THE COMMONWEALTH OF MASSACHUSETTS

ANNUAL RETURN

OF THE

MASSACHUSETTS ELECTRIC COMPANY

TO THE

DEPARTMENT OF PUBLIC UTILITIES

For the Year Ended December 31,

2013

nationalgrid

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q)is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

(1) one million megawatt hours of total annual sales,
(2) 100 megawatt hours of annual sales for resale,
(3) 500 megawatt hours of annual power exchanges delivered, or
(4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

(a) Submit FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: http://www.ferc.gov/docs-filing/eforms/form-1/elec-subm-soft.asp. The software is used to submit the electronic filing to the Commission via the Internet.

(b) The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

(c) Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

(d) For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

a) Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

b) Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

Reference Schedules	Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

e) The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____ , we have also reviewed schedules _____of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases."

The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

(f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at http://www.ferc.gov/help/how-to.asp.

(g) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from http://www.ferc.gov/docs-filing/eforms/form-1/form-1.pdf and http://www.ferc.gov/docs-filing/eforms.asp#3Q-gas .

IV. When to Submit:

FERC Forms 1 and 3-Q must be filed by the following schedule:

a) FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and

b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,144 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 150 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

III Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.

V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions** (see VII. below).

VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

VII For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.

VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.

IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and" firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the

termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and “firm” means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

(3) 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) 'Person' means an individual or a corporation;

(5) 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power; .....

(11) "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports salt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be field..."

General Penalties

The Commission may assess up to $1 million per day per violation of its rules and regulations. *See* FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

IDENTIFICATION

01 Exact Legal Name of Respondent Massachusetts Electric Company	02 Year/Period of Report End of 2013/Q4
03 Previous Name and Date of Change *(if name changed during year)* / /	
04 Address of Principal Office at End of Period *(Street, City, State, Zip Code)* 40 Sylvan Road, Waltham MA, 02451	
05 Name of Contact Person Mia Demontigny	06 Title of Contact Person Assistant Controller
07 Address of Contact Person *(Street, City, State, Zip Code)*	

08 Telephone of Contact Person,*Including Area Code* (929) 324-4271	09 This Report Is (1) [X] An Original (2) [ ] A Resubmission	10 Date of Report *(Mo, Da, Yr)* 10/15/2014

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Charles DeRosa	03 Signature Charles DeRosa	04 Date Signed *(Mo, Da, Yr)* Oct 15, 2014
02 Title VP, US Controller and Tax		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	NA
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106(a)(b)	NA
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
15	Nuclear Fuel Materials	202-203	NA
16	Electric Plant in Service	204-207	
17	Electric Plant Leased to Others	213	NA
18	Electric Plant Held for Future Use	214	
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224-225	NA
22	Materials and Supplies	227	
23	Allowances	228(ab)-229(ab)	NA
24	Extraordinary Property Losses	230	NA
25	Unrecovered Plant and Regulatory Study Costs	230	NA
26	Transmission Service and Generation Interconnection Study Costs	231	NA
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250-251	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254	NA
33	Long-Term Debt	256-257	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262-263	
36	Accumulated Deferred Investment Tax Credits	266-267	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	NA
39	Accumulated Deferred Income Taxes-Other Property	274-275	
40	Accumulated Deferred Income Taxes-Other	276-277	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300-301	
43	Regional Transmission Service Revenues (Account 457.1)	302	
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310-311	
46	Electric Operation and Maintenance Expenses	320-323	
47	Purchased Power	326-327	
48	Transmission of Electricity for Others	328-330	NA
49	Transmission of Electricity by ISO/RTOs	331	NA
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant	336-337	
53	Regulatory Commission Expenses	350-351	
54	Research, Development and Demonstration Activities	352-353	
55	Distribution of Salaries and Wages	354-355	
56	Common Utility Plant and Expenses	356	NA
57	Amounts included in ISO/RTO Settlement Statements	397	NA
58	Purchase and Sale of Ancillary Services	398	NA
59	Monthly Transmission System Peak Load	400	NA
60	Monthly ISO/RTO Transmission System Peak Load	400a	NA
61	Electric Energy Account	401	
62	Monthly Peaks and Output	401	
63	Steam Electric Generating Plant Statistics	402-403	NA
64	Hydroelectric Generating Plant Statistics	406-407	NA
65	Pumped Storage Generating Plant Statistics	408-409	NA
66	Generating Plant Statistics Pages	410-411	NA

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Line Statistics Pages	422-423	
68	Transmission Lines Added During the Year	424-425	NA
69	Substations	426-427	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports Check appropriate box: [ ] Two copies will be submitted [X] No annual report to stockholders is prepared		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Charles DeRosa VP, US Controller and Tax
One MetroTech Center
Brooklyn, NY 11201

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Incorporated in Massachussetts on July 6, 1887

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

N/A

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Massachusetts: Electric service to customers

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) [ ] Yes...Enter the date when such independent accountant was initially engaged:
(2) [X] No

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the repondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiearies for whom trust was maintained, and purpose of the trust.

National Grid USA held control over the Respondent through direct ownership of 100% of the voting stock.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions
1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is $50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Director, Senior Vice President	Jordan, Marie	55,576
2	Director, Vice President and CFO	Nigloschy, Stephen	21,101
3	Director, President	Reed, Marcy L	176,273
4			
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7			
8	Appointments		
9			
10	Vice President and Chief Financial Officer (08/05/2013)	Nigloschy, Stephen	21,101
11	Senior Vice President (03/14/2013)	Bruckner, John	4,372
12			
13			
14	Resignations		
15			
16	Director, Senior Vice President (02/28/2013)	Root, Christopher	
17	Director, Vice President and Chief Financial Officer (08	Campbell, David	45,986
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FOOTNOTE DATA

Schedule Page: 104 Line No.: 1 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was $227,445. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2013 through 12-31-2013.

Schedule Page: 104 Line No.: 2 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was $186,965. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2013 through 12-31-2013.

Schedule Page: 104 Line No.: 3 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was $153,466. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2013 through 12-31-2013.

Schedule Page: 104 Line No.: 10 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was $186,965. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2013 through 12-31-2013.

Schedule Page: 104 Line No.: 11 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was $305,076. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2013 through 12-31-2013.

Schedule Page: 104 Line No.: 16 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was $52,667. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2013 through 12-31-2013.

Schedule Page: 104 Line No.: 17 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was $156,652. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2013 through 12-31-2013.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Jordan, Marie	Waltham, MA
2	Nigloschy, Stephen	Waltham, MA
3	Reed, Marcy	Waltham, MA
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent have formula rates?	[ ] Yes [X] No

1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	[ ] Yes [X] No

2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

INFORMATION ON FORMULA RATES
Formula Rate Variances

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s).	Schedule	Column	Line No
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

1. Changes in Franchise Rights:
   None

2. Information on consolidations, mergers, and reorganizations:
   None

3. Purchase or sale of an operating unit or system:
   None

4. Important Leaseholds:
   None

5. Important extension or reduction of transmission or distribution system:
   None

6. Issuance of securities or assumption of liabilities or guarantees:
   None

7. Changes in Articles of Incorporation:
   None

8. Wage Scale Increase:
   The comapny union employees received 2.5% wage increases.
   Non union management employees received 3% wage increases.

9. Status of Legal Proceedings:
   Refer to Page 123 - Notes to Financial Statements - Note 12. Commitments and Contingencies

10. Additional Material Transactions Not Reported Elsewhere in this Report:
    None

11. Reserved:
    None

12. N/A

13. Changes in General Officers:

    Marie Jordan appointed to serve as Senior Vice President and Director on 03/14/2013
    John Brucker appointed to serve as Senior Vice President on 03/14/2013
    Stephen Nigloschy appointed to serve as Vice President and Chief Financial Officer on 08/05/2013
    Karen Kilmas appointed to serve as Vice President on 07/29/2013
    Christopher Kelley appointed as Vice President on 05/06/2013
    Christopher McConnachie appointed as Vice President and Treasurer on 08/19/2013
    David Campbell resigned as Vice President on 08/02/2013
    Christopher E. Root resigned as Senior Vice President and Director effective 02/28/2013
    Ellen Smith resigned as Executive Vice President effective 10/17/2013

Bradley White resigned as Vice President effective 11/20/2013
Robert Teetz resinged as Vice President effective 07/31/2013
Lorraine Lynce resinged as Vice President and Treasurer effective 08/19/2013

14. N/A

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	**UTILITY PLANT**			
2	Utility Plant (101-106, 114)	200-201	4,787,239,223	4,633,894,534
3	Construction Work in Progress (107)	200-201	80,629,739	71,254,940
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,867,868,962	4,705,149,474
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,634,561,490	1,543,949,190
6	Net Utility Plant (Enter Total of line 4 less 5)		3,233,307,472	3,161,200,284
7	Nuclear Fuel in Process of Ref., Conv.,Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		3,233,307,472	3,161,200,284
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	**OTHER PROPERTY AND INVESTMENTS**			
18	Nonutility Property (121)		12,880,362	15,453,221
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,637,768	1,624,748
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	0	0
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		288,782	288,782
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		6,362,211	5,867,067
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		17,893,587	19,984,322
33	**CURRENT AND ACCRUED ASSETS**			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		9,716,748	24,266,201
36	Special Deposits (132-134)		83,085,245	71,743,148
37	Working Fund (135)		5,000	5,000
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		312,896,054	260,714,128
41	Other Accounts Receivable (143)		17,417,235	19,453,198
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		56,594,313	51,042,112
43	Notes Receivable from Associated Companies (145)		250,177,659	0
44	Accounts Receivable from Assoc. Companies (146)		47,451,382	36,397,238
45	Fuel Stock (151)	227	0	0
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	19,309,785	19,840,745
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	29,774,757	0

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Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	536	0
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		61,455,650	65,730,157
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		3,052,603	2,781,373
61	Accrued Utility Revenues (173)		115,252,555	100,696,585
62	Miscellaneous Current and Accrued Assets (174)		1,053,822	953,007
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		894,054,718	551,538,668
68	**DEFERRED DEBITS**			
69	Unamortized Debt Expenses (181)		5,879,446	6,150,783
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	781,061,154	662,066,584
73	Prelim. Survey and Investigation Charges (Electric) (183)		574,624	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		-57,204	9,267
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	7,851,412	637,034
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		3,961,499	4,657,438
82	Accumulated Deferred Income Taxes (190)	234	259,812,268	182,281,965
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,059,083,199	855,803,071
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		5,204,338,976	4,588,526,345

Name of Respondent	This Report is:	Date of Report (mo, da, yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	end of 2013/Q4

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	59,952,775	59,952,775
3	Preferred Stock Issued (204)	250-251	2,258,500	2,258,500
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	1,558,049,050	1,558,049,051
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	424,423,555	388,373,407
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	5,111,058	5,034,893
16	Total Proprietary Capital (lines 2 through 15)		2,049,794,938	2,013,668,626
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	820,000,000	820,000,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	600,000,000	0
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		2,305,130	2,394,164
24	Total Long-Term Debt (lines 18 through 23)		1,417,694,870	817,605,836
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		12,086,083	11,575,534
29	Accumulated Provision for Pensions and Benefits (228.3)		0	0
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		1,653,703	1,635,281
35	Total Other Noncurrent Liabilities (lines 26 through 34)		13,739,786	13,210,815
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		223,064,107	182,418,376
39	Notes Payable to Associated Companies (233)		0	137,968,699
40	Accounts Payable to Associated Companies (234)		57,855,316	96,274,742
41	Customer Deposits (235)		13,135,432	11,111,984
42	Taxes Accrued (236)	262-263	0	807,305
43	Interest Accrued (237)		6,235,769	6,234,386
44	Dividends Declared (238)		25,069	25,069
45	Matured Long-Term Debt (239)		0	0

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Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	end of 2013/Q4

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		273,513	1,553,899
48	Miscellaneous Current and Accrued Liabilities (242)		96,310,738	63,781,595
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		396,899,944	500,176,055
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		4,376,040	7,633,772
57	Accumulated Deferred Investment Tax Credits (255)	266-267	8,808,953	9,379,774
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	259,487,440	274,298,904
60	Other Regulatory Liabilities (254)	278	195,866,111	201,222,513
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		586,954,119	512,007,912
64	Accum. Deferred Income Taxes-Other (283)		270,716,775	239,322,138
65	Total Deferred Credits (lines 56 through 64)		1,326,209,438	1,243,865,013
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		5,204,338,976	4,588,526,345

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

STATEMENT OF INCOME

Quarterly
1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable
5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility columnin a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	2,336,419,908	2,020,288,134		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,936,756,279	1,657,103,079		
5	Maintenance Expenses (402)	320-323	119,162,162	67,372,969		
6	Depreciation Expense (403)	336-337	115,761,770	112,030,827		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337		55,050		
8	Amort. & Depl. of Utility Plant (404-405)	336-337				
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	61,219,660	59,259,384		
15	Income Taxes - Federal (409.1)	262-263	-29,646,513	-33,849,711		
16	- Other (409.1)	262-263	-3,963,668	5,510,660		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	54,762,235	66,734,556		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277		5,688,445		
19	Investment Tax Credit Adj. - Net (411.4)	266	-828,780	-1,278,492		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		57,649			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,253,280,794	1,927,249,877		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		83,139,114	93,038,257		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
2,336,419,908	2,020,288,134					2
						3
1,936,756,279	1,657,103,079					4
119,162,162	67,372,969					5
115,761,770	112,030,827					6
	55,050					7
						8
						9
						10
						11
						12
						13
61,219,660	59,259,384					14
-29,646,513	-33,849,711					15
-3,963,668	5,510,660					16
54,762,235	66,734,556					17
	5,688,445					18
-828,780	-1,278,492					19
						20
						21
						22
						23
57,649						24
2,253,280,794	1,927,249,877					25
83,139,114	93,038,257					26

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		83,139,114	93,038,257		
28	Other Income and Deductions					
29	Other Income					
30	Nonutilty Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)					
34	(Less) Expenses of Nonutility Operations (417.1)		1,345,384	3,664,000		
35	Nonoperating Rental Income (418)			22,484		
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		15,051,857	9,169,488		
38	Allowance for Other Funds Used During Construction (419.1)		132,785	2,014,690		
39	Miscellaneous Nonoperating Income (421)		667,419	24,585		
40	Gain on Disposition of Property (421.1)			1,176,976		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		14,506,677	8,744,223		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		1,967,540	1,516,538		
46	Life Insurance (426.2)		581,793	303,722		
47	Penalties (426.3)		2,896,625	18,725,018		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		266,645	645,380		
49	Other Deductions (426.5)		706,386	2,259,302		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		6,418,989	23,449,960		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	361,249	271,574		
53	Income Taxes-Federal (409.2)	262-263	3,256,148	-3,671,283		
54	Income Taxes-Other (409.2)	262-263	646,752	-729,208		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	-527,727	-90,141		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277		1,256,923		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		3,736,422	-5,475,981		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		4,351,266	-9,229,756		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		47,276,078	47,362,166		
63	Amort. of Debt Disc. and Expense (428)		372,763	438,173		
64	Amortization of Loss on Reaquired Debt (428.1)		695,938	847,337		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		2,054,627	380,550		
68	Other Interest Expense (431)		1,411,991	-1,593,863		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		471,442	450,366		
70	Net Interest Charges (Total of lines 62 thru 69)		51,339,955	46,983,997		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		36,150,425	36,824,504		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		36,150,425	36,824,504		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		388,373,407	351,649,180
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		36,150,425	36,824,504
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24	Dividends declared on preferred stock		-100,277	(100,277)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-100,277	(100,277)
30	Dividends Declared-Common Stock (Account 438)			
31				
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		424,423,555	388,373,407
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		424,423,555	388,373,407
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	36,150,425	36,824,504
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	115,761,770	112,085,877
5	Amortization of debt expenses and regulatory debits	372,763	438,173
6	Amortization of losses on reacquired debt	695,939	847,337
7			
8	Deferred Income Taxes (Net)	21,944,206	68,932,712
9	Investment Tax Credit Adjustment (Net)	-828,780	-1,278,492
10	Net (Increase) Decrease in Receivables	-59,420,962	-70,612,892
11	Net (Increase) Decrease in Inventory	530,424	-148,892
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	58,378,916	67,224,813
14	Net (Increase) Decrease in Other Regulatory Assets	-118,994,570	-55,152,862
15	Net Increase (Decrease) in Other Regulatory Liabilities	-5,115,499	-77,864,417
16	(Less) Allowance for Other Funds Used During Construction	132,785	-2,014,690
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):	-30,021,153	7,877,647
19			
20	Net change in Prepaid and Other Current Assets	4,173,692	-16,044,558
21	Net change in Other Deferred Credits	-14,811,464	34,650,450
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	8,682,922	109,794,090
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-173,084,458	-177,823,202
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	2,572,859	-16,099
30	(Less) Allowance for Other Funds Used During Construction	-132,785	2,014,690
31	Other (provide details in footnote):	16,167,986	-817,605
32	Plant retirment costs	-19,959,244	-1,415,495
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-174,170,072	-182,087,091
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		-8,048
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54			
55	Net (Increase) Decrease in Special Deposits	-11,342,097	-58,616
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-185,512,169	-182,153,755
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	600,000,000	
62	Preferred Stock		
63	Common Stock		
64	Share Based Compensation	-1	-111,757
65			
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	599,999,999	-111,757
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77			
78	Net Decrease in Short-Term Debt (c)	-437,619,928	87,155,699
79			
80	Dividends on Preferred Stock	-100,277	-100,277
81	Dividends on Common Stock		
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	162,279,794	86,943,665
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-14,549,453	14,584,000
87			
88	Cash and Cash Equivalents at Beginning of Period	24,271,201	9,687,201
89			
90	Cash and Cash Equivalents at End of period	9,721,748	24,271,201

FOOTNOTE DATA

Schedule Page: 120 Line No.: 18 Column: b

Other Operating Activities:

Change in Clearing Accounts	$	66,472
Change in Accumulated Other Comprehensive Income		126,942
Change in Unamortized Debt Expense		(12,392)
Change in Miscellaneous Deferred Debits		(7,214,378)
Change in Accumulated Provision for Injuries and Damages		510,549
Change in Asset Retirement Obligations		18,422
Change in Customer Advances for Construction		(1)
Change in Preliminary Survey and Investigation Charges		(574,624)
Change in Allowances		(29,774,757)
Change in Deferred Taxes		6,832,614
	$	(30,021,153)

Schedule Page: 120 Line No.: 18 Column: c

Other Operating Activities:

Change in Clearing Accounts	$	(583,108)
Change in Accumulated Other Comprehensive Income		367,812
Change in Unamortized Debt Expense		(176,894)
Change in Miscellaneous Deferred Debits		(357,233)
Change in Accumulated Provision for Injuries and Damages		8,888,595
Change in Asset Retirement Obligations		(360,726)
Change in Customer Advances for Construction		(1,161,349)
Change in Preliminary Survey and Investigation Charges		1,171,487
Change in Unamortized Discount on Long-Term Debt-Debit (226)		89,064
	$	7,877,648

Schedule Page: 120 Line No.: 31 Column: b

Other Investment Activities:

Change in Special Funds	$	(495,144)
Change in Utility Plant		16,663,130
	$	16,167,986

Schedule Page: 120 Line No.: 31 Column: c

Change in Special Funds		(705,497)
Change in Accumulated Deferred Investment Tax Credits		(112,108)
	$	(817,605)

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Cormmission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION.

MASSACHUSETTS ELECTRIC COMPANY
NOTES TO THE FINANCIAL STATEMENTS

1. NATURE OF OPERATIONS AND BASIS OF PRESENTATION

Massachusetts Electric Company ("the Company") is an electric retail distribution company providing electric service to approximately 1.3 million customers in 171 cities and towns in Massachusetts. The properties of the Company consist principally of substations and distribution lines interconnected with transmission and other facilities of New England Power Company ("NEP"), an affiliated entity.

The Company is a wholly-owned subsidiary of National Grid USA ("NGUSA" or "Parent"), a public utility holding company with regulated subsidiaries engaged in the generation of electricity and the transmission, distribution, and sale of both natural gas and electricity. NGUSA a direct wholly-owned subsidiary of National Grid North America Inc. ("NGNA") and an indirect wholly-owned subsidiary of National Grid plc, a public limited company incorporated under the laws of England and Wales.

The accompanying financial statements are prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission ("FERC") as set forth in its applicable Uniform System of Accounts. This is a comprehensive basis for accounting other than accounting principles generally accepted in the United States of America ("U.S. GAAP"). The primary differences consist of the following:

- Intercompany accounts are presented on a gross basis for FERC reporting but are netted together by counterparty for U.S. GAAP reporting.

- The accumulated amounts collected in rates for cost of removal over spending are included within accumulated depreciation for FERC reporting, but are separately presented as a regulatory liability for U.S. GAAP reporting.

- For FERC reporting, regulatory assets and liabilities are presented on a gross basis and are classified as non-current. For U.S. GAAP reporting, regulatory assets and liabilities are presented on a net basis where appropriate but are classified as current or long term as applicable.

- The Company is permitted to recover certain equity costs in rates. This is not recognized as a regulatory asset for U.S. GAAP reporting and is recognized for FERC reporting.

- All debt is classified as long-term in the balance sheet for FERC reporting. Under U.S. GAAP, the presentation reflects current and long-term debt separately.

- For FERC reporting, the liability for uncertain tax positions related to temporary differences is not recognized pursuant to FERC guidance and deferred taxes are recognized based on the difference between positions taken in filed tax returns and amounts reported in the financial statements. For U.S. GAAP reporting, the liability for uncertain tax positions related to temporary differences is recognized and deferred taxes are recognized based on the difference between the positions taken in filed tax returns adjusted for uncertain tax positions related to temporary differences and amounts reported in the financial statements.

- For FERC reporting, deferred tax assets and liabilities are presented on a gross basis and are classified as non-current. For U.S. GAAP reporting, deferred tax assets and liabilities are presented on a net basis, with current and non-current amounts separately presented.

The Company has evaluated subsequent events and transactions through October 15, 2014, the date of issuance of these financial statements, and concluded that, other than the matters incorporated in the accompanying financial statements, there were no events or transactions that require adjustment to or disclosure in the financial statements as of and for the year ended December 31, 2013.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

In preparing financial statements that conform to FERC requirements, the Company must make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses, and the disclosure of contingent assets and liabilities included in the financial statements. Actual results could differ from those estimates.

Regulatory Accounting

The Federal Energy Regulatory Commission ("FERC") and the Massachusetts Department of Public Utilities ("DPU") regulate the rates the Company charges its customers. In certain cases, the rate actions of the DPU can result in accounting that differs from non-regulated companies. In these cases, the Company defers costs (as regulatory assets) or recognizes obligations (as regulatory liabilities) if it is probable that such amounts will be recovered from or refunded to customers through future rates. Regulatory assets and liabilities are amortized to the statements of income consistent with the treatment of the related costs in the ratemaking process.

Revenue Recognition

Revenues are recognized for energy service provided on a monthly billing cycle basis. The Company records unbilled revenues for the estimated amount of services rendered from the time meters were last read to the end of the accounting period.

As approved by the DPU, the Company is allowed to pass through commodity-related costs to customers and also bills for other approved rate adjustment mechanisms. In addition, the Company has a revenue decoupling mechanism ("RDM") which requires the Company to adjust its base rates annually to reflect the over or under recovery of the Company's targeted base distribution revenues from the prior fiscal year.

Other Taxes

The Company collects taxes and fees from customers such as sales taxes, other taxes, surcharges, and fees that are levied by state or local governments on the sale or distribution of electricity. The Company accounts for taxes that are imposed on customers (such as sales taxes) on a net basis (excluded from revenues).

Income Taxes

Federal income taxes have been computed utilizing the asset and liability approach that requires the recognition of deferred tax assets and liabilities for the tax consequences of temporary differences by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities. Deferred income taxes also reflect the tax effect of net operating losses, capital losses and general business credit carryforwards.

The effects of tax positions are recognized in the financial statements when it is more likely than not that the position taken or expected to be taken in a tax return will be sustained upon examination by taxing authorities based on the technical merits of the position. The financial effect of changes in tax laws or rates is accounted for in the period of enactment. Deferred investment tax credits are amortized over the useful life of the underlying property.

NGNA files consolidated federal tax returns including all of the activities of its subsidiaries. Each subsidiary company determines its current and deferred taxes based on the separate return method. The Company settles its current tax liability or benefit each year with NGNA pursuant to a tax sharing arrangement between NGNA and its subsidiaries. Tax benefits attributable to the tax attributes of other group companies and allocated by NGNA are treated as capital contributions.

Cash and Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments with original maturities of three months or less. Cash and cash equivalents are carried at cost which approximates fair value.

Special Deposits

Special deposits primarily consist of Independent System Operator ("ISO") of New England, Inc. deposits of $79.7 million and $68.5 million at December 31, 2013 and December 31, 2012 and health care claims deposits of $3.4 million and $3.2 million at December 31, 2013 and December 31, 2012, respectively.

Accounts Receivable and Allowance for Doubtful Accounts

The Company recognizes an allowance for doubtful accounts to record accounts receivable at estimated net realizable value. The allowance is determined based on a variety of factors, including for each type of receivable, applying an estimated reserve percentage to each aging category, taking into account historical collection and write-off experience and management's assessment of collectability from individual customers as appropriate. The collectability of receivables is continuously assessed, and if circumstances change, the allowance is adjusted accordingly. Receivable balances are written off against the allowance for doubtful accounts when the accounts are disconnected and/or terminated and the balances are deemed to be uncollectible.

Plant Materials and Operating Supplies

Plant materials and operating supplies are stated at the lower of weighted average cost or market and are expensed or capitalized as used. The Company's policy is to write off obsolete inventory. There were no material write offs of obsolete inventory for the years ended December 31, 2013 or December 31, 2012.

Fair Value Measurements

The Company measures derivatives and available-for-sale securities at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following is the fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that a company has the ability to access as of the reporting date;
- Level 2: inputs other than quoted prices included within Level 1 that are directly observable for the asset or liability or indirectly observable through corroboration with observable market data; and
- Level 3: unobservable inputs, such as internally-developed forward curves and pricing models for the asset or liability due to little or no market activity for the asset or liability with low correlation to observable market inputs.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The Company uses valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

Utility Plant

Utility plant is stated at original cost. The cost of repairs and maintenance is charged to expense and the cost of renewals and betterments that extend the useful life of utility plant is capitalized. The capitalized cost of additions to utility plant includes costs such as direct material, labor and benefits, and an allowance for funds used during construction ("AFUDC").

Depreciation is computed over the estimated useful life of the asset using the composite straight-line method. Depreciation studies are conducted periodically to update the composite rates and are approved by the DPU. The average composite rates for each of the years ended December 31, 2013 and 2012 was 3.2%. The average service lives for each of the years ended December 31, 2013 and 2012 was 44 years.

Depreciation expense includes a component for estimated future cost of removal which is recovered through rates charged to customers. The Company had cumulative costs of removal recovered in excess of costs incurred of $233.5 million and $212.5 million at December 31, 2013 and 2012, respectively.

Allowance for Funds Used During Construction

In accordance with applicable accounting guidance, the Company records AFUDC, which represents the debt and equity costs of financing the construction of new utility plant. AFUDC equity is reported in the statements of income as non-cash income in other income, net and AFUDC debt is reported as a non-cash offset to other interest, including affiliate interest. After construction is completed, the Company is permitted to recover these costs through their inclusion in rate base and corresponding depreciation expense. The Company recorded negative AFUDC related to equity of $32 thousand and positive AFUDC $0.6 million for the years ended December 31, 2013 and 2012, respectively, and AFUDC related to debt of $0.5 million for both years respectively. The average AFUDC rates for the years ended December 31, 2013 and 2012 were 0.75% and 0.18%, respectively.

Goodwill

The Company tests goodwill for impairment annually on January 31, and when events occur or circumstances change that would more likely than not reduce the fair value of the Company below its carrying amount. Goodwill is tested for impairment using a two-step approach. The first step compares the estimated fair value of the Company with its carrying value, including goodwill. If the estimated fair value exceeds the carrying value, then goodwill is considered not impaired. If the carrying value exceeds the estimated fair value, then a second step is performed to determine the implied fair value of goodwill. If the carrying value of goodwill exceeds its implied fair value, then an impairment charge equal to the difference is recorded.

The fair value of the Company was calculated in the annual goodwill impairment test for the year ended December 31, 2013 utilizing both income and market approaches.

- To estimate fair value utilizing the income approach, the Company used a discounted cash flow methodology incorporating its most recent business plan forecasts together with a projected terminal year calculation. Key assumptions used in the income approach were: (a) expected cash flows for the period from April 1, 2013 to March 31, 2018; (b) a discount rate of 5.5%, which was based on the Company's best estimate of its after-tax weighted-average cost of capital; and (c) a terminal growth rate of 2.25%, based on the Company's expected long-term average growth rate in line with estimated long-term U.S. economic inflation.

- To estimate fair value utilizing the market approach, the Company followed a market comparable methodology. Specifically, the Company applied a valuation multiple of earnings before interest, taxes, depreciation and amortization ("EBITDA"), derived from data of publicly-traded benchmark companies, to business operating data. Benchmark companies were selected based on comparability of the underlying business and economics. Key assumptions used in the market approach included the selection of appropriate benchmark companies and the selection of an EBITDA multiple of 10.0, which the Company believes is appropriate based on comparison of its business with the benchmark companies.

The Company determined the fair value of the business using 50% weighting for each valuation methodology, as it believes that each methodology provides equally valuable information. Based on the resulting fair value from the annual analyses, the Company determined that no adjustment of the goodwill carrying value was required at December 31, 2013 or 2012.

Available-For-Sale Securities

The Company holds available-for-sale securities that include equities, municipal bonds and corporate bonds. These investments are recorded at fair value and are included in other non-current assets in the accompanying balance sheets. Changes in the fair value of these assets are recorded within other comprehensive income.

Asset Retirement Obligations

Asset retirement obligations are recognized for legal obligations associated with the retirement of utility plant, primarily associated with the Company's distribution facilities. Asset retirement obligations are recorded at fair value in the period in which the obligation is incurred, if the fair value can be reasonably estimated. In the period in which new asset retirement obligations, or changes to the timing or amount of existing retirement obligations are recorded, the associated asset retirement costs are capitalized as part of the carrying amount of the related long-lived asset. In each subsequent period the asset retirement obligation is accreted to its present value.

The following table represents the changes in the Company's asset retirement obligations:

	Years Ended December 31,	
	2013	2012
	(in thousands of dollars)	
Balance as of the beginning of the year	**$ 1,635**	$ 1,996
Accretion expense	**65**	27
Liabilities settled	**(46)**	(388)
Liabilities incurred in the current year	**-**	-
Balance as of the end of the year	**$ 1,654**	$ 1,635

Accretion expense is deferred as part of the Company's asset retirement obligation regulatory asset as management believes it is probable that such amounts will be collected in future rates.

Employee Benefits

The Company participates with other subsidiaries in defined benefit pension plans ("Pension Plans") and postretirement benefit other than pension ("PBOP") plans for its employees, administered by NGUSA. The Company recognizes its portion of the Pension Plans' and PBOP plan's funded status in the balance sheets as a net liability or asset. The cost of providing these plans is recovered through rates; therefore, the net funded status is offset by a regulatory asset or liability. The Pension Plans' and PBOP plans' assets are commingled and cannot be allocated to an individual company. The Company measures and records its pension and PBOP funded status at the year-end date. Pension and PBOP plan assets are measured at fair value, using the year-end market value of those assets.

3. FINANCIAL STATEMENT RESTATEMENT

Management has determined that certain accounting transactions were not properly recorded in the Company's previously issued financial statements. The Company corrected the accounting by restating the prior period financial statements, the impacts of which are described below.

During management's review of the Company's allowance for doubtful accounts methodology, in connection with the preparation of the financial statements, management determined it had insufficiently provided for its allowance for doubtful accounts reserve in prior years. A cumulative adjustment of $8.5 million (net of income taxes) was recorded in the financial statements for the year ended December 31, 2012, of which $2.8 million was recorded as an adjustment to opening retained earnings (as of December 31, 2011), and $5.7 million was recorded as a decrease to net income for the year ended December 31, 2012 to reflect the fiscal year 2012 activity related to this correction.

Further, the Company has corrected various account balances which were improperly recorded. A cumulative adjustment of $4.8 million (net of income taxes) was recorded in the financial statements for the year ended December 31, 2012, of which $0.7 million was recorded as an adjustment to opening retained earnings (as of December 31, 2011), and $4.1 million was recorded as reduction to net income for the year ended December 31, 2012 to reflect the fiscal year 2013 activity related to these items.

In connection with these adjustments, the Company recorded an adjustment of $0.6 million to net cash provided by operating activities, an adjustment of $0.7 million to net cash used in investing activities, and an adjustment of $0.1 million to net cash provided by financing activities, all for the year ended December 31, 2013.

	As Previously Reported	Adjustments	As Restated
	(in thousands of dollars)		
	December 2012		December 2012
Balance Sheet			
Net Utility Plant	3,163,200	(2,000)	3,161,200
Total Current and Accrued Assets	570,096	(18,557)	551,539
Total Deferred Debits	853,724	2,079	855,803
Total Assets	4,607,005	(18,479)	4,588,526
Other Paid-In Capital (208-211)			
December 31, 2012	1,556,766	1,283	1,558,049
December 31, 2011	1,556,766	1,395	1,558,161
Retained Earnings (215, 215.1, 216)			
December 31, 2012	401,685	(13,312)	388,373
December 31, 2011	355,144	(3,495)	351,649
Total Current and Accrued Liabilities	499,789	387	500,176
Total Deferred Credits	1,250,702	(6,837)	1,243,865
Total Liabilities and Stockholders Equity	4,607,005	(18,479)	4,588,526

	As Previously Reported	Adjustments	As Restated
	(in thousands of dollars)		
	December 2012		December 2012
Statement of Income			
Operating Revenues (400)	$ 2,021,642	$ (1,354)	$ 2,020,288
Net Utility Operating Income	103,215	(10,176)	93,038
Net Other Income and Deductions	(9,589)	360	(9,230)
Net Income	46,642	(9,818)	36,825
Statement of Cash Flows			
Net Income	46,642	(9,818)	36,825
Net Cash Provided by (Used in) Operating Activities	110,399	(605)	109,794
Net Cash Provided by (Used in) Investing Activities	(182,870)	716	(182,154)
Net Cash Provided by (Used in) Financing Activities	87,055	(111)	86,944

4. REGULATORY ASSETS AND LIABILITIES

The Company records regulatory assets and liabilities that result from the ratemaking process. The following table presents the regulatory assets and regulatory liabilities recorded in the accompanying balance sheets.

	December 31, 2013	December 31, 2012
	(in thousands of dollars)	
Other regulatory assets		
Pension and postretirement benefit plans	**$ 302,315**	$ 304,667
Deferred environmental restoration costs	**94,617**	95,136
Storm costs	**248,375**	177,154
Renewable energy certificates obligation	**51,773**	48,115
Revenue Decoupling Mechanism	**-**	17,355
Rate adjustment mechanism	**42,653**	-
Energy efficiency	**22,475**	-
Transmission service	**-**	13,300
Other	**18,853**	6,340
Total other regulatory assets	**$ 781,061**	$ 662,067
Other regulatory liabilities		
Deferred environmental restoration costs	**$ 65,871**	$ 70,039
Postretirement benefit	**27,394**	35,935
Basic service administration cost	**-**	26,651
Energy efficiency	**-**	3,691
Rate adjustment mechanism	**18,553**	-
Storm costs funding	**44,744**	14,859
Service quality penalties	**-**	26,196
Regulatory tax liability	**30,858**	21,697
Other	**8,446**	2,155
Total other regulatory liabilities	**$ 195,866**	$ 201,223

Energy efficiency ("EE"): This amount represents the difference between revenue billed to customers through its EE Charge and the costs of the Company's EE programs as approved by the DPU.

Environmental response costs: This regulatory asset represents deferred costs associated with the Company's share of the estimated costs to investigate and perform certain remediation activities at sites with which it may be associated. The Company's rate plans provide for specific rate allowances for these costs at a level of $4.4 million per year, with variances deferred for future recovery or return to customers. The Company believes future costs, beyond the expiration of current rate plans, will continue to be recovered through rates.

Environmental response fund: This amount represents the amount of customer contributions and insurance proceeds recovered to pay for costs to investigate and perform certain remediation activities at sites with which it may be associated.

Postretirement benefits: This amount primarily represents the excess costs of the Company's pension and PBOP plans over amounts received in rates that are deferred as a regulatory asset to be recovered in future periods and the non-cash accrual of net actuarial gains and losses.

Rate adjustment mechanisms: The Company is subject to a number of rate adjustment mechanisms, for example RDM,

whereby an asset or liability is recognized resulting from differences between actual revenues and the underlying cost being recovered, or differences between actual revenues and targeted amounts as approved by the DPU.

Regulatory deferred tax liability: This amount represents unrecovered federal and state deferred taxes of the Company primarily as a result of regulatory flowthrough accounting treatment and tax rate changes. The income tax benefits or charges for certain plant related timing differences, such as equity AFUDC, are immediately flowed through to or collected from customers. The amortization of the related regulatory deferred tax liability, for these items, follows the book life of the underlying plant asset. The Company expects to address the recovery period of the net regulatory liability in its next rate case.

Renewable energy certificates: Represents deferred costs associated with the Company's compliance obligation with Massachusetts's Renewable Portfolio Standard ("RPS"). The RPS is legislation established to foster the development of new renewable energy sources. The regulatory asset will be recovered over the next year.

Smart Grid Program: This amount represents the difference between revenue billed to customers and the costs of the Company's Smart Grid Pilot programs as approved by the DPU. The balance will be recovered over the remaining useful life of the pilot program assets.

Storm costs: This regulatory asset represents the incremental costs to restore power to customers resulting from major storms. Additionally, the Company's rate order allows for the operation of a storm fund whereby the Company collects through rates an amount meant to offset incurred storm costs. The Company may use money in the fund for incremental storm costs that exceed a $1.25 million threshold per event, subject to the Department reviewing the costs and determining that they have been reasonably and prudently incurred. The regulatory asset recorded represents the excess of incremental operation and maintenance costs which have been incurred by the Company to restore power to customers resulting from major storms above the amount collected in the storm fund.

Solar Generation Program: This represents the recovery of the final cost and annual revenue requirement for approximately five megawatts of solar generation at five separate sites: Haverhill, Everette, Revere, Whitinsville and Dorchester Solar Generation facilities, which the company constructed, owns, and operates. Actual capital and incremental operations and maintenance costs, as approved is recovered from its retail delivery service customers through the fully-reconciling per kilowatt-hour solar cost adjustment factor as provided in the Company's solar cost adjustment provision tariff.

Transmission service: The Company arranges transmission service on behalf of its customers and bills the costs of those services to customers pursuant to the Company's Transmission Service Cost Adjustment Provision. Any over or under recoveries of these costs are passed on to customers receiving transmission service through the Company over the subsequent twelve months.

The Company records carrying charges on regulatory balances related to rate adjustment mechanisms, storm costs, environmental response costs, postretirement benefits, and renewable energy certificates for which cash expenditures have been made and are subject to recovery, or for which cash has been collected and is subject to refund. Carrying charges are not recorded on items for which expenditures have not yet been made.

5. RATE MATTERS

2009 Capital Investments Audit

Rates for services rendered by the Company are subject to approval by the DPU. The DPU approved an RDM arising from the 2009 distribution rate case filed by the Company and its affiliate, Nantucket Electric Company ("Nantucket Electric"). As part of its RDM provision, the Company files a report by July 1st of each year on its capital investment for the prior calendar year. In connection with the Company's first capital expenditure ("CapEx") filing made in July 2010, the DPU opened a proceeding in March 2011, as requested by the Massachusetts Attorney General's Office ("Attorney General"), for an independent audit of the Company's calendar year 2009 capital investments ("CapEx Audit") which, in part, formed the basis for the Company's RDM rate adjustment. On July 31, 2014, the Department issued an order approving the selection of Concentric Energy Advisors as the auditor for the CapEx Audit. Subsequently, on September 30, 2014, the Department issued an order directing the Company to commence the CapEx Audit. The CapEx Audit is scheduled to commence on October 21, 2014. The Company cannot currently predict the outcome of this audit.

Cost Recovery

In addition to the rates and tariffs put into effect following its most recent rate case, the Company continues to be authorized to recover costs associated with the procurement of electricity for its customers, all transmission costs, and costs charged by the Company's affiliate NEP, for stranded costs associated with NEP's former electric generation investments.

DPU Audit Settlement Agreement

In the general rate case involving the Company's Massachusetts gas distribution affiliates, the DPU opened an investigation to address the allocation and assignment of costs to the gas affiliates by the National Grid service companies. The audit was later expanded to include the Company's Massachusetts electric distribution affiliates. The Company and the Attorney General's Office executed a Settlement Agreement that the DPU approved on July 25, 2014. As a result of the approval of the Settlement, there is no need for an audit, the Company will implement reporting and review practices similar to those in place for its New York affiliates, and NGUSA contributed $1 million to the Massachusetts Association for Community Action that will be used for the benefit of Company's electric customers and customers of its Massachusetts gas distribution affiliates who are eligible for fuel assistance.

Storm Management Audit

In January 2011, the DPU opened an investigation into the Company and Nantucket Electric's preparation and response to a December 2010 winter storm. The DPU has the authority to issue fines not to exceed approximately $0.3 million for each violation for each day that the violation persists. On September 22, 2011, the DPU approved a settlement between the Company and the Attorney General that included a $1.2 million refund to customers. The DPU also investigated the Company and Nantucket Electric's response to Tropical Storm Irene and the October 2011 winter storm in a consolidated proceeding. On December 11, 2012, the DPU issued an order in which it assessed the Company and Nantucket Electric a penalty of $18.7 million associated with the Company and Nantucket Electric's performance in responding to these two weather events, consisting of $8.1 million for Tropical Storm Irene and $10.6 million for the October 2011 winter storm. The Company and Nantucket Electric appealed this ruling and on September 4, 2014 the Court affirmed all but two violations, reducing the penalty by $0.9 million. The Company had recorded the original penalty and credited customers during March 2013. In addition, in the December 11, 2012 order, the DPU ordered a management audit of the Company and Nantucket Electric's emergency planning, outage management, and restoration. The auditors have completed their audit, and submitted their Final Report to the DPU on July 9, 2014. No parties submitted comments on the Final Report. The Company cannot predict the outcome of the management audit.

2010 Service Quality Report

On December 30, 2013, the DPU issued an order on Massachusetts Electric's calendar year 2010 Service Quality Report,

ordering that the Company refund to customers a net penalty of $6.7 million. On January 21, 2014, the Company filed a Motion for Clarification/Reconsideration regarding a portion of the penalty amount related to Circuit Average Interruption Frequency Index which totaled $2.7 million. In addition, the Company filed a proposal to credit customers the $6.7 million penalty along with a proposed tariff that would allow for recovery of the $2.7 million if the DPU rules in favor of the Company regarding the Motion for Clarification/Reconsideration. On May 21, 2014, the DPU denied the Company's motion.

6. UTILITY PLANT AND NONUTILITY PROPERTY

The following table summarizes utility plant and nonutility plant at cost along with accumulated depreciation and amortization:

	December 31,	
	2013	2012
	(in thousands of dollars)	
Plant and machinery	**$ 3,570,481**	$ 3,430,929
Goodwill	**1,062,533**	1,062,533
Land and buildings	**149,256**	149,326
Assets held for future use	**562**	562
Assets in construction	**80,630**	71,255
Motor Vehicle and Office Equipment	**17,288**	5,998
Total	**4,880,750**	4,720,603
Accumulated depreciation & amortization	**(1,636,199)**	(1,545,574)
Utility plant & Nonutility property, net	**$ 3,244,551**	$ 3,175,029

7. FAIR VALUE MEASUREMENTS

The following table presents available-for-sale securities measured and recorded at fair value in the accompanying balance sheets on a recurring basis and their level within the fair value hierarchy as of December 31, 2013 and 2012:

	December 31, 2013			
	Level 1	**Level 2**	**Level 3**	**Total**
	(in thousands of dollars)			
Assets:				
Available-for-sale securities	2,741	3,621	-	6,362

	December 31, 2012			
	Level 1	**Level 2**	**Level 3**	**Total**
	(in thousands of dollars)			
Assets:				
Available-for-sale securities	2,504	3,363	-	5,867

Available-for-sale securities are included in other non-current assets in the accompanying balance sheets and primarily include equity and debt investments based on quoted market prices (Level 1) and municipal and corporate bonds based on quoted prices of similar traded assets in open markets (Level 2).

Other Fair Value Measurements

The Company's balance sheets reflect long-term debt at amortized cost. The fair value of the Company's long-term debt was based on quoted market prices, where available or estimated using quoted market prices for similar debt. The fair value of this debt at December 31, 2013 and 2012 was $1 billion.

All other financial instruments in the accompanying balance sheets such as accounts receivable, accounts payable, and the intercompany money pool are stated at cost, which approximates fair value.

8. EMPLOYEE BENEFITS

The Company participates with other NGUSA subsidiaries in a qualified and non-qualified non-contributory defined benefit plan (the "Pension Plan") and PBOP plan (together with the Pension Plan (the "Plan")), covering substantially all employees.

The Pension Plan is a defined benefit plan which provides union employees, as well as non-union employees hired before January 1, 2011, with a retirement benefit. Supplemental nonqualified, non-contributory executive retirement programs provide additional defined pension benefits for certain executives. The PBOP Plan provides health care and life insurance coverage to eligible retired employees. Eligibility is based on age and length of service requirements and, in most cases, retirees must contribute to the cost of their coverage.

During the years ended December 31, 2013 and 2012, the Company made contributions of approximately $39.7 million and $50.5 million, respectively, to the Plan.

Plan assets are commingled and cannot be allocated to an individual company. The Plan's costs are first directly charged to the Company based on the Company's employees that participate in the Plan. Costs associated with affiliated service companies' employees are then allocated as part of the labor burden for work performed on the Company's behalf. The Company applies deferral accounting for pension and PBOP expenses associated with its regulated electric operations. Any differences between actual pension costs and amounts used to establish rates are deferred and collected from or refunded to customers in subsequent periods. Pension and PBOP expense is included in operations and maintenance expense in the accompanying statements of income.

The NGUSA companies' pension and PBOP plans that the Company participates in have unfunded obligations at December 31, 2013 and 2012 as follows:

	December 31,	
	2013	2012
	(in thousands of dollars)	
Pension	**$ 399,606**	$ 448,908
PBOP	**279,781**	340,283
	$ 679,387	$ 789,191

The Company's net pension and PBOP expenses directly charged and allocated from affiliated service companies, net of capital, for the years ended December 31, 2013 and 2012 are as follows:

	December 31,	
	2013	2012
	(in thousands of dollars)	
Pension	**$ 23,727**	$ 28,433
PBOP	**10,690**	15,416
	$ 34,417	$ 43,849

Defined Contribution Plan

NGUSA has a defined contribution pension plan that covers substantially all employees. For the years ended December 31, 2013 and 2012, the Company recognized an expense in the accompanying statements of income of $3.3 million and $3.4 million, respectively, for matching contributions.

Other Benefits

The Company accrued $4.2 million for the year ended December 31, 2013 regarding workers compensation, auto and general insurance claims which have been incurred but not yet reported

9. CAPITALIZATION

Debt Authorizations

The Company had regulatory approval from the FERC to issue up to $750 million of short-term debt, which expired on November 30, 2013. Effective April 2014, the Company entered into an Equity Contribution Agreement with the Parent which provides the Company with the ability to call upon the Parent for contributions to the Company's capital, in an aggregate amount equal to the short-term borrowing limit until such time as regulatory approval for short-term borrowing is regained. The Company has not made use of this facility since its effective date. The Company had no short-term debt outstanding to third parties as of December 31, 2013 or 2012.

Pollution Control Revenue Bonds

In 2004, the Company issued $20 million of Pollution Control Revenue Bonds in tax exempt commercial paper mode maturing on August 1, 2014. The debt had variable interest rates ranging from 0.35% to 0.40% for the year ended December 31, 2012 and rates ranging from 0.35% to 0.90% for the year ended December 31, 2012.

The Company has a Standby Bond Purchase Agreement ("SBPA") of $20 million which expires on November 20, 2015. This agreement was available to provide liquidity support for the Company's Pollution Control Revenue Bonds. At December 31, 2013 and 2012, there were no bond purchases made by the banks participating in this agreement.

Senior Note

In November 2009, the Company issued $800 million of unsecured long-term debt at 5.9% with a maturity date of November 15, 2039. In conjunction with this debt issuance, the Company incurred debt issuance costs of $6.8 million which are being amortized over the life of the debt.

Current Maturities of Long-term Debt

(in thousands of dollars) Years Ending December 31,		
2014	$	20,000
2015		-
2016		-
2017		-
2018		-
Thereafter		800,000
Total	$	820,000

The Company is obligated to meet certain financial and non-financial covenants. During the years ended December 31, 2013 and 2012, the Company was in compliance with all such covenants.

Dividend Restrictions

Pursuant to the preferred stock arrangement, as long as any preferred stock is outstanding, certain restrictions on payment of common stock dividends would come into effect if the common stock equity was, or by reason of payment of such dividends became, less than 25% of total capitalization. Common stock equity at December 31, 2013 and 2012 was approximately 59% and 71%, respectively, of total capitalization. Accordingly, the Company was not restricted as to the payment of common stock dividends under the foregoing provisions at December 31, 2013 or 2012.

Cumulative Preferred Stock

The Company has non-participating cumulative preferred stock outstanding which can be redeemed at the option of the Company. There are no mandatory redemption provisions on the Company's cumulative preferred stock. A summary of cumulative preferred stock is as follows:

	Shares Outstanding		**Amount**		
	December 31,		**December 31,**		Call
Series	**2013**	2012	**2013**	2012	Price
	(in thousands of dollars, except per share and number of shares data)				
$100 par value - 4.44% Series	**22,585**	22,585	**$ 2,259**	$ 2,259	$104.068

The Company did not redeem any preferred stock during the years ended December 31, 2013 or 2012. The annual dividend requirement for cumulative preferred stock was $0.1 million for the years ended December 31, 2013 and 2012.

10. INCOME TAXES

The components of federal and state income tax expense are as follows:

	Years Ended December 31,	
	2013	2012
	(in thousands of dollars)	
Current tax expense (benefit):		
Federal	**$ (26,390)**	(37,522)
State	**(3,317)**	4,782
Total current tax expense	**(29,707)**	(32,740)
Deferred tax expense:		
Federal	**45,972**	56,426
State	**8,263**	3,273
	54,235	59,699
Amortized investment tax credits (1)	**(829)**	(1,278)
Total deferred tax expense	**53,406**	58,421
Total income tax expense	**$ 23,699**	$ 25,681

(1) Investment tax credits (ITC) are being deferred and amortized over the depreciable life of the property giving rise to the credits

Total income taxes in the consolidated statements of operations:		
Income taxes charged to operations	**$ 20,324**	$ 31,429
Income taxes credited to "other income (deductions)"	**3,375**	(5,748)
Total	**$ 23,699**	$ 25,681

A reconciliation between the expected federal income tax expense, using the federal statutory rate of 35% to the Company's actual income tax expense for the years ended December 31, 2013 and December 31, 2012 is as follows:

	Years Ended December 31,	
	2013	2012
	(in thousands of dollars)	
Computed tax	**$ 20,948**	**$ 21,884**
Change in computed taxes resulting from:		
State income tax, net of federal benefit	**3,628**	5,236
Investment tax credit	**(829)**	(1,278)
Provision to return adjustments	**194**	27
Other items - net	**(242)**	(188)
Total	**2,751**	3,797
Federal and state income taxes	**$ 23,699**	$ 25,681

The Company is a member of the National Grid North America Inc. ("NGNA") and subsidiaries consolidated federal income tax return. The Company has joint and several liability for any potential assessments against the consolidated group.

In September 2013, the IRS issued final regulations, effective for tax years beginning in 2014, that provide guidance on the appropriate tax treatment of costs incurred to acquire, produce or improve tangible property, as well as routine maintenance and repair costs. Proposed regulations were issued addressing the tax treatment of asset dispositions. The Company has evaluated tax accounting method changes that may be elected or required by the final regulations. The application of these regulations is not expected to have a material impact on the Company's financial position, results of operations or cash flows.

On July 24, 2013, Massachusetts legislature enacted into law transportation finance legislation which included significant tax changes affecting the classification of utility corporations. For tax years beginning on or after January 1, 2014, Massachusetts utility corporations will be taxed in the same manner as general business corporations. The state income tax rate will increase from 6.5% to 8.0%. Also, any unitary NOL generated post-2013 and allocated to the utilities will be allowed as a carry forward tax attribute. The application of this legislation is not expected to have a material impact on the Company's financial position, results of operations or cash flows.

Significant components of the Company's net deferred tax assets and liabilities at December 31, 2013 and December 31, 2012 are as follows:

	December 31,	
	2013	2012
	(in thousands of dollars)	
Deferred tax assets:		
Pensions, OPEB and other employee benefits	**$ 66,699**	$ 75,377
Net operating losses	**43,743**	2,920
Other Regulatory assets/liabilities - net	**45,729**	-
Reserve - environmental	**40,587**	41,281
Future federal benefit on state taxes	**25,234**	-
Allowance for uncollectible accounts	**25,390**	21,182
Other items	**12,430**	41,522
Total deferred tax assets (1)	**259,812**	182,282
Deferred tax liabilities:		
Property related differences	**586,954**	512,008
Regulatory Assets - storm costs	**93,357**	56,137
Regulatory Assets - pension and OPEB	**111,667**	106,416
Regulatory assets - other	**63,082**	3,549
Property taxes	**8,686**	8,686
Other items	**(6,075)**	64,534
Total deferred tax liabilities	**857,671**	751,330
Net deferred income tax liability	**597,859**	569,048
Deferred investment tax credits	**8,809**	9,380
Net deferred income tax liability and investment tax credits	**$ 606,668**	$ 578,428

(1) There were no valuation allowances for deferred tax assets at December 31, 2013 or 2012.

The Company adopted the provisions of FASB guidance which clarifies the accounting for uncertain tax positions as modified by FERC Docket AI07-2-000. FASB guidance provides that the financial effects of a tax position shall initially be recognized when it is more likely than not, based on the technical merits, that the position will be sustained upon examination, assuming the position will be audited and the taxing authority has full knowledge of all relevant information. FERC docket AI07-2-000 issues supplementary guidance requiring entities to continue to recognize deferred income taxes for Commission accounting and reporting purposes based on the difference between positions taken in tax returns filed or expected to be filed and amounts reported in the financial statements. As of December 31, 2013 and December 31, 2012, the Company did not have any unrecognized tax benefits.

The following table reconciles the changes to the Company's unrecognized tax benefits for the years ended December 31, 2013 and December 31, 2012:

	Years Ended December 31,	
	2013	2012
	(in thousands of dollars)	
Beginning balance	**$ 50,108**	$ 72,160
Gross increases related to prior period	**2,570**	
Gross decreases related to prior period	**(14,685)**	(22,052)
Gross increases related to current period	**2,006**	
Gross decreases related to current period	**(2,049)**	
Total	**$ 37,950**	$ 50,108
Less: Unrecognized tax benefits on temporary differences	**37,950**	50,108
Balance at the end of the year	**$ -**	**$ -**

As of December 31, 2013 and December 31, 2012, the Company has accrued for interest related to unrecognized tax benefits of $1.2 million and $2.4million, respectively. During years ended December 31, 2013 and December 31, 2012, the Company recorded interest benefit of $1.2million and $0.4million, respectively. The Company recognizes accrued interest related to unrecognized tax benefits in interest expense or interest income and related penalties, if applicable, in other deductions in the accompanying consolidated statements of income. No tax penalties were recognized during the years ended December 31, 2013 and December 31, 2012.

It is reasonably possible that other events will occur during the next 12 months that would cause the total amount of unrecognized tax benefits to increase or decrease. However, the Company does not believe any such increases or decreases would be material to their results of operations, financial position, or cash flows.

Federal income tax returns have been examined and all appeals and issues have been agreed with the Internal Revenue Service (IRS) and the NGNA consolidated filing group, through March 31, 2007.

During fiscal year 2014 the IRS has concluded its examination of the NGNA consolidated filing group's corporate income tax returns for the periods ended March 31, 2008 and March 31, 2009. The examinations were completed on March 31, 2014, with an agreement on the majority of income tax issues for the years referenced above, as well as an acknowledgment that certain discrete items remain disputed. NGNA is in the process of appealing these disputed items with the IRS Office of Appeals. The Company does not anticipate a change in its unrecognized tax positions in the next twelve months as a result of the appeals. However, pursuant to the Company's tax sharing agreement, the audit or appeals may result in a change to allocated tax.

Fiscal years ended March 31, 2010 through March 31, 2014 remain subject to examination by the IRS.

The following table indicates the earliest tax year subject to examination:

Jurisdiction	Tax Year
Federal	March 31, 2008*
Massachusetts	March 31, 2010

*The NGNA consolidated filing group is in the process of appealing certain disputed issues with the IRS Office of Appeals for the fiscal years ended March 31, 2008 through March 31, 2009.

11. ENVIRONMENTAL MATTERS

The normal ongoing operations and historic activities of the Company are subject to various federal, state and local environmental laws and regulations. Under federal and state Superfund laws, potential liability for the historic contamination of property may be imposed on responsible parties jointly and severally, without regard to fault, even if the activities were lawful when they occurred.

The United States Environmental Protection Agency ("EPA") and the Massachusetts Department of Environmental Protection ("DEP"), as well as private entities, have alleged that the Company is a potentially responsible party under state or federal law for a number of sites at which hazardous waste is alleged to have been disposed. The Company's most significant liabilities relate to former Manufactured Gas Plant ("MGP") facilities. The Company is currently investigating and remediating, as necessary, those MGP sites and certain other properties under agreements with the EPA and DEP. Expenditures incurred for the years ended December 31, 2013 and 2012 were $9.8 million and $4.9 million, respectively.

At December 31, 2013 and 2012, the Company had total reserves for environmental remediation costs of $92.5 million and $95.2 million, respectively, which include reserves established in connection with the Company's hazardous waste fund referred to below. These costs are expected to be incurred over the next 34 years. However, remediation costs for each site may be materially higher than estimated, depending upon changing technologies and regulatory standards, selected end use for each site, and actual environmental conditions encountered. The Company has recovered amounts from certain insurers and potentially responsible parties, and, where appropriate, the Company may seek additional recovery from other insurers and from other potentially responsible parties, but it is uncertain whether, and to what extent, such efforts will be successful.

The DPU has approved a settlement agreement that provides for rate recovery of remediation costs of former MGP sites and certain other hazardous waste sites located in Massachusetts. Under that agreement, qualified costs related to these sites are paid out of a special fund established as a regulatory liability in the accompanying balance sheets. Rate-recoverable contributions of approximately $4.0 million are made along with interest, lease payments, and any recoveries from insurance carriers and other third-parties. Accordingly, as of December 31, 2013 and 2012, the Company has recorded environmental regulatory assets of $94.6 million and $95.1 million, respectively, and environmental regulatory liabilities of $65.9 million and $70.0 million, respectively.

The Company believes that its ongoing operations, and its approach to addressing conditions at historic sites, are in substantial compliance with all applicable environmental laws. Where the Company has regulatory recovery, it believes that the obligations imposed on it because of the environmental laws will not have a material impact on its results of operations or financial position.

12. COMMITMENTS AND CONTINGENCIES

The Company has several long-term contracts for the purchase of electric power. The Company is liable for these payments regardless of the level of service required from third-parties. The Company also has various capital commitments related to the construction of utility plant.

The Company's commitments under these long-term contracts for the years subsequent to December 31, 2013 are summarized in the table below:

(in thousands of dollars) Years Ending December 31,	Energy Purchases	Capital Expenditures
2014	$ 689,192	$ 56,282,548
2015	25,068	20,179,314
2016	-	-
2017	-	1,276,249
2018	-	-
Thereafter	-	-
Total	$ 714,260	$ 77,738,111

The Company purchases additional energy to meet load requirements from independent power producers, other utilities, energy merchants or the ISO-NE at market prices.

Guarantees

The Company unconditionally guarantees the full and prompt payment of the principal, premium, if any, and interest on certain tax exempt bonds issued by the Massachusetts Development Finance Agency in connection with Nantucket Electric's financing of its first and second underground and submarine cable projects. The Company would be required to make any principal, interest or premium payments if Nantucket Electric failed to pay. The carrying value of the debt guaranteed is approximately $52.3 million at December 31, 2013 and has maturities extending through 2042. This guarantee is absolute and unconditional.

Legal Matters

The Company is subject to various legal proceedings, primarily injury claims, arising out of the ordinary course of its business. The Company does not consider any of such proceedings to be material, individually or in the aggregate, to its business or likely to result in a material adverse effect on its results of operations, financial position, or cash flows.

13. RELATED PARTY TRANSACTIONS

Advance from Affiliate

The Company has an agreement with NGUSA whereby the Company can borrow up to $600 million from time to time for working capital needs. The advance is non-interest bearing. At December 31, 2013 and 2012, the Company had an outstanding advance from affiliate of $600 million and zero, respectively.

Accounts Receivable from and Accounts Payable to Associated Companies

NGUSA and its affiliates provide various services to the Company, including executive and administrative, customer services, financial (including accounting, auditing, risk management, tax, and treasury/finance), human resources, information technology, legal and strategic planning that are charged between the companies and charged to each company.

The Company records short-term payables to and receivables from certain of its associated companies in the ordinary course of business. The amounts payable to and receivable from its associated companies do not bear interest and are settled through the intercompany money pool. A summary of outstanding accounts receivable from associated companies and accounts payable to associated companies balances is as follows:

	Accounts Receivable from Associated Companies December 31,		Accounts Payable to Associated Companies December 31,	
	2013	2012	**2013**	2012
	(in thousands of dollars)		*(in thousands of dollars)*	
NGUSA	**$ 178**	$ 199	**$ 1,895**	$ 1,554
New England Power Company	**11,623**	5,282	**12,319**	15,235
NGUSA Service Company	**11,623**	7,342	**12,319**	56,186
Nantucket Electric Company	**1,838**	1,080	**19,590**	13,991
Niagara Mohawk Power Corporation	**5,979**	3,860	**2,214**	2,646
The Narragansett Electric Company	**5,789**	12,340	**990**	2,935
Boston Gas Company	**4,421**	1,720	**501**	440
Other	**6,000**	4,574	**8,027**	3,288
Total	**$ 47,451**	$ 36,397	**$ 57,855**	$ 96,275

Recovery of Transmission Costs

NEP operates the transmission facilities of its New England affiliates as a single integrated system and reimburses the Company for the cost of its transmission facilities in Massachusetts, including a return on those facilities under NEP's Tariff No. 1. In turn, these costs are allocated among transmission customers in New England in accordance with the ISO New England transmission tariff. The Company is compensated for its actual monthly transmission costs with its authorized ROE ranging from 11.14% to 12.64%. The amounts reimbursed to the Company by NEP for the years ended December 31, 2013 and 2012 were $15.1 million and $9.3 million, respectively, which are included within operations and maintenance expense in the accompanying statements of income.

Intercompany Money Pool

The settlement of the Company's various transactions with NGUSA and certain affiliates generally occurs via the intercompany money pool. The Company is a participant in the Regulated Money Pool and can both borrow and lend funds. Borrowings from the Regulated Money Pool bear interest in accordance with the terms of the intercompany money pool agreement. As the Company fully participates in the Regulated Money Pool rather than settling intercompany charges with cash, all changes in the intercompany money pool balance and accounts receivable and payable from affiliate balances, are reflected as investing or financing activities in the accompanying statements of cash flows. In addition, for the purpose of presentation in the statement of cash flows, it is assumed all amounts settled through intercompany money pool are constructive cash receipts and payments, and therefore are presented as such.

The Regulated Money Pool is funded by operating funds from participants. Collectively, NGUSA, and its subsidiary, KeySpan, have the ability to borrow up to $3 billion from National Grid plc for working capital needs including funding of the intercompany money pools, if necessary. The Company had short-term intercompany money pool investments of $250.2 million at December 2013 and borrowings of $138.0 million at December 31, 2012. The average interest rates for the intercompany money pool were 0.89% and 0.37% for the years ended December 31, 2013 and 2012, respectively.

Related Party Reimbursement

In accordance with the Credit and Operating Support Agreement dated March 26, 1996, the Company will reimburse Nantucket Electric an amount equal to the difference between Nantucket Electric's actual net income for the year and the net income necessary for Nantucket Electric to earn an ROE equivalent to Nantucket Electric's DPU approved ROE for the fiscal year, currently 10.35%. This reimbursement shall constitute additional revenue to Nantucket Electric and expense to the Company. To the extent Nantucket Electric's actual ROE for the year exceeds its allowed ROE, there will be no reimbursement. For the years ended December 31, 2013 and 2012, the Company reimbursed Nantucket Electric $6.1 million and $3.5 million, respectively.

Service Company Charges

The affiliated service companies of NGUSA provide certain services to the Company at their cost. The service company costs are generally allocated to associated companies through a tiered approach. First and foremost, costs are directly charged to the benefited company whenever practicable. Secondly, in cases where direct charging cannot be readily determined, costs are allocated using cost/causation principles linked to the relationship of that type of service, such as number of employees, number of customers/meters, capital expenditures, value of property owned, total transmission and distribution expenditures. Lastly, all other costs are allocated based on a general allocator determined using a 3-point formula based on net margin, net utility plant, and operations and maintenance expense.

Net charges from the service companies of NGUSA to the Company for the years ended December 31, 2013 and 2012 were $292.2 million and $379.5 million, respectively.

Holding Company Charges

NGUSA received charges from National Grid Commercial Holdings Limited (an affiliated company in the U.K.) for certain corporate and administrative services provided by the corporate functions of National Grid plc to its U.S. subsidiaries. These charges, which are recorded on the books of NGUSA, have not been reflected on these financial statements.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	331,791	4,482,415		
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income	427,040			
3	Preceding Quarter/Year to Date Changes in Fair Value	(133,622)	(72,731)		
4	Total (lines 2 and 3)	293,418	(72,731)		
5	Balance of Account 219 at End of Preceding Quarter/Year	625,209	4,409,684		
6	Balance of Account 219 at Beginning of Current Year	625,209	4,409,684		
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income	(260,771)			
8	Current Quarter/Year to Date Changes in Fair Value	297,556	39,380		
9	Total (lines 7 and 8)	36,785	39,380		
10	Balance of Account 219 at End of Current Quarter/Year	661,994	4,449,064		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1			4,814,206		
2			427,040		
3			(206,353)		
4			220,687	36,824,504	37,045,191
5			5,034,893		
6			5,034,893		
7			(260,771)		
8			336,936		
9			76,165	36,150,425	36,226,590
10			5,111,058		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION. AMORTIZATION AND DEPLETION

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	3,487,352,484	3,487,352,484
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	236,792,228	236,792,228
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	3,724,144,712	3,724,144,712
9	Leased to Others		
10	Held for Future Use	561,509	561,509
11	Construction Work in Progress	80,629,739	80,629,739
12	Acquisition Adjustments	1,062,533,002	1,062,533,002
13	Total Utility Plant (8 thru 12)	4,867,868,962	4,867,868,962
14	Accum Prov for Depr, Amort, & Depl	1,634,561,490	1,634,561,490
15	Net Utility Plant (13 less 14)	3,233,307,472	3,233,307,472
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,580,272,486	1,580,272,486
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant		
22	Total In Service (18 thru 21)	1,580,272,486	1,580,272,486
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj	54,289,004	54,289,004
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,634,561,490	1,634,561,490

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION. AMORTIZATION AND DEPLETION

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
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					28
					29
					30
					31
					32
					33

Schedule Page: 200 Line No.: 6 Column: c

Completed Construction Not Classified
Account (106)
Tentative Account Distribution in
Schedule of Utility Electric Plant

Account	Balance Dec. 31, 2012	Balance Dec. 31,2013	Net Addition 2013
Other Production			
346- Misc Power Plant Equipment	24,924,330	24,924,330	-
Transmission Plant			
353-Station equipment	23,180	993,411	970,231
354-Towers and fixtures	-	-	-
355-Poles and fixtures	99,083	27,889	(71,194)
356-Overhead conductors, devices	1,595,218	4,944,450	3,349,232
357-Underground conduit	-	-	-
358-Underground conductors, devices	-	-	-
359Roads and Trails	-	-	-
Total Transmission	1,717,481	5,965,750	4,248,269
Distribution Plant			
360-Land and land rights	-	-	-
361-Structure and Improvements	(63)	(63)	
362-Station Equipment	72,711,710	78,370,824	5,659,114
364-Poles, towers and fixtures	20,148,301	32,599,143	12,450,842
365-Overhead conductors, devices	11,032,742	14,897,374	3,864,632
366-Underground conduit	15,002,067	5,250,698	(9,751,369)
367-Undergnd conductors, devices	29,604,115	43,812,518	14,208,403
368-Line transformers	2,178,959	3,216,101	1,037,142
369-Services	2,405,557	3,678,457	1,272,900
370-Meters	137,019	86,787	(50,232)
372-Leased propr customer premise			-
373-Street lighting , signal system	1,541,996	1,990,012	448,016
Total distribution Plant	154,762,403	183,901,851	29,139,448
General Plant			
389-Land and land rights			
390-Structures and improvements	17,215,808	20,165,965	2,950,157
391-Office furniture, equipment	7,347	-	(7,347)
392-Transportation equipment	-	-	-
393-Stores equipment	-	-	-
394-Tools,shop,garage equipment	312,573	445,250	132,677
395-Laboratory equipment	-	-	-
397-Communication equipment	88,473	1,389,082	1,300,609
398-Miscellaneous equipment	45	-	(45)
Total General Plant	17,624,246	22,000,297	4,376,051
Total Completed Plant Not Classified Account -106	199,028,460	236,792,228	37,763,768

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)		
2	Fabrication		
3	Nuclear Materials		
4	Allowance for Funds Used during Construction		
5	(Other Overhead Construction Costs, provide details in footnote)		
6	SUBTOTAL (Total 2 thru 5)		
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)		
9	In Reactor (120.3)		
10	SUBTOTAL (Total 8 & 9)		
11	Spent Nuclear Fuel (120.4)		
12	Nuclear Fuel Under Capital Leases (120.6)		
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)		
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)		
15	Estimated net Salvage Value of Nuclear Materials in line 9		
16	Estimated net Salvage Value of Nuclear Materials in line 11		
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing		
18	Nuclear Materials held for Sale (157)		
19	Uranium		
20	Plutonium		
21	Other (provide details in footnote):		
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

Changes during Year		Balance	Line
Amortization (d)	Other Reductions (Explain in a footnote) (e)	End of Year (f)	No.
			1
			2
			3
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			11
			12
			13
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			20
			21
			22

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)		
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights		
9	(311) Structures and Improvements		
10	(312) Boiler Plant Equipment		
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units		
13	(315) Accessory Electric Equipment		
14	(316) Misc. Power Plant Equipment		
15	(317) Asset Retirement Costs for Steam Production		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)		
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power PLant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights		
38	(341) Structures and Improvements		
39	(342) Fuel Holders, Products, and Accessories		
40	(343) Prime Movers		
41	(344) Generators		
42	(345) Accessory Electric Equipment		
43	(346) Misc. Power Plant Equipment	29,116,531	-2,572,857
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	29,116,531	-2,572,857
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	29,116,531	-2,572,857

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	964,523	
49	(352) Structures and Improvements	250,903	
50	(353) Station Equipment	3,615,878	970,231
51	(354) Towers and Fixtures	685,937	
52	(355) Poles and Fixtures	23,110,478	77,396
53	(356) Overhead Conductors and Devices	17,820,750	4,877,521
54	(357) Underground Conduit	1,033,869	
55	(358) Underground Conductors and Devices	241,585	
56	(359) Roads and Trails	132,354	
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	47,856,277	5,925,148
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	20,256,670	1,180,432
61	(361) Structures and Improvements	13,312,447	
62	(362) Station Equipment	467,419,258	18,231,949
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	594,570,621	32,339,894
65	(365) Overhead Conductors and Devices	679,926,293	21,638,202
66	(366) Underground Conduit	190,593,118	1,982,239
67	(367) Underground Conductors and Devices	495,600,677	28,493,841
68	(368) Line Transformers	441,846,031	25,955,912
69	(369) Services	191,183,903	9,705,242
70	(370) Meters	122,669,887	3,363,004
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	96,296,063	1,370,607
74	(374) Asset Retirement Costs for Distribution Plant	29,000	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	3,313,703,968	144,261,322
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
81	(384) Communication Equipment		
82	(385) Miscellaneous Regional Transmission and Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
85	6. GENERAL PLANT		
86	(389) Land and Land Rights	4,821,733	
87	(390) Structures and Improvements	111,435,539	11,587,490
88	(391) Office Furniture and Equipment	5,412,886	425,289
89	(392) Transportation Equipment	585,322	
90	(393) Stores Equipment	759,685	
91	(394) Tools, Shop and Garage Equipment	4,298,260	756,109
92	(395) Laboratory Equipment	4,209,215	
93	(396) Power Operated Equipment	9,669	
94	(397) Communication Equipment	47,795,403	1,507,856
95	(398) Miscellaneous Equipment	489,535	86,864
96	SUBTOTAL (Enter Total of lines 86 thru 95)	179,817,247	14,363,608
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	306,000	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	180,123,247	14,363,608
100	TOTAL (Accounts 101 and 106)	3,570,800,023	161,977,221
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	3,570,800,023	161,977,221

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
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					42
			26,543,674		43
					44
			26,543,674		45
			26,543,674		46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
			964,523		48
			250,903		49
18,824			4,567,285		50
			685,937		51
5,293			23,182,581		52
75,576			22,622,695		53
			1,033,869		54
			241,585		55
			132,354		56
					57
99,693			53,681,732		58
					59
829			21,436,273		60
56,813		9,181,042	22,436,676		61
3,400,376		-9,181,042	473,069,789		62
					63
105,952		-46,990,347	579,814,216		64
149,675		22,867,778	724,282,598		65
892		10,317,941	202,892,406		66
384,042		2,860,902	526,571,378		67
413,932			467,388,011		68
45,489		7,918,459	208,762,115		69
1,220,903			124,811,988		70
					71
					72
73,055		3,025,267	100,618,882		73
	-1,000		28,000		74
5,851,958	-1,000		3,452,112,332		75
					76
					77
					78
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					80
					81
					82
					83
					84
					85
			4,821,733		86
2,040,214		52,018	121,034,833		87
77,180			5,760,995		88
			585,322		89
14,519			745,166		90
294,648			4,759,721		91
139,396			4,069,819		92
			9,669		93
64,829			49,238,430		94
86,113			490,286		95
2,716,899		52,018	191,515,974		96
					97
	-15,000		291,000		98
2,716,899	-15,000	52,018	191,806,974		99
8,668,550	-16,000	52,018	3,724,144,712		100
					101
					102
					103
8,668,550	-16,000	52,018	3,724,144,712		104

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1					
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46					
47	TOTAL				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of $250,000 or more. Group other items of property held for future use.
2. For property having an original cost of $250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Right of Way, Dracut, MA			
3	Previously used in utility operations			
4	Discontinued in 1977. Transferred to A/C 105in 1977	12/31/1977		447,519
5				
6	Minor items in property consisting of			
7	Land and Land Rights, Various Locations			
8	in Massachussetts, each less than $250,000			
9	(2 in number)			113,990
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11				
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15				
16				
17				
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19				
20				
21	Other Property:			
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46				
47	Total			561,509

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or $1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	BS- East Main-- Add Buss, Feeders, Cap	4,054,495
2	Line and Tap Relocation- Auburn Street	3,739,225
3	SG Pilot - Advanced Distribution	3,443,026
4	Line #2396- Extend line to Beach Road	3,292,844
5	Solar Project- Dorchester	2,591,031
6	Topsfield #26- Substation Upgrade	2,362,735
7	Install LTC's At Worthen Street - Sub #13	2,291,128
8	Computapole Inspections	2,088,003
9	IE-BW OFC Initiative	2,007,789
10	Revere Street- Station #7 Rebuild	1,968,600
11	Smart Grid- Advanced Metering	1,575,922
12	BS ATT Upgrade Chartley 8L 4 XFR	1,561,510
13	BS North -- Damaged and Failure blanket	1,470,246
14	Meadowbrook- New Line 115/13.2 KV line	1,305,300
15	Capital overheads- various	1,290,531
16	RTU Replacement program	1,252,724
17	BSW Storm Cap Confirm Project	1,130,747
18	W Hampden Sub- New Distribution System	1,086,256
19	Breakers and Reclosers Project- Mass ARP	1,010,047
20	Other projects - totalling under $1,000,000	41,107,580
21		
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43	TOTAL	80,629,739

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,489,660,186	1,489,660,186		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	115,761,770	115,761,770		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	115,761,770	115,761,770		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	8,668,550	8,668,550		
13	Cost of Removal	16,490,329	16,490,329		
14	Salvage (Credit)				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	25,158,879	25,158,879		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17	Other	9,409	9,409		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,580,272,486	1,580,272,486		
	Section B. Balances at End of Year According to Functional Classification				
20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	4,131,544	4,131,544		
25	Transmission	12,710,649	12,710,649		
26	Distribution	1,503,244,810	1,503,244,810		
27	Regional Transmission and Market Operation				
28	General	60,185,483	60,185,483		
29	TOTAL (Enter Total of lines 20 thru 28)	1,580,272,486	1,580,272,486		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.
2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)

(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
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42	Total Cost of Account 123.1 $ 0		TOTAL	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues form investments, including such revenues form securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	293,133	292,232	
9	Distribution Plant (Estimated)	19,547,612	19,017,553	
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	19,840,745	19,309,785	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)		536	
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	19,840,745	19,310,321	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2014	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2015		2016		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
								1
								2
								3
								4
								5
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2014	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2015		2016		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
								1
								2
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
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19						
20	TOTAL					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
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47						
48						
49	TOTAL					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	**Transmission Studies**				
2					
3					
4					
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6					
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21	**Generation Studies**				
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than $100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS Written off During the Quarter/Year Account Charged (d)	CREDITS Written off During the Period Amount (e)	Balance at end of Current Quarter/Year (f)
1	Environmental Response Fund	95,136,016	8,842,078	254	9,360,807	94,617,287
2	Non-Approved Storm Costs	161,964,749	262,550,410	593/930.2	178,562,373	245,952,786
3	MA Default/Dsitribution Adj Variance	40,252	1,206		41,458	
4	Asset Retirement Obligation	1,355,600	203,049		156,400	1,402,249
5	Residential Assistance Adjustment Factor	1,643,538	1,741,267	419/456	1,193,092	2,191,713
6	Storm Recovery 2008 Ice Storm	15,188,399	814,978	924	13,581,195	2,422,182
7	Rate Case Expense	982,531		928	327,510	655,021
8	Pension	220,389,795	18,005,745	184/253	26,327,473	212,068,067
9	OPEB	70,740,698	12,570,847	184/253	5,865,517	77,446,028
10	Pension Exp Deferred - Electric	13,535,995	9,261,908	456	9,997,191	12,800,712
11	Smart Grid Program	479,522	13,857,761			14,337,283
12	Transition Charge	1,281,471	2,678,646	456	2,692,561	1,267,556
13	Transmission Service	13,299,723	62,603,625	456	48,514,428	27,388,920
14	Renewable Energy Certificates Obligation	48,115,004	252,161,117	174/449	248,502,727	51,773,394
15	Revenue Decoupling Mechanism	17,354,742	29,584,374	456	32,943,119	13,995,997
16	Attorney General Consultant Expenses	558,549	27,100	928	319,103	266,546
17	Energy Efficiency		22,478,655	431	3,242	22,475,413
18						
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44	TOTAL	662,066,584	697,382,766		578,388,196	781,061,154

FOOTNOTE DATA

Schedule Page: 232 Line No.: 1 Column: a

Pursuant to the settlement DPU 93-194, the Company established a fund for hazardous waste clean up and liabilities. The fund pays for Environmental Response Costs paid after June 30, 1993, but does not include costs or expenses related to properties acquired after the date the settlement was approved by the DPU. The settlement defines Environmental Response Costs as 'Reasonable and prudently incurred costs or expenses (excluding all fines or penalties) associated with the investigation, testing, remediation, or other liabilities attributable to Mass. Electric relating gas manufacturing facility or disposal sites, or sites to which material may have migrated or at which manufactured gas waste may have been deposited as a result of the earlier operation or decommissioning of gas manufacturing facilities in Massachusetts, material regulated under the Comprehensive Environmental Response, Compensation, and Liability Act, Resource Conservation and Recovery Act, Massachusetts General Laws Chapters 21C and 21E, and any other laws, regulations, or orders by courts or governmental authorities, or resulting from claims or contentions arising in tort, breach of contract, or violation of law, including sites unrelated to Massachusetts gas manufacturing facilities deposited before 1980 on sites or migrating to sites as a result of the operations of Mass. Electric or its predecessor companies, and the costs and expenses associated with the purchase of property acquired as part of an overall mitigation and response plan associated with the sites described above.

Schedule Page: 232 Line No.: 2 Column: a

Pursuant to a settlement in New England Electric System, D.P.U 96-25, the Department approved the establishment of a storm contingency fund having an annual recovery through base rates of $3M million, effective MArch 1, 1998. In a subsequent settlement in D.T.E. 99-47, the Department approved an increase in the annual funding to the storm contingency fund to $4.3 million effective May 1, 2000. In the Company’s recent rate case in D.P.U. 09-39, the fund balance whether credit or deficit, is to accrue interest at the Company's weighted cost of capital. As part of that rate case, the DPU directed the Company to request reimbursement from the fund for incremental costs of qualifying weather events.

Schedule Page: 232 Line No.: 4 Column: a

Pursuant to D.P.U. 08-27, the Company is allowed to recover the cost of retiring and asset through base rates.

Schedule Page: 232 Line No.: 5 Column: a

The Company is allowed recovery of the incremental costs associated with the operation of the Company’s Arrearage Management Program(“AMP”) offered to qualifying customers pursuant to Docket Nos. D.T.E. 05-86, D.T.E.01-106-C, and D.P.U. 08-4,and the discount provided to customers receiving retail delivery service under Residential Low Income Rate R-2 (“Rate R-2”). Discounts provided to eligible customers is based on 25% of the Customer’s total bill for service, including charges for generation service, representing the level of discount received by these customers prior to March 1, 1998, pursuant to Massachusetts General Laws Chapter 164, § 1F.

Schedule Page: 232 Line No.: 6 Column: a

The Company’s storm contingency fund was put into a significant deficit position as a result of a severe ice storm in December 2008. As part of the Company’s rate case in D.P.U. 09-39, the DPU approved the recovery of this deficit balance of approximately $33 million, through the operation of a Storm Cost Adjustmnet Factor ("SCAF"), over a five year period beginning in January 2010.

Schedule Page: 232 Line No.: 7 Column: a

Amortization of rate case expense associated with the Company’s last rate case beginning January 2010 for a period of 6 years, per the Company's last rate case in D.P.U. 09-39

FOOTNOTE DATA

Schedule Page: 232 Line No.: 8 Column: a

Pursuant to the DPU's ruling in the Company's last rate case in D.P.U. 09-39, the Company is allowed to recover actual, non-capitlaized pension and postretirement benefits other than pensions(PBOP) expenses outside of base rates through a separate billing factor referred to as the Pension and PBOP Adjustment Factor (PAF). A return on the average annual prepaid or unfunded pension and PBOP balance at the weighted average cost of capital will be recorded. Over or under recovery of annual costs is surcharged or credited to customers over a three year period.

Schedule Page: 232 Line No.: 9 Column: a

Pursuant to the DPU's ruling in the Company's last rate case in D.P.U. 09-39, the Company is allowed to recover actual, non-capitlaized pension and postretirement benefits other than pensions(PBOP) expenses outside of base rates through a separate billing factor referred to as the Pension and PBOP Adjustment Factor (PAF). A return on the average annual prepaid or unfunded pension and PBOP balance at the weighted average cost of capital will be recorded. Over or under recovery of annual costs is surcharged or credited to customers over a three year period.

Schedule Page: 232 Line No.: 11 Column: a

Pursuant to Massachusetts law and the DPU's order in D.P.U. 11-129, the Company is allowed to recover the following categories of smart grid pilot program-related costs: (1) capital costs for the installation of metering and communication technologies, software, and hardware, at the Company's weighted average cost of capital; (2) capital costs associated with the installation of distribution grid technologies; and (3) incremental costs for expenses related to the operations, maintenance, customer education and evaluation of the smart grid pilot. The Company has submitted one filing requesting recovery of operation and maintenance costs incurred through December 2013 and expects to file a second request for recovery of the remaining costs during 2015. These costs are fully reconcilable and any difference between costs and revenue will be reflected in the following year's recovery.

Schedule Page: 232 Line No.: 12 Column: a

Pursuant to Massachusetts law and the Company's Transition Cost Adjustment Provision, the Company is authorized to recover costs charged by the Company's affiliate, New England Power Company ("NEP"), for stranded costs associated with NEP's former electric generation investments. The Transition Charge is fully reconcilable and any over or under recovery of costs are passed on to customers.

Schedule Page: 232 Line No.: 13 Column: a

The Company arranges transmission service on behalf of its customers. Pursuant to the Company's Transmission Service Cost Adjustment Provision, the Company is allowed to recover the cost it incurs in arranging that transmission service as billed to the Company by its affiliate, NEP, any other transmission provider, the New England Power Pool, a regional transmission group, an independent system operator or any other entity that is authorized to bill the Company directly for transmission services. Transmission service costs are fully reconcilable and any over or under recoveries are passed on to customers receiving transmission service through the Company.

Schedule Page: 232 Line No.: 14 Column: a

Pursuant to the Company's Basic Service Adjustment Provision, the Company is allowed to recover costs associated with acquiring renewable energy certificates or remitting Alternate Compliance Payments to comply with the renewable portfolio standards established in Massachusetts General Laws, Chapter 25A, § 11F and the Department of Energy Resource's regulations codified in 225 C.M.R. 14.00 – 16.00 et seq.

Schedule Page: 232 Line No.: 15 Column: a

Pursuant to Massachusetts law and the Company's Revenue Decoupling Mechanism ("RDM") Provision, the Company is operating under an RDM by which its actual distribution revenue

is measured against a target level of distribution revenue as established in the Company's most recent rate case, and the difference between actual distribution revenue and the revenue target is recovered from or credited to all customers. In addition, the Company's RDM includes a Capital Investment Recovery Mechanism by which it can begin to recover, on a one year lag, capital investment placed into service up to a maximum of $170 million annually reduced by the annual depreciation expense reflected in base rates as determined in the Company's last rate case in D.P.U. 09-39.

Schedule Page: 232 Line No.: 16 Column: a

Pursuant to Massachusetts law and the Company's Attorney General Consultant Expenses Provision, the Company is allowed to recover the costs incurred by the Office of the Attorney General of Massachusetts for experts or consultants that have been engaged by the Attorney General in support of various proceedings before the Department, the use of which has been approved by the Department, and billed to the Company.

Schedule Page: 232 Line No.: 17 Column: a

Pursuant Massachusetts law and the Company's Energy Efficiency Provision, the Company administers an Energy Efficiency ("EE") plan and is allowed to recover the cost of that plan through a combination of a statutory EE Charge of 0.250¢ per kWh plus (1) amounts generated by the Forward Capacity Market program administered by the Independent System Operator-New England; (2) cap and trade pollution control programs, including, but not limited to, not less than 80 per cent of amounts generated by the carbon dioxide allowance trading mechanism established under the Regional Greenhouse Gas Initiative Memorandum of Understanding, and the NOx Allowance Trading Program; and (3) other funding as approved by the Department. The Company's annual Energy Efficiency Reconciling Factors ("EERFs") are designed to collect the estimated incremental costs of the Company's proposed EE programs for the year which represents those costs that are in excess of the expected funding above. EE costs, including an allowance for performance-based shareholder incentives, are fully reconcilable, and any over or under recovery of costs is passed on to all customers.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

MISCELLANEOUS DEFFERED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than $100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS Account Charged (d)	CREDITS Amount (e)	Balance at End of Year (f)
1						
2	Cash Overs & Shorts 186610	61,403	8,736,262	142/232	8,851,857	-54,192
3						
4	Construction Advance	446,976	215,402	143	160,072	502,306
5						
6	Deferred debits - miscellaneous	2,042	7,396,878	232/9302	2,042	7,396,878
7						
8	Suspense	91,783	603,800,926	930.2	603,921,119	-28,410
9						
10	Property Sales	34,830				34,830
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
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43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	637,034				7,851,412

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Begining of Year (b)	Balance at End of Year (c)
1	Electric		
2	Pension, OPEB and other employee benefits	75,376,846	66,698,559
3	Reserve- Environmental	41,281,048	40,586,550
4	Allowance for uncollectible accounts	21,182,476	25,390,269
5	Net Operating Losses	2,919,753	43,744,100
6			
7	Other	41,521,842	83,392,790
8	TOTAL Electric (Enter Total of lines 2 thru 7)	182,281,965	259,812,268
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15		
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	182,281,965	259,812,268

Notes

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Account 201			
2				
3				
4	Common Stock	2,398,111	25.00	
5	Total Common	2,398,111		
6				
7	Account 204			
8				
9				
10	Cumulative Preferred Stock			
11	4.44% Sales	22,585	100.00	
12				
13	Total Preferred	22,585		
14				
15				
16	The Respondent has no securities registered on			
17	exchanges			
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
						2
						3
2,398,111	59,952,775					4
2,398,111	59,952,775					5
						6
						7
						8
						9
						10
22,585	2,258,500					11
						12
22,585	2,258,500					13
						14
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.

(b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211 - Miscellaneous Paid-in Capital	
2		
3	Surplus invested in plant representing the excess net depreciation of	41,978
4	properties acquired from Deerfield Electric Company as of July 1, 1994	
5	Value of securities issues therefore	
6		
7	Capital contribution made by New England Electric System of 8,222 com.	653,987
8		
9	Merger purchase accounting adjustments - acquisiiton by National Grid	1,246,836,382
10		
11	Acquired other paid in capital - Acquisition of Eastern Edison Co.	249,325,404
12		
13	Equity contribution made by parent company (NGUSA)	60,000,000
14		
15	Gain on Capital Stock (Acocunt 210):	
16		
17	Premium paid on -4.76% preferred stock redemption	-92,056
18		
19	Stock Compensation Adjustment	1,283,355
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
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37		
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39		
40	TOTAL	1,558,049,050

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
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19		
20		
21		
22	TOTAL	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1			
2	Account 221 LTD Bonds		
3	Pollution Control Revenue Bonds - Series 2004 variable rate		
4			
5	Pollution Control Revenue Bonds - Series 2004 variable rate	20,000,000	333,781
6			
7	Senior Notes 5.90%	800,000,000	6,771,969
8			2,672,000 D
9			
10	Advance from Associated Companies - Note Payable	600,000,000	
11			
12			
13			
14			
15			
16			
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19			
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21			
22			
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32			
33	TOTAL	1,420,000,000	9,777,750

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD Date From (f)	AMORTIZATION PERIOD Date To (g)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
						1
						2
						3
						4
12-08-08	08-01-14	02-01-05	08-01-14	20,000,000	76,078	5
						6
11-18-09	11-15-39	11-18-09	11-15-39	800,000,000	47,200,000	7
						8
						9
				600,000,000		10
						11
						12
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						32
				1,420,000,000	47,276,078	33

FOOTNOTE DATA

Schedule Page: 256 Line No.: 9 Column: i

The difference between the total of column (i) and the total of Account 427, Interest on Long-term Debt and Account 430, Interest on Debt to Associated Companies, is $2,054,627, the total on account 430:

Total column (i) = $47,276,078

Total Account 427 = $47,200,000
Total Account 430 = $2,054,627

Account 430 relates to interest on money pool acocunts to associated companies for short term borrowing, not Long-Term Debt

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be field, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as Long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	36,150,425
2		
3		
4	Taxable Income Not Reported on Books	
5	See footnotes for further details	28,752,599
6	Federal Income Taxes	18,752,599
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	See footnotes for further details	222,635,388
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	See footnotes for further details	-1,321,164
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	See footnotes for further details	-304,304,297
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	688,005
28	Show Computation of Tax:	
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		

Schedule Page: 261 Line No.: 5 Column: b

Taxable Income not Recorded on Books:

Employee Stock Purchase Plan Discount	60,658
Change in Cash Surrender Value	827,833
Contrib- Aid of construction	26,459,258
Unbilled Revenue	1,427,309
Total Line 4	28,775,058

Schedule Page: 261 Line No.: 10 Column: b

Expenses Recorded on Books not Included on Return:

ACCRUED INTEREST	(1,160,183)
ACCRUED OTHER	(918,009)
AFUDC DEBT	1,515,510
ASSET RETIREMENT OBLIGATION	92,849
BAD DEBTS	5,552,201
CHARITABLE CONTRIB LIMITATION	(63,670)
DEFERRED STATE INCOME TAX	11,607,120
DEPRECIATION EXPENSE - BOOK	116,288,149
Flow-through AFUDC Equity - book depreciation	64,454
Flow-through Depreciation	258,990
GAIN (LOSS) ON SALE OF ASSETS	3,716,429
INCENTIVE PLAN	4,169,138
INSURANCE PROVISION	4,246,196
Lobbying Expenses & Political Contributions	160,592
Meals and Entertainment	228,247
NET OPERATING LOSS	116,476,533
OPEB / FASB 106	2,068,536
Penalties & Fines	301,895

REG ASSET - PENSION/OBEP - X Rate Base	1,120,519
REG ASSET - TRANSITION COSTS	(3)
REG ASSET - OTHER	(39,701,381)
RESERVE - FIN 48 STATE	(3,630,561)
RESERVE - GENERAL	(743,823)
RESERVE - SALES TAX	307,881
RESERVE - OBSOLETE INVENTORY	(258,828)
Other Differences	502,797
VACATION ACCRUAL	433,809
Total Line 5	222,635,388

Schedule Page: 261 Line No.: 15 Column: b

Income Recorded on Books not included on Return:

Tax Exempt Interest Income	(154,885)
Dividend Received Deduction	(35,622)
Preferred Dividend Paid Deduction	(374,489)
Equity-based Compensation and Dividends	(788,612)
Flow-through AFUDC Equity	32,444
Total Line 7	(1,321,164)

Schedule Page: 261 Line No.: 20 Column: b

Deductions on Return not Charged Against Book Income:

ACCRUED INTEREST - TAX RESERVE	(45,765)
COST OF REMOVAL	(13,311,387)
DEFERRED COMPENSATION	(4,336,103)
DEPRECIATION EXPENSE - TAX	(69,291,614)
DEPRECIATION EXPENSE - TAX BONUS	(71,912,037)
FASB 112	

	(3,149,679)
INJURIES AND DAMAGES	
	(1,963,415)
PENSION COST	
	(4,840,029)
PENSION COST - FASB 158 OCI	
	(29,501)
REG ASSET - ENVIRONMENTAL	
	(4,727,918)
REG ASSET - OPEB	
	(15,450,053)
REG ASSET - PENSION	
	9,701,749
REG ASSET - STORM COST	
	(66,702,391)
REG LIABILITY - OTHER	
	(14,931,336)
REPAIRS DEDUCTION	
	(39,233,771)
RESERVE - ENVIRONMENTAL	
	(1,673,314)
UNAMORTIZED DEBT DISCOUNT OR PREMIUM	(635,503)
WORKERS' COMPENSATION	
	(1,772,231)
Total Line 8	(304,304,297)

Schedule Page: 261 Line No.: 27 Column: b

CALCULATION OF CURRENT FEDERAL INCOME TAX

Federal Taxable Income, Page 261	
	688,005
Total Tax @ 35% Before Credits	
	240,802
Credits	
:	-
Prior Year Adjustment	
	(26,631,167)
Net Allocated Tax	
	(26,390,365)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.)
Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b)amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjust-ments (f)
1	Federal					
2	Income Taxes		58,889,567	-37,875,885	-15,432,265	-19,034,646
3	FICA Contribution	112,768		8,729,482	8,700,641	-177,911
4	Unemployment	751	550			
5						
6	State					
7	State Franchise		2,713,709	1,051,633		-864,110
8	Unemployment Insurance			50,483	50,622	
9						
10	Local					
11	Real Estate tax	693,786		54,455,430	54,586,507	
12	Sales and Use		3,994,785	822,383	781,140	110,479
13	Other		131,546	375,953	297,517	
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
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32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	807,305	65,730,157	27,609,479	48,984,162	-19,966,188

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (I) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
	62,298,541	-37,875,885				2
	-36,302	8,729,482				3
	550					4
						5
						6
	2,526,186	1,051,633				7
	139	50,483				8
						9
						10
	562,709	54,455,430				11
	-3,843,063	822,383				12
	-53,110	375,953				13
						14
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	61,455,650	27,609,479				41

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g).Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%	9,379,774	410			828,780	257,959
6							
7							
8	TOTAL	9,379,774				828,780	257,959
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
			3
			4
8,808,953	35 years		5
			6
			7
8,808,953			8
			9
			10
			11
			12
			13
			14
			15
			16
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			47
			48

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

OTHER DEFFERED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than $100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	Def Cr - Miscellaneous	556,000	582	558,171	2,171	
2	Sales Tax Accrual	1,816,288	431	265,816	573,697	2,124,169
3	Highway Relocation Billed	133,926			26,784	160,710
4	Deferred Compensation	-2,976,785	431/426	5,163,758	3,653,472	-4,487,071
5	Environmental Reserves	95,239,733	182/930.2	1,855,031,467	1,852,279,253	92,487,519
6	Pension Cost	63,986,052	182/926	1,296,599,861	1,304,027,492	71,413,683
7	Pension - Supplemental	2,887,720	182/926	156,086,790	135,679,536	-17,519,534
8	Financial Accounting Standard 106	93,078,768	182/926	1,878,950,132	1,879,987,871	94,116,507
9	Financial Accounting Standard 112	14,303,787	184	65,646,738	62,497,060	11,154,109
10	Long-Term interest Payable	2,433,840	431	1,715,465	353,266	1,071,641
11	FIN48 Federal Income Tax	2,839,575	283	53,382,410	75,566,895	25,024,060
12						
13						
14						
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47	TOTAL	274,298,904		5,313,400,608	5,314,647,497	275,545,793

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property.
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ACCUMULATED DEFERRED INCOME TAXES _ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
							2
							3
							4
							5
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NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ACCUMULATED DEFFERED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	512,007,912	74,946,207	
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	512,007,912	74,946,207	
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	512,007,912	74,946,207	
10	Classification of TOTAL			
11	Federal Income Tax	448,326,819	67,977,262	
12	State Income Tax	63,681,093	6,968,945	
13	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits		Credits			
		Account Credited	Amount	Account Debited	Amount		
(e)	(f)	(g)	(h)	(i)	(j)	(k)	
							1
						586,954,119	2
							3
							4
						586,954,119	5
							6
							7
							8
						586,954,119	9
							10
						516,304,081	11
						70,650,038	12
							13

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ACCUMULATED DEFFERED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify),include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Regulatory Assets- Pension	106,416,364	5,250,800	
4	Property Taxes	8,685,680		
5	Regulatory Asset- Storm Cos	56,137,171	37,220,207	
6	OTher Items	68,082,923	-11,076,370	
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	239,322,138	31,394,637	
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	239,322,138	31,394,637	
20	Classification of TOTAL			
21	Federal Income Tax	206,874,616	21,632,644	
22	State Income Tax	32,447,522	9,761,993	
23	Local Income Tax			

NOTES

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Account Credited	Amount	Account Debited	Amount		
(e)	(f)	(g)	(h)	(i)	(j)	(k)	
							1
							2
						111,667,164	3
						8,685,680	4
						93,357,378	5
						57,006,553	6
							7
							8
						270,716,775	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
						270,716,775	19
							20
						228,507,260	21
						42,209,515	22
							23

NOTES (Continued)

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than $100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Begining of Current Quarter/Year (b)	DEBITS Account Credited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Current Quarter/Year (f)
1	Financial Accounting Standard 109	21,881,596	182/190	3,140,278	12,116,340	30,857,658
2	Retirement Plan - Purchase Account Adjustment	35,934,969	184	13,087,184	4,546,589	27,394,374
3	Solar Generation Program	1,969,747	456	1,145,053	1,161,045	1,985,739
4	Environmental Response Fund	70,038,755	182	8,895,265	4,727,519	65,871,009
5	Service Quality Penalties	26,195,913	142/456	41,587,927	21,852,163	6,460,149
6	Storm Funding	14,859,170		2,991,867	32,876,905	44,744,208
7	Basic Service Costs	21,931,850	449/419	55,410,475	48,816,447	15,337,822
8	Energy Efficiency	3,691,461	451	82,173,538	78,482,077	
9	Basic Service Administrative Costs	4,719,052	456	4,687,830	3,183,930	3,215,152
10						
11						
12						
13						
14						
15						
16						
17						
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39						
40						
41	TOTAL	201,222,513		213,119,417	207,763,015	195,866,111

Schedule Page: 278 Line No.: 3 Column: a

Pursuant to D.P.U. 09-38 (October 23, 2009), the Company received approval to construct, own, and operate approximately five megawatts of solar generation at five separate sites owned by the Company and/or its affiliates. Since 2010, revenue was received monthly from the New England Independent System Operator (“ISO-NE”) for the sale of energy produced by the solar facilities, which is used to reduce the costs for which the Company receives recovery from all customers through a separate billing factor.

Schedule Page: 278 Line No.: 4 Column: a

Pursuant to the settlement DPU 93-194, the Company established a fund for hazardous waste clean-up and liabilities. The fund pays for Environmental Response Costs paid after June 30, 1993, but does not include costs or expenses related to properties acquired after the date the settlement was approved by the DPU. The settlement defines Environmental Response Costs as 'Reasonable and prudently incurred costs or expenses (excluding all fines or penalties) associated with the investigation, testing, remediation, or other liabilities attributable to Mass. Electric relating to gas manufacturing facility or disposal sites, or sites to which material may have migrated or at which manufactured gas waste may have been deposited as a result of the earlier operation or decommissioning of gas manufacturing facilities in Massachusetts, material regulated under the Comprehensive Environmental Response, Compensation, and Liability Act, Resource Conservation and Recovery Act, Massachusetts General Laws Chapters 21C and 21E, and any other laws, regulations, or orders by courts or governmental authorities, or resulting from claims or contentions arising in tort, breach of contract, or violation of law, including sites unrelated to Massachusetts gas manufacturing facilities deposited before 1980 on sites or migrating to sites as a result of the operations of Mass. Electric or its predecessor companies, and the costs and expenses associated with the purchase of property acquired as part of an overall mitigation and response plan associated with the sites described above.

Schedule Page: 278 Line No.: 5 Column: a

Under the Company’s Service Quality Plan, it may be penalized for performance in certain categories that fall below an historic average. Any penalties are credited to customers in a manner directed by the DPU. Service Quality penalty credit factors were implemented pursuant to Docket Nos. D.P.U. 07-22 and D.P.U. 08-19 respectively, to refund customers for poor service in 2005 and 2006. Current balance consists of estimated penalties for 2011 and actual penalties relating to 2011 storms.

Schedule Page: 278 Line No.: 6 Column: a

Pursuant to a settlement in New England Electric System, D.P.U. 96-25, the Department approved the establishment of a storm contingency fund having an annual recovery through base rates of $3.0 million, effective March 1, 1998. In a subsequent settlement in D.T.E. 99-47, the Department approved an increase in the annual funding to the storm contingency fund to $4.3 million effective May 1, 2000. In the Company’s recent rate case in D.P.U. 09-39, the fund balance, whether a credit or deficit, is to accrue interest at the Company's weighted cost of capital. As part of that rate case, the DPU directed the Company to request reimbursement from the fund for incremental costs of qualifying weather events.

In March 2013, the Company requested, and the DPU approved in D.P.U. 13-59, a Storm Fund Replenishment Factor (“SFRF”) design to provide an incremental $40 million annually of contributions to the Company’s storm fund for a three year period commencing May, 2013. Also, effective July 1, 2014, in D.P.U. 14-85, the DPU approved a Company request to include in the SFRF an incremental recovery amount of approximately $7.6 million annually. This incremental amount was related to Company recoveries from the Storm Cost Adjustment Factor (“SCAF”). The SCAF was approved by the DPU, in D.P.U. 09-39, to recover costs associated with remediation efforts following a December 2008 Ice Storm for a five year period scheduled to conclude in December 2014. However, the SCAF fully recovered the 2008 Ice Storm remediation costs in April 2014, prompting the Company to transfer those recoveries to the SFRF and extend the recovery period through the conclusion of the SFRF,

or May 2016

Schedule Page: 278 Line No.: 7 Column: a

Pursuant to the Company's Basic Service Adjustment Provision, the Company is allowed to recover costs associated with providing Basic Service to its customers. The cost of providing Basic Service includes payments to Basic Service suppliers, payments under renewable resource contracts entered into by the Company pursuant to § 83 of An Act Relative to Green Communities as approved by the DPU, payments to ISO-NE for procuring Basic Service power, the cost of acquiring renewable energy certificates or remitting Alternate Compliance Payments to comply with the renewable portfolio standards established by Massachusetts law, and the FERC-approved costs billed to the Company for the operation of the New England Power Pool ("NEPOOL") Generation Information System. The recovery of these costs is fully reconcilable with any over or under recovery recovered from or credited to all customers.

Schedule Page: 278 Line No.: 8 Column: a

Pursuant Massachusetts law and the Company's Energy Efficiency Provision, the Company administers an Energy Efficiency ("EE") plan and is allowed to recover the cost of that plan through a combination of a statutory EE Charge of 0.250¢ per kWh plus (1) amounts generated by the Forward Capacity Market program administered by the Independent System Operator-New England; (2) cap and trade pollution control programs, including, but not limited to, not less than 80 per cent of amounts generated by the carbon dioxide allowance trading mechanism established under the Regional Greenhouse Gas Initiative Memorandum of Understanding, and the NOx Allowance Trading Program; and (3) other funding as approved by the Department. The Company's annual Energy Efficiency Reconciling Factors ("EERFs") are designed to collect the estimated incremental costs of the Company's proposed EE programs for the year which represents those costs that are in excess of the expected funding above. EE costs, including an allowance for performance-based shareholder incentives, are fully reconcilable, and any over or under recovery of costs is passed on to all customers.

Schedule Page: 278 Line No.: 9 Column: a

Pursuant to the Company's Basic Service Adjustment Provision, the Company is allowed to recover the costs, including administrative costs, incurred by the Company in arranging Basic Service, including uncollectible costs associated with the amounts the Company bills for Basic Service supply, the administrative costs of complying with the requirements of Renewable Energy Portfolio Standards, cash working capital, and other administrative costs associated with arranging Basic Service. The recovery of these costs is fully reconcilable with any over or under recovery recovered from or credited to all customers.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ELECTRIC OPERATING REVENUES (Account 400)

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of $250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	566,954,556	552,392,231
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	199,964,413	170,440,050
5	Large (or Ind.) (See Instr. 4)	29,001,953	20,958,441
6	(444) Public Street and Highway Lighting	1,173,505	890,318
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	797,094,427	744,681,040
11	(447) Sales for Resale	400,276	347,246
12	TOTAL Sales of Electricity	797,494,703	745,028,286
13	(Less) (449.1) Provision for Rate Refunds	-159,336,361	-25,029,305
14	TOTAL Revenues Net of Prov. for Refunds	956,831,064	770,057,591
15	Other Operating Revenues		
16	(450) Forfeited Discounts	2,283,561	2,067,809
17	(451) Miscellaneous Service Revenues	287,982,589	261,324,948
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	10,587,652	10,669,640
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	1,078,735,042	976,168,146
22	(456.1) Revenues from Transmission of Electricity of Others		
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	1,379,588,844	1,250,230,543
27	TOTAL Electric Operating Revenues	2,336,419,908	2,020,288,134

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
7,694,224	7,718,156	983,898	1,012,559	2
				3
2,941,564	2,729,401	117,601	113,865	4
420,827	376,808	2,707	2,695	5
17,939	15,157	184	187	6
				7
				8
				9
11,074,554	10,839,522	1,104,390	1,129,306	10
5,583	5,659	28	28	11
11,080,137	10,845,181	1,104,418	1,129,334	12
				13
11,080,137	10,845,181	1,104,418	1,129,334	14

Line 12, column (b) includes $ 19,567,000 of unbilled revenues.

Line 12, column (d) includes 45,425 MWH relating to unbilled revenues

FOOTNOTE DATA

Schedule Page: 300 Line No.: 17 Column: b

Misc Service Revenue	$3,532,886
Open Access Revenue - Demand Side Management	$203,268,511
Open Access Revenue - Customer Charge	$81,181,192
	$287,982,589

Schedule Page: 300 Line No.: 21 Column: b

Open Access Revenue - Access Charge	$30,530,107
Open Access Revenue - Transmission	$401,078,579
Open Access Revenue - Distribution	$642,658,501
Open Access Revenue - Revenue Decoupling	($3,398,272)
Other Electric Revenue - Other Transmission	$681,752
Other Electric Revenue - Misc	$7,184,375
	$1,078,735,042

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Account 440					
2	Res - Regular R1	6,768,388	500,316,480	863,238	7,841	0.0739
3	Res - Low Income R2	881,174	65,298,417	118,355	7,445	0.0741
4	Res - Time of Use R4	3,747	278,942	126	29,738	0.0744
5	Gen Service Small G1	13,312	935,987	2,178	6,112	0.0703
6	St Lgt - Security S4	1,753	124,729			0.0712
7	Rate Refunds - Net		110,783,567			
8	Total Residential	7,668,374	677,738,122	983,897	7,794	0.0884
9						
10	Account 442					
11	Res - Regular R1	34,716	2,567,662	1,902	18,252	0.0740
12	Res - Time of Use R4	155	8,919	1	155,000	0.0575
13	Gen Service Small G1	1,436,364	95,384,979	112,556	12,761	0.0664
14	Gen Service Demand G2	1,037,018	73,432,163	5,187	199,926	0.0708
15	Time of Use Large G3	815,187	56,109,542	661	1,233,263	0.0688
16	St. Lgt - Security S4	20,572	1,463,102			0.0711
17	Rate Refunds - Net		48,310,315			
18	Total Commerial & Industrial	3,344,012	277,276,682	120,307	27,796	0.0829
19						
20	Account 444					
21	St Lgt - Owned Equip S1	7,378	661,068	100	73,780	0.0896
22	St Lgt - Cust owned Equip S2	2,346	18,835	27	86,889	0.0080
23	St Lgt - UG Div of Ownership S3	691	48,886	16	43,188	0.0707
24	St Lgt - Security S4	4,905	350,185			0.0714
25	St Lgt - Security S5	1,389	89,314	5	277,800	0.0643
26	Nonconforming St Lgt G1	74	5,217	36	2,056	0.0705
27	Rate Refunds - Net		242,480			
28	Total Street Lights	16,783	1,415,985	184	91,212	0.0844
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	11,029,169	797,094,427	1,104,388	9,987	0.0723
42	Total Unbilled Rev.(See Instr. 6)	45,385	19,567,000	0	0	0.4311
43	TOTAL	11,074,554	816,661,427	1,104,388	10,028	0.0737

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do note abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for tong-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classifi-cation	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Massachusetts Bay Transit Authority	RQ				
2	Western Massachusetts Electric	OS				
3	Hingham Electric	OS				
4	Boston Edison	OS				
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			**0**	**0**	**0**

SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)
demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,iine 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE Demand Charges ($) (h)	Energy Charges ($) (i)	Other Charges ($) (j)	Total ($) (h+i+j) (k)	Line No.
607	42,079			42,079	1
305		21,110		21,110	2
214		14,656		14,656	3
4,457		322,431		322,431	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
607	42,079	0	0	42,079	
4,976	0	358,197	0	358,197	
5,583	**42,079**	**358,197**	**0**	**400,276**	

FOOTNOTE DATA

Schedule Page: 310 Line No.: 1 Column: b

Massachusetts Electric Co. FERC Electric Tariff No. 1 effective 12/01/92

Schedule Page: 310 Line No.: 1 Column: c

Massachusetts Electric Co. FERC Electric Tariff No. 1 effective 12/01/92

Schedule Page: 310 Line No.: 2 Column: b

Massachusetts Electric Co. FERC Electric Tariff No. 1 effective 12/01/92

Schedule Page: 310 Line No.: 2 Column: c

Massachusetts Electric Co. FERC Electric Tariff No. 1 effective 12/01/92

Schedule Page: 310 Line No.: 3 Column: b

Borderline convenience sale with neighboring utility

Schedule Page: 310 Line No.: 3 Column: c

Massachusetts Electric Co. FERC Electric Tariff No. 1 effective 12/01/92

Schedule Page: 310 Line No.: 4 Column: b

Borderline convenience sale with neighboring utility

Schedule Page: 310 Line No.: 4 Column: c

Massachusetts Electric Co. FERC Electric Tariff No. 1 effective 12/01/92

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
11	(507) Rents		
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)		
14	Maintenance		
15	(510) Maintenance Supervision and Engineering		
16	(511) Maintenance of Structures		
17	(512) Maintenance of Boiler Plant		
18	(513) Maintenance of Electric Plant		
19	(514) Maintenance of Miscellaneous Steam Plant		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)		
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Mainentance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	988,183,203	788,824,080
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	988,183,203	788,824,080
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	988,183,203	788,824,080
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	29,699	25,064
84			
85	(561.1) Load Dispatch-Reliability	7,238	18,674
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	168,228	
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	17,676,030	12,060,403
89	(561.5) Reliability, Planning and Standards Development	159,253	7,338
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		15,225
92	(561.8) Reliability, Planning and Standards Development Services		97
93	(562) Station Expenses	1,285,859	288,354
94	(563) Overhead Lines Expenses	1,046,451	100,759
95	(564) Underground Lines Expenses	36,938	32,637
96	(565) Transmission of Electricity by Others	369,137,595	333,856,457
97	(566) Miscellaneous Transmission Expenses	901,851	651,370
98	(567) Rents	31,505	29,043
99	TOTAL Operation (Enter Total of lines 83 thru 98)	390,480,647	347,085,421
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	136,287	41,556
102	(569) Maintenance of Structures	-369	593
103	(569.1) Maintenance of Computer Hardware	1,154	536
104	(569.2) Maintenance of Computer Software	20,097	32,417
105	(569.3) Maintenance of Communication Equipment	7,322	519
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	369	
107	(570) Maintenance of Station Equipment	685,875	334,071
108	(571) Maintenance of Overhead Lines	1,093,190	1,163,763
109	(572) Maintenance of Underground Lines	48,162	6,108
110	(573) Maintenance of Miscellaneous Transmission Plant	162,527	52,924
111	TOTAL Maintenance (Total of lines 101 thru 110)	2,154,614	1,632,487
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	392,635,261	348,717,908

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)		
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	2,709,725	2,888,592
135	(581) Load Dispatching	4,167,739	4,378,978
136	(582) Station Expenses	2,403,644	5,678,968
137	(583) Overhead Line Expenses	5,528,073	7,819,502
138	(584) Underground Line Expenses	2,151,062	2,590,832
139	(585) Street Lighting and Signal System Expenses	3,078,089	1,731,540
140	(586) Meter Expenses	13,199,155	7,472,270
141	(587) Customer Installations Expenses	3,742,382	3,109,494
142	(588) Miscellaneous Expenses	29,953,231	33,322,480
143	(589) Rents	438,600	453,929
144	TOTAL Operation (Enter Total of lines 134 thru 143)	67,371,700	69,446,585
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	27,396	163,720
147	(591) Maintenance of Structures	390,321	254,187
148	(592) Maintenance of Station Equipment	7,465,323	5,974,653
149	(593) Maintenance of Overhead Lines	95,789,728	46,993,086
150	(594) Maintenance of Underground Lines	5,041,347	3,175,065
151	(595) Maintenance of Line Transformers	530,567	812,573
152	(596) Maintenance of Street Lighting and Signal Systems	4,628,414	3,124,747
153	(597) Maintenance of Meters	144,098	320,099
154	(598) Maintenance of Miscellaneous Distribution Plant	817,711	62,883
155	TOTAL Maintenance (Total of lines 146 thru 154)	114,834,905	60,881,013
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	182,206,605	130,327,598
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	820,866	597,620
160	(902) Meter Reading Expenses	4,580,388	4,292,378
161	(903) Customer Records and Collection Expenses	22,106,930	23,696,842
162	(904) Uncollectible Accounts	31,010,011	22,709,141
163	(905) Miscellaneous Customer Accounts Expenses	3,433,602	607,404
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	61,951,797	51,903,385

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		2,678
168	(908) Customer Assistance Expenses	192,491,975	156,871,547
169	(909) Informational and Instructional Expenses	6,027,626	4,262,269
170	(910) Miscellaneous Customer Service and Informational Expenses	599,617	590,361
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	199,119,218	161,726,855
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	113,298	12,486
175	(912) Demonstrating and Selling Expenses	822,539	1,131,312
176	(913) Advertising Expenses	1,936,921	1,881
177	(916) Miscellaneous Sales Expenses		130,750
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	2,872,758	1,276,429
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	32,323,992	39,930,980
182	(921) Office Supplies and Expenses	15,778,665	38,949,528
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	37,223,693	19,787,938
185	(924) Property Insurance	35,785,666	12,226,577
186	(925) Injuries and Damages	8,041,113	13,780,919
187	(926) Employee Pensions and Benefits	53,599,998	70,933,121
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	7,173,186	7,052,231
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	173,069	682,749
192	(930.2) Miscellaneous General Expenses	6,257,028	5,553,950
193	(931) Rents	30,420,546	17,426,789
194	TOTAL Operation (Enter Total of lines 181 thru 193)	226,776,956	226,324,782
195	Maintenance		
196	(935) Maintenance of General Plant	2,172,643	1,268,471
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	228,949,599	227,593,253
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	2,055,918,441	1,710,369,508

FOOTNOTE DATA

Schedule Page: 320 Line No.: 168 Column: c

Originally filed	Amended
$159,773,609	$156,871,547

Schedule Page: 320 Line No.: 181 Column: c

Originally filed	Amended
$38,273,389	$39,930,980

Schedule Page: 320 Line No.: 187 Column: c

Originally filed	Amended
$69,688,650	$70,933,121

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	Next Era Power Marketing	RQ	1			
2	Dominion Energy	RQ	1			
3	Hess Corporation	RQ	1			
4	CONSTELLATION	RQ	1			
5	ENERGY AMERICA	RQ	1			
6	TransCanada Power Marketing	RQ	1			
7	Pennsylvania Power and Light	RQ	1			
8	Detroit Edison Energy	RQ	1			
9	EDF Trading North America, LLC	RQ	1			
10	MM LOWELL	OS	1			
11	ATTLEBORO LANDFILL	OS	1			
12	Granby Sanitation Landfill	OS	1			
13	ALT ERGY-LP ATHOL CORP	OS	1			
14	CASCADE DIAMOND	OS	1			
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	WESTERN MASSACHUSETTS ELECTRIC	OS	1			
2	New York State Electric & Gas Solution	OS	1			
3	Connecticut Light and Power Company	OS	1			
4	TOWN OF NORTH ATTLEBORO	OS	1			
5	TOWN OF READING	OS	1			
6	TOWN OF SOUTH HADLEY	OS	1			
7	NSTAR	OS	1			
8	TOWN OF MIDDLETON	OS	1			
9	LIBERTY UTILITIES NEW HAMPSHIRE	OS	1			
10	TOWN OF STERLING	OS	1			
11	Southbridge Power and Thermal, LLC	OS	1			
12	HINGHAM MUNICIPAL	OS	1			
13	RENEWABLE ENERGY PROGRAMS	OS	1			
14	GRS HALIFAX	OS	1			
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	TANNERY POND HYDRO	OS	1			
2	Purchase Power Public Service NH	OS	1			
3	HOLY NAME	OS	1			
4	WILSON HOLDINGS LLC Photovoltaic	OS	1			
5	Constellation Majilte Photovoltaic	OS	1			
6	BARTLETT'S OCEAN VIEW FARM	OS	1			
7	NATURE'S CLASSROOM	OS	1			
8	NEW ENGLAND POWER	RQ	1			
9	Plainville Generating Company, LLC	OS	1			
10	Richey Woodworking Wind	OS	1			
11	CITY OF MEDFORD WIND	OS	1			
12	JIMINEY PEAK WIND	OS	1			
13	AMERESCO-NewburyportDPWPV	OS	1			
14	MOUNT SAINT MARY WRENTHAM WIND	OS	1			
	Total					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)	Actual Demand (MW) Average Monthly CP Demand (f)
1	MWRA Cosgrove	OS	1			
2	NEPEX	OS	1			
3	MWRA Oakdale	OS	1			
4	Quarry Energy	OS	1			
5	Town of Lancaster	OS	1			
6	Vavarian SemiConductor	OS	1			
7	West Dudley Hydor LLC	OS	1			
8	OTHER CHARGES	OS	1			
9						
10						
11						
12						
13						
14						
	Total					

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
2,416,552				136,856,694		136,856,694	1
1,835,682				104,033,894		104,033,894	2
1,198,706				78,289,384		78,289,384	3
1,937,902				138,794,051		138,794,051	4
1,118,929				75,968,330		75,968,330	5
373,898				17,935,360		17,935,360	6
1,451,624				114,159,813		114,159,813	7
719,184				44,907,837		44,907,837	8
695,153				33,307,778		33,307,778	9
					3,612	3,612	10
					6,192	6,192	11
					-29,883	-29,883	12
					3,652	3,652	13
					3,276	3,276	14
11,747,630				744,253,141	243,930,062	988,183,203	

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
					50,642	50,642	1
					18,782	18,782	2
					1,081	1,081	3
					2,671	2,671	4
					21,567	21,567	5
					10,471	10,471	6
					538,950	538,950	7
					131,053	131,053	8
					174,993	174,993	9
					11,724	11,724	10
					-40,397	-40,397	11
					18,665	18,665	12
					83,247,461	83,247,461	13
					-11,099	-11,099	14
11,747,630				744,253,141	243,930,062	988,183,203	

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
					-5,150	-5,150	1
					5,129	5,129	2
					12	12	3
					-1,172	-1,172	4
					-696	-696	5
					46,284	46,284	6
					1,662	1,662	7
					30,530,154	30,530,154	8
					-258,543	-258,543	9
					-7	-7	10
					-1,436	-1,436	11
					33	33	12
					11	11	13
					5	5	14
11,747,630				744,253,141	243,930,062	988,183,203	

PURCHASED POWER(Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges ($) (j)	Energy Charges ($) (k)	Other Charges ($) (l)	Total (j+k+l) of Settlement ($) (m)	
					57,616	57,616	1
					-3,902,575	-3,902,575	2
					6,562	6,562	3
					16,261	16,261	4
					1,386	1,386	5
					-2,030	-2,030	6
					35,065	35,065	7
					133,238,078	133,238,078	8
							9
							10
							11
							12
							13
							14
11,747,630				744,253,141	243,930,062	988,183,203	

FOOTNOTE DATA

Schedule Page: 326 Line No.: 10 Column: a
Energy from Qualified Facility

Schedule Page: 326 Line No.: 11 Column: a
Energy from Qualified Facility

Schedule Page: 326 Line No.: 12 Column: a
Energy from Qualified Facility

Schedule Page: 326 Line No.: 13 Column: a
Energy from Qualified Facility

Schedule Page: 326 Line No.: 14 Column: a
Energy from Qualified Facility

Schedule Page: 326.1 Line No.: 1 Column: a
Borderline purchase

Schedule Page: 326.1 Line No.: 2 Column: a
Borderline purchase

Schedule Page: 326.1 Line No.: 3 Column: a
Borderline purchase

Schedule Page: 326.1 Line No.: 4 Column: a
Borderline purchase

Schedule Page: 326.1 Line No.: 5 Column: a
Borderline purchase

Schedule Page: 326.1 Line No.: 6 Column: a
Borderline purchase

Schedule Page: 326.1 Line No.: 7 Column: a
Borderline purchase

Schedule Page: 326.1 Line No.: 8 Column: a
Borderline purchase

Schedule Page: 326.1 Line No.: 9 Column: a
Borderline purchase

Schedule Page: 326.1 Line No.: 10 Column: a
Borderline purchase

Schedule Page: 326.1 Line No.: 11 Column: a
Energy from Qualified Facility

Schedule Page: 326.1 Line No.: 12 Column: a
Borderline purchase

Schedule Page: 326.1 Line No.: 13 Column: a
Renewable Energy Credits

Schedule Page: 326.1 Line No.: 14 Column: a
Energy from Qualified Facility

Schedule Page: 326.2 Line No.: 1 Column: a
Energy from Qualified Facility

Schedule Page: 326.2 Line No.: 2 Column: a
Purchase Power Public Service New Hampshire: Borderline purchase

Schedule Page: 326.2 Line No.: 3 Column: a
Energy from Net Metered

Schedule Page: 326.2 Line No.: 4 Column: a
Energy from Qualified Facility

Schedule Page: 326.2 Line No.: 5 Column: a
Energy from Qualified Facility

Schedule Page: 326.2 Line No.: 6 Column: a
Energy from Net Metered

Schedule Page: 326.2 Line No.: 7 Column: a
Energy from Qualified Facility

Schedule Page: 326.2 Line No.: 8 Column: a
Energy from affiliate company

FOOTNOTE DATA

Schedule Page: 326.2 Line No.: 9 Column: a

Energy from Qualified Facility

Schedule Page: 326.2 Line No.: 10 Column: a

Energy from Net Metered

Schedule Page: 326.2 Line No.: 11 Column: a

Energy from Qualified Facility

Schedule Page: 326.2 Line No.: 12 Column: a

Energy from Net Metered

Schedule Page: 326.2 Line No.: 13 Column: a

Energy from Net Metered

Schedule Page: 326.2 Line No.: 14 Column: a

Energy from Net Metered

Schedule Page: 326.3 Line No.: 1 Column: a

Massachusetts Water Resource Authority Cosgrove: Energy from Qualified Facility

Schedule Page: 326.3 Line No.: 2 Column: a

Energy from Net Metered

Schedule Page: 326.3 Line No.: 3 Column: a

Massachusetts Water Resource Authority Oakdale: Energy from Qualified Facility

Schedule Page: 326.3 Line No.: 4 Column: a

Energy from Qualified Facility

Schedule Page: 326.3 Line No.: 5 Column: a

Energy from Qualified Facility

Schedule Page: 326.3 Line No.: 6 Column: a

Energy from Qualified Facility

Schedule Page: 326.3 Line No.: 7 Column: a

Energy from Qualified Facility

Schedule Page: 326.3 Line No.: 8 Column: a

Renewable energy credit purchase

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classifi-cation (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	TOTAL			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions reffered to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Subsatation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			0	0	0	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions reffered to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges ($) (k)	Energy Charges ($) (l)	(Other Charges) ($) (m)	Total Revenues ($) (k+l+m) (n)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
0	**0**	**0**	**0**	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

TRANSMISSION OF ELECTRICITY BY ISO/RTOs

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tarirff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to- Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges ($) (e)	Energy Charges ($) (f)	Other Charges ($) (g)	Total Cost of Transmission ($) (h)
1	ISO New England						317,680,017	317,680,017
2								
3	New England Power						51,457,578	51,457,578
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL						369,137,595	369,137,595

FOOTNOTE DATA

Schedule Page: 332 Line No.: 1 Column: a

Independent System Operator New England, Inc (Regional Transmission Owners

Schedule Page: 332 Line No.: 3 Column: a

Affiliated Company

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	541,780
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < $5,000	4,854
6	Hazardous Waste Accruals	338,656
7	Corporate Matters Contracts	226,572
8	Nantucket Electric Company reimbursement agreement	4,054,028
9	Meter Data Services	1,038,019
10	Miscellaneous Write offs and Adjustments	53,119
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46	TOTAL	6,257,028

FOOTNOTE DATA

Schedule Page: 335 Line No.: 1 Column: b

No activity for calendar year 2013

Schedule Page: 335 Line No.: 2 Column: b

No activity for calendar year 2013

Schedule Page: 335 Line No.: 4 Column: b

No activity for calendar year 2013

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of aquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	1,527,273				1,527,273
7	Transmission Plant	1,249,155				1,249,155
8	Distribution Plant	106,044,529				106,044,529
9	Regional Transmission and Market Operation					
10	General Plant	6,940,813				6,940,813
11	Common Plant-Electric					
12	TOTAL	115,761,770				115,761,770

B. Basis for Amortization Charges

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Production						
13	346	26,544					
14	Transmission						
15	350	964					
16	352	251	55.00		1.56	S4	30.35
17	353	4,567	40.00		1.79	SC	29.52
18	354	686	50.00		1.54	R4	31.60
19	355	23,183	40.00		3.04	S2	26.58
20	356	22,623	45.00		2.49	S1.5	34.41
21	357	1,034	50.00		1.97	S5	34.75
22	358	242	40.00		-1.33	R4	4.58
23	359	132	60.00		0.07	S6	14.64
24	Distribution						
25	360	21,435					
26	361	22,437	50.00		2.44	R0.5	36.19
27	362	473,070	50.00		2.07	R1.5	38.59
28	364	579,815	33.00		3.41	R4	18.63
29	365	724,283	35.00		3.19	R4	19.44
30	366	202,892	50.00		2.56	S4	31.35
31	367	526,571	45.00		2.90	S1	34.38
32	368	467,388	30.00		3.80	R3	16.32
33	369	208,762	35.00		3.41	S4	19.61
34	370	124,812	30.00		4.15	R2	17.52
35	373	100,619	15.00		5.42	L1.5	6.08
36	374	28					
37	General						
38	389	4,822					
39	390	121,035	40.00		2.05	S0.5	31.90
40	391	5,761	15.00		6.67	SQ	10.65
41	392	585					
42	393	745	15.00		3.04	SQ	0.48
43	394	4,760	15.00		5.59	SQ	6.95
44	395	4,070	15.00		5.97	SQ	7.88
45	396	10					
46	397	49,238	15.00		6.42	SQ	3.27
47	398	490	15.00		6.48	SQ	3.32
48	399.1	291					
49							
50	Total	3,724,145					

FOOTNOTE DATA

Schedule Page: 336 Line No.: 50 Column: b

Depreciation base is the average of the beginning and ending balance of gross plant cost less salvage value.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	The Commonwealth of Massachusetts				
2	General Assessment, Attorney General				
3	Assessment	6,439,177		6,439,177	
4					
5	Labor & Expense - Gen Rate Studies		114,349	114,349	
6					
7	Rate Case Expense - Jan 2011 through Dec 2015				
8	Petition General Increase in Electric Rates				
9	The Commonwealth of Massachusetts				
10	DPU 09-39		619,660	619,660	982,531
11					
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45					
46	TOTAL	6,439,177	734,009	7,173,186	982,531

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than $25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
Department (f)	Account No. (g)	Amount (h)	(i)	(j)	(k)	(l)	
							1
							2
Electric	928	6,426,767					3
							4
Electric	928	114,349					5
							6
							7
							8
							9
Electric	928	619,660			327,510	655,021	10
							11
							12
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		7,160,776			327,510	655,021	46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects.(Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:
- (1) Generation
  - a. hydroelectric
    - i. Recreation fish and wildlife
    - ii Other hydroelectric
  - b. Fossil-fuel steam
  - c. Internal combustion or gas turbine
  - d. Nuclear
  - e. Unconventional generation
  - f. Siting and heat rejection
- (2) Transmission
  - a. Overhead
  - b. Underground
- (3) Distribution
- (4) Regional Transmission and Market Operation
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of $50,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:
- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	(6) Other	
2		
3		R&D Related Activities
4		
5		
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute
(3) Research Support to Nuclear Power Groups
(4) Research Support to Others (Classify)
(5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing $50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under $50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D &D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
190,073	351,706	930.2	541,780		3
					4
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	503,635		
5	Regional Market			
6	Distribution	26,269,882		
7	Customer Accounts	7,083,145		
8	Customer Service and Informational	903,445		
9	Sales			
10	Administrative and General	6,597,702		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	41,357,809		
12	Maintenance			
13	Production			
14	Transmission	395,833		
15	Regional Market			
16	Distribution	34,841,353		
17	Administrative and General	5,970		
18	TOTAL Maintenance (Total of lines 13 thru 17)	35,243,156		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)	899,468		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	61,111,235		
24	Customer Accounts (Transcribe from line 7)	7,083,145		
25	Customer Service and Informational (Transcribe from line 8)	903,445		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	6,603,672		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	76,600,965	940,598	77,541,563
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	76,600,965	940,598	77,541,563
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	33,455,327	410,804	33,866,131
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	33,455,327	410,804	33,866,131
72	Plant Removal (By Utility Departments)			
73	Electric Plant	3,424,115	42,045	3,466,160
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	3,424,115	42,045	3,466,160
77	Other Accounts (Specify, provide details in footnote):			
78	Associated Accounts Receivable	7,129,290	87,542	7,216,832
79				
80	Preliminary Engineering	-103,978	-1,277	-105,255
81	Expenses Non-Utility Operations	267,073	3,279	270,352
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	7,292,385	89,544	7,381,929
96	TOTAL SALARIES AND WAGES	120,772,792	1,482,991	122,255,783

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)				
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7					
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46	TOTAL				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

(1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.

(2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.

(3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.

(4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.

(5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.

(6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

		Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
Line No.	Type of Ancillary Service (a)	Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch						
2	Reactive Supply and Voltage						
3	Regulation and Frequency Response						
4	Energy Imbalance						
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other						
8	Total (Lines 1 thru 7)						

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
(2) Report on Column (b) by month the transmission system's peak load.
(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
(2) Report on Column (b) by month the transmission system's peak load.
(3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
(4) Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
(5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Imports into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	11,074,554
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	607
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	4,976
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	26,146
7	Other		27	Total Energy Losses	641,347
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	11,747,630
9	Net Generation (Enter Total of lines 3 through 8)				
10	Purchases	11,747,630			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	11,747,630			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM: Massachusetts Electric Company

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirments Sales for Resale & Associated Losses (c)	MONTHLY PEAK Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,041,834	499	3,760	23	1900
30	February	892,171	486	3,506	4	1900
31	March	974,137	492	3,349	7	1900
32	April	730,379	376	3,005	2	2000
33	May	778,189	339	4,076	31	1700
34	June	936,040	538	4,650	24	1700
35	July	1,254,229	647	4,982	19	1500
36	August	911,897	422	3,991	21	1700
37	September	850,622	400	4,441	11	1700
38	October	805,618	374	3,002	7	2000
39	November	860,576	471	3,395	25	1800
40	December	1,038,863	538	3,880	17	1800
41	TOTAL	11,074,555	5,582			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)			Plant Name: (c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear						
2	Type of Constr (Conventional, Outdoor, Boiler, etc)						
3	Year Originally Constructed						
4	Year Last Unit was Installed						
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00			0.00		
6	Net Peak Demand on Plant - MW (60 minutes)	0			0		
7	Plant Hours Connected to Load	0			0		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	0			0		
10	When Limited by Condenser Water	0			0		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	0			0		
13	Cost of Plant: Land and Land Rights	0			0		
14	Structures and Improvements	0			0		
15	Equipment Costs	0			0		
16	Asset Retirement Costs	0			0		
17	Total Cost	0			0		
18	Cost per KW of Installed Capacity (line 17/5) Including	0			0		
19	Production Expenses: Oper, Supv, & Engr	0			0		
20	Fuel	0			0		
21	Coolants and Water (Nuclear Plants Only)	0			0		
22	Steam Expenses	0			0		
23	Steam From Other Sources	0			0		
24	Steam Transferred (Cr)	0			0		
25	Electric Expenses	0			0		
26	Misc Steam (or Nuclear) Power Expenses	0			0		
27	Rents	0			0		
28	Allowances	0			0		
29	Maintenance Supervision and Engineering	0			0		
30	Maintenance of Structures	0			0		
31	Maintenance of Boiler (or reactor) Plant	0			0		
32	Maintenance of Electric Plant	0			0		
33	Maintenance of Misc Steam (or Nuclear) Plant	0			0		
34	Total Production Expenses	0			0		
35	Expenses per Net KWh	0.0000			0.0000		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)						
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)						
38	Quantity (Units) of Fuel Burned	0	0	0	0	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0	0	0	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000	0.000	0.000	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000	0.000	0.000	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000	0.000	0.000	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000	0.000	0.000	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000	0.000	0.000	0.000	0.000

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)*(Continued)*

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: (d)			Plant Name: (e)			Plant Name: (f)			Line No.
									1
									2
									3
									4
0.00			0.00			0.00			5
0			0			0			6
0			0			0			7
0			0			0			8
0			0			0			9
0			0			0			10
0			0			0			11
0			0			0			12
0			0			0			13
0			0			0			14
0			0			0			15
0			0			0			16
0			0			0			17
0			0			0			18
0			0			0			19
0			0			0			20
0			0			0			21
0			0			0			22
0			0			0			23
0			0			0			24
0			0			0			25
0			0			0			26
0			0			0			27
0			0			0			28
0			0			0			29
0			0			0			30
0			0			0			31
0			0			0			32
0			0			0			33
0			0			0			34
0.0000			0.0000			0.0000			35
									36
									37
0	0	0	0	0	0	0	0	0	38
0	0	0	0	0	0	0	0	0	39
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	40
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	41
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	42
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43
0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	44

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: (b)	FERC Licensed Project No. 0 Plant Name: (c)
1	Kind of Plant (Run-of-River or Storage)		
2	Plant Construction type (Conventional or Outdoor)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total installed cap (Gen name plate Rating in MW)	0.00	0.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0	0
7	Plant Hours Connect to Load	0	0
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	0	0
10	(b) Under the Most Adverse Oper Conditions	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - Kwh	0	0
13	Cost of Plant		
14	Land and Land Rights	0	0
15	Structures and Improvements	0	0
16	Reservoirs, Dams, and Waterways	0	0
17	Equipment Costs	0	0
18	Roads, Railroads, and Bridges	0	0
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	0	0
21	Cost per KW of Installed Capacity (line 20 / 5)	0.0000	0.0000
22	Production Expenses		
23	Operation Supervision and Engineering	0	0
24	Water for Power	0	0
25	Hydraulic Expenses	0	0
26	Electric Expenses	0	0
27	Misc Hydraulic Power Generation Expenses	0	0
28	Rents	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Reservoirs, Dams, and Waterways	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Hydraulic Plant	0	0
34	Total Production Expenses (total 23 thru 33)	0	0
35	Expenses per net KWh	0.0000	0.0000

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 0 Plant Name: (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
			8
0	0	0	9
0	0	0	10
0	0	0	11
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			13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0.0000	0.0000	0.0000	21
			22
0	0	0	23
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0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give the which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

Line No.	Item (a)	FERC Licensed Project No. Plant Name: (b)
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total installed cap (Gen name plate Rating in MW)	
5	Net Peak Demaind on Plant-Megawatts (60 minutes)	
6	Plant Hours Connect to Load While Generating	
7	Net Plant Capability (in megawatts)	
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - Kwh	
10	Energy Used for Pumping	
11	Net Output for Load (line 9 - line 10) - Kwh	
12	Cost of Plant	
13	Land and Land Rights	
14	Structures and Improvements	
15	Reservoirs, Dams, and Waterways	
16	Water Wheels, Turbines, and Generators	
17	Accessory Electric Equipment	
18	Miscellaneous Powerplant Equipment	
19	Roads, Railroads, and Bridges	
20	Asset Retirement Costs	
21	Total cost (total 13 thru 20)	
22	Cost per KW of installed cap (line 21 / 4)	
23	Production Expenses	
24	Operation Supervision and Engineering	
25	Water for Power	
26	Pumped Storage Expenses	
27	Electric Expenses	
28	Misc Pumped Storage Power generation Expenses	
29	Rents	
30	Maintenance Supervision and Engineering	
31	Maintenance of Structures	
32	Maintenance of Reservoirs, Dams, and Waterways	
33	Maintenance of Electric Plant	
34	Maintenance of Misc Pumped Storage Plant	
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per KWh (line 37 / 9)	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)

6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.
7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

FERC Licensed Project No. Plant Name: (c)	FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	Line No.
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			37
			38

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
						2
						3
						4
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						46

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)	(e)	On Structure of Line Designated (f)	On Structures of Another Line (g)	(h)
1	Various		115.00	115.00	various	121.86		
2	Various		69.00	69.00	various	22.00		
3								
4	All Lines							
5								
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36					TOTAL	143.86		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
								2
								3
	964,523	47,766,668	48,731,191	1,083,389	1,141,352	31,504	2,256,245	4
								5
								6
								7
								8
								9
								10
								11
								12
								13
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								32
								33
								34
								35
	964,523	47,766,668	48,731,191	1,083,389	1,141,352	31,504	2,256,245	36

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of competed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)	(c)	Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1							
2							
3							
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43							
44	TOTAL						

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage	LINE COST					Line
Size (h)	Specification (i)	Configuration and Spacing (j)	KV (Operating) (k)	Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	No.
									1
									2
									3
									4
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Adams 21	TRANS-Unattended	13.80	13.80	
2	Adams 21	TRANS-Unattended	23.00	13.80	
3	Ames Street 911	DIST-Unattended	13.80	4.36	
4	Ames Street 911	TRANS- Unattended	115.00	14.40	
5	Amesbury 5	DIST-Unattend	23.00	2.40	
6	Andover 3	DIST-Unattended	13.20	4.16	
7	Andover 3	DIST-Unattended	13.80	4.16	
8	Andover 3	DIST-Unattended	23.00	13.80	
9	Atlantic 4	DIST-Unattended	13.80	4.16	
10	Avon Unit 68	DIST-Unattended	13.80	4.16	
11	Balch Street 72	DIST-Unattended	23.00	13.80	
12	Bancroft Street 3	DIST-Unattended	13.80	2.40	
13	Barron Avenue 10	DIST-Unattended	23.00	13.20	
14	Bates 115	TRANS-Unattended	115.00	14.40	
15	Beach Road 7	DIST-Unattended	23.00	13.20	
16	Beach Road 7	DIST-Unattended	23.00	13.80	
17	Beacon Street 34	DIST-Unattended	13.80	0.57	
18	Belmont 98	TRANS-Unattended	115.00	13.80	
19	Beverly 12	DIST-Unattended	23.00	2.30	
20	Beverly 12	DIST-Unattended	13.00	4.16	
21	Blossom Street 5	DIST-Unattended	13.20	2.40	
22	Boston Road 58	DIST-Unattended	23.00	13.20	
23	Boulevard 77	DIST-Unattended	23.00	13.80	
24	Bradford 46	DIST-Unattended	23.00	4.16	
25	Bridge 6	DIST-Unattended	13.80	4.36	
26	Brooks Street 13	DIST-Unattended	13.80	2.40	
27	Brown Street 1	DIST-Unattended	23.00	13.80	
28	Burrill 2	DIST-Unattended	13.80	4.36	
29	Byfield 34	DIST-Unattended	23.00	2.40	
30	Cambridge Street 4	DIST-Unattended	13.80	4.16	
31	Central Street Unit 67	DIST-Unattended	13.80	4.16	
32	Centralville 8	DIST-Unattended	13.80	2.40	
33	Centralville 8	DIST-Unattended	23.00	2.40	
34	Chandler Street 2	DIST-Unattended	13.80	4.16	
35	Charlemont 7	DIST-Unattended	8.32	2.40	
36	Chartley Pond 8	TRAN-Unattended	23.00	13.20	
37	Chelmsford 9	DIST-Unattended	23.00	4.16	
38	Clara Street 6	DIST-Unattended	23.00	4.16	
39	Codding Ave 64	DIST-Unattended	23.00	4.16	
40	Concord Road 24	DIST-Unattended	13.20	13.20	

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Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

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Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Concord Road 24	DIST-Unattended	23.00	13.20	
2	Court Street Unit 69	DIST-Unattended	13.80	4.36	
3	Crocker Pond 3424	DIST-Unattended	23.00	13.80	
4	Dale Street 55	DIST-Unattended	23.00	13.20	
5	Danvers Road 69	DIST-Unattended	23.00	4.16	
6	Deerfield 5 Switchyard	TRANS-Unattended	23.00	13.80	
7	Division Street Unit 64	DIST-Unattended	13.80	4.16	
8	Dupont 91	DIST-Unattended	13.80	3.87	
9	Dupont 91	TRANS- Unattended	115.00	13.80	
10	East Beverly 51	DIST-Unattended	23.00	13.20	
11	East Boxford 33	DIST-Unattended	23.00	13.20	
12	East Bradford 65	DIST-Unattended	23.00	13.80	
13	East Bridgewater 797	TRANS-Unattended	115.00	13.80	
14	East Holbrook 2	DIST-Unattended	23.00	13.80	
15	East Holbrook 2	TRANS-Unattended	115.00	23.00	
16	East Weymouth 9	TRANS-Unattended	23.00	13.80	
17	Easton 92	TRANS-Unattended	115.00	14.40	
18	Everett 37	DIST-Unattended	4.20	2.40	
19	Faraday Street 11	DIST- Unattend	13.20	2.40	
20	Faraday Street 11	DIST-Unattended	13.55	2.30	
21	Faraday Street 11	DIST- Unattended	23.50	13.80	
22	Fayette 3	DIST-Unattended	13.80	4.33	
23	Field Street 1	TRANS-Unattended	13.80	2.40	
24	Five Corners 527	TRANS-Unattended	115.00	23.00	13.80
25	Florence Jct 9	TRANS-Unattended	115.00	13.80	
26	Forest Street 2	DIST-Unattended	23.00	4.16	
27	Foxboro 1 3431	DIST-Unattended	23.00	13.80	
28	Foxboro 2 3432	DIST-Unattended	23.00	13.80	
29	Franklin 341	DIST-Unattended	23.00	2.30	
30	Franklin 341	DIST-Unattended	23.00	2.40	
31	Franklin 341	DIST-Unattended	23.00	13.20	
32	Franklin 341	DIST-Unattended	23.00	13.80	
33	Glendale 6	DIST-Unattended	23.00	2.40	
34	Gloucester 24	DIST-Unattended	2.40	240.00	
35	Gloucester 24	DIST-Unattended	23.00	2.30	
36	Gloucester 24	DIST-Unattended	23.00	4.16	
37	Gloucester 24	DIST-Unattended	23.00	13.20	
38	Gloucester 24	DIST-Unattended	34.50	4.16	
39	Grafton Street 9	DIST-Unattended	13.80	4.16	
40	Grafton Street 9	DIST-Unattended	13.80	600.00	

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Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

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Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Grafton Street 9	DIST-Unattended	13.80	2400.00	
2	Granite 12	DIST-Unattended	13.80		
3	Groton Street 226	TRANS-Unattended	69.00	14.40	
4	Hanover Unit 66	DIST-Unattended	13.20	4.16	
5	Hathaway 106	TRANS-Unattended	23.00	13.80	
6	Hillside 66	DIST-Unattended	23.00	13.80	
7	Holbrook 10	DIST-Unattended	23.00	13.80	
8	Hoover Street 21	DIST-Unattended	23.00	13.20	
9	Houghs Neck 6	DIST-Unattended	13.80	4.16	
10	Hudson 7	DIST-Unattended	13.80	4.36	
11	Humphrey 1	DIST-Unattended	13.80	4.36	
12	Kent 13	DIST-Unattended	13.80	4.36	
13	King Street Unit 18	DIST-Unattended	13.80	4.36	
14	Lashaway 525	TRANS-Unattended	23.00	13.80	
15	Lawrence 1	DIST-Unattended	23.00	2.30	
16	Lawrence 1	DIST-Unattended	23.00	13.20	
17	Lawrence 1	DIST-Unattended	23.00	13.80	
18	Lawrence 2	DIST-Unattended	13.80	2.40	
19	Lawrence Street 53	DIST-Unattended	13.80	4.16	
20	Lenox Depot 1103	DIST-Unattended	23.00	13.80	
21	Lincoln Plaza 15	DIST-Unattended	13.80	2.40	
22	Lincoln Street Unit 60	DIST-Unattended	13.80	4.36	
23	Litchfield St 207	TRANS-Unattended	115.00	14.40	
24	Lynn 21	TRANS-Unattended	23.00	4.30	
25	Malden 5	DIST-Unattended	23.00	4.16	
26	Manchester 23	DIST-Unattended	23.00	2.40	
27	Maplewood 16	TRANS-Unattended	13.80	4.16	
28	Maplewood 16	TRANS-Unattended	23.00	2.40	
29	Meadowbrook 16	DIST-Unattended	23.00	13.20	
30	Meadowbrook 16	DIST-Unattended	23.00	13.80	
31	Medford 9	DIST-Unattended	23.00	4.00	
32	Melrose 4	DIST-Unattended	23.00	4.16	
33	Metcalf Square 96	DIST-Unattended	23.00	13.80	
34	Methuen 5	DIST-Unattended	23.00	4.16	
35	Methuen 5	DIST-Unattended	23.00	13.80	
36	Mill Street 912	TRANS-Unattended	115.00	14.40	
37	Millbrook Street 12	DIST-Unattended	13.80	2.40	
38	Millbury 3	DIST- Unattended	13.80	2.40	
39	Nahant 79	DIST-Unattended	13.80	4.36	
40	Newbury 60	DIST-Unattended	23.00	13.20	

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Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Newburyport 36	DIST-Unattended	23.00	13.20	
2	Norman Street 8	DIST-Unattended	23.00	4.60	
3	North Abington 99	TRANS-Unattended	115.00	14.40	
4	North Andover 7	DIST-Unattended	23.00	2.40	
5	North Andover Jct 71	DIST-Unattended	23.00	13.20	
6	North Beverly 18	DIST-Unattended	23.00	4.16	
7	North Beverly 18	DIST-Unattended	23.00	13.80	
8	North Chelmsford 2	TRANS-Unattended	23.00	13.20	
9	North Haverhill 48	DIST-Unattended	23.00	13.20	
10	North Lawrence 6	DIST-Unattended	13.80	2.40	
11	North Lawrence 6	DIST-Unattended	23.00	13.20	
12	North Scituate Unit 65	DIST-Unattended	13.80	4.33	
13	North Weymouth 6	DIST-Unattended	23.00	13.80	
14	Norton 4	DIST-Unattended	23.00	2.40	
15	Norton 4	DIST-Unattended	23.00	13.80	
16	Norwell 96	TRANS-Unattended	115.00	13.80	
17	Palmer 18	DIST-Unattended	13.80	2.40	
18	Palmer 18	DIST-Unattended	13.80	14.20	
19	Palmer 503	TRANS-Unattended	115.00	23.50	
20	Parkview 94	TRANS- Unattanded	115.00	14.40	
21	Perry Street 3	TRANS-Unattended	13.80	4.16	
22	Phillips Lane 95	TRANS-Unattended	23.00	4.16	
23	Pine Banks 67	DIST-Unattended	23.00	4.16	
24	Plainville 3451	DIST-Unattended	23.00	13.80	
25	Pleasant Street 8	DIST-Unattended	23.00	13.80	4.16
26	Plymouth 93	TRANS-Unattended	115.00	14.40	
27	Quebec Street 17	DIST-Unattended	23.00	13.80	
28	Quinn 24	DIST-Unattended	23.00	13.80	
29	Randolph 5	DIST-Unattended	23.00	13.80	
30	Raytheon 68	DIST-Unattended	23.00	13.80	
31	Read Street 9	TRANS-Unattended	23.00	13.20	
32	Rehoboth 3	TRANS-Unattended	23.00	2.40	
33	Rehoboth 3	DIST-Unattended	23.00	2.60	
34	Rena Street 10	DIST-Unattended	13.80	4.16	
35	Revere 7	DIST-Unattended	23.00	2.40	
36	Revere 7	DIST-Unattended	23.00	13.80	
37	Revere Beach 35	DIST-Unattended	23.00	4.16	
38	Risingdale 9	DIST-Unattended	23.00	13.80	
39	Risingdale 9	DIST-Unattended	23.00	23.80	
40	River Road 62	DIST-Unattended	13.20	8.00	2.40

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Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Riverdale 52	DIST-Unattended	23.00	4.16	
2	Riverdale 52	DIST-Unattended	23.00	13.80	
3	Riverside 17	DIST-Unattended	13.80	2.40	
4	Rockland 72	DIST-Unattended	13.80	4.36	
5	Rockland Street 39	DIST-Unattended	23.00	13.80	
6	Rockport 40	DIST-Unattended	23.00	4.16	
7	Rockport 40	DIST-Unattended	34.50	13.20	
8	Salem 1 Peabody St	DIST-Unattended	23.00	4.16	
9	Salem 15	DIST-Unattended	23.00	1.20	
10	Salem 15	DIST-Unattended	23.00	2.30	
11	Salem 2 Valley St	DIST-Unattended	23.00	13.80	
12	Salem 3 Boston St	DIST-Unattended	23.00	2.40	
13	Salisbury St 16	DIST-Unattended	13.80	4.16	
14	Saugus 23	DIST-Unattended	23.00	13.80	
15	Scituate 915	TRANS- Unattended	115.00	14.40	
16	Scituate Unit 15	DIST-Unattended	13.80	4.36	
17	Scituate Unit 17	DIST- Unattended	13.80	4.36	
18	Shearers Corner 514	DIST-Unattended	23.00	13.80	
19	Sheffield 8	DIST-Unattended	23.00	13.80	
20	Silver Lake Unit 70	DIST-Unattended	13.80	4.36	
21	South Attleboro 5	DIST-Unattended	23.00	4.16	
22	South Billerica 18	DIST-Unattended	23.00	2.40	
23	South Billerica 18	DIST-Unattended	23.00	13.20	
24	South Billerica 18	DIST-Unattended	23.00	13.80	
25	South Randolph 97	TRANS-Unattended	115.00	13.80	
26	South Union St 61	DIST-Unattended	23.00	13.20	
27	South Union St 61	DIST-Unattended	23.00	13.80	
28	South Weymouth 3	DIST-Unattended	23.00	2.40	
29	South Weymouth 3	DIST-Unattended	23.00	4.16	
30	South Wrentham 3422	TRANS-Unattended	23.00	13.80	
31	Squantum Street 14	DIST-Unattended	13.80	2.40	
32	Stearns Street 7	DIST-Unattended	13.80	2.40	
33	Stockbridge 2	DIST-Unattended	23.00	13.80	
34	Stoughton 913	TRANS- Unattended	11.50	13.80	
35	Swampscott 22	DIST-Unattended	23.00	13.80	
36	Tatnuck 1	DIST-Unattended	13.80	2.40	
37	Tatnuck 1	DIST-Unattended	13.80	4.16	
38	Tedesco 9	DIST-Unattended	13.80	4.36	
39	Temple St Unit 712	DIST-Unattended	13.80	4.16	
40	Tewksbury 14	DIST-Unattended	13.80	2.40	

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			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Tewksbury 22	TRANS-Unattended	23.00	4.16	
2	Tewksbury 22	TRANS-Unattended	23.00	13.00	
3	Thorndike St 10	DIST-Unattended	23.00	2.40	
4	Topsfield 26	DIST-Unattended	23.00	13.20	
5	Turnpike 19	DIST-Unattended	23.00	13.80	
6	Tyngsboro 211	DIST-Unattended	23.00	13.20	
7	Vernon Hill 8	TRANS-Unattended	13.80	4.16	
8	Vine 8	DIST-Unattended	23.00	4.33	
9	Walker Street 15	DIST-Unattended	23.00	13.80	
10	Walnut 11	DIST-Unattended	13.80	4.36	
11	Walnut Street 32	DIST-Unattended	23.00	4.16	
12	Ward Hill 43	TRANS-Unattended	23.00	13.20	
13	Water Street 31	DIST-Unattended	23.00	2.40	
14	Water Street 910	TRANS- Unattended	115.00	14.40	
15	Webster Street 6	TRANS-Unattended	13.80	2.40	
16	Webster Street 6	TRANS-Unattended	13.80	4.16	
17	Webster Street 6	TRANS-Unattended	13.80	7.97	
18	Webster Street 6	TRANS-Unattended	13.80	13.80	
19	Wellington 11	DIST-Unattended	23.00	4.16	
20	West Amesbury 45	DIST-Unattended	23.00	2.40	
21	West Andover 8	TRANS-Unattended	13.80	2.40	
22	West Bridgewater Unit 40	DIST-Unattended	13.80	4.16	
23	West Chelmsford 73	DIST-Unattended	23.00	13.80	
24	West Gloucester 28	DIST-Unattended	23.00	4.16	
25	West Gloucester 28	DIST-Unattended	23.00	13.20	
26	West Gloucester 28	DIST-Unattended	34.50	22.90	
27	West Medford 17	DIST-Unattended	23.00	4.16	
28	West Methuen 63	TRANS-Unattended	23.00	13.80	
29	West Newbury 47	DIST-Unattended	23.00	13.80	
30	West Quincy 3	DIST-Unattended	13.80	2.40	
31	West Quincy 3	DIST-Unattended	23.00	14.10	14.10
32	Western 4	DIST-Unattended	13.80	4.36	
33	Whittier 76	DIST-Unattended	23.00	13.20	
34	Williamstown 3	DIST-Unattended	23.00	13.80	
35	Winfield Street 45	DIST-Unattended	13.80	0.60	
36	Winthrop 22	DIST-Unattended	23.00	4.16	
37	Winthrop 22	DIST-Unattended	23.00	13.80	
38	Woodland Ave Unit 29	DIST-Unattended	13.80	4.16	
39	Worthen Street 13	DIST-Unattended	13.80	2.40	
40	Wrentham 1 3421	DIST-Unattended	23.00	2.40	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa) Primary (c)	Secondary (d)	Tertiary (e)
1					
2	TOTAL		6579.57	5235.16	34.46
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
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21					
22					
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31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
9	1					1
9	1					2
		1				3
46	1					4
10	4	1				5
9	1					6
9	1					7
33	1					8
12	2					9
	1					10
12	1					11
13	2					12
7	1					13
93	2					14
12	2					15
9	1					16
2	3					17
56	1					18
7	1					19
11	2					20
10	2					21
25	3					22
25	2					23
4	1					24
3	1					25
4	1					26
9	1					27
3	1					28
3	3					29
10	1					30
	1					31
5		1				32
9		1				33
18	2					34
1	3	1				35
35	4					36
6	1					37
4	1					38
21	2					39
18	2					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
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Capacity of Substation (In Service) (In MVa)	Number of Transformers In Service	Number of Spare Transformers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (In MVa)	
(f)	(g)	(h)	(i)	(j)	(k)	
7	1					1
7	1					2
20	1					3
18	2					4
5	1					5
5	1					6
	1					7
	1					8
113	2					9
28	3					10
16	2					11
12	1					12
73	2					13
14	2					14
66	2					15
11	2					16
47	1					17
2	3					18
18	2					19
5		1				20
6		1				21
3	1					22
15	2					23
28	2					24
40	1					25
9	1					26
6	1					27
14	2					28
5		3				29
3		3				30
7	1					31
7	1					32
15	2					33
	1					34
14	2					35
7	1					36
2	1					37
13	1					38
6	1					39
2	3					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
16	6					1
13	2					2
9	1					3
		1				4
17	3					5
32	2					6
6	1					7
23	3					8
6	1					9
7	2					10
5	1					11
4	1					12
	1					13
6	1					14
15	2					15
25	1					16
35	2					17
22	3					18
16	2					19
18	2					20
4	3					21
	1					22
33	1					23
50	2					24
28	3					25
10	2					26
9	1					27
9	1					28
13	2					29
15	2					30
20	2					31
18	2					32
20	1					33
18	2					34
13	1					35
46	1					36
5	3					37
9		1				38
3	1					39
32	4					40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
37	4					1
1	3					2
44	1					3
5	1					4
20	1					5
15	2					6
11	2					7
32	4					8
37	4					9
15	2					10
45	2					11
3	1					12
40	2					13
3	3					14
18	2					15
40	1					16
4	3					17
4	1					18
25	1					19
47	1					20
18	2					21
46	1					22
18	2					23
12	2					24
11	2					25
42	1					26
25	2					27
14	2					28
25	2					29
14	2					30
18	2					31
3	3					32
1	3	1				33
9	1					34
20	2	1				35
32	4					36
15	2					37
20	1					38
20	1					39
2	2	1				40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	Line No.
5	1					1
5	1					2
8	6					3
3	1					4
21	2					5
9	2					6
9	1					7
21	2					8
2	3					9
4	3					10
13	2					11
20	2					12
5	1					13
20	1					14
47	1					15
	1					16
	1					17
7	1					18
14	2					19
	1					20
3	1					21
5	3	1				22
16	2					23
7	1					24
20	1					25
15	2					26
6	1					27
5	3					28
1		1				29
35	4					30
10	2					31
3	3					32
7	1					33
47	1					34
36	2					35
5	3					36
5	1					37
3	1					38
3	1					39
3	2	2				40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
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Capacity of Substation (In Service) (In MVa)	Number of Transformers In Service	Number of Spare Transformers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (In MVa)	
(f)	(g)	(h)	(i)	(j)	(k)	
7	1	1				1
12		1				2
15	2					3
7	1					4
16	2					5
15	2					6
9	1					7
38	1					8
15	2					9
1	1					10
15	2					11
28	4					12
9	1	1				13
33	1					14
14	1	1				15
9	1					16
9	1					17
9	1					18
18	2					19
1		3				20
	1					21
	1					22
12	1					23
3		1				24
9	1					25
12	1					26
18	2					27
40	2					28
16	2					29
15	2					30
54	3					31
3	1					32
20	1					33
16	2					34
1	2					35
18	2					36
18	2					37
	1					38
15	2					39
3		3				40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

SUBSTATIONS (Continued)

5. Show in columns (I), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
						1
3683	394	33				2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
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						32
						33
						34
						35
						36
						37
						38
						39
						40

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2013/Q4

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is $250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	**Non-power Goods or Services Provided by Affiliated**			
2				
3	Miscellaneous labor, benefits and services	National Grid USA Parent	variuos	7,290,171
4	Miscellaneous labor, benefits and services	KeySpan Corporation	various	661,516
5	Miscellaneous labor, benefits and services	NGUSA Service Company	various	452,704,089
6	Miscellaneous labor, benefits and services	NG Engineering Servcs, LLC	various	1,469,919
7	Miscellaneous labor, benefits and services	Niagara Mohawk Power Corp	various	32,544,194
8	Miscellaneous labor, benefits and services	Brooklyn Union Gas KEDNY	various	447,780
9	Miscellaneous labor, benefits and services	KS Gas East Corp- KEDLI	various	263,510
10	Miscellaneous labor, benefits and services	NG Generation LLC	various	2,172,456
11	Miscellaneous labor, benefits and services	Nantucket Electric Co	various	102,151,557
12	Miscellaneous labor, benefits and services	Boston Gas Company	various	3,908,246
13	Miscellaneous labor, benefits and services	Narragansett Electric Co	various	21,659,822
14	Miscellaneous labor, benefits and services	Valley Appliance and Merch	various	2,119,688
15	Miscellaneous labor, benefits and services	New England Power Company	various	109,659,719
16				
17				
18				
19				
20	**Non-power Goods or Services Provided for Affiliate**			
21				
22				
23	Miscellaneous labor, benefits and services	National Grid USA Parent	various	1,049,253
24	Miscellaneous labor, benefits and services	NGUSA Service Company USA	various	151,644,775
25	Miscellaneous labor, benefits and services	NG Engineering Services, LLC	various	2,942,589
26	Miscellaneous labor, benefits and services	Niagara Mohawk Power Corp	various	34,543,364
27	Miscellaneous labor, benefits and services	Brooklyn Union Gas-KEDNY	various	2,227,614
28	Miscellaneous labor, benefits and services	KS Gas East Corp KEDLI	various	1,285,004
29	Miscellaneous labor, benefits and services	New England Power Company	various	57,065,213
30	Miscellaneous labor, benefits and services	Nantucket Electric Co	various	4,281,159
31	Miscellaneous labor, benefits and services	Boston Gas Company	various	26,470,951
32	Miscellaneous labor, benefits and services	Colonial Gas Company	various	6,276,756
33	Miscellaneous labor, benefits and services	Narragansett Electric Co	various	37,801,442
34	Miscellaneous labor, benefits and serivces	New England Power Company	various	57,065,213
35				
36				
37				
38				
39				
40				
41				
42				

Schedule Page: 429 Line No.: 3 Column: d

National Grid USA Parent	**7,290,171.31**
401k Thrift	324.39
Consultants	2,367,793.09
Contr Srv-Genrl/Oth	3,957,754.67
Contr Srv-LoB Ops	67,965.90
Contr Srv-Personnel	13,330.99
DefComp Inv-Life Ins	189,102.57
FAS 112 Post Retmnt	91.76
Group Life	88.91
Hardware	3,292.99
Health Insurance	1,264.46
Mat-Outside Vendor	300,514.36
MGMT Labor - NT	5,007.84
NGUS/Not assigned	61,476.79
OPEBs – US GAAP	528.14
Other Interest Exp	33,451.02
OthExp-Cap Overheads	316.52
OthExp-Claims	1,951.71
OthExp-Donations	1,022.04
OthExp-Mes/Frght/Lim	30,083.47
OthExp-Other	43,676.67
Outside Vendor-Stock	56,863.67
Payroll Taxes	497.80
Penalties	136,751.67
Pensions – US GAAP	1,726.03
Rent/Lse Non-RealEst	6,284.35

Time Not Worked	1,155.98
Transp Exp-Gas/Fuel	7,663.71
Variable Pay – Mngt	5.86
Variable Pay – Union	19.96
Workman's Comp	163.99

Schedule Page: 429 Line No.: 4 Column: d

KeySpan Corporation

	661,515.55
401k Thrift	3.49
Benefits-Other	64.92
Consultants	55,366.50
FAS 112 Post Retmnt	5.50
Group Life	0.11
Health Insurance	7.73
NGUS/Not assigned	605,962.20
OPEBs – US GAAP	0.39
Pay-Regular Weekly	76.48
Payroll Taxes	0.68
Pensions – US GAAP	12.26
Time Not Worked	11.73
Variable Pay – Union	1.00
Workman's Comp	2.56

Schedule Page: 429 Line No.: 5 Column: d

NGUSA Service Company

	452,704,088.68
401k Thrift	1,364,334.00
401k Thrift-Settled	1,828,840.57
Acc Contractor Costs	198,014.00
Amort of Deb-Settled	5,299.79
Amort of Oth-Settled	

FOOTNOTE DATA

Bad Debt Exp-Settled	12,582,953.15
Benefits-FAS-Settled	387,040.62
Benefits-Gro-Settled	47,186.63
Benefits-Hea-Settled	1,402,869.93
Benefits-Other	18,897,788.42
Benefits-Oth-Settled	4,458,600.11
Benefits-Pay-Settled	275,093.12
Benefits-Pen-Settled	54,613.59
Benefits-Thrift Plan	56,577.53
Benefits-Thr-Settled	2,313,275.59
Benefits-Wor-Settled	948,254.29
Civic and Po-Settled	21,758.58
Consultants	168,366.55
Consultants -Settled	(150,164.96)
Consultants--Settled	57,956,976.30
Consult-Legal Setlmt	3,276,395.06
Contr Srv-Genrl/Oth	84,431.13
Contr Srv-LoB Ops	1,760,246.29
Contr Srv-Personnel	129,749.69
Contractors -Settled	100,704.63
Contractors--Settled	23,732,217.19
Depreciation-Settled	2,039.46
Donations - -Settled	1,008,448.42
Employee Expenses	906,008.84
Employee Exp-Settled	4,837,500.06
Exceptional Costs-S	173,379.60
Exchange Rate Diff	856,332.16
	-

FOOTNOTE DATA

Exchange Rat-Settled	186.65
Expense - Clearing	655,788.27
FAS 112 Post Retmnt	560,147.45
FAS 112 Post-Settled	582,701.03
Fleet Clearing	396,299.33
Fleet Overhead	219,918.05
Fleet Pricing Other	1,940,173.70
Fleet pricin-Settled	268,761.90
Group Life	352,733.09
Group Life-Settled	519,047.64
Hardware	90,090.00
Hardware - S-Settled	2,028,216.15
Health Insurance	6,230,585.46
Health Insur-Settled	7,737,204.06
I-Benefits-F-Settled	9.42
I-Benefits-G-Settled	35.33
I-Benefits-H-Settled	315.24
I-Benefits-P-Settled	200.45
I-Benefits-T-Settled	69.99
I-Benefits-W-Settled	31.09
I-Consultant-Settled	611,980.51
I-Contractor-Settled	63,261.50
I-Employee E-Settled	4.22
I-Materials--Settled	2,681.27
Inventory - Fleet	21.44
Inventory - Stock	12,432,888.30
I-Oth Exp-Ot-Settled	166.85
I-Oth Exp-Tr-Settled	

FOOTNOTE DATA

	-
I-Payroll-Ov-Settled	137.55
I-Payroll-Re-Settled	17,342.74
I-Payroll-Ti-Settled	230.68
I-Payroll-Va-Settled	61.79
Management --Settled	35,103,585.06
Mat-Clothing & Shoes	45,719.36
Material-Inv-Settled	255.84
Materials-Cl-Settled	219,825.44
Materials-Fr-Settled	249,303.25
Materials-Ou-Settled	1,924,812.86
Materials-Pu-Settled	1,746.63
Materials-St-Settled	726,137.20
Mat-Outside Vendor	2,326,422.31
Mat-Purch Elec Gen	4,340.55
Mat-Stores Handling	10,830.54
MGMT Labor - DT	134,240.20
MGMT Labor - NT	21,045,852.96
MGMT Labor - OT	2,568,636.59
Misc Non-Op -Settled	3,291.21
NGT Share Awards	2,094,000.00
NGUS/Not assigned	35,125,413.02
OPEBs – US GAAP	5,901,324.72
OPEBs – US G-Settled	7,043,443.17
Oth Exp-Adve-Settled	285,416.94
Oth Exp-Clai-Settled	2,401,630.98
Oth Exp-Dona-Settled	152,717.67
Oth Exp-Dues-Settled	750,399.50

FOOTNOTE DATA

Oth Exp-Mess-Settled	52,707.12
Oth Exp-Othe-Settled	17,320,469.42
Oth Exp-Paym-Settled	5,947.69
Oth Exp-Post-Settled	31,000.32
Oth Exp-Prin-Settled	258,620.74
Oth Exp-Reim-Settled	12,294.66
Oth Exp-Rese-Settled	74,806.96
Oth Exp-Sale-Settled	18,077.11
Oth Exp-Serv-Settled	39,240.74
Oth Exp-Spon-Settled	335,473.28
Oth Exp-Supe-Settled	39,802.18
Oth Exp-Trai-Settled	750,810.94
Other Intere-Settled	3,406.09
Other Interest Exp	757,683.68
OthExp-Other	6,790,506.72
OthExp-Training	10,357.79
Outside Vendor-Stock	522,539.05
P/A-Reg Wkly-Set	987,169.14
Pay-Regular Monthly	367,836.58
Pay-Regular Weekly	2,231,045.90
Payroll Taxes	2,759,276.95
Payroll Taxe-Settled	3,625,147.03
Payroll-Over-Settled	2,607,810.12
Payroll-Regu-Settled	724,032.98
Payroll-Time-Settled	46,426.74
Payroll-Vari-Settled	849,577.50
Pay-Time Not Worked	61,133.49
Pensions – US GAAP	

FOOTNOTE DATA

Pensions – U-Settled	9,164,070.88
Rent/Lse Non-RealEst	10,763,894.11
Rents-Interc-Settled	11,171,833.04
Rents-Rental-Settled	709,932.59
Software	5,711,511.61
Software - S-Settled	197,870.23
Supervision -Settled	5,858,392.69
Telcom-Cell Phones	30.88
Telecommunic-Settled	266,193.69
Time Not Worked	19,576,231.35
Time Not Wor-Settled	7,144,009.40
Transp Exp-Clearing	7,991,537.39
Transp Exp-Fleet Lse	265,750.38
TranspExp-FleetLse-S	2,345.28
Transportati-Settled	-
Travel & Expense	37,444.96
Travel & Exp-Settled	845,431.27
Tx Oth Inc T-Settled	1,730,183.83
Union - OT-Settled	13,777.38
Union - Prem-Settled	1,092,280.39
Union - Stra-Settled	195,928.91
UNION Labor - DT	7,497,770.46
UNION Labor - NT	663,847.03
UNION Labor - OT	7,391,649.65
Variable Pay – Mngt	3,551,410.01
Variable Pay – Union	6,204,515.08
Variable Pay-Settled	249,829.53
	7,046,598.46

Workman's Comp
1,801,633.89

Workman's Co-Settled
1,759,215.90

Schedule Page: 429 Line No.: 6 Column: d

NG Engineering Srvcs, LLC
1,469,919.38

401k Thrift
120.22

401k Thrift-Settled
2,687.53

Amort of Deb-Settled
61.73

Benefits-Hea-Settled
0.01

Benefits-Other
178,895.23

Contractors -Settled
14,189.43

Expense - Clearing
15,452.25

FAS 112 Post Retmnt
133.15

FAS 112 Post-Settled
807.59

Fleet Pricing Other
540.54

Group Life
31.32

Group Life-Settled
144.87

Health Insurance
2,128.86

Health Insur-Settled
13,311.69

Management --Settled
50,836.85

Materials-Ou-Settled
276,134.72

Materials-Pu-Settled
182,638.06

MGMT Labor - DT
260.00

MGMT Labor - NT
4,300.45

NGUS/Not assigned
43,946.76

OPEBs – US GAAP
2,823.69

OPEBs – US G-Settled
14,427.73

Oth Exp-Othe-Settled
38,994.02

FOOTNOTE DATA

P/A-Reg Wkly-Set	284,345.36
Pay-Regular Weekly	245,897.72
Payroll Taxes	984.84
Payroll Taxe-Settled	6,102.42
Payroll-Over-Settled	427.87
Payroll-Regu-Settled	432.19
Pensions – US GAAP	2,262.37
Pensions – U-Settled	13,416.37
Rent/Lse Non-RealEst	60.00
Telecommunic-Settled	1,157.99
Time Not Worked	1,118.07
Time Not Wor-Settled	8,505.86
Travel & Expense	417.27
Travel & Exp-Settled	933.82
Tx Oth Inc T-Settled	45,071.68
Union - OT-Settled	43.16
Union - Stra-Settled	2,158.17
UNION Labor - DT	24.00
UNION Labor - NT	668.80
UNION Labor - OT	531.76
Variable Pay – Mngt	1,655.37
Variable Pay – Union	12.54
Variable Pay-Settled	10,184.75
Workman's Comp	20.49
Workman's Co-Settled	619.81

Schedule Page: 429 Line No.: 7 Column: d

Niagara Mohawk Power Corp

32,544,193.66

FOOTNOTE DATA

401k Thrift	36,240.58
401k Thrift-Settled	4,784.51
Benefits-FAS106	35.10
Benefits-FAS112	9.57
Benefits-Group Life Insurance	1.09
Benefits-Health Care	25.30
Benefits-Other	1,276,512.02
Benefits-Payroll Taxes	12.13
Benefits-Pension	40.77
Benefits-Thrift Plan	4.67
Benefits-WorkersComp	0.39
C&I-Sales Rev	49,557.94
Consultants	2,232,267.82
Contr Srv-Genrl/Oth	18,619,858.27
Contr Srv-LoB Ops	179,669.21
Contr Srv-Personnel	171,764.36
Contr-Police/Summons	511,048.66
Exchange Rate Diff	-
FAS 112 Post Retmnt	47,803.22
FAS 112 Post-Settled	2,162.31
Fleet Clearing	2,578.55
Fleet Overhead	44.34
Fleet Pricing Other	115,463.03
Forfeited Disc-Elec	499.70
Group Life	10,175.59
Group Life-Settled	1,433.38
Health Insurance	206,055.29
Health Insur-Settled	

FOOTNOTE DATA

Inventory - Fleet	23,189.01
Inventory - Stock	10.18
Management --Settled	120.48
Mat-Outside Vendor	2,090.94
MetroPCS Lease Accnt	1,402,379.70
MGMT Labor - DT	459.12
MGMT Labor - NT	13,500.00
MGMT Labor - OT	98,152.85
Misc Serv Rev-Elec	72,299.04
Narr Elec-Cust Chg	344.70
NGUS/Not assigned	-
OA Rev-Cust Charge	1,846,706.45
OA Rev-DSM	17,493.42
OA-Access Chg-Strand	31,754.85
OA-Dist Rev	6,738.42
OA-Local Tx Sv	136,083.08
OPEBs – US GAAP	83,765.68
OPEBs – US G-Settled	261,123.24
Oth E Rev-Whlng-MBTA	11,292.84
OthExp-Cap Overheads	173.37
OthExp-Donations	1,199.46
OthExp-Mes/Frght/Lim	299.88
OthExp-Other	2,374.62
OthExp-Postage	964,166.12
OthExp-Print & Mail	810,094.67
Pay-Gainsharing	145,286.35
Pay-Overtime Weekly	5.97
	0.06

FOOTNOTE DATA

Pay-Regular Weekly	143,262.63
Payroll Taxes	115,097.00
Payroll Taxe-Settled	11,317.87
Pay-Time Not Worked	27.87
Pensions – US GAAP	310,188.94
Pensions – U-Settled	29,839.51
Rent from Elec Prop	25.22
Rent/Lse Non-RealEst	10,789.23
Resale-Comm	86.92
Res-Sales Rev	123,493.72
Software	133,905.43
St Light-Sales Rev	250.80
Supervision & Admin	309,913.17
Supervision -Settled	2.76
Time Not Worked	247,840.91
Time Not Wor-Settled	21,106.01
Transp Exp-Fleet Lse	1,409.64
Transportati-Settled	238.71
Travel & Expense	10,763.07
Union - OT-Settled	43,754.84
Union - Prem-Settled	2,804.27
Union - Stra-Settled	80,147.15
UNION Labor - DT	94,859.52
UNION Labor - NT	751,029.82
UNION Labor - OT	556,073.57
Variable Pay – Mngt	13,158.51
Variable Pay – Union	113,883.68
Variable Pay-Settled	

Workman's Comp	8,619.34
Workman's Co-Settled	8,910.45
	2,240.80

Schedule Page: 429 Line No.: 8 Column: d

Brooklyn Union Gas-KEDNY

401k Thrift	**447,780.38**
Benefits-Other	574.84
Contr Srv-Genrl/Oth	70,863.04
FAS 112 Post Retmnt	89,310.44
Fleet Pricing Other	486.52
Group Life	4,359.82
Health Insurance	175.26
Inventory - Stock	3,426.10
Mat-Outside Vendor	780.00
MGMT Labor - NT	29.24
NGUS/Not assigned	7,662.89
OPEBs – US GAAP	109,752.54
OthExp-Advertising	2,460.18
OthExp-Other	4,952.86
OthExp-Print & Mail	86,138.75
Pay-Regular Weekly	39,754.23
Payroll Taxes	1,954.81
Pensions – US GAAP	1,587.42
Supervision & Admin	6,079.62

	1,707.40
Time Not Worked	
	3,976.27
Transportati-Settled	
	35.67
Travel & Expense	
	2,728.79
UNION Labor - DT	
	1,192.28
UNION Labor - NT	
	2,986.02
UNION Labor - OT	
	1,468.13
Variable Pay – Mngt	
	2,629.06
Variable Pay – Union	
	164.76
Workman's Comp	
	543.44

Schedule Page: 429 Line No.: 9 Column: d

KS Gas East Corp-KEDLI

	263,510.21
401k Thrift	
	375.62
Benefits-Other	
	957.38
C&I-Sales Rev	
	53.65
Consultants	
	680.00
FAS 112 Post Retmnt	
	733.70
Fleet Pricing Other	
	4,020.13
Forfeited Disc-Elec	
	0.45
Group Life	
	130.51
Health Insurance	
	3,180.91
Mat-Outside Vendor	
	208,296.17
MetroPCS Lease Accnt	
	-
MGMT Labor - NT	
	6,929.64
Misc Serv Rev-Elec	
	0.13
Narr Elec-Cust Chg	

	-
NGUS/Not assigned	16,059.61
OA Rev-Cust Charge	15.68
OA Rev-DSM	28.94
OA-Access Chg-Strand	6.65
OA-Dist Rev	125.33
OA-Local Tx Sv	78.28
OPEBs – US GAAP	5,046.79
Oth E Rev-Whlng-MBTA	0.15
OthExp-Other	4.47
Pay-Regular Weekly	272.70
Payroll Taxes	1,340.20
Pensions – US GAAP	4,657.66
Rent from Elec Prop	0.02
Resale-Comm	0.10
Res-Sales Rev	153.40
St Light-Sales Rev	0.40
Supervision & Admin	997.78
Time Not Worked	2,572.28
UNION Labor - DT	138.61
UNION Labor - NT	3,053.75
UNION Labor - OT	1,073.23
Variable Pay – Mngt	2,180.89
Variable Pay – Union	60.67
Workman's Comp	284.33

Schedule Page: 429 Line No.: 10 Column: d

NG Generation LLC

	2,172,455.64
401k Thrift	

	8.41
FAS 112 Post Retmnt	
	2.15
Fleet Pricing Other	
	151.22
Group Life	
	2.24
Health Insurance	
	32.27
NGUS/Not assigned	
	-
OA Rev-DSM	
	2,172,000.00
OPEBs – US GAAP	
	14.58
Payroll Taxes	
	12.56
Pensions – US GAAP	
	44.70
Time Not Worked	
	29.23
UNION Labor - DT	
	79.81
UNION Labor - NT	
	0.64
UNION Labor - OT	
	73.38
Variable Pay – Union	
	0.07
Workman's Comp	
	4.38

Schedule Page: 429 Line No.: 11 Column: d

Nantucket Electric Co

	102,151,556.74
401k Thrift	
	5,103.17
Acc Contractor Costs	
	135,000.00
C&I-Sales Rev	
	11,479.93
Commission expenses	
	73.17
Consultants	
	30,515,879.72
Contr Srv-Genrl/Oth	
	39,148,950.30
FAS 112 Post Retmnt	
	2,745.57
Fleet Clearing	
	13,741.82
Fleet Overhead	
	0.02

FOOTNOTE DATA

Fleet Pricing Other	13,906.49
Forfeited Disc-Elec	120.06
Group Life	3,924.71
Health Insurance	28,763.66
Inventory - Stock	8,675.62
Mat-Outside Vendor	10,878,974.99
MetroPCS Lease Accnt	200.28
MGMT Labor - DT	1,950.00
MGMT Labor - NT	32,045.15
MGMT Labor - OT	13,015.81
Misc Serv Rev-Elec	83.57
Nant Re_Nt-Meco Elim	7,411,839.78
Narr Elec-Cust Chg	-
NGUS/Not assigned	299,117.71
OA Rev-Cust Charge	4,107.05
OA Rev-DSM	7,449.33
OA-Access Chg-Strand	1,514.69
OA-Dist Rev	126,323.09
OA-Local Tx Sv	19,422.01
OPEBs – US GAAP	12,216.13
Oth E Rev-Whlng-MBTA	40.79
OthExp-Con Load Mgmt	11,748,681.38
OthExp-Donations	98.98
OthExp-Other	1,551,052.72
Pay-Overtime Weekly	0.01
Pay-Regular Weekly	0.12
Payroll Taxes	8,731.98
Pensions – US GAAP	

	29,509.36
Purch Power-Electric	
	6,164.80
Rent from Elec Prop	
	5.93
Resale-Comm	
	19.98
Res-Sales Rev	
	28,358.40
St Light-Sales Rev	
	58.34
Supervision & Admin	
	14,611.93
Time Not Worked	
	22,560.82
Travel & Expense	
	710.32
UNION Labor - DT	
	11,511.56
UNION Labor - NT	
	18,984.76
UNION Labor - OT	
	2,796.67
Variable Pay – Mngt	
	6,564.05
Variable Pay – Union	
	1,390.25
Workman's Comp	
	3,079.76

Schedule Page: 429 Line No.: 12 Column: d

Boston Gas Company

	3,908,245.75
401k Thrift	
	17,737.52
401k Thrift-Settled	
	6.33
Benefits-Other	
	2,362.63
Contr Srv-Genrl/Oth	
	65,866.65
Contr Srv-LoB Ops	
	8,528.61
Exchange Rate Diff	
	-
FAS 112 Post Retmnt	
	6,084.49
FAS 112 Post-Settled	
	4.23
Fleet Pricing Other	
	17,353.52
Group Life	
	11,532.83

FOOTNOTE DATA

Group Life-Settled	7.88
Health Insurance	159,603.29
Health Insur-Settled	154.48
Inventory - Fleet	3.45
Inventory - Stock	8,444.21
Mat-Outside Vendor	19,737.36
MGMT Labor - NT	19,022.07
MGMT Labor - OT	11,413.52
NGUS/Not assigned	1,581,873.14
OPEBs – US GAAP	148,249.07
OPEBs – US G-Settled	50.60
OthExp-Advertising	162,571.61
OthExp-Other	1,395.00
OthExp-Postage	35,318.20
OthExp-Print & Mail	38,819.75
Pay-Regular Weekly	2,783.54
Payroll Taxes	80,286.70
Payroll Taxe-Settled	22.17
Pensions – US GAAP	195,002.30
Pensions – U-Settled	51.55
Software	97.59
Supervision & Admin	9,801.37
Time Not Worked	159,678.65
Time Not Wor-Settled	95.30
Union - OT-Settled	475.97
Union - Prem-Settled	45.49
Union - Stra-Settled	632.75
UNION Labor - DT	

	71,715.93
UNION Labor - NT	
	266,475.60
UNION Labor - OT	
	748,378.95
Variable Pay – Mngt	
	20,765.40
Variable Pay – Union	
	17,613.61
Variable Pay-Settled	
	12.95
Workman's Comp	
	18,122.84
Workman's Co-Settled	
	46.65

Schedule Page: 429 Line No.: 13 Column: d

Narragansett Electric Co

	21,659,822.26
401k Thrift	
	93,737.61
401k Thrift-Settled	
	2,222.04
Acc Contractor Costs	
	381,919.00
Benefits-Other	
	94,663.97
C&I-Sales Rev	
	480,641.47
Consultants	
	111,878.09
Contr Srv-Genrl/Oth	
	2,129,076.76
Contr Srv-LoB Ops	
	236,980.55
Contractors -Settled	
	14,819.17
Contr-Police/Summons	
	403,504.22
DefComp Inv-Life Ins	
	-
Exchange Rate Diff	
	-
FAS 112 Post Retmnt	
	54,071.06
FAS 112 Post-Settled	
	1,132.80
Fleet Clearing	
	3,342.82
Fleet Overhead	
	3,040.84
Fleet Pricing Other	
	236,604.01
Forfeited Disc-Elec	

FOOTNOTE DATA

Group Life	5,054.24
Group Life-Settled	21,056.80
Hardware	68.85
Health Insurance	355.00
Health Insur-Settled	421,777.82
IC Rent/Lease-Non-RE	8,506.12
Inventory - Fleet	59,827.50
Inventory - Stock	0.56
Mat-Outside Vendor	213,213.07
MetroPCS Lease Accnt	8,195.86
MGMT Labor - DT	8,056.02
MGMT Labor - NT	150.00
MGMT Labor - OT	380,385.14
Misc Serv Rev-Elec	72,387.44
Narr Elec-Cust Chg	3,576.52
NGUS/Not assigned	0.22
OA Rev-Cust Charge	8,422,173.51
OA Rev-DSM	171,593.45
OA-Access Chg-Strand	312,314.54
OA-Dist Rev	62,406.84
OA-Local Tx Sv	1,324,613.90
OPEBs – US GAAP	810,566.78
OPEBs – US G-Settled	241,832.46
Oth E Rev-Whlng-MBTA	602.74
Oth Exp-Prin-Settled	1,701.13
Other Interest Exp	3,293.03
OthExp-Donations	-
	5,455.64

FOOTNOTE DATA

OthExp-Other	24,010.04
Pay-Overtime Weekly	0.55
Pay-Regular Weekly	111,537.09
Payroll Taxes	180,923.49
Payroll Taxe-Settled	723.19
Pensions – US GAAP	582,792.86
Pensions – U-Settled	3,888.11
Rent from Elec Prop	248.39
Rent/Lse Non-RealEst	19,942.50
Resale-Comm	837.09
Res-Sales Rev	1,183,773.55
St Light-Sales Rev	2,428.07
Supervision & Admin	477,975.88
Supervision -Settled	1.29
Time Not Worked	337,477.52
Time Not Wor-Settled	4,942.75
Transp Exp-Fleet Lse	3,445.78
Transp Exp-Gas/Fuel	142.99
Transportati-Settled	5,011.10
Travel & Expense	9,711.07
Union - OT-Settled	2,270.42
Union - Prem-Settled	462.47
Union - Stra-Settled	10,301.85
UNION Labor - DT	112,545.51
UNION Labor - NT	1,036,016.67
UNION Labor - OT	414,795.79
Variable Pay – Mngt	212,662.94
Variable Pay – Union	

	69,426.27
Variable Pay-Settled	
	590.12
Workman's Comp	
	42,822.43
Workman's Co-Settled	
	1,314.89

Schedule Page: 429 Line No.: 14 Column: d

Valley Appliance & Merch

	2,119,688.30
Contr Srv-Genrl/Oth	
	2,048,739.81
Contr Srv-LoB Ops	
	65,090.00
Mat-Outside Vendor	
	5,131.45
NGUS/Not assigned	
	727.04

Schedule Page: 429 Line No.: 15 Column: d

New England Power Company

	109,659,719.26
401k Thrift	
	19,735.13
Benefits-Other	
	140,869.58
Consultants	
	1,293,673.06
Contr Srv-Genrl/Oth	
	279,056.71
Contr Srv-LoB Ops	
	2,098,779.77
Elec Rev Wheel-Elim	
	73,337,419.46
Exchange Rate Diff	
	-
FAS 112 Post Retmnt	
	25,181.96
Fleet Clearing	
	58.80
Fleet Pricing Other	
	21,905.97
Group Life	
	2,609.62
Hardware	
	1,362.41
Health Insurance	
	59,086.29
Int Income-Assoc Co	
	8,777.60
Inventory - Stock	
	280.57

FOOTNOTE DATA

Mat-Clothing & Shoes	1,898.79
Mat-Outside Vendor	351,808.84
Mat-Purch Elec Gen	1,377.39
MGMT Labor - NT	16,868.86
MGMT Labor - OT	6,444.39
NGUS/Not assigned	354,311.68
OPEBs – US GAAP	6,356.11
OthExp-Other	749.99
OthExp-Training	2,274.56
Outside Vendor-Stock	1,650.40
Pay-Regular Weekly	165,124.89
Payroll Taxes	15,705.81
Pensions – US GAAP	81,849.75
PP-NEP-Accs Charge	30,530,153.78
RDV Overhead	27.52
Rent/Lse Non-RealEst	548,622.93
Supervision & Admin	31,928.82
Time Not Worked	73,843.92
UNION Labor - DT	3,128.16
UNION Labor - NT	56,087.37
UNION Labor - OT	35,989.96
Variable Pay – Mngt	66,540.52
Variable Pay – Union	6,051.23
Workman's Comp	12,126.66

Schedule Page: 429 Line No.: 23 Column: d

National Grid USA Parent	**1,049,252.50**
401k Thrift	48.89

Benefits-Other	1,829.58
DefComp Inv-Life Ins	36,955.14
Employee Expenses	3,748.85
FAS 112 Post Retmnt	8.62
Fleet Pricing Other	166.02
Group Life	22.67
Health Insurance	256.79
Mat-Outside Vendor	2,047.26
MGMT Labor - NT	43.92
NGUS/Not assigned	907,658.90
OPEBs – US GAAP	33.92
Other Interest Exp	1,845.05
OthExp-Other	39,527.00
Pay-Regular Monthly	23,487.54
Pay-Regular Weekly	2,155.57
Payroll Taxes	122.29
Pay-Time Not Worked	3,837.17
Pensions – US GAAP	289.92
Rent/Lse Non-RealEst	24,000.00
Time Not Worked	231.49
UNION Labor - NT	889.82
Variable Pay – Mngt	0.47
Variable Pay – Union	35.32
Workman's Comp	10.30

Schedule Page: 429 Line No.: 24 Column: d

NGUSA Service Company	**151,644,774.74**
401k Thrift	221,782.91
401k Thrift-Settled	184,819.25

FOOTNOTE DATA

Acc Contractor Costs	198,014.00
Amort of Deb-Settled	1,368.36
Benefits-FAS106	865,194.33
Benefits-FAS112	3,745.46
Benefits-FAS-Settled	189,850.94
Benefits-Gro-Settled	13,063.69
Benefits-Group Life Insurance	12,124.98
Benefits-Health Care	175,409.72
Benefits-Hea-Settled	206,405.40
Benefits-Oth-Settled	198,029.26
Benefits-Pay-Settled	429,424.78
Benefits-Pen-Settled	243,582.41
Benefits-Pension	13,162.14
Benefits-Thrift Plan	139,811.43
Benefits-Thr-Settled	199,042.53
Benefits-WorkersComp	23,200.42
Benefits-Wor-Settled	96,516.18
Civic and Po-Settled	824.00
Consultants	47,375.85
Consultants -Settled	45,138,690.44
Consultants--Settled	546,531.04
Contr Srv-Genrl/Oth	1,678,133.09
Contr Srv-LoB Ops	45,952.27
Contractors -Settled	6,890,943.89
DefComp Inv-Life Ins	12,097.09
Div Inc-Rabbi Trust	169,335.97
Donations - -Settled	167,647.53
Employee Expenses	10,925.17

FOOTNOTE DATA

Employee Exp-Settled	68,313.77
Exceptional Costs-S	160,869.53
Exchange Rat-Settled	0.47
Expense - Clearing	220,103.18
FAS 112 Post Retmnt	131,197.81
FAS 112 Post-Settled	59,511.58
Fleet Clearing	112,434.63
Fleet Overhead	477,785.40
Fleet Pricing Other	23,261.60
Fleet pricin-Settled	5,305.33
Group Life	46,609.96
Group Life-Settled	44,353.44
Hardware - S-Settled	907,460.34
Health Insurance	998,784.86
Health Insur-Settled	561,667.25
I-Benefits-F-Settled	74.38
I-Benefits-G-Settled	15.87
I-Benefits-H-Settled	127.66
I-Benefits-P-Settled	917.22
I-Benefits-T-Settled	30.83
I-Benefits-W-Settled	6.92
I-Consultant-Settled	582,614.84
I-Contractor-Settled	38,560.44
I-Employee E-Settled	696.07
I-Materials--Settled	3.52
Int&Div Inc-RabbiTr	128,357.24
Inventory - Stock	836,000.20
I-Payroll-Re-Settled	

FOOTNOTE DATA

	897.13
I-Payroll-Ti-Settled	
	75.62
I-Payroll-Va-Settled	
	0.31
I-Software --Settled	
	4,817.65
Management --Settled	2,773,177.48
Mat-Clothing & Shoes	
	175.60
Materials-Cl-Settled	
	16,974.90
Materials-Fr-Settled	
	4,390.30
Materials-Ou-Settled	245,625.23
Materials-Pu-Settled	
	15.35
Mat-Outside Vendor	
	32,420.72
MGMT Labor - DT	
	1,118.15
MGMT Labor - NT	1,413,194.38
MGMT Labor - OT	113,850.73
NGT Share Awards	651,000.00
NGUS/Not assigned	22,822,360.57
OA Rev-DSM	2,172,000.00
OPEBs – US GAAP	744,046.80
OPEBs – US G-Settled	416,187.27
Oth Exp-Clai-Settled	2,067,160.86
Oth Exp-Dona-Settled	685,979.98
Oth Exp-Dues-Settled	
	3,953.98
Oth Exp-Mess-Settled	
	211.30
Oth Exp-Othe-Settled	8,376,965.43
Oth Exp-Post-Settled	
	2.09
Oth Exp-Prin-Settled	
	2,973.70
Oth Exp-Reim-Settled	
	44,935.37
Oth Exp-Rese-Settled	
	9,395.57
Oth Exp-Sale-Settled	

FOOTNOTE DATA

	10,547.76
Oth Exp-Serv-Settled	
	9,252.70
Oth Exp-Spon-Settled	
	62,138.19
Oth Exp-Supe-Settled	
	802.12
Oth Exp-Trai-Settled	102,061.17
Oth IncTx-FICA CoPrt	
	57,448.07
Other Interest Exp	326,323.12
OthExp-Other	10,971,238.07
OthExp-Training	
	4,532.57
Outside Vendor-Stock	
	4,719.54
P/A-Reg Wkly-Set	974,195.57
Pay-Overtime Weekly	
	7,101.28
Pay-Regular Monthly	
	2,065.80
Pay-Regular Weekly	543,866.47
Payroll Taxes	376,908.17
Payroll Taxe-Settled	291,251.56
Payroll-Over-Settled	2,743,560.79
Payroll-Regu-Settled	1,328,107.68
Payroll-Time-Settled	
	88,011.40
Payroll-Vari-Settled	443,865.86
Pay-Variable-APP	
	134.87
Pensions – US GAAP	1,245,845.88
Pensions – U-Settled	647,852.18
Rent from Elec Prop	2,953,115.60
Rent from El-Settled	
	57,161.78
Rents-Interc-Settled	
	0.04
Rents-Rental-Settled	
	69,951.02
Rlzd G/L DfdComp Inv	451,504.82
Software - S-Settled	3,000,633.31

Supervision -Settled	100.08
Telcom-Cell Phones	3,055.81
Telecommunic-Settled	10,747,940.85
Time Not Worked	1,364,008.58
Time Not Wor-Settled	683,492.67
Transp Exp-Fleet Lse	58,994.89
Transp Exp-Gas/Fuel	189.63
TranspExp-FleetLse-S	68.83
Transportati-Settled	13,735.10
Travel & Expense	2,199.71
Travel & Exp-Settled	39,270.60
Union - OT-Settled	800,001.21
Union - Prem-Settled	5,121.63
Union - Stra-Settled	1,199,557.69
UNION Labor - DT	51,242.04
UNION Labor - NT	574,656.13
UNION Labor - OT	284,285.27
Unrlzd G/L-AFS Sec-S	-
Variable Pay – Mngt	1,562,492.55
Variable Pay – Union	39,754.52
Variable Pay-Settled	698,971.92
Workman's Comp	436,578.15
Workman's Co-Settled	172,884.15

Schedule Page: 429 Line No.: 25 Column: d

NG Engineering Srvcs, LLC	**2,942,588.98**
401k Thrift	41.33
401k Thrift-Settled	3,104.58

FOOTNOTE DATA

Benefits-FAS106	87,255.90
Benefits-FAS112	8,815.69
Benefits-Group Life Insurance	2,166.87
Benefits-Health Care	24,173.27
Benefits-Hea-Settled	335.54
Benefits-Oth-Settled	220.75
Benefits-Pay-Settled	28,828.91
Benefits-Pension	15,386.72
Benefits-Thrift Plan	108,942.92
Benefits-WorkersComp	2,270.72
Contractors -Settled	10,032.50
Expense - Clearing	15,452.25
FAS 112 Post Retmnt	75.93
FAS 112 Post-Settled	2,259.71
Group Life	4.17
Group Life-Settled	868.35
Health Insurance	1,345.15
Health Insur-Settled	7,815.85
Management --Settled	718.65
Materials-Fr-Settled	0.11
Materials-Ou-Settled	50,166.49
Materials-Pu-Settled	137,206.74
MGMT Labor - NT	1,814.09
NGUS/Not assigned	1,873,721.51
OPEBs – US GAAP	1,536.29
OPEBs – US G-Settled	13,742.54
Oth Exp-Clai-Settled	101,010.93
Oth Exp-Othe-Settled	

	22,003.80
Oth IncTx-FICA CoPrt	
	43,593.74
OthExp-Other	
	296.11
P/A-Reg Wkly-Set	267,984.13
Pay-Regular Weekly	
	27,312.29
Payroll Taxes	
	645.51
Payroll Taxe-Settled	
	9,016.05
Pensions – US GAAP	
	1,179.64
Pensions – U-Settled	
	23,097.88
Time Not Worked	
	551.86
Time Not Wor-Settled	
	2,600.89
Tx Oth Inc T-Settled	
	42,068.26
Union - OT-Settled	
	202.17
Union - Stra-Settled	
	292.47
UNION Labor - OT	
	521.20
Variable Pay – Mngt	
	967.20
Variable Pay-Settled	
	58.58
Workman's Comp	
	86.45
Workman's Co-Settled	
	796.29

Schedule Page: 429 Line No.: 26 Column: d

Niagara Mohawk Power Corp	**34,543,363.69**
401k Thrift	
	23,411.78
401k Thrift-Settled	
	345.66
C&I-Sales Rev	844,114.66
Contr Srv-Genrl/Oth	
	4.27
Expense - Clearing	13,166,072.19
FAS 112 Post Retmnt	
	8,373.13
FAS 112 Post-Settled	
	534.05
Fleet Clearing	
	44.34

FOOTNOTE DATA

Fleet Overhead	6,412.36
Fleet Pricing Other	168,641.67
Forfeited Disc-Elec	8,707.58
Group Life	7,298.62
Group Life-Settled	12.83
Health Insurance	110,835.19
Health Insur-Settled	779.84
Inventory - Stock	40.59
MetroPCS Lease Accnt	11,558.16
MGMT Labor - NT	61,132.14
MGMT Labor - OT	2,838.14
Misc Serv Rev-Elec	6,323.96
Narr Elec-Cust Chg	0.35
NGUS/Not assigned	12,107,010.29
OA Rev-Cust Charge	300,345.04
OA Rev-DSM	545,683.66
OA-Access Chg-Strand	110,819.99
OA-Dist Rev	2,318,180.02
OA-Local Tx Sv	1,422,120.21
OPEBs – US GAAP	60,852.89
OPEBs – US G-Settled	53.12
Oth E Rev-Whlng-MBTA	2,976.56
OthExp-Constr Reimb	5,839.88
OthExp-Donations	6,361.94
OthExp-Other	35,511.33
OthExp-Training	606.55
Pay-Overtime Weekly	1.00
Pay-Regular Weekly	7.79

FOOTNOTE DATA

Payroll Taxes	52,584.37
Payroll Taxe-Settled	78.81
Pensions – US GAAP	142,021.85
Pensions – U-Settled	1,230.03
Rent from Elec Prop	434.35
Resale-Comm	1,461.92
Res-Sales Rev	2,064,917.69
St Light-Sales Rev	4,156.03
Supervision & Admin	33,463.91
Supervision -Settled	7.88
Time Not Worked	104,387.04
Time Not Wor-Settled	1,163.60
Travel & Expense	387.26
Union - OT-Settled	763.02
Union - Prem-Settled	92.96
Union - Stra-Settled	2,384.62
UNION Labor - DT	56,237.50
UNION Labor - NT	333,003.59
UNION Labor - OT	351,868.28
Variable Pay – Mngt	7,525.91
Variable Pay – Union	30,657.58
Variable Pay-Settled	96.97
Workman's Comp	10,334.42
Workman's Co-Settled	252.32

Schedule Page: 429 Line No.: 27 Column: d

Brooklyn Union Gas-KEDNY	**2,227,613.59**
401k Thrift	695.82

Contr Srv-Genrl/Oth	0.17
Expense - Clearing	2,145,311.11
FAS 112 Post Retmnt	442.76
Fleet Pricing Other	2,259.09
Group Life	195.04
Health Insurance	3,524.11
MGMT Labor - NT	5,302.06
NGUS/Not assigned	41,779.59
OPEBs – US GAAP	1,866.29
Payroll Taxes	1,587.94
Pensions – US GAAP	4,397.35
Supervision & Admin	3,205.99
Time Not Worked	3,746.28
Travel & Expense	794.42
UNION Labor - DT	1,644.52
UNION Labor - NT	5,317.96
UNION Labor - OT	2,276.19
Variable Pay – Mngt	2,217.41
Variable Pay – Union	565.77
Workman's Comp	483.72

Schedule Page: 429 Line No.: 28 Column: d

KS Gas East Corp-KEDLI	**1,285,003.62**
401k Thrift	493.62
C&I-Sales Rev	4,128.07
Expense - Clearing	1,149,422.51
FAS 112 Post Retmnt	814.93
Fleet Pricing Other	5,818.13

FOOTNOTE DATA

Forfeited Disc-Elec	34.37
Group Life	136.83
Health Insurance	3,065.76
MetroPCS Lease Accnt	0.02
MGMT Labor - NT	4,869.32
Misc Serv Rev-Elec	9.74
NGUS/Not assigned	59,741.22
OA Rev-Cust Charge	1,206.05
OA Rev-DSM	2,227.85
OA-Access Chg-Strand	511.90
OA-Dist Rev	9,643.35
OA-Local Tx Sv	6,020.83
OPEBs – US GAAP	2,833.10
Oth E Rev-Whlng-MBTA	11.76
OthExp-Other	344.17
Payroll Taxes	1,412.28
Pensions – US GAAP	3,994.07
Rent from Elec Prop	1.70
Resale-Comm	7.96
Res-Sales Rev	11,799.40
St Light-Sales Rev	30.16
Supervision & Admin	2,899.61
Time Not Worked	2,664.11
Travel & Expense	25.00
UNION Labor - DT	654.83
UNION Labor - NT	5,685.95
UNION Labor - OT	1,839.27
Variable Pay – Mngt	

	1,554.80
Variable Pay – Union	
	819.87
Workman's Comp	
	281.08

Schedule Page: 429 Line No.: 29 Column: d

New England Power Company	**57,065,213.01**
401k Thrift	107,217.66
Consultants	
	63,161.51
Contr Srv-LoB Ops	
	4,981.66
Elec Rev Wheel-Elim	14,003,023.27
Expense - Clearing	19,616,845.19
FAS 112 Post Retmnt	
	38,002.79
Fleet Overhead	
	3,288.71
Fleet Pricing Other	579,712.38
Group Life	
	35,539.43
Health Insurance	562,417.66
Inventory - Stock	
	341.52
Materials-Ou-Settled	
	4,864.62
MGMT Labor - NT	398,465.01
MGMT Labor - OT	132,874.72
NGUS/Not assigned	588,245.92
OPEBs – US GAAP	277,224.25
OthExp-Training	
	3,184.38
Payroll Taxes	290,748.51
Pensions – US GAAP	715,382.73
RDV Overhead	
	55.04
Rent from Elec Prop	295,634.40
Rent/Lse Non-RealEst	
	6,471.07
Sale/Resale-Tx CR-El	15,090,817.15
Supervision & Admin	654,517.74
Time Not Worked	490,325.91

Travel & Expense	575.25
UNION Labor - DT	78,081.25
UNION Labor - NT	1,743,848.31
UNION Labor - OT	947,329.98
Variable Pay – Mngt	110,877.64
Variable Pay – Union	174,803.40
Workman's Comp	46,353.95

Schedule Page: 429 Line No.: 30 Column: d

Nantucket Electric Co	**4,281,159.37**
401k Thrift	12,950.50
401k Thrift-Settled	121.21
Acc Contractor Costs	135,000.00
Benefits-Other	19,006.75
C&I-Sales Rev	10,510.79
Commission expenses	818.23
Contr Srv-Genrl/Oth	(134,452.20)
Expense - Clearing	427,437.55
FAS 112 Post Retmnt	3,839.56
FAS 112 Post-Settled	34.86
Fleet Overhead	37,513.93
Fleet Pricing Other	31,849.29
Forfeited Disc-Elec	108.85
Group Life	6,585.92
Group Life-Settled	38.67
Health Insurance	77,950.23
Health Insur-Settled	661.09
Int Inc-Reg Deferral	2,649.20

FOOTNOTE DATA

Interest Income	4,032.52
Inventory - Stock	7,562.93
Materials-Fr-Settled	305.85
Materials-Ou-Settled	2,035.24
MetroPCS Lease Accnt	265.03
MGMT Labor - NT	28,911.04
MGMT Labor - OT	6,296.95
Misc Serv Rev-Elec	79.52
Nant Re_Nt-Meco Elim	1,956,485.07
NGUS/Not assigned	406,319.03
OA Rev-Cust Charge	3,771.41
OA Rev-DSM	6,795.25
OA-Access Chg-Strand	1,398.59
OA-Dist Rev	193,778.93
OA-Local Tx Sv	17,784.69
OPEBs – US GAAP	33,516.93
OPEBs – US G-Settled	398.07
Oth E Rev-Whlng-MBTA	37.45
Other Interest Exp	8.26
OthExp-Cap Overheads	393.44
OthExp-Donations	93.26
OthExp-Other	114,497.37
Pay-Overtime Weekly	0.01
Pay-Regular Weekly	13,035.86
Payroll Taxes	39,480.18
Payroll Taxe-Settled	365.23
Pensions – US GAAP	87,433.27
Pensions – U-Settled	

FOOTNOTE DATA

	858.11
Rent from Elec Prop	14,708.45
Rent/Lse Non-RealEst	1,618.38
Resale-Comm	18.24
Res-Sales Rev	25,915.10
St Light-Sales Rev	53.93
Supervision & Admin	109,904.43
Time Not Worked	66,143.59
Time Not Wor-Settled	587.95
Travel & Expense	22,669.64
Union - OT-Settled	1,224.49
Union - Prem-Settled	93.40
Union - Stra-Settled	2,917.22
UNION Labor - DT	109,908.00
UNION Labor - NT	200,925.76
UNION Labor - OT	132,823.17
Variable Pay – Mngt	6,210.21
Variable Pay – Union	22,659.92
Variable Pay-Settled	296.61
Workman's Comp	3,869.06
Workman's Co-Settled	47.90

Schedule Page: 429 Line No.: 31 Column: d

Boston Gas Company	**26,470,951.05**
401k Thrift	7,349.69
401k Thrift-Settled	13,433.84
Benefits-Other	349,342.01
Consultants	206,412.64
Contr Srv-Genrl/Oth	692,371.11
Contr Srv-LoB Ops	136,087.20

FOOTNOTE DATA

Expense - Clearing	21,160,664.82
FAS 112 Post Retmnt	4,191.38
FAS 112 Post-Settled	4,037.01
Fleet Pricing Other	24,796.29
Group Life	2,568.07
Group Life-Settled	3,964.76
Health Insurance	52,678.05
Health Insur-Settled	63,650.87
Inventory - Stock	2,062.26
Mat-Stores Handling	5,821.60
MGMT Labor - NT	58,481.21
MGMT Labor - OT	(0.00)
NGUS/Not assigned	1,475,188.38
OPEBs – US GAAP	28,826.72
OPEBs – US G-Settled	62,853.36
Pay-Regular Weekly	867,309.68
Payroll Taxes	17,447.30
Payroll Taxe-Settled	30,962.37
Pensions – US GAAP	41,175.97
Pensions – U-Settled	98,482.53
Supervision & Admin	30,583.19
Supervision -Settled	22.20
Time Not Worked	75,658.70
Time Not Wor-Settled	63,830.55
Transp Exp-Clearing	112,814.71
Travel & Exp-Settled	166.50
Union - OT-Settled	152,748.35
Union - Prem-Settled	

FOOTNOTE DATA

	18,508.01
Union - Stra-Settled	226,913.98
UNION Labor - DT	
	12,131.76
UNION Labor - NT	114,343.68
UNION Labor - OT	194,567.14
Variable Pay – Mngt	
	17,902.38
Variable Pay – Union	
	15,532.17
Variable Pay-Settled	
	9,496.95
Workman's Comp	
	2,464.87
Workman's Co-Settled	
	13,106.79

Schedule Page: 429 Line No.: 32 Column: d

Colonial Gas Company	**6,276,756.04**
401k Thrift	
	1,485.02
401k Thrift-Settled	
	3,073.50
Benefits-Other	
	60,179.62
Expense - Clearing	5,820,223.99
FAS 112 Post Retmnt	
	558.61
FAS 112 Post-Settled	
	1,052.83
Fleet Pricing Other	
	4,164.35
Group Life	
	693.31
Group Life-Settled	
	874.02
Health Insurance	
	9,091.37
Health Insur-Settled	
	14,277.21
NGUS/Not assigned	
	1,915.92
OPEBs – US GAAP	
	5,964.84
OPEBs – US G-Settled	
	14,070.49
Pay-Regular Weekly	
	97,928.31
Payroll Taxes	

	5,646.71
Payroll Taxe-Settled	
	6,587.04
Pensions – US GAAP	
	11,931.60
Pensions – U-Settled	
	21,755.76
Supervision & Admin	
	8,601.41
Time Not Worked	
	17,227.63
Time Not Wor-Settled	
	15,624.78
Travel & Expense	
	40.00
Union - OT-Settled	
	10,685.90
Union - Prem-Settled	
	502.57
Union - Stra-Settled	
	73,183.94
UNION Labor - DT	
	545.27
UNION Labor - NT	
	37,977.53
UNION Labor - OT	
	17,930.77
Variable Pay – Mngt	
	1,720.36
Variable Pay – Union	
	4,892.43
Variable Pay-Settled	
	2,442.28
Workman's Comp	
	616.64
Workman's Co-Settled	
	3,290.03

Schedule Page: 429 Line No.: 33 Column: d

Narragansett Electric Co	**37,801,442.05**
401k Thrift	
	77,971.43
401k Thrift-Settled	
	14,292.16
Acc Contractor Costs	381,919.00
Benefits-Other	164,134.00
C&I-Sales Rev	131,582.03
Contr Srv-Genrl/Oth	(929,738.36)
Contr Srv-LoB Ops	
	706.65
Expense - Clearing	27,427,160.37
FAS 112 Post Retmnt	

FOOTNOTE DATA

	31,047.47
FAS 112 Post-Settled	
	5,453.26
Fleet Clearing	
	3,040.84
Fleet Overhead	
	3,342.82
Fleet Pricing Other	190,106.34
Forfeited Disc-Elec	
	1,397.54
Group Life	
	19,587.70
Group Life-Settled	
	3,379.69
Health Insurance	355,555.57
Health Insur-Settled	
	68,847.73
Inventory - Stock	321,419.86
MetroPCS Lease Accnt	
	1,939.64
MGMT Labor - DT	
	7,400.00
MGMT Labor - NT	421,651.63
MGMT Labor - OT	175,287.34
Misc Serv Rev-Elec	
	941.44
Narr Elec-Cust Chg	
	0.02
NGUS/Not assigned	3,762,995.03
OA Rev-Cust Charge	
	48,588.10
OA Rev-DSM	
	85,573.61
OA-Access Chg-Strand	
	17,827.53
OA-Dist Rev	363,663.65
OA-Local Tx Sv	224,488.50
OPEBs – US GAAP	139,029.40
OPEBs – US G-Settled	
	39,493.80
Oth E Rev-Whlng-MBTA	
	467.91
OthExp-Donations	
	928.16
OthExp-Other	
	6,070.41

FOOTNOTE DATA

OthExp-Training	4,549.12
Pay-Overtime Weekly	0.18
Pay-Regular Weekly	11,548.50
Payroll Taxes	140,470.49
Payroll Taxe-Settled	29,312.39
Pensions – US GAAP	396,446.75
Pensions – U-Settled	88,519.62
Rent from Elec Prop	779,303.88
Rent/Lse Non-RealEst	20,456.39
Resale-Comm	227.89
Res-Sales Rev	320,850.79
St Light-Sales Rev	655.71
Supervision & Admin	293,068.41
Supervision -Settled	65,219.88
Time Not Worked	291,210.81
Time Not Wor-Settled	49,252.04
Transportati-Settled	11,985.96
Travel & Expense	25,057.93
Union - OT-Settled	43,764.41
Union - Prem-Settled	8,928.08
Union - Stra-Settled	252,028.07
UNION Labor - DT	44,785.46
UNION Labor - NT	441,052.07
UNION Labor - OT	630,134.28
Variable Pay – Mngt	172,875.74
Variable Pay – Union	53,248.56
Variable Pay-Settled	15,473.60
Workman's Comp	

	37,430.56
Workman's Co-Settled	
	6,032.21

Schedule Page: 429 Line No.: 34 Column: d

New England Power Company	**57,065,213.01**
401k Thrift	107,217.66
Consultants	
	63,161.51
Contr Srv-LoB Ops	
	4,981.66
Elec Rev Wheel-Elim	14,003,023.27
Expense - Clearing	19,616,845.19
FAS 112 Post Retmnt	
	38,002.79
Fleet Overhead	
	3,288.71
Fleet Pricing Other	579,712.38
Group Life	
	35,539.43
Health Insurance	562,417.66
Inventory - Stock	
	341.52
Materials-Ou-Settled	
	4,864.62
MGMT Labor - NT	398,465.01
MGMT Labor - OT	132,874.72
NGUS/Not assigned	588,245.92
OPEBs – US GAAP	277,224.25
OthExp-Training	
	3,184.38
Payroll Taxes	290,748.51
Pensions – US GAAP	715,382.73
RDV Overhead	
	55.04
Rent from Elec Prop	295,634.40
Rent/Lse Non-RealEst	
	6,471.07
Sale/Resale-Tx CR-El	15,090,817.15
Supervision & Admin	654,517.74
Time Not Worked	490,325.91
Travel & Expense	

FOOTNOTE DATA

	575.25
UNION Labor - DT	
	78,081.25
UNION Labor - NT	1,743,848.31
UNION Labor - OT	947,329.98
Variable Pay – Mngt	110,877.64
Variable Pay – Union	174,803.40
Workman's Comp	
	46,353.95

INDEX

Schedule	Page No.
Accrued and prepaid taxes	262-263
Accumulated Deferred Income Taxes	234
	272-277
Accumulated provisions for depreciation of	
common utility plant	356
utility plant	219
utility plant (summary)	200-201
Advances	
from associated companies	256-257
Allowances	228-229
Amortization	
miscellaneous	340
of nuclear fuel	202-203
Appropriations of Retained Earnings	118-119
Associated Companies	
advances from	256-257
corporations controlled by respondent	103
control over respondent	102
interest on debt to	256-257
Attestation	i
Balance sheet	
comparative	110-113
notes to	122-123
Bonds	256-257
Capital Stock	251
expense	254
premiums	252
reacquired	251
subscribed	252
Cash flows, statement of	120-121
Changes	
important during year	108-109
Construction	
work in progress - common utility plant	356
work in progress - electric	216
work in progress - other utility departments	200-201
Control	
corporations controlled by respondent	103
over respondent	102
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii

Schedule Page No.
Deferred
credits, other ... 269
debits, miscellaneous ... 233
income taxes accumulated - accelerated
amortization property ... 272-273
income taxes accumulated - other property ... 274-275
income taxes accumulated - other ... 276-277
income taxes accumulated - pollution control facilities ... 234
Definitions, this report form ... iii
Depreciation and amortization
of common utility plant ... 356
of electric plant ... 219
336-337
Directors ... 105
Discount - premium on long-term debt ... 256-257
Distribution of salaries and wages ... 354-355
Dividend appropriations ... 118-119
Earnings, Retained ... 118-119
Electric energy account ... 401
Expenses
electric operation and maintenance ... 320-323
electric operation and maintenance, summary ... 323
unamortized debt ... 256
Extraordinary property losses ... 230
Filing requirements, this report form
General information ... 101
Instructions for filing the FERC Form 1 ... i-iv
Generating plant statistics
hydroelectric (large) ... 406-407
pumped storage (large) ... 408-409
small plants ... 410-411
steam-electric (large) ... 402-403
Hydro-electric generating plant statistics ... 406-407
Identification ... 101
Important changes during year ... 108-109
Income
statement of, by departments ... 114-117
statement of, for the year (see also revenues) ... 114-117
deductions, miscellaneous amortization ... 340
deductions, other income deduction ... 340
deductions, other interest charges ... 340
Incorporation information ... 101

Schedule | Page No.

Interest
charges, paid on long-term debt, advances, etc 256-257
Investments
nonutility property 221
subsidiary companies 224-225
Investment tax credits, accumulated deferred 266-267
Law, excerpts applicable to this report form iv
List of schedules, this report form 2-4
Long-term debt 256-257
Losses-Extraordinary property 230
Materials and supplies 227
Miscellaneous general expenses 335
Notes
to balance sheet 122-123
to statement of changes in financial position 122-123
to statement of income 122-123
to statement of retained earnings 122-123
Nonutility property 221
Nuclear fuel materials 202-203
Nuclear generating plant, statistics 402-403
Officers and officers' salaries 104
Operating
expenses-electric 320-323
expenses-electric (summary) 323
Other
paid-in capital 253
donations received from stockholders 253
gains on resale or cancellation of reacquired
capital stock 253
miscellaneous paid-in capital 253
reduction in par or stated value of capital stock 253
regulatory assets 232
regulatory liabilities 278
Peaks, monthly, and output 401
Plant, Common utility
accumulated provision for depreciation 356
acquisition adjustments 356
allocated to utility departments 356
completed construction not classified 356
construction work in progress 356
expenses 356
held for future use 356
in service 356
leased to others 356
Plant data 336-337
401-429

Schedule Page No.
Plant - electric
accumulated provision for depreciation ... 219
construction work in progress ... 216
held for future use ... 214
in service ... 204-207
leased to others ... 213
Plant - utility and accumulated provisions for depreciation
amortization and depletion (summary) ... 201
Pollution control facilities, accumulated deferred
income taxes ... 234
Power Exchanges ... 326-327
Premium and discount on long-term debt ... 256
Premium on capital stock ... 251
Prepaid taxes ... 262-263
Property - losses, extraordinary ... 230
Pumped storage generating plant statistics ... 408-409
Purchased power (including power exchanges) ... 326-327
Reacquired capital stock ... 250
Reacquired long-term debt ... 256-257
Receivers' certificates ... 256-257
Reconciliation of reported net income with taxable income
from Federal income taxes ... 261
Regulatory commission expenses deferred ... 233
Regulatory commission expenses for year ... 350-351
Research, development and demonstration activities ... 352-353
Retained Earnings
amortization reserve Federal ... 119
appropriated ... 118-119
statement of, for the year ... 118-119
unappropriated ... 118-119
Revenues - electric operating ... 300-301
Salaries and wages
directors fees ... 105
distribution of ... 354-355
officers' ... 104
Sales of electricity by rate schedules ... 304
Sales - for resale ... 310-311
Salvage - nuclear fuel ... 202-203
Schedules, this report form ... 2-4
Securities
exchange registration ... 250-251
Statement of Cash Flows ... 120-121
Statement of income for the year ... 114-117
Statement of retained earnings for the year ... 118-119
Steam-electric generating plant statistics ... 402-403
Substations ... 426
Supplies - materials and ... 227

Schedule	Page No.
Taxes	
accrued and prepaid	262-263
charged during year	262-263
on income, deferred and accumulated	234
	272-277
reconciliation of net income with taxable income for	261
Transformers, line - electric	429
Transmission	
lines added during year	424-425
lines statistics	422-423
of electricity for others	328-330
of electricity by others	332
Unamortized	
debt discount	256-257
debt expense	256-257
premium on debt	256-257
Unrecovered Plant and Regulatory Study Costs	230

DEPARTMENT OF PUBLIC UTILITIES

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

CONDENSED FINANCIAL RETURN

FOR THE YEAR ENDED DECEMBER 31, 2013

FULL NAME OF COMPANY - MASSACHUSETTS ELECTRIC COMPANY

LOCATION OF PRINCIPAL BUSINESS OFFICE - 40 Sylvan Road, Waltham, MA 02451

STATEMENT OF INCOME FOR THE YEAR

See Copy of Income Statement Filed with the DPU Return Attached

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME	$	$
Operating Revenues		
Operating Expenses:		
Operation Expense — See Copy of Statement of Income Filed		
Maintenance Expense — with the DPU Return, attached.		
Depreciation Expense		
Amortization of Utility Plant		
Amortization of Property Losses		
Amortization of Conversion Expenses		
Taxes Other Than Income Taxes		
Income Taxes		
Provisions for Deferred Federal Income Taxes		
Federal Income Taxes Deferred in Prior Years - Cr		
Total Operating Expenses		
Net Operating Revenues		
Income from Utility Plant Leased to Others		
Other Utility Operating Income		
Total Utility Operating Income		
OTHER INCOME		
Income from Mdse. Jobbing & Contract Work		
Income from Nonutility Operations		
Nonoperating Rental Income		
Interest and Dividend Income		
Miscellaneous Nonoperating Income		
Total Other Income		
Total Income		
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization		
Other Income Deductions		
Total Income Deductions		
Income Before Interest Charges		
INTEREST CHARGES		
Interest on Long-Term Debt		
Amortization of Debt Discount and Expense		
Amortization of Premium on Debt - Credit		
Interest on Debt to Associated Companies		
Other Interest Expense		
Interest Charged to Construction - Credit		
Total Interest Charges		
Net Income		

BALANCE SHEET

See Copy of Balance Sheet Filed with the DPU Return Attached

Title of Account	Balance End of Year	Title of Account	Balance End of Year
	$		$
UTILITY PLANT		**PROPRIETARY CAPITAL**	
Utility Plant		**CAPITAL STOCK**	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued.....	
Nonutility Property.....		Preferred Stock Issued.....	
Investment in Associated Companies.....		Capital Stock Subscribed.....	
Other Investments.....		Premium on Capital Stock.....	
Special Funds.....		Total.....	
Total Other Property and Investments		**SURPLUS**	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital.....	
Cash.....		Earned Surplus.....	
Special Deposits.....		Surplus Invested in Plant.....	
Working Funds.....		Total.....	
Temporary Cash Investments.....		Total Proprietary Capital.....	
Notes and Accounts Receivable.....		**LONG-TERM DEBT**	
Receivables from Associated Companies....		Bonds.....	
Materials and Supplies.....		Advances from Associated Companies.....	
Prepayments.....		Other Long-Term Debt.....	
Interest and Dividends Receivable.....		Total Long-Term Debt.....	
Rents Receivable.....		**CURRENT AND ACCRUED LIABILITIES**	
Accrued Utility Revenues.....		Notes Payable.....	
Misc. Current and Accrued Assets.....		Accounts Payable.....	
Total Current and Accrued Assets.....		Payables to Associated Companies.....	
DEFERRED DEBITS		Customer Deposits.....	
Unamortized Debt Discount and Expense..		Taxes Accrued.....	
Extraordinary Property Losses.....		Interest Accrued.....	
Preliminary Survey and Investigation Charges.....		Dividends Declared.....	
Clearing Accounts.....		Matured Long-Term Debt.....	
Temporary Facilities.....		Matured Interest.....	
Miscellaneous Deferred Debits.....		Tax Collections Payable.....	
Total Deferred Debits.....		Misc. Current and Accrued Liabilities.....	
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities.....	
Discount on Capital Stock.....		**DEFERRED CREDITS**	
Capital Stock Expense.....		Unamortized Premium on Debt.....	
Total Capital Stock Discount and Expense.....		Customer Advances for Construction.....	
REACQUIRED SECURITIES		Other Deferred Credits.....	
Reacquired Capital Stock.....		Total Deferred Credits.....	
Reacquired Bonds.....		**RESERVES**	
Total Reacquired Securities.....		Reserves for Depreciation.....	
Total Assets and Other Debits.....		Reserves for Amortization.....	
		Reserve for Uncollectible Accounts.....	
		Operating Reserves.....	
		Reserve for Depreciation and Amortization of Nonutility Property.....	
		Reserves for Deferred Federal Income Taxes.....	
		Total Reserves.....	
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction.....	
		Total Liabilities and Other Credits.....	

NOTES:

MASSACHUSETTS ELECTRIC COMPANY FOR THE YEAR ENDED DECEMBER 31, 2013

STATEMENT OF EARNED SURPLUS

Unappropriated Earned Surplus (at beginning of period).....	$	
Balance Transferred from Income.....		
Miscellaneous Credits to Surplus.....		
Miscellaneous Debits to Surplus.....		
Appropriations of Surplus.....		
Net Additons to Earned Surplus.....		
Dividends Declared -- Preferred Stock.....		
Dividends Declared -- Common Stock.....		
Unappropriated Earned Surplus (at end of period).....		

ELECTRIC OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF ELECTRICITY	$	$
Residential Sales.....	566,954,556	14,562,325
Commercial and Industrial Sales.....		
Small (or Commercial).....	199,964,413	29,524,363
Large (or Industrial).....	29,001,953	8,043,512
Public Street and Highway Lighting.....	1,173,505	283,187
Other Sales to Public Authorities.....		
Sales to Railroad and Railways.....		
Interdepartmental Sales.....		
Miscellaneous Electric Sales.....		
Provision for Rate Refunds.....…	-159,336,361	(134,307,056)
Total Sales to Ultimate Consumers.....	797,094,427	52,413,387
Sales for Resale.....	400,276	53,030
Total Sales of Electricity.....	797,494,703	52,466,417
OTHER OPERATING REVENUES		
Forfeited Discounts.....	2,283,561	215,752
Miscellaneous Service Revenues.....	287,982,589	26,657,641
Sales of Water and Water Power.....	0	0
Rent from Electric Property.....	10,587,652	(81,988)
Interdepartmental Rents.....	0	0
Other Electric Revenues.....	1,078,735,042	102,566,896
Total Other Operating Revenues.....	1,379,588,844	129,358,301
Total Electric Operating Revenues.....	2,336,419,908	316,131,774

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Power Production Expenses	$	$	$
Electric Generation:			
Steam Power.....			
Nuclear Power.....			
Hydraulic Power.....			
Other Power.....			
Other Power Supply Expenses.....	988,183,203		988,183,203
Total Power Production Expenses.....	988,183,203	0	988,183,203
Transmission Expenses.....	390,480,647	2,154,614	392,635,261
Distribution Expenses.....	67,371,700	114,834,905	182,206,605
Customer Accounts Expenses.....	261,071,015	0	261,071,015
Sales Expenses.....	2,872,758	0	2,872,758
Administrative and General Expenses.....	226,776,956	2,172,643	228,949,599
Total Electric Operation and Maintenance Expenses	1,936,756,279	119,162,162	2,055,918,441

MASSACHUSETTS ELECTRIC COMPANY — FOR THE YEAR ENDED DECEMBER 31, 2013

GAS OPERATING REVENUES

(Not Applicable)

Account	Operating Revenues: Amount for Year	Operating Revenues: Increase of (Decrease) from Preceding Year
SALES OF GAS	$	$
Residential Sales		
Commerical and Industrial Sales		
Small (or Commerical)		
Large (or Industrial)		
Other Sales to Public Authorities		
Interdepartmental Sales		
Miscellaneous Gas Sales		
Total Sales to Ultimate Consumers	0	0
Sales for Resale	0	0
Total Sales of Gas	0	0
OTHER OPERATING REVENUES		
Forfeited Discounts		
Miscellaneous Service Revenues		
Revenues from Transportation of Gas of Others		
Sales of Products Extracted from Natural Gas		
Revenues from Natural Gas Processed by Others		
Rent from Gas Property		
Interdepartmental Rents		
Other Gas Revenues		
Total Other Operating Revenues		
Total Gas Operating Revenues		

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

(Not Applicable)

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

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

Charles DeRosa

Vice President and Controller

Stephen Nigloschy

Vice President and Chief Financial Officer

Massachusetts Department of Public Utilities (DPU) Filing

Massachusetts Electric Company

December 31, 2013

TABLE OF CONTENTS

General Information	**S1-S3**
Notes Receivable	**S4**
Accounts Receivable	**S5**
Production Fuel & Oil Stocks	**S6**
Deferred Losses From Disposition Of Utility Plant	**S7**
Notes Payable	**S8**
Payables to Associated Companies	**S9**
Deferred Gains from Disposition Of Utility Plant	**S10**
Operating Reserves	**S11**
Sales of Electricity To Utilimate Customers	**S12**
Other Utility Operating Income	**S13**
Overhead Distribution Lines Operated	**S14**
Electric Distribution Services	**S14**
Street Lamps Connected To System	**S15**
Rate Schedule Information	**S16**
Advertising Expenses	**S17**
Charges For Professional & Other Consulting Services	**S18**
Deposits & Collateral	**S19**
Signature Page	**S20**
Return on Equity	**S21**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission		Dec. 31, 2013

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS
(AS OF DECEMBER 31, 2013)

Titles	Names	Addresses	Annual Salaries
President	Reed, Marcy L.	Waltham, MA	176,273
Vice President and Chief Financial Officer	Nigloschy, Stephen	Waltham, MA	21,101
Senior Vice President	Jordan, Marie	Waltham, MA	55,576
Senior Vice President	Madej, James	Brooklyn, NY	60,632
Senior Vice President	Bruckner, John	Hicksville, NY	4,372
Senior Vice President and Chief Procurement Officer	Schlaff, Raymond C	Waltham, MA	60,650

DIRECTORS*
(AS OF DECEMBER 31, 2013)

Names	Addresses	Fees Paid During Year
Jordan, Marie	Waltham, MA	
Nigloschy, Stephen	Waltham, MA	
Reed, Marcy	Waltham, MA	

*By General Laws, Chapter 164, Section 83, the Return must contain a "list of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the Department is required to include in its annual report "the names and addresses of the principal officers and of the directors."

*Please refer to the FERC form 1, page 104 for additional details.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

GENERAL INFORMATION - Continued

1. Corporate name of company making this report,
Massachusetts Electric company as Webster Electric Company: name changed to Webster and Southbridge Gas and Electric Company May 22, 1907; name changed to Worcester County Electric Company August 31, 1937; name changed to Massachsuetts Electric Company January 19, 1961

2. Date of organization,
July 6, 1887

3. Date of incorporation,
July 6, 1887

4. Give location (including street and number) of principal business office:--
40 Sylvan Road, Waltham, Massachusetts 02451

5. Total number of stockholders, 21

6. Number of stockholders in Massachusetts, 5

7. Amount of stock held in Massachusetts, No. of shares, 2,398,111 $ 59,952,775

8. Capital stock issued prior to June 5, 1894, No. of shares, 1,800 $ 45,000

9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894, No. of shares, 2,497,576 $ 70,034,275

Total, shares, par value, $ outstanding December 31 of the fiscal year 2013

Class	No. Shares	Par Value	Amount
Preferred	22,585	$100	$2,258,500
Common	2,398,111	$25	$59,952,775
	2,420,696		$62,211,275

*Includes Capital Stock issued prior to June 5, 1894.

10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold at auction, the date or dates of such sale or sales, the number of shares sold and the amounts realized therefrom.

DTE # None

11. Management Fees and Expenses During the Year.

List all individuals, corporations or concerns with whom the company has any contracts or agreement covering management or supervision of its affairs, such as accounting, financing, engineering, construction, purchasing, operation, etc., and show the total amount paid to each for the year.

National Grid USA Service Company, pursuant to an agreement, a copy of which is on file with the Department of Public Utilities of the Commonwealth of Massachusetts, rendered various services in 2008 as requested, at the actual cost thereof, pursuant to rules of the Securities and Exchange Commission. See Page S18 for additional detail.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	**(1)[X] An Original** (2)[ ] A Resubmission		Dec. 31, 2013

GENERAL INFORMATION - Continued

Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.

City or Town	Number of Customers' Meters	City or Town	Number of Customers' Meters
ABINGTON	7,389	FITCHBURG C LEOM	2
ADAMS	4,310	FLORENCE C NORTH	3,721
ALFORD	101	FLORIDA MA	280
AMESBURY	7,453	FOXBORO	7,669
ANDOVER MA	12,838	FRANKLIN	11,491
ASHLEY FALLS T S	83	GARDNER	8,999
ATHOL	1,848	GILBERTVILLE	432
ATTLEBORO	17,230	GLENDALE T STOCK	40
AUBURN	7,459	GLOUCESTER	6,586
AVON MA	867	GOSHEN	556
AYER	1,322	GRAFTON MA	3,777
BARRE MA	1,908	GRANBY	2,298
BELCHERTOWN	2,634	GREAT BARRINGTON	3,875
BELLINGHAM	5,263	GROTON T SHIRLEY	3
BERLIN	1,345	HALIFAX	3,413
BEVERLY	17,109	HAMILTON	573
BILLERICA	11,665	HAMPDEN	477
BLACKSTONE	3,798	HANCOCK	615
BOLTON MA	1,990	HANOVER MA	6,116
BONDSVILLE	575	HANSON	3,924
BOXFORD	629	HARDWICK	598
BRADFORD C HAVER	8,072	HARVARD	2,211
BRIDGEWATER	8,832	HAVERHILL	10,864
BRIMFIELD	1,748	HAWLEY	204
BRINFIELD T HOLL	9	HAYDENVILLE T WIL	503
BROCKTON	16,946	HEATH	486
BROOKFIELD	1,428	HINGHAM	86
BRYANTVILLE T PEM	1	HOLBROOK	1,258
BYFIELD T NEWBUR	956	HOLLAND MA	1,274
CHARLEMONT	668	HOOSAC TUNNEL T	15
CHARLTON	5,182	HOPEDALE	2,253
CHARTLEY T NORTO	1	HOUSATONIC	731
CHELMSFORD	10,682	HUBBARDSTON	577
CHELSEA C EVERET	5	LANCASTER	889
CHERRY VALLEY T L	873	LAWRENCE	28,984
CHESHIRE	1,594	LEEDS C NORTHAMP	554
CLARKSBURG	765	LEICESTER	681
CLINTON	6,530	LENOX	1,106
COHASSET	963	LEOMINSTER	16,039
DIGHTON	380	LINWOOD	425
DOUGLAS	3,335	LONGMEADOW T EAS	2
DRACUT	12,539	LOWELL	11,037
DRURY T FLORIDA	35	LUNENBURG T SHIR	14
DUDLEY	3,981	LYNN	30,176
DUNSTABLE	1,166	MALDEN	25,139
EAST BRIDGEWATER	5,653	MANCHAUG T SUTTO	212
EAST BROOKFIELD	1,063	MANCHESTER	2,203
EAST DOUGLAS T S	9	MARLBOROUGH	16,547
EAST LONGMEADOW	6,559	MEDFORD	22,092
EASTHAMPTON C NO	2	MELROSE	11,922
EASTON MA	649	MENDON MA	2,378
EGREMONT	473	METHUEN	16,980
ELMWOOD T EAST B	1	MILFORD	11,237
ERVING	407	MILL RIVER T NEW	267
ESSEX	1,765	MILLBURY	5,744
EVERETT	16,204	MILLVILLE	1,153
FALL RIVER	44,338	MILTON C QUINCY	2
FAYVILLE T SOUTHB	6	**Subtotal**	**563,578**
FISKDALE T STURB	252		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec 31, 2013

GENERAL INFORMATION - Continued

Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.

City or Town	Number of Customers' Meters	City or Town	Number of Customers' Meters
MONPONSETT T HAN	2	SOUTH GRAFTON T	1659
MONROE MA	93	SOUTH HADLEY T G	55
MONSON	3294	SOUTH HAMILTON T	2259
MONTEREY	923	SOUTHBOROUGH	3455
MOUNT WASHINGTON	157	SOUTHBRIDGE	6440
NAHANT	1634	SOUTHFIELD T NEW	45
NEW BRAINTREE	409	SPENCER	5505
NEW MARLBORO	147	STERLING JCT T L	3
NEW SALEM	468	STILL RIVER T HAR	72
NEWBURY	9239	STOCKBRIDGE MA	1478
NORTH ADAMS	1904	STOUGHTON	3966
NORTH ANDOVER	10831	STURBRIDGE	3511
NORTH BILLERICA	3779	SUTTON	3578
NORTH BROOKFIELD	2013	SWAMPSCOTT	5992
NORTH CHELMSFORD	3597	SWANSEA	7204
NORTH CLEMSFORD	2	TEWKSBURY	11344
NORTH DIGHTON T	1174	THORNDIKE T PALM	430
NORTH EASTON T E	1077	THREE RIVERS T BE	1111
NORTH GRAFTON T	712	TOPSFIELD	749
NORTH PEMBROKE T	1	TYNGSBORO	4983
NORTH QUINCY C Q	8521	UPTON	3062
NORTH UXBRIDGE T	138	UXBRIDGE	5538
NORTHAMPTON	9530	W. BRIDGEWATER	3202
NORTHBOROUGH	6081	WALES MA	341
NORTHBRIDGE	2708	WARD HILL C HAVE	5434
NORTON	5893	WARE	5044
NORWELL	1287	WARREN T BRIMFIE	1781
OAKHAM	921	WARWICK	456
ORANGE T WARWICK	9	WEBSTER	4314
ORANGE MA	3774	WENDELL	463
OXFORD	2360	WENHAM	203
PALMER	3234	WEST BOXFORD T B	112
PEABODY C SALEM	4	WEST BROOKFIELD	1627
PEMBROKE MA	7797	WEST DUDLEY T OX	785
PEPPERELL	855	WEST GROTON	1
PETERSHAM	649	WEST MILLBURY T	36
PHILLIPSTON	877	WEST NEWBURY	423
PITTSFIELD T LEN	32	WEST STOCKBRIDGE	857
PLAINVILLE	1564	WEST WARREN T WA	531
PRIDES CROSSING	30	WESTBOROUGH	7574
QUINCY	22920	WESTFORD	8981
RANDOLPH MA	10269	WESTMINSTER	3377
REHOBOTH	5013	WESTPORT MA	2568
REVER	17871	WEYMOUTH	25032
ROCHDALE	732	WHEELWRIGHT T HA	100
ROCKLAND	7375	WHITINSVILLE T NO	2900
ROCKPORT	4985	WHITMAN	1576
ROWE	261	WILBRAHAM	6070
ROYALSTON	592	WILLIAMSBURG	872
RUTLAND MA	3157	WILLIAMSTOWN	1193
S LANCASTER T LA	386	WINCHENDON	3971
SALEM	19120	WINTHROP	1828
SALISBURY MA	5077	WOLLASTON C QUIN	1931
SAUGUS	10351	WORCESTER	63376
SCITUATE MA	8273	WRENTHAM	4094
SEEKONK	1616		
SHARON MA	53		
SHEFFIELD	633		
SHELDONVILLE T WR	24	**Subtotal**	**463,953**
SHIRLEY	2560		
SHREWSBURY T WES	1	**TOTAL**	**1,027,531**
SHUTESBURY	816		
SOMERSET C FALL	7876		
SOMERVILLE C MEDF	15		
SOUTH BARRE T BA	227		
SOUTH EASTON T E	2016		
SOUTH EGREMONT T	522		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

NOTES RECEIVABLE (Account 141) **(Not Applicable)**

1. Give the particulars called for below concerning notes receivable at end of year.
2. Give particulars of any note pledged or discounted.
3. Minor items may be grouped by classes, showing number of such items.
4. Designate any note the maker of which is a director, officer or other employee.

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
1					$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12				Total	$

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission		Dec. 31, 2013

ACCOUNTS RECEIVABLE (Accounts 142,143)

1. Give the particulars called for below concerning accounts receivable at end of year.
2. Designate any account included in Account 143 in excess of $5,000.

Line No.	Description (a)	(b)	Amount End of Year
1	Customer (Account 142)		
2	Electric (includes $ Unbilled Revenue)…….		312,896,054
3	Other Electric and Gas Utilities……		
4	Other Accounts Receivable (Account 143):		
5	Officers and employees……..		
6	Due on subscriptions to capital stock (state class series		
7	of stock)……..		
8	Miscellaneous (group and describe y classes):		
9			
10			
11	Miscellaneous Accounts Receivable (includes Property Damage and Energy Supply)		17,274,427
12	Union Billable Labor		195,662
13	Employee Insurance Advance		3,677
14	Dependent Care		-35,335
15	Health Care Spend Account		-106,331
16	Employee Cash Advance		85,134
17			
18			
19			
20			
21			17,417,235
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
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40			
41			
42			
43			
44			
45			
46			
		Total	**330,313,289**

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission		Dec. 31, 2013

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)
(Except Nuclear Materials)

1. Report below the information called for concerning production fuel and oil stocks.
2. Show quantities in tons of 2,000 lbs., or Mcf, whichever unit of quantity is applicable.
3. Each kind of coal or oil should be shown separately.
4. Show electric fuels separately by specific use.

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil: Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On hand Beginning of Year	$0				
2	Received During Year	0				
3	TOTAL	0				
4	Used During Year (Note A)					
5						
6	Generation of Fuel	0				
7						
8	Sold or Transferred	0				
9	TOTAL DISPOSED OF	0				
10	BALANCE END OF YEAR	$0	0	$0	0	$0

Line No.	Item (g)	Kinds of Fuel and Oil - Continued: Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
11	On hand Beginning of Year	0	$0		
12	Received During Year				
13	TOTAL			0	0
14	Used During Year (Note A)				
15					
16	Generation Fuel				
17					
18	Sold or Transferred				
19	TOTAL DISPOSED OF			0	0
20	BALANCE END OF YEAR	0	0	0	0

Note A -- Indicate specific purpose for which used, e.g., Boiler Oil, Make Oil, Generator Fuel, etc.
Note B -- Does not include joint owned units (Wyman Unit 4).

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187) **(Not Applicable)**

1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable.
2. Losses on property with an original cost of less than $50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).
3. In column (b) give date of Commisiion approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See Account 187, Deferred Losses From sale of Utility Plant.)

Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)	Balance Beginning of Year (d)	Current Year Amortizations to Acc. 411,6 (e)	Current Year Additional Losses (f)	Balance End of Year (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	Total		$	$	$	$	$

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

NOTES PAYABLE (Account 231) **(Not Applicable)**

Report particulars indicated concerning notes payable at year end

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22				Total	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

PAYABLE TO ASSOCIATED COMPANIES (Accounts 233, 234)

Report particulars of notes and accounts payable to associated companies at end of year.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year Rate (c)	Interest for Year Amount (d)
1	Account 234			
2	National Grid USA Parent	(1,895,434)		
3	Niagara Mohawk Holdings	(535)		
4	NG NEHoldings 2 LLC	(375.78)		
5	NGUSA Service Company	(7,032,679.52)		
6	NG Engineering Srvcs, LLC	(31,259.70)		
7	PSEG Electric Service TSA Co	(10,418)		
8	Niagara Mohawk Power Corp	(2,214,355)		
9	Brooklyn Union Gas-KEDNY	(193,353)		
10	KS Gas East Corp-KEDLI	(215,436)		
11	PSEG Long Island	(117,900)		
12	Nantucket Electric Co	(22,940,068)		
13	Boston Gas Company	(500,612)		
14	Narragansett Electric Co	(2,925,774)		
15	New England Power Company	(15,449,949)		
16	NE Hydro-Trans Elec Co	(710)		
17	NE Electric Trans Corp	(303)		
18	NG Generation LLC	(2,172,000)		
19	NG Trans Services Corp	(2)		
20	Metrowest Realty LLC	(11,981)		
21	EUA Energy Investment	(1)		
22	NG Development Holdings Corp	(97)		
23	Seneca-Upshur Petroleum	(128)		
24	Valley Appliance & Merch	(2,119,693)		
25	LIPA KS Gen Services, LLC	(35)		
26	Other Affiliates	(22,217)		
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	Totals	(57,855,316)		$0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256) **(Not Applicable)**

1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable.
2. Losses on property with an original cost of less than $50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).
3. In column (b) give date of Commisiion approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See Account 187, Deferred Losses From sale of Utility Plant.)

Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)	Balance Beginning of Year (d)	Current Year Amortizations to Acc. 411,6 (e)	Current Year Additional Losses (f)	Balance End of Year (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23	Total		$	$	$	$	$

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1)[X]An Original (2) [ ] A Resubmission	March 31, 2014	Dec. 31, 2013

SALES OF ELECTRICITY TO ULTIMATE CONSUMERS

Report by account, the k.W.h. sold, the amount derived and the number of customers under each filed schedule or contract. Contract sales and unbilled sales may be reported separately in total.

Line No.	Account No.	Schedule (a)	k.W.h (b)	Revenue (c)	Average Revenue per k.W.h. (cents) (0.0000) (d)	Number of Customers (Per Bills Rendered) July 31, (e)	avg December 31, (f)
1	440	R-1 Residential	6,768,388,000	500,316,480	7.3920	865,834	863,238
2		R-2 Res-Low Income	881,174,000	65,298,417	7.4104	119,166	118,355
3		R-4 Rest-Time of Use	3,747,000	278,942	7.4435	128	126
4		G-1 General Service Sm	13,312,000	935,987	0.9370	2,138	2,178
5		S-4 St Lt-Security	1,753,000	124,729	0.0000	0	0
7							
8		Total Account 440	7,668,374,000	566,954,555	8.8381	987,264	983,897
6		Rate Refunds, Net		110,783,567			
9							
10							
11							
12							
13							
14	442	R-1 Residential	34,716,000	2,567,662	7.3963	1,894	1,902
15		R-4 Res-Time of Use	155,000	8,919	5.7380	1	1
16		G-1 Gen Svc Small	1,436,364,000	95,384,979	6.6407	111,432	112,556
17		G-2 Gen Svc Demand	1,037,018,000	73,432,163	7.0811	5,170	5,187
18		G-3 Time of Use Lrg	815,187,000	56,109,542	6.8830	658	661
19		S-4 St Lt - Security	20,572,000	1,463,102	0.0000	0.0000	0.0000
21							
22		Total Account 442	3,344,012,000	228,966,367	8.2917	119,154	120,307
20		Rate Refunds, Net		48,310,315			
23							
24							
25	444	S-1 St Lt Co Own Equip	7,378,000	661,068	8.9598	101	100
26		S-2 St Lt Cust Own Equip	2,346,000	18,835	0.8028	27	27
27		S-3 St Lt UG Div of Own	691,000	48,886	7.0704	16	16
28		S-4 St Lt - Security	4,905,000	350,185	7.1391	0	0
29		St Lt - Cust Own Equip S-5	1,389,000	89,314	6.4298	5	5
30		Noncomforming St. Lt G-1	74,000	5,217	7.0264	37	36
32							
33		Total Street Lights	16,783,000	1,173,505	8.4364	185	184
31		Rate Refunds, Net		242,480			
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46	TOTAL	SALES TO ULTIMATE					
47		CONSUMERS	11,029,169,000	797,094,427	7.2271	1,106,604	1,104,388

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission		Dec. 31, 2013

OPERATING RESERVES (Accounts 261, 262, 263, 265) **(Not Applicable)**

1. Report below an anlysis of the changes during the year for each of the above-named reserves.
2. Show name of reserve and account number, balance beginning of year, credits, debits, and balance at end of year. Credit amounts should be shown in black, debit amounts enclosed by parentheses.
3. Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.
4. For Accounts 261, Property Insurance Reserve, 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve composing the account and explain breifly its purpose.

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1			$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission		Dec. 31, 2013

OTHER UTILITY OPERATING INCOME (Account 414) **(Not Applicable)**

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1		$	$	$	$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32	Total	$	$	$	$

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[x] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles - Beginning of Year	21,255.57		21,255.57
2	Added During Year	337.39		337.39
3	Retired During Year	(306.39)		-306.39
	Adjusted During Year……..			0.00
4	Miles - End of Year	21,286.57		21,899.35
5				
6				
7				
8	Distribution System Characteristics - A.C. or D.C., phase, cycles and operating voltages for light and power.			
9				
10				
11				
12				
13				
14				
15				

ELECTRIC DISTRIBUTION SERVICES

Line No.	Item	Electric Services
16	Number at beginning of year	1,376,814
17	Additions during year :	
18	Purchased	
19	Installed	4,494
20	Associated with utility plant acquired	
21	Total additions	
22	Reductions during year :	
23	Retirements	(3,483)
24	Associated with utility plant sold	
25	Total reductions	
26	Adjustments during year:	
27	Adjustments …….	-
	Adjustments due to miscalculation in prior years……	-
26	Number at End of Year	1,384,791

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission		Dec. 31, 2013

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type: Incandescent Municipal (c)	Incandescent Other (d)	Mercury Vapor Municipal (e)	Mercury Vapor Other (f)	Flourescent Municipal (g)	Flourescent Other (h)	Sodium Vapor Municipal (i)	Sodium Vapor Other (j)
1	Abington Area Customers	1165	813	343			1	5		3
2	Adams Area Customers	1026	987	29			3	7		
3	Alford Area Customers	5	2			1		2		
4	Amesbury Area Customers	1425	1263	145	2		14	1		
5	Andover Area Customers	1933	1077	142	128	1	560	25		
6	Athol Area Customers	912	826	80			4	2		
7	Attleboro Area Customers	4540	4073	437			7	20	3	
8	Auburn Area Customers	1362	1119	236	2		1	3		1
9	Avon Area Customers	885	702	177			4			2
10	Ayer Area Customers	604	506	80	1		11	6		
11	Barre Area Customers	310	252	57					1	
12	Belchertown Area Customers	413	280	125			3	5		
13	Bellingham Area Customers	957	841	102	1		7	6		
14	Berlin Area Customers	88	69	19						
15	Beverly Area Customers	4123	3765	317			15	26		
16	Billerica Area Customers	2916	2635	279				2		
17	Blackstone Area Customers	734	679	52			2	1		
18	Bolton Area Customers	88	51	32			2	3		
19	Boxford Area Customers	60	47	11			2			
20	Bridgewater Area Customers	1591	1269	316				6		
21	Brimfield Area Customers	194	117	76			1			
22	Brockton Area Customers	9241	7758	1450			4	24		5
23	Brookfield Area Customers	178	118	58					2	
24	Charlemont Area Customers	79	46	28				5		
25	Charlton Area Customers	749	642	106				1		
26	Chelmsford Area Customers	2456	2236	216				4		
27	Cheshire Area Customers	404	381	16			2	5		
28	Clarksburg Area Customers	230	218	8			2	2		
29	Clinton Area Customers	1000	901	71	11		13	2		2
30	Cohasset Area Customers	630	527	98				2		3
31	Dighton Area Customers	566	509	57						
32	Douglas Area Customers	480	415	62				3		
33	Dracut Area Customers	1788	1552	235				1		
34	Dudley Area Customers	761	640	120				1		
35	Dunstable Area Customers	69	63	3			1	2		
36	East Bridgewater Area Customers	1280	973	306						1
37	East Brookfield Area Customers	277	246	28			2	1		
38	East Longmeadow Area Customers	1254	1110	133			2	4		5
39	Easton Area Customers	1952	1489	429			1	33		
40	Egremont Area Customers	40	36	3				1		
41	Erving Area Customers	109	89	14			3	3		
42	Essex Area Customers	165	114	37			1	13		
43	Everett Area Customers	3216	2930	276			2	7		1
44	Fall River Area Customers	6924	6277	634				1		12
45	Florida Area Customers	134	129	3			2			
46	Foxborough Area Customers	1350	1120	220			7	3		
47	Franklin Area Customers	1889	1708	163			8	10		
48	Gardner Area Customers	1878	1659	217				2		
49	Gloucester Area Customers	3043	2824	179			25	13		2
50	Goshen Area Customers	31	23	7				1		
51	Grafton Area Customers	882	768	114						
52	Granby Area Customers	167	118	44				5		
53	Great Barrington Area Customers	621	492	112		1		16		
54	Halifax Area Customers	437	170	259			1	7		
55	Hamilton Area Customers	609	536	66			4	3		
56	Hampden Area Customers	201	169	28			2	2		
57	Hancock Area Customers	84	22	57			3	2		
58	Hanover Area Customers	921	523	388				7		3
59	Hanson Area Customers	565	341	221				2		1
60	Hardwick Area Customers	156	132	21			2	1		
61	Harvard Area Customers	55	23	4	17		8	3		
62	Haverhill Area Customers	5160	4745	406			8	1		
63	Hawley Area Customers	6	1	2				3		
64	Heath Area Customers	19	8	8			1	2		
65	Hingham Area Customers	11	7	4						
66	Holbrook Area Customers	1131	832	109	177		7	6		
67	Holland Area Customers	125	103	22						
68	Hopedale Area Customers	456	416	40						
69	Hubbardston Area Customers	82	33	49						
70	Lancaster Area Customers	223	113	94			2	14		
71	Lawrence Area Customers	4273	3870	398			1	4		
72	Leicester Area Customers	966	862	100				4		
73	Lenox Area Customers	345	255	51	6	1		32		
74	Leominster Area Customers	3792	3473	306			1	10		2
75	Lowell Area Customers	6344	5708	528			46	62		
76	Lynn Area Customers	7522	6900	593			5	24		
77	Malden Area Customers	4150	3799	335			6	9		1
78	Manchester-By-The-Sea Area Cus	384	357	20			6	1		
79	Marlborough Area Customers	3089	2769	307			3	10		
80	Medford Area Customers	5454	4613	802			13	26		
81	Melrose Area Customers	3248	3051	192			3	2		
82	Mendon Area Customers	224	143	79				2		
83	Methuen Area Customers	4006	3699	294			1	10	2	
84	Milford Area Customers	1979	1752	222				4		1
85	Millbury Area Customers	1148	1065	76				5		2
86	Millville Area Customers	158	131	27						
	Subtotal	126497	110105	14610	345	4	835	543	8	47

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission		Dec. 31, 2013

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type: Incandescent Municipal (c)	Incandescent Other (d)	Mercury Vapor Municipal (e)	Mercury Vapor Other (f)	Flourescent Municipal (g)	Flourescent Other (h)	Sodium Vapor Municipal (i)	Sodium Vapor Other (j)
87	Monroe Area Customers	37	33	3				1		
88	Monson Area Customers	260	161	95				3	1	
89	Monterey Area Customers	26	23					3		
90	Mount Washington Area Customer	2		2						
91	Nahant Area Customers	477	446	29				2		
92	New Braintree Area Customers	34	3	31						
93	New Marlboro Area Customers	46	38	3				5		
94	New Salem Area Customers	23	3	14		6				
95	Newbury Area Customers	532	487	40	1		4			
96	Newburyport Area Customers	1645	1517	127			1			
97	North Adams Area Customers	1604	1493	75		1	2	31	2	
98	North Andover Area Customers	1466	1311	150			2	3		
99	North Brookfield Area Customers	308	239	67				2		
100	Northampton Area Customers	2664	2185	290	92		62	35		
101	Northborough Area Customers	813	706	102	2		1	2		
102	Northbridge Area Customers	1328	1173	151				3		1
103	Norton Area Customers	1047	792	243				12		
104	Norwell Area Customers	830	641	184				5		
105	Oakham Area Customers	42	23	18				1		
106	Orange Area Customers	366	238	124			2	1		1
107	Oxford Area Customers	1042	930	98		1	6	6		1
108	Palmer Area Customers	1121	933	188						
109	Pembroke Area Customers	975	631	323			3	13	1	4
110	Pepperell Area Customers	470	415	45				10		
111	Petersham Area Customers	60	48	9		2		1		
112	Phillipston Area Customers	62	28	28		5	1			
113	Plainville Area Customers	780	614	163			3			
114	Quincy Area Customers	7016	6143	834	8		11	20		
115	Randolph Area Customers	3041	2773	246			2	11		9
116	Rehoboth Area Customers	131	46	72			2	10		1
117	Revere Area Customers	4238	3632	585			3	12		6
118	Rockland Area Customers	1075	716	351			1	6		1
119	Rockport Area Customers	800	381	25	348	1	41	4		
120	Rowe Area Customers	59	48	10				1		
121	Royalston Area Customers	26	7	13	4		2			
122	Rutland Area Customers	376	306	65		1		4		
123	Salem Area Customers	3722	3416	230			44	32		
124	Salisbury Area Customers	971	849	121				1		
125	Saugus Area Customers	3287	2856	420			4	4		3
126	Scituate Area Customers	1626	1434	174			7	11		
127	Seekonk Area Customers	712	494	203			1	12		2
128	Sheffield Area Customers	87	52	28		1		4		2
129	Shirley Area Customers	270	195	46			15	14		
130	Shutesbury Area Customers	19	11	6				2		
131	Somerset Area Customers	1880	1737	138						5
132	Southborough Area Customers	1031	970	56				5		
133	Southbridge Area Customers	1327	1228	94			2	3		
134	Spencer Area Customers	964	865	96			1	2		
135	Stockbridge Area Customers	225	53	13	118		37	4		
136	Stoughton Area Customers	2602	2109	428			22	41		2
137	Sturbridge Area Customers	580	443	132				5		
138	Sutton Area Customers	299	217	81				1		
139	Swampscott Area Customers	1531	1481	47			3			
140	Swansea Area Customers	1860	1647	203			1		1	8
141	Tewksbury Area Customers	1945	1701	242			1	1		
142	Topsfield Area Customers	181	157	22				2		
143	Tyngsboro Area Customers	518	430	84			1	3		
144	Upton Area Customers	351	316	33				2		
145	Uxbridge Area Customers	416	224	189				2		1
146	Wales Area Customers	61	13	48						
147	Ware Area Customers	943	819	117	3		2	2		
148	Warren Area Customers	472	432	40						
149	Warwick Area Customers	29	11	18						
150	Webster Area Customers	1633	1431	181			16	3		2
151	Wendell Area Customers	19	1	13				5		
152	Wenham Area Customers	423	388	23			11	1		
153	West Bridgewater Area Customers	930	647	265		1	2	6		9
154	West Brookfield Area Customers	227	194	24			1	7		1
155	West Newbury Area Customers	150	142	7				1		
156	West Stockbridge Area Customers	104	89	12		1		2		
157	Westborough Area Customers	945	657	260				23		5
158	Westford Area Customers	1267	1059	79			116	13		
159	Westminster Area Customers	302	184	111		1		3		3
160	Westport Area Customers	179	104	74						1
161	Weymouth Area Customers	4413	3905	466			29	12		1
162	Whitman Area Customers	1064	862	199				2		1
163	Wilbraham Area Customers	518	428	79			2	7		2
164	Williamsburg Area Customers	164	133	31						
165	Williamstown Area Customers	652	556	70				26		
166	Winchendon Area Customers	674	544	126		3		1		
167	Winthrop Area Customers	1247	1125	119			3			
168	Worcester Area Customers	14524	13154	1291	1		7	61		10
169	Wrentham Area Customers	559	468	81	3		3	4		
	Subtotal	92725	79394	11623	580	24	480	537	5	82
	Grand Total	219222	189499	26233	925	28	1315	1080	13	129

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission		Dec. 31, 2013

RATE SCHEDULE INFORMATION

1. Attach copies of all filed rates for general consumers.

2. Show below the changes in rate schedules during the year and the established increase or decrease in annual revenue predicated on the previous year's operations.

Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
1/1/2010	1148	RESIDENTIAL REGULAR R-1		
1/1/2010	1149	RESIDENTIAL-LOW INCOME R-2		
		R-1/R-2 COMBINED	5%	
1/1/2010	1150	RESIDENTIAL - TIME-OF-USE (OPTIONAL) R-4	8%	
1/1/2010	1151	GENERAL SERVICE - SMALL COMMERCIAL AND INDUSTRIAL G-1	5%	
1/1/2010	1152	GENERAL SERVICE - DEMAND G-2	8%	
1/1/2010	1153	TIME-OF-USE - G-3	8%	
1/1/2010	1154	STREET AND AREA LIGHTING – COMPANY OWNED EQUIPMENT S-1		
1/1/2010	1155	STREET LIGHTING – OVERHEAD – CUSTOMER OWNED EQUIPMENT S-2		
1/1/2010	1156	STREET LIGHTING – UNDERGROUND – DIVISION OF OWNERSHIP S-3		
1/1/2010	1157	STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-5		
1/1/2010	1158	DECORATIVE STREET AND AREA LIGHTING – COMPANY OWNED EQUIPMENT S-6		
1/1/2010	1159	STREET AND AREA LIGHTING – HIGH PRESSURE SODIUM VAPOR CONVERSION COMPANY OWNED EQUIPMENT S-20		
		STREET AND AREA LIGHTING COMBINED	1%	

Note: Effect on annual revenues is estimated for Massachuetts Electric Company and Nantucket Electric Company combined, together doing business as National Grid and

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

ADVERTISING EXPENSES

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1	**Account 99090000**			
2	C&I Direct Install			407,314
3	C&I New Construction			118,967
4	C&I Retrofit			166,985
5	C&I Sponsorships & Subscriptions			-
6	C&I Statewide Marketing			397,762
7	Low-Income			4,454
8	Low-Income			4,223
9	Low-Income Single Family Retrofit			23,721
10	Low-Income Statewide Marketing			116,257
11	Residential Behavior/Feedback			4,117
12	Residential Consumer Products			824,535
14	Residential Cooling & Heating Equipment			99,594
15	Residential Deep Energy Retrofit Pilot			-
16	Residential Education			769,352
17	Residential HEAT Loan			79,215
18	Residential Home Energy Services			1,187,131
19	Residential Lighting			710,627
20	Residential Multi-Family Retrofit			287,223
21	Residential New Construction			19,703
22	Residential R&D and Demonstration			-
23	Residential R&D and Demonstration			866
24	Residential Statewide Marketing			805,579
25				
26	Total Account 99090000			6,027,626
27				
28	**Account 99130000**			
29	Bill Inserts			230,060
30	Direct Mail			2,079
31	Infrastructure			291,691
32	Other Channels			130,874
33	Print Media			46
34	Radio			1,250,609
35	Research			31,561
36				
37	Total Account 99130000			1,936,921
38				
39	**Account 99301000**			
40	Brand Deployment			133,392
41	Infrastructure			39,677
42				
43	Total Account 9930100			173,069
44				
45				
46				
47				
48				
49				
50				
51			Total	**8,137,616**

Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1)[X] An Original	(Mo, Da, Yr)	
Massachusetts Electric Company	(2)[ ] A Resubmission	March 31, 2013	Dec. 31, 2013

CHARGES FOR OUTSIDE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside services, such as services concerning rates, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to 5% or more of total charges for outside professional and other consultative services, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

(a) Name and address of person or organization rendering services,
(b) description of services received during year and project or case to which services relate,
(c) basis of charges,
(d) total charges for the year, detailing utility department and account charges.

2. For aggregate payments to any one individual, group, partnership, corporation or organization of any kind in excess of $25,000 (not included in No. 1), there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment. Amounts charged to plant accounts shall be reported separately.

3. All charges not reported under No. 1 or 2 shall be aggregated by the type of service and each type shall show the amount charged. Amounts charged to plant accounts shall be reported separately for each type.

4. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

5. Designate associated companies.

1. (a) National Grid USA Service Company (Associated Company)
40 Sylvan Road, Waltham, Massachusetts 02451

(b) The following services are rendered:

Servicing Division:

Purchasing, Stores, Rates, Advertising, Employee Relations, Treasury, Accounting, Audit, Insurance, Taxes, Emergency Service, Administrative and Budgeting.

Engineering and Construction Division:
Civil and Mechanical Engineering, Electrical and District Engineering, Transmission Lines and Properties, Engineering Supervision, Construction, Emergency and Miscellaneous.

(c) At cost, including interest on borrowed capital and a reasonable return on amount of capital necessary to perform services. Services performed by the Service Company for companies in the National Grid USA system will be rendered to them at cost in accordance with the service contracts between Service Company and its associate companies.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	March 31, 2013	Dec. 31, 2013

CHARGES FOR OUTSIDE SERVICES (Continued)

4 A Service Contract between National Grid USA Service Company, Inc. and the following entities: Boston Gas Company, Colonial Gas Company, Massachusetts Electric Company, Nantucket Electric Company, New England Electric Transmission Corporation, New England Hydro-Transmission Electric Company, Inc. and New England Power Company.

An agreement to extend the current National Grid Mutual Assistance Agreement through March 20, 2015 along with a copy of the underlying Mutual Assistance Agreement dated March 28, 2008.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

CHARGES FOR OUTSIDE SERVICES (Continued)

75			
76	Account #		
77	5600000	TransOper Superv&Eng	13,975
78	5610000	Load Dispatching	34,980
79	5611000	Load Disp-Reliab	16,624
80	5612000	Load Disp-Monit&Oper	90,545
81	5615000	Rel Plan&Std Dev	124,146
82	5620000	Station Expenses	329,915
83	5630000	Overhead Line Exp	140,001
84	5660000	Misc Trans Exp	759,540
85	5670000	Rents	446
86	5680000	Maint-Superv & Eng	122,628
87	5690000	Maint-Structures	277
88	5692000	Maint-Computer Software	11,116
89	5693000	Maint-Commun Equip	2,267
90	5700000	Maint-Station Equip	161,229
91	5710000	Maint-Overhead Lines	205,703
92	5720000	Maint-Undergrd Lines	560
93	5730000	Maint-Misc Trans Pl	9,134
94			
95			
96		Total Transmission	$ 2,023,087.32
97			
98			
99	5800000	Operation Superv&Eng	1,273,415
100	5810000	Load Dispatching	3,815,642
101	5820000	Station Expenses	1,501,326
102	5830000	Overhead Line Exp	850,940
103	5840000	Underground Line Exp	199,865
104	5850000	St Light&Sig Sys Exp	3,535
105	5860000	Meter expenses	1,137,890
106	5870000	Customer Install Exp	900,306
107	5880000	Misc Distrib Exp	6,460,098
108	5890000	Rents	376,774
109	5900000	Maint-Superv & Eng	5,681
110	5910000	Maint-Structures	73
111	5920000	Maint-Station Equip	1,122,229
112	5930000	Maint-Overhead Lines	6,617,305
113	5940000	Maint-Undergrd Lines	23,904
114	5950000	Maint-Line Transform	3,360
115	5960000	Maint-Str Light&Sig	7,055
116	5970000	Maint-Meters	111,261
117	5980000	Maint-Misc DistPlant	2,083
118			
119		Total Distribution	$ 24,412,742.23
120			
121			
122	9010000	Superv-Cust Acct Exp	829,918
123	9020000	Meter Reading Exp	111,954
124	9030000	Cust Record&Coll Exp	3,875,394
125	9040000	Uncollectible Accts	387,041
126	9050000	Misc Cust Accts Exp	3,489,752
127	9080000	Customer Assist Exp	7,327,233
128	9100000	Misc Cust Serv&Info	616,025
129			
130			
131			
132		Total Customer	$ 16,637,317.12
133			
134	9110000	Supervision	114,511
135	9120000	Demonstr&Selling Exp	1,159,287
136	9130000	Advertising Expenses	123,376
137			
138			
139		Total Sales	$ 1,397,173.96
140			

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

CHARGES FOR OUTSIDE SERVICES (Continued)

	Account #		
9200000	Admin & Gen Salaries		36,611,710
9210000	Office Supplies&Exp		17,826,394
9230000	OutsideServ Employed		(198,014)
9240000	Property insurance		5,343,458
9250000	Injuries and damages		17,109,481
9260000	Empl Pensions & Ben		22,252,886
9280000	Reg Commission Exp		46,595
9301000	Gen Advertising Exp		20,676
9302000	Misc General Expense		2,121,035
9310000	Rents		5,746,966
9320000	Maint-General Plant		3,076
9350000	Maint-General Plant		1,668,726
	Total Administrative and General	$	108,552,990.73
	Total Electric Operating Expenses	$	153,023,311.36
1070000	CWIP		24,075,542
1080000	Accum Prov for Depr		544,144
1630000	Stores Clearing		4,888,034
1740000	Misc Curr&Accr Asset		26,959
1830000	Prel Surv&Inv Charge		35,841
1840000	Clearing Accounts		20,832,636
1869999	IFRS Clrng acts		0
4030000	Depreciation expense		1,008,458
4050000	Amort of Other Plant		12,582,955
4081000	TaxOthThanInc-UtilOp		4,917,614
4082000	TaxOthThanInc-IncDed		13,777
4210000	Misc Non-Oper Inc		652
4211000	Gain Dispos of Prop		2,469
4260000	Below the line		32,859
4261000	Donations		783,922
4264000	Exp Civic, Polit Act		185,112
4265000	Other deductions		313,535
4280000	Amort Debt Disc&Exp		(10,680)
4310000	Other Interest Exp		3,406
4510000	Misc Service Revenue		200
4540000	Rent from Elec Prop		(19,912)
4560000	Other Electric Rev		26,768
	Total Other Accounts	$	70,244,290.51
	Total Charges	$	223,267,601.86

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

CHARGES FOR OUTSIDE SERVICES (Continued)

193	Charges for Outside Vendors and Other Consultative Service	
194	Vendor and Service	
195	Plant Accounts	
196	A BELLOLI & SONS INC.	114,494
197	A/Z CORP.	1,647,734
198	ABINGTON POLICE DEPT	25,762
199	ADVANCED POLLUTION CONTROL CORP.	346,539
200	AECOM TECHNICAL SERVICES INC.	50,715
201	ALFRED J FRY III INC.	82,051
202	ALLIANCE POWER GROUP LLC	35,847
203	ANDERSON & KREIGER LLP	100,405
204	ANDOVER POLICE DEPARTMENT	98,971
205	ANNESE TELECOM & UTILITY	131,120
206	ASPLUNDH CONSTRUCTION CORP	1,025,407
207	ASPLUNDH TREE EXPERT CO.	126,023
208	BB LANDSCAPING	59,903
209	BBC ELECTRICAL SERVICES INC	237,896
210	BEALS AND THOMAS INC.	84,977
211	BEMIS LLC	577,402
212	BEVERLY POLICE DEPARTMENT	73,235
213	BLACK AND VEATCH CORP.	916,266
214	BOND BROTHERS INC.	209,158
215	Boston Gas Company	43,528
216	BOSTON WELDING & DESIGN INC.	997,605
217	BOWDITCH AND DEWEY LLP	39,255
218	BSC GROUP INC	133,216
219	C W WRIGHT CONSTRUCTION CO. INC.	166,930
220	CAMP DRESSER & MCKEE INC.	69,262
221	CARR. AND DUFF INC.	52,246
222	CARUSO & MCGOVERN CONSTRUCTION INC.	2,778,061
223	CHARTER ENVIRONMENTAL INC.	754,869
224	CITY MALDEN	89,828
225	CITY OF ATTLEBORO	90,708
226	CITY OF BROCKTON	98,305
227	CITY OF EVERETT	58,766
228	CITY OF GLOUCESTER	111,536
229	CITY OF HAVERHILL	27,440
230	CITY OF LEOMINSTER	59,488
231	CITY OF LOWELL	143,514
232	CITY OF LYNN	452,326
233	CITY OF MARLBOROUGH	44,464
234	CITY OF MEDFORD	90,832
235	CITY OF METHUEN	36,734
236	CITY OF NORTHAMPTON	45,284
237	CITY OF QUINCY	104,637
238	CITY OF REVERE	34,027
239	CITY OF SALEM POLICE DEPT	78,395
240	CITY OF WORCESTER	973,271
241	CLARK AND MOTT CONSTRUCTION INC.	1,765,147
242	CLEAN HARBORS ENVIRONMENTAL SVCS	2,477,097
243	CLOUGH HARBOUR & ASSOCIATES LLP	1,488,649
244	COATES FIELD SERVICE INC.	202,451
245	COLUMBIA CONSTRUCTION CO.	538,406
246	COMMONWEALTH ASSOCIATES INC.	121,498
247	CONECO ENGINEERS & SCIENTISTS INC.	880,907
248	CONSTRUCTION MATERIALS SERVICE INC.	393,060
249	CONTROLPOINT TECHNOLOGIES INC.	1,937,436
250	COUNCILMAN ELECTRIC INC.	59,201
251	CRANNEY COMPANIES INC.	55,928
252	D P CLARK INC	280,262
253	D&D POWER INC.	3,131,727
254	DAVIS H ELLIOT CONSTRUCTION CO. INC	138,113
255	DIVERSIFIED PROJECT MANAGEMENT INC.	89,280
256	E HOLLAND CONTRACTING INC	81,411
257	E S BOULOS CO	266,650
258	E+E POWERLINE LTD	38,310
259	E-J ELECTRIC INSTALLATION CO.	91,380
260	ELECCOMM CORP	3,569,825
261	EMERA UTILITY SERVICES INC.	48,422
262	ENERGY INITIATIVES GROUP LLC	361,516
263	ENVIRONMENTAL CONSULTANTS INC.	28,520
264	ENVIRONMENTAL SOIL MANAGEMENT INC.	239,768
265	FALL RIVER POLICE DEPARTMENT	66,031
266	FEENEY BROTHERS EXCAVATION CORP	1,054,120
267	FOSTER ASSOCIATES INC.	71,810
268	G&S TECHNOLOGIES	65,090
269	GAGNON LINE CONSTRUCTION INC.	119,225
270		
271	Subtotal	33,179,674
272		
273		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

CHARGES FOR OUTSIDE SERVICES (Continued)

274	Charges for Outside Vendors and Other Consultative Service	
275	Vendor and Service	
276	Plant Accounts	
277	GAYLOR	58,644
278	GE MDS LLC	31,800
279	GENERAL CABLE CORP	1,293,186
280	GENERAL CABLE CORP.	1,955,507
281	GOTTOGO ELECTRIC	159,053
282	GRATTAN LINE CONSTRUCTION CORP.	141,815
283	GZA GEOENVIRONMENTAL INC.	35,410
284	HARLAN ELECTRIC CO.	164,339
285	HAWKEYE LLC	92,339
286	HENKELS & MCCOY	95,995
287	HOLY NAME CENTRAL CATHOLIC	30,000
288	HOOPER CORP	28,424
289	INTERCON. CONSTRUCTION INC.	46,549
290	INTREN INC.	349,251
291	J&M SCHAEFER INC.	108,254
292	JOHN MILNER ASSOCIATES INC.	59,321
293	K&M UTILITY LINES LTD	204,865
294	KERITE CO	148,626
295	K-LINE CONSTRUCTION LTD	59,930
296	KOBO UTILITY CONSTRUCTION CORP	253,456
297	L E MYERS CO.	53,952
298	LAWRENCE POLICE DEPARTMENT	44,217
299	LEE ELECTRICAL CONSTRUCTION INC.	116,310
300	LEWIS TREE SERVICE INC.	875,879
301	LVI ENVIRONMENTAL SERVICES INC.	28,480
302	M J ELECTRIC LLC	1,192,647
303	MAIN LITE ELECTRIC CO	56,805
304	MASSACHUSETTS STATE POLICE	56,767
305	MAXYMILLIAN TECHNOLOGIES INC.	63,851
306	MAYER TREE SERVICE	195,659
307	MCCOURT CONSTRUCTION CO. INC.	171,289
308	MCDONOUGH ELECTRIC CONST CORP	86,486
309	MCGRATH FENCE CO	25,394
310	MCKENZIE ENGINEERING CO.	163,783
311	MCPHEE ELECTRIC LTD	733,923
312	MICHELS HOLDINGS INC	144,290
313	MIDWAY UTILITY CONTRACTORS LLC	644,139
314	MIDWEST POWERLINE INC.	36,583
315	MILLER BROTHERS	75,588
316	MIRARCHI BROTHERS INC.	83,662
317	MIRRA CO. INC.	3,917,239
318	MORAN ENVIRONMENTAL RECOVERY LLC	84,801
319	MORETRENCH GEOTEC	90,832
320	MOTOR CITY ELECTRIC UTILITIES CO.	28,582
321	MOTT MACDONALD MA LLC	1,123,493
322	MTV SOLUTIONS INC.	57,431
323	National Grid USA Parent	605,165
324	NEW ENERGY ALLIANCE LLC	1,889,578
325	NEW ENGLAND INFRASTRUCTURE INC	292,385
326	NEWBURYPORT POLICE DEPARTMENT	43,349
327	NG Electric Services LLC	25,200
328	NGUSA Service Company	205,054
329	NORTHEAST POWER LINE CONSTRUCTION	61,175
330	NORTHERN TREE SERVICE INC.	46,070
331	NORTHLINE UTILITIES LLC	87,861
332	NOVINIUM INC.	39,529
333	O'CONNELL ELECTRIC CO. INC.	56,224
334	O'DONNELL LINE CONSTRUCTION CO. INC	68,390
335	ONTARGET UTILITY SERVICES	35,365
336	OSMOSE UTILITIES SERVICES INC.	322,593
337	PAR ELECTRICAL CONTRACTORS INC.	96,113
338	PREMIER UTILITY SERVICES LLC	443,092
339	PRIMARY SOURCE ELECTRIC LLC	79,554
340	PRO. UNLIMITED INC.	342,540
341	R L WILSON CONSTRUCTION LLC	29,714
342	RDC COMMUNICATIONS	112,036
343	RG VANDERWEIL ENGINEERS LLP	212,487
344	RICCI CONCRETE CONSTRUCTION CO INC	107,000
345	RIGGS DISTLER AND CO. INC.	177,038
346	S & C ELECTRIC CO.	164,375
347	SAFE ENGINEERING SVCS. & TECHNOLOGI	36,000
348	SAIC ENERGY ENVIRONMENT	1,282,130
349	SCHWEITZER ENGINEERING LAB INC.	25,379
350	SGC ENGINEERING LLC	81,424
351		
352	Subtotal	22,435,667
353		
354		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

CHARGES FOR OUTSIDE SERVICES (Continued)

375	Charges for Outside Vendors and Other Consultative Service	
376	Vendor and Service	
377	Plant Accounts	
378	SIMPSON GUMPERTZ AND HEGER INC.	42,063
379	SNC-LAVALIN CONSTRUCTORS INC.	35,035
380	SOUTHERN STATES LLC	114,137
381	SPAGNOLO GISNESS AND ASSOCIATES INC	44,089
382	SPE UTILITY CONTRACTORS LLC	133,640
383	STANLEY TREE SERVICE INC.	114,404
384	STATE ELECTRIC CORP	1,186,596
385	STEARNS ELECTRIC INC.	115,840
386	STORM SERVICES LLC	447,510
387	SUMTER UTILITIES INC.	388,439
388	T AND K ASPHALT SERVICES INC.	1,058,140
389	T F MORAN INC.	30,482
390	TANDUS US LLC	51,042
391	TANGIBL LLC	58,552
392	TEWKSBURY POLICE DEPARTMENT	38,436
393	THAYER INVESTMENT LLC	142,056
394	THE DANELLA COMPANIES, INC.	159,874
395	THE DAVEY TREE EXPERT CO.	210,724
396	THE DAVEY TREE EXPERT COMPANY	36,200
397	THE ROBINSON GREEN BERETTA CORP.	67,110
398	THIRAU LLC	3,875,514
399	THREE PHASE LINE CONSTRUCTION INC.	110,970
400	TIGHE & BOND INC.	736,174
401	TOWER CONSTRUCTION CORP.	744,168
402	TOWN OF ANDOVER	32,667
403	TOWN OF AUBURN	51,813
404	TOWN OF BILLERICA	140,848
405	TOWN OF BOXFORD	26,756
406	TOWN OF CHARLTON	48,704
407	TOWN OF CHELMSFORD	64,069
408	TOWN OF DOUGLAS	34,034
409	TOWN OF FOXBOROUGH	63,821
410	TOWN OF FRANKLIN	128,874
411	TOWN OF GRANBY	26,993
412	TOWN OF GREAT BARRINGTON	37,060
413	TOWN OF MANCHESTER-BY-THE-SEA	65,262
414	TOWN OF MILFORD	51,972
415	TOWN OF NORTH ANDOVER	64,328
416	TOWN OF NORTON	25,819
417	TOWN OF NORWELL	30,388
418	TOWN OF OXFORD	40,402
419	TOWN OF PEMBROKE	25,840
420	TOWN OF RANDOLPH	81,861
421	TOWN OF REHOBOTH	51,305
422	TOWN OF ROCKLAND	35,280
423	TOWN OF SOMERSET	34,004
424	TOWN OF SWAMPSCOTT	47,458
425	TOWN OF TOPSFIELD	39,775
426	TOWN OF UPTON	27,718
427	TOWN OF WARREN	25,202
428	TOWN OF WENHAM	26,511
429	TOWN OF WESTBOROUGH	38,310
430	TOWN OF WESTFORD	37,368
431	TOWN OF WEYMOUTH	40,080
432	TOWN OF WRENTHAM	28,358
433	TRANSGARD SYSTEMS INC.	91,718
434	TRC ENGINEERS INC	860,849
435	TRC ENGINEERS LLC	2,859,408
436	TRC ENVIRONMENTAL CORPORATION	82,536
437	TRI-WIRE LINE CONSTRUCTION, INC	71,894
438	U.S. SECURITY ASSOCIATES, INC.	89,394
439	UNIVERSAL CONSTRUCTION CO.	78,638
440	UTILIMAP CORP	46,373
441	UTILX CORP	137,530
442	VANASSE HANGEN BRUSTLIN INC.	90,843
443	WARD ELECTRIC CO. INC.	143,742
444	WAS BROTHERS CONSTRUCTION INC.	1,264,520
445	WESTBOROUGH POLICE DEPT	33,647
446	Other Vendors (338 in total)	2,269,965
447		
448		
449		
450		
451	Subtotal	19,535,133
452		
453	**Total Plant Accounts**	**75,150,474**
454		
455		

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

CHARGES FOR OUTSIDE SERVICES (Continued)

	Operation Accounts		
446			
447	Vendor and Service		
448	AECOM INC.		65,308
449	ANCHOR QEA LLC		1,208,570
450	ANDERSON & KREIGER LLP		472,895
451	BOWDITCH AND DEWEY LLP		32,396
452	BROWN AND CALDWELL		142,962
453	CHARLES M FORMAN,		25,000
454	CLOUGH HARBOUR & ASSOCIATES LLP		105,448
455	COMBINED PROPERTIES INC.		48,015
456	CONECO ENGINEERS & SCIENTISTS INC.		713,317
457	CONTROLPOINT TECHNOLOGIES INC.		259,820
458	DOUCETTE & LAROSE LLC		198,069
459	EECS INC.		140,366
460	ENERGY INITIATIVES GROUP LLC		25,684
461	ERNST & YOUNG LLP		81,149
462	GARDNER NELSON & PARTNERS		70,932
463	GEI CONSULTANTS INC.		173,077
464	GZA GEOENVIRONMENTAL INC.		1,585,046
465	HINCKLEY ALLEN & SNYDER LLP		30,071
466	IBM CORP		145,466
467	IESI ENGINEERING PC		604,224
468	INNOVATIVE ENGINEERING SOLUTIONS IN		783,184
469	MSL GROUP		156,872
470	National Grid USA Parent		49,331
471	NATIONWIDE CREDIT INC.		267,268
472	OSMOSE UTILITIES SERVICES INC.		35,865
473	PREMIER UTILITY SERVICES LLC		392,618
474	PRO. UNLIMITED INC.		39,216
475	RANSOM ENVIRONMENTAL CONSULTANTS		86,643
476	RG VANDERWEIL ENGINEERS LLP		140,481
477	SAFE ENGINEERING SVCS. & TECHNOLOGI		150,000
478	SAIC ENERGY ENVIRONMENT		173,271
479	SOURCEONE INC.		79,632
480	TANGIBL LLC		132,220
481	TIGHE & BOND INC.		354,696
482	U.S. SECURITY ASSOCIATES, INC.		53,558
483	Other Vendors (46 in total)		219,216
484			
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502			
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505			
506			
507		Total Operation	9,241,886
508			
509			
510			
511		**Total Outside Vendors**	**84,392,360**
512			

DEPOSITS AND COLLATERAL

1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws. Chapter 164, Section 128.

Line No.	Name of City or Town	Controllable Amount	Plus Manual Controls Amount	Total
1	ABINGTON			50,562
2	ADAMS			11,522
3	AMESBURY			86,173
4	ANDOVER			261,492
5	ASHLEY FALLS			2,310
6	ATHOL			15,157
7	ATTLEBORO			138,667
8	AUBURN			102,677
9	AVON			84,148
10	AYER			43,465
11	BARRE			16,677
12	BELCHERTOWN			22,737
13	BELLINGHAM			53,025
14	BERLIN			4,511
15	BEVERLY			213,889
16	BEVERLY FARMS			3,875
17	BILLERICA			266,212
18	BLACKSTONE			5,988
19	BOLTON			11,432
20	BONDSVILLE			1,304
21	BOXFORD			2,845
22	BRADFORD			27,135
23	BRIDGEWATER			40,942
24	BRIMFIELD			7,834
25	BROCKTON			360,846
26	BROOKFIELD			4,699
27	BYFIELD			2,910
28	CHARLEMONT			1,226
29	CHARLTON			30,107
30	CHARLTON CITY			2,045
31	CHARLTON DPO			90
32	CHELMSFORD			151,965
33	CHERRY VALLEY			3,812
34	CHESHIRE			1,014
35	CLARKSBURG			430
36	CLINTON			57,264
37	COHASSET			28,007
38	DIGHTON			2,733
39	DOUGLAS			15,396
40	DRACUT			81,055
41	DUDLEY			32,603
42	DUNSTABLE			226
43	E BRIDGEWATER			37,460
44	E BRIMFIELD			-
45	E BROOKFIELD			4,037
	Subtotal			$ 2,292,503

DEPOSITS AND COLLATERAL

1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws. Chapter 164, Section 128.

Line No.	Name of City or Town	Controllable Amount	Plus Manual Controls Amount	Total
46	E LONGMEADOW			43,212
47	E PEPPERELL			3,721
48	EAST DOUGLAS			3,086
49	EASTON			10,560
50	ERVING			660
51	ESSEX			21,014
52	EVERETT			175,836
53	FALL RIVER			390,913
54	FISKDALE			5,827
55	FLORENCE			44,882
56	FLORIDA			1,750
57	FOXBORO			109,578
58	FRANKLIN			105,905
59	GARDNER			62,392
60	GILBERTVILLE			480
61	GLOUCESTER			95,769
62	GOSHEN			118
63	GRAFTON			8,415
64	GRANBY			5,965
65	GT BARRINGTON			52,179
66	HALIFAX			19,399
67	HAMILTON			678
68	HAMPDEN			7,041
69	HANCOCK			240
70	HANOVER			110,480
71	HANSON			16,608
72	HARDWICK			4,657
73	HARVARD			5,713
74	HAVERHILL			171,070
75	HAYDENVILLE			104
76	HINGHAM			11,617
77	HOLBROOK			53,204
78	HOLLAND			2,025
79	HOPEDALE			32,986
80	HOUSATONIC			4,472
81	HUBBARDSTON			6,441
82	LANCASTER			18,786
83	LAWRENCE			526,504
84	LEEDS			6,422
85	LEICESTER			15,334
86	LENOX			75,546
87	LEOMINSTER			249,654
88	LINWOOD			1,620
89	LOWELL			452,078
90	LYNN			292,469
	Subtotal			$ 3,227,407

DEPOSITS AND COLLATERAL

1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws. Chapter 164, Section 128.

Line No.	Name of City or Town	Controllable Amount	Plus Manual Controls Amount	Total
91	MAGNOLIA			-
92	MALDEN			226,272
93	MANCHAUG			1,797
94	MANCHESTER			10,928
95	MARLBOROUGH			410,307
96	MEDFORD			203,661
97	MELROSE			68,508
98	MELROSE HGLDS			4,940
99	MENDON			13,678
100	METHUEN			153,589
101	MILFORD			88,485
102	MILL RIVER			756
103	MILLBURY			71,375
104	MILLVILLE			2,484
105	MONSON			11,887
106	MONTEREY			3,500
107	MT WASHINGTON			1,886
108	N ANDOVER			130
109	N BILLERICA			76,648
110	N BROOKFIELD			4,300
111	N CHELMSFORD			18,809
112	N EGREMONT			1,800
113	N TEWKSBURY			1,961
114	N UXBRIDGE			3,131
115	NAHANT			7,337
116	NEW MARLBORO			7,658
117	NEWBURY			1,628
118	NEWBURYPORT			128,095
119	NORTH ADAMS			89,992
120	NORTH ANDOVER			83,004
121	NORTH DIGHTON			4,406
122	NORTH EASTON			25,386
123	NORTH GRAFTON			22,762
124	NORTH OXFORD			8,109
125	NORTH QUINCY			167,005
126	NORTH SHIRLEY			438
127	NORTHAMPTON			134,860
128	NORTHBOROUGH			88,611
129	NORTHBRIDGE			20,148
130	NORTON			40,140
131	NORWELL			58,553
132	OAKHAM			36
133	ORANGE			8,088
134	OXFORD			44,947
135	PALMER			46,055
	Subtotal			$ 2,368,089

DEPOSITS AND COLLATERAL

1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws. Chapter 164, Section 128.

Line No.	Name of City or Town	Controllable Amount	Plus Manual Controls Amount	Total
136	PEMBROKE			67,505
137	PEPPERELL			13,034
138	PETERSHAM			490
139	PHILLIPSTON			368
140	PLAINVILLE			73,348
141	QUINCY			262,706
142	RANDOLPH			148,046
143	REHOBOTH			25,029
144	REVERE			223,618
145	ROCHDALE			7,625
146	ROCKLAND			77,832
147	ROCKPORT			8,299
148	ROYALSTON			154
149	RUTLAND			9,258
150	S ATTLEBORO			15,965
151	S EGREMONT			3,553
152	S HAMILTON			2,260
153	S LANCASTER			9,426
154	S ROYALSTON			80
155	SALEM			173,624
156	SALISBURY			46,416
157	SALISBURY BCH			3,744
158	SAUGUS			116,410
159	SCITUATE			29,768
160	SEEKONK			74,633
161	SHARON			-
162	SHEFFIELD			6,286
163	SHIRLEY			14,877
164	SHUTESBURY			-
165	SOMERSET			28,958
166	SOUTH BARRE			345
167	SOUTH BERLIN			874
168	SOUTH EASTON			89,160
169	SOUTH GRAFTON			10,646
170	SOUTHBOROUGH			50,171
171	SOUTHBRIDGE			64,178
172	SOUTHFIELD			3,640
173	SPENCER			16,094
174	STILL RIVER			545
175	STOCKBRIDGE			3,430
176	STOUGHTON			161,828
177	STURBRIDGE			60,540
178	SUTTON			18,533
179	SWAMPSCOTT			26,077
180	SWANSEA			64,114
	Subtotal			$ 2,013,488

DEPOSITS AND COLLATERAL

1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws. Chapter 164, Section 128.

Line No.	Name of City or Town	Controllable Amount	Plus Manual Controls Amount	Total
181	TEWKSBURY			160,012
182	THORNDIKE			2,275
183	THREE RIVERS			8,034
184	TOPSFIELD			14,061
185	TYNGSBORO			30,003
186	UPTON			15,785
187	UXBRIDGE			39,491
188	W BRIDGEWATER			60,093
189	W BROOKFIELD			9,006
190	W STOCKBRIDGE			2,245
191	WALES			1,063
192	WARD HILL			15,450
193	WARE			21,837
194	WARREN			1,335
195	WEBSTER			41,654
196	WENDELL			946
197	WENHAM			8,319
198	WEST BOXFORD			835
199	WEST DUDLEY			-
200	WEST NEWBURY			1,048
201	WEST WARREN			2,636
202	WESTBOROUGH			358,073
203	WESTFORD			114,295
204	WESTMINSTER			141,356
205	WESTPORT			13,662
206	WEYMOUTH			187,689
207	WHITINSVILLE			13,576
208	WHITMAN			46,640
209	WILBRAHAM			40,569
210	WILLIAMSBURG			424
211	WILLIAMSTOWN			46,875
212	WINCHDON SPGS			3,850
213	WINCHENDON			16,703
214	WINTHROP			26,423
215	WOLLASTON			40,593
216	WORCESTER			852,527
217	WRENTHAM			38,159
218				
219	**Subtotal**			$ 2,377,542
	Grand Total			$ 12,279,029

Name of Respondent	This Report Is:	Date of Report [Mo, Da, Yr]	Year of Report
Massachusetts Electric Company	(1) [X]An Original (2) [ ]A Resubmission		Dec. 31, 2013

THIS RETURN [THE FERC FORM NO. 1 AND THE MASSACHUSETTS SUPPLEMENT]
IS SIGNED UNDER THE PENALTIES OF PERJURY

Stephen Nigloschy Vice President and Chief Financial Officer

SIGNATURE OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

Middlesex SS. November 6 2014

Then personally appeared Stephen Nigloschy

and severally made oath to the truth of the foregoing statement by them subscribed according to their best knowledge and belief.

Laurie E. Riley Notary Public ~~Justice of the Peace~~

LAURIE E. RILEY
MY COMM. EXPIRES SEPT. 23, 2016
NOTARY PUBLIC
COMMONWEALTH OF MASSACHUSETTS

Name of Respondent	This Report Is:	Date of Report [Mo, Da, Yr]	Year of Report
Massachusetts Electric Company	(1) [X]An Original (2) [ ]A Resubmission		Dec. 31, 2013

THIS RETURN [THE FERC FORM NO. 1 AND THE MASSACHUSETTS SUPPLEMENT]
IS SIGNED UNDER THE PENALTIES OF PERJURY

Stephen Nigloschy — Vice President and Chief Financial Officer

Charles DeRosa — Vice President and Controller

Christopher McConnachie — Vice President- US Treasury

SIGNATURE OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF
MASSACHUSETTS MUST BE PROPERLY SWORN TO

Kings, New York SS. November 6th 2014

Then personally appeared Charles DeRosa and Chris McConnachie ably

and severally made oath to the truth of the foregoing statement by them subscribed according to their best knowledge and belief.

Notary Public
Justice of the Peace

MICHAEL LUPO
Notary Public, State of New York
No. 01LU6217372
Qualified in Kings County
Commission Expires February 8, 2018

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1)[X] An Original (2)[ ] A Resubmission	(Mo, Da, Yr)	Dec. 31, 2013

RETURN ON EQUITY

Line No.	FERC Form 1 Reference	Description	Amount (000's)
1	**Net Utility Income Available for Common Shareholders**		
2			
3	Add: Page 117 Line 27	Net Utility Operating Income	83,139
4			
5	Add:	Amort of Acquisition Premium	
6			
7			
8			
9	Less: Page 117 Line 70	Net Interest Charges	51,340
10			
11	Less: Page 118 Line 29	Preferred Stock Dividends	100
12			
13		Net Utility Income Available for Common Shareholders	31,699
14			
15			
16	**Total Utility Common Equity**		
17			
18	Add: Page 112 Line 16	Total Proprietary Capital	2,049,795
19			
20	Add: Page 112 Line 9	Discount on Preferred Stock	0
21			
22	Add: Page 112 Line 10	Preferred Stock Expense	0
23			
24	Less: Page 112 Line 3	Preferred Stock Issued	2,259
25			
26	Less: Page 112 Line 12	Unappropriated, Undistributed Sub Earnings	0
27			
28	Less: Page 200 Line 12	Acquisition Adjustments	1,062,533
29			
30	Add: Page 200 Line 32	Amort of Plant Acquisition Adjustments	54,289
31			
32		Total Common Equity Excluding Unamort Acquisition Adjustment	1,039,292
33			
34		Electric Operations Allcoator (Line 51 Below)	0.996991744
35			
36		Total Utility Common Equity	1,036,166
37			
38			
39	Electric Operations Allocator		
40			
41	Add: Page 110 Line 4	Total Utility Plant	4,867,869
42	Less: Page 200 Line 12	Acquisition Adjustments	1,062,533
43			
44			
45			
46	Add: Page 110 Line 4	Total Utility Plant	4,867,869
47	Add: Page 110 Line 32	Total Other Property and Investment	17,894
48	Less: Page 200 Line 12	Acquisition Adjustments	1,062,533
49			
50			
51		Electric Operations Allocator (Line 43 / Line 49)	99.70%
52			
53			
54			
55	**Return on Equity**	(Line 13 / Line 36)	**3.06%**
56			