
1918	538.75	722	642	166	5.67	29
1919	4,655.28	6,204	5,517	1,466	5.91	248
1920	11,009.60	14,592	12,976	3,538	6.17	573
1921	3,194.90	4,211	3,745	1,047	6.43	163
1922	4,369.14	5,725	5,091	1,463	6.70	218
1923	24,414.61	31,806	28,283	8,339	6.97	1,196
1924	20,411.60	26,435	23,507	7,110	7.24	982
1925	20,853.77	26,842	23,869	7,412	7.52	986
1926	6,934.26	8,868	7,886	2,515	7.81	322
1927	30,579.44	38,870	34,564	11,305	8.09	1,397
1928	34,071.18	43,027	38,261	12,846	8.38	1,533
1929	17,839.38	22,376	19,897	6,862	8.68	791
1930	11,287.63	14,063	12,505	4,426	8.98	493
1931	10,008.23	12,384	11,012	4,000	9.28	431
1932	2,978.67	3,660	3,255	1,213	9.59	126
1933	4,529.80	5,524	4,912	1,883	9.91	190
1934	8,161.35	9,882	8,787	3,455	10.22	338
1935	13,870.82	16,664	14,818	5,988	10.55	568
1936	20,104.38	23,965	21,310	8,847	10.88	813
1937	30,158.39	35,661	31,711	13,527	11.22	1,206
1938	18,151.42	21,289	18,931	8,296	11.56	718
1939	26,575.18	30,906	27,483	12,380	11.91	1,039
1940	21,672.33	24,983	22,216	10,292	12.27	839
1941	29,623.54	33,837	30,089	14,346	12.64	1,135
1942	80,406.18	91,000	80,920	39,689	13.01	3,051
1943	20,710.12	23,212	20,641	10,424	13.40	778
1944	10,284.42	11,413	10,149	5,278	13.79	383
1945	12,354.65	13,571	12,068	6,464	14.19	456

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 53-R1.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1946	34,702.43	37,713	33,536	18,518	14.60	1,268
1947	78,064.93	83,912	74,617	42,480	15.02	2,828
1948	69,700.01	74,074	65,869	38,681	15.45	2,504
1949	170,787.09	179,378	159,509	96,672	15.89	6,084
1950	126,572.74	131,326	116,779	73,080	16.34	4,472
1951	92,785.18	95,058	84,529	54,649	16.80	3,253
1952	99,428.83	100,552	89,414	59,729	17.27	3,459
1953	160,768.35	160,391	142,625	98,528	17.75	5,551
1954	160,600.27	157,982	140,483	100,417	18.24	5,505
1955	203,574.44	197,386	175,522	129,840	18.74	6,928
1956	236,086.13	225,509	200,530	153,599	19.25	7,979
1957	192,949.70	181,469	161,368	128,057	19.77	6,477
1958	160,876.57	148,891	132,399	108,916	20.30	5,365
1959	227,490.97	207,062	184,126	157,110	20.84	7,539
1960	228,358.66	204,358	181,722	160,816	21.38	7,522
1961	333,090.99	292,787	260,356	239,280	21.94	10,906
1962	299,032.33	258,050	229,467	219,081	22.51	9,733
1963	305,917.96	259,036	230,343	228,534	23.08	9,902
1964	323,163.19	268,258	238,544	246,201	23.67	10,401
1965	3,227,903.96	2,625,738	2,334,893	2,506,963	24.26	103,337
1966	1,180,405.83	939,839	835,736	934,873	24.87	37,590
1967	1,461,345.35	1,138,096	1,012,033	1,179,985	25.48	46,310
1968	2,313,891.78	1,761,450	1,566,340	1,904,498	26.10	72,969
1969	3,038,758.68	2,259,925	2,009,600	2,548,538	26.72	95,379
1970	4,368,949.12	3,170,546	2,819,355	3,734,069	27.36	136,479
1971	2,784,435.61	1,970,127	1,751,902	2,424,751	28.00	86,598
1972	3,919,489.16	2,699,744	2,400,702	3,478,532	28.66	121,372
1973	6,272,848.83	4,204,063	3,738,393	5,670,880	29.32	193,413
1974	4,563,713.00	2,973,031	2,643,718	4,201,852	29.98	140,155
1975	6,142,816.49	3,883,796	3,453,600	5,760,625	30.66	187,887
1976	4,950,930.63	3,035,168	2,698,972	4,727,424	31.34	150,843
1977	5,216,581.47	3,097,084	2,754,030	5,070,842	32.02	158,365
1978	4,200,071.87	2,410,421	2,143,426	4,156,682	32.72	127,038
1979	3,159,346.40	1,750,594	1,556,686	3,182,334	33.42	95,222
1980	3,344,630.09	1,786,032	1,588,199	3,428,746	34.13	100,461
1981	4,194,437.40	2,155,521	1,916,761	4,374,895	34.84	125,571
1982	4,506,824.10	2,224,794	1,978,361	4,781,875	35.56	134,473

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 53-R1.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1983	4,673,627.86	2,211,794	1,966,801	5,043,641	36.28	139,020
1984	5,371,456.12	2,430,852	2,161,594	5,895,590	37.01	159,297
1985	5,292,642.91	2,284,040	2,031,044	5,907,920	37.75	156,501
1986	5,637,722.36	2,315,413	2,058,942	6,397,642	38.49	166,216
1987	7,806,434.39	3,042,167	2,705,196	9,004,456	39.23	229,530
1988	8,284,376.36	3,053,207	2,715,013	9,711,552	39.98	242,910
1989	13,062,543.14	4,532,049	4,030,049	15,563,766	40.74	382,027
1990	28,889,243.65	9,412,116	8,369,567	34,964,298	41.49	842,716
1991	24,445,293.70	7,428,925	6,606,047	30,061,894	42.26	711,356
1992	14,696,437.76	4,146,600	3,687,295	18,357,362	43.03	426,618
1993	11,141,298.64	2,901,194	2,579,838	14,132,110	43.80	322,651
1994	11,908,246.88	2,838,331	2,523,938	15,338,432	44.58	344,065
1995	16,990,723.47	3,675,093	3,268,015	22,218,070	45.36	489,816
1996	17,659,600.89	3,427,729	3,048,051	23,441,350	46.14	508,048
1997	29,381,970.84	5,046,353	4,487,385	39,585,571	46.93	843,502
1998	8,790,259.93	1,310,628	1,165,454	12,019,936	47.73	251,832
1999	12,546,744.88	1,586,536	1,410,800	17,409,317	48.53	358,733
2000	5,124,009.81	531,872	472,958	7,213,057	49.33	146,220
2001	8,498,314.18	688,363	612,115	12,135,356	50.14	242,029
2002	23,748,455.68	1,378,598	1,225,896	34,396,788	50.95	675,109
2003	17,402,809.99	605,618	538,536	25,565,679	51.77	493,832
2004	19,470,357.15	224,883	199,973	29,005,563	52.59	551,541
	373,676,470.71	113,027,113	100,507,464	460,007,241		10,935,916

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 42.1 2.93

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. -35

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1901	72,379.63	97,713	97,713			
1902	3,582.95	4,837	4,837			
1912	6,193.84	8,328	7,670	692	0.22	692
1913	27,803.04	37,275	34,330	3,204	0.38	3,204
1914	6,329.89	8,452	7,784	761	0.60	761
1915	6,008.34	7,989	7,358	753	0.83	753
1916	117,194.94	155,128	142,873	15,340	1.07	14,336
1917	69,185.65	91,196	83,992	9,409	1.30	7,238
1919	58,475.98	76,401	70,366	8,577	1.77	4,846
1920	131,837.61	171,449	157,905	20,076	2.02	9,939
1921	26,954.69	34,886	32,130	4,259	2.27	1,876
1922	41,309.31	53,202	48,999	6,769	2.53	2,675
1923	17,033.22	21,834	20,109	2,886	2.78	1,038
1924	57,090.20	72,825	67,072	10,000	3.03	3,300
1925	62,741.64	79,636	73,345	11,356	3.29	3,452
1926	57,333.47	72,408	66,688	10,712	3.55	3,017
1927	125,989.73	158,333	145,825	24,261	3.80	6,384
1928	514.86	644	593	102	4.06	25
1929	44,363.32	55,189	50,829	9,061	4.32	2,097
1930	38,628.31	47,815	44,038	8,110	4.57	1,775
1931	15,584.06	19,191	17,675	3,363	4.83	696
1933	11,760.27	14,328	13,196	2,680	5.36	500
1935	2,859.44	3,446	3,174	686	5.90	116
1936	10,554.64	12,650	11,651	2,598	6.17	421
1937	3,145.15	3,747	3,451	795	6.46	123
1938	3,588.78	4,250	3,914	931	6.75	138
1939	29,915.21	35,200	32,419	7,967	7.06	1,128
1940	92,479.68	108,118	99,577	25,271	7.37	3,429
1941	50,807.23	58,987	54,327	14,263	7.70	1,852
1942	94.82	109	100	28	8.04	3
1943	23,083.42	26,404	24,318	6,845	8.40	815
1944	1,019,316.19	1,156,593	1,065,225	310,852	8.77	35,445
1945	250.16	281	259	79	9.16	9
1946	23,823.18	26,572	24,473	7,688	9.56	804
1947	75,418.77	83,336	76,753	25,062	9.98	2,511
1948	154,530.17	169,125	155,765	52,851	10.41	5,077
1949	32,992.34	35,743	32,919	11,621	10.86	1,070

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. -35

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	204,468.22	219,169	201,855	74,177	11.33	6,547
1951	55,454.23	58,775	54,132	20,731	11.82	1,754
1952	28,746.86	30,107	27,729	11,079	12.33	899
1953	99,729.90	103,185	95,034	39,601	12.85	3,082
1954	106,219.80	108,480	99,910	43,487	13.39	3,248
1955	67,515.74	68,041	62,666	28,480	13.94	2,043
1956	95,650.99	95,065	87,555	41,574	14.51	2,865
1957	351,553.85	344,321	317,121	157,477	15.10	10,429
1958	41,929.73	40,439	37,244	19,361	15.71	1,232
1959	95,086.79	90,281	83,149	45,218	16.32	2,771
1960	153,876.56	143,668	132,319	75,414	16.96	4,447
1961	330,720.91	303,513	279,536	166,937	17.61	9,480
1962	193,978.40	174,877	161,062	100,809	18.27	5,518
1963	105,967.67	93,788	86,379	56,677	18.94	2,992
1964	536,028.17	465,372	428,609	295,029	19.63	15,029
1965	23,397,590.02	19,912,285	18,339,269	13,247,478	20.33	651,622
1966	1,260,172.68	1,050,511	967,524	733,709	21.04	34,872
1967	808,277.62	659,288	607,206	483,969	21.77	22,231
1968	1,592,031.22	1,269,987	1,169,662	979,580	22.50	43,537
1969	1,559,119.47	1,215,108	1,119,118	985,693	23.25	42,395
1970	2,133,230.19	1,622,802	1,494,605	1,385,256	24.01	57,695
1971	1,212,378.01	899,536	828,475	808,235	24.77	32,630
1972	4,417,847.14	3,193,772	2,941,473	3,022,621	25.55	118,302
1973	3,465,101.97	2,437,647	2,245,080	2,432,808	26.34	92,362
1974	3,134,506.77	2,143,297	1,973,982	2,257,602	27.14	83,184
1975	2,248,513.27	1,493,463	1,375,483	1,660,010	27.94	59,413
1976	3,080,406.21	1,984,043	1,827,309	2,331,239	28.76	81,058
1977	1,915,980.67	1,194,997	1,100,596	1,485,978	29.59	50,219
1978	1,356,423.63	818,351	753,704	1,077,468	30.42	35,420
1979	1,440,280.35	839,194	772,900	1,171,478	31.26	37,475
1980	1,499,690.20	842,226	775,692	1,248,890	32.12	38,882
1981	2,422,307.33	1,309,681	1,206,220	2,063,895	32.97	62,599
1982	2,166,648.63	1,125,238	1,036,347	1,888,629	33.84	55,811
1983	2,454,088.83	1,221,510	1,125,014	2,188,006	34.72	63,019
1984	3,332,003.05	1,586,517	1,461,186	3,037,018	35.60	85,309
1985	2,150,618.38	976,972	899,794	2,003,541	36.49	54,907
1986	3,354,775.39	1,450,169	1,335,610	3,193,337	37.39	85,406

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. -35

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1987	3,931,461.69	1,611,349	1,484,057	3,823,416	38.30	99,828
1988	4,798,597.16	1,859,864	1,712,940	4,765,166	39.21	121,529
1989	4,416,179.66	1,612,082	1,484,732	4,477,111	40.13	111,565
1990	11,141,058.23	3,812,749	3,511,552	11,528,877	41.06	280,781
1991	10,270,751.46	3,279,194	3,020,147	10,845,367	41.99	258,285
1992	8,523,967.11	2,525,865	2,326,328	9,181,028	42.93	213,860
1993	4,289,224.65	1,171,988	1,079,404	4,711,049	43.87	107,387
1994	6,045,320.95	1,512,267	1,392,802	6,768,381	44.81	151,046
1995	6,088,878.95	1,379,314	1,270,352	6,949,635	45.77	151,838
1996	10,175,807.35	2,067,470	1,904,146	11,833,194	46.72	253,279
1997	21,876,246.53	3,924,927	3,614,868	25,918,065	47.69	543,470
1998	7,570,965.41	1,180,503	1,087,246	9,133,557	48.65	187,740
1999	12,856,747.75	1,697,476	1,563,380	15,793,229	49.62	318,284
2000	8,848,567.20	958,034	882,352	11,063,214	50.59	218,684
2001	10,116,656.68	852,227	784,903	12,872,584	51.57	249,614
2002	38,096,361.32	2,298,925	2,117,317	49,312,771	52.54	938,576
2003	23,066,986.50	837,678	771,504	30,368,928	53.52	567,431
2004	20,962,727.32	251,867	231,970	28,067,712	54.51	514,909
	288,466,578.90	87,433,074	80,534,201	308,895,683		7,370,335

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 41.9 2.56

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 44-R1
NET SALVAGE PERCENT.. -45

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1901	13,239.90	19,198	19,198			
1910	152.00	220	220			
1913	2,202.09	3,193	3,193			
1914	746.79	1,083	1,083			
1915	352.30	511	511			
1916	36,817.23	53,385	53,385			
1917	12,784.83	18,399	17,804	734	0.33	734
1918	539.38	771	746	36	0.64	36
1919	16,449.79	23,327	22,573	1,279	0.97	1,279
1920	13,020.87	18,318	17,726	1,154	1.31	881
1921	4,397.68	6,139	5,941	436	1.64	266
1922	3,652.48	5,058	4,895	401	1.98	203
1923	2,547.48	3,500	3,387	307	2.31	133
1924	4,166.27	5,680	5,496	545	2.63	207
1925	16,934.52	22,915	22,174	2,381	2.94	810
1926	3,612.66	4,853	4,696	542	3.24	167
1927	2,425.62	3,235	3,130	387	3.53	110
1928	14,787.06	19,576	18,943	2,498	3.83	652
1929	2,729.36	3,586	3,470	488	4.13	118
1930	282,853.17	368,836	356,917	53,220	4.43	12,014
1931	2,241.91	2,901	2,807	444	4.73	94
1933	303.32	386	374	66	5.35	12
1935	2,451.42	3,071	2,972	583	5.98	97
1936	2,366.06	2,939	2,844	587	6.31	93
1937	447.65	551	533	116	6.64	17
1938	5,884.41	7,179	6,947	1,585	6.98	227
1939	6,649.48	8,037	7,777	1,865	7.32	255
1940	220,625.43	264,147	255,611	64,296	7.67	8,383
1941	22,375.68	26,530	25,673	6,772	8.02	844
1942	57.27	67	65	18	8.38	2
1943	223.67	260	252	72	8.74	8
1944	412,197.21	473,965	458,649	139,037	9.11	15,262
1945	4,122.31	4,688	4,537	1,440	9.49	152
1946	22,564.51	25,380	24,560	8,159	9.87	827
1947	27,886.48	31,006	30,004	10,431	10.26	1,017
1948	128,920.79	141,697	137,118	49,817	10.65	4,678
1949	27,473.79	29,834	28,870	10,967	11.05	992

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 44-R1
NET SALVAGE PERCENT.. -45

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	39,877.96	42,760	41,378	16,445	11.46	1,435
1951	239,821.11	253,920	245,714	102,027	11.87	8,595
1952	196,513.92	205,303	198,669	86,276	12.30	7,014
1953	71,620.84	73,827	71,441	32,409	12.72	2,548
1954	339,619.24	345,157	334,003	158,445	13.16	12,040
1955	163,930.12	164,226	158,919	78,780	13.60	5,793
1956	280,966.31	277,318	268,356	139,045	14.05	9,896
1957	441,116.77	428,865	415,006	224,613	14.50	15,491
1958	490,467.33	469,235	454,071	257,107	14.97	17,175
1959	351,949.59	331,253	320,548	189,779	15.44	12,291
1960	155,287.86	143,702	139,058	86,109	15.92	5,409
1961	180,117.14	163,832	158,538	102,632	16.40	6,258
1962	231,678.12	206,901	200,215	135,718	16.90	8,031
1963	335,071.14	293,698	284,207	201,646	17.40	11,589
1964	539,092.45	463,539	448,560	333,124	17.91	18,600
1965	13,132,027.60	11,064,981	10,707,411	8,334,029	18.43	452,199
1966	1,576,117.90	1,301,062	1,259,018	1,026,353	18.95	54,161
1967	1,477,297.90	1,193,782	1,155,204	986,878	19.48	50,661
1968	2,379,666.46	1,880,531	1,819,761	1,630,755	20.02	81,456
1969	2,683,535.57	2,072,025	2,005,067	1,886,060	20.57	91,690
1970	4,730,872.15	3,565,706	3,450,479	3,409,286	21.13	161,348
1971	2,507,255.37	1,842,482	1,782,941	1,852,579	21.70	85,372
1972	6,288,700.61	4,503,684	4,358,146	4,760,470	22.27	213,762
1973	6,460,169.57	4,502,835	4,357,324	5,009,922	22.85	219,253
1974	7,506,870.55	5,086,543	4,922,169	5,962,793	23.44	254,385
1975	12,566,138.37	8,270,467	8,003,203	10,217,698	24.03	425,206
1976	9,315,447.82	5,943,256	5,751,197	7,756,202	24.64	314,781
1977	7,495,986.02	4,631,357	4,481,693	6,387,487	25.25	252,970
1978	9,066,492.60	5,420,267	5,245,109	7,901,305	25.86	305,542
1979	8,617,231.35	4,973,004	4,812,299	7,682,686	26.49	290,022
1980	7,941,637.07	4,417,297	4,274,550	7,240,824	27.12	266,992
1981	9,446,748.43	5,058,592	4,895,121	8,802,664	27.75	317,213
1982	10,216,900.45	5,256,187	5,086,331	9,728,175	28.39	342,662
1983	14,849,306.67	7,320,708	7,084,136	14,447,359	29.04	497,499
1984	14,580,469.86	6,871,046	6,649,005	14,492,676	29.70	487,969
1985	8,999,347.95	4,047,817	3,917,010	9,132,045	30.35	300,891
1986	12,536,021.72	5,362,283	5,188,999	12,988,232	31.02	418,705

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. -45						
1987	10,802,938.22	4,385,993	4,244,258	11,420,002	31.68	360,480
1988	16,233,382.90	6,225,908	6,024,715	17,513,690	32.36	541,214
1989	18,892,524.55	6,829,364	6,608,670	20,785,491	33.03	629,291
1990	38,744,477.70	13,140,383	12,715,746	43,463,747	33.71	1,289,343
1991	42,213,872.28	13,368,289	12,936,287	48,273,828	34.39	1,403,717
1992	39,282,304.80	11,545,659	11,172,556	45,786,786	35.08	1,305,211
1993	23,383,201.15	6,340,355	6,135,464	27,770,178	35.77	776,354
1994	21,061,659.08	5,234,454	5,065,301	25,474,105	36.46	698,686
1995	36,854,648.51	8,309,802	8,041,267	45,397,973	37.16	1,221,689
1996	37,759,088.11	7,637,720	7,390,904	47,359,774	37.86	1,250,918
1997	63,437,849.50	11,350,934	10,984,124	81,000,758	38.57	2,100,097
1998	28,964,314.72	4,514,813	4,368,915	37,629,341	39.27	958,221
1999	37,029,684.12	4,891,436	4,733,367	48,959,675	39.99	1,224,298
2000	38,300,460.65	4,154,068	4,019,828	51,515,840	40.71	1,265,435
2001	28,980,915.66	2,454,104	2,374,799	39,647,529	41.43	956,976
2002	56,053,673.05	3,397,413	3,287,624	77,990,202	42.16	1,849,862
2003	125,971,584.99	4,603,002	4,454,254	178,204,544	42.89	4,154,921
2004	25,343,094.83	308,679	298,704	36,448,784	43.63	835,406
	869,062,249.58	228,746,245	221,356,720	1038783,543		28,899,593

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 35.9 3.33

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 36-S0.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	69,656.69	87,071	87,071			
1902	376.05	470	470			
1903	89.33	112	112			
1904	568.73	711	711			
1911	249.50	312	312			
1914	56.21	70	70			
1918	667.86	835	835			
1921	1,606.09	2,008	2,008			
1922	1,997.11	2,496	2,496			
1923	3,164.10	3,955	3,955			
1924	2,918.23	3,648	3,648			
1925	1,994.35	2,493	2,493			
1926	3,116.47	3,896	3,896			
1927	2,847.23	3,559	3,559			
1928	7,615.34	9,519	9,519			
1929	4,049.19	5,061	5,061			
1930	33,743.39	42,179	42,179			
1931	8,753.41	10,942	10,942			
1932	1,764.29	2,205	2,205			
1933	3,585.07	4,456	4,088	393	0.20	393
1934	2,698.76	3,322	3,048	325	0.55	325
1935	393.29	479	439	53	0.90	53
1936	1,811.71	2,187	2,006	259	1.24	209
1937	6,107.31	7,297	6,694	940	1.59	591
1938	4,920.52	5,821	5,340	811	1.93	420
1939	7,056.68	8,264	7,582	1,239	2.27	546
1940	5,621.79	6,520	5,982	1,045	2.60	402
1941	8,831.79	10,138	9,301	1,739	2.94	591
1942	2,122.89	2,413	2,214	440	3.27	135
1943	9.72	11	10	2	3.61	1
1944	2,718.37	3,026	2,776	622	3.94	158
1945	1,427.91	1,573	1,443	342	4.28	80
1946	5,358.96	5,841	5,359	1,340	4.61	291
1947	54,757.81	59,036	54,161	14,286	4.95	2,886
1948	55,304.77	58,976	54,106	15,025	5.29	2,840
1949	63,781.53	67,258	61,704	18,023	5.63	3,201
1950	235,929.87	246,016	225,701	69,211	5.97	11,593

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 36-S0.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1951	53,187.01	54,829	50,301	16,183	6.31	2,565
1952	158,790.49	161,768	148,410	50,078	6.66	7,519
1953	154,098.26	155,119	142,310	50,313	7.01	7,177
1954	110,765.72	110,157	101,061	37,396	7.36	5,081
1955	150,652.62	147,941	135,724	52,592	7.72	6,812
1956	191,198.96	185,367	170,060	68,939	8.08	8,532
1957	182,657.36	174,803	160,368	67,954	8.44	8,051
1958	324,777.43	306,752	281,421	124,551	8.80	14,154
1959	273,356.33	254,666	233,636	108,059	9.17	11,784
1960	320,040.20	293,917	269,646	130,404	9.55	13,655
1961	346,204.47	313,402	287,522	145,234	9.93	14,626
1962	335,624.60	299,377	274,655	144,876	10.31	14,052
1963	194,010.85	170,439	156,365	86,149	10.70	8,051
1964	273,051.95	236,156	216,655	124,660	11.09	11,241
1965	1,132,348.92	963,629	884,056	531,380	11.49	46,247
1966	845,402.40	707,390	648,976	407,777	11.90	34,267
1967	1,038,833.83	854,571	784,003	514,539	12.31	41,798
1968	1,653,834.49	1,336,918	1,226,520	840,773	12.72	66,099
1969	2,124,131.22	1,685,233	1,546,072	1,109,092	13.15	84,342
1970	2,281,844.68	1,776,416	1,629,725	1,222,581	13.58	90,028
1971	1,944,801.35	1,484,370	1,361,795	1,069,207	14.02	76,263
1972	2,305,722.90	1,724,393	1,581,998	1,300,156	14.46	89,914
1973	2,920,402.90	2,137,735	1,961,208	1,689,296	14.92	113,224
1974	2,832,151.69	2,027,821	1,860,370	1,679,820	15.38	109,221
1975	4,156,853.11	2,908,238	2,668,085	2,527,981	15.85	159,494
1976	2,636,320.58	1,800,607	1,651,919	1,643,482	16.33	100,642
1977	3,003,855.79	2,000,568	1,835,367	1,919,453	16.82	114,117
1978	2,353,986.21	1,526,854	1,400,771	1,541,712	17.32	89,013
1979	2,358,351.48	1,487,825	1,364,965	1,582,974	17.83	88,781
1980	2,402,504.24	1,473,336	1,351,673	1,651,457	18.34	90,047
1981	3,732,370.13	2,218,894	2,035,665	2,629,798	18.88	139,290
1982	4,598,471.17	2,647,570	2,428,942	3,319,147	19.42	170,914
1983	7,011,218.30	3,902,619	3,580,353	5,183,670	19.97	259,573
1984	9,607,705.99	5,156,936	4,731,093	7,278,539	20.54	354,359
1985	9,171,442.46	4,738,196	4,346,931	7,117,372	21.12	336,997
1986	11,840,847.03	5,871,580	5,386,723	9,414,336	21.72	433,441
1987	13,175,712.64	6,258,464	5,741,660	10,727,981	22.32	480,644

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-S0.5						
NET SALVAGE PERCENT.. -25						
1988	13,272,474.21	6,014,090	5,517,465	11,073,128	22.95	482,489
1989	10,666,240.02	4,595,816	4,216,308	9,116,492	23.59	386,456
1990	19,343,394.39	7,899,359	7,247,055	16,932,188	24.24	698,523
1991	11,801,954.60	4,545,228	4,169,897	10,582,546	24.91	424,831
1992	10,576,808.10	3,819,550	3,504,144	9,716,866	25.60	379,565
1993	4,713,817.64	1,586,200	1,455,217	4,437,055	26.31	168,645
1994	5,658,172.16	1,760,399	1,615,031	5,457,684	27.04	201,837
1995	5,678,995.74	1,619,224	1,485,514	5,613,231	27.79	201,987
1996	6,515,376.23	1,685,039	1,545,894	6,598,326	28.55	231,115
1997	6,734,899.98	1,557,446	1,428,837	6,989,788	29.34	238,234
1998	11,764,188.37	2,389,601	2,192,275	12,512,960	30.15	415,024
1999	44,615,592.39	7,774,267	7,132,292	48,637,198	30.98	1,569,955
2000	12,650,399.85	1,831,145	1,679,935	14,133,065	31.83	444,017
2001	14,409,021.15	1,646,231	1,510,290	16,500,986	32.71	504,463
2002	35,955,648.28	2,970,835	2,725,513	42,219,047	33.62	1,255,772
2003	29,759,863.57	1,499,153	1,375,358	35,824,471	34.55	1,036,888
2004	23,819,500.35	404,932	371,494	29,402,881	35.51	828,017
	366,741,549.11	113,827,547	104,443,019	353,983,918		13,194,548

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.8 3.60

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 53-R2
NET SALVAGE PERCENT.. -45

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	13.07	19	19			
1912	13.87	20	20			
1913	15.67	22	23			
1914	5.07	7	7			
1917	7.70	11	11			
1918	60.12	82	87			
1919	88.07	119	128			
1920	2,142.58	2,886	3,107			
1921	206.34	276	299			
1922	597.31	795	866			
1923	4,953.71	6,555	7,183			
1924	3,040.24	3,999	4,408			
1925	4,677.21	6,114	6,782			
1926	2,474.45	3,215	3,588			
1927	5,949.46	7,683	8,627			
1928	7,034.45	9,028	10,200			
1929	5,620.66	7,167	8,150			
1930	3,182.69	4,033	4,615			
1931	1,307.56	1,646	1,896			
1932	1,122.91	1,405	1,619	9	7.28	1
1933	644.04	800	922	12	7.59	2
1934	726.23	896	1,033	20	7.90	3
1935	1,665.74	2,041	2,352	63	8.22	8
1936	1,354.51	1,648	1,899	65	8.54	8
1937	2,641.14	3,189	3,675	155	8.87	17
1938	2,562.57	3,070	3,538	178	9.21	19
1939	1,974.35	2,347	2,705	158	9.55	17
1940	2,188.01	2,580	2,973	200	9.90	20
1941	1,918.65	2,243	2,585	197	10.27	19
1942	9,440.01	10,939	12,607	1,081	10.64	102
1943	8,093.86	9,299	10,717	1,019	11.01	93
1944	3,378.34	3,845	4,431	468	11.40	41
1945	9,506.45	10,716	12,350	1,434	11.80	122
1946	5,989.83	6,684	7,703	982	12.21	80
1947	10,377.51	11,462	13,210	1,837	12.63	145
1948	15,077.95	16,472	18,983	2,880	13.07	220
1949	31,836.41	34,396	39,640	6,523	13.51	483

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 53-R2
NET SALVAGE PERCENT.. -45

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	41,065.56	43,861	50,548	8,997	13.96	644
1951	37,316.26	39,375	45,378	8,731	14.43	605
1952	48,917.99	50,992	58,767	12,164	14.90	816
1953	65,475.69	67,369	77,641	17,299	15.39	1,124
1954	75,521.48	76,676	88,367	21,139	15.89	1,330
1955	85,728.25	85,846	98,935	25,371	16.40	1,547
1956	95,639.00	94,411	108,806	29,871	16.92	1,765
1957	98,952.61	96,247	110,922	32,559	17.45	1,866
1958	90,438.45	86,628	99,836	31,300	17.99	1,740
1959	102,858.46	96,974	111,759	37,386	18.54	2,017
1960	131,198.00	121,638	140,184	50,053	19.11	2,619
1961	134,941.61	122,976	141,726	53,939	19.69	2,739
1962	125,545.32	112,410	129,549	52,492	20.27	2,590
1963	140,645.91	123,626	142,475	61,462	20.87	2,945
1964	152,068.72	131,131	151,124	69,376	21.48	3,230
1965	642,713.94	543,505	626,372	305,563	22.09	13,833
1966	542,376.49	449,297	517,800	268,646	22.72	11,824
1967	761,675.01	617,597	711,761	392,668	23.36	16,809
1968	787,900.14	624,923	720,204	422,251	24.01	17,586
1969	1,014,548.49	786,595	906,525	564,570	24.66	22,894
1970	956,290.23	723,955	834,335	552,286	25.33	21,804
1971	766,598.40	566,233	652,565	459,003	26.00	17,654
1972	1,120,756.95	806,698	929,694	695,404	26.69	26,055
1973	1,250,142.70	876,263	1,009,865	802,842	27.38	29,322
1974	970,889.68	661,661	762,543	645,247	28.09	22,971
1975	993,084.86	657,492	757,738	682,235	28.80	23,689
1976	1,338,452.57	859,755	990,840	949,916	29.52	32,179
1977	1,458,625.19	908,184	1,046,653	1,068,354	30.24	35,329
1978	1,291,930.83	778,356	897,030	976,270	30.98	31,513
1979	1,021,055.06	594,433	685,065	795,465	31.72	25,078
1980	1,068,787.89	600,060	691,550	858,192	32.48	26,422
1981	1,433,040.40	774,644	892,752	1,185,157	33.24	35,655
1982	1,412,933.30	734,478	846,462	1,202,291	34.00	35,362
1983	1,511,683.58	753,589	868,487	1,323,454	34.78	38,052
1984	1,776,432.24	847,705	976,953	1,598,874	35.56	44,963
1985	2,057,940.49	937,577	1,080,527	1,903,487	36.35	52,366
1986	2,113,223.25	916,494	1,056,230	2,007,944	37.15	54,050

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. -45						
1987	2,224,238.01	915,941	1,055,593	2,169,552	37.95	57,169
1988	2,172,569.44	846,466	975,525	2,174,701	38.76	56,107
1989	2,244,576.15	824,074	949,719	2,304,916	39.58	58,234
1990	4,258,904.91	1,467,895	1,691,702	4,483,710	40.40	110,983
1991	3,196,983.26	1,029,572	1,186,549	3,449,077	41.23	83,655
1992	2,124,115.99	635,089	731,920	2,348,048	42.07	55,813
1993	1,853,766.74	511,788	589,819	2,098,143	42.91	48,896
1994	1,712,438.09	432,793	498,780	1,984,255	43.76	45,344
1995	2,976,921.71	683,308	787,491	3,529,045	44.61	79,109
1996	2,598,030.84	535,311	616,929	3,150,216	45.47	69,281
1997	4,436,738.33	808,662	931,957	5,501,314	46.34	118,716
1998	1,884,910.58	298,457	343,962	2,389,158	47.21	50,607
1999	3,097,426.41	415,891	479,301	4,011,967	48.09	83,426
2000	621,891.36	68,532	78,981	822,761	48.97	16,801
2001	1,418,070.30	121,727	140,286	1,915,916	49.86	38,426
2002	2,227,375.03	137,262	158,190	3,071,504	50.75	60,522
2003	969,685.43	35,854	41,321	1,364,723	51.65	26,423
2004	1,772,717.47	21,849	25,180	2,545,260	52.55	48,435
	69,660,643.79	27,337,834	31,504,131	69,503,805		1,772,334

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.2 2.54

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 60-R3
NET SALVAGE PERCENT.. -75

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1901	7,146.69	12,507	12,507			
1902	161.15	282	282			
1912	350.03	591	591	22	2.13	10
1913	4,509.36	7,580	7,575	316	2.37	133
1914	739.33	1,237	1,236	58	2.63	22
1915	937.71	1,562	1,561	80	2.88	28
1916	516.94	857	856	49	3.13	16
1917	77.87	129	129	7	3.39	2
1919	76.79	126	126	8	3.90	2
1920	2,161.28	3,520	3,518	264	4.16	63
1921	578.94	938	937	76	4.42	17
1922	1,946.87	3,142	3,140	267	4.67	57
1923	1,099.32	1,766	1,765	159	4.93	32
1924	954.14	1,525	1,524	146	5.19	28
1925	1,837.75	2,924	2,922	294	5.45	54
1926	1,172.16	1,856	1,855	196	5.71	34
1927	6,430.44	10,131	10,125	1,128	5.98	189
1928	257.80	404	404	47	6.25	8
1929	1,064.83	1,661	1,660	203	6.52	31
1930	3,105.13	4,818	4,815	619	6.80	91
1931	431.00	665	665	89	7.09	13
1933	1.00	2	2			
1936	559.98	838	837	143	8.67	16
1937	565.54	841	840	150	9.02	17
1939	963.65	1,412	1,411	275	9.76	28
1940	206.48	300	300	61	10.15	6
1942	514.13	735	735	165	10.98	15
1943	717.12	1,016	1,015	240	11.42	21
1944	116,400.26	163,409	163,308	40,392	11.87	3,403
1945	668.80	930	929	241	12.34	20
1946	1,965.72	2,705	2,703	737	12.83	57
1947	2,684.92	3,655	3,653	1,046	13.33	78
1948	3,767.53	5,071	5,068	1,525	13.85	110
1949	2,590.41	3,447	3,445	1,088	14.38	76
1950	5,710.84	7,507	7,502	2,492	14.93	167
1951	4,258.77	5,529	5,526	1,927	15.49	124
1952	3,314.83	4,247	4,244	1,557	16.07	97

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 60-R3
NET SALVAGE PERCENT.. -75

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1953	4,044.66	5,113	5,110	1,968	16.66	118
1954	5,686.98	7,088	7,084	2,868	17.27	166
1955	2,289.11	2,811	2,809	1,197	17.89	67
1956	12,431.31	15,037	15,028	6,727	18.53	363
1957	12,627.39	15,033	15,024	7,074	19.18	369
1958	6,113.10	7,160	7,156	3,542	19.84	179
1959	5,506.90	6,343	6,339	3,298	20.51	161
1960	12,166.09	13,771	13,763	7,528	21.19	355
1961	18,917.67	21,029	21,016	12,090	21.89	552
1962	15,364.91	16,760	16,750	10,139	22.60	449
1963	11,793.15	12,616	12,608	8,030	23.32	344
1964	20,525.01	21,523	21,510	14,409	24.05	599
1965	5,696,701.00	5,849,942	5,846,334	4,122,893	24.79	166,313
1966	256,837.94	258,218	258,059	191,407	25.53	7,497
1967	343,224.39	337,441	337,233	263,410	26.29	10,019
1968	316,187.71	303,777	303,590	249,738	27.06	9,229
1969	476,745.50	447,187	446,911	387,394	27.84	13,915
1970	695,675.34	636,473	636,081	581,351	28.63	20,306
1971	370,197.10	330,207	330,003	317,842	29.42	10,804
1972	747,165.41	648,801	648,401	659,138	30.23	21,804
1973	1,226,639.07	1,036,173	1,035,534	1,111,084	31.04	35,795
1974	1,014,929.58	833,003	832,489	943,638	31.86	29,618
1975	1,386,566.58	1,104,539	1,103,858	1,322,634	32.69	40,460
1976	1,266,217.19	977,646	977,043	1,238,837	33.53	36,947
1977	1,242,409.38	928,390	927,817	1,246,399	34.38	36,254
1978	1,141,871.76	824,888	824,379	1,173,897	35.23	33,321
1979	1,096,001.69	764,324	763,853	1,154,150	36.09	31,980
1980	1,456,586.23	978,826	978,222	1,570,804	36.96	42,500
1981	1,682,609.74	1,087,429	1,086,758	1,857,809	37.84	49,096
1982	2,508,323.53	1,556,979	1,556,019	2,833,547	38.72	73,180
1983	2,188,798.98	1,301,569	1,300,766	2,529,632	39.61	63,863
1984	2,422,711.57	1,377,069	1,376,220	2,863,525	40.51	70,687
1985	2,441,086.71	1,323,435	1,322,619	2,949,283	41.41	71,222
1986	2,813,232.93	1,450,855	1,449,960	3,473,198	42.32	82,070
1987	2,915,285.15	1,424,918	1,424,039	3,677,710	43.24	85,053
1988	3,103,193.46	1,433,675	1,432,791	3,997,798	44.16	90,530
1989	2,496,538.34	1,086,556	1,085,886	3,283,056	45.08	72,827

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -75						
1990	4,791,947.07	1,953,916	1,952,711	6,433,196	46.02	139,791
1991	8,253,507.23	3,138,602	3,136,667	11,306,971	46.96	240,779
1992	5,463,884.25	1,928,615	1,927,426	7,634,371	47.90	159,381
1993	5,345,931.07	1,738,229	1,737,157	7,618,222	48.85	155,951
1994	3,461,543.49	1,029,809	1,029,174	5,028,527	49.80	100,974
1995	6,168,364.48	1,664,533	1,663,507	9,131,131	50.75	179,924
1996	7,548,173.31	1,825,526	1,824,400	11,384,903	51.71	220,168
1997	8,642,986.66	1,845,278	1,844,140	13,281,087	52.68	252,109
1998	2,410,256.75	446,259	445,984	3,771,965	53.65	70,307
1999	5,485,776.01	861,130	860,599	8,739,509	54.62	160,006
2000	1,326,263.99	170,591	170,486	2,150,476	55.59	38,685
2001	1,568,408.00	157,272	157,175	2,587,539	56.56	45,749
2002	29,040,372.14	2,083,647	2,082,362	48,738,289	57.54	847,033
2003	8,118,560.06	350,925	350,709	13,856,771	58.52	236,787
2004	7,350,734.00	105,483	105,418	12,758,367	59.51	214,390
	146,590,356.58	48,006,284	47,976,688	208,556,435		4,276,111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 48.8 2.92

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 24-L1
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	4,167.67	4,168	4,168			
1902	2,165.50	2,166	2,166			
1903	2,165.50	2,166	2,166			
1904	2,165.50	2,166	2,166			
1905	2,165.50	2,166	2,166			
1906	2,169.39	2,169	2,169			
1907	2,167.50	2,168	2,168			
1908	21.92	22	22			
1909	2,165.50	2,166	2,166			
1910	10.00	10	10			
1911	1,466.36	1,466	1,466			
1912	3,622.86	3,623	3,623			
1913	3,622.86	3,623	3,623			
1914	1,459.36	1,459	1,459			
1915	3,623.58	3,624	3,624			
1916	5,001.87	5,002	5,002			
1917	2,842.59	2,843	2,843			
1918	19.81	20	20			
1919	2,166.50	2,167	2,167			
1920	3.87	4	4			
1921	2.80	3	3			
1922	4.25	4	4			
1923	7.71	8	8			
1924	4.32	4	4			
1925	6.48	6	6			
1926	22.54	23	23			
1927	22.37	22	22			
1928	22.56	23	23			
1929	39.68	40	40			
1930	10.31	10	10			
1931	14.70	14	11	4	0.64	4
1932	6.52	6	5	2	0.81	2
1933	2.65	3	3			
1934	79.39	76	61	18	1.12	16
1935	147.65	140	112	36	1.28	28
1936	57.11	54	43	14	1.44	10
1937	660.74	617	494	167	1.60	104

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 24-L1
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1938	75.96	70	56	20	1.76	11
1939	78.00	72	58	20	1.93	10
1940	33.13	30	24	9	2.10	4
1941	58.98	53	42	17	2.26	8
1944	107.49	95	76	31	2.78	11
1945	54.15	47	38	16	2.96	5
1946	3,341.61	2,905	2,327	1,015	3.14	323
1947	3,496.28	3,013	2,413	1,083	3.32	326
1948	2,551.67	2,180	1,746	806	3.50	230
1949	3,666.35	3,102	2,485	1,181	3.69	320
1950	5,539.16	4,646	3,721	1,818	3.87	470
1951	5,595.51	4,649	3,724	1,872	4.06	461
1952	5,248.36	4,317	3,458	1,790	4.26	420
1953	8,526.43	6,946	5,563	2,963	4.45	666
1954	16,517.71	13,317	10,666	5,852	4.65	1,258
1955	12,021.58	9,592	7,683	4,339	4.85	895
1956	9,653.16	7,622	6,105	3,548	5.05	703
1957	15,431.23	12,049	9,651	5,780	5.26	1,099
1958	21,246.86	16,405	13,140	8,107	5.47	1,482
1959	20,268.43	15,471	12,392	7,876	5.68	1,387
1960	36,371.27	27,431	21,971	14,400	5.90	2,441
1961	49,704.91	37,030	29,659	20,046	6.12	3,275
1962	39,687.97	29,202	23,389	16,299	6.34	2,571
1963	50,822.88	36,933	29,582	21,241	6.56	3,238
1964	58,074.18	41,645	33,356	24,718	6.79	3,640
1965	66,773.48	47,216	37,818	28,955	7.03	4,119
1966	76,023.29	53,026	42,471	33,552	7.26	4,621
1967	85,272.47	58,591	46,928	38,344	7.51	5,106
1968	108,807.57	73,674	59,009	49,799	7.75	6,426
1969	127,439.08	84,964	68,052	59,387	8.00	7,423
1970	190,553.51	125,041	100,152	90,402	8.25	10,958
1971	235,556.80	152,028	121,767	113,790	8.51	13,371
1972	261,686.72	165,962	132,927	128,760	8.78	14,665
1973	283,768.94	176,760	141,576	142,193	9.05	15,712
1974	281,469.03	172,175	137,904	143,565	9.32	15,404
1975	263,962.12	158,377	126,852	137,110	9.60	14,282
1976	349,588.73	205,663	164,726	184,863	9.88	18,711

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L1						
NET SALVAGE PERCENT.. 0						
1977	475,766.45	274,137	219,570	256,196	10.17	25,191
1978	423,398.49	238,670	191,163	232,235	10.47	22,181
1979	413,673.37	228,017	182,630	231,043	10.77	21,452
1980	515,180.45	277,322	222,121	293,059	11.08	26,449
1981	639,939.08	335,968	269,094	370,845	11.40	32,530
1982	813,652.07	416,346	333,472	480,180	11.72	40,971
1983	1,081,394.65	538,426	431,253	650,142	12.05	53,954
1984	889,524.40	430,708	344,976	544,548	12.38	43,986
1985	1,419,536.21	666,614	533,925	885,611	12.73	69,569
1986	1,298,777.86	590,944	473,317	825,461	13.08	63,109
1987	1,249,159.11	549,630	440,226	808,933	13.44	60,188
1988	1,057,793.53	449,139	359,738	698,056	13.81	50,547
1989	1,128,867.55	461,933	369,985	758,883	14.18	53,518
1990	883,148.56	346,989	277,921	605,228	14.57	41,539
1991	805,268.81	303,345	242,964	562,305	14.96	37,587
1992	769,324.14	276,341	221,335	547,989	15.38	35,630
1993	1,316,186.73	448,556	359,271	956,916	15.82	60,488
1994	928,818.69	298,337	238,953	689,866	16.29	42,349
1995	973,800.23	291,751	233,678	740,122	16.81	44,029
1996	852,372.69	235,852	188,906	663,467	17.36	38,218
1997	1,119,614.66	281,247	225,265	894,350	17.97	49,769
1998	49,380,420.60	11,071,090	8,867,394	40,513,027	18.62	2,175,780
1999	39,119,235.98	7,612,603	6,097,318	33,021,918	19.33	1,708,325
2001	139,845.20	18,124	14,516	125,329	20.89	5,999
2002	5,677,822.18	537,122	430,208	5,247,614	21.73	241,492
2003	5,967,028.75	345,491	276,721	5,690,308	22.61	251,672
2004	29,491,088.30	578,025	462,970	29,028,118	23.53	1,233,664
	151,574,019.16	29,899,277	23,956,467	127,617,557		6,686,402

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 19.1 4.41

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACUSHNET						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1942	4.41	5	5			
1977	656.01	583	594	160	8.09	20
1978	1,740.35	1,527	1,555	446	8.22	54
1979	1,370.72	1,186	1,208	368	8.40	44
1980	26,034.63	22,152	22,565	7,375	8.61	857
1981	16,467.07	13,796	14,053	4,884	8.76	558
1982	2,055.92	1,692	1,724	640	8.95	72
1983	1,247.58	1,009	1,028	407	9.08	45
1984	220.25	174	177	76	9.26	8
1985	3,778.74	2,932	2,987	1,359	9.40	145
1986	3,333.22	2,525	2,572	1,261	9.59	131
1987	72,151.67	53,294	54,286	28,688	9.75	2,942
1988	4,306.14	3,097	3,155	1,797	9.88	182
1989	3,939.80	2,753	2,804	1,727	10.01	173
1990	1,419.43	961	979	653	10.13	64
1991	2,357.42	1,537	1,566	1,145	10.31	111
1992	3,377.50	2,122	2,161	1,723	10.38	166
1993	5,546.88	3,330	3,392	2,987	10.53	284
1994	6,764.46	3,872	3,944	3,835	10.60	362
1995	4,319.14	2,336	2,379	2,588	10.70	242
1996	9,697.44	4,920	5,012	6,140	10.77	570
1997	4,531.85	2,138	2,178	3,034	10.78	281
1998	9,100.75	3,932	4,005	6,461	10.80	598
1999	3,999.42	1,553	1,582	3,017	10.79	280
2000	17,753.04	6,027	6,139	14,277	10.74	1,329
2001	13,321.32	3,792	3,863	11,457	10.64	1,077
2002	3,310.94	736	750	3,058	10.44	293
2003	3,565.95	530	539	3,562	10.10	353
2004	5,310.66	312	318	5,789	9.29	623
	231,682.71	144,823	147,520	118,914		11,864

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AQUINNAH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1968	119.85	117	121	17	6.60	3
1978	415.95	365	377	101	8.22	12
1980	326.16	278	287	88	8.61	10
1983	201.77	163	168	64	9.08	7
1991	264.96	173	179	126	10.31	12
1994	279.38	160	165	156	10.60	15
1995	273.73	148	153	162	10.70	15
1996	363.82	185	191	227	10.77	21
2002	53.57	12	12	50	10.44	5
	2,299.19	1,601	1,653	991		100
BARNSTABLE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1924	1.03	1	1			
1927	3.16	4	4			
1928	1.81	2	2			
1930	0.47	1	1			
1933	1.10	1	1			
1936	1.71	2	2			
1940	1.63	2	2			
1942	0.53	1	1			
1945	0.04					
1948	62.32	67	68	4	3.74	1
1949	12.80	14	14	1	4.02	
1950	58.25	62	62	5	3.98	1
1953	401.98	426	429	33	4.36	8
1954	51.21	54	54	5	4.45	1
1955	53.58	56	56	6	4.55	1
1956	251.62	262	264	25	4.97	5
1957	121.35	127	128	12	4.85	2
1958	962.38	998	1,006	101	5.05	20
1959	112.25	116	117	12	5.26	2
1961	79.81	81	82	10	5.52	2

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BARNSTABLE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1963	49.44	50	50	7	5.89	1
1965	98.57	98	99	14	6.16	2
1967	20.36	20	20	3	6.55	
1968	55.19	54	54	9	6.60	1
1969	22.77	22	22	4	6.87	1
1970	119.58	114	115	23	6.99	3
1971	2,854.49	2,705	2,725	558	7.15	78
1973	22.14	21	21	4	7.41	1
1974	105.68	97	98	24	7.67	3
1975	1,937.80	1,762	1,775	453	7.81	58
1976	3,214.01	2,886	2,908	788	8.00	99
1977	30,903.10	27,464	27,671	7,868	8.09	973
1978	40,521.70	35,565	35,833	10,767	8.22	1,310
1979	37,328.37	32,294	32,537	10,391	8.40	1,237
1980	39,701.96	33,782	34,036	11,621	8.61	1,350
1981	47,136.57	39,490	39,787	14,420	8.76	1,646
1982	54,485.34	44,832	45,169	17,489	8.95	1,954
1983	56,075.31	45,341	45,682	18,805	9.08	2,071
1984	55,287.10	43,794	44,123	19,457	9.26	2,101
1985	23,672.31	18,367	18,505	8,718	9.40	927
1986	23,548.32	17,835	17,969	9,112	9.59	950
1987	41,454.30	30,620	30,850	16,822	9.75	1,725
1988	22,905.37	16,474	16,598	9,743	9.88	986
1989	104,407.93	72,954	73,503	46,566	10.01	4,652
1990	53,330.85	36,105	36,377	24,953	10.13	2,463
1991	43,062.49	28,079	28,290	21,232	10.31	2,059
1992	23,424.44	14,716	14,827	12,111	10.38	1,167
1993	38,043.31	22,842	23,014	20,736	10.53	1,969
1994	42,419.96	24,279	24,462	24,321	10.60	2,294
1995	35,118.68	18,994	19,137	21,249	10.70	1,986
1996	49,961.85	25,350	25,541	31,915	10.77	2,963
1997	47,622.62	22,470	22,639	32,127	10.78	2,980
1998	33,165.57	14,329	14,437	23,703	10.80	2,195
1999	25,137.31	9,762	9,835	19,073	10.79	1,768
2000	39,669.54	13,467	13,568	32,052	10.74	2,984
2001	153,521.05	43,696	44,024	132,525	10.64	12,455

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BARNSTABLE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
2002	36,833.11	8,188	8,250	34,108	10.44	3,267
2003	32,123.65	4,777	4,813	32,129	10.10	3,181
2004	23,037.53	1,354	1,364	25,129	9.29	2,705
	1,264,578.70	757,326	763,022	691,243		68,608
BOURNE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1923	0.68	1	1			
1939	71.20	79	77	5	2.52	2
1942	23.95	26	25	3	2.86	1
1948	26.47	29	28	2	3.74	1
1954	29.93	32	31	3	4.45	1
1955	137.10	144	141	17	4.55	4
1956	60.41	63	62	7	4.97	1
1957	150.80	157	154	19	4.85	4
1959	291.41	300	294	41	5.26	8
1961	157.63	161	158	23	5.52	4
1963	49.02	49	48	8	5.89	1
1969	40.94	39	38	9	6.87	1
1970	1,984.12	1,897	1,857	425	6.99	61
1971	9.77	9	9	2	7.15	
1972	1,626.24	1,526	1,494	376	7.34	51
1974	22.60	21	21	5	7.67	1
1976	357.79	321	314	97	8.00	12
1977	301.59	268	262	85	8.09	11
1978	157.94	139	136	46	8.22	6
1979	7,642.72	6,612	6,471	2,318	8.40	276
1980	2,402.78	2,044	2,001	762	8.61	89
1981	3,683.26	3,086	3,020	1,216	8.76	139
1982	1,508.72	1,241	1,215	520	8.95	58
1983	2,311.55	1,869	1,829	829	9.08	91
1984	3,761.87	2,980	2,917	1,409	9.26	152
1985	4,645.75	3,605	3,528	1,815	9.40	193

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOURNE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1986	5,661.04	4,288	4,197	2,313	9.59	241
1987	4,053.19	2,994	2,930	1,731	9.75	178
1988	2,377.60	1,710	1,674	1,060	9.88	107
1989	7,613.61	5,320	5,207	3,549	10.01	355
1990	3,043.58	2,061	2,017	1,483	10.13	146
1991	15,465.16	10,084	9,870	7,915	10.31	768
1992	3,315.84	2,083	2,039	1,774	10.38	171
1993	8,545.62	5,131	5,022	4,805	10.53	456
1994	7,826.54	4,480	4,385	4,616	10.60	435
1995	12,807.93	6,927	6,780	7,949	10.70	743
1996	4,554.49	2,311	2,262	2,976	10.77	276
1997	4,588.55	2,165	2,119	3,158	10.78	293
1998	5,613.61	2,425	2,373	4,083	10.80	378
1999	3,921.40	1,523	1,491	3,019	10.79	280
2001	21,420.38	6,097	5,967	18,666	10.64	1,754
2002	6,853.45	1,523	1,490	6,391	10.44	612
2003	15,672.80	2,330	2,280	15,744	10.10	1,559
2004	5,072.78	298	292	5,542	9.29	597
	169,863.81	90,448	88,526	106,816		10,517
BREWSTER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1965	74.58	74	74	12	6.16	2
1971	219.93	208	207	46	7.15	6
1977	290.10	258	257	77	8.09	10
1978	931.27	817	813	258	8.22	31
1981	4,798.12	4,020	3,999	1,519	8.76	173
1982	880.45	724	720	293	8.95	33
1984	485.45	385	383	175	9.26	19
1985	320.75	249	248	121	9.40	13
1986	1,638.25	1,241	1,234	650	9.59	68
1987	1,969.62	1,455	1,447	818	9.75	84
1988	1,504.63	1,082	1,076	654	9.88	66

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BREWSTER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1990	1,762.06	1,193	1,187	839	10.13	83
1991	370.32	241	240	186	10.31	18
1992	202.41	127	126	107	10.38	10
1993	243.97	146	145	136	10.53	13
1994	340.46	195	194	198	10.60	19
1995	541.52	293	291	332	10.70	31
1996	1,660.64	843	839	1,071	10.77	99
1997	362.97	171	170	247	10.78	23
1998	1,038.33	449	447	747	10.80	69
2001	8,741.50	2,488	2,475	7,578	10.64	712
2003	1,569.80	233	232	1,573	10.10	156
2004	1,765.11	104	103	1,927	9.29	207
	31,712.24	16,996	16,907	19,564		1,945
CARVER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1962	108.30	110	113	12	5.81	2
1963	67.96	68	70	8	5.89	1
1964	150.74	151	155	18	6.01	3
1965	93.93	93	96	12	6.16	2
1966	315.74	312	320	43	6.34	7
1968	47.84	47	48	7	6.60	1
1971	652.98	619	636	115	7.15	16
1972	40.49	38	39	8	7.34	1
1974	130.25	120	123	27	7.67	4
1975	280.72	255	262	61	7.81	8
1976	980.11	880	904	223	8.00	28
1977	154.63	137	141	37	8.09	5
1978	994.21	873	897	246	8.22	30
1979	41,377.28	35,797	36,769	10,815	8.40	1,288
1980	5,470.87	4,655	4,781	1,511	8.61	175
1981	264.19	221	227	77	8.76	9
1982	1,382.45	1,138	1,169	421	8.95	47

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARVER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1983	1,155.08	934	959	369	9.08	41
1984	1,626.44	1,288	1,323	547	9.26	59
1985	2,085.02	1,618	1,662	736	9.40	78
1986	1,208.91	916	941	449	9.59	47
1987	3,826.62	2,827	2,904	1,497	9.75	154
1988	3,399.13	2,445	2,511	1,398	9.88	141
1989	44,153.32	30,852	31,689	19,087	10.01	1,907
1990	2,831.21	1,917	1,969	1,287	10.13	127
1991	3,712.52	2,421	2,487	1,782	10.31	173
1992	1,896.75	1,192	1,224	957	10.38	92
1993	3,688.47	2,215	2,275	1,967	10.53	187
1994	3,964.42	2,269	2,331	2,228	10.60	210
1995	6,343.52	3,431	3,524	3,771	10.70	352
1996	6,030.66	3,060	3,143	3,792	10.77	352
1997	2,230.70	1,053	1,082	1,483	10.78	138
1998	6,345.63	2,742	2,816	4,481	10.80	415
1999	6,205.67	2,410	2,476	4,661	10.79	432
2001	11,473.69	3,266	3,354	9,841	10.64	925
2002	4,987.48	1,109	1,139	4,597	10.44	440
2003	3,956.16	588	604	3,946	10.10	391
2004	4,095.63	241	248	4,462	9.29	480
	177,729.72	114,308	117,411	86,979		8,768
CHATHAM						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1925	0.52	1	1			
1965	137.15	136	138	20	6.16	3
1971	203.49	193	196	38	7.15	5
1976	219.02	197	200	52	8.00	7
1978	300.55	264	268	78	8.22	9
1979	566.09	490	498	153	8.40	18
1981	2,446.57	2,050	2,083	731	8.76	83
1982	2,921.73	2,404	2,442	918	8.95	103

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHATHAM						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1983	1,103.84	893	907	362	9.08	40
1984	325.17	258	262	112	9.26	12
1986	1,281.17	970	985	488	9.59	51
1987	1,210.15	894	908	484	9.75	50
1988	1,097.32	789	802	460	9.88	47
1989	2,242.78	1,567	1,592	987	10.01	99
1990	555.08	376	382	256	10.13	25
1991	1,302.40	849	863	635	10.31	62
1992	404.83	254	258	208	10.38	20
1993	574.67	345	350	311	10.53	30
1994	666.18	381	387	379	10.60	36
1995	753.78	408	415	452	10.70	42
1996	1,036.99	526	534	659	10.77	61
1997	362.97	171	174	243	10.78	23
1998	1,482.40	640	650	1,055	10.80	98
1999	403.38	157	160	304	10.79	28
2000	471.78	160	163	380	10.74	35
2001	3,289.92	936	950	2,833	10.64	266
2002	776.60	173	176	717	10.44	69
	26,136.53	16,482	16,744	13,315		1,322
CHILMARK						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1960	172.54	177	183	15	5.50	3
1962	545.49	552	570	57	5.81	10
1966	44.32	44	45	6	6.34	1
1967	300.85	295	304	42	6.55	6
1984	92.55	73	75	31	9.26	3
1987	88.40	65	67	35	9.75	4
1996	289.80	147	152	181	10.77	17
1997	348.35	164	169	232	10.78	22
1998	261.86	113	117	184	10.80	17
1999	262.22	102	105	197	10.79	18

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHILMARK						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
2002	73.20	16	17	67	10.44	6
	2,479.58	1,748	1,804	1,047		107
DARTMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1913	48.70	56	56			
1945	15.28	17	17	1	3.39	
1957	263.99	275	267	37	4.85	8
1976	415.73	373	362	116	8.00	15
1977	686.54	610	592	198	8.09	24
1978	19.92	17	17	6	8.22	1
1979	236.40	205	199	73	8.40	9
1980	54.51	46	45	18	8.61	2
1981	461.58	387	376	155	8.76	18
1982	60.00	49	48	21	8.95	2
1983	1,947.70	1,575	1,529	711	9.08	78
1984	1,377.21	1,091	1,059	525	9.26	57
1985	2,303.98	1,788	1,735	915	9.40	97
1986	1,648.61	1,249	1,212	684	9.59	71
1987	6,506.95	4,806	4,665	2,818	9.75	289
1988	4,375.03	3,147	3,055	1,976	9.88	200
1989	12,013.18	8,394	8,147	5,668	10.01	566
1990	2,373.70	1,607	1,560	1,170	10.13	115
1991	11,250.78	7,336	7,121	5,817	10.31	564
1992	3,267.92	2,053	1,993	1,765	10.38	170
1993	5,863.25	3,520	3,417	3,326	10.53	316
1994	6,489.39	3,714	3,605	3,858	10.60	364
1995	2,999.14	1,622	1,574	1,875	10.70	175
1996	3,855.25	1,956	1,898	2,536	10.77	235
1997	17,516.61	8,265	8,022	12,122	10.78	1,124
1998	8,557.29	3,697	3,588	6,253	10.80	579
1999	12,094.30	4,697	4,559	9,349	10.79	866
2001	4,364.50	1,242	1,206	3,813	10.64	358

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DARTMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
2002	12,618.26	2,805	2,722	11,789	10.44	1,129
2003	5,259.03	782	759	5,289	10.10	524
2004	11,207.36	659	640	12,248	9.29	1,318
	140,152.09	68,040	66,045	95,132		9,274
DENNIS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1951	3.06	3	3	1	4.30	
1956	105.41	110	106	15	4.97	3
1957	171.98	179	173	25	4.85	5
1960	18.86	19	18	4	5.50	1
1962	51.34	52	50	9	5.81	2
1971	1,252.24	1,187	1,146	294	7.15	41
1973	37.89	35	34	10	7.41	1
1974	75.99	70	68	19	7.67	2
1977	2,195.90	1,952	1,884	641	8.09	79
1978	1,453.02	1,275	1,231	440	8.22	54
1979	3,637.30	3,147	3,038	1,145	8.40	136
1980	2,675.87	2,277	2,198	879	8.61	102
1981	2,093.95	1,754	1,693	715	8.76	82
1982	1,801.65	1,482	1,431	641	8.95	72
1983	173.06	140	135	64	9.08	7
1984	1,403.15	1,111	1,072	542	9.26	59
1985	1,611.50	1,250	1,207	646	9.40	69
1986	995.24	754	728	417	9.59	43
1987	3,311.24	2,446	2,361	1,447	9.75	148
1988	1,514.70	1,089	1,051	691	9.88	70
1989	10,976.43	7,670	7,404	5,219	10.01	521
1990	1,441.91	976	942	716	10.13	71
1991	2,158.55	1,407	1,358	1,124	10.31	109
1992	3,127.34	1,965	1,897	1,699	10.38	164
1993	2,746.72	1,649	1,592	1,567	10.53	149
1994	3,411.92	1,953	1,885	2,039	10.60	192

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DENNIS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1995	8,600.24	4,651	4,490	5,400	10.70	505
1996	1,553.62	788	761	1,026	10.77	95
1997	3,374.51	1,592	1,537	2,344	10.78	217
1998	14,254.65	6,159	5,945	10,448	10.80	967
1999	3,606.67	1,401	1,352	2,796	10.79	259
2000	235.88	80	77	194	10.74	18
2001	16,637.77	4,736	4,572	14,561	10.64	1,369
2002	6,979.67	1,552	1,498	6,529	10.44	625
2003	3,598.22	535	516	3,622	10.10	359
2004	2,026.26	119	115	2,215	9.29	238
	109,313.71	57,565	55,568	70,144		6,834
DUXBURY						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1942	344.41	379	375	21	2.86	7
1948	159.01	172	170	13	3.74	3
1949	41.92	45	45	3	4.02	1
1955	285.00	300	297	31	4.55	7
1956	79.55	83	82	9	4.97	2
1957	15.62	16	16	2	4.85	
1965	16.01	16	16	2	6.16	
1967	39.23	38	38	7	6.55	1
1971	471.91	447	442	101	7.15	14
1972	603.18	566	560	134	7.34	18
1973	978.94	911	902	224	7.41	30
1974	88.06	81	80	21	7.67	3
1976	308.13	277	274	80	8.00	10
1978	1,804.10	1,583	1,567	508	8.22	62
1979	570.32	493	488	168	8.40	20
1980	1,266.36	1,078	1,067	389	8.61	45
1981	233.76	196	194	75	8.76	9
1982	490.81	404	400	164	8.95	18
1983	395.76	320	317	138	9.08	15

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUXBURY						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1984	1,335.15	1,058	1,047	488	9.26	53
1985	378.44	294	291	144	9.40	15
1986	2,248.25	1,703	1,686	899	9.59	94
1987	180.25	133	132	75	9.75	8
1988	685.16	493	488	300	9.88	30
1989	41,687.72	29,129	28,831	19,110	10.01	1,909
1990	3,179.03	2,152	2,130	1,526	10.13	151
1991	3,464.37	2,259	2,236	1,748	10.31	170
1992	1,331.91	837	828	704	10.38	68
1993	4,301.01	2,582	2,556	2,390	10.53	227
1994	1,692.40	969	959	987	10.60	93
1995	787.84	426	422	484	10.70	45
1996	1,604.61	814	806	1,039	10.77	96
1997	3,980.40	1,878	1,859	2,718	10.78	252
1998	3,957.65	1,710	1,692	2,859	10.80	265
1999	2,253.14	875	866	1,725	10.79	160
2001	16,436.88	4,678	4,630	14,272	10.64	1,341
2002	2,472.55	550	544	2,299	10.44	220
2003	1,232.07	183	181	1,236	10.10	122
2004	4,527.72	266	264	4,943	9.29	532
	105,928.63	60,394	59,778	62,036		6,116
EASTHAM						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1971	647.54	614	622	123	7.15	17
1972	380.01	357	362	75	7.34	10
1974	85.52	79	80	18	7.67	2
1978	1,497.83	1,315	1,332	391	8.22	48
1979	385.30	333	337	106	8.40	13
1980	387.60	330	334	112	8.61	13
1981	1,310.41	1,098	1,113	394	8.76	45
1982	1,270.97	1,046	1,060	402	8.95	45
1983	941.73	761	771	312	9.08	34

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTHAM						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1984	1,363.41	1,080	1,094	474	9.26	51
1985	4,026.57	3,124	3,165	1,466	9.40	156
1986	180.06	136	138	69	9.59	7
1987	286.31	211	214	115	9.75	12
1988	2,508.39	1,804	1,828	1,057	9.88	107
1989	865.13	605	613	382	10.01	38
1990	653.89	443	449	303	10.13	30
1991	1,291.04	842	853	632	10.31	61
1992	1,214.50	763	773	624	10.38	60
1993	1,431.23	859	870	776	10.53	74
1994	651.45	373	378	371	10.60	35
1995	1,475.19	798	809	887	10.70	83
1996	429.52	218	221	273	10.77	25
1997	1,413.28	667	676	949	10.78	88
1998	2,319.81	1,002	1,015	1,653	10.80	153
1999	619.11	240	243	469	10.79	43
2001	362.35	103	104	313	10.64	29
2002	924.49	206	209	854	10.44	82
2003	1,773.89	264	268	1,772	10.10	175
2004	6,757.89	397	402	7,370	9.29	793
	37,454.42	20,068	20,333	22,742		2,329
EDGARTOWN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1935	7.38	8	8			
1937	5.94	7	7			
1939	1.11	1	1			
1950	66.63	71	69	8	3.98	2
1958	100.98	105	102	14	5.05	3
1959	13.42	14	14	1	5.26	
1961	55.41	57	56	8	5.52	1
1969	66.04	64	62	14	6.87	2
1971	451.22	428	418	101	7.15	14

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDGARTOWN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1979	528.09	457	446	161	8.40	19
1983	492.93	399	390	177	9.08	19
1985	547.66	425	415	215	9.40	23
1987	184.10	136	133	79	9.75	8
1989	402.38	281	274	189	10.01	19
1991	276.87	181	177	141	10.31	14
1992	188.54	118	115	102	10.38	10
1994	384.14	220	215	227	10.60	21
1995	324.82	176	172	202	10.70	19
1996	359.10	182	178	235	10.77	22
1998	690.76	298	291	503	10.80	47
2001	3,250.39	925	902	2,836	10.64	267
2002	73.20	16	16	68	10.44	7
2003	240.14	36	35	241	10.10	24
2004	873.65	51	49	956	9.29	103
	9,584.90	4,656	4,545	6,478		644
FAIRHAVEN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1921	14.23	16	16			
1922	11.16	13	13			
1937	25.14	28	28	1	2.43	
1943	1.04	1	1			
1946	248.63	269	271	15	3.61	4
1950	361.49	387	389	27	3.98	7
1976	2,715.40	2,439	2,454	669	8.00	84
1977	2,952.48	2,624	2,640	755	8.09	93
1978	5,444.08	4,778	4,807	1,454	8.22	177
1979	4,819.55	4,170	4,196	1,346	8.40	160
1980	6,007.20	5,111	5,142	1,766	8.61	205
1981	60,377.95	50,583	50,894	18,541	8.76	2,117
1982	8,370.13	6,887	6,929	2,697	8.95	301
1983	2,458.13	1,988	2,000	827	9.08	91

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FAIRHAVEN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1984	4,595.20	3,640	3,662	1,622	9.26	175
1985	8,473.89	6,575	6,615	3,130	9.40	333
1986	21,487.20	16,274	16,374	8,336	9.59	869
1987	16,002.32	11,820	11,893	6,510	9.75	668
1988	14,319.02	10,298	10,361	6,106	9.88	618
1989	103,271.56	72,160	72,604	46,158	10.01	4,611
1990	10,467.69	7,087	7,131	4,907	10.13	484
1991	42,683.32	27,832	28,003	21,083	10.31	2,045
1992	6,829.32	4,290	4,316	3,538	10.38	341
1993	10,641.13	6,389	6,428	5,809	10.53	552
1994	14,635.25	8,377	8,429	8,402	10.60	793
1995	10,888.41	5,889	5,925	6,597	10.70	617
1996	12,241.83	6,211	6,249	7,829	10.77	727
1997	24,321.64	11,476	11,547	16,423	10.78	1,523
1998	29,647.26	12,809	12,888	21,206	10.80	1,964
1999	17,991.90	6,987	7,030	13,661	10.79	1,266
2001	33,322.29	9,484	9,543	28,778	10.64	2,705
2002	10,584.25	2,353	2,368	9,804	10.44	939
2003	18,893.62	2,809	2,826	18,902	10.10	1,871
2004	7,817.83	459	462	8,529	9.29	918
	512,921.54	312,513	314,434	275,428		27,258
FALMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1922	6.23	7	7			
1923	3.14	4	4			
1925	1.62	2	2			
1926	0.58	1	1			
1928	0.46	1	1			
1935	2.53	3	3			
1939	4.55	5	5			
1940	1.56	2	2			
1941	0.12					

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FALMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1944	1.62	2	2			
1950	73.24	78	76	8	3.98	2
1952	7.30	8	8			
1954	153.20	162	157	19	4.45	4
1955	105.98	112	109	13	4.55	3
1956	11,258.27	11,743	11,386	1,561	4.97	314
1957	417.36	435	422	58	4.85	12
1958	49.16	51	49	8	5.05	2
1959	418.44	431	418	63	5.26	12
1960	84.72	87	84	13	5.50	2
1961	210.90	215	208	35	5.52	6
1962	121.87	123	119	21	5.81	4
1964	191.53	192	186	34	6.01	6
1965	191.87	191	185	36	6.16	6
1966	217.60	215	208	42	6.34	7
1967	58.52	57	55	12	6.55	2
1968	30.46	30	29	6	6.60	1
1969	98.34	95	92	21	6.87	3
1970	160.47	153	148	37	6.99	5
1971	911.00	863	837	211	7.15	30
1972	262.10	246	239	62	7.34	8
1973	789.80	735	713	195	7.41	26
1974	82.80	76	74	21	7.67	3
1975	249.83	227	220	67	7.81	9
1976	252.75	227	220	71	8.00	9
1977	1,676.15	1,490	1,445	483	8.09	60
1978	6,327.47	5,553	5,384	1,893	8.22	230
1979	1,570.94	1,359	1,318	489	8.40	58
1980	4,831.55	4,111	3,986	1,570	8.61	182
1981	6,476.74	5,426	5,261	2,187	8.76	250
1982	3,265.58	2,687	2,605	1,150	8.95	128
1983	2,887.42	2,335	2,264	1,057	9.08	116
1984	893.38	708	687	340	9.26	37
1985	9,751.54	7,566	7,336	3,878	9.40	413
1986	7,210.61	5,461	5,295	2,997	9.59	313
1987	4,636.83	3,425	3,321	2,011	9.75	206

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FALMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1988	5,958.02	4,285	4,155	2,697	9.88	273
1989	12,730.99	8,896	8,626	6,015	10.01	601
1990	2,995.99	2,028	1,966	1,479	10.13	146
1991	5,806.74	3,786	3,671	3,007	10.31	292
1992	5,775.78	3,629	3,519	3,123	10.38	301
1993	10,196.57	6,122	5,936	5,790	10.53	550
1994	11,822.99	6,767	6,562	7,034	10.60	664
1995	7,945.17	4,297	4,167	4,970	10.70	464
1996	7,646.14	3,879	3,761	5,032	10.77	467
1997	18,731.84	8,839	8,571	12,971	10.78	1,203
1998	7,573.86	3,272	3,173	5,537	10.80	513
1999	23,951.46	9,302	9,020	18,524	10.79	1,717
2001	55,292.34	15,738	15,261	48,325	10.64	4,542
2002	21,023.69	4,673	4,531	19,646	10.44	1,882
2003	7,308.84	1,087	1,054	7,351	10.10	728
2004	2,913.55	171	166	3,185	9.29	343
	273,622.10	143,671	139,310	175,355		17,155
FREETOWN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1942	25.60	28	28	1	2.86	
1966	53.00	52	52	9	6.34	1
1967	32.02	31	31	6	6.55	1
1976	315.31	283	284	79	8.00	10
1978	79.77	70	70	22	8.22	3
1979	53.45	46	46	15	8.40	2
1980	11,662.30	9,923	9,941	3,471	8.61	403
1981	2,545.86	2,133	2,137	791	8.76	90
1982	3,395.92	2,794	2,799	1,106	8.95	124
1983	233.20	189	189	79	9.08	9
1984	4,079.17	3,231	3,237	1,454	9.26	157
1985	2,759.38	2,141	2,145	1,028	9.40	109
1986	1,312.01	994	996	513	9.59	53

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FREETOWN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1987	7,797.67	5,760	5,770	3,197	9.75	328
1988	3,758.98	2,703	2,708	1,615	9.88	163
1989	2,827.84	1,976	1,979	1,273	10.01	127
1990	3,621.27	2,452	2,456	1,708	10.13	169
1991	5,771.92	3,764	3,771	2,867	10.31	278
1992	791.09	497	498	412	10.38	40
1993	1,696.20	1,018	1,020	931	10.53	88
1994	4,841.54	2,771	2,776	2,792	10.60	263
1995	2,999.38	1,622	1,625	1,824	10.70	170
1996	1,473.77	748	749	946	10.77	88
1997	10,714.11	5,055	5,063	7,258	10.78	673
1998	2,087.54	902	904	1,497	10.80	139
1999	9,530.75	3,701	3,707	7,253	10.79	672
2001	2,095.44	596	597	1,813	10.64	170
2002	2,253.42	501	502	2,089	10.44	200
2003	2,948.14	438	439	2,951	10.10	292
2004	3,414.63	201	201	3,726	9.29	401
	95,170.68	56,620	56,720	52,726		5,223
HARWICH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1923	1.18	1	1			
1930	0.54	1	1			
1939	0.71	1	1			
1944	0.40					
1948	13.35	14	13	2	3.74	1
1954	76.19	81	78	10	4.45	2
1955	98.67	104	100	13	4.55	3
1956	4.43	5	5			
1959	52.95	55	53	8	5.26	2
1965	103.82	103	99	20	6.16	3
1969	101.83	98	94	23	6.87	3
1970	64.87	62	60	15	6.99	2

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARWICH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1971	603.49	572	549	145	7.15	20
1972	260.68	245	235	65	7.34	9
1973	141.89	132	127	36	7.41	5
1975	438.56	399	383	121	7.81	15
1977	236.68	210	202	70	8.09	9
1978	877.49	770	739	270	8.22	33
1979	2,329.82	2,016	1,935	744	8.40	89
1980	172.60	147	141	57	8.61	7
1981	4,478.11	3,752	3,601	1,549	8.76	177
1982	409.84	337	323	148	8.95	17
1983	3,163.18	2,558	2,455	1,183	9.08	130
1984	617.26	489	469	241	9.26	26
1985	377.57	293	281	153	9.40	16
1986	4,700.34	3,560	3,417	1,988	9.59	207
1987	1,842.15	1,361	1,306	812	9.75	83
1988	1,784.11	1,283	1,232	820	9.88	83
1989	286.98	201	193	137	10.01	14
1990	1,317.32	892	856	659	10.13	65
1991	1,317.67	859	825	690	10.31	67
1992	1,487.82	935	898	813	10.38	78
1993	475.76	286	275	272	10.53	26
1994	1,336.27	765	734	803	10.60	76
1995	2,424.20	1,311	1,258	1,530	10.70	143
1996	3,960.25	2,009	1,928	2,626	10.77	244
1997	4,753.55	2,243	2,153	3,314	10.78	307
1998	1,299.32	561	539	955	10.80	88
1999	3,176.87	1,234	1,185	2,468	10.79	229
2001	17,378.87	4,946	4,747	15,239	10.64	1,432
2002	4,940.15	1,098	1,054	4,627	10.44	443
2003	9,726.71	1,446	1,388	9,798	10.10	970
2004	455.69	27	26	498	9.29	54
	77,290.14	37,462	35,959	52,922		5,178

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KINGSTON						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1942	0.11					
1947	15.60	17	17	1	3.48	
1948	38.56	42	41	3	3.74	1
1951	11.80	13	13	1	4.30	
1952	23.28	25	25	2	4.32	
1953	93.56	99	97	11	4.36	3
1954	6.16	7	7			
1971	19.53	19	19	3	7.15	
1973	24.29	23	23	5	7.41	1
1976	813.81	731	716	220	8.00	28
1977	361.05	321	315	100	8.09	12
1978	19.91	17	17	6	8.22	1
1979	1,094.59	947	928	331	8.40	39
1980	1,417.04	1,206	1,182	448	8.61	52
1981	620.61	520	510	204	8.76	23
1982	1,167.57	961	942	401	8.95	45
1983	2,774.65	2,243	2,198	993	9.08	109
1984	19,070.74	15,106	14,805	7,126	9.26	770
1985	4,966.60	3,854	3,777	1,935	9.40	206
1986	7,929.19	6,005	5,886	3,233	9.59	337
1987	7,403.74	5,469	5,360	3,154	9.75	323
1988	6,852.89	4,929	4,831	3,050	9.88	309
1989	10,436.99	7,293	7,148	4,855	10.01	485
1990	9,290.79	6,290	6,165	4,519	10.13	446
1991	7,425.38	4,842	4,746	3,793	10.31	368
1992	10,620.31	6,672	6,539	5,674	10.38	547
1993	7,073.80	4,247	4,162	3,973	10.53	377
1994	5,008.24	2,866	2,809	2,950	10.60	278
1995	6,954.34	3,761	3,686	4,311	10.70	403
1996	5,864.94	2,976	2,917	3,828	10.77	355
1997	3,884.05	1,833	1,797	2,670	10.78	248
1998	9,410.83	4,066	3,985	6,837	10.80	633
1999	5,928.21	2,302	2,256	4,561	10.79	423
2001	22,973.46	6,539	6,409	20,010	10.64	1,881
2002	9,576.10	2,129	2,087	8,926	10.44	855
2003	10,004.77	1,488	1,458	10,047	10.10	995

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KINGSTON						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
2004	5,966.06	351	344	6,517	9.29	702
	185,143.55	100,209	98,217	114,698		11,255
LAKEVILLE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1980	4.95	4	4	2	8.61	
1981	20.04	17	17	6	8.76	1
1983	170.67	138	136	60	9.08	7
1984	10.00	8	8	4	9.26	
1988	460.41	331	325	204	9.88	21
1989	561.26	392	385	260	10.01	26
1990	859.92	582	573	416	10.13	41
1993	936.53	562	553	524	10.53	50
1994	441.23	253	249	258	10.60	24
2001	577.25	164	161	503	10.64	47
2002	158.45	35	34	148	10.44	14
	4,200.71	2,486	2,445	2,385		231
MARION						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1912	28.00	32	32			
1923	4.00	5	5			
1934	45.65	51	52			
1942	474.55	522	531	15	2.86	5
1945	69.16	75	76	4	3.39	1
1949	70.53	76	77	4	4.02	1
1950	44.12	47	48	3	3.98	1
1955	10.00	11	11	1	4.55	
1956	0.58	1	1			
1958	15.96	17	17	1	5.05	

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARION						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1963	60.44	61	62	8	5.89	1
1965	16.00	16	16	2	6.16	
1967	78.40	77	78	12	6.55	2
1968	0.75	1	1			
1970	121.52	116	118	22	6.99	3
1973	12.88	12	12	3	7.41	
1975	15.42	14	14	4	7.81	1
1976	737.97	663	674	175	8.00	22
1978	719.48	631	641	186	8.22	23
1979	3,491.58	3,021	3,071	944	8.40	112
1980	968.75	824	838	276	8.61	32
1981	483.13	405	412	144	8.76	16
1983	1,904.88	1,540	1,565	626	9.08	69
1984	1,990.09	1,576	1,602	687	9.26	74
1985	251.55	195	198	91	9.40	10
1986	6,175.45	4,677	4,754	2,348	9.59	245
1987	2,256.57	1,667	1,694	901	9.75	92
1988	1,589.09	1,143	1,162	665	9.88	67
1989	31,585.81	22,070	22,431	13,893	10.01	1,388
1990	5,965.61	4,039	4,105	2,755	10.13	272
1991	3,255.40	2,123	2,158	1,586	10.31	154
1992	2,037.83	1,280	1,301	1,043	10.38	100
1993	1,797.54	1,079	1,097	970	10.53	92
1994	2,771.79	1,586	1,612	1,576	10.60	149
1995	1,123.22	607	617	675	10.70	63
1996	3,232.24	1,640	1,667	2,050	10.77	190
1997	1,322.80	624	634	887	10.78	82
1998	820.67	355	361	583	10.80	54
1999	987.77	384	390	746	10.79	69
2001	4,175.74	1,189	1,208	3,594	10.64	338
2002	357.30	79	80	331	10.44	32
2003	3,464.84	515	524	3,461	10.10	343
2004	4,410.48	259	263	4,809	9.29	518
	88,945.54	55,305	56,210	46,081		4,621

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARSHFIELD						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1941	4.91	5	5	1	2.72	
1942	18.70	21	21	1	2.86	
1943	85.00	93	91	7	3.01	2
1947	162.70	176	172	15	3.48	4
1950	28.53	31	30	3	3.98	1
1952	418.98	445	436	46	4.32	11
1953	108.68	115	113	12	4.36	3
1956	43.40	45	44	6	4.97	1
1958	100.30	104	102	13	5.05	3
1959	1.32	1	1	1	5.26	
1961	118.92	121	118	19	5.52	3
1965	36.04	36	35	6	6.16	1
1966	194.49	192	188	36	6.34	6
1969	113.90	110	108	23	6.87	3
1970	4.79	5	5	1	6.99	
1971	9.77	9	9	2	7.15	
1972	166.09	156	153	38	7.34	5
1973	1,423.56	1,325	1,297	340	7.41	46
1974	121.43	112	110	30	7.67	4
1975	169.00	154	151	43	7.81	6
1976	114.41	103	101	31	8.00	4
1977	52.73	47	46	15	8.09	2
1978	3,818.23	3,351	3,280	1,111	8.22	135
1979	1,992.37	1,724	1,688	603	8.40	72
1980	480.72	409	400	153	8.61	18
1981	120.00	101	99	39	8.76	4
1982	8,536.63	7,024	6,875	2,942	8.95	329
1983	5,517.83	4,462	4,368	1,978	9.08	218
1984	2,428.74	1,924	1,883	910	9.26	98
1985	3,036.12	2,356	2,306	1,186	9.40	126
1986	9,889.77	7,490	7,331	4,042	9.59	421
1987	14,056.15	10,383	10,163	6,002	9.75	616
1988	15,274.76	10,986	10,754	6,812	9.88	689
1989	53,940.26	37,690	36,892	25,139	10.01	2,511
1990	10,304.81	6,976	6,828	5,023	10.13	496
1991	9,293.54	6,060	5,932	4,756	10.31	461

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARSHFIELD						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1992	6,645.12	4,175	4,087	3,555	10.38	342
1993	9,086.90	5,456	5,341	5,109	10.53	485
1994	8,696.11	4,977	4,872	5,129	10.60	484
1995	10,760.03	5,820	5,697	6,677	10.70	624
1996	20,611.78	10,458	10,236	13,468	10.77	1,251
1997	15,670.11	7,394	7,237	10,784	10.78	1,000
1998	9,963.89	4,305	4,214	7,244	10.80	671
1999	8,946.81	3,475	3,401	6,888	10.79	638
2001	35,315.14	10,052	9,840	30,772	10.64	2,892
2002	8,610.69	1,914	1,873	8,029	10.44	769
2003	10,080.81	1,499	1,467	10,126	10.10	1,003
2004	13,289.00	781	765	14,517	9.29	1,563
	299,863.97	164,648	161,165	183,683		18,021
MASHPEE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1940	1.76	2	2			
1943	67.05	74	72	5	3.01	2
1945	135.56	147	143	13	3.39	4
1947	42.95	47	46	3	3.48	1
1951	63.82	68	66	7	4.30	2
1952	42.26	45	44	5	4.32	1
1958	69.78	72	70	10	5.05	2
1961	44.62	46	45	6	5.52	1
1971	61.35	58	56	15	7.15	2
1973	78.87	73	71	20	7.41	3
1975	53.00	48	47	14	7.81	2
1976	5,769.78	5,181	5,033	1,602	8.00	200
1977	349.48	311	302	100	8.09	12
1980	438.15	373	362	142	8.61	16
1981	1,348.54	1,130	1,098	453	8.76	52
1983	349.48	283	275	127	9.08	14
1984	1,000.38	792	769	381	9.26	41

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MASHPEE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1986	1,831.64	1,387	1,347	759	9.59	79
1987	618.37	457	444	267	9.75	27
1988	890.39	640	622	402	9.88	41
1989	4,124.87	2,882	2,799	1,945	10.01	194
1990	816.20	553	537	402	10.13	40
1991	7,373.28	4,808	4,670	3,809	10.31	369
1992	1,285.40	808	785	693	10.38	67
1993	1,119.09	672	653	634	10.53	60
1994	5,520.64	3,160	3,070	3,279	10.60	309
1995	4,642.80	2,511	2,439	2,900	10.70	271
1996	5,356.25	2,718	2,640	3,520	10.77	327
1997	2,428.39	1,146	1,113	1,680	10.78	156
1998	3,981.37	1,720	1,671	2,908	10.80	269
1999	3,971.24	1,542	1,498	3,069	10.79	284
2001	6,111.87	1,740	1,690	5,339	10.64	502
2002	2,306.92	513	498	2,155	10.44	206
2003	4,868.53	724	704	4,895	10.10	485
	67,164.08	36,731	35,681	41,559		4,041
MATTAPOISETT						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1950	66.06	71	74	2	3.98	1
1977	520.73	463	480	119	8.09	15
1978	59.74	52	54	15	8.22	2
1979	1,895.96	1,640	1,702	478	8.40	57
1980	20,863.65	17,753	18,420	5,573	8.61	647
1981	22,749.18	19,059	19,775	6,387	8.76	729
1982	4,669.29	3,842	3,986	1,384	8.95	155
1983	420.29	340	353	130	9.08	14
1984	588.05	466	484	192	9.26	21
1985	2,212.86	1,717	1,782	763	9.40	81
1986	1,818.03	1,377	1,429	662	9.59	69
1987	10,872.50	8,031	8,333	4,170	9.75	428

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MATTAPOISETT						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1988	1,462.05	1,052	1,092	589	9.88	60
1989	14,592.68	10,196	10,579	6,203	10.01	620
1990	859.92	582	604	385	10.13	38
1991	1,796.42	1,171	1,215	851	10.31	83
1992	3,618.75	2,273	2,358	1,804	10.38	174
1993	5,072.36	3,046	3,160	2,673	10.53	254
1994	4,391.03	2,513	2,607	2,443	10.60	230
1995	1,692.64	915	949	998	10.70	93
1996	4,149.05	2,105	2,184	2,587	10.77	240
1997	1,733.65	818	849	1,145	10.78	106
1998	7,582.52	3,276	3,399	5,321	10.80	493
1999	5,397.43	2,096	2,175	4,032	10.79	374
2001	3,941.82	1,122	1,164	3,369	10.64	317
2002	2,887.55	642	667	2,654	10.44	254
2003	1,338.74	199	206	1,334	10.10	132
2004	390.86	23	24	425	9.29	46
	127,643.81	86,840	90,104	56,688		5,733
NEW BEDFORD						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1919	4.47	5	5			
1920	0.94	1	1			
1921	120.26	138	138			
1922	13.12	15	15			
1923	10.56	12	12			
1924	88.06	100	101			
1925	8.14	9	9			
1926	163.44	186	188			
1928	181.36	206	209			
1929	2.98	3	3			
1930	10.86	12	12			
1934	62.07	69	70	1	1.96	1
1940	0.45			1	2.61	

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW BEDFORD						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1942	160.72	177	180	5	2.86	2
1944	14,141.94	15,448	15,719	544	3.19	171
1947	75.55	82	83	4	3.48	1
1949	2,727.19	2,924	2,975	161	4.02	40
1950	762.24	817	831	46	3.98	12
1951	659.25	702	714	44	4.30	10
1952	1,582.51	1,682	1,711	109	4.32	25
1953	1,270.70	1,347	1,371	90	4.36	21
1954	285.00	301	306	22	4.45	5
1955	3,058.73	3,221	3,277	241	4.55	53
1957	3,117.10	3,252	3,309	276	4.85	57
1958	10,859.03	11,265	11,462	1,026	5.05	203
1959	647.34	667	679	65	5.26	12
1960	4,330.33	4,432	4,510	470	5.50	85
1961	6,236.50	6,364	6,476	696	5.52	126
1962	1,694.47	1,714	1,744	205	5.81	35
1963	2,725.11	2,744	2,792	342	5.89	58
1964	1,225.92	1,228	1,250	160	6.01	27
1965	1,844.92	1,835	1,867	255	6.16	41
1966	8,854.93	8,743	8,896	1,287	6.34	203
1967	11,751.97	11,505	11,707	1,808	6.55	276
1968	2,660.72	2,591	2,636	424	6.60	64
1969	972.03	937	953	165	6.87	24
1970	8,112.79	7,758	7,894	1,436	6.99	205
1971	4,398.58	4,169	4,242	816	7.15	114
1972	10,783.77	10,117	10,294	2,107	7.34	287
1973	14,357.61	13,368	13,602	2,909	7.41	393
1974	14,197.65	13,047	13,276	3,051	7.67	398
1975	22,963.46	20,878	21,244	5,164	7.81	661
1976	51,736.88	46,462	47,276	12,221	8.00	1,528
1977	31,829.40	28,287	28,783	7,821	8.09	967
1978	42,925.65	37,675	38,335	11,029	8.22	1,342
1979	8,436.09	7,298	7,426	2,276	8.40	271
1980	13,632.79	11,600	11,803	3,875	8.61	450
1981	6,474.89	5,425	5,520	1,926	8.76	220
1982	5,360.42	4,411	4,488	1,676	8.95	187

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW BEDFORD						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1983	4,889.86	3,954	4,023	1,600	9.08	176
1984	31,620.22	25,047	25,486	10,877	9.26	1,175
1985	60,012.55	46,564	47,380	21,634	9.40	2,301
1986	18,579.46	14,072	14,319	7,047	9.59	735
1987	31,150.47	23,009	23,412	12,411	9.75	1,273
1988	20,156.30	14,497	14,751	8,429	9.88	853
1989	40,014.99	27,960	28,450	17,567	10.01	1,755
1990	53,654.81	36,325	36,962	24,741	10.13	2,442
1991	116,250.27	75,801	77,130	56,558	10.31	5,486
1992	19,413.68	12,197	12,411	9,915	10.38	955
1993	17,659.79	10,603	10,789	9,520	10.53	904
1994	62,832.07	35,962	36,593	35,664	10.60	3,365
1995	51,937.06	28,090	28,583	31,145	10.70	2,911
1996	71,220.11	36,136	36,770	45,133	10.77	4,191
1997	6,277.74	2,962	3,014	4,205	10.78	390
1998	59,360.49	25,647	26,097	42,168	10.80	3,904
1999	35,823.20	13,912	14,156	27,041	10.79	2,506
2001	123,364.35	35,113	35,728	106,141	10.64	9,976
2002	39,787.16	8,844	8,999	36,756	10.44	3,521
2003	31,665.42	4,708	4,791	31,624	10.10	3,131
2004	11,007.81	647	658	12,001	9.29	1,292
	1,224,198.70	777,279	790,896	616,931		61,817
OAK BLUFFS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1956	55.30	58	58	6	4.97	1
1958	24.41	25	25	3	5.05	1
1959	59.98	62	62	7	5.26	1
1960	99.82	102	101	14	5.50	3
1962	312.34	316	314	45	5.81	8
1967	537.70	526	522	96	6.55	15
1970	5.96	6	6	1	6.99	
1971	388.87	369	366	81	7.15	11

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK BLUFFS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1973	387.98	361	358	88	7.41	12
1974	182.74	168	167	43	7.67	6
1975	325.08	296	294	80	7.81	10
1976	183.14	164	163	48	8.00	6
1977	21.08	19	19	5	8.09	1
1978	271.53	238	236	76	8.22	9
1979	602.83	522	518	175	8.40	21
1981	397.07	333	330	127	8.76	14
1983	831.13	672	667	289	9.08	32
1984	1,126.97	893	886	410	9.26	44
1985	528.01	410	407	200	9.40	21
1986	198.25	150	149	79	9.59	8
1987	97.75	72	71	41	9.75	4
1988	427.72	308	306	186	9.88	19
1989	13,128.32	9,173	9,104	5,994	10.01	599
1990	2,148.78	1,455	1,444	1,027	10.13	101
1991	1,630.81	1,063	1,055	820	10.31	80
1992	202.41	127	126	107	10.38	10
1993	2,299.76	1,381	1,370	1,275	10.53	121
1994	628.59	360	357	366	10.60	35
1995	307.66	166	165	189	10.70	18
1996	1,730.63	878	871	1,119	10.77	104
1998	422.47	183	182	304	10.80	28
1999	1,543.20	599	595	1,180	10.79	109
2001	7,353.80	2,093	2,077	6,380	10.64	600
2002	1,571.79	349	346	1,462	10.44	140
2003	1,928.45	287	285	1,933	10.10	191
	41,962.33	24,184	24,002	24,256		2,383
ORLEANS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1938	60.56	67	65	5	2.46	2
1957	48.79	51	49	7	4.85	1

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ORLEANS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1958	129.46	134	130	19	5.05	4
1959	4.07	4	4	1	5.26	
1960	1.14	1	1			
1961	37.52	38	37	6	5.52	1
1963	194.94	196	190	34	5.89	6
1967	46.95	46	45	9	6.55	1
1968	16.78	16	16	3	6.60	
1972	24.65	23	22	6	7.34	1
1976	167.16	150	145	47	8.00	6
1977	2,874.75	2,555	2,477	829	8.09	102
1978	266.56	234	227	80	8.22	10
1979	375.32	325	315	117	8.40	14
1980	878.72	748	725	286	8.61	33
1981	870.31	729	707	294	8.76	34
1982	3,033.87	2,496	2,420	1,069	8.95	119
1984	600.85	476	461	230	9.26	25
1985	2,057.76	1,597	1,548	818	9.40	87
1986	1,440.05	1,091	1,058	598	9.59	62
1987	1,767.14	1,305	1,265	767	9.75	79
1988	1,440.41	1,036	1,004	652	9.88	66
1989	3,547.96	2,479	2,403	1,677	10.01	168
1990	1,470.02	995	965	726	10.13	72
1991	2,516.24	1,641	1,591	1,303	10.31	126
1992	1,224.79	769	746	663	10.38	64
1993	1,491.54	896	869	846	10.53	80
1994	1,032.49	591	573	614	10.60	58
1995	624.87	338	328	391	10.70	37
1996	3,235.37	1,642	1,592	2,129	10.77	198
1997	2,662.60	1,256	1,217	1,845	10.78	171
1998	3,675.74	1,588	1,539	2,688	10.80	249
1999	2,568.78	998	968	1,986	10.79	184
2001	6,011.31	1,711	1,659	5,254	10.64	494
2002	7,054.87	1,568	1,520	6,593	10.44	632
2003	1,728.11	257	249	1,738	10.10	172
2004	12,003.95	705	683	13,122	9.29	1,412
	67,186.40	30,752	29,813	47,452		4,770

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PEMBROKE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1967	23.38	23	20	7	6.55	1
1988	911.68	656	565	483	9.88	49
1992	226.43	142	122	138	10.38	13
2002	3,752.60	834	718	3,597	10.44	345
2003	373.84	56	48	382	10.10	38
	5,287.93	1,711	1,473	4,607		446
PLYMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1926	7.00	8	8			
1927	142.54	161	163	1	1.24	1
1936	700.00	778	786	19	2.42	8
1942	172.04	189	191	7	2.86	2
1945	93.34	102	103	4	3.39	1
1949	146.18	157	159	9	4.02	2
1950	47.56	51	52	3	3.98	1
1953	30.12	32	32	3	4.36	1
1954	2.49	3	3			
1955	28.07	30	30	2	4.55	
1956	149.11	156	158	13	4.97	3
1959	172.88	178	180	19	5.26	4
1965	1,546.05	1,538	1,554	224	6.16	36
1966	868.99	858	867	132	6.34	21
1967	1,849.62	1,811	1,830	297	6.55	45
1969	2,965.56	2,857	2,887	523	6.87	76
1970	52.76	50	51	10	6.99	1
1971	19.55	19	19	3	7.15	
1972	788.80	740	748	159	7.34	22
1973	64.24	60	61	13	7.41	2
1974	561.05	516	521	124	7.67	16
1975	231.19	210	212	54	7.81	7
1976	7,025.18	6,309	6,375	1,704	8.00	213
1977	4,909.48	4,363	4,409	1,237	8.09	153

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLYMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1978	11,095.94	9,739	9,841	2,919	8.22	355
1979	46,284.48	40,043	40,463	12,764	8.40	1,520
1980	67,394.09	57,345	57,947	19,556	8.61	2,271
1981	32,809.07	27,487	27,775	9,955	8.76	1,136
1982	29,715.05	24,450	24,707	9,465	8.95	1,058
1983	57,938.29	46,847	47,338	19,291	9.08	2,125
1984	17,164.54	13,596	13,739	6,000	9.26	648
1985	21,694.73	16,833	17,010	7,939	9.40	845
1986	58,935.86	44,637	45,105	22,671	9.59	2,364
1987	21,593.87	15,950	16,117	8,716	9.75	894
1988	22,964.62	16,516	16,689	9,720	9.88	984
1989	56,713.80	39,628	40,044	25,177	10.01	2,515
1990	22,247.38	15,062	15,220	10,364	10.13	1,023
1991	41,989.76	27,379	27,666	20,622	10.31	2,000
1992	26,167.37	16,440	16,613	13,479	10.38	1,299
1993	31,160.90	18,709	18,905	16,930	10.53	1,608
1994	33,745.35	19,314	19,517	19,290	10.60	1,820
1995	32,176.03	17,402	17,585	19,417	10.70	1,815
1996	34,274.67	17,390	17,572	21,844	10.77	2,028
1997	33,222.28	15,676	15,840	22,366	10.78	2,075
1998	28,842.88	12,462	12,593	20,576	10.80	1,905
1999	38,680.90	15,022	15,180	29,303	10.79	2,716
2000	26,109.99	8,864	8,957	21,069	10.74	1,962
2001	91,987.37	26,182	26,457	79,328	10.64	7,456
2002	30,480.53	6,776	6,847	28,206	10.44	2,702
2003	30,311.84	4,507	4,554	30,305	10.10	3,000
2004	21,239.57	1,248	1,261	23,165	9.29	2,494
	989,514.96	596,680	602,941	534,997		53,233
PLYMTON						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1970	353.60	338	334	73	6.99	10
1977	90.33	80	79	25	8.09	3

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLYMTON						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1978	635.07	557	550	180	8.22	22
1979	1,825.22	1,579	1,560	539	8.40	64
1982	195.93	161	159	66	8.95	7
1983	559.44	452	447	196	9.08	22
1984	180.21	143	141	66	9.26	7
1985	631.44	490	484	242	9.40	26
1986	235.98	179	177	94	9.59	10
1988	1,372.46	987	975	603	9.88	61
1989	6,364.05	4,447	4,394	2,925	10.01	292
1990	1,380.64	935	924	664	10.13	66
1991	530.02	346	342	268	10.31	26
1992	2,514.65	1,580	1,561	1,331	10.38	128
1994	1,885.40	1,079	1,066	1,102	10.60	104
1996	263.43	134	132	171	10.77	16
1997	2,107.77	995	983	1,441	10.78	134
1998	302.03	130	129	218	10.80	20
1999	1,270.63	493	487	974	10.79	90
2001	4,477.27	1,274	1,259	3,890	10.64	366
2002	888.46	198	196	826	10.44	79
2003	600.52	89	88	603	10.10	60
	28,664.55	16,666	16,467	16,497		1,613
PROVINCETOWN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1955	329.92	347	332	47	4.55	10
1956	49.04	51	49	7	4.97	1
1957	288.00	300	287	44	4.85	9
1965	99.45	99	95	19	6.16	3
1967	527.77	517	495	112	6.55	17
1969	35.08	34	33	7	6.87	1
1971	765.32	725	694	186	7.15	26
1974	91.55	84	80	25	7.67	3
1975	102.98	94	90	28	7.81	4

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PROVINCETOWN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1976	145.35	131	125	42	8.00	5
1977	849.69	755	723	254	8.09	31
1978	1,678.85	1,473	1,410	521	8.22	63
1980	368.93	314	301	123	8.61	14
1981	721.39	604	578	252	8.76	29
1982	385.30	317	303	140	8.95	16
1983	595.75	482	461	224	9.08	25
1984	394.94	313	300	154	9.26	17
1985	210.98	164	157	86	9.40	9
1986	1,723.06	1,305	1,249	733	9.59	76
1987	619.60	458	438	275	9.75	28
1988	211.76	152	146	98	9.88	10
1989	2,995.85	2,093	2,004	1,441	10.01	144
1990	495.92	336	322	248	10.13	24
1991	2,351.86	1,534	1,469	1,236	10.31	120
1992	390.96	246	236	214	10.38	21
1994	366.34	210	201	220	10.60	21
1995	3,371.34	1,823	1,745	2,132	10.70	199
1997	1,714.62	809	774	1,198	10.78	111
1998	15,563.24	6,724	6,438	11,460	10.80	1,061
2001	5,502.93	1,566	1,499	4,829	10.64	454
2002	975.27	217	208	914	10.44	88
2003	1,942.62	289	276	1,958	10.10	194
2004	504.27	30	29	551	9.29	59
	46,369.93	24,596	23,547	29,778		2,893
ROCHESTER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1966	156.10	154	149	31	6.34	5
1967	39.34	39	38	7	6.55	1
1972	110.75	104	100	27	7.34	4
1974	96.92	89	86	25	7.67	3
1979	1,211.23	1,048	1,011	382	8.40	45

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCHESTER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1980	757.37	644	621	250	8.61	29
1981	574.20	481	464	196	8.76	22
1982	327.04	269	259	117	8.95	13
1983	203.51	165	159	75	9.08	8
1984	280.45	222	214	109	9.26	12
1985	1,838.66	1,427	1,376	738	9.40	79
1987	788.24	582	561	345	9.75	35
1988	1,185.41	853	823	540	9.88	55
1989	2,802.98	1,959	1,890	1,333	10.01	133
1990	349.27	236	228	174	10.13	17
1991	1,163.68	759	732	606	10.31	59
1993	2,252.66	1,353	1,305	1,286	10.53	122
1994	421.99	242	233	252	10.60	24
1995	1,751.78	947	914	1,101	10.70	103
1996	1,194.31	606	585	788	10.77	73
1997	224.98	106	102	157	10.78	15
1998	1,732.37	748	722	1,270	10.80	118
1999	894.32	347	335	693	10.79	64
2001	8,047.81	2,291	2,209	7,046	10.64	662
2002	1,301.06	289	279	1,217	10.44	117
2003	924.40	137	132	931	10.10	92
	30,630.83	16,097	15,527	19,696		1,910
SANDWICH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1955	136.66	144	128	29	4.55	6
1957	48.79	51	45	11	4.85	2
1959	58.33	60	53	14	5.26	3
1960	51.98	53	47	13	5.50	2
1966	33.15	33	29	9	6.34	1
1967	46.60	46	41	13	6.55	2
1971	263.78	250	222	81	7.15	11
1972	84.87	80	71	27	7.34	4

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANDWICH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1973	137.94	128	114	45	7.41	6
1978	572.80	503	446	213	8.22	26
1980	1,145.96	975	865	453	8.61	53
1981	158.04	132	117	65	8.76	7
1983	392.77	318	282	170	9.08	19
1984	1,941.24	1,538	1,364	868	9.26	94
1985	727.43	564	500	337	9.40	36
1986	782.78	593	526	374	9.59	39
1987	339.23	251	223	167	9.75	17
1988	772.91	556	493	396	9.88	40
1989	2,617.72	1,829	1,623	1,387	10.01	139
1990	1,491.60	1,010	896	819	10.13	81
1991	2,192.28	1,429	1,268	1,253	10.31	122
1992	1,700.51	1,068	947	1,009	10.38	97
1993	2,374.51	1,426	1,265	1,466	10.53	139
1994	3,110.95	1,781	1,580	1,998	10.60	188
1995	6,239.22	3,374	2,993	4,182	10.70	391
1996	5,551.82	2,817	2,499	3,886	10.77	361
1997	5,764.71	2,720	2,413	4,216	10.78	391
1998	3,837.95	1,658	1,471	2,943	10.80	273
1999	4,218.41	1,638	1,453	3,398	10.79	315
2001	28,874.86	8,219	7,293	25,913	10.64	2,435
2002	6,667.37	1,482	1,315	6,352	10.44	608
2003	11,796.39	1,754	1,556	12,010	10.10	1,189
2004	3,608.60	212	188	3,962	9.29	426
	97,742.16	38,692	34,326	78,079		7,523
SCITUATE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1942	1.09	1	1			
1979	1,766.65	1,528	1,464	568	8.40	68
1980	628.69	535	513	210	8.61	24
1982	272.22	224	215	98	8.95	11

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCITUATE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1984	1,452.30	1,150	1,102	568	9.26	61
1985	843.88	655	628	342	9.40	36
1986	552.41	418	401	234	9.59	24
1987	556.69	411	394	246	9.75	25
1988	1,278.86	920	881	590	9.88	60
1989	1,012.26	707	677	487	10.01	49
1990	1,087.82	736	705	546	10.13	54
1991	1,642.68	1,071	1,026	863	10.31	84
1992	1,811.40	1,138	1,090	993	10.38	96
1993	1,841.76	1,106	1,060	1,058	10.53	100
1994	1,476.98	845	810	889	10.60	84
1995	2,593.98	1,403	1,344	1,639	10.70	153
1996	2,604.83	1,322	1,267	1,729	10.77	161
1997	2,422.98	1,143	1,095	1,691	10.78	157
1998	1,791.79	774	742	1,319	10.80	122
1999	1,107.48	430	412	862	10.79	80
2001	6,198.62	1,764	1,690	5,438	10.64	511
2002	555.18	123	118	520	10.44	50
2003	245.12	36	34	248	10.10	25
2004	1,377.21	81	78	1,506	9.29	162
	35,122.88	18,521	17,747	22,644		2,197
TISBURY						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1920	0.24					
1923	1.44	2	2			
1931	108.14	122	124			
1950	215.03	230	238	9	3.98	2
1955	109.98	116	120	6	4.55	1
1956	47.72	50	52	3	4.97	1
1957	164.58	172	178	11	4.85	2
1958	50.48	52	54	4	5.05	1
1959	195.36	201	208	17	5.26	3

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TISBURY						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1960	121.21	124	129	10	5.50	2
1961	506.11	516	535	47	5.52	9
1962	1,005.44	1,017	1,054	102	5.81	18
1963	784.35	790	819	83	5.89	14
1964	742.11	743	770	83	6.01	14
1965	49.72	49	51	6	6.16	1
1966	97.10	96	100	12	6.34	2
1967	143.72	141	146	19	6.55	3
1969	41.40	40	41	7	6.87	1
1970	280.34	268	278	44	6.99	6
1971	503.26	477	494	85	7.15	12
1972	229.63	215	223	41	7.34	6
1973	374.85	349	362	69	7.41	9
1974	126.52	116	120	25	7.67	3
1975	765.34	696	721	159	7.81	20
1977	1,286.65	1,143	1,185	295	8.09	36
1978	496.92	436	452	119	8.22	14
1979	1,081.14	935	969	274	8.40	33
1980	844.71	719	745	226	8.61	26
1981	456.39	382	396	129	8.76	15
1982	9,288.78	7,643	7,922	2,760	8.95	308
1983	2,105.56	1,702	1,764	657	9.08	72
1984	1,639.89	1,299	1,346	540	9.26	58
1985	4,444.46	3,448	3,574	1,537	9.40	164
1986	5,320.94	4,030	4,177	1,942	9.59	203
1987	578.56	427	443	222	9.75	23
1988	2,613.61	1,880	1,949	1,057	9.88	107
1989	1,708.51	1,194	1,238	727	10.01	73
1990	2,483.16	1,681	1,742	1,114	10.13	110
1991	2,608.30	1,701	1,763	1,237	10.31	120
1992	1,433.54	901	934	715	10.38	69
1993	1,806.67	1,085	1,125	953	10.53	91
1994	1,682.10	963	998	936	10.60	88
1995	3,817.28	2,065	2,141	2,249	10.70	210
1996	2,991.90	1,518	1,573	1,868	10.77	173
1997	2,946.90	1,390	1,441	1,948	10.78	181

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TISBURY						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1998	2,061.52	891	924	1,447	10.80	134
1999	641.50	249	258	480	10.79	44
2001	4,037.90	1,149	1,191	3,453	10.64	325
2002	182.34	41	42	168	10.44	16
2003	55.46	8	8	56	10.10	6
2004	286.59	17	18	312	9.29	34
	65,565.35	45,479	47,137	28,263		2,863
TRURO						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1969	73.92	71	70	15	6.87	2
1971	477.36	452	446	103	7.15	14
1972	5.51	5	5	1	7.34	
1973	18.40	17	17	4	7.41	1
1976	158.00	142	140	42	8.00	5
1977	382.97	340	335	105	8.09	13
1978	623.55	547	539	178	8.22	22
1979	359.38	311	307	106	8.40	13
1980	1,108.37	943	930	345	8.61	40
1981	1,075.22	901	889	348	8.76	40
1982	928.36	764	753	315	8.95	35
1983	780.20	631	622	275	9.08	30
1986	279.41	212	209	112	9.59	12
1987	646.05	477	470	273	9.75	28
1988	795.77	572	564	351	9.88	36
1989	2,309.46	1,614	1,592	1,064	10.01	106
1990	717.83	486	479	347	10.13	34
1991	907.09	591	583	460	10.31	45
1992	404.83	254	251	215	10.38	21
1993	1,035.07	621	612	578	10.53	55
1994	320.75	184	181	188	10.60	18
1995	512.78	277	273	317	10.70	30
1996	1,478.26	750	740	960	10.77	89

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRURO						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1997	1,981.62	935	922	1,357	10.78	126
1998	1,027.43	444	438	744	10.80	69
1999	403.38	157	155	309	10.79	29
2001	4,487.16	1,277	1,260	3,900	10.64	367
2002	742.63	165	163	691	10.44	66
2003	1,111.22	165	163	1,115	10.10	110
2004	1,868.84	110	108	2,041	9.29	220
	27,020.82	14,415	14,216	16,859		1,676
WAREHAM						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1938	6.12	7	7			
1941	66.05	73	72	4	2.72	1
1942	66.19	73	72	4	2.86	1
1946	34.50	37	36	4	3.61	1
1947	6.24	7	7			
1948	19.27	21	21	1	3.74	
1949	307.78	330	325	29	4.02	7
1950	153.87	165	162	15	3.98	4
1951	674.92	718	707	69	4.30	16
1953	78.05	83	82	8	4.36	2
1954	728.50	770	758	80	4.45	18
1955	677.79	714	703	76	4.55	17
1956	557.65	582	573	68	4.97	14
1957	14.52	15	15	2	4.85	
1958	23.63	25	25	2	5.05	
1959	31.05	32	32	4	5.26	1
1960	4.20	4	4	1	5.50	
1967	39.16	38	37	8	6.55	1
1968	364.54	355	349	70	6.60	11
1969	454.45	438	431	92	6.87	13
1970	93.28	89	88	19	6.99	3
1971	954.56	905	891	207	7.15	29

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WAREHAM						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1972	1,866.73	1,751	1,724	423	7.34	58
1973	1,880.67	1,751	1,724	439	7.41	59
1974	810.00	744	732	200	7.67	26
1975	531.43	483	475	136	7.81	17
1976	299.69	269	265	80	8.00	10
1977	1,792.27	1,593	1,568	493	8.09	61
1978	348.27	306	301	100	8.22	12
1979	7,477.42	6,469	6,369	2,230	8.40	265
1980	5,853.40	4,981	4,904	1,827	8.61	212
1981	3,505.24	2,937	2,891	1,140	8.76	130
1982	6,507.36	5,354	5,271	2,212	8.95	247
1983	7,578.69	6,128	6,033	2,682	9.08	295
1984	8,545.75	6,769	6,664	3,164	9.26	342
1985	7,140.44	5,540	5,454	2,758	9.40	293
1986	6,366.64	4,822	4,747	2,575	9.59	269
1987	6,011.80	4,441	4,372	2,542	9.75	261
1988	9,485.24	6,822	6,716	4,192	9.88	424
1989	17,156.63	11,988	11,802	7,928	10.01	792
1990	7,470.30	5,057	4,978	3,613	10.13	357
1991	4,960.07	3,234	3,184	2,520	10.31	244
1992	3,754.77	2,359	2,322	1,996	10.38	192
1993	7,066.98	4,243	4,177	3,950	10.53	375
1994	9,498.67	5,437	5,353	5,570	10.60	525
1995	11,456.79	6,196	6,100	7,075	10.70	661
1996	7,590.88	3,851	3,791	4,939	10.77	459
1997	13,563.51	6,400	6,301	9,297	10.78	862
1998	12,073.53	5,216	5,135	8,750	10.80	810
1999	3,946.30	1,533	1,509	3,029	10.79	281
2000	254.57	86	85	208	10.74	19
2001	44,061.53	12,541	12,346	38,325	10.64	3,602
2002	11,917.30	2,649	2,608	11,097	10.44	1,063
2003	13,877.73	2,064	2,032	13,927	10.10	1,379
2004	7,236.72	425	418	7,904	9.29	851
	257,243.64	139,920	137,748	158,084		15,592

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WELLFLEET						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1955	174.17	183	194	6	4.55	1
1958	302.91	314	332	16	5.05	3
1959	610.82	630	667	35	5.26	7
1962	46.90	47	50	4	5.81	1
1971	778.23	738	781	114	7.15	16
1977	9,472.11	8,418	8,911	1,982	8.09	245
1978	403.91	355	376	88	8.22	11
1979	982.25	850	900	230	8.40	27
1980	1,706.47	1,452	1,537	425	8.61	49
1981	402.85	337	357	106	8.76	12
1982	1,917.53	1,578	1,670	535	8.95	60
1983	593.35	480	508	174	9.08	19
1985	191.83	149	158	63	9.40	7
1986	1,716.62	1,300	1,376	598	9.59	62
1987	1,147.68	848	898	422	9.75	43
1989	1,686.23	1,178	1,247	692	10.01	69
1990	675.39	457	484	293	10.13	29
1992	188.55	118	125	92	10.38	9
1993	693.91	417	441	357	10.53	34
1994	730.45	418	442	398	10.60	38
1995	1,116.07	604	639	644	10.70	60
1996	703.50	357	378	431	10.77	40
1997	1,430.28	675	714	931	10.78	86
1998	275.77	119	126	191	10.80	18
1999	619.62	241	255	458	10.79	42
2001	1,692.12	482	510	1,436	10.64	135
2002	648.69	144	153	593	10.44	57
2003	756.52	112	118	752	10.10	74
2004	1,682.11	99	105	1,829	9.29	197
	33,346.84	23,100	24,452	13,895		1,451

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST TISBURY						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1960	417.93	428	448	33	5.50	6
1961	168.54	172	180	14	5.52	3
1962	1,099.16	1,112	1,163	101	5.81	17
1963	18.35	18	19	2	5.89	
1966	44.32	44	46	5	6.34	1
1969	101.83	98	103	14	6.87	2
1972	275.55	259	271	46	7.34	6
1973	45.91	43	45	8	7.41	1
1978	764.52	671	702	177	8.22	22
1979	128.75	111	116	32	8.40	4
1984	359.93	285	298	116	9.26	13
1988	112.70	81	85	45	9.88	5
1989	936.53	654	684	393	10.01	39
1990	197.88	134	140	88	10.13	9
1992	188.55	118	123	94	10.38	9
1993	425.54	256	268	221	10.53	21
1994	640.01	366	383	353	10.60	33
1999	262.22	102	107	195	10.79	18
2001	1,296.65	369	385	1,106	10.64	104
	7,484.87	5,321	5,566	3,043		313
WESTPORT						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1953	22.38	24	24	2	4.36	
1956	201.19	210	207	24	4.97	5
1973	61.08	57	56	14	7.41	2
1977	2,650.95	2,356	2,324	725	8.09	90
1978	4,594.94	4,033	3,978	1,306	8.22	159
1979	1,317.71	1,140	1,124	391	8.40	47
1980	2,211.88	1,882	1,856	688	8.61	80
1981	40.19	34	34	12	8.76	1
1982	2,134.32	1,756	1,732	722	8.95	81
1983	932.83	754	744	329	9.08	36

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WESTPORT						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1984	1,395.86	1,106	1,091	514	9.26	56
1985	2,930.69	2,274	2,243	1,127	9.40	120
1986	3,299.91	2,499	2,465	1,330	9.59	139
1987	12,526.24	9,252	9,125	5,280	9.75	542
1988	7,129.64	5,128	5,058	3,141	9.88	318
1989	4,218.70	2,948	2,908	1,944	10.01	194
1990	5,715.21	3,869	3,816	2,756	10.13	272
1991	718.36	468	462	364	10.31	35
1992	2,990.42	1,879	1,853	1,586	10.38	153
1993	4,194.50	2,518	2,483	2,341	10.53	222
1994	7,745.28	4,433	4,372	4,535	10.60	428
1995	5,762.59	3,117	3,074	3,553	10.70	332
1996	5,296.08	2,687	2,650	3,440	10.77	319
1997	3,702.32	1,747	1,723	2,535	10.78	235
1998	8,984.22	3,882	3,829	6,503	10.80	602
1999	7,180.43	2,789	2,751	5,506	10.79	510
2001	6,086.82	1,732	1,708	5,292	10.64	497
2002	4,892.89	1,088	1,073	4,554	10.44	436
2003	5,579.82	830	819	5,598	10.10	554
2004	3,659.31	215	212	3,996	9.29	430
	118,176.76	66,707	65,794	70,108		6,895
YARMOUTH MASS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1936	0.38					
1938	1.45	2	2			
1944	0.94	1	1			
1949	18.06	19	20	1	4.02	
1953	56.78	60	64	1	4.36	
1954	90.37	96	103	1	4.45	
1955	497.17	524	560	12	4.55	3
1956	478.39	499	533	17	4.97	3
1957	779.67	814	869	28	4.85	6

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARMOUTH MASS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1958	1,888.54	1,959	2,092	80	5.05	16
1959	2,560.41	2,639	2,818	126	5.26	24
1960	1,828.23	1,871	1,998	104	5.50	19
1961	2,359.05	2,407	2,570	143	5.52	26
1962	3,020.86	3,056	3,263	211	5.81	36
1963	4,184.79	4,214	4,500	313	5.89	53
1964	6,492.53	6,502	6,943	523	6.01	87
1965	4,790.38	4,766	5,089	420	6.16	68
1966	7,514.46	7,420	7,923	719	6.34	113
1967	5,938.12	5,813	6,207	622	6.55	95
1968	4,263.52	4,152	4,434	469	6.60	71
1969	4,925.99	4,746	5,068	597	6.87	87
1970	6,023.61	5,760	6,151	776	6.99	111
1971	12,254.77	11,614	12,401	1,692	7.15	237
1972	15,271.35	14,327	15,298	2,264	7.34	308
1973	11,272.39	10,495	11,207	1,756	7.41	237
1974	4,308.09	3,959	4,227	727	7.67	95
1975	7,878.91	7,163	7,649	1,412	7.81	181
1976	9,490.63	8,523	9,101	1,813	8.00	227
1977	13,915.95	12,367	13,205	2,798	8.09	346
1978	18,905.07	16,593	17,718	4,023	8.22	489
1979	18,143.72	15,697	16,761	4,104	8.40	489
1980	16,440.54	13,989	14,938	3,969	8.61	461
1981	5,462.50	4,576	4,886	1,396	8.76	159
1982	8,082.34	6,650	7,101	2,194	8.95	245
1983	16,750.54	13,544	14,462	4,801	9.08	529
1984	20,289.75	16,072	17,162	6,171	9.26	666
1985	5,252.36	4,075	4,351	1,689	9.40	180
1986	13,512.71	10,234	10,928	4,612	9.59	481
1987	9,444.19	6,976	7,449	3,412	9.75	350
1988	9,527.84	6,853	7,318	3,639	9.88	368
1989	11,858.89	8,286	8,848	4,790	10.01	479
1990	3,409.58	2,308	2,464	1,457	10.13	144
1991	3,811.67	2,485	2,654	1,729	10.31	168
1992	6,741.51	4,235	4,522	3,231	10.38	311
1993	5,323.57	3,196	3,413	2,709	10.53	257

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARMOUTH MASS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1994	4,835.21	2,767	2,955	2,605	10.60	246
1995	7,479.30	4,045	4,319	4,282	10.70	400
1996	6,453.82	3,275	3,497	3,925	10.77	364
1997	4,244.02	2,003	2,139	2,742	10.78	254
1998	24,518.27	10,593	11,311	16,885	10.80	1,563
1999	6,209.95	2,412	2,575	4,566	10.79	423
2000	833.69	283	302	657	10.74	61
2001	12,635.37	3,596	3,840	10,691	10.64	1,005
2002	5,997.94	1,333	1,423	5,475	10.44	524
2003	14,938.52	2,221	2,372	14,807	10.10	1,466
2004	3,469.01	204	218	3,771	9.29	406
	396,677.67	294,269	314,222	141,957		14,937
CAMBRIDGE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1910	1.06	1	1			
1943	144.49	158	108	58	3.01	19
1944	41,837.35	45,702	31,137	16,976	3.19	5,322
1945	971.38	1,057	720	397	3.39	117
1946	2,264.47	2,453	1,671	933	3.61	258
1947	18,980.38	20,583	14,023	7,804	3.48	2,243
1948	16,331.44	17,615	12,001	6,780	3.74	1,813
1949	13,977.92	14,988	10,211	5,864	4.02	1,459
1950	3,720.04	3,987	2,716	1,562	3.98	392
1951	10,595.34	11,278	7,684	4,501	4.30	1,047
1952	1,042.04	1,107	754	444	4.32	103
1953	12,192.90	12,927	8,807	5,215	4.36	1,196
1954	4,227.48	4,468	3,044	1,818	4.45	409
1955	3,817.64	4,021	2,740	1,650	4.55	363
1956	5,717.82	5,964	4,063	2,512	4.97	505
1957	2,386.41	2,490	1,696	1,048	4.85	216
1958	18,653.46	19,351	13,184	8,267	5.05	1,637
1959	4,254.63	4,386	2,988	1,905	5.26	362

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAMBRIDGE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1960	23,221.01	23,767	16,192	10,512	5.50	1,911
1961	5,358.52	5,468	3,725	2,437	5.52	441
1962	44,084.48	44,603	30,388	20,309	5.81	3,496
1963	18,838.81	18,972	12,926	8,739	5.89	1,484
1964	11,218.79	11,235	7,654	5,248	6.01	873
1965	62,549.48	62,228	42,396	29,536	6.16	4,795
1966	22,821.45	22,534	15,352	10,893	6.34	1,718
1967	35,948.84	35,194	23,978	17,363	6.55	2,651
1968	40,563.47	39,502	26,913	19,735	6.60	2,990
1969	9,315.50	8,975	6,115	4,598	6.87	669
1970	90,318.99	86,365	58,841	45,026	6.99	6,441
1971	30,896.84	29,281	19,949	15,582	7.15	2,179
1972	20,694.86	19,415	13,227	10,572	7.34	1,440
1973	5,623.18	5,235	3,567	2,900	7.41	391
1974	19,198.18	17,642	12,020	10,058	7.67	1,311
1975	19,463.97	17,696	12,056	10,328	7.81	1,322
1976	46,232.13	41,518	28,286	24,881	8.00	3,110
1977	9,025.01	8,021	5,465	4,914	8.09	607
1978	23,384.98	20,525	13,984	12,909	8.22	1,570
1979	20,588.62	17,812	12,135	11,542	8.40	1,374
1980	15,405.26	13,108	8,931	8,785	8.61	1,020
1981	11,109.04	9,307	6,341	6,434	8.76	734
1982	116,475.60	95,839	65,295	68,652	8.95	7,671
1983	73,149.23	59,146	40,296	43,826	9.08	4,827
1984	55,490.39	43,955	29,947	33,867	9.26	3,657
1985	75,076.61	58,252	39,687	46,651	9.40	4,963
1986	81,990.22	62,099	42,308	51,981	9.59	5,420
1987	71,230.67	52,614	35,846	46,069	9.75	4,725
1988	66,743.44	48,003	32,705	44,050	9.88	4,459
1989	120,269.24	84,037	57,255	81,055	10.01	8,097
1990	276,197.63	186,987	127,394	190,233	10.13	18,779
1991	351,713.74	229,335	156,246	248,225	10.31	24,076
1992	350,057.65	219,922	149,833	252,733	10.38	24,348
1993	263,960.57	158,486	107,977	195,578	10.53	18,573
1994	258,922.27	148,195	100,965	196,796	10.60	18,566
1995	89,246.46	48,269	32,886	69,747	10.70	6,518

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAMBRIDGE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1996	261,169.90	132,512	90,281	210,064	10.77	19,505
1997	227,121.44	107,166	73,012	188,178	10.78	17,456
1998	85,975.81	37,146	25,308	73,564	10.80	6,811
1999	91,202.11	35,419	24,131	80,751	10.79	7,484
2000	24,899.93	8,453	5,759	22,876	10.74	2,130
2001	39,193.18	11,155	7,600	37,472	10.64	3,522
2002	11,018.50	2,449	1,668	11,003	10.44	1,054
2003	17,446.39	2,594	1,767	18,296	10.10	1,811
2004	29,617.44	1,740	1,186	32,874	9.29	3,539
	3,785,146.08	2,564,712	1,747,341	2,605,576		277,979
BOSTON EDISON						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1965	1,063,344.02	1,057,884	106,024-	1,328,870	6.16	215,726
1966	112,429.30	111,012	11,126-	140,420	6.34	22,148
1967	70,794.04	69,307	6,946-	88,359	6.55	13,490
1968	129,611.69	126,218	12,650-	161,703	6.60	24,500
1969	140,815.33	135,671	13,597-	175,535	6.87	25,551
1970	155,889.28	149,065	14,940-	194,213	6.99	27,784
1971	80,840.96	76,614	7,678-	100,645	7.15	14,076
1972	177,149.44	166,196	16,657-	220,379	7.34	30,024
1973	262,631.72	244,521	24,507-	326,533	7.41	44,067
1974	158,494.54	145,651	14,598-	196,867	7.67	25,667
1975	266,433.58	242,239	24,278-	330,677	7.81	42,340
1976	340,173.53	305,488	30,617-	421,817	8.00	52,727
1977	387,382.65	344,275	34,504-	479,994	8.09	59,332
1978	421,980.32	370,364	37,119-	522,396	8.22	63,552
1979	471,278.12	407,724	40,863-	582,833	8.40	69,385
1980	616,891.76	524,904	52,607-	762,033	8.61	88,506
1981	926,510.40	776,207	77,794-	1,143,281	8.76	130,512
1982	625,553.37	514,721	51,587-	770,973	8.95	86,142
1983	1,068,432.80	863,897	86,582-	1,315,280	9.08	144,855
1984	906,432.87	718,004	71,960-	1,114,358	9.26	120,341

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOSTON EDISON						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1985	1,164,063.96	903,203	90,521-	1,429,195	9.40	152,042
1986	836,858.41	633,828	63,524-	1,025,911	9.59	106,977
1987	306,671.34	226,521	22,703-	375,375	9.75	38,500
1988	636,716.21	457,933	45,895-	778,119	9.88	78,757
1989	539,128.19	376,710	37,755-	657,752	10.01	65,709
1990	800,043.07	541,633	54,284-	974,334	10.13	96,183
1991	1,037,671.56	676,614	67,812-	1,261,134	10.31	122,321
1992	471,738.75	296,368	29,703-	572,203	10.38	55,126
1993	689,784.80	414,157	41,508-	834,761	10.53	79,275
1994	968,644.81	554,409	55,564-	1,169,506	10.60	110,331
1995	857,089.46	463,553	46,458-	1,032,111	10.70	96,459
1996	543,684.78	275,855	27,647-	652,884	10.77	60,621
1997	668,142.41	315,260	31,596-	799,960	10.78	74,208
1998	436,618.01	188,643	18,906-	521,017	10.80	48,242
1999	420,440.21	163,280	16,364-	499,870	10.79	46,327
2000	52,351.84	17,772	1,781-	61,986	10.74	5,772
2001	154,590.17	44,000	4,410-	182,189	10.64	17,123
2002	205,556.26	45,694	4,580-	240,970	10.44	23,081
2003	115,328.64	17,149	1,719-	134,347	10.10	13,302
2004	120,579.30	7,086	710-	139,376	9.29	15,003
	19,408,771.90	13,969,630	1,400,074-	23,720,166		2,606,084
OTHER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1963	43.37	44	11	39	5.89	7
1966	1.36	1		2	6.34	
1992	6,423.10	4,035	980	6,407	10.38	617
1998	178.73	77	19	187	10.80	17
1999	1,094.39	425	103	1,156	10.79	107
2000	229.12	78	19	244	10.74	23
2001	1,276.29	363	88	1,380	10.64	130
2003	376.13	56	14	419	10.10	41
2004	570.00	33	8	648	9.29	70
	10,192.49	5,112	1,242	10,482		1,012
	30,717,189.44	21,024,783	4,864,484	30,460,296		3,294,731

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 9.2 10.73

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WAREHAM FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. -5						
1976	127,430.54	123,178	90,118	43,684	2.46	17,758
1977	3,358.20	3,229	2,362	1,164	2.53	460
1978	4,452.22	4,274	3,127	1,548	2.48	624
1979	3,070.59	2,935	2,147	1,077	2.51	429
1981	5,628,501.00	5,347,301	3,912,135	1,997,791	2.47	808,822
1982	41,567.59	39,281	28,738	14,908	2.50	5,963
1983	335,458.47	315,811	231,050	121,181	2.48	48,863
1984	61,096.33	57,210	41,855	22,296	2.49	8,954
1985	86,924.48	80,984	59,249	32,022	2.48	12,912
1986	9,150.31	8,461	6,190	3,418	2.51	1,362
1987	5,071,445.28	4,659,390	3,408,854	1,916,164	2.50	766,466
1988	34,188.57	31,156	22,794	13,104	2.51	5,221
1989	19,924.99	18,030	13,191	7,730	2.49	3,104
1990	138,075.84	123,610	90,434	54,546	2.51	21,731
1991	7,720.27	6,840	5,004	3,102	2.50	1,241
1992	6,470.61	5,665	4,145	2,649	2.49	1,064
1993	139,977.09	120,682	88,292	58,684	2.51	23,380
1994	60,996.64	51,718	37,837	26,209	2.50	10,484
1995	493,630.41	410,192	300,101	218,211	2.50	87,284
1996	310,510.75	251,928	184,313	141,723	2.50	56,689
1997	34,906.84	27,489	20,111	16,541	2.50	6,616
1998	9,433.77	7,154	5,234	4,671	2.50	1,868
1999	31,642.71	22,842	16,711	16,514	2.50	6,606
2001	10,432.71	6,392	4,677	6,277	2.50	2,511
2004	58,595.97	10,256	7,503	54,023	2.50	21,609
	12,728,962.18	11,736,008	8,586,172	4,779,237		1,922,021
DOTY ROAD - VEHICLE REPAIR SHOP						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1969	258,607.43	194,720	142,459	129,079	14.00	9,220
1972	20,646.29	15,077	11,030	10,649	14.23	748

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DOTY ROAD - VEHICLE REPAIR SHOP						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1973	3,331.55	2,413	1,765	1,733	14.16	122
1975	153.09	109	80	81	14.17	6
1976	3,156.54	2,210	1,617	1,697	14.24	119
1977	506.81	351	257	275	14.17	19
1978	2,499.00	1,711	1,252	1,372	14.15	97
1980	7,626.14	5,062	3,703	4,304	14.26	302
1981	3,100.80	2,028	1,484	1,772	14.23	125
1982	6,336.15	4,072	2,979	3,674	14.26	258
1983	369,613.39	232,818	170,332	217,762	14.34	15,186
1984	6,359.07	3,929	2,874	3,803	14.34	265
1985	12,734.90	7,718	5,647	7,725	14.28	541
1986	4,219.67	2,500	1,829	2,602	14.29	182
1987	25,022.35	14,437	10,562	15,711	14.35	1,095
1989	68,629.45	37,421	27,378	44,683	14.35	3,114
1990	20,140.51	10,610	7,762	13,386	14.40	930
1992	7,913.50	3,864	2,827	5,482	14.38	381
1993	10,367.41	4,832	3,535	7,351	14.41	510
1994	2,490.82	1,101	806	1,809	14.44	125
1995	1,580.15	659	482	1,177	14.42	82
1996	21,101.75	8,211	6,007	16,150	14.44	1,118
1998	15,737.22	5,124	3,749	12,775	14.46	883
1999	3,370.91	975	713	2,826	14.46	195
2000	51,550.24	12,861	9,409	44,719	14.44	3,097
2001	19,987.69	4,092	2,994	17,993	14.45	1,245
2002	6,440.33	996	729	6,033	14.48	417
2003	37,467.60	3,694	2,702	36,639	14.47	2,532
2004	15,535.97	545	399	15,914	14.47	1,100
	1,006,226.73	584,140	427,362	629,176		44,014

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

NEW BEDFORD FACILITY
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5
PROBABLE RETIREMENT YEAR.. 6-2018
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1924	2,754.38	2,514	1,839	1,053	12.09	87
1925	35,844.69	32,616	23,862	13,775	12.24	1,125
1929	115,760.35	104,617	76,539	45,009	12.22	3,683
1930	470.54	423	309	185	12.45	15
1939	666.64	587	429	271	12.63	21
1942	2,028.52	1,771	1,296	834	12.68	66
1944	1,076.62	937	686	444	12.49	36
1948	1,469.45	1,255	918	625	12.94	48
1949	90.76	78	57	38	12.52	3
1951	617.24	524	383	265	12.72	21
1954	412.50	346	253	180	12.79	14
1955	731.94	609	446	323	13.00	25
1956	6,715.15	5,574	4,078	2,973	12.85	231
1957	893.85	740	541	398	12.74	31
1958	3,573.84	2,931	2,144	1,609	13.02	124
1959	1,347.56	1,101	806	609	12.98	47
1960	1,374.84	1,118	818	626	12.97	48
1962	2,453.01	1,970	1,441	1,135	13.06	87
1963	19,879.93	15,854	11,599	9,275	13.14	706
1964	399.20	317	232	187	12.97	14
1965	813.23	641	469	385	13.13	29
1968	518,788.94	401,628	293,835	250,893	13.00	19,299
1969	7,188.16	5,520	4,038	3,510	13.04	269
1970	17,527.11	13,333	9,755	8,648	13.12	659
1971	10,140.51	7,633	5,584	5,064	13.23	383
1972	4,315.43	3,225	2,359	2,172	13.16	165
1973	124,707.86	92,394	67,596	63,347	13.14	4,821
1974	20,077.59	14,725	10,773	10,308	13.17	783
1975	19,824.96	14,369	10,513	10,303	13.24	778
1976	12,825.14	9,211	6,739	6,727	13.17	511
1977	24,137.08	17,077	12,494	12,850	13.31	965
1978	43,585.78	30,443	22,272	23,493	13.34	1,761
1979	58,669.30	40,528	29,651	31,952	13.26	2,410
1980	253,951.02	173,135	126,667	139,982	13.23	10,581
1981	162,597.00	109,129	79,840	90,887	13.26	6,854

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW BEDFORD FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -5						
1982	144,342.16	95,149	69,612	81,947	13.34	6,143
1983	25,748.11	16,684	12,206	14,830	13.34	1,112
1984	59,298.72	37,782	27,642	34,622	13.28	2,607
1985	12,531.07	7,800	5,707	7,451	13.39	556
1986	56,971.49	34,749	25,423	34,397	13.35	2,577
1987	91,701.11	54,594	39,941	56,345	13.36	4,217
1988	97,963.53	56,862	41,601	61,261	13.35	4,589
1989	458,046.87	257,933	188,706	292,243	13.40	21,809
1990	132,409.34	72,170	52,800	86,230	13.43	6,421
1991	95,815.30	50,524	36,964	63,642	13.38	4,757
1992	51,214.91	25,947	18,983	34,793	13.41	2,595
1993	373,613.78	180,926	132,367	259,927	13.44	19,340
1994	6,743.45	3,108	2,274	4,807	13.42	358
1995	132,601.26	57,670	42,192	97,039	13.44	7,220
1996	11,507.56	4,683	3,426	8,657	13.43	645
1997	40,058.42	15,050	11,011	31,050	13.46	2,307
1998	25,969.48	8,881	6,497	20,771	13.46	1,543
1999	15,109.70	4,599	3,365	12,500	13.47	928
2000	39,897.28	10,502	7,684	34,208	13.45	2,543
2001	22,830.35	4,943	3,616	20,356	13.48	1,510
2002	48,672.40	7,998	5,851	45,255	13.47	3,360
2003	35,427.06	3,727	2,727	34,471	13.47	2,559
2004	27,481.65	1,033	756	28,100	13.49	2,083
	3,483,665.12	2,122,187	1,552,612	2,105,237		158,479
PLYMOUTH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1959	2,426.76	1,658	1,213	1,335	24.43	55
1960	398.14	268	196	222	24.94	9
1963	701.07	458	335	401	25.17	16
1966	367.78	233	170	216	25.19	9

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLYMOUTH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1969	639.00	391	286	385	25.48	15
1972	4,641.99	2,725	1,994	2,880	25.64	112
1973	1,837.57	1,064	778	1,151	25.64	45
1974	22,846.06	13,023	9,528	14,460	25.68	563
1975	723.34	406	297	463	25.75	18
1976	18,239.51	10,043	7,348	11,803	25.85	457
1977	37,716.94	20,368	14,901	24,702	25.97	951
1978	12,362.04	6,536	4,782	8,198	26.13	314
1979	36,578.86	19,000	13,901	24,507	26.05	941
1980	30,268.68	15,341	11,224	20,558	26.26	783
1981	29,297.25	14,532	10,632	20,130	26.25	767
1982	287,514.05	139,262	101,885	200,005	26.28	7,611
1983	118,554.31	55,942	40,928	83,554	26.34	3,172
1984	2,421.68	1,110	812	1,731	26.45	65
1985	56,848.16	25,261	18,481	41,210	26.58	1,550
1986	15,569.49	6,714	4,912	11,436	26.55	431
1987	3,065.37	1,279	936	2,283	26.55	86
1988	165,824.12	66,651	48,762	125,353	26.60	4,713
1989	55,869.96	21,553	15,768	42,895	26.69	1,607
1990	57,985.63	21,365	15,631	45,254	26.82	1,687
1991	95,002.02	33,397	24,434	75,318	26.82	2,808
1992	9,983.50	3,328	2,435	8,048	26.87	300
1993	47,159.88	14,865	10,875	38,643	26.81	1,441
1994	48,101.28	14,162	10,361	40,145	26.95	1,490
1995	57,728.30	15,778	11,543	49,072	27.00	1,817
1996	26,093.90	6,567	4,804	22,595	26.96	838
1997	39,307.95	8,977	6,568	34,705	26.98	1,286
1998	63,345.31	12,883	9,425	57,088	27.06	2,110
1999	23,353.88	4,142	3,030	21,492	27.07	794
2001	330,183.25	39,558	28,942	317,750	27.17	11,695
2002	79,128.66	7,004	5,124	77,961	27.17	2,869
2003	461,378.67	25,288	18,501	465,947	27.24	17,105
2004	92,493.18	1,748	1,279	95,839	27.28	3,513
	2,335,957.54	632,880	463,021	1,989,735		74,043

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARMOUTH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -5						
1956	3,563.91	2,722	1,991	1,751	18.17	96
1958	3,290.96	2,491	1,822	1,634	18.01	91
1959	10,440.19	7,831	5,729	5,233	18.19	288
1960	1,658.48	1,232	901	840	18.39	46
1961	3,942.12	2,917	2,134	2,005	18.23	110
1962	16,689.92	12,215	8,937	8,587	18.48	465
1963	263.16	192	140	136	18.38	7
1964	22,869.46	16,533	12,096	11,917	18.32	650
1967	1,214.54	851	623	652	18.68	35
1968	12,929.12	9,018	6,598	6,978	18.45	378
1970	10,213.53	6,956	5,089	5,635	18.69	301
1971	5,456.69	3,685	2,696	3,034	18.58	163
1972	3,397.99	2,261	1,654	1,914	18.78	102
1973	7,387.42	4,863	3,558	4,199	18.75	224
1974	443,545.66	288,376	210,979	254,744	18.76	13,579
1975	22,032.38	14,128	10,336	12,798	18.81	680
1976	87,879.85	55,493	40,599	51,675	18.89	2,736
1977	15,699.72	9,792	7,164	9,321	18.80	496
1978	17,489.47	10,706	7,833	10,531	18.95	556
1979	4,654.70	2,804	2,051	2,836	18.94	150
1980	14,762.09	8,734	6,390	9,110	18.98	480
1981	11,407.69	6,615	4,840	7,138	19.05	375
1982	4,680.14	2,665	1,950	2,964	18.99	156
1983	48,679.62	27,146	19,860	31,254	18.98	1,647
1984	4,743.49	2,583	1,890	3,091	19.02	163
1986	176,433.51	91,164	66,696	118,559	19.09	6,211
1987	1,755,344.51	880,639	644,284	1,198,828	19.13	62,667
1988	14,121.72	6,850	5,012	9,816	19.21	511
1989	29,040.63	13,612	9,959	20,534	19.22	1,068
1990	13,596.46	6,149	4,499	9,777	19.17	510
1991	12,723.31	5,501	4,025	9,334	19.29	484
1992	15,243.06	6,303	4,611	11,394	19.24	592
1993	6,140.41	2,410	1,763	4,684	19.27	243
1994	5,550.23	2,056	1,504	4,324	19.26	225
1995	18,772.83	6,499	4,755	14,956	19.32	774

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARMOUTH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -5						
1996	94,011.74	30,127	22,041	76,671	19.35	3,962
1997	41,925.79	12,317	9,011	35,011	19.31	1,813
1998	55,803.79	14,742	10,785	47,809	19.34	2,472
1999	51,040.07	11,849	8,669	44,923	19.38	2,318
2000	10,842.04	2,147	1,571	9,813	19.37	507
2001	28,238.15	4,536	3,318	26,332	19.38	1,359
2002	11,911.55	1,426	1,043	11,464	19.43	590
2003	103,286.68	7,776	5,689	102,762	19.42	5,292
2004	613,088.41	16,158	11,821	631,922	19.42	32,540
	3,836,007.19	1,625,070	1,188,916	2,838,890		148,112
SUMMIT OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -5						
2001	1,494.45	91	64	1,505	56.74	27
2002	32,848,362.93	1,448,613	1,015,921	33,474,860	57.02	587,072
2003	516,678.28	13,834	9,702	532,810	57.32	9,295
2004	266,595.94	2,407	1,688	278,238	57.64	4,827
	33,633,131.60	1,464,945	1,027,375	34,287,413		601,221
1165 MASS. AVE. SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -5						
1983	221,243.38	97,406	62,038	170,268	29.78	5,718
1984	55,000.00	23,441	14,930	42,820	30.01	1,427
1986	16,930,591.69	6,774,861	4,314,934	13,462,187	30.04	448,142
1987	1,358.00	524	334	1,092	30.12	36
1989	117,991.81	41,863	26,663	97,228	30.37	3,201
1990	2,474,916.13	840,407	535,258	2,063,404	30.34	68,009

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1165 MASS. AVE. SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -5						
1992	227,654.13	69,631	44,348	194,689	30.42	6,400
1993	23,443.14	6,737	4,291	20,324	30.52	666
1994	193.98	52	33	171	30.65	6
1997	572,074.31	117,613	74,908	525,770	30.81	17,065
1999	271,669.91	43,159	27,488	257,765	30.86	8,353
2001	3,272,994.72	348,819	222,164	3,214,480	30.98	103,760
2002	329,278.91	25,758	16,406	329,337	31.06	10,603
2003	513,601.53	24,861	15,834	523,448	31.07	16,847
2004	1,130,705.39	18,758	11,947	1,175,294	31.15	37,730
	26,142,717.03	8,433,890	5,371,576	22,078,277		727,963
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -5						
1924	519.90	546	546			
1929	173.63	182	182			
1930	97,403.78	102,274	102,274			
1936	128.52	132	86	49	1.43	34
1946	48.48	48	31	20	3.61	6
1952	200.00	192	125	85	4.97	17
1960	773.25	701	456	356	7.05	50
1962	4,499.50	3,996	2,600	2,124	7.75	274
1963	430,411.64	377,002	245,289	206,643	8.25	25,048
1964	874,465.57	758,608	493,573	424,616	8.52	49,838
1965	766.45	655	426	379	9.04	42
1966	21,950.45	18,547	12,067	10,981	9.34	1,176
1967	436.00	362	236	222	9.89	22
1968	16,311.90	13,378	8,704	8,423	10.23	823
1969	5,366.50	4,321	2,811	2,824	10.80	261
1970	15,910.79	12,623	8,213	8,493	11.16	761
1971	524.37	408	265	286	11.75	24
1972	84,372.74	64,495	41,962	46,629	12.14	3,841
1973	56,542.89	42,266	27,500	31,870	12.75	2,500

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -5						
1974	68,716.90	50,175	32,645	39,508	13.36	2,957
1975	7,104.96	5,084	3,308	4,152	13.79	301
1976	330,536.74	230,485	149,961	197,103	14.42	13,669
1977	987.00	673	438	598	14.87	40
1978	15,253.01	10,101	6,572	9,444	15.52	609
1979	84,971.05	54,602	35,526	53,694	16.17	3,321
1980	780.72	488	318	502	16.65	30
1981	117,844.27	71,247	46,355	77,381	17.31	4,470
1982	1,511.86	882	574	1,013	17.98	56
1983	118,327.74	66,781	43,450	80,794	18.50	4,367
1985	51,471.53	26,769	17,417	36,628	19.87	1,843
1987	126,554.57	60,236	39,191	93,691	21.11	4,438
1988	524,338.90	237,124	154,280	396,276	21.81	18,169
1989	48,513.88	20,844	13,562	37,378	22.38	1,670
1990	143,715.25	58,203	37,869	113,032	23.09	4,895
1991	116,103.99	44,277	28,808	93,101	23.67	3,933
1992	23,202.31	8,254	5,370	18,992	24.40	778
1993	2,089.35	691	450	1,744	25.00	70
1994	1,201.88	366	238	1,024	25.73	40
1995	1,893.15	527	343	1,645	26.34	62
1996	65,276.29	16,429	10,689	57,851	26.96	2,146
1997	823,891.59	184,955	120,337	744,749	27.59	26,993
1998	74,251.13	14,595	9,496	68,468	28.22	2,426
1999	150,303.65	25,267	16,439	141,380	28.86	4,899
2000	681.45	95	62	654	29.40	22
2001	61,783.19	6,812	4,432	60,440	29.83	2,026
2002	1,461,480.37	117,086	76,179	1,458,375	30.29	48,147
2003	1,413,140.07	69,887	45,471	1,438,326	30.35	47,391
2004	952,526.15	16,703	10,867	989,285	29.53	33,501
	8,399,259.31	2,800,374	1,857,993	6,961,228		317,986
	91,565,926.70	29,399,494	20,475,027	75,669,193		3,993,839

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 18.9 4.36

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1968	55.20	55	55			
1972	32.82	33	33			
1973	348.40	348	348			
1975	168,222.57	168,223	168,223			
1976	2,338.85	2,339	2,339			
1977	8,366.10	8,366	8,366			
1978	292.66	293	293			
1979	1,661.91	1,662	1,662			
1980	932.70	933	933			
1982	3,518.84	3,519	3,519			
1983	272.25	272	272			
1985	8,862.71	8,641	8,863			
1987	98,626.95	86,299	98,627			
1988	2,153.35	1,777	2,153			
1990	89,967.40	65,226	89,967			
1991	3,498.61	2,362	3,499			
1993	919,543.30	528,737	919,543			
1994	9,679.59	5,082	9,680			
1996	6,986.99	2,969	6,788	199	11.50	17
1997	6,870,681.77	2,576,506	5,890,861	979,821	12.50	78,386
1998	211,762.33	68,823	157,355	54,407	13.50	4,030
1999	1,224,367.98	336,701	769,825	454,543	14.50	31,348
2000	2,659,281.55	598,338	1,368,026	1,291,256	15.50	83,307
2002	1,021,979.81	127,747	292,078	729,902	17.50	41,709
2003	348,807.89	26,161	59,814	288,994	18.50	15,621
	13,662,242.53	4,621,412	9,863,122	3,799,122		254,418

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 14.9 1.86

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 391.1 OFFICE FURNITURE & EQUIPMENT- OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1959	5,405.16	5,405	5,405			
1960	2,331.97	2,332	2,332			
1961	3,297.80	3,298	3,298			
1962	2,664.89	2,665	2,665			
1963	4,648.82	4,649	4,649			
1964	5,836.08	5,836	5,836			
1965	4,923.91	4,924	4,924			
1966	6,843.22	6,843	6,843			
1967	5,855.53	5,856	5,856			
1968	17,401.05	17,401	17,401			
1969	10,328.36	10,328	10,328			
1970	3,185.73	3,186	3,186			
1971	22,529.50	22,530	22,530			
1972	15,993.10	15,993	15,993			
1973	12,773.67	12,774	12,774			
1974	13,039.38	13,039	13,039			
1975	20,586.96	20,587	20,587			
1976	12,824.58	12,825	12,825			
1977	27,956.34	27,956	27,956			
1978	16,936.97	16,937	16,937			
1979	49,019.76	49,020	49,020			
1980	47,265.51	47,266	47,266			
1981	25,716.07	25,716	25,716			
1982	44,654.97	44,655	44,655			
1983	53,935.54	53,936	53,936			
1984	31,215.75	31,216	31,216			
1985	17,865.09	17,865	17,865			
1986	489,241.66	489,242	489,242			
1987	306,797.89	306,798	306,798			
1988	599,360.29	599,360	599,360			
1989	519,801.36	519,801	519,801			
1990	473,189.97	457,433	32,281	440,909	0.50	440,909
1991	464,014.81	417,613	29,470	434,545	1.50	289,697
1992	505,437.33	421,181	29,722	475,715	2.50	190,286
1993	473,353.98	362,920	25,611	447,743	3.50	127,927
1994	997,537.61	698,276	49,277	948,261	4.50	210,725
1995	739,748.28	468,483	33,060	706,688	5.50	128,489

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 391.1 OFFICE FURNITURE & EQUIPMENT- OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	22,731.75	12,882	909	21,823	6.50	3,357
1997	317,473.01	158,737	11,202	306,271	7.50	40,836
2001	489,975.33	114,311	8,067	481,908	11.50	41,905
2002	5,142,123.32	857,192	60,491	5,081,632	12.50	406,531
2003	469,381.26	46,938	3,313	466,068	13.50	34,524
2004	121,818.10	4,057	286	121,532	14.50	8,382
	12,617,021.66	6,420,262	2,683,928	9,933,095		1,923,568

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 5.2 15.25

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 391.2 OFFICE FURNITURE & EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1971	122.59	123	123			
1973	796.01	796	796			
1974	2,297.60	2,298	2,298			
1975	131.09	131	131			
1976	1,435.04	1,435	1,435			
1977	12,348.23	12,348	12,348			
1978	1,483.55	1,484	1,484			
1979	18,874.68	18,875	18,875			
1980	20,421.09	20,421	20,421			
1981	28,318.95	28,319	28,319			
1982	25,554.35	25,554	25,554			
1983	32,271.30	32,271	32,271			
1984	28,695.95	28,696	28,696			
1985	49,629.27	49,629	49,629			
1986	14,868.44	14,868	14,868			
1987	8,802.31	8,802	8,802			
1988	13,272.15	13,272	13,272			
1989	10,912.45	10,912	10,912			
1990	6,904.61	6,905	6,905			
1991	2,805.94	2,806	2,806			
1992	4,524.98	4,525	4,525			
1993	3,574.75	3,575	3,575			
1994	372.85	373	373			
1998	24,729.83	24,730	24,730			
1999	1,144,774.32	1,144,774	1,144,774			
2001	1,310,834.31	917,584	1,310,834			
2002	466,611.26	233,306	452,413	14,198	2.50	5,679
2003	1,583,950.57	475,185	921,450	662,501	3.50	189,286
2004	3,546,568.54	354,657	687,729	2,858,840	4.50	635,298
	8,365,887.01	3,438,654	4,830,348	3,535,539		830,263

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.3 9.92

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R4						
NET SALVAGE PERCENT.. 0						
1960	858.85	859	1,538	679-		
1963	1,890.25	1,890	3,385	1,495-		
1967	1,024.95	1,025	1,836	811-		
1968	2,185.40	2,185	3,913	1,728-		
1973	2,241.24	2,241	4,013	1,772-		
1986	1.21	1	2	1-		
1993	28,900.80	24,060	43,085	14,184-		
1997	175,243.72	104,708	187,505	12,261-		
1998	52,960.00	27,846	49,865	3,095		
1999	131,141.10	58,909	105,491	25,650		
2001	1,504.00	436	781	723		
	397,951.52	224,160	401,414	3,463-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 0.0 0.00

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	15,070.99	15,071	15,071			
1960	1,660.90	1,661	1,661			
1961	280.24	280	280			
1963	979.71	980	980			
1964	444.65	445	445			
1965	487.88	488	488			
1966	503.65	504	504			
1967	5,559.70	5,560	5,560			
1968	15,210.53	15,211	15,211			
1969	1,239.50	1,240	1,240			
1970	2,509.07	2,509	2,509			
1971	2,161.14	2,161	2,161			
1972	268.52	269	269			
1973	760.29	760	760			
1974	9,011.94	9,012	9,012			
1975	8,080.17	8,080	8,080			
1976	17,346.04	17,346	17,346			
1977	6,340.22	6,340	6,340			
1979	233.58	234	234			
1980	38,090.35	38,090	38,090			
1981	6,455.95	6,456	6,456			
1982	4,883.12	4,883	4,883			
1983	6,645.65	6,646	6,646			
1984	1,343.56	1,344	1,344			
1985	487,940.50	487,941	487,941			
1986	53,134.67	53,135	53,135			
1987	96,991.00	96,991	96,991			
1988	80,048.61	80,049	80,049			
1989	32,510.86	32,511	32,511			
1990	31,455.31	30,408	256	31,199	0.50	31,199
1991	344,683.79	310,215	2,616	342,068	1.50	228,045
1992	14,645.26	12,204	103	14,542	2.50	5,817
1993	86,783.85	66,537	561	86,223	3.50	24,635
1994	1,911.00	1,338	11	1,900	4.50	422
1995	10,662.99	6,753	57	10,606	5.50	1,928
1996	28,774.01	16,306	138	28,636	6.50	4,406
1997	8,932.00	4,466	38	8,894	7.50	1,186

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	15,678.09	6,793	57	15,621	8.50	1,838
2003	7,861.00	786	7	7,854	13.50	582
	1,447,580.29	1,352,003	900,041	547,543		300,058
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.8	20.73

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1959	2,631.55	2,632	2,632			
1960	1,588.93	1,589	1,589			
1961	411.77	412	412			
1962	669.34	669	669			
1963	4,770.53	4,771	4,771			
1964	669.96	670	670			
1965	1,989.66	1,990	1,990			
1966	2,399.27	2,399	2,399			
1967	6,709.13	6,709	6,709			
1968	10,608.98	10,609	10,609			
1969	35,146.25	35,146	35,146			
1970	12,718.38	12,718	12,718			
1971	9,707.72	9,708	9,708			
1972	16,286.90	16,287	16,287			
1973	38,026.72	38,027	38,027			
1974	12,059.52	12,060	12,060			
1975	51,374.79	51,375	51,375			
1976	29,013.10	29,013	29,013			
1977	36,464.83	36,465	36,465			
1978	15,765.90	15,766	15,766			
1979	63,185.12	63,185	63,185			
1980	45,796.90	45,797	45,797			
1981	74,575.99	74,576	74,576			
1982	103,866.29	103,866	103,866			
1983	166,243.08	166,243	166,243			
1984	91,913.84	91,914	91,914			
1985	712,757.69	712,758	712,758			
1986	114,824.61	114,825	114,825			
1987	192,274.87	192,275	192,275			
1988	316,277.84	316,278	316,278			
1989	230,445.00	230,445	230,445			
1990	1,617,057.64	1,563,210	402,390	1,214,668	0.50	1,214,668
1991	834,659.99	751,194	193,367	641,293	1.50	427,529
1992	507,217.17	422,664	108,799	398,418	2.50	159,367
1993	192,522.58	147,607	37,996	154,527	3.50	44,151
1994	350,495.18	245,347	63,155	287,340	4.50	63,853
1995	407,732.89	258,217	66,468	341,265	5.50	62,048

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	54,372.59	30,813	7,932	46,441	6.50	7,145
1997	205,119.27	102,560	26,400	178,719	7.50	23,829
1998	50,643.12	21,944	5,649	44,994	8.50	5,293
1999	285,140.96	104,561	26,915	258,226	9.50	27,182
2000	9,307.38	2,792	719	8,588	10.50	818
2001	18,952.97	4,422	1,138	17,815	11.50	1,549
2002	179,563.71	29,933	7,705	171,859	12.50	13,749
2003	66,990.00	6,699	1,724	65,266	13.50	4,835
2004	388,104.00	12,924	3,327	384,777	14.50	26,536
	7,569,053.91	6,106,064	3,354,861	4,214,196		2,082,552

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 2.0 27.51

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1959	575.67	576	576			
1960	247.46	247	247			
1961	567.21	567	567			
1962	912.84	913	913			
1963	1,227.43	1,227	1,227			
1964	1,225.94	1,226	1,226			
1965	301.50	302	302			
1966	1,818.52	1,819	1,819			
1967	1,003.30	1,003	1,003			
1968	1,742.57	1,743	1,743			
1969	7,323.47	7,323	7,323			
1970	2,031.05	2,031	2,031			
1971	6,188.04	6,188	6,188			
1972	4,865.57	4,866	4,866			
1973	2,058.17	2,058	2,058			
1974	10,095.58	10,096	10,096			
1975	7,241.40	7,241	7,241			
1976	9,846.87	9,847	9,847			
1977	6,439.25	6,439	6,439			
1978	18,008.88	18,009	18,009			
1979	18,681.28	18,681	18,681			
1980	7,105.86	7,106	7,106			
1981	128,150.56	128,151	128,151			
1982	91,406.71	91,407	91,407			
1983	573.54	574	574			
1984	12,007.43	12,007	12,007			
1985	1,608,081.10	1,608,081	1,608,081			
1986	37,933.45	37,933	37,933			
1987	47,278.77	47,279	47,279			
1988	188,731.02	188,731	188,731			
1989	2,099.47	2,099	2,099			
1990	419,052.26	405,098	182,256	236,796	0.50	236,796
1991	254,492.84	229,044	103,048	151,445	1.50	100,963
1992	659,386.50	549,467	247,209	412,178	2.50	164,871
1993	1,594,433.11	1,222,452	549,989	1,044,444	3.50	298,413
1994	349,412.09	244,588	110,042	239,370	4.50	53,193
1995	160,930.55	101,917	45,853	115,078	5.50	20,923

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	329,726.06	186,856	84,068	245,658	6.50	37,794
1997	1,988,899.20	994,450	447,410	1,541,489	7.50	205,532
1998	316,960.76	137,339	61,790	255,171	8.50	30,020
1999	301,430.87	110,535	49,730	251,701	9.50	26,495
	8,600,494.15	6,407,516	4,107,165	4,493,330		1,175,000
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.8	13.66

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R1.5						
NET SALVAGE PERCENT.. 0						
1961	39.60	40	40			
1978	4,125.74	3,414	4,126			
1987	32,606.60	20,868	32,606			
	36,771.94	24,322	36,772			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 0.0 0.00

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1961	771.96	772	772			
1962	113.58	114	114			
1963	147.22	147	147			
1966	79.06	79	79			
1967	218.80	219	219			
1968	3,813.87	3,814	3,814			
1969	593.96	594	594			
1970	647.35	647	647			
1971	1,649.92	1,650	1,650			
1972	1,276.31	1,276	1,276			
1973	683.16	683	683			
1974	1,378.54	1,379	1,379			
1975	902.58	903	903			
1976	4,263.71	4,264	4,264			
1977	4,549.11	4,549	4,549			
1978	3,277.98	3,278	3,278			
1979	10,242.63	10,243	10,243			
1980	12,807.09	12,807	12,807			
1981	28,776.93	28,777	28,777			
1982	20,440.95	20,441	20,441			
1983	3,280.53	3,281	3,281			
1984	35,310.94	35,311	35,311			
1985	39,729.73	39,730	39,730			
1986	68,532.84	68,533	68,533			
1987	91,156.35	91,156	91,156			
1988	20,170.63	20,171	20,171			
1989	2,821.44	2,821	2,821			
1990	191,832.59	185,445	117,486	74,347	0.50	74,347
1991	33,403.48	30,063	19,046	14,357	1.50	9,571
1992	30,965.25	25,803	16,347	14,618	2.50	5,847
1993	221,463.24	169,796	107,571	113,892	3.50	32,541
1994	52,131.08	36,492	23,119	29,012	4.50	6,447
1995	198,520.53	125,723	79,650	118,871	5.50	21,613
1996	17,397.49	9,859	6,246	11,151	6.50	1,716
1997	428,255.13	214,128	135,657	292,598	7.50	39,013
1998	91,705.26	39,736	25,174	66,531	8.50	7,827
1999	9,858,639.49	3,615,163	2,290,327	7,568,312	9.50	796,664

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	674,179.59	202,254	128,134	546,046	10.50	52,004
2002	359,431.14	59,917	37,960	321,471	12.50	25,718
2003	16,031.00	1,603	1,016	15,015	13.50	1,112
2004	535,539.00	17,833	11,297	524,242	14.50	36,155
	13,067,131.44	5,091,454	3,356,669	9,710,463		1,110,575
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.7	8.50

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1959	1,615.29	1,615	1,615			
1960	307.66	308	308			
1962	16.61	17	17			
1963	153.15	153	153			
1964	2,039.19	2,039	2,039			
1965	132.73	133	133			
1966	986.33	986	986			
1967	422.12	422	422			
1968	4,493.95	4,494	4,494			
1970	798.84	799	799			
1971	334.96	335	335			
1972	1,223.54	1,224	1,224			
1973	42,995.89	42,996	42,996			
1974	1,048.87	1,049	1,049			
1975	18,147.34	18,147	18,147			
1976	2,487.08	2,487	2,487			
1977	1,715.33	1,715	1,715			
1978	5,436.86	5,437	5,437			
1979	3,471.30	3,471	3,471			
1980	16,714.78	16,715	16,715			
1981	170,147.93	170,148	170,148			
1982	7,921.80	7,922	7,922			
1983	25,015.28	25,015	25,015			
1984	11,726.72	11,727	11,727			
1985	9,388.84	9,389	9,389			
1986	12,169.95	12,170	12,170			
1987	36,103.18	36,103	36,103			
1988	95,103.68	95,104	95,104			
1989	9,510.25	9,510	9,510			
1990	12,940.72	12,510	2,504	10,437	0.50	10,437
1991	23,140.26	20,826	4,168	18,972	1.50	12,648
1992	24,076.26	20,063	4,015	20,061	2.50	8,024
1993	84,570.08	64,840	12,978	71,592	3.50	20,455
1994	3,904.41	2,733	547	3,357	4.50	746
1995	3,448.50	2,184	437	3,012	5.50	548
1997	125,753.58	62,877	12,584	113,170	7.50	15,089
1998	6,618.58	2,868	574	6,045	8.50	711

NSTAR ELECTRIC & GAS COMPANY
ELECTRIC PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	21,217.79	7,781	1,557	19,661	9.50	2,070
2000	7,278.52	2,184	437	6,842	10.50	652
2001	7,584.86	1,770	354	7,231	11.50	629
2002	7,665.44	1,278	256	7,409	12.50	593
2003	107,976.00	10,798	2,162	105,814	13.50	7,838
	917,804.45	694,342	524,203	393,603		80,440

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.9 8.76

NSTAR ELECTRIC & GAS COMPANY - CAMBRIDGE ELECTRIC LIGHT COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2004

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(8)/(4)	(8)	(9)=(6)/(8)
3030	MISCELLANEOUS INTANGIBLE PLANT								
	5 YEAR	5-SQ	0	610,699.77	231,896	378,804	16.19	98,856	3.8
	10 YEAR	10-SQ	0	1,665,318.40	101,759	1,563,559	9.88	164,585	9.5
	15 YEAR	15-SQ	0	233,047.03	233,047	0	-	0	-
	TOTAL ACCOUNT 303			*2,509,065.20*	*566,702*	*1,942,363*	*10.50*	*263,441*	
	TRANSMISSION PLANT								
3500	LAND AND LAND RIGHTS	NON DEPRECIABLE		314,752.22					
3520	STRUCTURES AND IMPROVEMENTS	55-S2.5	(10)	4,926,678.47	1,746,169	3,673,177	1.91	94,294	39.0
3530	STATION EQUIPMENT	40-R2	(20)	6,973,992.27	3,066,962	5,301,827	2.85	198,868	26.7
3550	POLES AND FIXTURES	50-R3	(30)	36,955.00	14,523	33,519	1.87	691	48.5
3570	UNDERGROUND CONDUIT	50-S3	(10)	9,259,766.97	1,894,732	8,291,012	2.27	210,453	39.4
3580	UNDERGROUND CONDUCTORS AND DEVICES	50-S4	(10)	12,415,473.62	2,118,580	11,538,441	2.16	268,049	43.0
	TOTAL TRANSMISSION PLANT			**33,927,618.55**	**8,840,966**	**28,837,976**	**2.28**	**772,355**	
	DISTRIBUTION PLANT								
3600	LAND AND LAND RIGHTS	NON DEPRECIABLE		238,985.59					
3610	STRUCTURES AND IMPROVEMENTS	55-R2.5	(10)	2,304,752.15	1,426,623	1,108,603	1.19	27,388	40.5
3620	STATION EQUIPMENT	45-R2.5	(15)	37,218,838.61	17,066,799	25,734,867	2.09	777,944	33.1
3640	POLES, TOWERS AND FIXTURES	48-R1	(60)	2,797,934.88	1,384,823	3,091,875	2.90	81,066	38.1
3650	OVERHEAD CONDUCTORS AND DEVICES	53-R1.5	(50)	5,681,314.92	2,162,223	6,359,749	2.74	155,669	40.9
3660	UNDERGROUND CONDUIT	55-R3	(35)	18,455,844.47	8,492,633	16,422,757	2.74	505,583	32.5
3670	UNDERGROUND CONDUCTORS AND DEVICES	44-R1	(45)	47,282,140.12	10,874,386	57,684,725	3.57	1,688,043	34.2
3680	LINE TRANSFORMERS	36-S0.5	(25)	4,366,732.24	1,837,454	3,620,964	3.38	147,747	24.5
3691	SERVICES - OVERHEAD	53-R2	(45)	1,860,996.42	803,798	1,894,648	2.46	45,725	41.4
3692	SERVICES - UNDERGROUND	60-R3	(75)	4,477,895.57	2,063,725	5,772,593	2.61	116,829	49.4
3700	METERS	24-L1	0	3,632,368.72	(401,960)	4,034,332	6.54	237,522	17.0
3730	STREET LIGHTING & SIGNAL SYSTEM								
	CAMBRIDGE	20-L0	(15)	3,785,751.33	1,747,402	2,606,211	7.34	278,044	9.4
	TOTAL DISTRIBUTION PLANT			**132,103,555.02**	**47,457,906**	**128,331,324**	**3.07**	**4,061,560**	
	GENERAL PLANT								
3890	LAND AND LAND RIGHTS	NON DEPRECIABLE		290,819.83					
3900	STRUCTURES AND IMPROVEMENTS								
	MAJOR	100-S1.5 *	(5)	2,568,769.88	114,211	2,582,998	1.76	45,295	57.0
	MINOR	40-R2.5	(5)	44,028.11	23,047	23,182	2.60	1,146	20.2
	TOTAL ACCOUNT 390			*2,612,797.99*	*137,258*	*2,606,180*	*1.78*	*46,441*	

NSTAR ELECTRIC & GAS COMPANY - CAMBRIDGE ELECTRIC LIGHT COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2004

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(8)/(4)	(8)	(9)=(6)/(8)
GENERAL PLANT, CONTINUED									
3901	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	20-SQ	0	5,433.80	5,385	49	0.90	49	1.0
3911	OFFICE FURNITURE & EQUIPMENT - OFFICE FURNITURE	15-SQ	0	295,105.05	59,553	235,555	6.89	20,321	11.6
3912	OFFICE FURNITURE & EQUIPMENT - COMPUTER	5-SQ	0	266,349.98	28,859	237,492	21.91	58,356	4.1
3930	STORES EQUIPMENT	15-SQ	0	18,308.34	12,345	5,963	5.01	917	6.5
3940	TOOLS, SHOP AND GARAGE EQUIPMENT	15-SQ	0	15,643.98	(279,653)	295,297	512.13	80,118	3.7
3970	COMMUNICATION EQUIPMENT	15-SQ	0	67,318.11	(6,236)	73,555	11.77	7,924	9.3
3980	MISCELLANEOUS EQUIPMENT	15-SQ	0	31,231.03	17,724	13,508	28.83	9,005	1.5
	TOTAL GENERAL PLANT			**3,603,008.11**	**(24,765)**	**3,467,599**	**6.19**	**223,131**	
	TOTAL ELECTRIC PLANT			**172,143,246.88**	**56,840,809**	**162,579,262**	**3.09**	**5,320,487**	

* Life span procedure used. Curve shown is interim survivor curve.

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
5 YEAR						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	71,691.86	35,846	53,573	18,119	2.50	7,248
2003	327,076.33	98,123	146,649	180,427	3.50	51,551
2004	211,931.58	21,193	31,674	180,258	4.50	40,057
	610,699.77	155,162	231,896	378,804		98,856
10 YEAR						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,665,318.40	83,266	101,759	1,563,559	9.50	164,585
15 YEAR						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	233,047.03	225,287	233,047			
	2,509,065.20	463,715	566,702	1,942,363		263,441

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.4 10.50

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -10						
1970	998.04	632	697	401	23.33	17
1982	513,990.16	225,534	248,829	316,560	33.06	9,575
1989	4,398,687.53	1,352,860	1,492,596	3,345,960	39.62	84,451
1990	8,938.61	2,576	2,842	6,990	40.59	172
1991	4,064.13	1,092	1,205	3,266	41.57	79
	4,926,678.47	1,582,694	1,746,169	3,673,177		94,294

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.0 1.91

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. -20						
1982	1,966,854.85	1,088,064	1,186,348	1,173,878	21.56	54,447
1983	43,213.52	22,972	25,047	26,809	22.28	1,203
1985	1,716.08	836	912	1,147	23.75	48
1988	899,936.05	377,109	411,173	668,750	26.03	25,692
1989	2,663,516.50	1,053,154	1,148,285	2,047,935	26.82	76,359
1990	549,413.13	204,184	222,628	436,668	27.61	15,816
1991	17,627.03	6,128	6,682	14,470	28.41	509
1994	2,633.72	722	787	2,373	30.86	77
1996	103,938.58	23,261	25,362	99,364	32.54	3,054
1997	108,591.81	21,527	23,471	106,839	33.39	3,200
2003	245,654.00	9,934	10,832	283,953	38.65	7,347
2004	370,897.00	4,985	5,435	439,641	39.55	11,116
	6,973,992.27	2,812,876	3,066,962	5,301,827		198,868

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.7 2.85

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -30						
2003	36,955.00	1,422	14,523	33,519	48.52	691
	36,955.00	1,422	14,523	33,519		691
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.5	1.87

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
NET SALVAGE PERCENT.. -10						
1989	6,153,759.97	2,094,371	1,864,319	4,904,817	34.53	142,045
2004	3,106,007.00	34,166	30,413	3,386,195	49.50	68,408
	9,259,766.97	2,128,537	1,894,732	8,291,012		210,453

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.4 2.27

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S4						
NET SALVAGE PERCENT.. -10						
1989	5,458,931.53	1,861,496	2,032,079	3,972,746	34.50	115,152
1990	591.09	189	206	444	35.50	13
2003	115,280.00	3,804	4,153	122,655	48.50	2,529
2004	6,840,671.00	75,247	82,142	7,442,596	49.50	150,355
	12,415,473.62	1,940,736	2,118,580	11,538,441		268,049
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					43.0	2.16

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
1901	5,182.67	5,701	5,701			
1926	14,269.62	14,036	15,697			
1930	277.65	268	305			
1931	756.40	726	832			
1936	8,801.87	8,223	9,682			
1937	1,287.77	1,196	1,417			
1939	41.17	38	45			
1940	15,696.50	14,293	17,266			
1941	303.85	275	334			
1943	123.94	110	136			
1956	16,333.94	12,590	17,967			
1957	243.86	185	268			
1964	176,483.39	118,731	194,132			
1967	27,552.06	17,412	30,307			
1968	336.25	208	364	6	24.10	
1971	168,919.56	97,087	169,921	15,891	26.26	605
1972	2,711.37	1,518	2,657	326	27.00	12
1973	1,468.63	800	1,400	215	27.75	8
1979	234,851.29	106,047	185,603	72,733	32.42	2,243
1981	4,136.47	1,733	3,033	1,517	34.05	45
1982	1,024.59	412	721	406	34.87	12
1983	2,370.47	915	1,601	1,007	35.70	28
1989	1,445,079.03	409,478	716,669	872,918	40.83	21,379
1990	1,909.91	508	889	1,212	41.71	29
1994	115,027.93	22,358	39,131	87,400	45.28	1,930
1995	14,212.17	2,508	4,390	11,243	46.18	243
1997	1,101.29	154	270	941	48.01	20
1999	31,506.50	3,244	5,677	28,980	49.85	581
2004	12,742.00	119	208	13,808	54.53	253
	2,304,752.15	840,873	1,426,623	1,108,603		27,388

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.5 1.19

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 45-R2.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1929	382.79	419	440			
1930	215.40	235	248			
1931	188.63	204	217			
1932	102.59	110	118			
1936	1,024.55	1,078	1,178			
1937	5.99	6	7			
1939	4,465.45	4,625	5,135			
1940	11,843.41	12,198	13,620			
1941	997.97	1,022	1,148			
1942	85.66	87	99			
1945	243.63	244	280			
1946	2,709.70	2,692	3,116			
1949	265,734.96	258,534	305,595			
1950	36,713.51	35,448	42,221			
1951	367,896.35	352,384	423,081			
1952	31,024.81	29,463	35,679			
1953	98,347.09	92,560	113,099			
1954	60,151.74	56,080	69,175			
1955	24,175.78	22,317	27,802			
1956	62,465.98	57,052	71,836			
1957	59,515.04	53,734	68,442			
1958	9,100.76	8,119	10,343	123	10.09	12
1959	108,629.47	95,692	121,908	3,016	10.53	286
1960	17,360.97	15,094	19,229	736	10.98	67
1961	136,436.97	116,939	148,976	7,927	11.46	692
1962	89,614.40	75,664	96,393	6,664	11.96	557
1963	48,387.09	40,215	51,232	4,413	12.48	354
1964	245,398.56	200,622	255,584	26,624	13.01	2,046
1965	777,331.98	624,322	795,361	98,571	13.57	7,264
1966	49,291.11	38,874	49,524	7,161	14.14	506
1967	257,833.96	199,462	254,106	42,403	14.73	2,879
1968	471,914.58	357,803	455,826	86,876	15.33	5,667
1969	387,750.20	287,881	366,749	79,164	15.95	4,963
1970	136,424.52	99,044	126,178	30,710	16.59	1,851
1971	776,605.82	550,951	701,889	191,208	17.24	11,091
1972	204,257.37	141,454	180,207	54,689	17.90	3,055
1973	597,462.41	403,386	513,897	173,185	18.58	9,321

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 45-R2.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1974	158,911.11	104,495	133,122	49,626	19.27	2,575
1975	222,529.27	142,336	181,330	74,579	19.97	3,735
1976	109,053.62	67,747	86,307	39,105	20.69	1,890
1977	956,213.23	576,214	734,073	365,572	21.42	17,067
1978	293,959.79	171,596	218,606	119,448	22.16	5,390
1979	114,411.16	64,589	82,284	49,289	22.91	2,151
1980	148,336.84	80,858	103,010	67,577	23.67	2,855
1981	1,261,726.28	662,955	844,578	606,407	24.44	24,812
1982	237,643.77	120,138	153,051	120,239	25.22	4,768
1983	526,167.28	255,228	325,150	279,942	26.02	10,759
1984	536,051.42	249,049	317,278	299,181	26.82	11,155
1985	447,565.80	198,674	253,103	261,598	27.63	9,468
1986	537,992.42	227,555	289,896	328,795	28.45	11,557
1987	3,338,556.48	1,341,081	1,708,483	2,130,857	29.28	72,775
1988	593,232.09	225,609	287,417	394,800	30.12	13,108
1989	7,154,803.05	2,565,498	3,268,340	4,959,684	30.97	160,145
1990	1,215,510.85	409,147	521,237	876,600	31.83	27,540
1991	446,810.86	140,585	179,099	334,733	32.69	10,240
1992	442,484.03	129,250	164,659	344,198	33.57	10,253
1993	265,781.18	71,644	91,272	214,376	34.45	6,223
1994	893,942.82	220,925	281,449	746,585	35.33	21,132
1995	1,064,892.23	238,680	304,069	920,557	36.23	25,409
1996	1,080,588.64	217,344	276,887	965,790	37.13	26,011
1997	477,059.53	84,981	108,262	440,356	38.03	11,579
1998	1,025,706.29	158,533	201,965	977,597	38.95	25,099
1999	264,444.55	34,730	44,245	259,866	39.86	6,519
2000	453,869.28	48,854	62,238	459,712	40.79	11,270
2001	1,233,247.32	103,673	132,075	1,286,159	41.71	30,836
2002	2,972,984.22	178,468	227,361	3,191,571	42.65	74,832
2003	3,402,272.00	122,465	156,015	3,756,598	43.59	86,180
	37,218,838.61	13,448,915	17,066,799	25,734,867		777,944

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 33.1 2.09

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 48-R1
NET SALVAGE PERCENT.. -60

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1916	1.00	2	2			
1919	1.00	1	1	1	3.57	
1921	1.00	1	1	1	4.16	
1923	1.00	1	1	1	4.76	
1925	26.61	38	43			
1928	2.00	3	3			
1929	426.31	588	682			
1930	74.09	101	119			
1931	107.50	146	172			
1932	5.00	7	8			
1933	2.38	3	4			
1934	86.53	114	138			
1935	39.95	52	64			
1936	87.63	114	140			
1937	191.41	246	306			
1938	491.41	627	786			
1939	1,850.30	2,336	2,960			
1940	1,811.57	2,264	2,899			
1941	3,639.18	4,502	5,823			
1942	3,281.57	4,017	5,251			
1943	6,601.75	7,993	10,563			
1944	587.02	703	936	3	12.08	
1945	3,380.56	4,003	5,329	80	12.48	6
1946	3,688.41	4,315	5,744	157	12.90	12
1947	2,663.78	3,079	4,099	163	13.32	12
1948	1,672.30	1,910	2,543	133	13.74	10
1949	3,481.00	3,924	5,224	346	14.18	24
1950	3,752.71	4,177	5,561	443	14.61	30
1951	4,909.85	5,391	7,177	679	15.06	45
1952	9,736.27	10,545	14,038	1,540	15.51	99
1953	10,865.12	11,600	15,443	1,941	15.97	122
1954	5,708.85	6,008	7,998	1,136	16.43	69
1955	8,776.64	9,095	12,108	1,935	16.91	114
1956	6,659.79	6,795	9,046	1,610	17.39	93
1957	7,529.25	7,562	10,067	1,980	17.87	111
1958	7,312.15	7,222	9,614	2,085	18.37	114
1959	7,551.95	7,333	9,762	2,321	18.87	123

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 48-R1
NET SALVAGE PERCENT.. -60

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1960	6,732.14	6,425	8,553	2,218	19.37	115
1961	12,492.90	11,705	15,583	4,406	19.89	222
1962	11,512.69	10,588	14,096	4,324	20.41	212
1963	13,434.31	12,117	16,131	5,364	20.94	256
1964	17,744.85	15,686	20,882	7,510	21.48	350
1965	16,831.00	14,574	19,402	7,528	22.02	342
1966	16,584.85	14,059	18,716	7,820	22.57	346
1967	17,059.51	14,142	18,827	8,468	23.13	366
1968	18,833.33	15,263	20,319	9,814	23.69	414
1969	14,451.95	11,432	15,219	7,904	24.27	326
1970	22,869.05	17,648	23,494	13,096	24.85	527
1971	26,316.24	19,798	26,357	15,749	25.43	619
1972	15,428.22	11,298	15,041	9,644	26.03	370
1973	29,566.51	21,061	28,038	19,268	26.63	724
1974	40,613.22	28,117	37,431	27,550	27.23	1,012
1975	38,945.49	26,159	34,825	27,488	27.85	987
1976	34,456.47	22,433	29,864	25,266	28.47	887
1977	24,245.79	15,285	20,348	18,445	29.09	634
1978	40,543.70	24,689	32,868	32,002	29.73	1,076
1979	28,047.29	16,492	21,955	22,921	30.36	755
1980	44,403.26	25,164	33,500	37,545	31.00	1,211
1981	38,721.10	21,101	28,091	33,863	31.65	1,070
1982	49,208.54	25,738	34,264	44,470	32.31	1,376
1983	40,018.99	20,061	26,707	37,323	32.96	1,132
1984	45,972.53	22,023	29,319	44,237	33.63	1,315
1985	47,953.48	21,913	29,172	47,554	34.29	1,387
1986	159,961.30	69,538	92,574	163,364	34.96	4,673
1987	46,315.09	19,082	25,403	48,701	35.64	1,366
1988	83,314.50	32,459	43,212	90,091	36.31	2,481
1989	97,641.02	35,838	47,710	108,516	36.99	2,934
1990	42,896.75	14,756	19,644	48,991	37.68	1,300
1991	59,479.21	19,109	25,439	69,728	38.36	1,818
1992	126,568.03	37,768	50,280	152,229	39.05	3,898
1993	116,880.73	32,147	42,796	144,213	39.75	3,628
1994	120,352.72	30,329	40,376	152,188	40.44	3,763
1995	147,720.63	33,775	44,964	191,389	41.14	4,652
1996	92,328.03	18,924	25,193	122,532	41.85	2,928

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -60						
1997	131,214.40	23,829	31,723	178,220	42.55	4,188
1998	238,169.58	37,536	49,971	331,100	43.27	7,652
1999	271,780.44	36,397	48,455	386,394	43.98	8,786
2000	62,933.45	6,918	9,210	91,484	44.70	2,047
2001	13,259.88	1,135	1,511	19,705	45.43	434
2002	138,432.87	8,483	11,293	210,200	46.16	4,554
2003	28,694.00	1,061	1,412	44,498	46.89	949
	2,797,934.88	1,040,873	1,384,823	3,091,875		81,066
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.1	2.90

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 53-R1.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1901	73.00	107	110			
1934	91.80	111	121	17	10.22	2
1941	128.10	146	159	33	12.64	3
1943	19,490.81	21,845	23,865	5,371	13.40	401
1944	110.73	123	134	32	13.79	2
1945	86.34	95	104	26	14.19	2
1946	403.71	439	480	126	14.60	9
1947	1,668.31	1,793	1,959	543	15.02	36
1948	622.79	662	723	211	15.45	14
1949	1,439.02	1,511	1,651	508	15.89	32
1950	440.23	457	499	161	16.34	10
1951	1,292.24	1,324	1,446	492	16.80	29
1952	1,926.08	1,948	2,128	761	17.27	44
1953	1,362.68	1,359	1,485	559	17.75	31
1954	1,799.57	1,770	1,934	765	18.24	42
1955	2,263.83	2,195	2,398	998	18.74	53
1956	1,873.39	1,789	1,954	856	19.25	44
1957	1,989.27	1,871	2,044	940	19.77	48
1958	1,906.64	1,765	1,928	932	20.30	46
1959	3,895.89	3,546	3,874	1,970	20.84	95
1960	5,929.30	5,306	5,797	3,097	21.38	145
1961	4,185.18	3,679	4,019	2,259	21.94	103
1962	2,662.69	2,298	2,510	1,484	22.51	66
1963	3,605.97	3,053	3,335	2,074	23.08	90
1964	9,105.49	7,558	8,257	5,401	23.67	228
1965	4,315.06	3,510	3,835	2,638	24.26	109
1966	6,510.77	5,184	5,663	4,103	24.87	165
1967	9,451.58	7,361	8,042	6,135	25.48	241
1968	8,877.14	6,758	7,383	5,933	26.10	227
1969	12,500.89	9,297	10,157	8,594	26.72	322
1970	26,676.08	19,359	21,149	18,865	27.36	690
1971	44,659.87	31,599	34,521	32,469	28.00	1,160
1972	40,095.39	27,618	30,172	29,971	28.66	1,046
1973	63,212.65	42,365	46,282	48,537	29.32	1,655
1974	94,515.64	61,572	67,265	74,508	29.98	2,485
1975	104,451.96	66,040	72,146	84,532	30.66	2,757
1976	106,443.12	65,255	71,289	88,376	31.34	2,820

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 53-R1.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1977	100,092.59	59,425	64,920	85,219	32.02	2,661
1978	105,146.91	60,344	65,924	91,796	32.72	2,806
1979	98,440.93	54,546	59,590	88,071	33.42	2,635
1980	162,590.01	86,823	94,851	149,034	34.13	4,367
1981	82,561.29	42,428	46,351	77,491	34.84	2,224
1982	130,212.16	64,279	70,222	125,096	35.56	3,518
1983	153,172.17	72,489	79,192	150,566	36.28	4,150
1984	84,795.90	38,374	41,922	85,272	37.01	2,304
1985	258,919.20	111,737	122,069	266,310	37.75	7,055
1986	180,222.16	74,017	80,861	189,472	38.49	4,923
1987	201,835.94	78,655	85,928	216,826	39.23	5,527
1988	189,060.03	69,678	76,121	207,469	39.98	5,189
1989	280,494.85	97,318	106,316	314,426	40.74	7,718
1990	275,782.38	89,850	98,158	315,516	41.49	7,605
1991	418,846.27	127,287	139,056	489,213	42.26	11,576
1992	271,751.47	76,675	83,765	323,862	43.03	7,526
1993	201,490.84	52,468	57,319	244,917	43.80	5,592
1994	204,518.61	48,747	53,254	253,524	44.58	5,687
1995	321,270.26	69,491	75,917	405,988	45.36	8,950
1996	187,179.58	36,332	39,691	241,078	46.14	5,225
1997	172,981.00	29,709	32,456	227,016	46.93	4,837
1998	339,795.09	50,663	55,348	454,345	47.73	9,519
1999	404,267.11	51,120	55,847	550,554	48.53	11,345
2000	170,026.79	17,649	19,281	235,759	49.33	4,779
2001	38,759.08	3,139	3,429	54,710	50.14	1,091
2002	57,039.09	3,311	3,617	81,942	50.95	1,608
	5,681,314.92	1,979,222	2,162,223	6,359,749		155,669

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.9 2.74

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. -35

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1925	29.00	37	33	6	3.29	2
1943	252.00	288	256	84	8.40	10
1944	1,014,610.97	1,151,254	1,023,287	346,438	8.77	39,503
1945	155.82	175	156	54	9.16	6
1946	9,410.18	10,496	9,329	3,375	9.56	353
1947	10,914.25	12,060	10,719	4,015	9.98	402
1948	129,329.28	141,544	125,811	48,784	10.41	4,686
1949	26,658.66	28,881	25,671	10,318	10.86	950
1950	197,186.06	211,364	187,870	78,331	11.33	6,914
1951	43,524.79	46,131	41,003	17,755	11.82	1,502
1952	23,119.22	24,213	21,522	9,689	12.33	786
1953	21,469.43	22,213	19,744	9,240	12.85	719
1954	45,179.00	46,140	41,011	19,981	13.39	1,492
1955	26,692.34	26,900	23,910	12,125	13.94	870
1956	81,590.55	81,090	72,076	38,071	14.51	2,624
1957	343,450.08	336,384	298,993	164,665	15.10	10,905
1958	28,038.06	27,041	24,035	13,816	15.71	879
1959	93,405.28	88,684	78,826	47,271	16.32	2,897
1960	145,593.48	135,935	120,825	75,726	16.96	4,465
1961	329,650.66	302,530	268,902	176,126	17.61	10,001
1962	170,217.35	153,456	136,399	93,394	18.27	5,112
1963	96,901.48	85,764	76,231	54,586	18.94	2,882
1964	514,643.10	446,805	397,141	297,627	19.63	15,162
1965	375,500.51	319,566	284,045	222,881	20.33	10,963
1966	147,570.90	123,019	109,345	89,876	21.04	4,272
1967	140,082.72	114,261	101,560	87,552	21.77	4,022
1968	379,936.68	303,081	269,392	243,523	22.50	10,823
1969	73,280.59	57,112	50,764	48,165	23.25	2,072
1970	219,801.76	167,209	148,623	148,109	24.01	6,169
1971	268,035.05	198,871	176,766	185,081	24.77	7,472
1972	199,226.04	144,025	128,016	140,939	25.55	5,516
1973	210,914.65	148,375	131,882	152,853	26.34	5,803
1974	318,851.28	218,023	193,789	236,660	27.14	8,720
1975	68,718.68	45,643	40,570	52,200	27.94	1,868
1976	227,823.10	146,737	130,426	177,135	28.76	6,159
1977	149,269.17	93,099	82,751	118,762	29.59	4,014
1978	220,288.35	132,903	118,130	179,259	30.42	5,893

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -35						
1979	128,262.88	74,734	66,427	106,728	31.26	3,414
1980	161,277.45	90,573	80,505	137,220	32.12	4,272
1981	1,014,992.86	548,781	487,782	882,458	32.97	26,765
1982	447,662.07	232,491	206,649	397,695	33.84	11,752
1983	251,760.55	125,313	111,384	228,493	34.72	6,581
1984	198,027.89	94,290	83,809	183,529	35.60	5,155
1985	691,665.37	314,206	279,280	654,468	36.49	17,936
1986	939,252.75	406,011	360,881	907,110	37.39	24,261
1987	799,241.14	327,577	291,165	787,811	38.30	20,569
1988	1,193,272.04	462,494	411,086	1,199,831	39.21	30,600
1989	483,606.15	176,536	156,913	495,955	40.13	12,359
1990	742,399.79	254,068	225,827	776,413	41.06	18,909
1991	327,809.78	104,661	93,027	349,516	41.99	8,324
1992	328,089.31	97,221	86,415	356,506	42.93	8,304
1993	296,221.23	80,939	71,942	327,957	43.87	7,476
1994	743,926.26	186,097	165,412	838,888	44.81	18,721
1995	379,978.75	86,077	76,509	436,462	45.77	9,536
1996	351,145.43	71,344	63,414	410,632	46.72	8,789
1997	345,856.06	62,052	55,155	411,751	47.69	8,634
1998	534,040.52	83,270	74,014	646,941	48.65	13,298
1999	140,070.96	18,494	16,438	172,658	49.62	3,480
2000	257,255.26	27,853	24,757	322,538	50.59	6,376
2001	44,284.27	3,731	3,316	56,468	51.57	1,095
2002	268,360.18	16,194	14,394	347,892	52.54	6,621
2003	243,423.00	8,840	7,858	320,763	53.52	5,993
2004	792,642.00	9,524	8,465	1,061,602	54.51	19,475
	18,455,844.47	9,554,680	8,492,633	16,422,757		505,583

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.5 2.74

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 44-R1
NET SALVAGE PERCENT.. -45

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1942	1.42	2	2			
1943	214.25	249	193	118	8.74	14
1944	410,205.15	471,674	365,364	229,433	9.11	25,185
1945	845.30	961	744	482	9.49	51
1946	5,069.44	5,702	4,417	2,934	9.87	297
1947	5,059.61	5,626	4,358	2,978	10.26	290
1948	34,800.69	38,249	29,628	20,833	10.65	1,956
1949	12,888.19	13,995	10,841	7,847	11.05	710
1950	26,212.90	28,107	21,772	16,237	11.46	1,417
1951	82,972.85	87,851	68,050	52,261	11.87	4,403
1952	49,117.01	51,314	39,748	31,472	12.30	2,559
1953	24,960.42	25,729	19,930	16,263	12.72	1,279
1954	84,385.60	85,762	66,432	55,927	13.16	4,250
1955	33,619.39	33,680	26,089	22,659	13.60	1,666
1956	82,672.07	81,599	63,208	56,667	14.05	4,033
1957	159,886.94	155,446	120,410	111,426	14.50	7,685
1958	169,639.12	162,295	125,716	120,261	14.97	8,033
1959	96,894.69	91,197	70,642	69,855	15.44	4,524
1960	38,032.97	35,195	27,262	27,886	15.92	1,752
1961	164,047.35	149,215	115,584	122,285	16.40	7,456
1962	178,761.97	159,644	123,662	135,543	16.90	8,020
1963	280,713.52	246,052	190,595	216,440	17.40	12,439
1964	201,076.05	172,895	133,926	157,634	17.91	8,801
1965	371,028.01	312,626	242,164	295,827	18.43	16,051
1966	180,044.67	148,624	115,126	145,939	18.95	7,701
1967	303,012.94	244,860	189,671	249,698	19.48	12,818
1968	416,708.87	329,304	255,083	349,145	20.02	17,440
1969	240,994.44	186,078	144,138	205,304	20.57	9,981
1970	254,870.10	192,098	148,801	220,761	21.13	10,448
1971	396,271.58	291,204	225,570	349,024	21.70	16,084
1972	507,100.01	363,162	281,309	453,986	22.27	20,386
1973	283,985.22	197,942	153,328	258,451	22.85	11,311
1974	516,179.84	349,756	270,925	477,536	23.44	20,373
1975	255,540.22	168,185	130,278	240,255	24.03	9,998
1976	472,321.75	301,341	233,422	451,445	24.64	18,322
1977	524,286.57	323,928	250,918	509,298	25.25	20,170
1978	385,420.19	230,418	178,484	380,375	25.86	14,709

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 44-R1
NET SALVAGE PERCENT.. -45

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1979	284,423.89	164,141	127,146	285,269	26.49	10,769
1980	332,997.93	185,220	143,474	339,373	27.12	12,514
1981	932,548.21	499,366	386,815	965,380	27.75	34,788
1982	411,261.69	211,578	163,891	432,438	28.39	15,232
1983	427,779.03	210,895	163,362	456,918	29.04	15,734
1984	474,435.87	223,578	173,186	514,746	29.70	17,332
1985	646,414.88	290,751	225,219	712,083	30.35	23,462
1986	1,669,339.86	714,060	553,119	1,867,424	31.02	60,201
1987	1,614,244.97	655,383	507,667	1,832,988	31.68	57,859
1988	1,160,497.88	445,080	344,764	1,337,958	32.36	41,346
1989	1,650,113.48	596,491	462,049	1,930,616	33.03	58,450
1990	1,437,728.72	487,613	377,711	1,706,996	33.71	50,638
1991	2,397,848.25	759,351	588,202	2,888,678	34.39	83,998
1992	886,921.02	260,679	201,925	1,084,110	35.08	30,904
1993	1,254,857.71	340,255	263,565	1,555,979	35.77	43,500
1994	695,410.93	172,830	133,876	874,470	36.46	23,984
1995	1,342,013.12	302,590	234,390	1,711,529	37.16	46,058
1996	1,144,219.17	231,447	179,281	1,479,837	37.86	39,087
1997	1,598,255.76	285,976	221,520	2,095,951	38.57	54,341
1998	2,437,027.38	379,872	294,253	3,239,437	39.27	82,491
1999	2,375,210.22	313,753	243,037	3,201,018	39.99	80,045
2000	1,332,811.49	144,557	111,976	1,820,601	40.71	44,721
2001	484,100.28	40,994	31,754	670,191	41.43	16,176
2002	2,997,477.84	181,677	140,729	4,205,614	42.16	99,754
2003	3,122,374.23	114,092	88,377	4,439,066	42.89	103,499
2004	6,921,985.00	84,310	65,308	9,971,570	43.63	228,548
	47,282,140.12	14,038,504	10,874,386	57,684,725		1,688,043

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 34.2 3.57

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 36-S0.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1921	526.24	658	658			
1922	1,194.96	1,494	1,494			
1923	2,068.33	2,585	2,585			
1924	688.07	860	860			
1925	1,193.35	1,492	1,492			
1926	388.36	485	485			
1927	2,344.76	2,931	2,931			
1928	1,497.41	1,872	1,872			
1929	1,753.20	2,192	2,192			
1930	626.71	783	783			
1931	228.39	285	285			
1933	228.39	284	285			
1934	15.40	19	19			
1935	192.35	234	240			
1936	1,274.02	1,538	1,585	8	1.24	6
1937	219.65	262	270	5	1.59	3
1938	441.47	522	538	14	1.93	7
1939	1,440.44	1,687	1,738	63	2.27	28
1940	1,029.08	1,193	1,229	57	2.60	22
1941	734.24	843	869	49	2.94	17
1942	895.75	1,018	1,049	71	3.27	22
1945	554.60	611	630	63	4.28	15
1946	2,508.56	2,734	2,817	319	4.61	69
1947	4,655.52	5,019	5,171	648	4.95	131
1948	4,829.42	5,150	5,306	731	5.29	138
1949	5,068.29	5,345	5,507	828	5.63	147
1950	10,925.34	11,392	11,738	1,919	5.97	321
1951	12,989.90	13,391	13,797	2,440	6.31	387
1952	29,254.31	29,803	30,707	5,861	6.66	880
1953	10,865.17	10,937	11,269	2,312	7.01	330
1954	14,576.65	14,496	14,936	3,285	7.36	446
1955	15,467.89	15,189	15,650	3,685	7.72	477
1956	21,229.58	20,582	21,207	5,330	8.08	660
1957	5,446.82	5,213	5,371	1,438	8.44	170
1958	14,149.49	13,364	13,770	3,917	8.80	445
1959	9,383.66	8,742	9,007	2,723	9.17	297
1960	12,158.82	11,166	11,505	3,694	9.55	387

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 36-S0.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1961	18,552.42	16,795	17,305	5,886	9.93	593
1962	20,993.11	18,726	19,294	6,947	10.31	674
1963	19,728.57	17,332	17,858	6,803	10.70	636
1964	20,292.37	17,550	18,083	7,282	11.09	657
1965	31,082.54	26,451	27,254	11,599	11.49	1,009
1966	27,951.97	23,389	24,099	10,841	11.90	911
1967	43,704.97	35,953	37,044	17,587	12.31	1,429
1968	55,000.56	44,461	45,810	22,941	12.72	1,804
1969	29,617.58	23,498	24,211	12,811	13.15	974
1970	37,599.38	29,271	30,159	16,840	13.58	1,240
1971	52,888.66	40,367	41,592	24,519	14.02	1,749
1972	50,994.66	38,138	39,295	24,448	14.46	1,691
1973	71,569.02	52,389	53,979	35,482	14.92	2,378
1974	76,808.17	54,995	56,664	39,346	15.38	2,558
1975	71,152.59	49,780	51,290	37,651	15.85	2,375
1976	65,026.81	44,413	45,761	35,523	16.33	2,175
1977	73,889.60	49,210	50,703	41,659	16.82	2,477
1978	59,478.82	38,579	39,750	34,599	17.32	1,998
1979	18,028.79	11,374	11,719	10,817	17.83	607
1980	52,786.31	32,371	33,353	32,630	18.34	1,779
1981	26,888.26	15,985	16,470	17,140	18.88	908
1982	102,525.38	59,029	60,820	67,337	19.42	3,467
1983	65,630.89	36,532	37,640	44,399	19.97	2,223
1984	78,360.27	42,060	43,336	54,614	20.54	2,659
1985	63,059.07	32,578	33,567	45,257	21.12	2,143
1986	91,667.64	45,456	46,835	67,750	21.72	3,119
1987	111,485.99	52,956	54,563	84,794	22.32	3,799
1988	158,087.12	71,633	73,807	123,802	22.95	5,394
1989	138,632.87	59,733	61,545	111,746	23.59	4,737
1990	64,424.71	26,309	27,107	53,424	24.24	2,204
1991	127,685.65	49,175	50,667	108,940	24.91	4,373
1992	267,235.37	96,505	99,433	234,611	25.60	9,164
1993	88,254.27	29,698	30,599	79,719	26.31	3,030
1994	89,399.17	27,814	28,658	83,091	27.04	3,073
1995	153,162.33	43,670	44,995	146,458	27.79	5,270
1996	149,396.64	38,638	39,811	146,935	28.55	5,147
1997	143,720.60	33,235	34,244	145,407	29.34	4,956

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-S0.5						
NET SALVAGE PERCENT.. -25						
1998	171,669.87	34,870	35,928	178,659	30.15	5,926
1999	247,097.72	43,057	44,363	264,509	30.98	8,538
2000	298,306.63	43,180	44,490	328,393	31.83	10,317
2002	419,045.30	34,624	35,675	488,132	33.62	14,519
2003	57,067.00	2,875	2,962	68,372	34.55	1,979
2004	163,738.00	2,784	2,869	201,804	35.51	5,683
	4,366,732.24	1,783,809	1,837,454	3,620,964		147,747

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 24.5 3.38

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 53-R2
NET SALVAGE PERCENT.. -45

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1943	6,608.84	7,592	9,553	30	11.01	3
1945	20.91	24	30			
1946	130.69	146	184	6	12.21	
1947	108.06	119	150	7	12.63	1
1948	287.34	314	395	22	13.07	2
1949	553.15	598	752	50	13.51	4
1950	322.63	345	434	34	13.96	2
1951	381.42	402	506	47	14.43	3
1952	284.30	296	372	40	14.90	3
1953	1,366.37	1,406	1,769	212	15.39	14
1954	392.85	399	502	68	15.89	4
1955	1,144.75	1,146	1,442	218	16.40	13
1956	1,100.20	1,086	1,366	229	16.92	14
1957	1,523.52	1,482	1,865	344	17.45	20
1958	1,610.76	1,543	1,942	394	17.99	22
1959	1,490.84	1,406	1,769	393	18.54	21
1960	2,234.06	2,071	2,606	633	19.11	33
1961	5,616.77	5,119	6,441	1,703	19.69	86
1962	3,754.75	3,362	4,230	1,214	20.27	60
1963	5,638.92	4,957	6,237	1,939	20.87	93
1964	5,908.84	5,095	6,411	2,157	21.48	100
1965	4,835.80	4,089	5,145	1,867	22.09	85
1966	9,157.12	7,586	9,545	3,733	22.72	164
1967	8,162.72	6,619	8,329	3,507	23.36	150
1968	10,637.05	8,437	10,616	4,808	24.01	200
1969	20,160.01	15,630	19,667	9,565	24.66	388
1970	15,812.54	11,971	15,063	7,865	25.33	311
1971	13,872.21	10,246	12,892	7,223	26.00	278
1972	14,782.32	10,640	13,388	8,046	26.69	301
1973	20,858.61	14,620	18,396	11,849	27.38	433
1974	26,757.78	18,235	22,945	15,854	28.09	564
1975	26,871.13	17,791	22,386	16,577	28.80	576
1976	24,717.31	15,877	19,978	15,862	29.52	537
1977	31,337.50	19,512	24,552	20,887	30.24	691
1978	34,081.17	20,533	25,836	23,582	30.98	761
1979	40,605.69	23,640	29,746	29,132	31.72	918
1980	46,515.62	26,116	32,861	34,587	32.48	1,065

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. -45						
1981	44,961.59	24,304	30,581	34,613	33.24	1,041
1982	44,811.75	23,294	29,311	35,666	34.00	1,049
1983	50,130.37	24,990	31,445	41,244	34.78	1,186
1984	58,816.41	28,067	35,316	49,968	35.56	1,405
1985	58,030.15	26,438	33,267	50,877	36.35	1,400
1986	83,298.58	36,126	45,457	75,326	37.15	2,028
1987	51,896.52	21,371	26,891	48,359	37.95	1,274
1988	47,170.54	18,378	23,125	45,272	38.76	1,168
1989	72,811.98	26,732	33,636	71,941	39.58	1,818
1990	64,775.30	22,326	28,092	65,832	40.40	1,630
1991	53,458.88	17,216	21,663	55,852	41.23	1,355
1992	62,520.85	18,693	23,521	67,134	42.07	1,596
1993	34,401.06	9,497	11,950	37,932	42.91	884
1994	35,151.33	8,884	11,179	39,790	43.76	909
1995	57,556.96	13,211	16,623	66,835	44.61	1,498
1996	54,779.32	11,287	14,202	65,228	45.47	1,435
1997	52,872.57	9,637	12,126	64,539	46.34	1,393
1998	38,257.10	6,058	7,623	47,850	47.21	1,014
1999	38,923.17	5,226	6,576	49,863	48.09	1,037
2000	9,588.19	1,057	1,330	12,573	48.97	257
2001	104.04	9	11	140	49.86	3
2002	120,705.21	7,438	9,359	165,664	50.75	3,264
2003	161,099.00	5,957	7,495	226,099	51.65	4,378
2004	175,231.00	2,160	2,718	251,367	52.55	4,783
	1,860,996.42	638,806	803,798	1,894,648		45,725

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 41.4 2.46

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 60-R3
NET SALVAGE PERCENT.. -75

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1928	20.00	31	35			
1933	1.00	2	2			
1943	31.00	44	54			
1944	112,500.87	157,934	196,877			
1945	315.12	438	551			
1946	1,318.23	1,814	2,285	22	12.83	2
1947	1,717.69	2,338	2,945	61	13.33	5
1948	2,761.78	3,718	4,683	150	13.85	11
1949	2,204.14	2,933	3,694	163	14.38	11
1950	2,714.12	3,568	4,494	256	14.93	17
1951	2,596.16	3,370	4,245	298	15.49	19
1952	1,297.56	1,663	2,095	176	16.07	11
1953	1,818.33	2,298	2,894	288	16.66	17
1954	3,654.26	4,554	5,736	659	17.27	38
1955	1,244.23	1,528	1,925	252	17.89	14
1956	6,260.31	7,572	9,537	1,419	18.53	77
1957	6,528.28	7,772	9,789	1,635	19.18	85
1958	3,946.67	4,623	5,823	1,084	19.84	55
1959	2,679.98	3,087	3,888	802	20.51	39
1960	9,015.30	10,204	12,852	2,925	21.19	138
1961	15,141.33	16,831	21,199	5,298	21.89	242
1962	11,698.51	12,760	16,072	4,400	22.60	195
1963	8,805.19	9,420	11,865	3,544	23.32	152
1964	16,890.06	17,711	22,308	7,250	24.05	301
1965	15,124.96	15,532	19,563	6,906	24.79	279
1966	26,481.59	26,624	33,534	12,809	25.53	502
1967	15,269.19	15,012	18,908	7,813	26.29	297
1968	31,286.13	30,058	37,859	16,892	27.06	624
1969	29,047.73	27,247	34,318	16,516	27.84	593
1970	34,958.28	31,983	40,284	20,893	28.63	730
1971	27,128.69	24,198	30,478	16,997	29.42	578
1972	23,392.80	20,313	25,585	15,352	30.23	508
1973	10,451.72	8,829	11,120	7,171	31.04	231
1974	29,031.59	23,828	30,012	20,793	31.86	653
1975	29,704.34	23,662	29,803	22,180	32.69	678
1976	47,026.71	36,309	45,732	36,565	33.53	1,091
1977	36,811.35	27,507	34,646	29,774	34.38	866

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -75						
1978	36,606.60	26,445	33,308	30,754	35.23	873
1979	42,708.13	29,784	37,514	37,225	36.09	1,031
1980	75,885.21	50,995	64,230	68,569	36.96	1,855
1981	68,300.23	44,141	55,597	63,928	37.84	1,689
1982	126,320.82	78,410	98,760	122,301	38.72	3,159
1983	61,968.87	36,850	46,414	62,032	39.61	1,566
1984	93,598.33	53,201	67,008	96,789	40.51	2,389
1985	103,631.91	56,184	70,766	110,590	41.41	2,671
1986	175,188.86	90,349	113,798	192,783	42.32	4,555
1987	131,608.99	64,327	81,022	149,294	43.24	3,453
1988	121,937.40	56,335	70,956	142,434	44.16	3,225
1989	111,302.32	48,442	61,014	133,765	45.08	2,967
1990	102,990.24	41,994	52,893	127,340	46.02	2,767
1991	107,554.89	40,900	51,515	136,706	46.96	2,911
1992	115,440.77	40,748	51,324	150,697	47.90	3,146
1993	96,695.02	31,440	39,600	129,616	48.85	2,653
1994	108,559.22	32,296	40,678	149,301	49.80	2,998
1995	98,435.94	26,563	33,457	138,806	50.75	2,735
1996	78,276.32	18,931	23,844	113,140	51.71	2,188
1997	93,200.57	19,898	25,062	138,039	52.68	2,620
1998	129,950.98	24,060	30,304	197,110	53.65	3,674
1999	128,753.38	20,211	25,456	199,862	54.62	3,659
2001	43,457.99	4,358	5,489	70,562	56.56	1,248
2002	1,557,016.38	111,716	140,711	2,584,068	57.54	44,909
2003	97,631.00	4,220	5,315	165,539	58.52	2,829
	4,477,895.57	1,640,113	2,063,725	5,772,593		116,829

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 49.4 2.61

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 24-L1
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	4,166.67	4,167	4,167			
1911	2.00	2	2			
1915	0.71	1	1			
1918	6.53	7	7			
1919	1.00	1	1			
1922	4.25	4	4			
1923	7.71	8	8			
1925	0.89	1	1			
1926	2.65	3	3			
1928	4.05	4	4			
1929	6.08	6	6			
1930	4.94	5	5			
1934	71.43	68	35-	106	1.12	95
1935	147.65	140	72-	220	1.28	172
1947	33.72	29	15-	49	3.32	15
1948	106.09	91	47-	153	3.50	44
1949	110.27	93	48-	158	3.69	43
1950	168.61	141	73-	242	3.87	63
1951	133.33	111	57-	190	4.06	47
1952	77.05	63	33-	110	4.26	26
1953	180.16	147	76-	256	4.45	58
1954	271.94	219	113-	385	4.65	83
1955	150.24	120	62-	212	4.85	44
1956	348.69	275	142-	491	5.05	97
1957	463.03	362	187-	650	5.26	124
1958	199.35	154	80-	279	5.47	51
1959	247.71	189	98-	346	5.68	61
1960	205.00	155	80-	285	5.90	48
1961	377.09	281	145-	522	6.12	85
1962	820.71	604	312-	1,133	6.34	179
1963	1,027.79	747	386-	1,414	6.56	216
1964	1,422.17	1,020	528-	1,950	6.79	287
1965	1,132.75	801	414-	1,547	7.03	220
1966	1,062.71	741	383-	1,446	7.26	199
1967	4,182.98	2,874	1,487-	5,670	7.51	755
1968	3,173.76	2,149	1,112-	4,286	7.75	553
1969	1,727.72	1,152	596-	2,324	8.00	291

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L1						
NET SALVAGE PERCENT.. 0						
1970	3,740.55	2,455	1,270-	5,011	8.25	607
1971	4,104.08	2,649	1,370-	5,474	8.51	643
1972	6,559.12	4,160	2,152-	8,711	8.78	992
1973	7,178.96	4,472	2,313-	9,492	9.05	1,049
1974	5,915.58	3,619	1,872-	7,788	9.32	836
1975	8,740.66	5,244	2,713-	11,454	9.60	1,193
1976	12,960.57	7,625	3,944-	16,905	9.88	1,711
1977	23,766.14	13,694	7,083-	30,849	10.17	3,033
1978	16,308.59	9,193	4,755-	21,064	10.47	2,012
1979	29,739.25	16,392	8,479-	38,218	10.77	3,549
1980	48,308.47	26,004	13,451-	61,759	11.08	5,574
1981	29,434.22	15,453	7,993-	37,427	11.40	3,283
1982	132,584.74	67,844	35,094-	167,679	11.72	14,307
1983	173,550.72	86,411	44,698-	218,249	12.05	18,112
1984	37,780.87	18,293	9,462-	47,243	12.38	3,816
1985	17,720.83	8,322	4,305-	22,026	12.73	1,730
1986	94,285.01	42,900	22,191-	116,476	13.08	8,905
1987	48,881.80	21,508	11,125-	60,007	13.44	4,465
1988	40,896.62	17,365	8,982-	49,879	13.81	3,612
1989	41,405.26	16,943	8,764-	50,169	14.18	3,538
1990	77,191.33	30,328	15,688-	92,879	14.57	6,375
1991	210,946.40	79,464	41,105-	252,051	14.96	16,848
1992	84,875.17	30,487	15,770-	100,645	15.38	6,544
1993	52,305.15	17,826	9,221-	61,526	15.82	3,889
1994	38,033.15	12,216	6,319-	44,352	16.29	2,723
1995	45,894.72	13,750	7,112-	53,007	16.81	3,153
1996	35,275.94	9,761	5,049-	40,325	17.36	2,323
1997	96,690.77	24,289	12,564-	109,255	17.97	6,080
1998	59,538.16	13,348	6,905-	66,443	18.62	3,568
1999	217,208.37	42,269	21,865-	239,073	19.33	12,368
2002	230,445.76	21,800	11,276-	241,722	21.73	11,124
2003	1,397,418.37	80,911	41,853-	1,439,271	22.61	63,656
2004	280,633.96	5,500	2,845-	283,479	23.53	12,048
	3,632,368.72	789,430	401,960-	4,034,332		237,522

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 17.0 6.54

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAMBRIDGE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1910	1.06	1	1			
1943	144.49	158	108	58	3.01	19
1944	41,837.35	45,702	31,136	16,977	3.19	5,322
1945	971.38	1,057	720	397	3.39	117
1946	2,264.47	2,453	1,671	933	3.61	258
1947	18,980.38	20,583	14,023	7,804	3.48	2,243
1948	16,331.44	17,615	12,001	6,780	3.74	1,813
1949	13,977.92	14,988	10,211	5,864	4.02	1,459
1950	3,720.04	3,987	2,716	1,562	3.98	392
1951	10,595.34	11,278	7,684	4,501	4.30	1,047
1952	1,042.04	1,107	754	444	4.32	103
1953	12,192.90	12,927	8,807	5,215	4.36	1,196
1954	4,227.48	4,468	3,044	1,818	4.45	409
1955	3,817.64	4,021	2,739	1,651	4.55	363
1956	5,717.82	5,964	4,063	2,512	4.97	505
1957	2,386.41	2,490	1,696	1,048	4.85	216
1958	18,653.46	19,351	13,184	8,267	5.05	1,637
1959	4,254.63	4,386	2,988	1,905	5.26	362
1960	23,221.01	23,767	16,192	10,512	5.50	1,911
1961	5,358.52	5,468	3,725	2,437	5.52	441
1962	44,084.48	44,603	30,388	20,309	5.81	3,496
1963	18,838.81	18,972	12,925	8,740	5.89	1,484
1964	11,218.79	11,235	7,654	5,248	6.01	873
1965	62,549.48	62,228	42,395	29,537	6.16	4,795
1966	22,821.45	22,534	15,352	10,893	6.34	1,718
1967	35,948.84	35,194	23,977	17,364	6.55	2,651
1968	40,563.47	39,502	26,912	19,736	6.60	2,990
1969	9,315.50	8,975	6,115	4,598	6.87	669
1970	90,318.99	86,365	58,840	45,027	6.99	6,442
1971	30,896.84	29,281	19,949	15,582	7.15	2,179
1972	20,694.86	19,415	13,227	10,572	7.34	1,440
1973	5,623.18	5,235	3,567	2,900	7.41	391
1974	19,198.18	17,642	12,019	10,059	7.67	1,311
1975	19,463.97	17,696	12,056	10,328	7.81	1,322
1976	46,232.13	41,518	28,286	24,881	8.00	3,110
1977	9,025.01	8,021	5,465	4,914	8.09	607

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAMBRIDGE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1978	23,384.98	20,525	13,983	12,910	8.22	1,571
1979	20,588.62	17,812	12,135	11,542	8.40	1,374
1980	15,405.26	13,108	8,930	8,786	8.61	1,020
1981	11,109.04	9,307	6,341	6,434	8.76	734
1982	116,475.60	95,839	65,294	68,653	8.95	7,671
1983	73,149.23	59,146	40,296	43,826	9.08	4,827
1984	55,490.39	43,955	29,946	33,868	9.26	3,657
1985	75,076.61	58,252	39,687	46,651	9.40	4,963
1986	81,990.22	62,099	42,307	51,982	9.59	5,420
1987	71,230.67	52,614	35,845	46,070	9.75	4,725
1988	66,743.44	48,003	32,704	44,051	9.88	4,459
1989	120,269.24	84,037	57,254	81,056	10.01	8,098
1990	276,197.63	186,987	127,392	190,235	10.13	18,779
1991	351,713.74	229,335	156,244	248,227	10.31	24,076
1992	350,057.65	219,922	149,831	252,735	10.38	24,348
1993	263,960.57	158,486	107,975	195,580	10.53	18,574
1994	258,922.27	148,195	100,964	196,797	10.60	18,566
1995	89,246.46	48,269	32,885	69,748	10.70	6,519
1996	261,169.90	132,512	90,279	210,066	10.77	19,505
1997	227,121.44	107,166	73,011	188,179	10.78	17,456
1998	85,975.81	37,146	25,307	73,565	10.80	6,812
1999	91,202.11	35,419	24,131	80,751	10.79	7,484
2000	25,129.05	8,531	5,812	23,086	10.74	2,150
2001	39,193.18	11,155	7,600	37,472	10.64	3,522
2002	11,018.50	2,449	1,668	11,003	10.44	1,054
2003	17,822.52	2,650	1,806	18,690	10.10	1,850
2004	29,617.44	1,740	1,185	32,875	9.29	3,539
	3,785,751.33	2,564,846	1,747,402	2,606,211		278,044

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 9.4 7.34

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUMMIT OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -5						
2002	2,541,453.95	112,078	113,922	2,554,605	57.02	44,802
2003	2,142.70	57	58	2,192	57.32	38
2004	25,173.23	227	231	26,201	57.64	455
	2,568,769.88	112,362	114,211	2,582,998		45,295
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -5						
1929	173.63	182	182			
1936	128.52	132	134	1	1.43	1
1946	48.48	48	49	2	3.61	1
1970	826.77	656	667	201	11.16	18
1972	4,591.65	3,510	3,568	1,253	12.14	103
1973	4,325.01	3,233	3,287	1,254	12.75	98
1978	1,679.00	1,112	1,130	633	15.52	41
1988	6,371.46	2,881	2,929	3,761	21.81	172
1989	21,717.92	9,331	9,486	13,318	22.38	595
1991	4,165.67	1,589	1,615	2,759	23.67	117
	44,028.11	22,674	23,047	23,182		1,146
	2,612,797.99	135,036	137,258	2,606,180		46,441

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 56.1 1.78

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	5,433.80	5,298	5,385	49	0.50	49
	5,433.80	5,298	5,385	49		49
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.0	0.90

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 391.1 OFFICE FURNITURE & EQUIPMENT- OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	59.01	59	59			
1960	61.53	62	62			
1961	331.06	331	331			
1962	35.95	36	36			
1963	226.15	226	226			
1964	107.95	108	108			
1965	78.98	79	79			
1966	1,344.82	1,345	1,345			
1967	95.66	96	96			
1968	779.57	780	780			
1969	29.08	29	29			
1970	410.99	411	411			
1971	42.20	42	42			
1972	980.84	981	981			
1973	75.50	76	76			
1974	519.28	519	519			
1975	727.89	728	728			
1976	251.87	252	252			
1977	661.25	661	661			
1979	2,641.45	2,641	2,641			
1980	6,187.66	6,188	6,188			
1981	697.50	698	698			
1982	1,757.66	1,758	1,758			
1985	302.23	302	302			
1987	469.84	470	470			
1988	833.04	833	833			
1990	537.51	520	387	151	0.50	151
1991	2,729.08	2,456	1,828	901	1.50	601
1992	1,075.14	896	667	408	2.50	163
1993	7,929.06	6,079	4,524	3,405	3.50	973
2002	259,446.63	43,250	32,190	227,257	12.50	18,181
2003	3,134.66	313	233	2,902	13.50	215
2004	544.01	18	13	531	14.50	37
	295,105.05	73,243	59,553	235,555		20,321

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 11.6 6.89

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 391.2 OFFICE FURNITURE & EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1979	11,563.05	11,563	11,563			
1980	2,013.25	2,013	2,013			
1983	373.12	373	373			
1985	1,988.37	1,988	1,988			
1986	3,509.51	3,510	3,510			
1990	336.60	337	337			
2002	1,351.86	676	142	1,210	2.50	484
2003	90,169.56	27,051	5,678	84,492	3.50	24,141
2004	155,044.66	15,504	3,255	151,790	4.50	33,731
	266,349.98	63,015	28,859	237,492		58,356

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.1 21.91

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1961	280.24	280	280			
1968	340.98	341	341			
1971	117.46	117	117			
1972	216.54	217	217			
1982	182.05	182	182			
1987	834.18	834	834			
1988	624.82	625	625			
1989	4,026.94	4,027	4,027			
1996	11,685.13	6,622	5,722	5,963	6.50	917
	18,308.34	13,245	12,345	5,963		917

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 6.5 5.01

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1970	325.12	325	325			
1976	1,831.02	1,831	1,831			
1979	636.72	637	637			
1982	1,468.33	1,468	1,468			
1991	1,382.86	1,245	56,045-	57,428	1.50	38,285
1995	7,614.93	4,823	217,110-	224,725	5.50	40,859
2003	2,385.00	239	10,759-	13,144	13.50	974
	15,643.98	10,568	279,653-	295,297		80,118

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.7 512.13

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1979	254.88	255	255			
1985	4,216.19	4,216	4,216			
1987	1,095.59	1,096	1,096			
1991	1,822.94	1,641	1,804-	3,627	1.50	2,418
2002	46,501.51	7,752	8,523-	55,025	12.50	4,402
2003	13,427.00	1,343	1,476-	14,903	13.50	1,104
	67,318.11	16,303	6,236-	73,555		7,924
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.3	11.77

NSTAR ELECTRIC & GAS COMPANY
CAMBRIDGE ELECTRIC LIGHT COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	195.99	196	196			
1973	587.62	588	588			
1974	819.74	820	820			
1978	631.74	632	632			
1979	595.07	595	595			
1981	323.83	324	324			
1983	3,146.25	3,146	3,146			
1984	367.63	368	368			
1988	24,335.46	24,335	24,335			
1991	227.70	205	13,280-	13,508	1.50	9,005
	31,231.03	31,209	17,724	13,508		9,005

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 1.5 28.83

NSTAR ELECTRIC & GAS COMPANY - COMMONWEALTH ELECTRIC COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2004

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(8)/(4)	(8)	(9)=(6)/(8)
3030	MISCELLANEOUS INTANGIBLE PLANT								
	5 YEAR	5-SQ	0	4,051,003.69	1,657,828	2,393,176	15.45	625,809	3.8
	10 YEAR	10-SQ	0	6,326,807.34	391,603	5,935,204	9.87	624,758	9.5
	15 YEAR	15-SQ	0	1,836,685.43	1,836,685	0	-	0	-
	TOTAL ACCOUNT 303			*12,214,496.46*	*3,886,116*	*8,328,380*	*10.24*	*1,250,567*	
	TRANSMISSION PLANT								
3500	LAND AND LAND RIGHTS	NONDEPRECIABLE		5,226,171.58					
3520	STRUCTURES AND IMPROVEMENTS	55-S2.5	(10)	1,354,079.06	426,183	1,063,304	1.66	22,434	47.4
3530	STATION EQUIPMENT	40-R2	(20)	43,953,551.85	13,739,252	39,005,010	2.70	1,185,096	32.9
3540	TOWERS AND FIXTURES	65-R3	(25)	4,080,983.57	4,401,631	699,598	0.44	17,755	39.4
3550	POLES AND FIXTURES	50-R3	(30)	34,332,029.55	22,832,045	21,799,593	1.59	546,059	39.9
3560	OVERHEAD CONDUCTORS AND DEVICES	50-R3	(15)	22,874,642.17	12,103,376	14,202,464	1.51	346,163	41.0
3570	UNDERGROUND CONDUIT	50-S3	(10)	3,355,828.53	1,266,903	2,424,509	1.67	56,062	43.2
3580	UNDERGROUND CONDUCTORS AND DEVICES	50-S4	(10)	1,152,102.76	769,263	498,049	1.12	12,893	38.6
3590	ROADS AND TRAILS	55-R4	0	1,000,140.48	472,581	527,561	1.86	18,647	28.3
	TOTAL TRANSMISSION PLANT			**117,329,529.55**	**56,011,234**	**80,220,088**	**1.88**	**2,205,109**	
	DISTRIBUTION PLANT								
3600	LAND AND LAND RIGHTS	NONDEPRECIABLE		2,892,813.41					
3610	STRUCTURES AND IMPROVEMENTS	55-R2.5	(10)	1,612,984.72	796,913	977,367	1.49	23,985	40.7
3620	STATION EQUIPMENT	45-R2.5	(15)	55,127,673.55	24,127,397	39,269,430	2.18	1,203,251	32.6
3640	POLES, TOWERS AND FIXTURES	48-R1	(60)	100,301,225.09	36,226,908	124,255,052	3.19	3,199,477	38.8
3650	OVERHEAD CONDUCTORS AND DEVICES	53-R1.5	(50)	138,359,651.56	32,105,644	175,433,832	3.03	4,186,223	41.9
3660	UNDERGROUND CONDUIT	55-R3	(35)	30,644,969.46	7,259,632	34,111,078	3.07	941,708	36.2
3670	UNDERGROUND CONDUCTORS AND DEVICES	44-R1	(45)	81,605,305.47	30,823,414	87,504,278	3.02	2,465,745	35.5
3680	LINE TRANSFORMERS	36-S0.5	(25)	86,154,897.96	28,742,299	78,951,324	3.80	3,271,781	24.1
3691	SERVICES - OVERHEAD	53-R2	(45)	31,577,151.51	17,475,922	28,310,951	2.24	707,129	40.0
3692	SERVICES - UNDERGROUND	60-R3	(75)	14,439,512.68	6,676,603	18,592,545	2.60	375,189	49.6
3700	METERS	24-L1	0	27,087,625.11	5,805,471	21,282,161	5.28	1,431,012	14.9
3730	STREET LIGHTING & SIGNAL SYSTEM								
	ACUSHNET	20-L0	(15)	231,682.71	147,520	118,914	5.12	11,864	10.0
	AQUINNAH	20-L0	(15)	2,299.19	1,653	991	4.35	100	9.9
	BARNSTABLE	20-L0	(15)	1,264,578.70	763,022	691,243	5.43	68,608	10.1
	BOURNE	20-L0	(15)	169,863.81	88,526	106,816	6.19	10,517	10.2
	BREWSTER	20-L0	(15)	31,712.24	16,907	19,564	6.13	1,945	10.1
	CARVER	20-L0	(15)	177,729.72	117,411	86,979	4.93	8,768	9.9
	CHATHAM	20-L0	(15)	26,136.53	16,744	13,315	5.06	1,322	10.1
	CHILMARK	20-L0	(15)	2,479.58	1,804	1,047	4.32	107	9.8
	DARTMOUTH	20-L0	(15)	140,152.09	66,045	95,132	6.62	9,274	10.3
	DENNIS	20-L0	(15)	109,313.71	55,568	70,144	6.25	6,834	10.3
	DUXBURY	20-L0	(15)	105,928.63	59,778	62,036	5.77	6,116	10.1
	EASTHAM	20-L0	(15)	37,454.42	20,333	22,742	6.22	2,329	9.8
	EDGARTOWN	20-L0	(15)	9,584.90	4,545	6,478	6.72	644	10.1
	FAIRHAVEN	20-L0	(15)	512,921.54	314,434	275,428	5.31	27,258	10.1
	FALMOUTH	20-L0	(15)	273,622.10	139,310	175,355	6.27	17,155	10.2
	FREETOWN	20-L0	(15)	95,170.68	56,720	52,726	5.49	5,223	10.1
	HARWICH	20-L0	(15)	77,290.14	35,959	52,922	6.70	5,178	10.2
	KINGSTON	20-L0	(15)	185,143.55	98,217	114,698	6.08	11,255	10.2
	LAKEVILLE	20-L0	(15)	4,200.71	2,445	2,385	5.50	231	10.3

NSTAR ELECTRIC & GAS COMPANY - COMMONWEALTH ELECTRIC COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2004

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(8)/(4)	(8)	(9)=(6)/(8)
3730	STREET LIGHTING & SIGNAL SYSTEM, CONT.								
	MARION	20-L0	(15)	88,945.54	56,210	46,081	5.20	4,621	10.0
	MARSHFIELD	20-L0	(15)	299,863.97	161,165	183,683	6.01	18,021	10.2
	MASHPEE	20-L0	(15)	67,164.08	35,681	41,559	6.02	4,041	10.3
	MATTAPOISETT	20-L0	(15)	127,643.81	90,104	56,688	4.49	5,733	9.9
	NEW BEDFORD	20-L0	(15)	1,224,198.70	790,896	616,931	5.05	61,817	10.0
	OAK BLUFFS	20-L0	(15)	41,962.33	24,002	24,256	5.68	2,383	10.2
	ORLEANS	20-L0	(15)	67,186.40	29,813	47,452	7.10	4,770	9.9
	PEMBROKE	20-L0	(15)	5,287.93	1,473	4,607	8.43	446	10.3
	PLYMOUTH	20-L0	(15)	989,514.96	602,941	534,997	5.38	53,233	10.1
	PLYMTON	20-L0	(15)	28,664.55	16,467	16,497	5.63	1,613	10.2
	PROVINCETOWN	20-L0	(15)	46,369.93	23,547	29,778	6.24	2,893	10.3
	ROCHESTER	20-L0	(15)	30,630.83	15,527	19,696	6.24	1,910	10.3
	SANDWICH	20-L0	(15)	97,742.16	34,326	78,079	7.70	7,523	10.4
	SCITUATE	20-L0	(15)	35,122.88	17,747	22,644	6.26	2,197	10.3
	TISBURY	20-L0	(15)	65,565.35	47,137	28,263	4.37	2,863	9.9
	TRURO	20-L0	(15)	27,020.82	14,216	16,859	6.20	1,676	10.1
	WAREHAM	20-L0	(15)	257,243.64	137,748	158,084	6.06	15,592	10.1
	WELLFLEET	20-L0	(15)	33,346.84	24,452	13,895	4.35	1,451	9.6
	WEST TISBURY	20-L0	(15)	7,484.87	5,566	3,043	4.18	313	9.7
	WESTPORT	20-L0	(15)	118,176.76	65,794	70,108	5.83	6,895	10.2
	YARMOUTH MASS	20-L0	(15)	396,677.67	314,222	141,957	3.77	14,937	9.5
	OTHER	20-L0	(15)	9,587.24	1,181	9,847	9.91	950	10.4
	TOTAL ACCOUNT 373			*7,522,666.21*	*4,517,156*	*4,133,919*	*5.46*	*410,606*	
	TOTAL DISTRIBUTION PLANT			**577,326,476.73**	**194,557,359**	**612,821,937**	**3.16**	**18,216,106**	
	GENERAL PLANT								
3890	LAND AND LAND RIGHTS	NONDEPRECIABLE		2,290,068.22					
3900	STRUCTURES AND IMPROVEMENTS								
	MAJOR	100-S1.5 *	(5)	35,824,606.63	12,617,461	24,998,373	7.17	2,568,613	9.7
	MINOR	40-R2.5	(5)	1,543,410.96	508,447	1,112,132	3.45	53,304	20.9
	TOTAL ACCOUNT 390			*37,368,017.59*	*13,125,908*	*26,110,505*	*7.02*	*2,621,917*	
3901	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	20-SQ	0	400,630.43	147,800	252,832	18.43	73,822	3.4
3911	OFFICE FURNITURE & EQUIPMENT - OFFICE FURNITURE	15-SQ	0	1,942,894.64	858,816	1,084,077	7.51	145,904	7.4
3912	OFFICE FURNITURE & EQUIPMENT - COMPUTER	5-SQ	0	1,770,280.87	316,627	1,453,655	20.66	365,725	4.0
3920	TRANSPORTATION EQUIPMENT	12-R4	0	9,705.90	13,168	(3,463)	-	0	-
3930	STORES EQUIPMENT	15-SQ	0	314,999.08	222,567	92,436	15.57	49,044	1.9
3940	TOOLS, SHOP AND GARAGE EQUIPMENT	15-SQ	0	3,425,686.21	1,681,660	1,744,029	30.26	1,036,627	1.7
3950	LABORATORY EQUIPMENT	15-SQ	0	449,079.70	311,870	137,211	30.00	134,704	1.0
3960	POWER OPERATED EQUIPMENT	19-R1.5	0	36,771.94	36,772	0	-	0	-
3970	COMMUNICATION EQUIPMENT	15-SQ	0	1,113,951.65	569,172	544,783	11.38	126,744	4.3
3980	MISCELLANEOUS EQUIPMENT	15-SQ	0	537,228.47	406,317	130,911	10.97	58,929	2.2
	TOTAL GENERAL PLANT			**49,659,314.70**	**17,690,677**	**31,546,976**	**9.29**	**4,613,416**	
	TOTAL ELECTRIC PLANT			**756,529,817.44**	**272,145,386**	**732,917,381**	**3.47**	**26,285,198**	

* Life span procedure used. Curve shown is interim survivor curve.

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
5 YEAR						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	441,907.29	220,954	349,737	92,170	2.50	36,868
2003	2,327,522.52	698,257	1,105,237	1,222,286	3.50	349,225
2004	1,281,573.88	128,157	202,854	1,078,720	4.50	239,716
	4,051,003.69	1,047,368	1,657,828	2,393,176		625,809
10 YEAR						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	6,326,807.34	316,340	391,603	5,935,204	9.50	624,758
15 YEAR						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	1,836,685.43	1,775,524	1,836,685			
	12,214,496.46	3,139,232	3,886,116	8,328,380		1,250,567
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.7	10.24

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-S2.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1940	7,833.41	7,163	8,617			
1945	572.26	506	629			
1946	17.13	15	19			
1955	167.08	135	184			
1967	17,942.10	12,100	19,736			
1968	1,513.82	1,001	1,665			
1970	5,456.63	3,456	5,839	163	23.33	7
1972	3,541.59	2,141	3,617	279	24.78	11
1973	121.38	72	122	12	25.54	
1979	41,197.21	20,252	34,214	11,103	30.42	365
1980	695.67	330	558	207	31.29	7
1988	298,644.88	97,600	164,888	163,621	38.66	4,232
1989	124,200.56	38,199	64,534	72,087	39.62	1,819
1995	278,071.57	52,733	89,089	216,790	45.52	4,763
1996	9,342.73	1,587	2,681	7,596	46.51	163
1998	6,554.00	852	1,439	5,770	48.50	119
1999	2.00			2	49.50	
2001	468.04	33	56	459	51.50	9
2003	557,737.00	16,749	28,296	585,215	53.50	10,939
	1,354,079.06	254,924	426,183	1,063,304		22,434

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 47.4 1.66

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1930	1,104.88	1,326	1,326			
1931	189.33	226	227			
1938	573.11	652	688			
1939	167.74	189	201			
1940	27,705.18	31,059	33,246			
1941	382.57	426	459			
1948	25,056.11	26,339	30,067			
1949	122,946.87	128,135	147,536			
1951	126,751.49	129,773	152,102			
1952	153,282.46	155,465	183,939			
1953	15,522.15	15,594	18,627			
1954	900.55	896	1,081			
1955	144,914.81	142,631	173,898			
1956	22,728.50	22,133	27,274			
1957	7,358.43	7,086	8,830			
1958	1,476.67	1,405	1,769	3	8.28	
1959	120,080.19	112,856	142,054	2,042	8.67	236
1960	156,722.56	145,413	183,035	5,032	9.07	555
1961	71,108.95	65,082	81,920	3,411	9.49	359
1962	45,963.60	41,478	52,209	2,947	9.92	297
1963	11,975.74	10,645	13,399	972	10.37	94
1964	51,977.20	45,482	57,249	5,124	10.83	473
1965	106,959.01	92,053	115,869	12,482	11.31	1,104
1966	19,513.82	16,509	20,780	2,637	11.80	223
1967	276,949.73	230,145	289,689	42,651	12.30	3,468
1968	160,562.17	130,922	164,795	27,880	12.82	2,175
1969	74,019.97	59,157	74,462	14,362	13.36	1,075
1970	107,217.90	83,913	105,623	23,038	13.91	1,656
1971	248,550.63	190,350	239,598	58,663	14.47	4,054
1972	273,551.23	204,737	257,707	70,554	15.05	4,688
1973	13,208.17	9,653	12,150	3,700	15.64	237
1974	2,754.50	1,962	2,470	835	16.25	51
1975	81,173.76	56,322	70,894	26,515	16.87	1,572
1976	119,051.97	80,360	101,151	41,711	17.50	2,383
1977	313,665.68	205,589	258,780	117,619	18.15	6,480
1978	148,077.80	94,124	118,476	59,217	18.81	3,148
1979	5,526.08	3,402	4,282	2,349	19.48	121

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1980	31,656.68	18,842	23,717	14,271	20.16	708
1981	123,957.63	71,176	89,591	59,158	20.86	2,836
1982	170,884.69	94,533	118,991	86,071	21.56	3,992
1983	83,514.34	44,396	55,882	44,335	22.28	1,990
1984	256,099.53	130,519	164,287	143,032	23.01	6,216
1985	306,171.57	149,240	187,852	179,554	23.75	7,560
1986	43,200.87	20,088	25,285	26,556	24.50	1,084
1987	33,302.00	14,726	18,536	21,426	25.26	848
1988	7,749,848.03	3,247,496	4,087,697	5,212,121	26.03	200,235
1989	603,591.90	238,660	300,407	423,903	26.82	15,805
1990	108,608.32	40,363	50,806	79,524	27.61	2,880
1991	71,713.10	24,930	31,380	54,676	28.41	1,925
1992	5,982,680.56	1,936,235	2,437,183	4,742,034	29.21	162,343
1993	468,742.73	140,173	176,439	386,052	30.03	12,856
1994	38,644.09	10,596	13,337	33,036	30.86	1,071
1995	1,379,596.46	343,851	432,813	1,222,703	31.69	38,583
1996	275,541.57	61,666	77,620	253,030	32.54	7,776
1997	1,090,545.30	216,190	272,123	1,036,531	33.39	31,043
1998	2,339,155.50	404,206	508,783	2,298,204	34.24	67,120
1999	132,551.71	19,437	24,466	134,596	35.11	3,834
2000	2,753,526.67	332,075	417,990	2,886,242	35.98	80,218
2001	54,750.26	5,138	6,467	59,233	36.87	1,607
2002	8,650,063.83	583,360	734,289	9,645,788	37.75	255,518
2003	5,815,652.00	235,185	296,033	6,682,749	38.65	172,904
2004	2,329,881.00	31,314	39,416	2,756,441	39.55	69,695
	43,953,551.85	10,957,884	13,739,252	39,005,010		1,185,096

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.9 2.70

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -25						
1939	253.00	254	316			
1965	88,451.22	60,644	110,564			
1968	107,297.25	68,697	128,088	6,034	31.71	190
1970	1,660,198.23	1,011,476	1,885,927	189,321	33.32	5,682
1971	2,051,406.48	1,217,510	2,270,083	294,175	34.14	8,617
1972	2,546.46	1,471	2,743	440	34.96	13
1973	475.59	267	498	96	35.80	3
1982	579.34	238	444	280	43.62	6
2004	169,776.00	1,592	2,968	209,252	64.51	3,244
	4,080,983.57	2,362,149	4,401,631	699,598		17,755

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.4 0.44

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 50-R3
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1938	53,384.05	63,181	69,399			
1939	45,905.64	54,020	59,677			
1940	1,232.22	1,442	1,602			
1941	14.40	17	19			
1942	58.75	68	76			
1949	196,978.75	216,176	256,072			
1950	8,671.51	9,433	11,273			
1951	50,375.21	54,276	65,488			
1952	101,399.66	108,171	131,820			
1953	5,075.43	5,358	6,598			
1954	9,702.68	10,129	12,613			
1955	41,839.91	43,165	54,392			
1956	2,983.22	3,040	3,878			
1957	1,238.05	1,245	1,609			
1958	54,247.38	53,808	70,522			
1960	251,429.12	242,136	326,858			
1961	129,460.64	122,724	168,299			
1962	284,374.88	265,140	369,687			
1963	27,437.72	25,147	35,669			
1964	283,011.11	254,670	367,914			
1965	35,031.88	30,941	45,541			
1966	58,066.94	50,274	75,487			
1967	168,370.13	142,798	218,881			
1968	1,207,014.41	1,002,039	1,569,119			
1969	421,110.73	341,933	547,444			
1970	308,844.35	244,994	401,498			
1971	387,437.29	299,985	503,668			
1972	199,634.05	150,680	259,524			
1973	1,211,824.56	891,030	1,575,372			
1974	18,539.74	13,261	24,102			
1975	9,497.20	6,603	12,302	44	23.26	2
1976	10,815.45	7,297	13,595	465	24.05	19
1977	541,077.85	353,811	659,178	44,223	24.85	1,780
1978	10,925.80	6,914	12,881	1,323	25.66	52
1979	18,610.55	11,381	21,204	2,990	26.48	113
1980	3,950.51	2,331	4,343	793	27.31	29
1981	16,982.89	9,648	17,975	4,103	28.15	146

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -30						
1982	872,504.13	476,387	887,547	246,708	29.00	8,507
1984	10,055.46	5,038	9,386	3,686	30.73	120
1985	8,656.91	4,141	7,715	3,539	31.60	112
1986	11,533.49	5,251	9,783	5,211	32.49	160
1987	1,094,503.22	472,957	881,156	541,698	33.38	16,228
1988	3,000,022.70	1,226,169	2,284,450	1,615,580	34.28	47,129
1989	5,982,927.92	2,303,786	4,292,135	3,485,671	35.19	99,053
1990	275,615.85	99,536	185,443	172,858	36.11	4,787
1991	14,095.27	4,753	8,855	9,469	37.03	256
1992	1,759,009.97	550,640	1,025,886	1,260,827	37.96	33,215
1993	19,340.70	5,587	10,409	14,734	38.89	379
1994	4,560,866.65	1,204,799	2,244,636	3,684,491	39.84	92,482
1995	2,184,596.63	523,692	975,680	1,864,296	40.78	45,716
1996	1,944,358.63	417,570	777,966	1,749,700	41.74	41,919
1997	121,415.26	23,076	42,992	114,848	42.69	2,690
1998	2,306,826.42	380,257	708,449	2,290,425	43.66	52,460
2000	1,344,843.19	154,200	287,287	1,461,009	45.59	32,047
2001	7,625.41	680	1,267	8,646	46.57	186
2002	1,165,083.08	74,519	138,835	1,375,773	47.54	28,939
2003	868,738.00	33,429	62,281	1,067,078	48.52	21,993
2004	602,856.00	7,680	14,308	769,405	49.51	15,540
	34,332,029.55	13,073,413	22,832,045	21,799,593		546,059

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.9 1.59

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -15						
1939	52,071.86	54,206	59,883			
1941	2.29	2	3			
1949	114,297.62	110,964	131,442			
1951	451,214.64	430,062	518,897			
1952	15,517.08	14,643	17,845			
1954	34,063.11	31,456	39,173			
1957	116.93	104	134			
1958	51,472.94	45,165	59,194			
1959	84.54	73	97			
1960	214,102.23	182,398	246,218			
1961	122,747.06	102,933	141,159			
1962	169,674.34	139,944	195,125			
1963	16,279.00	13,198	18,721			
1964	32,452.36	25,833	37,320			
1965	45,094.10	35,232	51,858			
1966	37,983.29	29,091	43,681			
1967	3,375.88	2,533	3,882			
1968	1,406,753.99	1,033,106	1,617,767			
1969	157,002.61	112,773	176,934	3,619	18.77	193
1970	1,109,543.70	778,600	1,221,573	54,402	19.49	2,791
1971	1,016,950.96	696,550	1,092,842	76,652	20.22	3,791
1972	153,211.97	102,298	160,499	15,695	20.97	748
1973	712,780.39	463,621	727,392	92,305	21.72	4,250
1974	18,474.44	11,689	18,339	2,907	22.49	129
1975	969.93	597	937	178	23.26	8
1976	8,292.05	4,949	7,765	1,771	24.05	74
1977	196,844.27	113,865	178,647	47,724	24.85	1,920
1978	17,179.97	9,618	15,090	4,667	25.66	182
1979	35,750.16	19,339	30,342	10,771	26.48	407
1980	2,603.74	1,359	2,132	862	27.31	32
1981	32,261.18	16,213	25,437	11,663	28.15	414
1982	422,103.24	203,876	319,868	165,551	29.00	5,709
1983	1,207.10	559	877	511	29.86	17
1984	19,726.77	8,743	13,717	8,969	30.73	292
1985	42,844.61	18,132	28,448	20,823	31.60	659
1987	423,394.24	161,847	253,928	232,975	33.38	6,979
1988	1,889,730.94	683,251	1,071,977	1,101,214	34.28	32,124

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -15						
1989	2,384,444.32	812,213	1,274,310	1,467,801	35.19	41,711
1990	286,739.93	91,605	143,722	186,029	36.11	5,152
1991	98,091.27	29,262	45,910	66,895	37.03	1,807
1992	354,814.80	98,255	154,156	253,881	37.96	6,688
1993	25,069.24	6,406	10,051	18,779	38.89	483
1994	760,965.43	177,822	278,991	596,119	39.84	14,963
1995	1,122,381.90	238,012	373,426	917,313	40.78	22,494
1996	963,599.92	183,065	287,217	820,923	41.74	19,668
1997	118,126.85	19,861	31,161	104,685	42.69	2,452
1998	1,329,532.42	193,872	304,172	1,224,790	43.66	28,053
1999	221,090.05	27,358	42,923	211,331	44.62	4,736
2000	3,091,561.06	313,577	491,982	3,063,313	45.59	67,193
2001	78,063.13	6,158	9,662	80,111	46.57	1,720
2002	714,082.32	40,403	63,390	757,805	47.54	15,940
2003	630,654.00	21,467	33,680	691,572	48.52	14,253
2004	1,667,250.00	18,790	29,480	1,887,858	49.51	38,131
	22,874,642.17	7,936,948	12,103,376	14,202,464		346,163

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 41.0 1.51

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S3						
NET SALVAGE PERCENT.. -10						
1948	557,163.19	518,864	612,880			
1990	1,776.40	566	858	1,096	35.52	31
1993	350,130.22	88,583	134,225	250,918	38.50	6,517
1994	1,181,421.37	272,908	413,522	886,042	39.50	22,431
2002	1,264,854.35	69,567	105,410	1,285,930	47.50	27,072
2004	483.00	5	8	523	49.50	11
	3,355,828.53	950,493	1,266,903	2,424,509		56,062

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 43.2 1.67

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S4						
NET SALVAGE PERCENT.. -10						
1948	263,379.31	260,977	289,717			
1951	180,396.71	175,418	198,436			
1990	15,216.22	4,854	7,674	9,064	35.50	255
1992	171,578.46	47,184	74,598	114,138	37.50	3,044
1993	333,320.70	84,330	133,325	233,328	38.50	6,060
1994	169,677.36	39,195	61,967	124,678	39.50	3,156
1999	18,534.00	2,243	3,546	16,841	44.50	378
	1,152,102.76	614,201	769,263	498,049		12,893

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 38.6 1.12

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1967	19,880.72	12,795	12,501	7,380	19.60	377
1968	203,402.23	127,960	125,015	78,387	20.40	3,843
1969	250.83	154	150	101	21.21	5
1970	353,833.78	212,053	207,173	146,661	22.04	6,654
1971	11,263.56	6,578	6,427	4,837	22.88	211
1973	2,170.89	1,200	1,172	999	24.60	41
1974	3,049.66	1,637	1,599	1,451	25.47	57
1975	498.99	260	254	245	26.36	9
1977	126.43	62	61	65	28.16	2
1978	1,068.95	504	492	577	29.08	20
1979	211.66	96	94	118	30.00	4
1980	973.11	426	416	557	30.93	18
1981	599.82	252	246	354	31.87	11
1982	235.90	95	93	143	32.82	4
1984	848.00	312	305	543	34.73	16
1985	454.96	160	156	299	35.70	8
1987	45,696.31	14,422	14,090	31,606	37.64	840
1988	336,710.28	100,272	97,965	238,745	38.62	6,182
1989	2,006.81	562	549	1,458	39.60	37
1990	10,198.77	2,674	2,612	7,587	40.58	187
1991	1,847.10	451	441	1,406	41.56	34
1993	675.25	141	138	537	43.54	12
1995	2,322.51	400	391	1,932	45.53	42
1996	902.90	139	136	767	46.52	16
1998	911.06	108	105	806	48.51	17
	1,000,140.48	483,713	472,581	527,561		18,647

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 28.3 1.86

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-R2.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1921	14,941.94	15,029	16,436			
1924	10,405.80	10,329	11,446			
1926	1,327.69	1,306	1,460			
1927	4,912.71	4,810	5,404			
1929	15,442.72	14,976	16,987			
1930	9,629.04	9,292	10,592			
1931	15.69	15	17			
1932	943.89	902	1,038			
1934	109.00	103	120			
1935	1,470.39	1,382	1,617			
1939	2,703.62	2,479	2,974			
1940	6,046.24	5,506	6,651			
1941	1,657.80	1,499	1,824			
1942	934.96	839	1,028			
1943	1,347.01	1,199	1,482			
1945	360.60	316	397			
1946	382.83	332	421			
1947	1,171.93	1,007	1,289			
1948	2,008.03	1,708	2,209			
1949	19,141.13	16,114	21,055			
1950	5,258.29	4,378	5,784			
1951	7,965.84	6,556	8,762			
1952	1,422.11	1,157	1,564			
1954	4,528.17	3,589	4,943	38	15.37	2
1955	5,087.11	3,978	5,479	117	15.90	7
1956	11,874.93	9,153	12,607	455	16.46	28
1957	3,088.54	2,346	3,231	166	17.02	10
1959	384.81	283	390	33	18.20	2
1960	2,000.52	1,448	1,994	207	18.80	11
1961	578.12	411	566	70	19.42	4
1962	196.80	138	190	26	20.06	1
1963	21,977.90	15,076	20,765	3,411	20.70	165
1964	942.84	634	873	164	21.36	8
1966	85.75	55	76	18	22.71	1
1967	484.92	306	421	112	23.40	5
1968	502.08	310	427	125	24.10	5
1969	7,800.90	4,710	6,487	2,094	24.81	84

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
1970	5,639.23	3,324	4,578	1,625	25.53	64
1971	8,911.56	5,122	7,055	2,748	26.26	105
1972	4,603.33	2,578	3,551	1,513	27.00	56
1973	16,029.00	8,737	12,034	5,598	27.75	202
1974	212.63	113	156	78	28.50	3
1975	338,861.34	174,371	240,174	132,573	29.27	4,529
1976	1,224.50	611	842	505	30.05	17
1977	190,476.58	92,086	126,836	82,688	30.83	2,682
1978	1,386.35	648	893	632	31.62	20
1979	41,993.59	18,962	26,118	20,075	32.42	619
1980	12,559.60	5,468	7,531	6,285	33.23	189
1981	2,377.30	996	1,372	1,243	34.05	37
1982	2,080.13	837	1,153	1,135	34.87	33
1983	22,282.33	8,601	11,847	12,664	35.70	355
1984	245.76	91	125	145	36.54	4
1985	33,778.22	11,905	16,398	20,758	37.38	555
1986	2,176.01	729	1,004	1,390	38.24	36
1987	46,922.65	14,932	20,567	31,048	39.09	794
1988	147,023.71	44,232	60,924	100,802	39.96	2,523
1989	79,570.07	22,547	31,055	56,472	40.83	1,383
1990	49,285.78	13,098	18,041	36,173	41.71	867
1992	7,625.36	1,757	2,420	5,968	43.48	137
1993	12,760.85	2,711	3,734	10,303	44.38	232
1994	1,601.01	311	428	1,333	45.28	29
1995	12,271.54	2,165	2,982	10,517	46.18	228
1996	9,710.19	1,536	2,116	8,565	47.09	182
1997	8,994.35	1,258	1,733	8,161	48.01	170
1998	8,838.55	1,073	1,478	8,244	48.93	168
1999	5,412.71	557	767	5,187	49.85	104
2000	39,107.03	3,299	4,544	38,474	50.78	758
2002	14,833.81	697	960	15,357	52.65	292
2003	16,566.00	470	647	17,576	53.58	328
2004	298,491.00	2,791	3,844	324,496	54.53	5,951
	1,612,984.72	592,284	796,913	977,367		23,985

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.7 1.49

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 45-R2.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1923	203.20	231	234			
1924	273.32	309	314			
1925	351.19	394	404			
1926	11.90	13	14			
1928	84.80	93	98			
1929	5,404.27	5,921	6,215			
1930	5,893.65	6,416	6,778			
1933	750.00	802	863			
1935	1,487.50	1,574	1,711			
1936	4,358.67	4,588	5,012			
1937	4,282.22	4,483	4,925			
1938	565.69	589	651			
1939	675.30	699	777			
1940	50,758.24	52,278	58,372			
1941	51,767.00	53,007	59,532			
1942	10,362.58	10,550	11,917			
1943	46,295.91	46,862	53,240			
1944	1,014.99	1,021	1,167			
1945	5,454.76	5,453	6,273			
1946	62,006.87	61,596	71,308			
1947	65,985.06	65,107	75,883			
1948	120,215.32	117,787	138,248			
1949	194,686.63	189,411	223,890			
1950	121,171.04	116,995	139,347			
1951	220,882.61	211,569	254,015			
1952	62,618.36	59,467	71,573	438	7.84	56
1953	95,639.48	90,012	108,336	1,649	8.17	202
1954	357,331.45	333,142	400,961	9,970	8.52	1,170
1955	140,481.72	129,679	156,078	5,476	8.88	617
1956	241,880.08	220,916	265,889	12,273	9.26	1,325
1957	155,923.85	140,778	169,437	9,875	9.67	1,021
1958	100,241.23	89,432	107,638	7,639	10.09	757
1959	68,151.33	60,035	72,257	6,117	10.53	581
1960	288,758.96	251,047	302,153	29,920	10.98	2,725
1961	236,260.09	202,497	243,720	27,979	11.46	2,441
1962	440,195.02	371,670	447,332	58,892	11.96	4,924
1963	133,545.03	110,990	133,585	19,992	12.48	1,602

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 45-R2.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1964	107,506.92	87,891	105,783	17,850	13.01	1,372
1965	81,629.04	65,561	78,907	14,966	13.57	1,103
1966	127,085.56	100,229	120,633	25,515	14.14	1,804
1967	82,874.21	64,112	77,163	18,142	14.73	1,232
1968	155,480.26	117,884	141,882	36,920	15.33	2,408
1969	682,997.12	507,084	610,313	175,134	15.95	10,980
1970	568,230.32	412,532	496,512	156,953	16.59	9,461
1971	1,517,957.12	1,076,892	1,296,118	449,533	17.24	26,075
1972	766,167.33	530,594	638,609	242,483	17.90	13,547
1973	653,978.64	441,543	531,429	220,646	18.58	11,875
1974	114,577.62	75,343	90,681	41,083	19.27	2,132
1975	1,243,220.77	795,201	957,083	472,621	19.97	23,667
1976	533,881.33	331,663	399,181	214,783	20.69	10,381
1977	963,169.79	580,406	698,561	409,084	21.42	19,098
1978	290,892.86	169,806	204,374	130,153	22.16	5,873
1979	519,246.09	293,133	352,807	244,326	22.91	10,665
1980	374,061.72	203,901	245,410	184,761	23.67	7,806
1981	595,988.00	313,153	376,903	308,483	24.44	12,622
1982	661,307.79	334,318	402,376	358,128	25.22	14,200
1983	233,707.22	113,364	136,442	132,321	26.02	5,085
1984	1,748,429.52	812,320	977,687	1,033,007	26.82	38,516
1985	1,808,046.66	802,592	965,978	1,113,276	27.63	40,292
1986	1,757,241.08	743,260	894,568	1,126,259	28.45	39,587
1987	1,023,612.44	411,180	494,885	682,269	29.28	23,302
1988	2,566,570.26	976,080	1,174,784	1,776,772	30.12	58,990
1989	6,419,154.84	2,301,716	2,770,284	4,611,744	30.97	148,910
1990	2,927,991.41	985,577	1,186,214	2,180,976	31.83	68,520
1991	2,774,003.10	872,812	1,050,493	2,139,611	32.69	65,452
1992	1,349,343.20	394,143	474,380	1,077,365	33.57	32,093
1993	1,498,531.50	403,944	486,176	1,237,135	34.45	35,911
1994	303,865.62	75,096	90,384	259,061	35.33	7,333
1995	1,415,173.46	317,190	381,761	1,245,688	36.23	34,383
1996	607,577.38	122,205	147,083	551,631	37.13	14,857
1997	1,532,038.18	272,910	328,467	1,433,377	38.03	37,691
1998	2,414,417.85	373,172	449,140	2,327,441	38.95	59,755
1999	1,133,337.83	148,841	179,141	1,124,198	39.86	28,204
2000	329,699.79	35,489	42,714	336,441	40.79	8,248

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -15						
2001	238,440.47	20,044	24,124	250,083	41.71	5,996
2002	3,373,604.93	202,518	243,745	3,635,901	42.65	85,250
2003	3,901,454.00	140,433	169,021	4,317,651	43.59	99,051
2004	2,435,211.00	29,125	35,054	2,765,439	44.53	62,103
	55,127,673.55	20,072,670	24,127,397	39,269,430		1,203,251
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.6	2.18

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 48-R1
NET SALVAGE PERCENT.. -60

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	86.41	138	138			
1901	57.11	91	91			
1902	4.00	6	6			
1913	10.76	17	17			
1914	25.79	40	41			
1916	38.91	59	62			
1917	18.11	27	29			
1919	0.45	1	1			
1920	710.49	1,045	1,137			
1921	34.66	51	55			
1922	724.93	1,052	1,160			
1923	1,654.83	2,385	2,648			
1924	1,232.20	1,764	1,972			
1925	2,795.51	3,972	4,473			
1926	6,487.74	9,152	10,380			
1927	4,296.93	6,017	6,839	36	5.99	6
1928	6,985.06	9,706	11,032	144	6.31	23
1929	16,010.28	22,079	25,095	521	6.63	79
1930	2,570.52	3,516	3,996	117	6.96	17
1931	7,099.28	9,633	10,949	410	7.29	56
1932	8,468.88	11,396	12,953	597	7.63	78
1933	3,982.24	5,314	6,040	332	7.97	42
1934	10,316.43	13,646	15,510	996	8.32	120
1935	15,262.83	20,010	22,744	1,677	8.67	193
1936	20,017.02	26,009	29,562	2,465	9.02	273
1937	16,945.34	21,809	24,788	2,325	9.39	248
1938	17,005.69	21,683	24,645	2,564	9.75	263
1939	25,142.62	31,740	36,076	4,152	10.13	410
1940	35,636.15	44,531	50,615	6,403	10.51	609
1941	26,511.36	32,793	37,273	5,145	10.89	472
1942	33,820.54	41,396	47,051	7,062	11.28	626
1943	18,850.10	22,822	25,940	4,220	11.68	361
1944	41,011.48	49,102	55,810	9,808	12.08	812
1945	34,922.86	41,349	46,998	8,879	12.48	711
1946	26,835.45	31,395	35,684	7,253	12.90	562
1947	40,870.46	47,246	53,701	11,692	13.32	878
1948	41,160.52	47,002	53,423	12,434	13.74	905

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 48-R1
NET SALVAGE PERCENT.. -60

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1949	53,426.48	60,231	68,460	17,022	14.18	1,200
1950	64,959.53	72,297	82,174	21,761	14.61	1,489
1951	51,464.57	56,504	64,223	18,120	15.06	1,203
1952	68,298.45	73,970	84,076	25,202	15.51	1,625
1953	105,240.70	112,363	127,714	40,671	15.97	2,547
1954	125,794.91	132,376	150,461	50,811	16.43	3,093
1955	155,217.97	160,855	182,830	65,519	16.91	3,875
1956	156,648.47	159,832	181,668	68,970	17.39	3,966
1957	167,709.98	168,434	191,445	76,891	17.87	4,303
1958	100,987.80	99,744	113,371	48,209	18.37	2,624
1959	145,043.06	140,843	160,084	71,985	18.87	3,815
1960	196,656.29	187,689	213,330	101,320	19.37	5,231
1961	212,576.34	199,176	226,387	113,735	19.89	5,718
1962	198,506.37	182,562	207,503	110,107	20.41	5,395
1963	185,804.66	167,581	190,475	106,812	20.94	5,101
1964	251,999.90	222,768	253,202	149,998	21.48	6,983
1965	373,035.46	323,019	367,149	229,708	22.02	10,432
1966	365,457.30	309,791	352,114	232,618	22.57	10,307
1967	333,864.19	276,760	314,570	219,613	23.13	9,495
1968	413,987.29	335,495	381,329	281,051	23.69	11,864
1969	701,442.71	554,869	630,673	491,635	24.27	20,257
1970	829,604.67	640,189	727,649	599,718	24.85	24,134
1971	907,637.01	682,833	776,119	676,100	25.43	26,587
1972	977,183.77	715,611	813,375	750,119	26.03	28,817
1973	1,131,038.47	805,661	915,728	893,934	26.63	33,569
1974	868,989.65	601,619	683,810	706,573	27.23	25,948
1975	909,399.05	610,825	694,274	760,764	27.85	27,316
1976	986,968.02	642,556	730,340	848,809	28.47	29,814
1977	1,006,287.27	634,363	721,027	889,033	29.09	30,561
1978	1,048,545.28	638,522	725,755	951,917	29.73	32,019
1979	1,082,975.36	636,790	723,786	1,008,975	30.36	33,234
1980	1,305,821.70	740,035	841,136	1,248,179	31.00	40,264
1981	1,099,041.60	598,934	680,758	1,077,709	31.65	34,051
1982	1,443,385.90	754,949	858,088	1,451,329	32.31	44,919
1983	1,517,214.31	760,549	864,453	1,563,090	32.96	47,424
1984	2,174,520.10	1,041,682	1,183,993	2,295,239	33.63	68,250
1985	2,255,004.43	1,030,447	1,171,223	2,436,784	34.29	71,064

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -60						
1986	2,903,548.66	1,262,231	1,434,673	3,211,005	34.96	91,848
1987	3,553,652.31	1,464,105	1,664,126	4,021,718	35.64	112,843
1988	2,575,237.38	1,003,312	1,140,381	2,979,999	36.31	82,071
1989	3,637,526.02	1,335,118	1,517,517	4,302,525	36.99	116,316
1990	5,637,474.96	1,939,291	2,204,230	6,815,730	37.68	180,885
1991	6,622,904.30	2,127,807	2,418,501	8,178,146	38.36	213,195
1992	3,670,590.59	1,095,304	1,244,941	4,628,004	39.05	118,515
1993	2,888,602.75	794,481	903,020	3,718,744	39.75	93,553
1994	2,989,895.92	753,454	856,388	3,927,445	40.44	97,118
1995	3,531,670.24	807,481	917,796	4,732,876	41.14	115,043
1996	2,656,942.74	544,567	618,964	3,632,144	41.85	86,790
1997	3,389,608.58	615,553	699,648	4,723,726	42.55	111,016
1998	2,899,566.19	456,972	519,402	4,119,904	43.27	95,214
1999	3,216,535.03	430,758	489,607	4,656,849	43.98	105,886
2000	672,420.83	73,912	84,010	991,863	44.70	22,189
2001	3,816,871.57	326,724	371,360	5,735,635	45.43	126,252
2002	6,791,849.23	416,205	473,065	10,393,894	46.16	225,171
2003	5,493,460.94	203,038	230,776	8,558,762	46.89	182,529
2004	8,913,523.89	109,815	124,817	14,136,821	47.63	296,805
	100,301,225.09	31,872,846	36,226,908	124,255,052		3,199,477

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 38.8 3.19

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -50						
1901	162.62	239	187	57	1.00	57
1910	207.55	289	226	85	3.81	22
1911	49.04	68	53	21	4.05	5
1912	1,455.84	2,008	1,574	610	4.27	143
1913	304.28	418	328	128	4.50	28
1914	111.59	152	119	48	4.72	10
1915	164.94	224	176	71	4.95	14
1916	31.65	43	34	13	5.19	3
1917	260.05	350	274	116	5.42	21
1918	538.75	722	566	242	5.67	43
1919	4,655.28	6,204	4,862	2,121	5.91	359
1920	11,009.60	14,592	11,435	5,079	6.17	823
1921	3,194.90	4,211	3,300	1,492	6.43	232
1922	4,369.14	5,725	4,487	2,067	6.70	309
1923	24,414.61	31,806	24,926	11,696	6.97	1,678
1924	20,411.60	26,435	20,717	9,900	7.24	1,367
1925	20,853.77	26,842	21,035	10,246	7.52	1,363
1926	6,934.26	8,868	6,950	3,451	7.81	442
1927	30,579.44	38,870	30,462	15,407	8.09	1,904
1928	34,071.18	43,027	33,719	17,388	8.38	2,075
1929	17,839.38	22,376	17,536	9,223	8.68	1,063
1930	11,287.63	14,063	11,021	5,910	8.98	658
1931	10,008.23	12,384	9,705	5,307	9.28	572
1932	2,978.67	3,660	2,868	1,600	9.59	167
1933	4,529.80	5,524	4,329	2,466	9.91	249
1934	8,069.55	9,771	7,657	4,447	10.22	435
1935	13,870.82	16,664	13,059	7,747	10.55	734
1936	20,104.38	23,965	18,781	11,376	10.88	1,046
1937	30,158.39	35,661	27,947	17,291	11.22	1,541
1938	18,151.42	21,289	16,684	10,543	11.56	912
1939	26,575.18	30,906	24,220	15,643	11.91	1,313
1940	21,672.33	24,983	19,579	12,929	12.27	1,054
1941	29,495.44	33,691	26,403	17,840	12.64	1,411
1942	80,406.18	91,000	71,315	49,294	13.01	3,789
1943	1,219.31	1,367	1,071	758	13.40	57
1944	10,173.69	11,290	8,848	6,413	13.79	465
1945	12,268.31	13,476	10,561	7,841	14.19	553

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -50						
1946	34,298.72	37,274	29,211	22,237	14.60	1,523
1947	76,396.62	82,119	64,355	50,240	15.02	3,345
1948	69,077.22	73,412	57,531	46,085	15.45	2,983
1949	169,348.07	177,866	139,390	114,632	15.89	7,214
1950	126,132.51	130,869	102,559	86,640	16.34	5,302
1951	91,492.94	93,735	73,458	63,781	16.80	3,796
1952	97,502.75	98,605	77,275	68,979	17.27	3,994
1953	159,405.67	159,031	124,629	114,480	17.75	6,450
1954	158,800.70	156,212	122,420	115,781	18.24	6,348
1955	201,310.61	195,191	152,967	148,999	18.74	7,951
1956	234,212.74	223,720	175,324	175,995	19.25	9,143
1957	190,960.43	179,598	140,747	145,694	19.77	7,369
1958	158,969.93	147,127	115,300	123,155	20.30	6,067
1959	223,595.08	203,516	159,491	175,902	20.84	8,441
1960	222,429.36	199,052	155,993	177,651	21.38	8,309
1961	328,905.81	289,108	226,568	266,791	21.94	12,160
1962	296,369.64	255,752	200,427	244,127	22.51	10,845
1963	302,311.99	255,983	200,608	252,860	23.08	10,956
1964	314,057.70	260,699	204,304	266,783	23.67	11,271
1965	496,503.91	403,881	316,513	428,243	24.26	17,652
1966	509,337.91	405,535	317,809	446,198	24.87	17,941
1967	556,767.18	433,610	339,810	495,341	25.48	19,440
1968	950,479.81	723,553	567,032	858,688	26.10	32,900
1969	1,194,227.87	888,147	696,021	1,095,321	26.72	40,993
1970	1,194,684.39	866,982	679,434	1,112,593	27.36	40,665
1971	1,369,212.73	968,786	759,216	1,294,603	28.00	46,236
1972	1,792,400.27	1,234,605	967,532	1,721,068	28.66	60,051
1973	1,557,425.05	1,043,786	817,992	1,518,146	29.32	51,779
1974	1,539,772.99	1,003,085	786,095	1,523,564	29.98	50,819
1975	1,337,679.84	845,748	662,794	1,343,726	30.66	43,827
1976	1,599,042.62	980,293	768,234	1,630,330	31.34	52,021
1977	1,369,485.24	813,063	637,179	1,417,049	32.02	44,255
1978	1,275,109.28	731,785	573,484	1,339,180	32.72	40,928
1979	1,235,139.97	684,391	536,342	1,316,368	33.42	39,389
1980	1,448,879.37	773,702	606,333	1,566,986	34.13	45,912
1981	1,223,089.16	628,546	492,578	1,342,056	34.84	38,521
1982	1,841,939.40	909,273	712,577	2,050,332	35.56	57,658

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 53-R1.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1983	1,800,035.33	851,867	667,589	2,032,464	36.28	56,022
1984	2,221,961.33	1,005,549	788,026	2,544,916	37.01	68,763
1985	2,608,824.70	1,125,838	882,294	3,030,943	37.75	80,290
1986	2,219,484.78	911,542	714,355	2,614,872	38.49	67,936
1987	4,803,252.74	1,871,828	1,466,910	5,737,969	39.23	146,265
1988	2,985,850.20	1,100,435	862,386	3,616,389	39.98	90,455
1989	4,459,656.60	1,547,278	1,212,567	5,476,918	40.74	134,436
1990	7,328,593.27	2,387,656	1,871,153	9,121,737	41.49	219,854
1991	10,113,928.02	3,073,623	2,408,730	12,762,162	42.26	301,992
1992	4,664,317.68	1,316,037	1,031,349	5,965,128	43.03	138,627
1993	4,280,866.85	1,114,738	873,596	5,547,704	43.80	126,660
1994	3,821,179.60	910,778	713,757	5,018,012	44.58	112,562
1995	4,702,113.41	1,017,067	797,053	6,256,117	45.36	137,921
1996	4,101,415.96	796,085	623,874	5,528,250	46.14	119,815
1997	4,937,570.59	848,028	664,581	6,741,775	46.93	143,656
1998	3,225,645.70	480,944	376,905	4,461,564	47.73	93,475
1999	4,097,606.82	518,142	406,056	5,740,354	48.53	118,285
2000	1,405,486.09	145,889	114,330	1,993,899	49.33	40,420
2001	3,872,903.16	313,705	245,844	5,563,511	50.14	110,960
2002	14,828,737.63	860,808	674,596	21,568,510	50.95	423,327
2003	17,402,809.99	605,618	474,609	25,629,606	51.77	495,067
2004	2,048,066.83	23,655	18,538	3,053,562	52.59	58,064
	138,359,651.56	40,967,913	32,105,644	175,433,832		4,186,223

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 41.9 3.03

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -35						
1901	72,379.63	97,713	97,713			
1902	3,582.95	4,837	4,837			
1912	6,193.84	8,328	6,452	1,910	0.22	1,910
1913	27,803.04	37,275	28,878	8,656	0.38	8,656
1914	6,329.89	8,452	6,548	1,997	0.60	1,997
1915	6,008.34	7,989	6,189	1,922	0.83	1,922
1916	117,194.94	155,128	120,184	38,029	1.07	35,541
1917	69,185.65	91,196	70,653	22,748	1.30	17,498
1919	58,475.98	76,401	59,191	19,752	1.77	11,159
1920	131,837.61	171,449	132,829	45,152	2.02	22,352
1921	26,954.69	34,886	27,028	9,361	2.27	4,124
1922	41,309.31	53,202	41,218	14,550	2.53	5,751
1923	17,033.22	21,834	16,916	6,079	2.78	2,187
1924	57,090.20	72,825	56,420	20,652	3.03	6,816
1925	62,712.64	79,599	61,669	22,993	3.29	6,989
1926	57,333.47	72,408	56,097	21,303	3.55	6,001
1927	125,989.73	158,333	122,667	47,419	3.80	12,479
1928	514.86	644	499	196	4.06	48
1929	44,363.32	55,189	42,757	17,133	4.32	3,966
1930	38,628.31	47,815	37,044	15,104	4.57	3,305
1931	15,584.06	19,191	14,868	6,170	4.83	1,277
1933	11,760.27	14,328	11,100	4,776	5.36	891
1935	2,859.44	3,446	2,670	1,190	5.90	202
1936	10,554.64	12,650	9,800	4,449	6.17	721
1937	3,145.15	3,747	2,903	1,343	6.46	208
1938	3,588.78	4,250	3,293	1,552	6.75	230
1939	29,915.21	35,200	27,271	13,115	7.06	1,858
1940	92,479.68	108,118	83,763	41,085	7.37	5,575
1941	50,807.23	58,987	45,700	22,890	7.70	2,973
1942	94.82	109	84	44	8.04	5
1943	22,831.42	26,116	20,233	10,589	8.40	1,261
1944	4,705.22	5,339	4,136	2,216	8.77	253
1945	94.34	106	82	45	9.16	5
1946	14,413.00	16,076	12,455	7,003	9.56	733
1947	64,504.52	71,276	55,220	31,861	9.98	3,192
1948	25,200.89	27,581	21,368	12,653	10.41	1,215
1949	6,333.68	6,862	5,316	3,234	10.86	298

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. -35

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	7,282.16	7,806	6,048	3,783	11.33	334
1951	11,929.44	12,644	9,796	6,309	11.82	534
1952	5,627.64	5,894	4,566	3,031	12.33	246
1953	78,260.47	80,971	62,732	42,920	12.85	3,340
1954	61,040.80	62,339	48,297	34,108	13.39	2,547
1955	40,823.40	41,141	31,874	23,238	13.94	1,667
1956	14,060.44	13,974	10,826	8,156	14.51	562
1957	8,103.77	7,937	6,149	4,791	15.10	317
1958	13,891.67	13,398	10,380	8,374	15.71	533
1959	1,681.51	1,597	1,237	1,033	16.32	63
1960	8,283.08	7,734	5,992	5,190	16.96	306
1961	1,070.25	982	761	684	17.61	39
1962	23,761.05	21,421	16,596	15,481	18.27	847
1963	9,066.19	8,024	6,217	6,022	18.94	318
1964	21,385.07	18,566	14,384	14,486	19.63	738
1965	4,352.45	3,704	2,870	3,006	20.33	148
1966	41,007.54	34,185	26,485	28,875	21.04	1,372
1967	33,517.76	27,339	21,181	24,068	21.77	1,106
1968	92,217.38	73,563	56,992	67,501	22.50	3,000
1969	96,427.92	75,152	58,223	71,955	23.25	3,095
1970	252,230.52	191,878	148,656	191,855	24.01	7,991
1971	112,812.92	83,703	64,848	87,449	24.77	3,530
1972	17,425.49	12,597	9,759	13,765	25.55	539
1973	96,195.75	67,672	52,428	77,436	26.34	2,940
1974	95,687.91	65,429	50,691	78,488	27.14	2,892
1975	87,646.83	58,215	45,102	73,221	27.94	2,621
1976	133,675.26	86,098	66,704	113,758	28.76	3,955
1977	81,395.71	50,767	39,331	70,553	29.59	2,384
1978	95,740.76	57,762	44,751	84,499	30.42	2,778
1979	69,306.75	40,382	31,286	62,278	31.26	1,992
1980	111,869.30	62,826	48,674	102,350	32.12	3,186
1981	120,795.88	65,311	50,599	112,475	32.97	3,411
1982	229,886.10	119,390	92,496	217,850	33.84	6,438
1983	359,936.50	179,157	138,800	347,114	34.72	9,998
1984	357,088.73	170,026	131,726	350,344	35.60	9,841
1985	398,554.67	181,053	140,269	397,780	36.49	10,901
1986	920,814.15	398,040	308,378	934,721	37.39	24,999

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -35						
1987	1,569,058.51	643,094	498,231	1,619,998	38.30	42,298
1988	1,640,023.80	635,649	492,463	1,721,569	39.21	43,906
1989	1,905,772.19	695,683	538,974	2,033,818	40.13	50,681
1990	2,322,856.85	794,940	615,872	2,519,985	41.06	61,373
1991	1,433,957.74	457,827	354,697	1,581,146	41.99	37,655
1992	1,262,812.97	374,203	289,910	1,414,888	42.93	32,958
1993	916,190.65	250,340	193,949	1,042,908	43.87	23,773
1994	1,199,205.67	299,987	232,412	1,386,516	44.81	30,942
1995	999,103.53	226,327	175,345	1,173,445	45.77	25,638
1996	729,964.33	148,311	114,903	870,549	46.72	18,633
1997	693,132.71	124,358	96,345	839,384	47.69	17,601
1998	1,375,289.07	214,442	166,137	1,690,503	48.65	34,748
1999	804,139.10	106,170	82,254	1,003,334	49.62	20,220
2000	86,813.46	9,399	7,282	109,916	50.59	2,173
2001	1,595,252.27	134,384	104,113	2,049,478	51.57	39,742
2002	599,765.60	36,193	28,040	781,644	52.54	14,877
2003	1,597,517.50	58,014	44,946	2,111,703	53.52	39,456
2004	4,469,466.32	53,701	41,604	5,992,176	54.51	109,928
	30,644,969.46	9,340,584	7,259,632	34,111,078		941,708

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 36.2 3.07

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. -45						
1901	13,239.90	19,198	19,198			
1910	152.00	220	220			
1913	2,202.09	3,193	3,193			
1914	746.79	1,083	1,083			
1915	352.30	511	511			
1916	36,817.23	53,385	53,385			
1917	12,784.83	18,399	18,538			
1918	539.38	771	782			
1919	16,449.79	23,327	23,852			
1920	13,020.87	18,318	18,880			
1921	4,397.68	6,139	6,377			
1922	3,652.48	5,058	5,296			
1923	2,547.48	3,500	3,694			
1924	4,166.27	5,680	6,041			
1925	16,934.52	22,915	24,555			
1926	3,612.66	4,853	5,238			
1927	2,425.62	3,235	3,517			
1928	14,787.06	19,576	21,441			
1929	2,729.36	3,586	3,958			
1930	17,721.71	23,109	25,696			
1931	2,241.91	2,901	3,251			
1933	303.32	386	440			
1935	2,451.42	3,071	3,555			
1936	2,366.06	2,939	3,431			
1937	447.65	551	649			
1938	5,884.41	7,179	8,532			
1939	6,649.48	8,037	9,642			
1940	220,625.43	264,147	319,907			
1941	22,375.68	26,530	32,445			
1942	55.85	66	81			
1943	9.42	11	14			
1944	1,992.06	2,291	2,873	15	9.11	2
1945	3,277.01	3,727	4,673	79	9.49	8
1946	17,495.07	19,678	24,675	693	9.87	70
1947	22,826.87	25,380	31,825	1,274	10.26	124
1948	85,748.30	94,246	118,179	6,156	10.65	578
1949	7,186.00	7,803	9,785	635	11.05	57

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 44-R1
NET SALVAGE PERCENT.. -45

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	8,113.56	8,700	10,909	856	11.46	75
1951	17,993.39	19,051	23,889	2,201	11.87	185
1952	3,196.34	3,339	4,187	448	12.30	36
1953	45,143.09	46,534	58,351	7,106	12.72	559
1954	19,312.21	19,627	24,611	3,392	13.16	258
1955	41,553.76	41,629	52,200	8,053	13.60	592
1956	38,149.10	37,654	47,216	8,100	14.05	577
1957	12,712.83	12,360	15,499	2,935	14.50	202
1958	10,067.30	9,631	12,077	2,521	14.97	168
1959	40,779.97	38,382	48,129	11,002	15.44	713
1960	47,471.93	43,930	55,086	13,748	15.92	864
1961	13,214.35	12,020	15,072	4,089	16.40	249
1962	33,066.23	29,530	37,029	10,917	16.90	646
1963	47,130.53	41,311	51,802	16,537	17.40	950
1964	51,515.69	44,296	55,545	19,153	17.91	1,069
1965	29,636.17	24,971	31,312	11,660	18.43	633
1966	84,254.97	69,551	87,213	34,957	18.95	1,845
1967	91,820.14	74,198	93,040	40,099	19.48	2,058
1968	121,973.92	96,390	120,868	55,994	20.02	2,797
1969	143,939.34	111,139	139,362	69,350	20.57	3,371
1970	384,610.73	289,885	363,499	194,187	21.13	9,190
1971	499,413.56	366,999	460,196	263,954	21.70	12,164
1972	378,032.82	270,730	339,480	208,668	22.27	9,370
1973	564,113.18	393,195	493,044	324,920	22.85	14,220
1974	759,358.84	514,530	645,192	455,878	23.44	19,449
1975	1,814,379.01	1,194,143	1,497,388	1,133,462	24.03	47,169
1976	1,022,966.50	652,653	818,390	664,911	24.64	26,985
1977	850,121.06	525,243	658,625	574,051	25.25	22,735
1978	953,648.80	570,125	714,905	667,886	25.86	25,827
1979	796,992.04	459,944	576,744	578,894	26.49	21,853
1980	1,125,087.35	625,796	784,713	846,664	27.12	31,219
1981	1,013,322.66	542,619	680,414	788,904	27.75	28,429
1982	885,206.47	455,403	571,050	712,499	28.39	25,097
1983	3,268,063.84	1,611,155	2,020,297	2,718,396	29.04	93,609
1984	1,687,569.70	795,267	997,220	1,449,756	29.70	48,813
1985	1,389,458.65	624,965	783,671	1,231,044	30.35	40,562
1986	2,525,476.66	1,080,273	1,354,601	2,307,340	31.02	74,382

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. -45						
1987	2,498,145.14	1,014,247	1,271,809	2,350,501	31.68	74,195
1988	3,762,112.68	1,442,864	1,809,270	3,645,793	32.36	112,664
1989	3,419,835.50	1,236,219	1,550,149	3,408,612	33.03	103,197
1990	6,493,246.59	2,202,217	2,761,456	6,653,752	33.71	197,382
1991	2,353,939.42	745,446	934,747	2,478,465	34.39	72,069
1992	2,207,589.97	648,844	813,614	2,387,391	35.08	68,056
1993	2,581,680.85	700,023	877,789	2,865,648	35.77	80,113
1994	2,782,396.52	691,509	867,113	3,167,362	36.46	86,872
1995	5,755,169.24	1,297,647	1,627,176	6,717,819	37.16	180,781
1996	2,686,600.21	543,432	681,433	3,214,137	37.86	84,895
1997	2,007,303.39	359,167	450,375	2,460,215	38.57	63,786
1998	1,864,370.61	290,609	364,407	2,338,930	39.27	59,560
1999	2,386,888.94	315,296	395,364	3,065,625	39.99	76,660
2000	529,165.01	57,393	71,968	695,321	40.71	17,080
2001	1,478,882.23	125,232	157,034	1,987,345	41.43	47,969
2002	3,131,846.47	189,821	238,025	4,303,152	42.16	102,067
2003	5,611,466.05	205,043	257,112	7,879,514	42.89	183,714
2004	8,664,584.00	105,535	132,335	12,431,312	43.63	284,926
	81,605,305.47	24,632,711	30,823,414	87,504,278		2,465,745

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 35.5 3.02

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 36-S0.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1902	376.05	470	470			
1903	89.33	112	112			
1904	568.73	711	711			
1911	249.50	312	312			
1914	56.21	70	70			
1918	667.86	835	835			
1921	1,079.85	1,350	1,350			
1922	802.15	1,003	1,003			
1923	1,095.77	1,370	1,370			
1924	2,230.16	2,788	2,788			
1925	801.00	1,001	1,001			
1926	2,728.11	3,410	3,410			
1927	502.47	628	628			
1928	6,117.93	7,647	7,647			
1929	2,295.99	2,870	2,870			
1930	6,126.56	7,658	7,658			
1931	8,525.02	10,656	10,656			
1932	1,764.29	2,205	2,205			
1933	3,356.68	4,172	3,537	659	0.20	659
1934	2,683.36	3,303	2,800	554	0.55	554
1935	200.94	245	208	43	0.90	43
1936	537.69	649	550	122	1.24	98
1937	5,887.66	7,034	5,963	1,397	1.59	879
1938	4,479.05	5,299	4,492	1,107	1.93	574
1939	5,616.24	6,577	5,575	1,445	2.27	637
1940	4,592.71	5,326	4,515	1,226	2.60	472
1941	8,097.55	9,295	7,879	2,243	2.94	763
1942	1,227.14	1,395	1,183	351	3.27	107
1943	9.72	11	9	3	3.61	1
1944	2,718.37	3,026	2,565	833	3.94	211
1945	873.31	962	815	277	4.28	65
1946	2,723.52	2,968	2,516	888	4.61	193
1947	50,102.29	54,017	45,790	16,838	4.95	3,402
1948	50,475.35	53,826	45,628	17,466	5.29	3,302
1949	54,656.86	57,636	48,858	19,463	5.63	3,457
1950	121,396.89	126,587	107,308	44,438	5.97	7,444
1951	32,704.43	33,714	28,579	12,302	6.31	1,950

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 36-S0.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1952	60,843.64	61,984	52,544	23,511	6.66	3,530
1953	76,803.98	77,313	65,538	30,467	7.01	4,346
1954	66,345.33	65,980	55,931	27,001	7.36	3,669
1955	88,917.57	87,317	74,019	37,128	7.72	4,809
1956	134,095.02	130,005	110,205	57,414	8.08	7,106
1957	121,418.01	116,197	98,500	53,273	8.44	6,312
1958	122,377.97	115,586	97,982	54,990	8.80	6,249
1959	167,982.21	156,496	132,662	77,316	9.17	8,431
1960	144,758.87	132,943	112,696	68,253	9.55	7,147
1961	155,173.95	140,471	119,077	74,890	9.93	7,542
1962	136,628.20	121,872	103,311	67,474	10.31	6,545
1963	123,169.69	108,205	91,725	62,237	10.70	5,817
1964	185,299.24	160,261	135,853	95,771	11.09	8,636
1965	232,082.15	197,502	167,423	122,680	11.49	10,677
1966	264,558.50	221,369	187,655	143,043	11.90	12,020
1967	430,828.08	354,410	300,434	238,101	12.31	19,342
1968	593,339.49	479,641	406,592	335,082	12.72	26,343
1969	682,307.29	541,326	458,883	394,001	13.15	29,962
1970	1,050,015.01	817,437	692,942	619,577	13.58	45,624
1971	1,071,813.85	818,062	693,472	646,295	14.02	46,098
1972	956,772.13	715,546	606,569	589,396	14.46	40,760
1973	1,126,565.72	824,646	699,053	709,154	14.92	47,530
1974	1,315,572.35	941,950	798,492	845,973	15.38	55,005
1975	965,143.52	675,239	572,401	634,028	15.85	40,002
1976	703,166.97	480,263	407,119	471,840	16.33	28,894
1977	975,621.88	649,764	550,806	668,721	16.82	39,757
1978	1,025,826.00	665,376	564,040	718,243	17.32	41,469
1979	1,204,196.18	759,697	643,996	861,249	17.83	48,303
1980	1,156,660.74	709,322	601,293	844,533	18.34	46,049
1981	1,605,259.07	954,327	808,984	1,197,590	18.88	63,432
1982	2,065,059.63	1,188,958	1,007,881	1,573,444	19.42	81,022
1983	1,694,304.17	943,092	799,460	1,318,420	19.97	66,020
1984	2,223,616.18	1,193,526	1,011,753	1,767,767	20.54	86,065
1985	3,539,777.23	1,828,737	1,550,222	2,874,500	21.12	136,103
1986	3,552,917.60	1,761,803	1,493,482	2,947,665	21.72	135,712
1987	4,000,909.60	1,900,432	1,610,998	3,390,139	22.32	151,888
1988	3,575,093.79	1,619,964	1,373,245	3,095,622	22.95	134,885

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-S0.5						
NET SALVAGE PERCENT.. -25						
1989	4,478,634.52	1,929,732	1,635,835	3,962,458	23.59	167,972
1990	4,227,133.55	1,726,256	1,463,349	3,820,568	24.24	157,614
1991	2,203,657.49	848,684	719,430	2,035,142	24.91	81,700
1992	1,494,084.91	539,551	457,378	1,410,228	25.60	55,087
1993	1,836,189.58	617,878	523,776	1,771,461	26.31	67,330
1994	2,295,229.20	714,103	605,346	2,263,691	27.04	83,716
1995	2,399,649.54	684,200	579,997	2,419,565	27.79	87,066
1996	2,277,589.83	589,042	499,331	2,347,656	28.55	82,230
1997	2,178,084.12	503,682	426,971	2,295,634	29.34	78,242
1998	3,210,107.62	652,053	552,746	3,459,889	30.15	114,756
1999	3,436,638.57	598,834	507,632	3,788,166	30.98	122,278
2001	7,843,283.59	896,095	759,620	9,044,484	32.71	276,505
2002	2,910,171.97	240,453	203,832	3,433,883	33.62	102,138
2003	2,813,064.57	141,708	120,126	3,396,205	34.55	98,298
2004	4,567,741.35	77,652	65,826	5,643,851	35.51	158,937
	86,154,897.96	33,898,080	28,742,299	78,951,324		3,271,781

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 24.1 3.80

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. -45						
1900	13.07	19	19			
1912	13.87	20	20			
1913	15.67	22	23			
1914	5.07	7	7			
1917	7.70	11	11			
1918	60.12	82	87			
1919	88.07	119	128			
1920	2,142.58	2,886	3,107			
1921	206.34	276	299			
1922	597.31	795	866			
1923	4,953.71	6,555	7,183			
1924	3,040.24	3,999	4,408			
1925	4,677.21	6,114	6,782			
1926	2,474.45	3,215	3,588			
1927	5,949.46	7,683	8,627			
1928	7,034.45	9,028	10,200			
1929	5,620.66	7,167	8,150			
1930	3,182.69	4,033	4,615			
1931	1,307.56	1,646	1,896			
1932	1,122.91	1,405	1,628			
1933	644.04	800	934			
1934	726.23	896	1,053			
1935	1,665.74	2,041	2,415			
1936	1,354.51	1,648	1,964			
1937	2,641.14	3,189	3,830			
1938	2,562.57	3,070	3,716			
1939	1,974.35	2,347	2,863			
1940	2,188.01	2,580	3,173			
1941	1,918.65	2,243	2,782			
1942	9,440.01	10,939	13,688			
1943	1,485.02	1,706	2,153			
1944	3,378.34	3,845	4,899			
1945	9,485.54	10,692	13,754			
1946	5,859.14	6,538	8,496			
1947	10,269.45	11,342	14,891			
1948	14,790.61	16,158	21,446			
1949	31,283.26	33,798	45,361			

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. -45						
1950	40,742.93	43,516	59,077			
1951	36,934.84	38,972	53,556			
1952	48,633.69	50,696	69,815	704	14.90	47
1953	64,109.32	65,963	90,840	2,119	15.39	138
1954	75,128.63	76,277	105,043	3,894	15.89	245
1955	84,583.50	84,699	116,642	6,004	16.40	366
1956	94,538.80	93,325	128,521	8,560	16.92	506
1957	97,429.09	94,765	130,504	10,768	17.45	617
1958	88,827.69	85,085	117,173	11,627	17.99	646
1959	101,367.62	95,568	131,610	15,373	18.54	829
1960	128,963.94	119,566	164,658	22,340	19.11	1,169
1961	129,324.84	117,857	162,305	25,216	19.69	1,281
1962	121,790.57	109,048	150,173	26,423	20.27	1,304
1963	135,006.99	118,670	163,424	32,336	20.87	1,549
1964	146,159.88	126,036	173,568	38,364	21.48	1,786
1965	164,668.88	139,251	191,767	47,003	22.09	2,128
1966	192,637.40	159,578	219,760	59,564	22.72	2,622
1967	198,998.66	161,356	222,208	66,340	23.36	2,840
1968	250,146.82	198,404	273,228	89,485	24.01	3,727
1969	246,749.97	191,309	263,458	94,329	24.66	3,825
1970	331,510.55	250,968	345,616	135,074	25.33	5,333
1971	413,500.08	305,424	420,609	178,966	26.00	6,883
1972	473,403.34	340,746	469,252	217,183	26.69	8,137
1973	495,138.30	347,057	477,943	240,008	27.38	8,766
1974	406,048.74	276,722	381,082	207,689	28.09	7,394
1975	333,237.42	220,626	303,831	179,363	28.80	6,228
1976	418,257.44	268,668	369,991	236,482	29.52	8,011
1977	510,563.65	317,892	437,779	302,538	30.24	10,005
1978	525,840.78	316,806	436,283	326,186	30.98	10,529
1979	523,942.77	305,026	420,061	339,656	31.72	10,708
1980	538,732.31	302,466	416,535	364,627	32.48	11,226
1981	604,173.36	326,592	449,760	426,291	33.24	12,825
1982	698,469.51	363,082	500,011	512,770	34.00	15,081
1983	813,304.59	405,440	558,344	620,948	34.78	17,854
1984	1,002,494.38	478,385	658,799	794,818	35.56	22,351
1985	1,303,694.54	593,950	817,947	1,072,410	36.35	29,502
1986	1,321,643.89	573,190	789,358	1,127,026	37.15	30,337

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. -45						
1987	1,457,400.70	600,158	826,496	1,286,735	37.95	33,906
1988	1,299,608.65	506,347	697,306	1,187,127	38.76	30,628
1989	1,312,707.37	481,947	663,704	1,239,722	39.58	31,322
1990	1,338,385.95	461,295	635,264	1,305,396	40.40	32,312
1991	1,597,039.13	514,318	708,283	1,607,424	41.23	38,987
1992	770,582.36	230,396	317,285	800,059	42.07	19,017
1993	841,026.83	232,191	319,757	899,732	42.91	20,968
1994	788,572.99	199,300	274,462	868,969	43.76	19,858
1995	965,636.21	221,647	305,237	1,094,936	44.61	24,545
1996	961,587.25	198,130	272,851	1,121,451	45.47	24,664
1997	1,034,766.35	188,602	259,730	1,240,681	46.34	26,773
1998	1,230,002.55	194,759	268,209	1,515,295	47.21	32,097
1999	982,743.00	131,953	181,717	1,243,260	48.09	25,853
2000	270,817.21	29,844	41,099	351,586	48.97	7,180
2001	846,001.19	72,621	100,009	1,126,693	49.86	22,597
2002	1,233,702.41	76,027	104,699	1,684,169	50.75	33,186
2003	808,586.43	29,897	41,172	1,131,278	51.65	21,903
2004	533,105.47	6,571	9,049	763,954	52.55	14,538
	31,577,151.51	12,707,898	17,475,922	28,310,951		707,129

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.0 2.24

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -75						
1901	7,146.69	12,507	12,507			
1902	161.15	282	282			
1912	350.03	591	613			
1913	4,509.36	7,580	7,891			
1914	739.33	1,237	1,294			
1915	937.71	1,562	1,641			
1916	516.94	857	905			
1917	77.87	129	136			
1919	76.79	126	134			
1920	2,161.28	3,520	3,782			
1921	578.94	938	1,013			
1922	1,946.87	3,142	3,407			
1923	1,099.32	1,766	1,924			
1924	954.14	1,525	1,670			
1925	1,837.75	2,924	3,216			
1926	1,172.16	1,856	2,051			
1927	6,430.44	10,131	11,253			
1928	237.80	373	416			
1929	1,064.83	1,661	1,863			
1930	3,105.13	4,818	5,434			
1931	431.00	665	754			
1936	559.98	838	980			
1937	565.54	841	990			
1939	963.65	1,412	1,686			
1940	206.48	300	361			
1942	514.13	735	900			
1943	686.12	972	1,201			
1944	3,899.39	5,474	6,824			
1945	353.68	492	619			
1946	647.49	891	1,133			
1947	967.23	1,317	1,693			
1948	1,005.75	1,354	1,760			
1949	386.27	514	676			
1950	2,996.72	3,939	5,244			
1951	1,662.61	2,158	2,910			
1952	2,017.27	2,585	3,530			
1953	2,226.33	2,814	3,882	14	16.66	1

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 60-R3
NET SALVAGE PERCENT.. -75

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1954	2,032.72	2,533	3,494	63	17.27	4
1955	1,044.88	1,283	1,770	59	17.89	3
1956	6,171.00	7,464	10,296	503	18.53	27
1957	6,099.11	7,261	10,016	657	19.18	34
1958	2,166.43	2,537	3,500	291	19.84	15
1959	2,826.92	3,256	4,491	456	20.51	22
1960	3,150.79	3,566	4,919	595	21.19	28
1961	3,776.34	4,198	5,791	818	21.89	37
1962	3,666.40	3,999	5,516	900	22.60	40
1963	2,987.96	3,196	4,409	820	23.32	35
1964	3,634.95	3,812	5,258	1,103	24.05	46
1965	4,951.56	5,085	7,014	1,651	24.79	67
1966	5,401.76	5,431	7,492	1,961	25.53	77
1967	13,064.36	12,844	17,717	5,146	26.29	196
1968	15,756.84	15,138	20,882	6,692	27.06	247
1969	22,750.23	21,340	29,437	10,376	27.84	373
1970	26,511.00	24,255	33,458	12,936	28.63	452
1971	44,312.39	39,526	54,523	23,024	29.42	783
1972	82,732.02	71,840	99,097	45,684	30.23	1,511
1973	93,334.23	78,842	108,755	54,580	31.04	1,758
1974	126,494.54	103,820	143,210	78,155	31.86	2,453
1975	106,468.45	84,813	116,992	69,328	32.69	2,121
1976	186,014.09	143,621	198,112	127,413	33.53	3,800
1977	187,154.78	139,851	192,912	134,609	34.38	3,915
1978	250,446.69	180,923	249,567	188,715	35.23	5,357
1979	222,716.11	155,317	214,246	175,507	36.09	4,863
1980	199,484.97	134,054	184,915	164,184	36.96	4,442
1981	267,549.74	172,911	238,515	229,697	37.84	6,070
1982	235,605.78	146,246	201,733	210,577	38.72	5,438
1983	374,480.33	222,685	307,174	348,167	39.61	8,790
1984	465,462.75	264,569	364,949	449,611	40.51	11,099
1985	527,799.26	286,146	394,713	528,936	41.41	12,773
1986	586,386.58	302,414	417,153	609,024	42.32	14,391
1987	591,725.67	289,221	398,955	636,565	43.24	14,722
1988	522,473.01	241,383	332,966	581,362	44.16	13,165
1989	523,128.41	227,679	314,063	601,412	45.08	13,341
1990	382,607.18	156,008	215,199	454,364	46.02	9,873

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -75						
1991	280,288.85	106,587	147,027	343,478	46.96	7,314
1992	321,438.98	113,460	156,508	406,010	47.90	8,476
1993	352,759.05	114,700	158,218	459,110	48.85	9,398
1994	383,335.51	114,042	157,311	513,526	49.80	10,312
1995	316,385.50	85,377	117,770	435,905	50.75	8,589
1996	329,884.96	79,783	110,054	467,245	51.71	9,036
1997	386,554.98	82,529	113,841	562,630	52.68	10,680
1998	413,914.35	76,636	105,713	618,637	53.65	11,531
1999	529,465.38	83,113	114,647	811,917	54.62	14,865
2000	113,328.50	14,577	20,108	178,217	55.59	3,206
2001	435,461.14	43,666	60,233	701,824	56.56	12,408
2002	3,352,113.02	240,514	331,768	5,534,430	57.54	96,184
2003	1,067,018.06	46,122	63,621	1,803,661	58.52	30,821
	14,439,512.68	4,854,999	6,676,603	18,592,545		375,189

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 49.6 2.60

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 24-L1
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	1.00	1	1			
1902	2,165.50	2,166	2,166			
1903	2,165.50	2,166	2,166			
1904	2,165.50	2,166	2,166			
1905	2,165.50	2,166	2,166			
1906	2,169.39	2,169	2,169			
1907	2,167.50	2,168	2,168			
1908	21.92	22	22			
1909	2,165.50	2,166	2,166			
1910	10.00	10	10			
1911	1,464.36	1,464	1,464			
1912	3,622.86	3,623	3,623			
1913	3,622.86	3,623	3,623			
1914	1,459.36	1,459	1,459			
1915	3,622.87	3,623	3,623			
1916	5,001.87	5,002	5,002			
1917	2,842.59	2,843	2,843			
1918	13.28	13	13			
1919	2,165.50	2,166	2,166			
1920	3.87	4	4			
1921	2.80	3	3			
1924	4.32	4	4			
1925	5.59	6	6			
1926	19.89	20	20			
1927	22.37	22	22			
1928	18.51	19	19			
1929	33.60	34	34			
1930	5.37	5	5			
1931	14.70	14	9	6	0.64	6
1932	6.52	6	4	3	0.81	3
1933	2.65	3	3			
1934	7.96	8	8			
1936	57.11	54	33	24	1.44	17
1937	660.74	617	377	284	1.60	178
1938	75.96	70	43	33	1.76	19
1939	78.00	72	44	34	1.93	18
1940	33.13	30	18	15	2.10	7

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 24-L1
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1941	58.98	53	32	27	2.26	12
1944	107.49	95	58	49	2.78	18
1945	54.15	47	29	25	2.96	8
1946	3,341.61	2,905	1,774	1,568	3.14	499
1947	3,462.56	2,984	1,822	1,641	3.32	494
1948	2,445.58	2,089	1,276	1,170	3.50	334
1949	3,556.08	3,009	1,838	1,718	3.69	466
1950	5,370.55	4,504	2,751	2,620	3.87	677
1951	5,462.18	4,538	2,771	2,691	4.06	663
1952	5,171.31	4,253	2,597	2,574	4.26	604
1953	8,346.27	6,799	4,152	4,194	4.45	942
1954	16,245.77	13,097	7,998	8,248	4.65	1,774
1955	11,871.34	9,472	5,785	6,086	4.85	1,255
1956	9,304.47	7,347	4,487	4,817	5.05	954
1957	14,968.20	11,687	7,137	7,831	5.26	1,489
1958	21,047.51	16,251	9,925	11,123	5.47	2,033
1959	20,020.72	15,282	9,333	10,688	5.68	1,882
1960	36,166.27	27,277	16,658	19,508	5.90	3,306
1961	49,327.82	36,749	22,443	26,885	6.12	4,393
1962	38,867.26	28,599	17,466	21,401	6.34	3,376
1963	49,795.09	36,186	22,099	27,696	6.56	4,222
1964	56,652.01	40,625	24,810	31,842	6.79	4,690
1965	65,640.73	46,415	28,346	37,295	7.03	5,305
1966	74,960.58	52,285	31,931	43,030	7.26	5,927
1967	81,089.49	55,717	34,027	47,062	7.51	6,267
1968	105,633.81	71,525	43,681	61,953	7.75	7,994
1969	125,711.36	83,812	51,184	74,527	8.00	9,316
1970	186,812.96	122,587	74,864	111,949	8.25	13,570
1971	231,452.72	149,380	91,227	140,226	8.51	16,478
1972	255,127.60	161,802	98,813	156,315	8.78	17,804
1973	276,589.98	172,288	105,217	171,373	9.05	18,936
1974	275,553.45	168,556	102,938	172,615	9.32	18,521
1975	255,221.46	153,133	93,519	161,702	9.60	16,844
1976	336,628.16	198,038	120,943	215,685	9.88	21,830
1977	452,000.31	260,443	159,053	292,947	10.17	28,805
1978	407,089.90	229,477	140,142	266,948	10.47	25,496
1979	383,934.12	211,624	129,240	254,694	10.77	23,648

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L1						
NET SALVAGE PERCENT.. 0						
1980	466,871.98	251,317	153,480	313,392	11.08	28,284
1981	610,504.86	320,515	195,740	414,765	11.40	36,383
1982	681,067.33	348,502	212,831	468,236	11.72	39,952
1983	907,843.93	452,015	276,047	631,797	12.05	52,431
1984	851,743.53	412,414	251,863	599,881	12.38	48,456
1985	1,071,990.65	503,407	307,433	764,558	12.73	60,060
1986	1,204,492.85	548,044	334,693	869,800	13.08	66,498
1987	1,200,277.31	528,122	322,526	877,751	13.44	65,309
1988	1,016,896.91	431,774	263,686	753,211	13.81	54,541
1989	1,087,462.29	444,990	271,757	815,705	14.18	57,525
1990	805,957.23	316,661	193,386	612,571	14.57	42,043
1991	594,322.41	223,881	136,725	457,597	14.96	30,588
1992	684,448.97	245,854	150,144	534,305	15.38	34,740
1993	729,913.50	248,755	151,916	577,998	15.82	36,536
1994	890,785.54	286,120	174,734	716,052	16.29	43,957
1995	927,905.51	278,000	169,776	758,130	16.81	45,100
1996	722,733.56	199,980	122,128	600,606	17.36	34,597
1997	1,022,923.89	256,958	156,925	865,999	17.97	48,191
1998	871,131.06	195,308	119,275	751,856	18.62	40,379
1999	1,353,308.51	263,354	160,832	1,192,477	19.33	61,690
2001	92,113.03	11,938	7,291	84,822	20.89	4,060
2002	683,640.79	64,672	39,495	644,146	21.73	29,643
2003	2,760,282.13	159,820	97,603	2,662,679	22.61	117,766
2004	1,933,851.54	37,903	23,147	1,910,705	23.53	81,203
	27,087,625.11	9,481,241	5,805,471	21,282,161		1,431,012

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 14.9 5.28

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACUSHNET						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1942	4.41	5	5			
1977	656.01	583	594	160	8.09	20
1978	1,740.35	1,527	1,555	446	8.22	54
1979	1,370.72	1,186	1,208	368	8.40	44
1980	26,034.63	22,152	22,565	7,375	8.61	857
1981	16,467.07	13,796	14,053	4,884	8.76	558
1982	2,055.92	1,692	1,724	640	8.95	72
1983	1,247.58	1,009	1,028	407	9.08	45
1984	220.25	174	177	76	9.26	8
1985	3,778.74	2,932	2,987	1,359	9.40	145
1986	3,333.22	2,525	2,572	1,261	9.59	131
1987	72,151.67	53,294	54,286	28,688	9.75	2,942
1988	4,306.14	3,097	3,155	1,797	9.88	182
1989	3,939.80	2,753	2,804	1,727	10.01	173
1990	1,419.43	961	979	653	10.13	64
1991	2,357.42	1,537	1,566	1,145	10.31	111
1992	3,377.50	2,122	2,161	1,723	10.38	166
1993	5,546.88	3,330	3,392	2,987	10.53	284
1994	6,764.46	3,872	3,944	3,835	10.60	362
1995	4,319.14	2,336	2,379	2,588	10.70	242
1996	9,697.44	4,920	5,012	6,140	10.77	570
1997	4,531.85	2,138	2,178	3,034	10.78	281
1998	9,100.75	3,932	4,005	6,461	10.80	598
1999	3,999.42	1,553	1,582	3,017	10.79	280
2000	17,753.04	6,027	6,139	14,277	10.74	1,329
2001	13,321.32	3,792	3,863	11,457	10.64	1,077
2002	3,310.94	736	750	3,058	10.44	293
2003	3,565.95	530	539	3,562	10.10	353
2004	5,310.66	312	318	5,789	9.29	623
	231,682.71	144,823	147,520	118,914		11,864

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AQUINNAH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1968	119.85	117	121	17	6.60	3
1978	415.95	365	377	101	8.22	12
1980	326.16	278	287	88	8.61	10
1983	201.77	163	168	64	9.08	7
1991	264.96	173	179	126	10.31	12
1994	279.38	160	165	156	10.60	15
1995	273.73	148	153	162	10.70	15
1996	363.82	185	191	227	10.77	21
2002	53.57	12	12	50	10.44	5
	2,299.19	1,601	1,653	991		100
BARNSTABLE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1924	1.03	1	1			
1927	3.16	4	4			
1928	1.81	2	2			
1930	0.47	1	1			
1933	1.10	1	1			
1936	1.71	2	2			
1940	1.63	2	2			
1942	0.53	1	1			
1945	0.04					
1948	62.32	67	68	4	3.74	1
1949	12.80	14	14	1	4.02	
1950	58.25	62	62	5	3.98	1
1953	401.98	426	429	33	4.36	8
1954	51.21	54	54	5	4.45	1
1955	53.58	56	56	6	4.55	1
1956	251.62	262	264	25	4.97	5
1957	121.35	127	128	12	4.85	2
1958	962.38	998	1,006	101	5.05	20
1959	112.25	116	117	12	5.26	2
1961	79.81	81	82	10	5.52	2

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BARNSTABLE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1963	49.44	50	50	7	5.89	1
1965	98.57	98	99	14	6.16	2
1967	20.36	20	20	3	6.55	
1968	55.19	54	54	9	6.60	1
1969	22.77	22	22	4	6.87	1
1970	119.58	114	115	23	6.99	3
1971	2,854.49	2,705	2,725	558	7.15	78
1973	22.14	21	21	4	7.41	1
1974	105.68	97	98	24	7.67	3
1975	1,937.80	1,762	1,775	453	7.81	58
1976	3,214.01	2,886	2,908	788	8.00	99
1977	30,903.10	27,464	27,671	7,868	8.09	973
1978	40,521.70	35,565	35,833	10,767	8.22	1,310
1979	37,328.37	32,294	32,537	10,391	8.40	1,237
1980	39,701.96	33,782	34,036	11,621	8.61	1,350
1981	47,136.57	39,490	39,787	14,420	8.76	1,646
1982	54,485.34	44,832	45,169	17,489	8.95	1,954
1983	56,075.31	45,341	45,682	18,805	9.08	2,071
1984	55,287.10	43,794	44,123	19,457	9.26	2,101
1985	23,672.31	18,367	18,505	8,718	9.40	927
1986	23,548.32	17,835	17,969	9,112	9.59	950
1987	41,454.30	30,620	30,850	16,822	9.75	1,725
1988	22,905.37	16,474	16,598	9,743	9.88	986
1989	104,407.93	72,954	73,503	46,566	10.01	4,652
1990	53,330.85	36,105	36,377	24,953	10.13	2,463
1991	43,062.49	28,079	28,290	21,232	10.31	2,059
1992	23,424.44	14,716	14,827	12,111	10.38	1,167
1993	38,043.31	22,842	23,014	20,736	10.53	1,969
1994	42,419.96	24,279	24,462	24,321	10.60	2,294
1995	35,118.68	18,994	19,137	21,249	10.70	1,986
1996	49,961.85	25,350	25,541	31,915	10.77	2,963
1997	47,622.62	22,470	22,639	32,127	10.78	2,980
1998	33,165.57	14,329	14,437	23,703	10.80	2,195
1999	25,137.31	9,762	9,835	19,073	10.79	1,768
2000	39,669.54	13,467	13,568	32,052	10.74	2,984
2001	153,521.05	43,696	44,024	132,525	10.64	12,455

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BARNSTABLE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
2002	36,833.11	8,188	8,250	34,108	10.44	3,267
2003	32,123.65	4,777	4,813	32,129	10.10	3,181
2004	23,037.53	1,354	1,364	25,129	9.29	2,705
	1,264,578.70	757,326	763,022	691,243		68,608
BOURNE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1923	0.68	1	1			
1939	71.20	79	77	5	2.52	2
1942	23.95	26	25	3	2.86	1
1948	26.47	29	28	2	3.74	1
1954	29.93	32	31	3	4.45	1
1955	137.10	144	141	17	4.55	4
1956	60.41	63	62	7	4.97	1
1957	150.80	157	154	19	4.85	4
1959	291.41	300	294	41	5.26	8
1961	157.63	161	158	23	5.52	4
1963	49.02	49	48	8	5.89	1
1969	40.94	39	38	9	6.87	1
1970	1,984.12	1,897	1,857	425	6.99	61
1971	9.77	9	9	2	7.15	
1972	1,626.24	1,526	1,494	376	7.34	51
1974	22.60	21	21	5	7.67	1
1976	357.79	321	314	97	8.00	12
1977	301.59	268	262	85	8.09	11
1978	157.94	139	136	46	8.22	6
1979	7,642.72	6,612	6,471	2,318	8.40	276
1980	2,402.78	2,044	2,001	762	8.61	89
1981	3,683.26	3,086	3,020	1,216	8.76	139
1982	1,508.72	1,241	1,215	520	8.95	58
1983	2,311.55	1,869	1,829	829	9.08	91
1984	3,761.87	2,980	2,917	1,409	9.26	152
1985	4,645.75	3,605	3,528	1,815	9.40	193

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BOURNE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1986	5,661.04	4,288	4,197	2,313	9.59	241
1987	4,053.19	2,994	2,930	1,731	9.75	178
1988	2,377.60	1,710	1,674	1,060	9.88	107
1989	7,613.61	5,320	5,207	3,549	10.01	355
1990	3,043.58	2,061	2,017	1,483	10.13	146
1991	15,465.16	10,084	9,870	7,915	10.31	768
1992	3,315.84	2,083	2,039	1,774	10.38	171
1993	8,545.62	5,131	5,022	4,805	10.53	456
1994	7,826.54	4,480	4,385	4,616	10.60	435
1995	12,807.93	6,927	6,780	7,949	10.70	743
1996	4,554.49	2,311	2,262	2,976	10.77	276
1997	4,588.55	2,165	2,119	3,158	10.78	293
1998	5,613.61	2,425	2,373	4,083	10.80	378
1999	3,921.40	1,523	1,491	3,019	10.79	280
2001	21,420.38	6,097	5,967	18,666	10.64	1,754
2002	6,853.45	1,523	1,490	6,391	10.44	612
2003	15,672.80	2,330	2,280	15,744	10.10	1,559
2004	5,072.78	298	292	5,542	9.29	597
	169,863.81	90,448	88,526	106,816		10,517
BREWSTER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1965	74.58	74	74	12	6.16	2
1971	219.93	208	207	46	7.15	6
1977	290.10	258	257	77	8.09	10
1978	931.27	817	813	258	8.22	31
1981	4,798.12	4,020	3,999	1,519	8.76	173
1982	880.45	724	720	293	8.95	33
1984	485.45	385	383	175	9.26	19
1985	320.75	249	248	121	9.40	13
1986	1,638.25	1,241	1,234	650	9.59	68
1987	1,969.62	1,455	1,447	818	9.75	84
1988	1,504.63	1,082	1,076	654	9.88	66

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BREWSTER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1990	1,762.06	1,193	1,187	839	10.13	83
1991	370.32	241	240	186	10.31	18
1992	202.41	127	126	107	10.38	10
1993	243.97	146	145	136	10.53	13
1994	340.46	195	194	198	10.60	19
1995	541.52	293	291	332	10.70	31
1996	1,660.64	843	839	1,071	10.77	99
1997	362.97	171	170	247	10.78	23
1998	1,038.33	449	447	747	10.80	69
2001	8,741.50	2,488	2,475	7,578	10.64	712
2003	1,569.80	233	232	1,573	10.10	156
2004	1,765.11	104	103	1,927	9.29	207
	31,712.24	16,996	16,907	19,564		1,945
CARVER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1962	108.30	110	113	12	5.81	2
1963	67.96	68	70	8	5.89	1
1964	150.74	151	155	18	6.01	3
1965	93.93	93	96	12	6.16	2
1966	315.74	312	320	43	6.34	7
1968	47.84	47	48	7	6.60	1
1971	652.98	619	636	115	7.15	16
1972	40.49	38	39	8	7.34	1
1974	130.25	120	123	27	7.67	4
1975	280.72	255	262	61	7.81	8
1976	980.11	880	904	223	8.00	28
1977	154.63	137	141	37	8.09	5
1978	994.21	873	897	246	8.22	30
1979	41,377.28	35,797	36,769	10,815	8.40	1,288
1980	5,470.87	4,655	4,781	1,511	8.61	175
1981	264.19	221	227	77	8.76	9
1982	1,382.45	1,138	1,169	421	8.95	47

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CARVER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1983	1,155.08	934	959	369	9.08	41
1984	1,626.44	1,288	1,323	547	9.26	59
1985	2,085.02	1,618	1,662	736	9.40	78
1986	1,208.91	916	941	449	9.59	47
1987	3,826.62	2,827	2,904	1,497	9.75	154
1988	3,399.13	2,445	2,511	1,398	9.88	141
1989	44,153.32	30,852	31,689	19,087	10.01	1,907
1990	2,831.21	1,917	1,969	1,287	10.13	127
1991	3,712.52	2,421	2,487	1,782	10.31	173
1992	1,896.75	1,192	1,224	957	10.38	92
1993	3,688.47	2,215	2,275	1,967	10.53	187
1994	3,964.42	2,269	2,331	2,228	10.60	210
1995	6,343.52	3,431	3,524	3,771	10.70	352
1996	6,030.66	3,060	3,143	3,792	10.77	352
1997	2,230.70	1,053	1,082	1,483	10.78	138
1998	6,345.63	2,742	2,816	4,481	10.80	415
1999	6,205.67	2,410	2,476	4,661	10.79	432
2001	11,473.69	3,266	3,354	9,841	10.64	925
2002	4,987.48	1,109	1,139	4,597	10.44	440
2003	3,956.16	588	604	3,946	10.10	391
2004	4,095.63	241	248	4,462	9.29	480
	177,729.72	114,308	117,411	86,979		8,768
CHATHAM						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1925	0.52	1	1			
1965	137.15	136	138	20	6.16	3
1971	203.49	193	196	38	7.15	5
1976	219.02	197	200	52	8.00	7
1978	300.55	264	268	78	8.22	9
1979	566.09	490	498	153	8.40	18
1981	2,446.57	2,050	2,083	731	8.76	83
1982	2,921.73	2,404	2,442	918	8.95	103

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHATHAM						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1983	1,103.84	893	907	362	9.08	40
1984	325.17	258	262	112	9.26	12
1986	1,281.17	970	985	488	9.59	51
1987	1,210.15	894	908	484	9.75	50
1988	1,097.32	789	802	460	9.88	47
1989	2,242.78	1,567	1,592	987	10.01	99
1990	555.08	376	382	256	10.13	25
1991	1,302.40	849	863	635	10.31	62
1992	404.83	254	258	208	10.38	20
1993	574.67	345	350	311	10.53	30
1994	666.18	381	387	379	10.60	36
1995	753.78	408	415	452	10.70	42
1996	1,036.99	526	534	659	10.77	61
1997	362.97	171	174	243	10.78	23
1998	1,482.40	640	650	1,055	10.80	98
1999	403.38	157	160	304	10.79	28
2000	471.78	160	163	380	10.74	35
2001	3,289.92	936	950	2,833	10.64	266
2002	776.60	173	176	717	10.44	69
	26,136.53	16,482	16,744	13,315		1,322
CHILMARK						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1960	172.54	177	183	15	5.50	3
1962	545.49	552	570	57	5.81	10
1966	44.32	44	45	6	6.34	1
1967	300.85	295	304	42	6.55	6
1984	92.55	73	75	31	9.26	3
1987	88.40	65	67	35	9.75	4
1996	289.80	147	152	181	10.77	17
1997	348.35	164	169	232	10.78	22
1998	261.86	113	117	184	10.80	17
1999	262.22	102	105	197	10.79	18

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHILMARK						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
2002	73.20	16	17	67	10.44	6
	2,479.58	1,748	1,804	1,047		107
DARTMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1913	48.70	56	56			
1945	15.28	17	17	1	3.39	
1957	263.99	275	267	37	4.85	8
1976	415.73	373	362	116	8.00	15
1977	686.54	610	592	198	8.09	24
1978	19.92	17	17	6	8.22	1
1979	236.40	205	199	73	8.40	9
1980	54.51	46	45	18	8.61	2
1981	461.58	387	376	155	8.76	18
1982	60.00	49	48	21	8.95	2
1983	1,947.70	1,575	1,529	711	9.08	78
1984	1,377.21	1,091	1,059	525	9.26	57
1985	2,303.98	1,788	1,735	915	9.40	97
1986	1,648.61	1,249	1,212	684	9.59	71
1987	6,506.95	4,806	4,665	2,818	9.75	289
1988	4,375.03	3,147	3,055	1,976	9.88	200
1989	12,013.18	8,394	8,147	5,668	10.01	566
1990	2,373.70	1,607	1,560	1,170	10.13	115
1991	11,250.78	7,336	7,121	5,817	10.31	564
1992	3,267.92	2,053	1,993	1,765	10.38	170
1993	5,863.25	3,520	3,417	3,326	10.53	316
1994	6,489.39	3,714	3,605	3,858	10.60	364
1995	2,999.14	1,622	1,574	1,875	10.70	175
1996	3,855.25	1,956	1,898	2,536	10.77	235
1997	17,516.61	8,265	8,022	12,122	10.78	1,124
1998	8,557.29	3,697	3,588	6,253	10.80	579
1999	12,094.30	4,697	4,559	9,349	10.79	866
2001	4,364.50	1,242	1,206	3,813	10.64	358

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DARTMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
2002	12,618.26	2,805	2,722	11,789	10.44	1,129
2003	5,259.03	782	759	5,289	10.10	524
2004	11,207.36	659	640	12,248	9.29	1,318
	140,152.09	68,040	66,045	95,132		9,274
DENNIS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1951	3.06	3	3	1	4.30	
1956	105.41	110	106	15	4.97	3
1957	171.98	179	173	25	4.85	5
1960	18.86	19	18	4	5.50	1
1962	51.34	52	50	9	5.81	2
1971	1,252.24	1,187	1,146	294	7.15	41
1973	37.89	35	34	10	7.41	1
1974	75.99	70	68	19	7.67	2
1977	2,195.90	1,952	1,884	641	8.09	79
1978	1,453.02	1,275	1,231	440	8.22	54
1979	3,637.30	3,147	3,038	1,145	8.40	136
1980	2,675.87	2,277	2,198	879	8.61	102
1981	2,093.95	1,754	1,693	715	8.76	82
1982	1,801.65	1,482	1,431	641	8.95	72
1983	173.06	140	135	64	9.08	7
1984	1,403.15	1,111	1,072	542	9.26	59
1985	1,611.50	1,250	1,207	646	9.40	69
1986	995.24	754	728	417	9.59	43
1987	3,311.24	2,446	2,361	1,447	9.75	148
1988	1,514.70	1,089	1,051	691	9.88	70
1989	10,976.43	7,670	7,404	5,219	10.01	521
1990	1,441.91	976	942	716	10.13	71
1991	2,158.55	1,407	1,358	1,124	10.31	109
1992	3,127.34	1,965	1,897	1,699	10.38	164
1993	2,746.72	1,649	1,592	1,567	10.53	149
1994	3,411.92	1,953	1,885	2,039	10.60	192

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DENNIS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1995	8,600.24	4,651	4,490	5,400	10.70	505
1996	1,553.62	788	761	1,026	10.77	95
1997	3,374.51	1,592	1,537	2,344	10.78	217
1998	14,254.65	6,159	5,945	10,448	10.80	967
1999	3,606.67	1,401	1,352	2,796	10.79	259
2000	235.88	80	77	194	10.74	18
2001	16,637.77	4,736	4,572	14,561	10.64	1,369
2002	6,979.67	1,552	1,498	6,529	10.44	625
2003	3,598.22	535	516	3,622	10.10	359
2004	2,026.26	119	115	2,215	9.29	238
	109,313.71	57,565	55,568	70,144		6,834
DUXBURY						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1942	344.41	379	375	21	2.86	7
1948	159.01	172	170	13	3.74	3
1949	41.92	45	45	3	4.02	1
1955	285.00	300	297	31	4.55	7
1956	79.55	83	82	9	4.97	2
1957	15.62	16	16	2	4.85	
1965	16.01	16	16	2	6.16	
1967	39.23	38	38	7	6.55	1
1971	471.91	447	442	101	7.15	14
1972	603.18	566	560	134	7.34	18
1973	978.94	911	902	224	7.41	30
1974	88.06	81	80	21	7.67	3
1976	308.13	277	274	80	8.00	10
1978	1,804.10	1,583	1,567	508	8.22	62
1979	570.32	493	488	168	8.40	20
1980	1,266.36	1,078	1,067	389	8.61	45
1981	233.76	196	194	75	8.76	9
1982	490.81	404	400	164	8.95	18
1983	395.76	320	317	138	9.08	15

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUXBURY						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1984	1,335.15	1,058	1,047	488	9.26	53
1985	378.44	294	291	144	9.40	15
1986	2,248.25	1,703	1,686	899	9.59	94
1987	180.25	133	132	75	9.75	8
1988	685.16	493	488	300	9.88	30
1989	41,687.72	29,129	28,831	19,110	10.01	1,909
1990	3,179.03	2,152	2,130	1,526	10.13	151
1991	3,464.37	2,259	2,236	1,748	10.31	170
1992	1,331.91	837	828	704	10.38	68
1993	4,301.01	2,582	2,556	2,390	10.53	227
1994	1,692.40	969	959	987	10.60	93
1995	787.84	426	422	484	10.70	45
1996	1,604.61	814	806	1,039	10.77	96
1997	3,980.40	1,878	1,859	2,718	10.78	252
1998	3,957.65	1,710	1,692	2,859	10.80	265
1999	2,253.14	875	866	1,725	10.79	160
2001	16,436.88	4,678	4,630	14,272	10.64	1,341
2002	2,472.55	550	544	2,299	10.44	220
2003	1,232.07	183	181	1,236	10.10	122
2004	4,527.72	266	264	4,943	9.29	532
	105,928.63	60,394	59,778	62,036		6,116
EASTHAM						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1971	647.54	614	622	123	7.15	17
1972	380.01	357	362	75	7.34	10
1974	85.52	79	80	18	7.67	2
1978	1,497.83	1,315	1,332	391	8.22	48
1979	385.30	333	337	106	8.40	13
1980	387.60	330	334	112	8.61	13
1981	1,310.41	1,098	1,113	394	8.76	45
1982	1,270.97	1,046	1,060	402	8.95	45
1983	941.73	761	771	312	9.08	34

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTHAM						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1984	1,363.41	1,080	1,094	474	9.26	51
1985	4,026.57	3,124	3,165	1,466	9.40	156
1986	180.06	136	138	69	9.59	7
1987	286.31	211	214	115	9.75	12
1988	2,508.39	1,804	1,828	1,057	9.88	107
1989	865.13	605	613	382	10.01	38
1990	653.89	443	449	303	10.13	30
1991	1,291.04	842	853	632	10.31	61
1992	1,214.50	763	773	624	10.38	60
1993	1,431.23	859	870	776	10.53	74
1994	651.45	373	378	371	10.60	35
1995	1,475.19	798	809	887	10.70	83
1996	429.52	218	221	273	10.77	25
1997	1,413.28	667	676	949	10.78	88
1998	2,319.81	1,002	1,015	1,653	10.80	153
1999	619.11	240	243	469	10.79	43
2001	362.35	103	104	313	10.64	29
2002	924.49	206	209	854	10.44	82
2003	1,773.89	264	268	1,772	10.10	175
2004	6,757.89	397	402	7,370	9.29	793
	37,454.42	20,068	20,333	22,742		2,329
EDGARTOWN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1935	7.38	8	8			
1937	5.94	7	7			
1939	1.11	1	1			
1950	66.63	71	69	8	3.98	2
1958	100.98	105	102	14	5.05	3
1959	13.42	14	14	1	5.26	
1961	55.41	57	56	8	5.52	1
1969	66.04	64	62	14	6.87	2
1971	451.22	428	418	101	7.15	14

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDGARTOWN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1979	528.09	457	446	161	8.40	19
1983	492.93	399	390	177	9.08	19
1985	547.66	425	415	215	9.40	23
1987	184.10	136	133	79	9.75	8
1989	402.38	281	274	189	10.01	19
1991	276.87	181	177	141	10.31	14
1992	188.54	118	115	102	10.38	10
1994	384.14	220	215	227	10.60	21
1995	324.82	176	172	202	10.70	19
1996	359.10	182	178	235	10.77	22
1998	690.76	298	291	503	10.80	47
2001	3,250.39	925	902	2,836	10.64	267
2002	73.20	16	16	68	10.44	7
2003	240.14	36	35	241	10.10	24
2004	873.65	51	49	956	9.29	103
	9,584.90	4,656	4,545	6,478		644
FAIRHAVEN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1921	14.23	16	16			
1922	11.16	13	13			
1937	25.14	28	28	1	2.43	
1943	1.04	1	1			
1946	248.63	269	271	15	3.61	4
1950	361.49	387	389	27	3.98	7
1976	2,715.40	2,439	2,454	669	8.00	84
1977	2,952.48	2,624	2,640	755	8.09	93
1978	5,444.08	4,778	4,807	1,454	8.22	177
1979	4,819.55	4,170	4,196	1,346	8.40	160
1980	6,007.20	5,111	5,142	1,766	8.61	205
1981	60,377.95	50,583	50,894	18,541	8.76	2,117
1982	8,370.13	6,887	6,929	2,697	8.95	301
1983	2,458.13	1,988	2,000	827	9.08	91

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FAIRHAVEN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1984	4,595.20	3,640	3,662	1,622	9.26	175
1985	8,473.89	6,575	6,615	3,130	9.40	333
1986	21,487.20	16,274	16,374	8,336	9.59	869
1987	16,002.32	11,820	11,893	6,510	9.75	668
1988	14,319.02	10,298	10,361	6,106	9.88	618
1989	103,271.56	72,160	72,604	46,158	10.01	4,611
1990	10,467.69	7,087	7,131	4,907	10.13	484
1991	42,683.32	27,832	28,003	21,083	10.31	2,045
1992	6,829.32	4,290	4,316	3,538	10.38	341
1993	10,641.13	6,389	6,428	5,809	10.53	552
1994	14,635.25	8,377	8,429	8,402	10.60	793
1995	10,888.41	5,889	5,925	6,597	10.70	617
1996	12,241.83	6,211	6,249	7,829	10.77	727
1997	24,321.64	11,476	11,547	16,423	10.78	1,523
1998	29,647.26	12,809	12,888	21,206	10.80	1,964
1999	17,991.90	6,987	7,030	13,661	10.79	1,266
2001	33,322.29	9,484	9,543	28,778	10.64	2,705
2002	10,584.25	2,353	2,368	9,804	10.44	939
2003	18,893.62	2,809	2,826	18,902	10.10	1,871
2004	7,817.83	459	462	8,529	9.29	918
	512,921.54	312,513	314,434	275,428		27,258
FALMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1922	6.23	7	7			
1923	3.14	4	4			
1925	1.62	2	2			
1926	0.58	1	1			
1928	0.46	1	1			
1935	2.53	3	3			
1939	4.55	5	5			
1940	1.56	2	2			
1941	0.12					

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FALMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1944	1.62	2	2			
1950	73.24	78	76	8	3.98	2
1952	7.30	8	8			
1954	153.20	162	157	19	4.45	4
1955	105.98	112	109	13	4.55	3
1956	11,258.27	11,743	11,386	1,561	4.97	314
1957	417.36	435	422	58	4.85	12
1958	49.16	51	49	8	5.05	2
1959	418.44	431	418	63	5.26	12
1960	84.72	87	84	13	5.50	2
1961	210.90	215	208	35	5.52	6
1962	121.87	123	119	21	5.81	4
1964	191.53	192	186	34	6.01	6
1965	191.87	191	185	36	6.16	6
1966	217.60	215	208	42	6.34	7
1967	58.52	57	55	12	6.55	2
1968	30.46	30	29	6	6.60	1
1969	98.34	95	92	21	6.87	3
1970	160.47	153	148	37	6.99	5
1971	911.00	863	837	211	7.15	30
1972	262.10	246	239	62	7.34	8
1973	789.80	735	713	195	7.41	26
1974	82.80	76	74	21	7.67	3
1975	249.83	227	220	67	7.81	9
1976	252.75	227	220	71	8.00	9
1977	1,676.15	1,490	1,445	483	8.09	60
1978	6,327.47	5,553	5,384	1,893	8.22	230
1979	1,570.94	1,359	1,318	489	8.40	58
1980	4,831.55	4,111	3,986	1,570	8.61	182
1981	6,476.74	5,426	5,261	2,187	8.76	250
1982	3,265.58	2,687	2,605	1,150	8.95	128
1983	2,887.42	2,335	2,264	1,057	9.08	116
1984	893.38	708	687	340	9.26	37
1985	9,751.54	7,566	7,336	3,878	9.40	413
1986	7,210.61	5,461	5,295	2,997	9.59	313
1987	4,636.83	3,425	3,321	2,011	9.75	206

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FALMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1988	5,958.02	4,285	4,155	2,697	9.88	273
1989	12,730.99	8,896	8,626	6,015	10.01	601
1990	2,995.99	2,028	1,966	1,479	10.13	146
1991	5,806.74	3,786	3,671	3,007	10.31	292
1992	5,775.78	3,629	3,519	3,123	10.38	301
1993	10,196.57	6,122	5,936	5,790	10.53	550
1994	11,822.99	6,767	6,562	7,034	10.60	664
1995	7,945.17	4,297	4,167	4,970	10.70	464
1996	7,646.14	3,879	3,761	5,032	10.77	467
1997	18,731.84	8,839	8,571	12,971	10.78	1,203
1998	7,573.86	3,272	3,173	5,537	10.80	513
1999	23,951.46	9,302	9,020	18,524	10.79	1,717
2001	55,292.34	15,738	15,261	48,325	10.64	4,542
2002	21,023.69	4,673	4,531	19,646	10.44	1,882
2003	7,308.84	1,087	1,054	7,351	10.10	728
2004	2,913.55	171	166	3,185	9.29	343
	273,622.10	143,671	139,310	175,355		17,155
FREETOWN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1942	25.60	28	28	1	2.86	
1966	53.00	52	52	9	6.34	1
1967	32.02	31	31	6	6.55	1
1976	315.31	283	284	79	8.00	10
1978	79.77	70	70	22	8.22	3
1979	53.45	46	46	15	8.40	2
1980	11,662.30	9,923	9,941	3,471	8.61	403
1981	2,545.86	2,133	2,137	791	8.76	90
1982	3,395.92	2,794	2,799	1,106	8.95	124
1983	233.20	189	189	79	9.08	9
1984	4,079.17	3,231	3,237	1,454	9.26	157
1985	2,759.38	2,141	2,145	1,028	9.40	109
1986	1,312.01	994	996	513	9.59	53

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FREETOWN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1987	7,797.67	5,760	5,770	3,197	9.75	328
1988	3,758.98	2,703	2,708	1,615	9.88	163
1989	2,827.84	1,976	1,979	1,273	10.01	127
1990	3,621.27	2,452	2,456	1,708	10.13	169
1991	5,771.92	3,764	3,771	2,867	10.31	278
1992	791.09	497	498	412	10.38	40
1993	1,696.20	1,018	1,020	931	10.53	88
1994	4,841.54	2,771	2,776	2,792	10.60	263
1995	2,999.38	1,622	1,625	1,824	10.70	170
1996	1,473.77	748	749	946	10.77	88
1997	10,714.11	5,055	5,063	7,258	10.78	673
1998	2,087.54	902	904	1,497	10.80	139
1999	9,530.75	3,701	3,707	7,253	10.79	672
2001	2,095.44	596	597	1,813	10.64	170
2002	2,253.42	501	502	2,089	10.44	200
2003	2,948.14	438	439	2,951	10.10	292
2004	3,414.63	201	201	3,726	9.29	401
	95,170.68	56,620	56,720	52,726		5,223
HARWICH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1923	1.18	1	1			
1930	0.54	1	1			
1939	0.71	1	1			
1944	0.40					
1948	13.35	14	13	2	3.74	1
1954	76.19	81	78	10	4.45	2
1955	98.67	104	100	13	4.55	3
1956	4.43	5	5			
1959	52.95	55	53	8	5.26	2
1965	103.82	103	99	20	6.16	3
1969	101.83	98	94	23	6.87	3
1970	64.87	62	60	15	6.99	2

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HARWICH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1971	603.49	572	549	145	7.15	20
1972	260.68	245	235	65	7.34	9
1973	141.89	132	127	36	7.41	5
1975	438.56	399	383	121	7.81	15
1977	236.68	210	202	70	8.09	9
1978	877.49	770	739	270	8.22	33
1979	2,329.82	2,016	1,935	744	8.40	89
1980	172.60	147	141	57	8.61	7
1981	4,478.11	3,752	3,601	1,549	8.76	177
1982	409.84	337	323	148	8.95	17
1983	3,163.18	2,558	2,455	1,183	9.08	130
1984	617.26	489	469	241	9.26	26
1985	377.57	293	281	153	9.40	16
1986	4,700.34	3,560	3,417	1,988	9.59	207
1987	1,842.15	1,361	1,306	812	9.75	83
1988	1,784.11	1,283	1,232	820	9.88	83
1989	286.98	201	193	137	10.01	14
1990	1,317.32	892	856	659	10.13	65
1991	1,317.67	859	825	690	10.31	67
1992	1,487.82	935	898	813	10.38	78
1993	475.76	286	275	272	10.53	26
1994	1,336.27	765	734	803	10.60	76
1995	2,424.20	1,311	1,258	1,530	10.70	143
1996	3,960.25	2,009	1,928	2,626	10.77	244
1997	4,753.55	2,243	2,153	3,314	10.78	307
1998	1,299.32	561	539	955	10.80	88
1999	3,176.87	1,234	1,185	2,468	10.79	229
2001	17,378.87	4,946	4,747	15,239	10.64	1,432
2002	4,940.15	1,098	1,054	4,627	10.44	443
2003	9,726.71	1,446	1,388	9,798	10.10	970
2004	455.69	27	26	498	9.29	54
	77,290.14	37,462	35,959	52,922		5,178

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

KINGSTON
SURVIVOR CURVE.. IOWA 20-L0
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1942	0.11					
1947	15.60	17	17	1	3.48	
1948	38.56	42	41	3	3.74	1
1951	11.80	13	13	1	4.30	
1952	23.28	25	25	2	4.32	
1953	93.56	99	97	11	4.36	3
1954	6.16	7	7			
1971	19.53	19	19	3	7.15	
1973	24.29	23	23	5	7.41	1
1976	813.81	731	716	220	8.00	28
1977	361.05	321	315	100	8.09	12
1978	19.91	17	17	6	8.22	1
1979	1,094.59	947	928	331	8.40	39
1980	1,417.04	1,206	1,182	448	8.61	52
1981	620.61	520	510	204	8.76	23
1982	1,167.57	961	942	401	8.95	45
1983	2,774.65	2,243	2,198	993	9.08	109
1984	19,070.74	15,106	14,805	7,126	9.26	770
1985	4,966.60	3,854	3,777	1,935	9.40	206
1986	7,929.19	6,005	5,886	3,233	9.59	337
1987	7,403.74	5,469	5,360	3,154	9.75	323
1988	6,852.89	4,929	4,831	3,050	9.88	309
1989	10,436.99	7,293	7,148	4,855	10.01	485
1990	9,290.79	6,290	6,165	4,519	10.13	446
1991	7,425.38	4,842	4,746	3,793	10.31	368
1992	10,620.31	6,672	6,539	5,674	10.38	547
1993	7,073.80	4,247	4,162	3,973	10.53	377
1994	5,008.24	2,866	2,809	2,950	10.60	278
1995	6,954.34	3,761	3,686	4,311	10.70	403
1996	5,864.94	2,976	2,917	3,828	10.77	355
1997	3,884.05	1,833	1,797	2,670	10.78	248
1998	9,410.83	4,066	3,985	6,837	10.80	633
1999	5,928.21	2,302	2,256	4,561	10.79	423
2001	22,973.46	6,539	6,409	20,010	10.64	1,881
2002	9,576.10	2,129	2,087	8,926	10.44	855
2003	10,004.77	1,488	1,458	10,047	10.10	995

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KINGSTON						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
2004	5,966.06	351	344	6,517	9.29	702
	185,143.55	100,209	98,217	114,698		11,255
LAKEVILLE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1980	4.95	4	4	2	8.61	
1981	20.04	17	17	6	8.76	1
1983	170.67	138	136	60	9.08	7
1984	10.00	8	8	4	9.26	
1988	460.41	331	325	204	9.88	21
1989	561.26	392	385	260	10.01	26
1990	859.92	582	573	416	10.13	41
1993	936.53	562	553	524	10.53	50
1994	441.23	253	249	258	10.60	24
2001	577.25	164	161	503	10.64	47
2002	158.45	35	34	148	10.44	14
	4,200.71	2,486	2,445	2,385		231
MARION						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1912	28.00	32	32			
1923	4.00	5	5			
1934	45.65	51	52			
1942	474.55	522	531	15	2.86	5
1945	69.16	75	76	4	3.39	1
1949	70.53	76	77	4	4.02	1
1950	44.12	47	48	3	3.98	1
1955	10.00	11	11	1	4.55	
1956	0.58	1	1			
1958	15.96	17	17	1	5.05	

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARION						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1963	60.44	61	62	8	5.89	1
1965	16.00	16	16	2	6.16	
1967	78.40	77	78	12	6.55	2
1968	0.75	1	1			
1970	121.52	116	118	22	6.99	3
1973	12.88	12	12	3	7.41	
1975	15.42	14	14	4	7.81	1
1976	737.97	663	674	175	8.00	22
1978	719.48	631	641	186	8.22	23
1979	3,491.58	3,021	3,071	944	8.40	112
1980	968.75	824	838	276	8.61	32
1981	483.13	405	412	144	8.76	16
1983	1,904.88	1,540	1,565	626	9.08	69
1984	1,990.09	1,576	1,602	687	9.26	74
1985	251.55	195	198	91	9.40	10
1986	6,175.45	4,677	4,754	2,348	9.59	245
1987	2,256.57	1,667	1,694	901	9.75	92
1988	1,589.09	1,143	1,162	665	9.88	67
1989	31,585.81	22,070	22,431	13,893	10.01	1,388
1990	5,965.61	4,039	4,105	2,755	10.13	272
1991	3,255.40	2,123	2,158	1,586	10.31	154
1992	2,037.83	1,280	1,301	1,043	10.38	100
1993	1,797.54	1,079	1,097	970	10.53	92
1994	2,771.79	1,586	1,612	1,576	10.60	149
1995	1,123.22	607	617	675	10.70	63
1996	3,232.24	1,640	1,667	2,050	10.77	190
1997	1,322.80	624	634	887	10.78	82
1998	820.67	355	361	583	10.80	54
1999	987.77	384	390	746	10.79	69
2001	4,175.74	1,189	1,208	3,594	10.64	338
2002	357.30	79	80	331	10.44	32
2003	3,464.84	515	524	3,461	10.10	343
2004	4,410.48	259	263	4,809	9.29	518
	88,945.54	55,305	56,210	46,081		4,621

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARSHFIELD						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1941	4.91	5	5	1	2.72	
1942	18.70	21	21	1	2.86	
1943	85.00	93	91	7	3.01	2
1947	162.70	176	172	15	3.48	4
1950	28.53	31	30	3	3.98	1
1952	418.98	445	436	46	4.32	11
1953	108.68	115	113	12	4.36	3
1956	43.40	45	44	6	4.97	1
1958	100.30	104	102	13	5.05	3
1959	1.32	1	1	1	5.26	
1961	118.92	121	118	19	5.52	3
1965	36.04	36	35	6	6.16	1
1966	194.49	192	188	36	6.34	6
1969	113.90	110	108	23	6.87	3
1970	4.79	5	5	1	6.99	
1971	9.77	9	9	2	7.15	
1972	166.09	156	153	38	7.34	5
1973	1,423.56	1,325	1,297	340	7.41	46
1974	121.43	112	110	30	7.67	4
1975	169.00	154	151	43	7.81	6
1976	114.41	103	101	31	8.00	4
1977	52.73	47	46	15	8.09	2
1978	3,818.23	3,351	3,280	1,111	8.22	135
1979	1,992.37	1,724	1,688	603	8.40	72
1980	480.72	409	400	153	8.61	18
1981	120.00	101	99	39	8.76	4
1982	8,536.63	7,024	6,875	2,942	8.95	329
1983	5,517.83	4,462	4,368	1,978	9.08	218
1984	2,428.74	1,924	1,883	910	9.26	98
1985	3,036.12	2,356	2,306	1,186	9.40	126
1986	9,889.77	7,490	7,331	4,042	9.59	421
1987	14,056.15	10,383	10,163	6,002	9.75	616
1988	15,274.76	10,986	10,754	6,812	9.88	689
1989	53,940.26	37,690	36,892	25,139	10.01	2,511
1990	10,304.81	6,976	6,828	5,023	10.13	496
1991	9,293.54	6,060	5,932	4,756	10.31	461

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARSHFIELD						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1992	6,645.12	4,175	4,087	3,555	10.38	342
1993	9,086.90	5,456	5,341	5,109	10.53	485
1994	8,696.11	4,977	4,872	5,129	10.60	484
1995	10,760.03	5,820	5,697	6,677	10.70	624
1996	20,611.78	10,458	10,236	13,468	10.77	1,251
1997	15,670.11	7,394	7,237	10,784	10.78	1,000
1998	9,963:89	4,305	4,214	7,244	10.80	671
1999	8,946.81	3,475	3,401	6,888	10.79	638
2001	35,315.14	10,052	9,840	30,772	10.64	2,892
2002	8,610.69	1,914	1,873	8,029	10.44	769
2003	10,080.81	1,499	1,467	10,126	10.10	1,003
2004	13,289.00	781	765	14,517	9.29	1,563
	299,863.97	164,648	161,165	183,683		18,021
MASHPEE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1940	1.76	2	2			
1943	67.05	74	72	5	3.01	2
1945	135.56	147	143	13	3.39	4
1947	42.95	47	46	3	3.48	1
1951	63.82	68	66	7	4.30	2
1952	42.26	45	44	5	4.32	1
1958	69.78	72	70	10	5.05	2
1961	44.62	46	45	6	5.52	1
1971	61.35	58	56	15	7.15	2
1973	78.87	73	71	20	7.41	3
1975	53.00	48	47	14	7.81	2
1976	5,769.78	5,181	5,033	1,602	8.00	200
1977	349.48	311	302	100	8.09	12
1980	438.15	373	362	142	8.61	16
1981	1,348.54	1,130	1,098	453	8.76	52
1983	349.48	283	275	127	9.08	14
1984	1,000.38	792	769	381	9.26	41

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MASHPEE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1986	1,831.64	1,387	1,347	759	9.59	79
1987	618.37	457	444	267	9.75	27
1988	890.39	640	622	402	9.88	41
1989	4,124.87	2,882	2,799	1,945	10.01	194
1990	816.20	553	537	402	10.13	40
1991	7,373.28	4,808	4,670	3,809	10.31	369
1992	1,285.40	808	785	693	10.38	67
1993	1,119.09	672	653	634	10.53	60
1994	5,520.64	3,160	3,070	3,279	10.60	309
1995	4,642.80	2,511	2,439	2,900	10.70	271
1996	5,356.25	2,718	2,640	3,520	10.77	327
1997	2,428.39	1,146	1,113	1,680	10.78	156
1998	3,981.37	1,720	1,671	2,908	10.80	269
1999	3,971.24	1,542	1,498	3,069	10.79	284
2001	6,111.87	1,740	1,690	5,339	10.64	502
2002	2,306.92	513	498	2,155	10.44	206
2003	4,868.53	724	704	4,895	10.10	485
	67,164.08	36,731	35,681	41,559		4,041
MATTAPOISETT						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1950	66.06	71	74	2	3.98	1
1977	520.73	463	480	119	8.09	15
1978	59.74	52	54	15	8.22	2
1979	1,895.96	1,640	1,702	478	8.40	57
1980	20,863.65	17,753	18,420	5,573	8.61	647
1981	22,749.18	19,059	19,775	6,387	8.76	729
1982	4,669.29	3,842	3,986	1,384	8.95	155
1983	420.29	340	353	130	9.08	14
1984	588.05	466	484	192	9.26	21
1985	2,212.86	1,717	1,782	763	9.40	81
1986	1,818.03	1,377	1,429	662	9.59	69
1987	10,872.50	8,031	8,333	4,170	9.75	428

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MATTAPOISETT						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1988	1,462.05	1,052	1,092	589	9.88	60
1989	14,592.68	10,196	10,579	6,203	10.01	620
1990	859.92	582	604	385	10.13	38
1991	1,796.42	1,171	1,215	851	10.31	83
1992	3,618.75	2,273	2,358	1,804	10.38	174
1993	5,072.36	3,046	3,160	2,673	10.53	254
1994	4,391.03	2,513	2,607	2,443	10.60	230
1995	1,692.64	915	949	998	10.70	93
1996	4,149.05	2,105	2,184	2,587	10.77	240
1997	1,733.65	818	849	1,145	10.78	106
1998	7,582.52	3,276	3,399	5,321	10.80	493
1999	5,397.43	2,096	2,175	4,032	10.79	374
2001	3,941.82	1,122	1,164	3,369	10.64	317
2002	2,887.55	642	667	2,654	10.44	254
2003	1,338.74	199	206	1,334	10.10	132
2004	390.86	23	24	425	9.29	46
	127,643.81	86,840	90,104	56,688		5,733
NEW BEDFORD						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1919	4.47	5	5			
1920	0.94	1	1			
1921	120.26	138	138			
1922	13.12	15	15			
1923	10.56	12	12			
1924	88.06	100	101			
1925	8.14	9	9			
1926	163.44	186	188			
1928	181.36	206	209			
1929	2.98	3	3			
1930	10.86	12	12			
1934	62.07	69	70	1	1.96	1
1940	0.45			1	2.61	

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW BEDFORD						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1942	160.72	177	180	5	2.86	2
1944	14,141.94	15,448	15,719	544	3.19	171
1947	75.55	82	83	4	3.48	1
1949	2,727.19	2,924	2,975	161	4.02	40
1950	762.24	817	831	46	3.98	12
1951	659.25	702	714	44	4.30	10
1952	1,582.51	1,682	1,711	109	4.32	25
1953	1,270.70	1,347	1,371	90	4.36	21
1954	285.00	301	306	22	4.45	5
1955	3,058.73	3,221	3,277	241	4.55	53
1957	3,117.10	3,252	3,309	276	4.85	57
1958	10,859.03	11,265	11,462	1,026	5.05	203
1959	647.34	667	679	65	5.26	12
1960	4,330.33	4,432	4,510	470	5.50	85
1961	6,236.50	6,364	6,476	696	5.52	126
1962	1,694.47	1,714	1,744	205	5.81	35
1963	2,725.11	2,744	2,792	342	5.89	58
1964	1,225.92	1,228	1,250	160	6.01	27
1965	1,844.92	1,835	1,867	255	6.16	41
1966	8,854.93	8,743	8,896	1,287	6.34	203
1967	11,751.97	11,505	11,707	1,808	6.55	276
1968	2,660.72	2,591	2,636	424	6.60	64
1969	972.03	937	953	165	6.87	24
1970	8,112.79	7,758	7,894	1,436	6.99	205
1971	4,398.58	4,169	4,242	816	7.15	114
1972	10,783.77	10,117	10,294	2,107	7.34	287
1973	14,357.61	13,368	13,602	2,909	7.41	393
1974	14,197.65	13,047	13,276	3,051	7.67	398
1975	22,963.46	20,878	21,244	5,164	7.81	661
1976	51,736.88	46,462	47,276	12,221	8.00	1,528
1977	31,829.40	28,287	28,783	7,821	8.09	967
1978	42,925.65	37,675	38,335	11,029	8.22	1,342
1979	8,436.09	7,298	7,426	2,276	8.40	271
1980	13,632.79	11,600	11,803	3,875	8.61	450
1981	6,474.89	5,425	5,520	1,926	8.76	220
1982	5,360.42	4,411	4,488	1,676	8.95	187

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW BEDFORD						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1983	4,889.86	3,954	4,023	1,600	9.08	176
1984	31,620.22	25,047	25,486	10,877	9.26	1,175
1985	60,012.55	46,564	47,380	21,634	9.40	2,301
1986	18,579.46	14,072	14,319	7,047	9.59	735
1987	31,150.47	23,009	23,412	12,411	9.75	1,273
1988	20,156.30	14,497	14,751	8,429	9.88	853
1989	40,014.99	27,960	28,450	17,567	10.01	1,755
1990	53,654.81	36,325	36,962	24,741	10.13	2,442
1991	116,250.27	75,801	77,130	56,558	10.31	5,486
1992	19,413.68	12,197	12,411	9,915	10.38	955
1993	17,659.79	10,603	10,789	9,520	10.53	904
1994	62,832.07	35,962	36,593	35,664	10.60	3,365
1995	51,937.06	28,090	28,583	31,145	10.70	2,911
1996	71,220.11	36,136	36,770	45,133	10.77	4,191
1997	6,277.74	2,962	3,014	4,205	10.78	390
1998	59,360.49	25,647	26,097	42,168	10.80	3,904
1999	35,823.20	13,912	14,156	27,041	10.79	2,506
2001	123,364.35	35,113	35,728	106,141	10.64	9,976
2002	39,787.16	8,844	8,999	36,756	10.44	3,521
2003	31,665.42	4,708	4,791	31,624	10.10	3,131
2004	11,007.81	647	658	12,001	9.29	1,292
	1,224,198.70	777,279	790,896	616,931		61,817
OAK BLUFFS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1956	55.30	58	58	6	4.97	1
1958	24.41	25	25	3	5.05	1
1959	59.98	62	62	7	5.26	1
1960	99.82	102	101	14	5.50	3
1962	312.34	316	314	45	5.81	8
1967	537.70	526	522	96	6.55	15
1970	5.96	6	6	1	6.99	
1971	388.87	369	366	81	7.15	11

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK BLUFFS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1973	387.98	361	358	88	7.41	12
1974	182.74	168	167	43	7.67	6
1975	325.08	296	294	80	7.81	10
1976	183.14	164	163	48	8.00	6
1977	21.08	19	19	5	8.09	1
1978	271.53	238	236	76	8.22	9
1979	602.83	522	518	175	8.40	21
1981	397.07	333	330	127	8.76	14
1983	831.13	672	667	289	9.08	32
1984	1,126.97	893	886	410	9.26	44
1985	528.01	410	407	200	9.40	21
1986	198.25	150	149	79	9.59	8
1987	97.75	72	71	41	9.75	4
1988	427.72	308	306	186	9.88	19
1989	13,128.32	9,173	9,104	5,994	10.01	599
1990	2,148.78	1,455	1,444	1,027	10.13	101
1991	1,630.81	1,063	1,055	820	10.31	80
1992	202.41	127	126	107	10.38	10
1993	2,299.76	1,381	1,370	1,275	10.53	121
1994	628.59	360	357	366	10.60	35
1995	307.66	166	165	189	10.70	18
1996	1,730.63	878	871	1,119	10.77	104
1998	422.47	183	182	304	10.80	28
1999	1,543.20	599	595	1,180	10.79	109
2001	7,353.80	2,093	2,077	6,380	10.64	600
2002	1,571.79	349	346	1,462	10.44	140
2003	1,928.45	287	285	1,933	10.10	191
	41,962.33	24,184	24,002	24,256		2,383
ORLEANS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1938	60.56	67	65	5	2.46	2
1957	48.79	51	49	7	4.85	1

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ORLEANS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1958	129.46	134	130	19	5.05	4
1959	4.07	4	4	1	5.26	
1960	1.14	1	1			
1961	37.52	38	37	6	5.52	1
1963	194.94	196	190	34	5.89	6
1967	46.95	46	45	9	6.55	1
1968	16.78	16	16	3	6.60	
1972	24.65	23	22	6	7.34	1
1976	167.16	150	145	47	8.00	6
1977	2,874.75	2,555	2,477	829	8.09	102
1978	266.56	234	227	80	8.22	10
1979	375.32	325	315	117	8.40	14
1980	878.72	748	725	286	8.61	33
1981	870.31	729	707	294	8.76	34
1982	3,033.87	2,496	2,420	1,069	8.95	119
1984	600.85	476	461	230	9.26	25
1985	2,057.76	1,597	1,548	818	9.40	87
1986	1,440.05	1,091	1,058	598	9.59	62
1987	1,767.14	1,305	1,265	767	9.75	79
1988	1,440.41	1,036	1,004	652	9.88	66
1989	3,547.96	2,479	2,403	1,677	10.01	168
1990	1,470.02	995	965	726	10.13	72
1991	2,516.24	1,641	1,591	1,303	10.31	126
1992	1,224.79	769	746	663	10.38	64
1993	1,491.54	896	869	846	10.53	80
1994	1,032.49	591	573	614	10.60	58
1995	624.87	338	328	391	10.70	37
1996	3,235.37	1,642	1,592	2,129	10.77	198
1997	2,662.60	1,256	1,217	1,845	10.78	171
1998	3,675.74	1,588	1,539	2,688	10.80	249
1999	2,568.78	998	968	1,986	10.79	184
2001	6,011.31	1,711	1,659	5,254	10.64	494
2002	7,054.87	1,568	1,520	6,593	10.44	632
2003	1,728.11	257	249	1,738	10.10	172
2004	12,003.95	705	683	13,122	9.29	1,412
	67,186.40	30,752	29,813	47,452		4,770

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PEMBROKE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1967	23.38	23	20	7	6.55	1
1988	911.68	656	565	483	9.88	49
1992	226.43	142	122	138	10.38	13
2002	3,752.60	834	718	3,597	10.44	345
2003	373.84	56	48	382	10.10	38
	5,287.93	1,711	1,473	4,607		446
PLYMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1926	7.00	8	8			
1927	142.54	161	163	1	1.24	1
1936	700.00	778	786	19	2.42	8
1942	172.04	189	191	7	2.86	2
1945	93.34	102	103	4	3.39	1
1949	146.18	157	159	9	4.02	2
1950	47.56	51	52	3	3.98	1
1953	30.12	32	32	3	4.36	1
1954	2.49	3	3			
1955	28.07	30	30	2	4.55	
1956	149.11	156	158	13	4.97	3
1959	172.88	178	180	19	5.26	4
1965	1,546.05	1,538	1,554	224	6.16	36
1966	868.99	858	867	132	6.34	21
1967	1,849.62	1,811	1,830	297	6.55	45
1969	2,965.56	2,857	2,887	523	6.87	76
1970	52.76	50	51	10	6.99	1
1971	19.55	19	19	3	7.15	
1972	788.80	740	748	159	7.34	22
1973	64.24	60	61	13	7.41	2
1974	561.05	516	521	124	7.67	16
1975	231.19	210	212	54	7.81	7
1976	7,025.18	6,309	6,375	1,704	8.00	213
1977	4,909.48	4,363	4,409	1,237	8.09	153

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLYMOUTH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1978	11,095.94	9,739	9,841	2,919	8.22	355
1979	46,284.48	40,043	40,463	12,764	8.40	1,520
1980	67,394.09	57,345	57,947	19,556	8.61	2,271
1981	32,809.07	27,487	27,775	9,955	8.76	1,136
1982	29,715.05	24,450	24,707	9,465	8.95	1,058
1983	57,938.29	46,847	47,338	19,291	9.08	2,125
1984	17,164.54	13,596	13,739	6,000	9.26	648
1985	21,694.73	16,833	17,010	7,939	9.40	845
1986	58,935.86	44,637	45,105	22,671	9.59	2,364
1987	21,593.87	15,950	16,117	8,716	9.75	894
1988	22,964.62	16,516	16,689	9,720	9.88	984
1989	56,713.80	39,628	40,044	25,177	10.01	2,515
1990	22,247.38	15,062	15,220	10,364	10.13	1,023
1991	41,989.76	27,379	27,666	20,622	10.31	2,000
1992	26,167.37	16,440	16,613	13,479	10.38	1,299
1993	31,160.90	18,709	18,905	16,930	10.53	1,608
1994	33,745.35	19,314	19,517	19,290	10.60	1,820
1995	32,176.03	17,402	17,585	19,417	10.70	1,815
1996	34,274.67	17,390	17,572	21,844	10.77	2,028
1997	33,222.28	15,676	15,840	22,366	10.78	2,075
1998	28,842.88	12,462	12,593	20,576	10.80	1,905
1999	38,680.90	15,022	15,180	29,303	10.79	2,716
2000	26,109.99	8,864	8,957	21,069	10.74	1,962
2001	91,987.37	26,182	26,457	79,328	10.64	7,456
2002	30,480.53	6,776	6,847	28,206	10.44	2,702
2003	30,311.84	4,507	4,554	30,305	10.10	3,000
2004	21,239.57	1,248	1,261	23,165	9.29	2,494
	989,514.96	596,680	602,941	534,997		53,233
PLYMTON						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1970	353.60	338	334	73	6.99	10
1977	90.33	80	79	25	8.09	3

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLYMTON						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1978	635.07	557	550	180	8.22	22
1979	1,825.22	1,579	1,560	539	8.40	64
1982	195.93	161	159	66	8.95	7
1983	559.44	452	447	196	9.08	22
1984	180.21	143	141	66	9.26	7
1985	631.44	490	484	242	9.40	26
1986	235.98	179	177	94	9.59	10
1988	1,372.46	987	975	603	9.88	61
1989	6,364.05	4,447	4,394	2,925	10.01	292
1990	1,380.64	935	924	664	10.13	66
1991	530.02	346	342	268	10.31	26
1992	2,514.65	1,580	1,561	1,331	10.38	128
1994	1,885.40	1,079	1,066	1,102	10.60	104
1996	263.43	134	132	171	10.77	16
1997	2,107.77	995	983	1,441	10.78	134
1998	302.03	130	129	218	10.80	20
1999	1,270.63	493	487	974	10.79	90
2001	4,477.27	1,274	1,259	3,890	10.64	366
2002	888.46	198	196	826	10.44	79
2003	600.52	89	88	603	10.10	60
	28,664.55	16,666	16,467	16,497		1,613
PROVINCETOWN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1955	329.92	347	332	47	4.55	10
1956	49.04	51	49	7	4.97	1
1957	288.00	300	287	44	4.85	9
1965	99.45	99	95	19	6.16	3
1967	527.77	517	495	112	6.55	17
1969	35.08	34	33	7	6.87	1
1971	765.32	725	694	186	7.15	26
1974	91.55	84	80	25	7.67	3
1975	102.98	94	90	28	7.81	4

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PROVINCETOWN						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1976	145.35	131	125	42	8.00	5
1977	849.69	755	723	254	8.09	31
1978	1,678.85	1,473	1,410	521	8.22	63
1980	368.93	314	301	123	8.61	14
1981	721.39	604	578	252	8.76	29
1982	385.30	317	303	140	8.95	16
1983	595.75	482	461	224	9.08	25
1984	394.94	313	300	154	9.26	17
1985	210.98	164	157	86	9.40	9
1986	1,723.06	1,305	1,249	733	9.59	76
1987	619.60	458	438	275	9.75	28
1988	211.76	152	146	98	9.88	10
1989	2,995.85	2,093	2,004	1,441	10.01	144
1990	495.92	336	322	248	10.13	24
1991	2,351.86	1,534	1,469	1,236	10.31	120
1992	390.96	246	236	214	10.38	21
1994	366.34	210	201	220	10.60	21
1995	3,371.34	1,823	1,745	2,132	10.70	199
1997	1,714.62	809	774	1,198	10.78	111
1998	15,563.24	6,724	6,438	11,460	10.80	1,061
2001	5,502.93	1,566	1,499	4,829	10.64	454
2002	975.27	217	208	914	10.44	88
2003	1,942.62	289	276	1,958	10.10	194
2004	504.27	30	29	551	9.29	59
	46,369.93	24,596	23,547	29,778		2,893
ROCHESTER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1966	156.10	154	149	31	6.34	5
1967	39.34	39	38	7	6.55	1
1972	110.75	104	100	27	7.34	4
1974	96.92	89	86	25	7.67	3
1979	1,211.23	1,048	1,011	382	8.40	45

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROCHESTER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1980	757.37	644	621	250	8.61	29
1981	574.20	481	464	196	8.76	22
1982	327.04	269	259	117	8.95	13
1983	203.51	165	159	75	9.08	8
1984	280.45	222	214	109	9.26	12
1985	1,838.66	1,427	1,376	738	9.40	79
1987	788.24	582	561	345	9.75	35
1988	1,185.41	853	823	540	9.88	55
1989	2,802.98	1,959	1,890	1,333	10.01	133
1990	349.27	236	228	174	10.13	17
1991	1,163.68	759	732	606	10.31	59
1993	2,252.66	1,353	1,305	1,286	10.53	122
1994	421.99	242	233	252	10.60	24
1995	1,751.78	947	914	1,101	10.70	103
1996	1,194.31	606	585	788	10.77	73
1997	224.98	106	102	157	10.78	15
1998	1,732.37	748	722	1,270	10.80	118
1999	894.32	347	335	693	10.79	64
2001	8,047.81	2,291	2,209	7,046	10.64	662
2002	1,301.06	289	279	1,217	10.44	117
2003	924.40	137	132	931	10.10	92
	30,630.83	16,097	15,527	19,696		1,910
SANDWICH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1955	136.66	144	128	29	4.55	6
1957	48.79	51	45	11	4.85	2
1959	58.33	60	53	14	5.26	3
1960	51.98	53	47	13	5.50	2
1966	33.15	33	29	9	6.34	1
1967	46.60	46	41	13	6.55	2
1971	263.78	250	222	81	7.15	11
1972	84.87	80	71	27	7.34	4

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANDWICH						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1973	137.94	128	114	45	7.41	6
1978	572.80	503	446	213	8.22	26
1980	1,145.96	975	865	453	8.61	53
1981	158.04	132	117	65	8.76	7
1983	392.77	318	282	170	9.08	19
1984	1,941.24	1,538	1,364	868	9.26	94
1985	727.43	564	500	337	9.40	36
1986	782.78	593	526	374	9.59	39
1987	339.23	251	223	167	9.75	17
1988	772.91	556	493	396	9.88	40
1989	2,617.72	1,829	1,623	1,387	10.01	139
1990	1,491.60	1,010	896	819	10.13	81
1991	2,192.28	1,429	1,268	1,253	10.31	122
1992	1,700.51	1,068	947	1,009	10.38	97
1993	2,374.51	1,426	1,265	1,466	10.53	139
1994	3,110.95	1,781	1,580	1,998	10.60	188
1995	6,239.22	3,374	2,993	4,182	10.70	391
1996	5,551.82	2,817	2,499	3,886	10.77	361
1997	5,764.71	2,720	2,413	4,216	10.78	391
1998	3,837.95	1,658	1,471	2,943	10.80	273
1999	4,218.41	1,638	1,453	3,398	10.79	315
2001	28,874.86	8,219	7,293	25,913	10.64	2,435
2002	6,667.37	1,482	1,315	6,352	10.44	608
2003	11,796.39	1,754	1,556	12,010	10.10	1,189
2004	3,608.60	212	188	3,962	9.29	426
	97,742.16	38,692	34,326	78,079		7,523
SCITUATE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1942	1.09	1	1			
1979	1,766.65	1,528	1,464	568	8.40	68
1980	628.69	535	513	210	8.61	24
1982	272.22	224	215	98	8.95	11

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SCITUATE						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1984	1,452.30	1,150	1,102	568	9.26	61
1985	843.88	655	628	342	9.40	36
1986	552.41	418	401	234	9.59	24
1987	556.69	411	394	246	9.75	25
1988	1,278.86	920	881	590	9.88	60
1989	1,012.26	707	677	487	10.01	49
1990	1,087.82	736	705	546	10.13	54
1991	1,642.68	1,071	1,026	863	10.31	84
1992	1,811.40	1,138	1,090	993	10.38	96
1993	1,841.76	1,106	1,060	1,058	10.53	100
1994	1,476.98	845	810	889	10.60	84
1995	2,593.98	1,403	1,344	1,639	10.70	153
1996	2,604.83	1,322	1,267	1,729	10.77	161
1997	2,422.98	1,143	1,095	1,691	10.78	157
1998	1,791.79	774	742	1,319	10.80	122
1999	1,107.48	430	412	862	10.79	80
2001	6,198.62	1,764	1,690	5,438	10.64	511
2002	555.18	123	118	520	10.44	50
2003	245.12	36	34	248	10.10	25
2004	1,377.21	81	78	1,506	9.29	162
	35,122.88	18,521	17,747	22,644		2,197
TISBURY						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1920	0.24					
1923	1.44	2	2			
1931	108.14	122	124			
1950	215.03	230	238	9	3.98	2
1955	109.98	116	120	6	4.55	1
1956	47.72	50	52	3	4.97	1
1957	164.58	172	178	11	4.85	2
1958	50.48	52	54	4	5.05	1
1959	195.36	201	208	17	5.26	3

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TISBURY						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1960	121.21	124	129	10	5.50	2
1961	506.11	516	535	47	5.52	9
1962	1,005.44	1,017	1,054	102	5.81	18
1963	784.35	790	819	83	5.89	14
1964	742.11	743	770	83	6.01	14
1965	49.72	49	51	6	6.16	1
1966	97.10	96	100	12	6.34	2
1967	143.72	141	146	19	6.55	3
1969	41.40	40	41	7	6.87	1
1970	280.34	268	278	44	6.99	6
1971	503.26	477	494	85	7.15	12
1972	229.63	215	223	41	7.34	6
1973	374.85	349	362	69	7.41	9
1974	126.52	116	120	25	7.67	3
1975	765.34	696	721	159	7.81	20
1977	1,286.65	1,143	1,185	295	8.09	36
1978	496.92	436	452	119	8.22	14
1979	1,081.14	935	969	274	8.40	33
1980	844.71	719	745	226	8.61	26
1981	456.39	382	396	129	8.76	15
1982	9,288.78	7,643	7,922	2,760	8.95	308
1983	2,105.56	1,702	1,764	657	9.08	72
1984	1,639.89	1,299	1,346	540	9.26	58
1985	4,444.46	3,448	3,574	1,537	9.40	164
1986	5,320.94	4,030	4,177	1,942	9.59	203
1987	578.56	427	443	222	9.75	23
1988	2,613.61	1,880	1,949	1,057	9.88	107
1989	1,708.51	1,194	1,238	727	10.01	73
1990	2,483.16	1,681	1,742	1,114	10.13	110
1991	2,608.30	1,701	1,763	1,237	10.31	120
1992	1,433.54	901	934	715	10.38	69
1993	1,806.67	1,085	1,125	953	10.53	91
1994	1,682.10	963	998	936	10.60	88
1995	3,817.28	2,065	2,141	2,249	10.70	210
1996	2,991.90	1,518	1,573	1,868	10.77	173
1997	2,946.90	1,390	1,441	1,948	10.78	181

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TISBURY						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1998	2,061.52	891	924	1,447	10.80	134
1999	641.50	249	258	480	10.79	44
2001	4,037.90	1,149	1,191	3,453	10.64	325
2002	182.34	41	42	168	10.44	16
2003	55.46	8	8	56	10.10	6
2004	286.59	17	18	312	9.29	34
	65,565.35	45,479	47,137	28,263		2,863
TRURO						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1969	73.92	71	70	15	6.87	2
1971	477.36	452	446	103	7.15	14
1972	5.51	5	5	1	7.34	
1973	18.40	17	17	4	7.41	1
1976	158.00	142	140	42	8.00	5
1977	382.97	340	335	105	8.09	13
1978	623.55	547	539	178	8.22	22
1979	359.38	311	307	106	8.40	13
1980	1,108.37	943	930	345	8.61	40
1981	1,075.22	901	889	348	8.76	40
1982	928.36	764	753	315	8.95	35
1983	780.20	631	622	275	9.08	30
1986	279.41	212	209	112	9.59	12
1987	646.05	477	470	273	9.75	28
1988	795.77	572	564	351	9.88	36
1989	2,309.46	1,614	1,592	1,064	10.01	106
1990	717.83	486	479	347	10.13	34
1991	907.09	591	583	460	10.31	45
1992	404.83	254	251	215	10.38	21
1993	1,035.07	621	612	578	10.53	55
1994	320.75	184	181	188	10.60	18
1995	512.78	277	273	317	10.70	30
1996	1,478.26	750	740	960	10.77	89

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRURO						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1997	1,981.62	935	922	1,357	10.78	126
1998	1,027.43	444	438	744	10.80	69
1999	403.38	157	155	309	10.79	29
2001	4,487.16	1,277	1,260	3,900	10.64	367
2002	742.63	165	163	691	10.44	66
2003	1,111.22	165	163	1,115	10.10	110
2004	1,868.84	110	108	2,041	9.29	220
	27,020.82	14,415	14,216	16,859		1,676
WAREHAM						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1938	6.12	7	7			
1941	66.05	73	72	4	2.72	1
1942	66.19	73	72	4	2.86	1
1946	34.50	37	36	4	3.61	1
1947	6.24	7	7			
1948	19.27	21	21	1	3.74	
1949	307.78	330	325	29	4.02	7
1950	153.87	165	162	15	3.98	4
1951	674.92	718	707	69	4.30	16
1953	78.05	83	82	8	4.36	2
1954	728.50	770	758	80	4.45	18
1955	677.79	714	703	76	4.55	17
1956	557.65	582	573	68	4.97	14
1957	14.52	15	15	2	4.85	
1958	23.63	25	25	2	5.05	
1959	31.05	32	32	4	5.26	1
1960	4.20	4	4	1	5.50	
1967	39.16	38	37	8	6.55	1
1968	364.54	355	349	70	6.60	11
1969	454.45	438	431	92	6.87	13
1970	93.28	89	88	19	6.99	3
1971	954.56	905	891	207	7.15	29

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WAREHAM						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1972	1,866.73	1,751	1,724	423	7.34	58
1973	1,880.67	1,751	1,724	439	7.41	59
1974	810.00	744	732	200	7.67	26
1975	531.43	483	475	136	7.81	17
1976	299.69	269	265	80	8.00	10
1977	1,792.27	1,593	1,568	493	8.09	61
1978	348.27	306	301	100	8.22	12
1979	7,477.42	6,469	6,369	2,230	8.40	265
1980	5,853.40	4,981	4,904	1,827	8.61	212
1981	3,505.24	2,937	2,891	1,140	8.76	130
1982	6,507.36	5,354	5,271	2,212	8.95	247
1983	7,578.69	6,128	6,033	2,682	9.08	295
1984	8,545.75	6,769	6,664	3,164	9.26	342
1985	7,140.44	5,540	5,454	2,758	9.40	293
1986	6,366.64	4,822	4,747	2,575	9.59	269
1987	6,011.80	4,441	4,372	2,542	9.75	261
1988	9,485.24	6,822	6,716	4,192	9.88	424
1989	17,156.63	11,988	11,802	7,928	10.01	792
1990	7,470.30	5,057	4,978	3,613	10.13	357
1991	4,960.07	3,234	3,184	2,520	10.31	244
1992	3,754.77	2,359	2,322	1,996	10.38	192
1993	7,066.98	4,243	4,177	3,950	10.53	375
1994	9,498.67	5,437	5,353	5,570	10.60	525
1995	11,456.79	6,196	6,100	7,075	10.70	661
1996	7,590.88	3,851	3,791	4,939	10.77	459
1997	13,563.51	6,400	6,301	9,297	10.78	862
1998	12,073.53	5,216	5,135	8,750	10.80	810
1999	3,946.30	1,533	1,509	3,029	10.79	281
2000	254.57	86	85	208	10.74	19
2001	44,061.53	12,541	12,346	38,325	10.64	3,602
2002	11,917.30	2,649	2,608	11,097	10.44	1,063
2003	13,877.73	2,064	2,032	13,927	10.10	1,379
2004	7,236.72	425	418	7,904	9.29	851
	257,243.64	139,920	137,748	158,084		15,592

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WELLFLEET						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1955	174.17	183	194	6	4.55	1
1958	302.91	314	332	16	5.05	3
1959	610.82	630	667	35	5.26	7
1962	46.90	47	50	4	5.81	1
1971	778.23	738	781	114	7.15	16
1977	9,472.11	8,418	8,911	1,982	8.09	245
1978	403.91	355	376	88	8.22	11
1979	982.25	850	900	230	8.40	27
1980	1,706.47	1,452	1,537	425	8.61	49
1981	402.85	337	357	106	8.76	12
1982	1,917.53	1,578	1,670	535	8.95	60
1983	593.35	480	508	174	9.08	19
1985	191.83	149	158	63	9.40	7
1986	1,716.62	1,300	1,376	598	9.59	62
1987	1,147.68	848	898	422	9.75	43
1989	1,686.23	1,178	1,247	692	10.01	69
1990	675.39	457	484	293	10.13	29
1992	188.55	118	125	92	10.38	9
1993	693.91	417	441	357	10.53	34
1994	730.45	418	442	398	10.60	38
1995	1,116.07	604	639	644	10.70	60
1996	703.50	357	378	431	10.77	40
1997	1,430.28	675	714	931	10.78	86
1998	275.77	119	126	191	10.80	18
1999	619.62	241	255	458	10.79	42
2001	1,692.12	482	510	1,436	10.64	135
2002	648.69	144	153	593	10.44	57
2003	756.52	112	118	752	10.10	74
2004	1,682.11	99	105	1,829	9.29	197
	33,346.84	23,100	24,452	13,895		1,451

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST TISBURY						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1960	417.93	428	448	33	5.50	6
1961	168.54	172	180	14	5.52	3
1962	1,099.16	1,112	1,163	101	5.81	17
1963	18.35	18	19	2	5.89	
1966	44.32	44	46	5	6.34	1
1969	101.83	98	103	14	6.87	2
1972	275.55	259	271	46	7.34	6
1973	45.91	43	45	8	7.41	1
1978	764.52	671	702	177	8.22	22
1979	128.75	111	116	32	8.40	4
1984	359.93	285	298	116	9.26	13
1988	112.70	81	85	45	9.88	5
1989	936.53	654	684	393	10.01	39
1990	197.88	134	140	88	10.13	9
1992	188.55	118	123	94	10.38	9
1993	425.54	256	268	221	10.53	21
1994	640.01	366	383	353	10.60	33
1999	262.22	102	107	195	10.79	18
2001	1,296.65	369	385	1,106	10.64	104
	7,484.87	5,321	5,566	3,043		313
WESTPORT						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1953	22.38	24	24	2	4.36	
1956	201.19	210	207	24	4.97	5
1973	61.08	57	56	14	7.41	2
1977	2,650.95	2,356	2,324	725	8.09	90
1978	4,594.94	4,033	3,978	1,306	8.22	159
1979	1,317.71	1,140	1,124	391	8.40	47
1980	2,211.88	1,882	1,856	688	8.61	80
1981	40.19	34	34	12	8.76	1
1982	2,134.32	1,756	1,732	722	8.95	81
1983	932.83	754	744	329	9.08	36

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WESTPORT						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1984	1,395.86	1,106	1,091	514	9.26	56
1985	2,930.69	2,274	2,243	1,127	9.40	120
1986	3,299.91	2,499	2,465	1,330	9.59	139
1987	12,526.24	9,252	9,125	5,280	9.75	542
1988	7,129.64	5,128	5,058	3,141	9.88	318
1989	4,218.70	2,948	2,908	1,944	10.01	194
1990	5,715.21	3,869	3,816	2,756	10.13	272
1991	718.36	468	462	364	10.31	35
1992	2,990.42	1,879	1,853	1,586	10.38	153
1993	4,194.50	2,518	2,483	2,341	10.53	222
1994	7,745.28	4,433	4,372	4,535	10.60	428
1995	5,762.59	3,117	3,074	3,553	10.70	332
1996	5,296.08	2,687	2,650	3,440	10.77	319
1997	3,702.32	1,747	1,723	2,535	10.78	235
1998	8,984.22	3,882	3,829	6,503	10.80	602
1999	7,180.43	2,789	2,751	5,506	10.79	510
2001	6,086.82	1,732	1,708	5,292	10.64	497
2002	4,892.89	1,088	1,073	4,554	10.44	436
2003	5,579.82	830	819	5,598	10.10	554
2004	3,659.31	215	212	3,996	9.29	430
	118,176.76	66,707	65,794	70,108		6,895
YARMOUTH MASS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1936	0.38					
1938	1.45	2	2			
1944	0.94	1	1			
1949	18.06	19	20	1	4.02	
1953	56.78	60	64	1	4.36	
1954	90.37	96	103	1	4.45	
1955	497.17	524	560	12	4.55	3
1956	478.39	499	533	17	4.97	3
1957	779.67	814	869	28	4.85	6

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARMOUTH MASS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1958	1,888.54	1,959	2,092	80	5.05	16
1959	2,560.41	2,639	2,818	126	5.26	24
1960	1,828.23	1,871	1,998	104	5.50	19
1961	2,359.05	2,407	2,570	143	5.52	26
1962	3,020.86	3,056	3,263	211	5.81	36
1963	4,184.79	4,214	4,500	313	5.89	53
1964	6,492.53	6,502	6,943	523	6.01	87
1965	4,790.38	4,766	5,089	420	6.16	68
1966	7,514.46	7,420	7,923	719	6.34	113
1967	5,938.12	5,813	6,207	622	6.55	95
1968	4,263.52	4,152	4,434	469	6.60	71
1969	4,925.99	4,746	5,068	597	6.87	87
1970	6,023.61	5,760	6,151	776	6.99	111
1971	12,254.77	11,614	12,401	1,692	7.15	237
1972	15,271.35	14,327	15,298	2,264	7.34	308
1973	11,272.39	10,495	11,207	1,756	7.41	237
1974	4,308.09	3,959	4,227	727	7.67	95
1975	7,878.91	7,163	7,649	1,412	7.81	181
1976	9,490.63	8,523	9,101	1,813	8.00	227
1977	13,915.95	12,367	13,205	2,798	8.09	346
1978	18,905.07	16,593	17,718	4,023	8.22	489
1979	18,143.72	15,697	16,761	4,104	8.40	489
1980	16,440.54	13,989	14,938	3,969	8.61	461
1981	5,462.50	4,576	4,886	1,396	8.76	159
1982	8,082.34	6,650	7,101	2,194	8.95	245
1983	16,750.54	13,544	14,462	4,801	9.08	529
1984	20,289.75	16,072	17,162	6,171	9.26	666
1985	5,252.36	4,075	4,351	1,689	9.40	180
1986	13,512.71	10,234	10,928	4,612	9.59	481
1987	9,444.19	6,976	7,449	3,412	9.75	350
1988	9,527.84	6,853	7,318	3,639	9.88	368
1989	11,858.89	8,286	8,848	4,790	10.01	479
1990	3,409.58	2,308	2,464	1,457	10.13	144
1991	3,811.67	2,485	2,654	1,729	10.31	168
1992	6,741.51	4,235	4,522	3,231	10.38	311
1993	5,323.57	3,196	3,413	2,709	10.53	257

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARMOUTH MASS						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1994	4,835.21	2,767	2,955	2,605	10.60	246
1995	7,479.30	4,045	4,319	4,282	10.70	400
1996	6,453.82	3,275	3,497	3,925	10.77	364
1997	4,244.02	2,003	2,139	2,742	10.78	254
1998	24,518.27	10,593	11,311	16,885	10.80	1,563
1999	6,209.95	2,412	2,575	4,566	10.79	423
2000	833.69	283	302	657	10.74	61
2001	12,635.37	3,596	3,840	10,691	10.64	1,005
2002	5,997.94	1,333	1,423	5,475	10.44	524
2003	14,938.52	2,221	2,372	14,807	10.10	1,466
2004	3,469.01	204	218	3,771	9.29	406
	396,677.67	294,269	314,222	141,957		14,937
OTHER						
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1963	43.37	44	10	40	5.89	7
1966	1.36	1		2	6.34	
1992	6,423.10	4,035	958	6,429	10.38	619
1998	178.73	77	18	188	10.80	17
1999	1,094.39	425	101	1,158	10.79	107
2001	1,276.29	363	86	1,382	10.64	130
2004	570.00	33	8	648	9.29	70
	9,587.24	4,978	1,181	9,847		950
	7,522,666.21	4,490,307	4,517,156	4,133,919		410,606

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.1 5.46

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WAREHAM FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. -5						
1976	127,430.54	123,178	90,118	43,684	2.46	17,758
1977	3,358.20	3,229	2,362	1,164	2.53	460
1978	4,452.22	4,274	3,127	1,548	2.48	624
1979	3,070.59	2,935	2,147	1,077	2.51	429
1981	5,628,501.00	5,347,301	3,912,135	1,997,791	2.47	808,822
1982	41,567.59	39,281	28,738	14,908	2.50	5,963
1983	335,458.47	315,811	231,050	121,181	2.48	48,863
1984	61,096.33	57,210	41,855	22,296	2.49	8,954
1985	86,924.48	80,984	59,249	32,022	2.48	12,912
1986	9,150.31	8,461	6,190	3,418	2.51	1,362
1987	5,071,445.28	4,659,390	3,408,854	1,916,164	2.50	766,466
1988	34,188.57	31,156	22,794	13,104	2.51	5,221
1989	19,924.99	18,030	13,191	7,730	2.49	3,104
1990	138,075.84	123,610	90,434	54,546	2.51	21,731
1991	7,720.27	6,840	5,004	3,102	2.50	1,241
1992	6,470.61	5,665	4,145	2,649	2.49	1,064
1993	139,977.09	120,682	88,292	58,684	2.51	23,380
1994	60,996.64	51,718	37,837	26,209	2.50	10,484
1995	493,630.41	410,192	300,101	218,211	2.50	87,284
1996	310,510.75	251,928	184,313	141,723	2.50	56,689
1997	34,906.84	27,489	20,111	16,541	2.50	6,616
1998	9,433.77	7,154	5,234	4,671	2.50	1,868
1999	31,642.71	22,842	16,711	16,514	2.50	6,606
2001	10,432.71	6,392	4,677	6,277	2.50	2,511
2004	58,595.97	10,256	7,503	54,023	2.50	21,609
	12,728,962.18	11,736,008	8,586,172	4,779,237		1,922,021
DOTY ROAD - VEHICLE REPAIR SHOP						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1969	258,607.43	194,720	142,459	129,079	14.00	9,220
1972	20,646.29	15,077	11,030	10,649	14.23	748

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DOTY ROAD - VEHICLE REPAIR SHOP						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1973	3,331.55	2,413	1,765	1,733	14.16	122
1975	153.09	109	80	81	14.17	6
1976	3,156.54	2,210	1,617	1,697	14.24	119
1977	506.81	351	257	275	14.17	19
1978	2,499.00	1,711	1,252	1,372	14.15	97
1980	7,626.14	5,062	3,703	4,304	14.26	302
1981	3,100.80	2,028	1,484	1,772	14.23	125
1982	6,336.15	4,072	2,979	3,674	14.26	258
1983	369,613.39	232,818	170,332	217,762	14.34	15,186
1984	6,359.07	3,929	2,874	3,803	14.34	265
1985	12,734.90	7,718	5,647	7,725	14.28	541
1986	4,219.67	2,500	1,829	2,602	14.29	182
1987	25,022.35	14,437	10,562	15,711	14.35	1,095
1989	68,629.45	37,421	27,378	44,683	14.35	3,114
1990	20,140.51	10,610	7,762	13,386	14.40	930
1992	7,913.50	3,864	2,827	5,482	14.38	381
1993	10,367.41	4,832	3,535	7,351	14.41	510
1994	2,490.82	1,101	806	1,809	14.44	125
1995	1,580.15	659	482	1,177	14.42	82
1996	21,101.75	8,211	6,007	16,150	14.44	1,118
1998	15,737.22	5,124	3,749	12,775	14.46	883
1999	3,370.91	975	713	2,826	14.46	195
2000	51,550.24	12,861	9,409	44,719	14.44	3,097
2001	19,987.69	4,092	2,994	17,993	14.45	1,245
2002	6,440.33	996	729	6,033	14.48	417
2003	37,467.60	3,694	2,702	36,639	14.47	2,532
2004	15,535.97	545	399	15,914	14.47	1,100
	1,006,226.73	584,140	427,362	629,176		44,014

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW BEDFORD FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -5						
1924	2,754.38	2,514	1,839	1,053	12.09	87
1925	35,844.69	32,616	23,862	13,775	12.24	1,125
1929	115,760.35	104,617	76,539	45,009	12.22	3,683
1930	470.54	423	309	185	12.45	15
1939	666.64	587	429	271	12.63	21
1942	2,028.52	1,771	1,296	834	12.68	66
1944	1,076.62	937	686	444	12.49	36
1948	1,469.45	1,255	918	625	12.94	48
1949	90.76	78	57	38	12.52	3
1951	617.24	524	383	265	12.72	21
1954	412.50	346	253	180	12.79	14
1955	731.94	609	446	323	13.00	25
1956	6,715.15	5,574	4,078	2,973	12.85	231
1957	893.85	740	541	398	12.74	31
1958	3,573.84	2,931	2,144	1,609	13.02	124
1959	1,347.56	1,101	806	609	12.98	47
1960	1,374.84	1,118	818	626	12.97	48
1962	2,453.01	1,970	1,441	1,135	13.06	87
1963	19,879.93	15,854	11,599	9,275	13.14	706
1964	399.20	317	232	187	12.97	14
1965	813.23	641	469	385	13.13	29
1968	518,788.94	401,628	293,835	250,893	13.00	19,299
1969	7,188.16	5,520	4,038	3,510	13.04	269
1970	17,527.11	13,333	9,755	8,648	13.12	659
1971	10,140.51	7,633	5,584	5,064	13.23	383
1972	4,315.43	3,225	2,359	2,172	13.16	165
1973	124,707.86	92,394	67,596	63,347	13.14	4,821
1974	20,077.59	14,725	10,773	10,308	13.17	783
1975	19,824.96	14,369	10,513	10,303	13.24	778
1976	12,825.14	9,211	6,739	6,727	13.17	511
1977	24,137.08	17,077	12,494	12,850	13.31	965
1978	43,585.78	30,443	22,272	23,493	13.34	1,761
1979	58,669.30	40,528	29,651	31,952	13.26	2,410
1980	253,951.02	173,135	126,667	139,982	13.23	10,581
1981	162,597.00	109,129	79,840	90,887	13.26	6,854

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEW BEDFORD FACILITY						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -5						
1982	144,342.16	95,149	69,612	81,947	13.34	6,143
1983	25,748.11	16,684	12,206	14,830	13.34	1,112
1984	59,298.72	37,782	27,642	34,622	13.28	2,607
1985	12,531.07	7,800	5,707	7,451	13.39	556
1986	56,971.49	34,749	25,423	34,397	13.35	2,577
1987	91,701.11	54,594	39,941	56,345	13.36	4,217
1988	97,963.53	56,862	41,601	61,261	13.35	4,589
1989	458,046.87	257,933	188,706	292,243	13.40	21,809
1990	132,409.34	72,170	52,800	86,230	13.43	6,421
1991	95,815.30	50,524	36,964	63,642	13.38	4,757
1992	51,214.91	25,947	18,983	34,793	13.41	2,595
1993	373,613.78	180,926	132,367	259,927	13.44	19,340
1994	6,743.45	3,108	2,274	4,807	13.42	358
1995	132,601.26	57,670	42,192	97,039	13.44	7,220
1996	11,507.56	4,683	3,426	8,657	13.43	645
1997	40,058.42	15,050	11,011	31,050	13.46	2,307
1998	25,969.48	8,881	6,497	20,771	13.46	1,543
1999	15,109.70	4,599	3,365	12,500	13.47	928
2000	39,897.28	10,502	7,684	34,208	13.45	2,543
2001	22,830.35	4,943	3,616	20,356	13.48	1,510
2002	48,672.40	7,998	5,851	45,255	13.47	3,360
2003	35,427.06	3,727	2,727	34,471	13.47	2,559
2004	27,481.65	1,033	756	28,100	13.49	2,083
	3,483,665.12	2,122,187	1,552,612	2,105,237		158,479
PLYMOUTH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1959	2,426.76	1,658	1,213	1,335	24.43	55
1960	398.14	268	196	222	24.94	9
1963	701.07	458	335	401	25.17	16
1966	367.78	233	170	216	25.19	9

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLYMOUTH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1969	639.00	391	286	385	25.48	15
1972	4,641.99	2,725	1,994	2,880	25.64	112
1973	1,837.57	1,064	778	1,151	25.64	45
1974	22,846.06	13,023	9,528	14,460	25.68	563
1975	723.34	406	297	463	25.75	18
1976	18,239.51	10,043	7,348	11,803	25.85	457
1977	37,716.94	20,368	14,901	24,702	25.97	951
1978	12,362.04	6,536	4,782	8,198	26.13	314
1979	36,578.86	19,000	13,901	24,507	26.05	941
1980	30,268.68	15,341	11,224	20,558	26.26	783
1981	29,297.25	14,532	10,632	20,130	26.25	767
1982	287,514.05	139,262	101,885	200,005	26.28	7,611
1983	118,554.31	55,942	40,928	83,554	26.34	3,172
1984	2,421.68	1,110	812	1,731	26.45	65
1985	56,848.16	25,261	18,481	41,210	26.58	1,550
1986	15,569.49	6,714	4,912	11,436	26.55	431
1987	3,065.37	1,279	936	2,283	26.55	86
1988	165,824.12	66,651	48,762	125,353	26.60	4,713
1989	55,869.96	21,553	15,768	42,895	26.69	1,607
1990	57,985.63	21,365	15,631	45,254	26.82	1,687
1991	95,002.02	33,397	24,434	75,318	26.82	2,808
1992	9,983.50	3,328	2,435	8,048	26.87	300
1993	47,159.88	14,865	10,875	38,643	26.81	1,441
1994	48,101.28	14,162	10,361	40,145	26.95	1,490
1995	57,728.30	15,778	11,543	49,072	27.00	1,817
1996	26,093.90	6,567	4,804	22,595	26.96	838
1997	39,307.95	8,977	6,568	34,705	26.98	1,286
1998	63,345.31	12,883	9,425	57,088	27.06	2,110
1999	23,353.88	4,142	3,030	21,492	27.07	794
2001	330,183.25	39,558	28,942	317,750	27.17	11,695
2002	79,128.66	7,004	5,124	77,961	27.17	2,869
2003	461,378.67	25,288	18,501	465,947	27.24	17,105
2004	92,493.18	1,748	1,279	95,839	27.28	3,513
	2,335,957.54	632,880	463,021	1,989,735		74,043

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARMOUTH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -5						
1956	3,563.91	2,722	1,991	1,751	18.17	96
1958	3,290.96	2,491	1,822	1,634	18.01	91
1959	10,440.19	7,831	5,729	5,233	18.19	288
1960	1,658.48	1,232	901	840	18.39	46
1961	3,942.12	2,917	2,134	2,005	18.23	110
1962	16,689.92	12,215	8,937	8,587	18.48	465
1963	263.16	192	140	136	18.38	7
1964	22,869.46	16,533	12,096	11,917	18.32	650
1967	1,214.54	851	623	652	18.68	35
1968	12,929.12	9,018	6,598	6,978	18.45	378
1970	10,213.53	6,956	5,089	5,635	18.69	301
1971	5,456.69	3,685	2,696	3,034	18.58	163
1972	3,397.99	2,261	1,654	1,914	18.78	102
1973	7,387.42	4,863	3,558	4,199	18.75	224
1974	443,545.66	288,376	210,979	254,744	18.76	13,579
1975	22,032.38	14,128	10,336	12,798	18.81	680
1976	87,879.85	55,493	40,599	51,675	18.89	2,736
1977	15,699.72	9,792	7,164	9,321	18.80	496
1978	17,489.47	10,706	7,833	10,531	18.95	556
1979	4,654.70	2,804	2,051	2,836	18.94	150
1980	14,762.09	8,734	6,390	9,110	18.98	480
1981	11,407.69	6,615	4,840	7,138	19.05	375
1982	4,680.14	2,665	1,950	2,964	18.99	156
1983	48,679.62	27,146	19,860	31,254	18.98	1,647
1984	4,743.49	2,583	1,890	3,091	19.02	163
1986	176,433.51	91,164	66,696	118,559	19.09	6,211
1987	1,755,344.51	880,639	644,284	1,198,828	19.13	62,667
1988	14,121.72	6,850	5,012	9,816	19.21	511
1989	29,040.63	13,612	9,959	20,534	19.22	1,068
1990	13,596.46	6,149	4,499	9,777	19.17	510
1991	12,723.31	5,501	4,025	9,334	19.29	484
1992	15,243.06	6,303	4,611	11,394	19.24	592
1993	6,140.41	2,410	1,763	4,684	19.27	243
1994	5,550.23	2,056	1,504	4,324	19.26	225
1995	18,772.83	6,499	4,755	14,956	19.32	774

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
YARMOUTH SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -5						
1996	94,011.74	30,127	22,041	76,671	19.35	3,962
1997	41,925.79	12,317	9,011	35,011	19.31	1,813
1998	55,803.79	14,742	10,785	47,809	19.34	2,472
1999	51,040.07	11,849	8,669	44,923	19.38	2,318
2000	10,842.04	2,147	1,571	9,813	19.37	507
2001	28,238.15	4,536	3,318	26,332	19.38	1,359
2002	11,911.55	1,426	1,043	11,464	19.43	590
2003	103,286.68	7,776	5,689	102,762	19.42	5,292
2004	613,088.41	16,158	11,821	631,922	19.42	32,540
	3,836,007.19	1,625,070	1,188,916	2,838,890		148,112
SUMMIT OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -5						
2002	12,359,707.14	545,063	398,774	12,578,918	57.02	220,605
2003	8,869.86	237	173	9,140	57.32	159
2004	65,210.87	589	431	68,040	57.64	1,180
	12,433,787.87	545,889	399,378	12,656,098		221,944
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -5						
1924	519.90	546	546			
1952	200.00	192	140	70	4.97	14
1962	4,499.50	3,996	2,923	1,801	7.75	232
1965	766.45	655	479	326	9.04	36
1968	2,824.00	2,316	1,694	1,271	10.23	124
1971	524.37	408	298	253	11.75	22
1972	59,942.14	45,820	33,513	29,426	12.14	2,424
1974	68,467.99	49,993	36,565	35,326	13.36	2,644

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -5						
1976	327,986.74	228,707	167,276	177,110	14.42	12,282
1978	12,972.65	8,591	6,283	7,338	15.52	473
1980	780.72	488	357	463	16.65	28
1981	19,082.30	11,537	8,438	11,598	17.31	670
1982	1,511.86	882	645	942	17.98	52
1983	21,609.27	12,196	8,920	13,770	18.50	744
1985	20,396.53	10,608	7,759	13,657	19.87	687
1988	415,665.79	187,979	137,488	298,961	21.81	13,708
1989	10,777.88	4,631	3,387	7,930	22.38	354
1990	143,715.25	58,203	42,569	108,332	23.09	4,692
1991	48,301.09	18,420	13,472	37,244	23.67	1,573
1992	23,202.31	8,254	6,037	18,325	24.40	751
1993	2,089.35	691	505	1,689	25.00	68
1994	1,201.88	366	268	994	25.73	39
1995	1,893.15	527	385	1,603	26.34	61
1996	65,276.29	16,429	12,017	56,523	26.96	2,097
1997	11,141.40	2,501	1,829	9,869	27.59	358
1999	9,149.36	1,538	1,125	8,482	28.86	294
2001	19,615.39	2,163	1,582	19,014	29.83	637
2002	130,630.76	10,465	7,654	129,508	30.29	4,276
2003	118,666.64	5,869	4,293	120,307	30.35	3,964
	1,543,410.96	694,971	508,447	1,112,132		53,304
	37,368,017.59	17,941,145	13,125,908	26,110,505		2,621,917

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 10.0 7.02

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1968	55.20	55	55			
1972	32.82	33	33			
1973	348.40	348	348			
1975	168,222.57	168,223	168,223			
1976	2,338.85	2,339	2,339			
1977	8,366.10	8,366	8,366			
1978	292.66	293	293			
1979	1,661.91	1,662	1,662			
1980	932.70	933	933			
1982	3,518.84	3,519	3,519			
1983	272.25	272	272			
1985	3,428.91	3,343	764-	4,193	0.50	4,193
1987	98,626.95	86,299	19,726-	118,353	2.50	47,341
1988	2,153.35	1,777	406-	2,559	3.50	731
1990	89,967.40	65,226	14,909-	104,876	5.50	19,068
1991	3,498.61	2,362	540-	4,039	6.50	621
1993	985.71	567	130-	1,116	8.50	131
1994	9,679.59	5,082	1,161-	10,841	9.50	1,141
1996	6,247.61	2,655	607-	6,855	11.50	596
	400,630.43	353,354	147,800	252,832		73,822

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.4 18.43

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 391.1 OFFICE FURNITURE & EQUIPMENT- OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1959	5,346.15	5,346	5,346			
1960	2,270.44	2,270	2,270			
1961	2,966.74	2,967	2,967			
1962	2,628.94	2,629	2,629			
1963	4,422.67	4,423	4,423			
1964	5,728.13	5,728	5,728			
1965	4,844.93	4,845	4,845			
1966	5,498.40	5,498	5,498			
1967	5,759.87	5,760	5,760			
1968	16,621.48	16,621	16,621			
1969	10,299.28	10,299	10,299			
1970	2,774.74	2,775	2,775			
1971	22,487.30	22,487	22,487			
1972	15,012.26	15,012	15,012			
1973	12,698.17	12,698	12,698			
1974	12,520.10	12,520	12,520			
1975	19,859.07	19,859	19,859			
1976	12,572.71	12,573	12,573			
1977	27,295.09	27,295	27,295			
1978	16,936.97	16,937	16,937			
1979	46,378.31	46,378	46,378			
1980	41,077.85	41,078	41,078			
1981	25,018.57	25,019	25,019			
1982	42,897.31	42,897	42,897			
1983	53,935.54	53,936	53,936			
1984	31,215.75	31,216	31,216			
1985	17,562.86	17,563	17,563			
1986	58,439.53	58,440	58,440			
1987	149,362.30	149,362	149,362			
1988	27,795.98	27,796	27,796			
1989	17,684.76	17,685	17,685			
1990	70,965.84	68,603	29,932	41,034	0.50	41,034
1991	40,057.28	36,052	15,730	24,327	1.50	16,218
1992	11,980.19	9,983	4,356	7,624	2.50	3,050
1993	32,644.68	25,029	10,920	21,725	3.50	6,207
1994	1,508.47	1,056	461	1,047	4.50	233
1995	2,862.48	1,813	791	2,071	5.50	377

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 391.1 OFFICE FURNITURE & EQUIPMENT- OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	1,045,612.34	174,304	76,051	969,561	12.50	77,565
2003	14,106.02	1,411	616	13,490	13.50	999
2004	3,245.14	108	47	3,198	14.50	221
	1,942,894.64	1,038,271	858,816	1,084,077		145,904
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.4	7.51

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 391.2 OFFICE FURNITURE & EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. 5-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1971	122.59	123	123			
1973	796.01	796	796			
1974	2,297.60	2,298	2,298			
1975	131.09	131	131			
1976	1,435.04	1,435	1,435			
1977	12,348.23	12,348	12,348			
1978	1,483.55	1,484	1,484			
1979	7,311.63	7,312	7,312			
1980	6,029.96	6,030	6,030			
1981	28,318.95	28,319	28,319			
1982	25,554.35	25,554	25,554			
1983	31,898.18	31,898	31,898			
1984	28,695.95	28,696	28,696			
1985	47,640.90	47,641	47,641			
1986	11,358.93	11,359	11,359			
1987	8,802.31	8,802	8,802			
1988	13,272.15	13,272	13,272			
1989	10,912.45	10,912	10,912			
1990	6,568.01	6,568	6,568			
1991	2,805.94	2,806	2,806			
1992	2,429.63	2,430	2,430			
1993	3,574.75	3,575	3,575			
1998	24,729.83	24,730	24,730			
2002	75,259.08	37,630	5,148	70,111	2.50	28,044
2003	496,450.56	148,935	20,374	476,077	3.50	136,022
2004	920,053.20	92,005	12,586	907,467	4.50	201,659
	1,770,280.87	557,089	316,627	1,453,655		365,725

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.0 20.66

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R4						
NET SALVAGE PERCENT.. 0						
1960	858.85	859	1,310	451-		
1963	1,890.25	1,890	2,881	991-		
1967	1,024.95	1,025	1,563	538-		
1968	2,185.40	2,185	3,331	1,146-		
1973	2,241.24	2,241	3,417	1,176-		
1986	1.21	1	2	1-		
2001	1,504.00	436	664	840		
	9,705.90	8,637	13,168	3,463-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 0.0 0.00

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	15,070.99	15,071	15,071			
1960	1,660.90	1,661	1,661			
1963	979.71	980	980			
1964	444.65	445	445			
1965	487.88	488	488			
1966	503.65	504	504			
1967	5,559.70	5,560	5,560			
1968	14,869.55	14,870	14,870			
1969	1,239.50	1,240	1,240			
1970	2,509.07	2,509	2,509			
1971	2,043.68	2,044	2,044			
1972	51.98	52	52			
1973	760.29	760	760			
1974	9,011.94	9,012	9,012			
1975	8,080.17	8,080	8,080			
1976	17,346.04	17,346	17,346			
1977	6,340.22	6,340	6,340			
1979	233.58	234	234			
1980	38,090.35	38,090	38,090			
1981	6,455.95	6,456	6,456			
1982	4,701.07	4,701	4,701			
1983	6,645.65	6,646	6,646			
1984	1,343.56	1,344	1,344			
1985	7,788.14	7,788	7,788			
1986	28,864.04	28,864	28,864			
1987	17,409.70	17,410	17,410			
1988	17,093.73	17,094	17,094			
1989	28,483.92	28,484	28,484			
1990	21,593.56	20,874	8,913-	30,507	0.50	30,507
1991	12,507.03	11,256	4,806-	17,313	1.50	11,542
1992	1,216.01	1,013	433-	1,649	2.50	660
1995	10,662.99	6,753	2,883-	13,546	5.50	2,463
1996	17,088.88	9,684	4,135-	21,224	6.50	3,265
2003	7,861.00	786	336-	8,197	13.50	607
	314,999.08	294,439	222,567	92,436		49,044

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 1.9 15.57

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1959	2,631.55	2,632	2,632			
1960	1,588.93	1,589	1,589			
1961	411.77	412	412			
1962	669.34	669	669			
1963	4,770.53	4,771	4,771			
1964	669.96	670	670			
1965	1,989.66	1,990	1,990			
1966	2,399.27	2,399	2,399			
1967	6,709.13	6,709	6,709			
1968	10,608.98	10,609	10,609			
1969	35,146.25	35,146	35,146			
1970	12,393.26	12,393	12,393			
1971	9,707.72	9,708	9,708			
1972	16,286.90	16,287	16,287			
1973	38,026.72	38,027	38,027			
1974	12,059.52	12,060	12,060			
1975	51,374.79	51,375	51,375			
1976	27,182.08	27,182	27,182			
1977	36,464.83	36,465	36,465			
1978	15,765.90	15,766	15,766			
1979	62,548.40	62,548	62,548			
1980	45,796.90	45,797	45,797			
1981	74,575.99	74,576	74,576			
1982	102,397.96	102,398	102,398			
1983	166,243.08	166,243	166,243			
1984	91,913.84	91,914	91,914			
1985	75,859.99	75,860	75,860			
1986	78,215.71	78,216	78,216			
1987	167,715.58	167,716	167,716			
1988	226,144.37	226,144	226,144			
1989	186,429.85	186,430	186,430			
1990	686,041.53	663,196	52,960	633,082	0.50	633,082
1991	417,843.11	376,059	30,031	387,812	1.50	258,541
1992	155,669.26	129,719	10,359	145,310	2.50	58,124
1993	41,535.94	31,846	2,543	38,993	3.50	11,141
1994	39,415.90	27,591	2,203	37,213	4.50	8,270
1995	185,768.72	117,647	9,395	176,374	5.50	32,068

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	39,462.59	22,363	1,786	37,677	6.50	5,796
1997	47,125.38	23,563	1,882	45,243	7.50	6,032
1998	50,643.12	21,944	1,752	48,891	8.50	5,752
1999	104,260.55	38,232	3,053	101,208	9.50	10,653
2000	9,307.38	2,792	223	9,084	10.50	865
2001	18,952.97	4,422	353	18,600	11.50	1,617
2003	46,282.00	4,628	369	45,913	13.50	3,401
2004	18,679.00	622	50	18,629	14.50	1,285
	3,425,686.21	3,029,325	1,681,660	1,744,029		1,036,627
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.7	30.26

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	575.67	576	576			
1960	247.46	247	247			
1961	567.21	567	567			
1962	912.84	913	913			
1963	1,227.43	1,227	1,227			
1964	1,225.94	1,226	1,226			
1965	301.50	302	302			
1966	1,818.52	1,819	1,819			
1967	1,003.30	1,003	1,003			
1968	1,742.57	1,743	1,743			
1969	7,323.47	7,323	7,323			
1970	2,031.05	2,031	2,031			
1971	6,188.04	6,188	6,188			
1972	4,865.57	4,866	4,866			
1973	2,058.17	2,058	2,058			
1974	10,095.58	10,096	10,096			
1975	7,241.40	7,241	7,241			
1976	9,846.87	9,847	9,847			
1977	6,439.25	6,439	6,439			
1978	18,008.88	18,009	18,009			
1979	18,681.28	18,681	18,681			
1980	7,105.86	7,106	7,106			
1981	128,150.56	128,151	128,151			
1982	91,406.71	91,407	91,407			
1983	573.54	574	574			
1984	12,007.43	12,007	12,007			
1985	22,263.57	22,264	22,264			
1986	21,576.75	21,577	21,577			
1987	47,278.77	47,279	47,279			
1989	2,099.47	2,099	2,099			
1990	13,723.14	13,266	119,309-	133,032	0.50	133,032
1992	491.90	410	3,687-	4,179	2.50	1,672
	449,079.70	448,542	311,870	137,211		134,704

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 1.0 30.00

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-R1.5						
NET SALVAGE PERCENT.. 0						
1961	39.60	40	40			
1978	4,125.74	3,414	4,126			
1987	32,606.60	20,868	32,606			
	36,771.94	24,322	36,772			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 0.0 0.00

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1961	771.96	772	772			
1962	113.58	114	114			
1963	147.22	147	147			
1966	79.06	79	79			
1967	218.80	219	219			
1968	3,813.87	3,814	3,814			
1969	593.96	594	594			
1970	647.35	647	647			
1971	1,649.92	1,650	1,650			
1972	1,276.31	1,276	1,276			
1973	683.16	683	683			
1974	1,378.54	1,379	1,379			
1975	902.58	903	903			
1976	4,263.71	4,264	4,264			
1977	4,549.11	4,549	4,549			
1978	3,277.98	3,278	3,278			
1979	9,987.75	9,988	9,988			
1980	12,807.09	12,807	12,807			
1981	28,776.93	28,777	28,777			
1982	20,440.95	20,441	20,441			
1983	3,280.53	3,281	3,281			
1984	35,310.94	35,311	35,311			
1985	35,513.54	35,514	35,514			
1986	68,532.84	68,533	68,533			
1987	90,060.76	90,061	90,061			
1988	20,170.63	20,171	20,171			
1989	2,821.44	2,821	2,821			
1990	191,832.59	185,445	119,589	72,244	0.50	72,244
1991	31,580.54	28,422	18,329	13,252	1.50	8,835
1992	30,965.25	25,803	16,640	14,325	2.50	5,730
1993	26,027.60	19,955	12,868	13,160	3.50	3,760
1994	34,095.86	23,867	15,391	18,705	4.50	4,157
1995	2,178.01	1,379	889	1,289	5.50	234
1996	17,397.49	9,859	6,358	11,039	6.50	1,698
1997	16,321.53	8,161	5,263	11,059	7.50	1,475
1998	38,573.71	16,714	10,779	27,795	8.50	3,270
1999	13,079.14	4,796	3,093	9,986	9.50	1,051

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	715.42	119	77	638	12.50	51
2003	2,604.00	260	168	2,436	13.50	180
2004	356,510.00	11,872	7,655	348,855	14.50	24,059
	1,113,951.65	688,725	569,172	544,783		126,744

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.3 11.38

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1959	1,419.30	1,419	1,419			
1960	307.66	308	308			
1962	16.61	17	17			
1963	153.15	153	153			
1964	2,039.19	2,039	2,039			
1965	132.73	133	133			
1966	986.33	986	986			
1967	422.12	422	422			
1968	4,493.95	4,494	4,494			
1970	798.84	799	799			
1971	334.96	335	335			
1972	1,223.54	1,224	1,224			
1973	42,408.27	42,408	42,408			
1974	229.13	229	229			
1975	18,147.34	18,147	18,147			
1976	2,487.08	2,487	2,487			
1977	1,715.33	1,715	1,715			
1978	4,805.12	4,805	4,805			
1979	2,876.23	2,876	2,876			
1980	16,714.78	16,715	16,715			
1981	169,824.10	169,824	169,824			
1982	7,921.80	7,922	7,922			
1983	21,869.03	21,869	21,869			
1984	11,359.09	11,359	11,359			
1985	9,388.84	9,389	9,389			
1986	11,476.42	11,476	11,476			
1987	24,721.18	24,721	24,721			
1988	70,768.22	70,768	70,768			
1989	9,510.25	9,510	9,510			
1990	12,940.72	12,510	5,990-	18,931	0.50	18,931
1991	21,153.56	19,038	9,115-	30,269	1.50	20,179
1992	24,076.26	20,063	9,606-	33,682	2.50	13,473
1993	2,575.33	1,975	946-	3,521	3.50	1,006
1994	3,904.41	2,733	1,308-	5,212	4.50	1,158
1995	3,448.50	2,184	1,046-	4,495	5.50	817
1997	1,431.70	716	343-	1,775	7.50	237
1998	6,618.58	2,868	1,373-	7,992	8.50	940

NSTAR ELECTRIC & GAS COMPANY
COMMONWEALTH ELECTRIC COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	7,278.52	2,184	1,046-	8,325	10.50	793
2001	7,584.86	1,770	847-	8,432	11.50	733
2002	7,665.44	1,278	612-	8,277	12.50	662
	537,228.47	505,868	406,317	130,911		58,929
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.2	10.97

NSTAR ELECTRIC & GAS COMPANY- BOSTON EDISON COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2004

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL RATE	CALCULATED ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(8)/(4)	(8)	(9)=(6)/(8)
3030	MISCELLANEOUS INTANGIBLE PLANT								
	5 YEAR	5-SQ	0	20,304,809.54	11,285,928	9,018,882	14.00	2,842,140	3.2
	10 YEAR	10-SQ	0	1,386,694.25	533,274	853,420	9.85	136,540	6.3
	TOTAL ACCOUNT 303			*21,691,503.79*	*11,819,202*	*9,872,302*	*13.73*	*2,978,680*	
	TRANSMISSION PLANT								
3500	LAND AND LAND RIGHTS	NONDEPRECIABLE		15,197,794.22					
3520	STRUCTURES AND IMPROVEMENTS	55-S2.5	(10)	47,791,839.38	17,858,898	34,712,128	1.84	879,531	39.5
3530	STATION EQUIPMENT	40-R2	(20)	234,445,069.71	60,867,799	220,466,288	3.08	7,215,295	30.6
3540	TOWERS AND FIXTURES	65-R3	(25)	31,835,949.51	19,184,409	20,610,528	1.65	526,476	39.1
3550	POLES AND FIXTURES	50-R3	(30)	16,303,028.18	5,081,088	16,112,849	2.72	443,112	36.4
3560	OVERHEAD CONDUCTORS AND DEVICES	50-R3	(15)	30,790,337.10	12,389,020	23,019,867	2.22	682,893	33.7
3570	UNDERGROUND CONDUIT	50-S3	(10)	5,465,842.58	2,526,051	3,486,377	2.33	127,155	27.4
3580	UNDERGROUND CONDUCTORS AND DEVICES	50-S4	(10)	160,616,182.46	69,588,315	107,089,485	2.14	3,430,385	31.2
3590	ROADS AND TRAILS	55-R4	0	1,327,947.96	611,768	716,179	1.39	18,522	38.7
	TOTAL TRANSMISSION PLANT			**543,773,991.10**	**188,107,348**	**426,213,701**	**2.45**	**13,323,369**	
	DISTRIBUTION PLANT								
3600	LAND AND LAND RIGHTS	NONDEPRECIABLE		6,643,326.28					
3610	STRUCTURES AND IMPROVEMENTS	55-R2.5	(10)	55,649,428.35	16,347,007	44,867,365	1.96	1,091,528	41.1
3620	STATION EQUIPMENT	45-R2.5	(15)	282,214,926.37	80,066,172	244,480,992	2.66	7,498,552	32.6
3630	STORAGE BATTERY EQUIPMENT	45-R2.5	0	30,222.22	1,307	28,915	2.23	673	43.0
3640	POLES, TOWERS AND FIXTURES	48-R1	(60)	81,767,276.32	27,947,304	102,880,341	3.40	2,777,971	37.0
3650	OVERHEAD CONDUCTORS AND DEVICES	53-R1.5	(50)	229,635,504.23	66,239,597	278,213,659	2.88	6,605,794	42.1
3660	UNDERGROUND CONDUIT	55-R3	(35)	239,365,764.97	64,781,936	258,361,848	2.51	6,005,458	43.0
3670	UNDERGROUND CONDUCTORS AND DEVICES	44-R1	(45)	740,174,803.99	179,658,920	893,594,545	3.34	24,752,609	36.1
3680	LINE TRANSFORMERS	36-S0.5	(25)	276,219,918.91	73,863,266	271,411,635	3.54	9,789,391	27.7
3691	SERVICES - OVERHEAD	53-R2	(45)	36,222,495.86	13,224,411	39,298,207	2.80	1,014,699	38.7
3692	SERVICES - UNDERGROUND	60-R3	(75)	127,672,948.33	39,236,360	184,191,300	2.96	3,783,350	48.7
3700	METERS	24-L1	0	120,854,025.33	18,552,956	102,301,069	4.21	5,092,160	20.1
3730	STREET LIGHTING & SIGNAL SYSTEM	20-L0	(15)	19,408,771.90	(1,400,074)	23,720,166	10.73	2,081,690	11.4
	TOTAL DISTRIBUTION PLANT			**2,215,859,413.06**	**578,519,162**	**2,443,350,042**	**3.18**	**70,493,875**	
	GENERAL PLANT								
3890	LAND AND LAND RIGHTS	NONDEPRECIABLE		2,990,104.39					
3900	STRUCTURES AND IMPROVEMENTS								
	MAJOR	100-S1.5 *	(5)	44,773,290.88	5,885,362	41,126,593	2.37	1,061,944	38.7
	MINOR	40-R2.5	(5)	6,811,820.24	1,326,499	5,825,912	3.90	265,446	21.9
	TOTAL ACCOUNT 390			*51,585,111.12*	*7,211,861*	*46,952,505*	*2.57*	*1,327,390*	
3901	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	20-SQ	0	13,256,178.30	9,709,937	3,546,242	1.78	235,336	15.1
3911	OFFICE FURNITURE & EQUIPMENT - OFFICE FURNITURE	15-SQ	0	10,379,021.97	1,765,559	8,613,463	16.96	1,760,147	4.9
3912	OFFICE FURNITURE & EQUIPMENT - COMPUTERS	5-SQ	0	6,329,256.16	4,484,862	1,844,393	6.58	416,706	
3920	TRANSPORTATION EQUIPMENT	12-R4	0	388,245.62	388,246	0	-	0	-
3930	STORES EQUIPMENT	15-SQ	0	1,114,272.87	665,129	449,144	22.74	253,423	1.8
3940	TOOLS, SHOP AND GARAGE EQUIPMENT	15-SQ	0	4,127,723.72	1,952,854	2,174,869	21.41	883,749	2.5
3950	LABORATORY EQUIPMENT	15-SQ	0	8,151,414.45	3,795,295	4,356,121	13.80	1,124,503	3.9
3970	COMMUNICATION EQUIPMENT	15-SQ	0	11,885,861.68	2,793,733	9,092,130	8.20	974,729	9.3
3980	MISCELLANEOUS EQUIPMENT	15-SQ	0	349,344.95	100,162	249,184	9.69	33,861	7.4
	TOTAL GENERAL PLANT			**110,556,535.23**	**32,867,638**	**77,278,051**	**6.34**	**7,009,844**	
	TOTAL ELECTRIC PLANT			**2,891,881,443.18**	**811,313,350**	**2,956,714,096**	**3.24**	**93,805,768**	

* Life span procedure used. Curve shown is interim survivor curve.

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
5 YEAR						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1977	410,291.60	410,292	410,292			
1998	2,818.02	2,818	2,818			
1999	5,167,091.81	5,167,092	5,167,092			
2001	2,214,241.02	1,549,969	1,617,904	596,337	1.50	397,558
2002	3,694,238.62	1,847,119	1,928,077	1,766,162	2.50	706,465
2003	5,937,229.20	1,781,169	1,859,237	4,077,992	3.50	1,165,141
2004	2,878,899.27	287,890	300,508	2,578,391	4.50	572,976
	20,304,809.54	11,046,349	11,285,928	9,018,882		2,842,140
10 YEAR						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	584,269.13	321,348	328,317	255,952	4.50	56,878
2002	802,425.12	200,606	204,957	597,468	7.50	79,662
	1,386,694.25	521,954	533,274	853,420		136,540
	21,691,503.79	11,568,303	11,819,202	9,872,302		2,978,680
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.3	13.73

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-S2.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1930	181,561.62	175,093	199,718			
1948	25,425.35	21,941	25,479	2,489	11.85	210
1949	33,263.01	28,459	33,048	3,541	12.22	290
1951	37,603.39	31,594	36,688	4,676	12.99	360
1952	7,481.47	6,226	7,230	1,000	13.39	75
1953	128,101.15	105,528	122,543	18,368	13.81	1,330
1954	15,846.61	12,918	15,001	2,430	14.24	171
1955	93,352.76	75,281	87,419	15,269	14.68	1,040
1956	89,049.01	70,968	82,410	15,544	15.15	1,026
1957	11,770.08	9,270	10,765	2,182	15.62	140
1958	110,790.32	86,174	100,068	21,801	16.11	1,353
1959	62,800.45	48,204	55,976	13,104	16.62	788
1960	176,535.21	133,680	155,234	38,955	17.14	2,273
1961	47,663.50	35,574	41,310	11,120	17.68	629
1962	38,221.95	28,107	32,639	9,405	18.23	516
1963	33,524.35	24,265	28,177	8,700	18.81	463
1964	932.71	664	771	255	19.40	13
1965	156,612.78	109,601	127,272	45,002	20.01	2,249
1966	93,968.36	64,593	75,008	28,357	20.63	1,375
1967	8,733.47	5,890	6,840	2,767	21.28	130
1968	230,580.45	152,462	177,044	76,594	21.94	3,491
1969	373,553.82	241,820	280,809	130,100	22.63	5,749
1970	31,042.52	19,662	22,832	11,315	23.33	485
1971	925.00	573	665	353	24.04	15
1972	437,504.45	264,450	307,088	174,167	24.78	7,029
1973	3,366.91	1,984	2,304	1,400	25.54	55
1974	37,464.22	21,495	24,961	16,250	26.31	618
1975	22,889.85	12,773	14,832	10,347	27.10	382
1976	2,926,009.76	1,585,810	1,841,495	1,377,116	27.90	49,359
1977	6,733.32	3,537	4,107	3,300	28.73	115
1978	7,320.84	3,724	4,324	3,729	29.56	126
1979	139,611.45	68,632	79,698	73,875	30.42	2,429
1980	2,741.67	1,300	1,510	1,506	31.29	48
1981	7,230.00	3,301	3,833	4,120	32.17	128
1982	29,544.39	12,964	15,054	17,445	33.06	528
1984	312,516.97	125,682	145,946	197,823	34.89	5,670
1985	86,215.37	33,070	38,402	56,435	35.82	1,576

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -10						
1986	1,105,698.87	403,315	468,343	747,926	36.76	20,346
1987	301,682.60	104,334	121,156	210,695	37.71	5,587
1988	30,879,603.07	10,091,763	11,718,893	22,248,670	38.66	575,496
1989	39,039.89	12,007	13,943	29,001	39.62	732
1990	18,196.55	5,244	6,090	13,926	40.59	343
1991	171,055.42	45,949	53,357	134,804	41.57	3,243
1992	348,785.03	86,861	100,866	282,798	42.55	6,646
1993	6,532.05	1,497	1,738	5,447	43.54	125
1994	3,169,566.92	664,183	771,272	2,715,252	44.52	60,989
1995	12,393.58	2,350	2,729	10,904	45.52	240
1999	604,279.51	66,471	77,188	587,519	49.50	11,869
2000	1,302,393.73	117,189	136,084	1,296,549	50.50	25,674
2001	1,085,294.07	75,927	88,169	1,105,654	51.50	21,469
2002	551,230.55	27,589	32,037	574,317	52.50	10,939
2003	1,423,989.00	42,762	49,657	1,516,731	53.50	28,350
2004	763,610.00	7,644	8,876	831,095	54.50	15,249
	47,791,839.38	15,382,354	17,858,898	34,712,128		879,531

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.5 1.84

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1930	491,874.09	590,249	590,249			
1943	52,434.33	57,416	53,985	8,936	3.50	2,553
1947	11,597.23	12,291	11,557	2,360	4.67	505
1948	123,164.66	129,471	121,734	26,064	4.96	5,255
1949	568,444.83	592,433	557,030	125,104	5.26	23,784
1950	2,532.52	2,617	2,461	578	5.56	104
1951	8,820.02	9,030	8,490	2,094	5.87	357
1952	39,616.75	40,181	37,780	9,760	6.19	1,577
1953	273,087.10	274,354	257,959	69,746	6.51	10,714
1954	478,825.23	476,335	447,870	126,720	6.84	18,526
1955	784,517.49	772,153	726,010	215,411	7.19	29,960
1956	153,646.92	149,621	140,680	43,696	7.54	5,795
1957	54,510.57	52,494	49,357	16,056	7.90	2,032
1958	701,510.55	667,557	627,665	214,148	8.28	25,863
1959	603,129.61	566,845	532,971	190,785	8.67	22,005
1960	622,911.28	577,962	543,424	204,070	9.07	22,499
1961	126,957.94	116,197	109,253	43,097	9.49	4,541
1962	371,013.41	334,803	314,796	130,420	9.92	13,147
1963	474,755.30	421,982	396,765	172,941	10.37	16,677
1964	93,062.50	81,433	76,567	35,108	10.83	3,242
1965	422,449.57	363,577	341,850	165,089	11.31	14,597
1966	536,887.27	454,207	427,064	217,201	11.80	18,407
1967	267,573.40	222,353	209,065	112,023	12.30	9,108
1968	1,852,916.44	1,510,868	1,420,581	802,919	12.82	62,630
1969	2,397,157.16	1,915,808	1,801,322	1,075,267	13.36	80,484
1970	622,974.06	487,564	458,428	289,141	13.91	20,787
1971	210,157.89	160,947	151,329	100,860	14.47	6,970
1972	3,052,851.19	2,284,876	2,148,335	1,515,086	15.05	100,670
1973	624,160.58	456,137	428,879	320,114	15.64	20,468
1974	309,205.60	220,290	207,126	163,921	16.25	10,087
1975	753,007.06	522,466	491,244	412,364	16.87	24,444
1976	15,167,681.62	10,238,185	9,626,365	8,574,853	17.50	489,992
1977	85,219.09	55,856	52,518	49,745	18.15	2,741
1978	167,437.96	106,430	100,070	100,856	18.81	5,362
1979	3,772,730.57	2,322,493	2,183,704	2,343,573	19.48	120,307
1980	114,792.41	68,324	64,241	73,510	20.16	3,646
1981	283,041.05	162,522	152,810	186,839	20.86	8,957

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1982	160,977.20	89,053	83,731	109,442	21.56	5,076
1983	85,781.51	45,601	42,876	60,062	22.28	2,696
1984	81,142.79	41,354	38,883	58,488	23.01	2,542
1985	1,430,842.04	697,450	655,771	1,061,239	23.75	44,684
1986	836,747.24	389,087	365,836	638,261	24.50	26,051
1987	2,790,452.11	1,233,938	1,160,200	2,188,343	25.26	86,633
1988	8,083,848.30	3,387,456	3,185,026	6,515,592	26.03	250,311
1989	2,867,916.68	1,133,974	1,066,209	2,375,291	26.82	88,564
1990	2,561,929.77	952,116	895,219	2,179,097	27.61	78,924
1991	12,630,910.65	4,391,010	4,128,609	11,028,484	28.41	388,190
1992	26,569,897.86	8,599,082	8,085,213	23,798,664	29.21	814,744
1993	3,877,419.36	1,159,503	1,090,213	3,562,690	30.03	118,638
1994	2,004,147.10	549,537	516,697	1,888,280	30.86	61,189
1995	2,519,406.98	627,937	590,412	2,432,876	31.69	76,771
1996	4,978,015.73	1,114,080	1,047,504	4,926,115	32.54	151,386
1997	1,178,381.04	233,602	219,642	1,194,415	33.39	35,772
1998	8,804,546.71	1,521,426	1,430,508	9,134,948	34.24	266,792
1999	28,245,770.89	4,141,960	3,894,443	30,000,482	35.11	854,471
2000	20,942,110.29	2,525,619	2,374,692	22,755,840	35.98	632,458
2001	9,539,231.53	895,161	841,667	10,605,411	36.87	287,643
2002	44,109,349.01	2,974,734	2,796,968	50,134,251	37.75	1,328,060
2003	12,437,005.67	502,953	472,897	14,451,510	38.65	373,907
2004	1,032,584.00	13,878	13,049	1,226,052	39.55	31,000
	234,445,069.71	64,698,838	60,867,799	220,466,288		7,215,295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 30.6 3.08

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 65-R3
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	4,058,150.15	2,782,369	3,306,046	1,766,642	29.35	60,192
1969	3,612,316.68	2,256,795	2,681,552	1,833,844	32.51	56,409
1970	1,097,815.30	668,844	794,729	577,540	33.32	17,333
1971	1,450,457.68	860,847	1,022,869	790,203	34.14	23,146
1973	744,300.43	417,925	496,584	433,792	35.80	12,117
1974	409,881.63	223,539	265,612	246,740	36.64	6,734
1975	9,202,851.71	4,868,309	5,784,587	5,718,978	37.49	152,547
1976	3,892,307.41	1,995,781	2,371,412	2,493,972	38.34	65,049
1977	425,841.18	211,217	250,971	281,330	39.21	7,175
1979	1,897,488.35	877,588	1,042,761	1,329,099	40.95	32,457
1981	582,612.59	249,649	296,636	431,630	42.72	10,104
1982	27,511.76	11,311	13,440	20,950	43.62	480
1984	24,164.28	9,095	10,807	19,398	45.43	427
1988	676,492.91	206,753	245,667	599,949	49.11	12,216
1992	1,348,639.75	314,402	373,576	1,312,224	52.88	24,815
1999	415,335.09	43,039	51,139	468,030	59.61	7,852
2000	1,635,553.61	138,613	164,702	1,879,740	60.59	31,024
2003	334,229.00	9,526	11,319	406,467	63.52	6,399
	31,835,949.51	16,145,602	19,184,409	20,610,528		526,476

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 39.1 1.65

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 50-R3
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	821,682.75	725,727	665,857	402,331	16.03	25,099
1966	411.52	356	327	208	16.70	12
1967	3,324.46	2,820	2,587	1,735	17.38	100
1968	17,144.78	14,233	13,059	9,229	18.07	511
1969	300,875.71	244,305	224,151	166,987	18.77	8,896
1970	47,786.37	37,907	34,780	27,342	19.49	1,403
1971	875,654.60	678,002	622,069	516,282	20.22	25,533
1972	344,629.16	260,119	238,660	209,358	20.97	9,984
1973	512,105.91	376,541	345,478	320,260	21.72	14,745
1974	288,495.53	206,349	189,326	185,718	22.49	8,258
1975	2,193.65	1,525	1,399	1,453	23.26	62
1976	524,521.71	353,895	324,700	357,178	24.05	14,851
1977	625,404.74	408,952	375,215	437,811	24.85	17,618
1978	4,705.58	2,978	2,732	3,385	25.66	132
1979	1,602,255.54	979,811	898,980	1,183,952	26.48	44,711
1980	20,846.71	12,298	11,283	15,818	27.31	579
1982	18,351.59	10,020	9,193	14,664	29.00	506
1983	136,496.14	71,475	65,579	111,866	29.86	3,746
1984	313,792.07	157,216	144,246	263,684	30.73	8,581
1985	14,892.58	7,125	6,537	12,823	31.60	406
1987	88,338.32	38,173	35,024	79,816	33.38	2,391
1988	95,301.92	38,952	35,739	88,153	34.28	2,572
1989	51,230.60	19,727	18,100	48,500	35.19	1,378
1992	317,163.12	99,285	91,094	321,218	37.96	8,462
1993	2,641.28	763	700	2,734	38.89	70
1999	1,768,968.65	247,443	227,030	2,072,629	44.62	46,451
2000	818,006.66	93,793	86,056	977,353	45.59	21,438
2001	3,025,022.16	269,771	247,516	3,685,013	46.57	79,128
2002	2,572,224.37	164,519	150,947	3,192,945	47.54	67,163
2004	1,088,560.00	13,868	12,724	1,402,404	49.51	28,326
	16,303,028.18	5,537,948	5,081,088	16,112,849		443,112

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 36.4 2.72

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -15						
1965	1,156,872.39	903,876	949,751	380,652	16.03	23,746
1966	1,541.84	1,181	1,241	532	16.70	32
1967	331.97	249	262	120	17.38	7
1968	388,246.86	285,125	299,596	146,888	18.07	8,129
1969	1,285,945.63	923,682	970,562	508,275	18.77	27,079
1970	718,557.96	504,234	529,826	296,516	19.49	15,214
1971	1,002,296.17	686,513	721,356	431,285	20.22	21,330
1972	577,660.96	385,698	405,274	259,036	20.97	12,353
1973	614,700.09	399,826	420,119	286,786	21.72	13,204
1974	325,174.04	205,747	216,189	157,761	22.49	7,015
1975	3,177,419.94	1,954,177	2,053,359	1,600,674	23.26	68,817
1976	2,034,331.91	1,214,191	1,275,816	1,063,666	24.05	44,227
1977	653,105.08	377,789	396,963	354,108	24.85	14,250
1978	114,426.27	64,058	67,309	64,281	25.66	2,505
1979	2,524,949.79	1,365,897	1,435,221	1,468,471	26.48	55,456
1980	7,200.40	3,758	3,949	4,331	27.31	159
1981	816,798.94	410,482	431,315	508,004	28.15	18,046
1982	35,271.25	17,036	17,901	22,661	29.00	781
1983	3,135.15	1,452	1,526	2,079	29.86	70
1984	227,441.19	100,804	105,920	155,637	30.73	5,065
1985	39,608.65	16,762	17,613	27,937	31.60	884
1987	134,110.28	51,265	53,867	100,360	33.38	3,007
1988	1,312,226.23	474,449	498,529	1,010,531	34.28	29,479
1989	3,237.19	1,103	1,159	2,564	35.19	73
1992	645,926.52	178,870	187,948	554,867	37.96	14,617
1994	217,186.41	50,752	53,328	196,436	39.84	4,931
1999	4,749,885.46	587,751	617,581	4,844,787	44.62	108,579
2000	3,104,732.94	314,913	330,896	3,239,547	45.59	71,058
2001	2,864,181.55	225,955	237,423	3,056,386	46.57	65,630
2002	581,024.04	32,874	34,542	633,636	47.54	13,328
2003	1,472,810.00	50,134	52,679	1,641,053	48.52	33,822
	30,790,337.10	11,790,603	12,389,020	23,019,867		682,893

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 33.7 2.22

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 50-S3
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	249,022.14	192,624	181,119	92,805	14.84	6,254
1966	3,575.00	2,720	2,558	1,375	15.42	89
1967	48,287.34	36,087	33,932	19,184	16.03	1,197
1968	54,578.37	40,032	37,641	22,395	16.66	1,344
1969	6,120.00	4,401	4,138	2,594	17.31	150
1971	3,800.00	2,618	2,462	1,718	18.69	92
1972	76,487.77	51,475	48,401	35,736	19.41	1,841
1974	45,661.29	29,212	27,467	22,760	20.92	1,088
1975	2,283,322.45	1,421,094	1,336,215	1,175,440	21.71	54,143
1976	142,688.87	86,264	81,112	75,846	22.52	3,368
1977	48,856.96	28,645	26,934	26,809	23.35	1,148
1979	92,149.79	50,520	47,503	53,862	25.08	2,148
1990	2,318,345.60	738,532	694,420	1,855,760	35.52	52,245
2003	57,382.00	1,894	1,781	61,339	48.50	1,265
2004	35,565.00	391	368	38,754	49.50	783
	5,465,842.58	2,686,509	2,526,051	3,486,377		127,155

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 27.4 2.33

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S4						
NET SALVAGE PERCENT.. -10						
1965	9,578,563.29	7,919,173	8,172,549	2,363,871	12.42	190,328
1966	389,158.32	315,833	325,938	102,136	13.11	7,791
1967	3,874,507.60	3,082,248	3,180,866	1,081,092	13.84	78,114
1968	6,724,755.23	5,237,239	5,404,806	1,992,425	14.60	136,467
1969	1,663,864.88	1,266,900	1,307,435	522,816	15.39	33,971
1970	1,372,690.37	1,020,431	1,053,080	456,879	16.21	28,185
1971	182,361.89	132,154	136,382	64,216	17.06	3,764
1972	5,081,943.63	3,585,515	3,700,235	1,889,903	17.93	105,405
1973	15,944.00	10,937	11,287	6,251	18.82	332
1974	5,101,909.79	3,396,443	3,505,113	2,106,988	19.74	106,737
1975	10,021,426.52	6,466,426	6,673,321	4,350,248	20.67	210,462
1976	6,449,644.94	4,026,900	4,155,742	2,938,867	21.62	135,933
1977	5,174,561.68	3,121,503	3,221,377	2,470,641	22.58	109,417
1978	24,604.90	14,312	14,770	12,295	23.56	522
1979	5,914,478.54	3,312,818	3,418,813	3,087,113	24.54	125,799
1980	404,214.19	217,694	224,659	219,977	25.52	8,620
1983	66,298.55	31,359	32,362	40,566	28.50	1,423
1984	148,275.19	66,872	69,012	94,091	29.50	3,190
1986	134,789.82	54,859	56,614	91,655	31.50	2,910
1987	6,806,751.82	2,620,599	2,704,446	4,782,981	32.50	147,169
1989	2,897,908.86	988,187	1,019,804	2,167,896	34.50	62,838
1990	54,282,461.18	17,316,105	17,870,139	41,840,568	35.50	1,178,608
1993	856,151.90	216,606	223,536	718,231	38.50	18,655
1998	58,778.64	8,405	8,674	55,983	43.50	1,287
1999	14,988,171.88	1,813,569	1,871,595	14,615,394	44.50	328,436
2000	8,789,905.31	870,201	898,044	8,770,852	45.50	192,766
2001	61,084.46	4,704	4,855	62,338	46.50	1,341
2002	782,261.08	43,024	44,400	816,087	47.50	17,181
2003	7,880,555.00	260,058	268,378	8,400,233	48.50	173,201
2004	888,159.00	9,770	10,083	966,892	49.50	19,533
	160,616,182.46	67,430,844	69,588,315	107,089,485		3,430,385

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 31.2 2.14

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1965	110,684.38	74,380	97,696	12,988	18.04	720
1969	6,000.00	3,686	4,841	1,159	21.21	55
1970	46,212.83	27,695	36,377	9,836	22.04	446
1971	60,236.31	35,178	46,205	14,031	22.88	613
1975	412,470.12	214,773	282,098	130,372	26.36	4,946
1982	39,632.93	15,984	20,994	18,639	32.82	568
1984	31,307.02	11,537	15,154	16,153	34.73	465
1987	57,782.90	18,236	23,952	33,831	37.64	899
1989	31,774.46	8,897	11,686	20,088	39.60	507
1992	73,908.61	16,733	21,978	51,931	42.55	1,220
1998	10,265.69	1,211	1,591	8,675	48.51	179
1999	219,953.44	21,951	28,832	191,121	49.51	3,860
2000	144,287.80	11,774	15,465	128,823	50.51	2,550
2002	81,599.47	3,713	4,877	76,722	52.50	1,461
2004	1,832.00	17	22	1,810	54.50	33
	1,327,947.96	465,765	611,768	716,179		18,522

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 38.7 1.39

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-R2.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	2,533,984.92	2,787,383	2,787,383			
1930	2,064.26	1,992	1,862	409	6.75	61
1936	2,580.61	2,411	2,253	586	8.29	71
1947	65,222.31	56,040	52,379	19,366	12.04	1,608
1949	83.81	71	66	26	12.91	2
1950	6,893.36	5,739	5,364	2,219	13.37	166
1951	6,121.24	5,038	4,709	2,024	13.85	146
1952	73,612.65	59,864	55,953	25,021	14.34	1,745
1953	57,027.93	45,793	42,801	19,930	14.85	1,342
1954	127,432.86	100,997	94,399	45,777	15.37	2,978
1955	597,046.15	466,884	436,383	220,368	15.90	13,860
1956	134,686.74	103,812	97,030	51,125	16.46	3,106
1957	189,684.05	144,075	134,663	73,989	17.02	4,347
1958	198,032.05	148,128	138,451	79,384	17.60	4,510
1959	195,866.98	144,160	134,742	80,712	18.20	4,435
1960	62,152.65	45,000	42,060	26,308	18.80	1,399
1961	18,752.89	13,344	12,472	8,156	19.42	420
1962	193,162.08	134,987	126,168	86,310	20.06	4,303
1963	171,752.66	117,815	110,118	78,810	20.70	3,807
1964	85,229.62	57,339	53,593	40,160	21.36	1,880
1965	77,588.38	51,166	47,823	37,524	22.03	1,703
1966	183,229.80	118,332	110,602	90,951	22.71	4,005
1967	411,315.40	259,931	242,950	209,497	23.40	8,953
1968	243,078.37	150,218	140,404	126,982	24.10	5,269
1969	238,361.06	143,920	134,518	127,679	24.81	5,146
1970	134,903.73	79,510	74,316	74,078	25.53	2,902
1971	42,583.62	24,475	22,876	23,966	26.26	913
1972	486,116.97	272,230	254,446	280,283	27.00	10,381
1973	776,540.84	423,254	395,603	458,592	27.75	16,526
1974	140,145.80	74,274	69,422	84,738	28.50	2,973
1975	1,437,426.00	739,671	691,349	889,820	29.27	30,400
1976	16,858.45	8,412	7,862	10,682	30.05	355
1977	3,184,386.86	1,539,492	1,438,919	2,063,907	30.83	66,945
1978	412,857.20	193,056	180,444	273,699	31.62	8,656
1979	810,936.79	366,179	342,257	549,773	32.42	16,958
1980	44,161.39	19,227	17,971	30,607	33.23	921
1981	69,014.59	28,916	27,027	48,889	34.05	1,436

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
1982	199,469.07	80,306	75,060	144,356	34.87	4,140
1983	20,220.74	7,805	7,295	14,948	35.70	419
1984	164,132.70	60,591	56,633	123,913	36.54	3,391
1985	40,064.76	14,120	13,198	30,873	37.38	826
1986	183,986.92	61,667	57,638	144,748	38.24	3,785
1987	59,336.00	18,882	17,648	47,622	39.09	1,218
1988	118,669.48	35,702	33,370	97,166	39.96	2,432
1989	43,949.67	12,454	11,640	36,705	40.83	899
1990	15,339,361.12	4,076,589	3,810,270	13,063,027	41.71	313,187
1991	93,963.31	23,318	21,795	81,565	42.59	1,915
1992	163,105.80	37,588	35,132	144,284	43.48	3,318
1993	558,587.45	118,650	110,899	503,547	44.38	11,346
1994	5,241,166.15	1,018,725	952,173	4,813,110	45.28	106,297
1995	11,531,687.04	2,034,651	1,901,729	10,783,127	46.18	233,502
1996	49,221.59	7,786	7,277	46,867	47.09	995
1997	690,301.63	96,511	90,206	669,126	48.01	13,937
1998	4,745,318.42	576,271	538,624	4,681,226	48.93	95,672
1999	28,950.09	2,981	2,786	29,059	49.85	583
2000	213,599.05	18,021	16,844	218,115	50.78	4,295
2002	889,150.29	41,763	39,035	939,030	52.65	17,835
2004	1,844,292.00	17,244	16,117	2,012,604	54.53	36,908
	55,649,428.35	17,294,760	16,347,007	44,867,365		1,091,528

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 41.1 1.96

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 45-R2.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1900	45,203.47	51,984	51,984			
1930	1,702,852.42	1,853,904	1,752,248	206,032	2.40	85,847
1939	2,556.39	2,648	2,503	437	4.47	98
1946	1,997.88	1,985	1,876	422	6.13	69
1947	305,453.23	301,391	284,865	66,406	6.39	10,392
1948	874.06	856	809	196	6.66	29
1949	306.26	298	282	70	6.93	10
1950	70,075.98	67,661	63,951	16,636	7.22	2,304
1951	31,901.68	30,557	28,881	7,806	7.52	1,038
1952	680,676.85	646,418	610,973	171,805	7.84	21,914
1953	573,052.81	539,334	509,760	149,251	8.17	18,268
1954	1,498,672.59	1,397,220	1,320,605	402,868	8.52	47,285
1955	1,764,747.73	1,629,047	1,539,720	489,740	8.88	55,151
1956	1,525,065.86	1,392,888	1,316,511	437,315	9.26	47,226
1957	1,755,569.11	1,585,042	1,498,128	520,776	9.67	53,855
1958	3,257,817.87	2,906,527	2,747,152	999,339	10.09	99,043
1959	2,928,302.57	2,579,542	2,438,096	929,452	10.53	88,267
1960	771,008.02	670,314	633,558	253,101	10.98	23,051
1961	433,232.24	371,321	350,960	147,257	11.46	12,850
1962	1,845,799.61	1,558,464	1,473,008	649,662	11.96	54,320
1963	1,108,821.04	921,547	871,015	404,129	12.48	32,382
1964	529,770.42	433,106	409,357	199,879	13.01	15,363
1965	785,364.62	630,773	596,185	306,984	13.57	22,622
1966	1,850,716.36	1,459,604	1,379,569	748,755	14.14	52,953
1967	1,423,790.25	1,101,451	1,041,054	596,305	14.73	40,482
1968	1,852,680.47	1,404,693	1,327,669	802,914	15.33	52,375
1969	995,382.15	739,012	698,489	446,200	15.95	27,975
1970	4,178,747.63	3,033,750	2,867,398	1,938,162	16.59	116,827
1971	522,386.12	370,599	350,278	250,466	17.24	14,528
1972	11,609,815.38	8,040,145	7,599,275	5,752,013	17.90	321,342
1973	4,543,356.66	3,067,515	2,899,312	2,325,548	18.58	125,164
1974	1,595,817.55	1,049,362	991,822	843,368	19.27	43,766
1975	6,160,213.32	3,940,257	3,724,198	3,360,047	19.97	168,255
1976	146,369.76	90,929	85,943	82,382	20.69	3,982
1977	2,439,319.79	1,469,934	1,389,332	1,415,886	21.42	66,101
1978	1,400,083.77	817,285	772,470	837,626	22.16	37,799
1979	6,239,204.84	3,522,250	3,329,112	3,845,974	22.91	167,873

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 45-R2.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1980	427,981.96	233,293	220,501	271,678	23.67	11,478
1981	405,834.62	213,240	201,547	265,163	24.44	10,850
1982	524,848.47	265,332	250,783	352,793	25.22	13,989
1983	89,121.73	43,230	40,860	61,630	26.02	2,369
1984	1,037,859.14	482,189	455,749	737,789	26.82	27,509
1985	1,972,152.25	875,438	827,435	1,440,540	27.63	52,137
1986	8,423,932.60	3,563,071	3,367,695	6,319,827	28.45	222,138
1987	6,283,372.74	2,523,999	2,385,599	4,840,280	29.28	165,310
1988	3,566,649.59	1,356,415	1,282,038	2,819,609	30.12	93,613
1989	384,891.34	138,010	130,442	312,183	30.97	10,080
1990	14,857,950.48	5,001,260	4,727,023	12,359,620	31.83	388,301
1991	2,436,562.97	766,640	724,602	2,077,445	32.69	63,550
1992	3,240,940.54	946,679	894,769	2,832,313	33.57	84,370
1993	6,469,937.54	1,744,036	1,648,404	5,792,024	34.45	168,128
1994	8,223,873.08	2,032,407	1,920,963	7,536,491	35.33	213,317
1995	12,662,421.76	2,838,092	2,682,469	11,879,316	36.23	327,886
1996	4,319,750.23	868,853	821,211	4,146,502	37.13	111,675
1997	2,876,976.67	512,490	484,388	2,824,135	38.03	74,261
1998	25,777,653.22	3,984,194	3,765,726	25,878,575	38.95	664,405
1999	28,529,992.46	3,746,844	3,541,391	29,268,100	39.86	734,272
2000	3,982,559.30	428,683	405,177	4,174,766	40.79	102,348
2001	8,376,309.92	704,154	665,543	8,967,213	41.71	214,990
2002	16,529,539.00	992,268	937,858	18,071,112	42.65	423,707
2003	4,954,318.00	178,331	168,552	5,528,914	43.59	126,839
2004	49,282,490.00	589,419	557,099	56,117,765	44.53	1,260,224
	282,214,926.37	84,708,180	80,066,172	244,480,992		7,498,552

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.6 2.66

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 363 STORAGE BATTERY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. 0						
2002	20,873.22	1,090	1,030	19,843	42.65	465
2003	9,349.00	293	277	9,072	43.59	208
	30,222.22	1,383	1,307	28,915		673

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 43.0 2.23

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 48-R1
NET SALVAGE PERCENT.. -60

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	3,075,803.24	2,663,400	2,517,446	2,403,839	22.02	109,166
1966	597,554.71	506,535	478,777	477,311	22.57	21,148
1967	674,803.90	559,385	528,731	550,955	23.13	23,820
1968	752,366.49	609,718	576,305	627,481	23.69	26,487
1969	1,518,947.70	1,201,548	1,135,703	1,294,613	24.27	53,342
1970	1,504,396.13	1,160,912	1,097,294	1,309,740	24.85	52,706
1971	741,710.07	558,003	527,424	659,312	25.43	25,927
1972	930,294.33	681,273	643,939	844,532	26.03	32,445
1973	1,051,063.14	748,693	707,665	974,036	26.63	36,577
1974	808,889.49	560,010	529,321	764,902	27.23	28,090
1975	1,043,595.17	700,962	662,549	1,007,203	27.85	36,165
1976	1,152,991.05	750,643	709,508	1,135,278	28.47	39,876
1977	1,275,859.40	804,302	760,226	1,281,149	29.09	44,041
1978	968,541.59	589,803	557,482	992,185	29.73	33,373
1979	964,899.26	567,361	536,270	1,007,569	30.36	33,187
1980	1,119,487.75	634,436	599,669	1,191,511	31.00	38,436
1981	1,347,109.15	734,121	693,891	1,461,484	31.65	46,176
1982	1,329,739.24	695,507	657,393	1,470,190	32.31	45,503
1983	1,339,758.28	671,594	634,791	1,508,822	32.96	45,777
1984	1,428,759.32	684,433	646,926	1,639,089	33.63	48,739
1985	1,569,941.70	717,401	678,087	1,833,820	34.29	53,480
1986	1,506,096.19	654,730	618,851	1,790,903	34.96	51,227
1987	1,305,513.74	537,872	508,397	1,580,425	35.64	44,344
1988	1,450,658.47	565,177	534,205	1,786,849	36.31	49,211
1989	1,888,681.64	693,222	655,233	2,366,658	36.99	63,981
1990	4,888,464.11	1,681,632	1,589,479	6,232,064	37.68	165,394
1991	5,724,443.67	1,839,149	1,738,364	7,420,746	38.36	193,450
1992	3,365,945.52	1,004,398	949,357	4,436,156	39.05	113,602
1993	2,449,850.50	673,807	636,882	3,282,879	39.75	82,588
1994	3,744,160.54	943,528	891,823	5,098,834	40.44	126,084
1995	5,100,377.86	1,166,150	1,102,245	7,058,360	41.14	171,569
1996	4,201,189.33	861,076	813,889	5,908,014	41.85	141,171
1997	3,532,840.10	641,564	606,406	5,046,138	42.55	118,593
1998	1,214,447.37	191,397	180,909	1,762,207	43.27	40,726
1999	4,595,688.34	615,455	581,728	6,771,373	43.98	153,965
2000	3,694,101.90	406,056	383,804	5,526,759	44.70	123,641
2001	2,281,167.36	195,268	184,567	3,465,301	45.43	76,278

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -60						
2002	567,043.57	34,748	32,844	874,426	46.16	18,943
2004	5,060,095.00	62,340	58,924	8,037,228	47.63	168,743
	81,767,276.32	29,567,609	27,947,304	102,880,341		2,777,971
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.0	3.40

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 53-R1.5
NET SALVAGE PERCENT.. -50

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	2,727,084.99	2,218,347	2,096,782	1,993,845	24.26	82,187
1966	664,557.15	529,120	500,124	496,712	24.87	19,972
1967	895,126.59	697,125	658,923	683,767	25.48	26,835
1968	1,354,534.83	1,031,140	974,634	1,057,168	26.10	40,505
1969	1,832,029.92	1,362,481	1,287,817	1,460,228	26.72	54,649
1970	3,147,588.65	2,284,205	2,159,031	2,562,352	27.36	93,653
1971	1,370,563.01	969,742	916,600	1,139,245	28.00	40,687
1972	2,086,993.50	1,437,521	1,358,745	1,771,745	28.66	61,819
1973	4,652,211.13	3,117,912	2,947,050	4,031,267	29.32	137,492
1974	2,929,424.37	1,908,374	1,803,795	2,590,342	29.98	86,402
1975	4,700,684.69	2,972,008	2,809,142	4,241,885	30.66	138,352
1976	3,245,444.89	1,989,620	1,880,589	2,987,578	31.34	95,328
1977	3,747,003.64	2,224,596	2,102,688	3,517,817	32.02	109,863
1978	2,819,815.68	1,618,292	1,529,610	2,700,114	32.72	82,522
1979	1,825,765.50	1,011,657	956,218	1,782,430	33.42	53,334
1980	1,733,160.71	925,508	874,790	1,724,951	34.13	50,541
1981	2,888,786.95	1,484,548	1,403,195	2,929,985	34.84	84,098
1982	2,534,672.54	1,251,241	1,182,673	2,619,336	35.56	73,660
1983	2,720,420.36	1,287,439	1,216,887	2,863,744	36.28	78,935
1984	3,064,698.89	1,386,929	1,310,925	3,286,123	37.01	88,790
1985	2,424,899.01	1,046,465	989,119	2,648,230	37.75	70,152
1986	3,238,015.42	1,329,853	1,256,977	3,600,046	38.49	93,532
1987	2,801,345.71	1,091,684	1,031,860	3,170,159	39.23	80,810
1988	5,109,466.13	1,883,094	1,779,900	5,884,299	39.98	147,181
1989	8,322,391.69	2,887,454	2,729,222	9,754,366	40.74	239,430
1990	21,284,868.00	6,934,610	6,554,593	25,372,709	41.49	611,538
1991	13,912,519.41	4,228,015	3,996,320	16,872,459	42.26	399,254
1992	9,760,368.61	2,753,888	2,602,975	12,037,578	43.03	279,749
1993	6,658,940.95	1,733,988	1,638,965	8,349,446	43.80	190,627
1994	7,882,548.67	1,878,805	1,775,847	10,047,976	44.58	225,392
1995	11,967,339.80	2,588,536	2,446,684	15,504,326	45.36	341,806
1996	13,371,005.35	2,595,312	2,453,089	17,603,419	46.14	381,522
1997	24,271,419.25	4,168,616	3,940,176	32,466,953	46.93	691,817
1998	5,224,819.14	779,021	736,331	7,100,898	47.73	148,772
1999	8,044,870.95	1,017,274	961,527	11,105,779	48.53	228,844
2000	3,548,496.93	368,334	348,149	4,974,596	49.33	100,843
2001	4,586,651.94	371,519	351,160	6,528,818	50.14	130,212

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -50						
2002	8,862,678.96	514,479	486,285	12,807,733	50.95	251,378
2004	17,422,290.32	201,227	190,200	25,943,235	52.59	493,311
	229,635,504.23	70,079,979	66,239,597	278,213,659		6,605,794
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					42.1	2.88

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. -35

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	23,017,737.06	19,589,015	18,515,537	12,558,408	20.33	617,728
1966	1,071,594.24	893,308	844,355	602,297	21.04	28,626
1967	634,677.14	517,687	489,318	367,496	21.77	16,881
1968	1,119,877.16	893,343	844,388	667,446	22.50	29,664
1969	1,389,410.96	1,082,844	1,023,504	852,201	23.25	36,654
1970	1,661,197.91	1,263,715	1,194,463	1,048,154	24.01	43,655
1971	831,530.04	616,962	583,152	539,414	24.77	21,777
1972	4,201,195.61	3,037,149	2,870,713	2,800,901	25.55	109,624
1973	3,157,991.57	2,221,600	2,099,856	2,163,433	26.34	82,135
1974	2,719,967.58	1,859,846	1,757,927	1,914,029	27.14	70,524
1975	2,092,147.76	1,389,605	1,313,455	1,510,944	27.94	54,078
1976	2,718,907.85	1,751,208	1,655,242	2,015,284	28.76	70,072
1977	1,685,315.79	1,051,131	993,529	1,281,647	29.59	43,314
1978	1,040,394.52	627,686	593,289	811,244	30.42	26,668
1979	1,242,710.72	724,078	684,399	993,260	31.26	31,774
1980	1,226,543.45	688,827	651,079	1,004,755	32.12	31,281
1981	1,286,518.59	695,588	657,470	1,079,330	32.97	32,737
1982	1,489,100.46	773,357	730,977	1,279,309	33.84	37,805
1983	1,842,391.78	917,041	866,787	1,620,442	34.72	46,672
1984	2,776,886.43	1,322,201	1,249,744	2,499,053	35.60	70,198
1985	1,060,398.34	481,712	455,314	976,224	36.49	26,753
1986	1,494,708.49	646,118	610,711	1,407,145	37.39	37,634
1987	1,563,162.04	640,678	605,569	1,504,700	38.30	39,287
1988	1,965,301.32	761,721	719,979	1,933,178	39.21	49,303
1989	2,026,801.32	739,864	699,319	2,036,863	40.13	50,757
1990	8,075,801.59	2,763,741	2,612,288	8,290,044	41.06	201,901
1991	8,508,983.94	2,716,706	2,567,831	8,919,297	41.99	212,415
1992	6,933,064.83	2,054,440	1,941,857	7,417,781	42.93	172,788
1993	3,076,812.77	840,708	794,637	3,359,060	43.87	76,568
1994	4,102,189.02	1,026,183	969,948	4,568,007	44.81	101,942
1995	4,709,796.67	1,066,910	1,008,443	5,349,783	45.77	116,884
1996	9,094,697.59	1,847,815	1,746,555	10,531,287	46.72	225,413
1997	20,837,257.76	3,738,517	3,533,646	24,596,652	47.69	515,761
1998	5,661,635.82	882,791	834,414	6,808,794	48.65	139,955
1999	11,912,537.69	1,572,812	1,486,622	14,595,304	49.62	294,142
2000	8,504,498.48	920,782	870,323	10,610,750	50.59	209,740
2001	8,477,120.14	714,113	674,980	10,769,132	51.57	208,826

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -35						
2002	37,228,235.54	2,246,538	2,123,428	48,134,690	52.54	916,153
2003	21,226,046.00	770,824	728,583	27,926,579	53.52	521,797
2004	15,700,619.00	188,643	178,305	21,017,531	54.51	385,572
	239,365,764.97	68,537,807	64,781,936	258,361,848		6,005,458
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					43.0	2.51

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 44-R1
NET SALVAGE PERCENT.. -45

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1930	265,131.46	345,727	326,781	57,660	4.43	13,016
1948	8,371.80	9,201	8,697	3,442	10.65	323
1949	7,399.60	8,035	7,595	3,134	11.05	284
1950	5,551.50	5,953	5,627	2,423	11.46	211
1951	138,854.87	147,018	138,961	62,379	11.87	5,255
1952	144,200.57	150,650	142,394	66,697	12.30	5,423
1953	1,517.33	1,564	1,478	722	12.72	57
1954	235,921.43	239,768	226,629	115,457	13.16	8,773
1955	88,756.97	88,917	84,044	44,654	13.60	3,283
1956	160,145.14	158,066	149,404	82,806	14.05	5,894
1957	268,517.00	261,059	246,753	142,597	14.50	9,834
1958	310,760.91	297,308	281,016	169,587	14.97	11,328
1959	214,274.93	201,674	190,622	120,077	15.44	7,777
1960	69,782.96	64,576	61,037	40,148	15.92	2,522
1961	2,855.44	2,597	2,455	1,685	16.40	103
1962	19,849.92	17,727	16,756	12,026	16.90	712
1963	7,227.09	6,335	5,988	4,491	17.40	258
1964	286,500.71	246,348	232,848	182,578	17.91	10,194
1965	12,731,363.42	10,727,383	10,139,522	8,320,955	18.43	451,490
1966	1,311,818.26	1,082,886	1,023,544	878,592	18.95	46,364
1967	1,082,464.82	874,724	826,789	742,785	19.48	38,131
1968	1,840,983.67	1,454,837	1,375,112	1,294,314	20.02	64,651
1969	2,298,601.79	1,774,808	1,677,549	1,655,424	20.57	80,478
1970	4,091,391.32	3,083,723	2,914,735	3,017,782	21.13	142,820
1971	1,611,570.23	1,184,278	1,119,380	1,217,397	21.70	56,101
1972	5,403,567.78	3,869,792	3,657,727	4,177,446	22.27	187,582
1973	5,612,071.17	3,911,698	3,697,337	4,440,166	22.85	194,318
1974	6,231,331.87	4,222,257	3,990,877	5,044,554	23.44	215,211
1975	10,496,219.14	6,908,139	6,529,573	8,689,945	24.03	361,629
1976	7,820,159.57	4,989,262	4,715,850	6,623,381	24.64	268,806
1977	6,121,578.39	3,782,187	3,574,923	5,301,366	25.25	209,955
1978	7,727,423.61	4,619,724	4,366,563	6,838,201	25.86	264,432
1979	7,535,815.42	4,348,919	4,110,598	6,816,334	26.49	257,317
1980	6,483,551.79	3,606,281	3,408,657	5,992,493	27.12	220,962
1981	7,500,877.56	4,016,607	3,796,497	7,079,775	27.75	255,127
1982	8,920,432.29	4,589,206	4,337,718	8,596,909	28.39	302,815
1983	11,153,463.80	5,498,658	5,197,332	10,975,191	29.04	377,934

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1						
NET SALVAGE PERCENT.. -45						
1984	12,418,464.29	5,852,201	5,531,500	12,475,273	29.70	420,043
1985	6,963,474.42	3,132,101	2,960,462	7,136,576	30.35	235,143
1986	8,341,205.20	3,567,951	3,372,427	8,722,321	31.02	281,184
1987	6,690,548.11	2,716,363	2,567,506	7,133,789	31.68	225,183
1988	11,310,772.34	4,337,964	4,100,244	12,300,376	32.36	380,111
1989	13,822,575.57	4,996,654	4,722,837	15,319,898	33.03	463,818
1990	30,813,502.39	10,450,553	9,877,863	34,801,715	33.71	1,032,385
1991	37,462,084.61	11,863,493	11,213,374	43,106,649	34.39	1,253,465
1992	36,187,793.81	10,636,135	10,053,275	42,419,026	35.08	1,209,208
1993	19,546,662.59	5,300,078	5,009,634	23,333,027	35.77	652,307
1994	17,583,851.63	4,370,115	4,130,633	21,365,952	36.46	586,011
1995	29,757,466.15	6,709,565	6,341,881	36,806,445	37.16	990,486
1996	33,928,268.73	6,862,841	6,486,757	42,709,233	37.86	1,128,083
1997	59,832,290.35	10,705,792	10,119,115	76,637,706	38.57	1,986,977
1998	24,662,916.73	3,844,332	3,633,663	32,127,566	39.27	818,120
1999	32,267,584.96	4,262,387	4,028,808	42,759,190	39.99	1,069,247
2000	36,438,484.15	3,952,118	3,735,542	49,100,260	40.71	1,206,098
2001	27,017,933.15	2,287,879	2,162,503	37,013,500	41.43	893,399
2002	49,924,348.74	3,025,915	2,860,095	69,530,211	42.16	1,649,199
2003	117,237,744.71	4,283,867	4,049,111	165,945,619	42.89	3,869,098
2004	9,756,525.83	118,834	112,322	14,034,640	43.63	321,674
	740,174,803.99	190,075,030	179,658,920	893,594,545		24,752,609

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 36.1 3.34

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-S0.5						
NET SALVAGE PERCENT.. -25						
1900	69,656.69	87,071	87,071			
1930	26,990.12	33,738	33,738			
1946	126.88	138	130	29	4.61	6
1949	4,056.38	4,277	4,042	1,028	5.63	183
1950	103,607.64	108,037	102,107	27,403	5.97	4,590
1951	7,492.68	7,724	7,300	2,066	6.31	327
1952	68,692.54	69,981	66,140	19,726	6.66	2,962
1953	66,429.11	66,869	63,199	19,837	7.01	2,830
1954	29,843.74	29,680	28,051	9,254	7.36	1,257
1955	46,267.16	45,434	42,940	14,894	7.72	1,929
1956	35,874.36	34,780	32,871	11,972	8.08	1,482
1957	55,792.53	53,393	50,463	19,278	8.44	2,284
1958	188,249.97	177,802	168,043	67,269	8.80	7,644
1959	95,990.46	89,427	84,519	35,469	9.17	3,868
1960	163,122.51	149,808	141,586	62,317	9.55	6,525
1961	172,478.10	156,136	147,567	68,031	9.93	6,851
1962	178,003.29	158,779	150,064	72,440	10.31	7,026
1963	51,112.59	44,902	42,438	21,453	10.70	2,005
1964	67,460.34	58,345	55,143	29,182	11.09	2,631
1965	869,184.23	739,676	699,079	387,401	11.49	33,716
1966	552,891.93	462,632	437,241	253,874	11.90	21,334
1967	564,300.78	464,208	438,730	266,646	12.31	21,661
1968	1,005,494.44	812,817	768,206	488,662	12.72	38,417
1969	1,412,206.35	1,120,409	1,058,916	706,342	13.15	53,714
1970	1,194,230.29	929,708	878,681	614,107	13.58	45,221
1971	820,098.84	625,940	591,585	433,539	14.02	30,923
1972	1,297,956.11	970,709	917,432	705,013	14.46	48,756
1973	1,722,268.16	1,260,700	1,191,507	961,328	14.92	64,432
1974	1,439,771.17	1,030,876	974,297	825,417	15.38	53,668
1975	3,120,557.00	2,183,220	2,063,394	1,837,302	15.85	115,918
1976	1,868,126.80	1,275,931	1,205,902	1,129,257	16.33	69,152
1977	1,954,344.31	1,301,593	1,230,155	1,212,775	16.82	72,103
1978	1,268,681.39	822,898	777,733	808,119	17.32	46,658
1979	1,136,126.51	716,754	677,415	742,743	17.83	41,657
1980	1,193,057.19	731,642	691,486	799,835	18.34	43,612
1981	2,100,222.80	1,248,582	1,180,054	1,445,225	18.88	76,548
1982	2,430,886.16	1,399,583	1,322,767	1,715,841	19.42	88,354

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 36-S0.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1983	5,251,283.24	2,922,996	2,762,568	3,801,536	19.97	190,362
1984	7,305,729.54	3,921,350	3,706,127	5,426,035	20.54	264,169
1985	5,568,606.16	2,876,881	2,718,984	4,241,774	21.12	200,842
1986	8,196,261.79	4,064,321	3,841,251	6,404,076	21.72	294,847
1987	9,063,317.05	4,305,076	4,068,793	7,260,353	22.32	325,285
1988	9,539,293.30	4,322,492	4,085,253	7,838,864	22.95	341,563
1989	6,048,972.63	2,606,351	2,463,302	5,097,914	23.59	216,105
1990	15,051,836.13	6,146,794	5,809,428	13,005,367	24.24	536,525
1991	9,470,611.46	3,647,369	3,447,184	8,391,080	24.91	336,856
1992	8,815,487.82	3,183,493	3,008,767	8,010,593	25.60	312,914
1993	2,789,373.79	938,624	887,108	2,599,609	26.31	98,807
1994	3,273,543.79	1,018,481	962,582	3,129,348	27.04	115,730
1995	3,126,183.87	891,353	842,431	3,065,299	27.79	110,302
1996	4,088,389.76	1,057,360	999,327	4,111,160	28.55	143,999
1997	4,413,095.26	1,020,528	964,516	4,551,853	29.34	155,142
1998	8,382,410.88	1,702,677	1,609,226	8,868,788	30.15	294,155
1999	40,931,856.10	7,132,376	6,740,916	44,423,904	30.98	1,433,954
2000	12,352,093.22	1,787,965	1,689,833	13,750,284	31.83	431,991
2001	6,565,737.56	750,136	708,965	7,498,207	32.71	229,233
2002	32,626,431.01	2,695,759	2,547,802	38,235,237	33.62	1,137,277
2003	26,889,732.00	1,354,570	1,280,225	32,331,940	34.55	935,801
2004	19,088,021.00	324,496	306,686	23,553,340	35.51	663,288
	276,219,918.91	78,145,647	73,863,266	271,411,635		9,789,391

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 27.7 3.54

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 53-R2
NET SALVAGE PERCENT.. -45

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	473,209.26	400,165	378,236	307,917	22.09	13,939
1966	340,581.97	282,133	266,672	227,172	22.72	9,999
1967	554,513.63	449,622	424,983	379,062	23.36	16,227
1968	527,116.27	418,082	395,171	369,148	24.01	15,375
1969	747,638.51	579,655	547,890	536,186	24.66	21,743
1970	608,967.14	461,016	435,752	447,250	25.33	17,657
1971	339,226.11	250,563	236,832	255,046	26.00	9,809
1972	632,571.29	455,312	430,361	486,867	26.69	18,242
1973	734,145.79	514,585	486,386	578,125	27.38	21,115
1974	538,083.16	366,704	346,609	433,612	28.09	15,437
1975	632,976.31	419,075	396,110	521,706	28.80	18,115
1976	895,477.82	575,210	543,688	754,755	29.52	25,568
1977	916,724.04	570,780	539,501	789,749	30.24	26,116
1978	732,008.88	441,017	416,849	644,564	30.98	20,806
1979	456,506.60	265,767	251,203	410,732	31.72	12,949
1980	483,539.96	271,479	256,602	444,531	32.48	13,686
1981	783,905.45	423,748	400,527	736,136	33.24	22,146
1982	669,652.04	348,102	329,026	641,969	34.00	18,881
1983	648,248.62	323,158	305,449	634,511	34.78	18,244
1984	715,121.45	341,252	322,551	714,375	35.56	20,089
1985	696,215.80	317,189	299,807	709,706	36.35	19,524
1986	708,280.78	307,178	290,345	736,662	37.15	19,829
1987	714,940.79	294,413	278,279	758,385	37.95	19,984
1988	825,790.25	321,740	304,109	893,287	38.76	23,047
1989	859,056.80	315,394	298,110	947,522	39.58	23,939
1990	2,855,743.66	984,275	930,337	3,210,491	40.40	79,468
1991	1,546,485.25	498,038	470,745	1,771,659	41.23	42,970
1992	1,291,012.78	386,000	364,847	1,507,122	42.07	35,824
1993	978,338.85	270,100	255,299	1,163,292	42.91	27,110
1994	888,713.77	224,609	212,300	1,076,335	43.76	24,596
1995	1,953,728.54	448,449	423,874	2,409,032	44.61	54,002
1996	1,581,664.27	325,894	308,035	1,985,378	45.47	43,663
1997	3,349,099.41	610,424	576,973	4,279,221	46.34	92,344
1998	616,650.93	97,641	92,290	801,854	47.21	16,985
1999	2,075,760.24	278,712	263,439	2,746,413	48.09	57,110
2000	341,485.96	37,632	35,570	459,585	48.97	9,385
2001	571,965.07	49,097	46,406	782,943	49.86	15,703

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 369.1 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. -45						
2002	872,967.41	53,797	50,849	1,214,954	50.75	23,940
2004	1,064,381.00	13,118	12,399	1,530,953	52.55	29,133
	36,222,495.86	13,991,125	13,224,411	39,298,207		1,014,699
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					38.7	2.80

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 60-R3
NET SALVAGE PERCENT.. -75

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	5,676,624.48	5,829,326	5,509,879	4,424,214	24.79	178,468
1966	224,954.59	226,164	213,770	179,901	25.53	7,047
1967	314,890.84	309,585	292,620	258,439	26.29	9,830
1968	269,144.74	258,581	244,411	226,592	27.06	8,374
1969	424,947.54	398,601	376,758	366,900	27.84	13,179
1970	634,206.06	580,235	548,438	561,423	28.63	19,610
1971	298,756.02	266,483	251,880	270,943	29.42	9,209
1972	641,040.59	556,648	526,144	595,677	30.23	19,705
1973	1,122,853.12	948,502	896,524	1,068,469	31.04	34,422
1974	859,403.45	705,355	666,702	837,254	31.86	26,279
1975	1,250,393.79	996,064	941,480	1,246,709	32.69	38,137
1976	1,033,176.39	797,715	754,000	1,054,059	33.53	31,436
1977	1,018,443.25	761,032	719,327	1,062,949	34.38	30,918
1978	854,818.47	617,521	583,681	912,251	35.23	25,894
1979	830,577.45	579,224	547,483	906,028	36.09	25,105
1980	1,181,216.05	793,777	750,278	1,316,850	36.96	35,629
1981	1,346,759.77	870,377	822,680	1,534,150	37.84	40,543
1982	2,146,396.93	1,332,322	1,259,311	2,496,884	38.72	64,486
1983	1,752,349.78	1,042,035	984,931	2,081,681	39.61	52,554
1984	1,863,650.49	1,059,299	1,001,249	2,260,139	40.51	55,792
1985	1,809,655.54	981,105	927,340	2,239,557	41.41	54,083
1986	2,051,657.49	1,058,091	1,000,108	2,590,293	42.32	61,207
1987	2,191,950.49	1,071,371	1,012,660	2,823,253	43.24	65,293
1988	2,458,783.05	1,135,958	1,073,707	3,229,163	44.16	73,124
1989	1,862,107.61	810,436	766,024	2,492,664	45.08	55,294
1990	4,306,349.65	1,755,914	1,659,690	5,876,422	46.02	127,693
1991	7,865,663.49	2,991,115	2,827,202	10,937,709	46.96	232,915
1992	5,027,004.50	1,774,407	1,677,169	7,120,089	47.90	148,645
1993	4,896,477.00	1,592,089	1,504,843	7,063,992	48.85	144,606
1994	2,969,648.76	883,471	835,057	4,361,828	49.80	87,587
1995	5,753,543.04	1,552,594	1,467,512	8,601,188	50.75	169,482
1996	7,140,012.03	1,726,812	1,632,183	10,862,838	51.71	210,072
1997	8,163,231.11	1,742,850	1,647,342	12,638,312	52.68	239,907
1998	1,866,391.42	345,562	326,625	2,939,560	53.65	54,791
1999	4,827,557.25	757,806	716,278	7,731,947	54.62	141,559
2000	1,212,935.49	156,014	147,464	1,975,173	55.59	35,531
2001	1,089,488.87	109,248	103,261	1,803,345	56.56	31,884

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 369.2 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -75						
2002	24,131,242.74	1,731,417	1,636,535	40,593,140	57.54	705,477
2003	6,953,911.00	300,583	284,111	11,885,233	58.52	203,097
2004	7,350,734.00	105,483	99,703	12,764,082	59.51	214,486
	127,672,948.33	41,511,172	39,236,360	184,191,300		3,783,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.7	2.96

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L1						
NET SALVAGE PERCENT.. 0						
1985	329,824.73	154,886	146,398	183,427	12.73	14,409
1993	533,968.08	181,976	172,004	361,964	15.82	22,880
1996	94,363.19	26,110	24,679	69,684	17.36	4,014
1998	48,449,751.38	10,862,434	10,267,173	38,182,578	18.62	2,050,622
1999	37,548,719.10	7,306,981	6,906,559	30,642,160	19.33	1,585,213
2001	47,732.17	6,186	5,847	41,885	20.89	2,005
2002	4,763,735.63	450,649	425,953	4,337,783	21.73	199,622
2003	1,809,328.25	104,760	99,019	1,710,309	22.61	75,644
2004	27,276,602.80	534,621	505,324	26,771,279	23.53	1,137,751
	120,854,025.33	19,628,603	18,552,956	102,301,069		5,092,160

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 20.1 4.21

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

SURVIVOR CURVE.. IOWA 20-L0
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	1,063,344.02	805,855	128,787-	1,351,633	6.82	198,187
1966	112,429.30	83,976	13,421-	142,715	7.01	20,359
1967	70,794.04	52,064	8,321-	89,734	7.21	12,446
1968	129,611.69	93,755	14,983-	164,036	7.42	22,107
1969	140,815.33	100,239	16,020-	177,958	7.62	23,354
1970	155,889.28	108,998	17,419-	196,692	7.84	25,088
1971	80,840.96	55,548	8,877-	101,844	8.05	12,651
1972	177,149.44	119,483	19,095-	222,817	8.27	26,943
1973	262,631.72	173,665	27,754-	329,780	8.50	38,798
1974	158,494.54	102,708	16,414-	198,683	8.73	22,759
1975	266,433.58	168,979	27,005-	333,404	8.97	37,169
1976	340,173.53	211,052	33,729-	424,929	9.21	46,138
1977	387,382.65	234,996	37,556-	483,046	9.45	51,116
1978	421,980.32	249,918	39,940-	525,217	9.70	54,146
1979	471,278.12	272,069	43,480-	585,450	9.96	58,780
1980	616,891.76	346,909	55,441-	764,867	10.22	74,840
1981	926,510.40	506,639	80,968-	1,146,455	10.49	109,290
1982	625,553.37	331,997	53,058-	772,444	10.77	71,722
1983	1,068,432.80	549,842	87,872-	1,316,570	11.05	119,147
1984	906,432.87	451,358	72,133-	1,114,531	11.34	98,283
1985	1,164,063.96	559,566	89,426-	1,428,100	11.64	122,689
1986	836,858.41	387,842	61,982-	1,024,369	11.94	85,793
1987	306,671.34	136,660	21,840-	374,512	12.25	30,572
1988	636,716.21	272,021	43,473-	775,697	12.57	61,710
1989	539,128.19	220,409	35,224-	655,221	12.89	50,832
1990	800,043.07	311,437	49,772-	969,822	13.23	73,305
1991	1,037,671.56	383,653	61,313-	1,254,635	13.57	92,457
1992	471,738.75	164,920	26,356-	568,856	13.92	40,866
1993	689,784.80	226,474	36,194-	829,447	14.29	58,044
1994	968,644.81	297,422	47,532-	1,161,474	14.66	79,227
1995	857,089.46	244,442	39,065-	1,024,718	15.04	68,133
1996	543,684.78	142,867	22,832-	648,069	15.43	42,001
1997	668,142.41	159,820	25,542-	793,906	15.84	50,120
1998	436,618.01	93,895	15,006-	517,117	16.26	31,803
1999	420,440.21	79,537	12,711-	496,217	16.71	29,696
2000	52,351.84	8,459	1,352-	61,557	17.19	3,581
2001	154,590.17	20,356	3,253-	181,032	17.71	10,222

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
2002	205,556.26	20,566	3,287-	239,677	18.26	13,126
2003	115,328.64	7,427	1,187-	133,815	18.88	7,088
2004	120,579.30	2,843	454-	139,120	19.59	7,102
	19,408,771.90	8,760,666	1,400,074-	23,720,166		2,081,690
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.4	10.73

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUMMIT OFFICE BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2067						
NET SALVAGE PERCENT.. -5						
2001	1,494.45	91	58	1,511	56.74	27
2002	17,947,201.84	791,472	504,092	18,340,470	57.02	321,650
2003	505,665.72	13,539	8,623	522,326	57.32	9,112
2004	176,211.84	1,591	1,013	184,009	57.64	3,192
	18,630,573.85	806,693	513,786	19,048,316		333,981
1165 MASS. AVE. SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -5						
1983	221,243.38	97,406	62,038	170,268	29.78	5,718
1984	55,000.00	23,441	14,930	42,820	30.01	1,427
1986	16,930,591.69	6,774,861	4,314,934	13,462,187	30.04	448,142
1987	1,358.00	524	334	1,092	30.12	36
1989	117,991.81	41,863	26,663	97,228	30.37	3,201
1990	2,474,916.13	840,407	535,258	2,063,404	30.34	68,009
1992	227,654.13	69,631	44,348	194,689	30.42	6,400
1993	23,443.14	6,737	4,291	20,324	30.52	666
1994	193.98	52	33	171	30.65	6
1997	572,074.31	117,613	74,908	525,770	30.81	17,065
1999	271,669.91	43,159	27,488	257,765	30.86	8,353
2001	3,272,994.72	348,819	222,164	3,214,480	30.98	103,760
2002	329,278.91	25,758	16,406	329,337	31.06	10,603
2003	513,601.53	24,861	15,834	523,448	31.07	16,847
2004	1,130,705.39	18,758	11,947	1,175,294	31.15	37,730
	26,142,717.03	8,433,890	5,371,576	22,078,277		727,963

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -5						
1930	97,403.78	102,274	102,274			
1960	773.25	701	433	379	7.05	54
1963	430,411.64	377,002	233,045	218,887	8.25	26,532
1964	874,465.57	758,608	468,936	449,253	8.52	52,729
1966	21,950.45	18,547	11,465	11,583	9.34	1,240
1967	436.00	362	224	234	9.89	24
1968	13,487.90	11,062	6,838	7,324	10.23	716
1969	5,366.50	4,321	2,671	2,964	10.80	274
1970	15,084.02	11,967	7,397	8,441	11.16	756
1972	19,838.95	15,165	9,374	11,457	12.14	944
1973	52,217.88	39,033	24,128	30,701	12.75	2,408
1974	248.91	182	113	148	13.36	11
1975	7,104.96	5,084	3,143	4,317	13.79	313
1976	2,550.00	1,778	1,099	1,579	14.42	110
1977	987.00	673	416	620	14.87	42
1978	601.36	398	246	385	15.52	25
1979	84,971.05	54,602	33,752	55,468	16.17	3,430
1981	98,761.97	59,710	36,910	66,790	17.31	3,858
1983	96,718.47	54,585	33,742	67,812	18.50	3,666
1985	31,075.00	16,161	9,990	22,639	19.87	1,139
1987	126,554.57	60,236	37,235	95,647	21.11	4,531
1988	102,301.65	46,264	28,598	78,819	21.81	3,614
1989	16,018.08	6,882	4,254	12,565	22.38	561
1991	63,637.23	24,269	15,002	51,817	23.67	2,189
1997	812,750.19	182,454	112,785	740,603	27.59	26,843
1998	74,251.13	14,595	9,022	68,942	28.22	2,443
1999	141,154.29	23,729	14,668	133,544	28.86	4,627
2000	681.45	95	59	657	29.40	22
2001	42,167.80	4,649	2,874	41,402	29.83	1,388
2002	1,330,849.61	106,621	65,908	1,331,484	30.29	43,958
2003	1,294,473.43	64,018	39,573	1,319,624	30.35	43,480
2004	952,526.15	16,703	10,325	989,827	29.53	33,519
	6,811,820.24	2,082,730	1,326,499	5,825,912		265,446
	51,585,111.12	11,323,313	7,211,861	46,952,505		1,327,390

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 35.4 2.57

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	918,557.59	528,171	918,558			
1996	739.38	314	739			
1997	6,870,681.77	2,576,506	6,065,202	805,480	12.50	64,438
1998	211,762.33	68,823	162,012	49,750	13.50	3,685
1999	1,224,367.98	336,701	792,608	431,760	14.50	29,777
2000	2,659,281.55	598,338	1,408,512	1,250,770	15.50	80,695
2002	1,021,979.81	127,747	300,722	721,258	17.50	41,215
2003	348,807.89	26,161	61,584	287,224	18.50	15,526
	13,256,178.30	4,262,761	9,709,937	3,546,242		235,336

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 15.1 1.78

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 391.1 OFFICE FURNITURE & EQUIPMENT- OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	430,802.13	430,802	430,802			
1987	156,965.75	156,966	156,966			
1988	570,731.27	570,731	570,731			
1989	502,116.60	502,117	502,117			
1990	401,686.62	388,310	11,170	390,517	0.50	390,517
1991	421,228.45	379,106	10,905	410,323	1.50	273,549
1992	492,382.00	410,302	11,803	480,579	2.50	192,232
1993	432,780.24	331,813	9,545	423,235	3.50	120,924
1994	996,029.14	697,220	20,057	975,972	4.50	216,883
1995	736,885.80	466,670	13,424	723,462	5.50	131,539
1996	22,731.75	12,882	371	22,361	6.50	3,440
1997	317,473.01	158,737	4,566	312,907	7.50	41,721
2001	489,975.33	114,311	3,288	486,687	11.50	42,321
2002	3,837,064.35	639,639	18,400	3,818,664	12.50	305,493
2003	452,140.58	45,214	1,301	450,840	13.50	33,396
2004	118,028.95	3,930	113	117,916	14.50	8,132
	10,379,021.97	5,308,750	1,765,559	8,613,463		1,760,147

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.9 16.96

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 391.2 OFFICE FURNITURE & EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	12,377.88	12,378	12,378			
1992	2,095.35	2,095	2,095			
1994	372.85	373	373			
1999	1,144,774.32	1,144,774	1,144,774			
2001	1,310,834.31	917,584	1,310,834			
2002	390,000.32	195,000	390,000			
2003	997,330.45	299,199	889,585	107,745	3.50	30,784
2004	2,471,470.68	247,147	734,823	1,736,648	4.50	385,922
	6,329,256.16	2,818,550	4,484,862	1,844,393		416,706

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 4.4 6.58

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-R4						
NET SALVAGE PERCENT.. 0						
1993	28,900.80	24,060	28,901			
1997	175,243.72	104,708	175,244			
1998	52,960.00	27,846	52,960			
1999	131,141.10	58,909	131,141			
	388,245.62	215,523	388,246			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 0.0 0.00

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	480,152.36	480,152	480,152			
1986	24,270.63	24,271	24,271			
1987	78,747.12	78,747	78,747			
1988	62,330.06	62,330	62,330			
1990	9,861.75	9,533	469	9,393	0.50	9,393
1991	332,176.76	298,959	14,714	317,463	1.50	211,642
1992	13,429.25	11,191	551	12,878	2.50	5,151
1993	86,783.85	66,537	3,275	83,509	3.50	23,860
1994	1,911.00	1,338	66	1,845	4.50	410
1997	8,932.00	4,466	220	8,712	7.50	1,162
1998	15,678.09	6,793	334	15,344	8.50	1,805
	1,114,272.87	1,044,317	665,129	449,144		253,423

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 1.8 22.74

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	636,897.70	636,898	636,898			
1986	36,608.90	36,609	36,609			
1987	24,559.29	24,559	24,559			
1988	90,133.47	90,133	90,133			
1989	44,015.15	44,015	44,015			
1990	931,016.11	900,013	451,482	479,534	0.50	479,534
1991	415,434.02	373,891	187,559	227,875	1.50	151,917
1992	351,547.91	292,945	146,953	204,595	2.50	81,838
1993	150,986.64	115,761	58,070	92,917	3.50	26,548
1994	311,079.28	217,755	109,235	201,844	4.50	44,854
1995	214,349.24	135,747	68,096	146,253	5.50	26,591
1996	14,910.00	8,449	4,238	10,672	6.50	1,642
1997	157,993.89	78,997	39,628	118,366	7.50	15,782
1999	180,880.41	66,329	33,273	147,607	9.50	15,538
2002	179,563.71	29,933	15,016	164,548	12.50	13,164
2003	18,323.00	1,832	919	17,404	13.50	1,289
2004	369,425.00	12,302	6,171	363,254	14.50	25,052
	4,127,723.72	3,066,168	1,952,854	2,174,869		883,749

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 2.5 21.41

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1985	1,585,817.53	1,585,818	1,585,818			
1986	16,356.70	16,357	16,357			
1988	188,731.02	188,731	188,731			
1990	405,329.12	391,832	188,429	216,900	0.50	216,900
1991	254,492.84	229,044	110,145	144,348	1.50	96,232
1992	658,894.60	549,057	264,037	394,858	2.50	157,943
1993	1,594,433.11	1,222,452	587,867	1,006,566	3.50	287,590
1994	349,412.09	244,588	117,620	231,792	4.50	51,509
1995	160,930.55	101,917	49,011	111,920	5.50	20,349
1996	329,726.06	186,856	89,857	239,869	6.50	36,903
1997	1,988,899.20	994,450	478,223	1,510,676	7.50	201,423
1998	316,960.76	137,339	66,045	250,916	8.50	29,520
1999	301,430.87	110,535	53,155	248,276	9.50	26,134
	8,151,414.45	5,958,976	3,795,295	4,356,121		1,124,503

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 3.9 13.80

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	195,435.64	149,841	95,434	100,002	3.50	28,572
1994	18,035.22	12,625	8,041	9,994	4.50	2,221
1995	196,342.52	124,344	79,195	117,148	5.50	21,300
1997	411,933.60	205,967	131,181	280,753	7.50	37,434
1998	53,131.55	23,022	14,663	38,469	8.50	4,526
1999	9,845,560.35	3,610,367	2,299,457	7,546,103	9.50	794,327
2000	674,179.59	202,254	128,816	545,364	10.50	51,939
2002	312,214.21	52,046	33,149	279,065	12.50	22,325
2004	179,029.00	5,962	3,797	175,232	14.50	12,085
	11,885,861.68	4,386,428	2,793,733	9,092,130		974,729
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.3	8.20

NSTAR ELECTRIC & GAS COMPANY
BOSTON EDISON COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2004

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	693.53	694	694			
1987	11,382.00	11,382	11,382			
1991	1,759.00	1,583	960	799	1.50	533
1993	81,994.75	62,865	38,141	43,854	3.50	12,530
1997	124,321.88	62,161	37,713	86,609	7.50	11,548
1999	21,217.79	7,781	4,721	16,497	9.50	1,737
2003	107,976.00	10,798	6,551	101,425	13.50	7,513
	349,344.95	157,264	100,162	249,184		33,861

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.4 9.69