

**THE COMMONWEALTH OF MASSACHUSETTS**

**ANNUAL RETURN**

**OF THE**

**MASSACHUSETTS ELECTRIC COMPANY**

**TO THE**

**DEPARTMENT OF PUBLIC UTILITIES**

**For the Year Ended December 31,  
2017**

**nationalgrid**



Commonwealth of Massachusetts  
Department of Public Utilities

One South Street  
Boston, MA 02110


STATEMENT OF OPERATING REVENUES

YEAR 2017

Name of Company Massachusetts Electric Company  
D/B/A \_\_\_\_\_  
Address One Metrotech Center 12<sup>th</sup> Floor  
Brooklyn, NY 11201

		Location on <u>Annual Return</u>
Massachusetts Operating Revenues (Intrastate)	\$ <u>2,244,089,888</u>	refer to FERC Form 1
Other Revenues (outside Massachusetts)	\$ _____	_____
Total Revenues	\$ <u>2,244,089,888</u>	refer to FERC Form 1

I hereby certify under the penalties of perjury that the foregoing statement is true to the best of my knowledge and belief.

Signature	<u></u>
Name	<u>George Carlin</u>
Title	<u>VP, NE Financial Controller</u>

The purpose of this statement is to provide the Department of Public Utilities with the amount of intrastate operating revenues for the annual assessment made pursuant to G.L. c. 25, § 18.

If invoices or correspondence are to be addressed to a particular individual or department of the Company, please provide the name, title, and address below.

Name \_\_\_\_\_  
Title \_\_\_\_\_  
Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# DEPARTMENT OF PUBLIC UTILITIES

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

## CONDENSED FINANCIAL RETURN

FOR THE YEAR ENDED DECEMBER 31, 2017

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
<b>OPERATING INCOME</b>	\$	\$
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 .....		
<b>OTHER INCOME</b>		
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 .....		
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>		
Miscellaneous Amortization .....		
Other Income Deductions .....		
Total Income Deductions .....		
Income Before Interest Charges .....		
<b>INTEREST CHARGES</b>		
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
<b>UTILITY PLANT</b> Utility Plant .....	\$	<b>PROPRIETARY CAPITAL CAPITAL STOCK</b>	\$
<b>OTHER PROPERTY AND INVESTMENTS</b> Nonutility Property..... Investment in Associated Companies..... Other Investments..... Special Funds..... Total Other Property and Investments		Common Stock Issued..... Preferred Stock Issued..... Capital Stock Subscribed..... Premium on Capital Stock..... Total.....	
<b>CURRENT AND ACCRUED ASSETS</b>		<b>SURPLUS</b>	
Cash..... Special Deposits..... Working Funds..... Temporary Cash Investments..... Notes and Accounts Receivable..... Receivables from Associated Companies..... Materials and Supplies..... Prepayments..... Interest and Dividends Receivable..... Rents Receivable..... Accrued Utility Revenues..... Misc. Current and Accrued Assets..... Total Current and Accrued Assets.....		Other Paid-In Capital..... Earned Surplus..... Surplus Invested in Plant..... Total..... Total Proprietary Capital.....	
<b>DEFERRED DEBITS</b>		<b>LONG-TERM DEBT</b>	
Unamortized Debt Discount and Expense.. Extraordinary Property Losses..... Preliminary Survey and Investigation Charges..... Clearing Accounts..... Temporary Facilities..... Miscellaneous Deferred Debits..... Total Deferred Debits.....		Bonds..... Advances from Associated Companies..... Other Long-Term Debt..... Total Long-Term Debt.....	
<b>CAPITAL STOCK DISCOUNT AND EXPENSE</b>		<b>CURRENT AND ACCRUED LIABILITIES</b>	
Discount on Capital Stock..... Capital Stock Expense..... Total Capital Stock Discount and Expense.....		Notes Payable..... Accounts Payable..... Payables to Associated Companies..... Customer Deposits..... Taxes Accrued..... Interest Accrued..... Dividends Declared..... Matured Long-Term Debt..... Matured Interest..... Tax Collections Payable..... Misc. Current and Accrued Liabilities..... Total Current and Accrued Liabilities.....	
<b>REACQUIRED SECURITIES</b>		<b>DEFERRED CREDITS</b>	
Reacquired Capital Stock..... Reacquired Bonds..... Total Reacquired Securities..... Total Assets and Other Debits.....		Unamortized Premium on Debt..... Customer Advances for Construction..... Other Deferred Credits..... Total Deferred Credits.....	
		<b>RESERVES</b>	
		Reserves for Depreciation..... 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.....	
		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	
		Contributions in Aid of Construction..... Total Liabilities and Other Credits.....	

NOTES:

## 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 Additions 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
<b>SALES OF ELECTRICITY</b>	\$	\$
Residential Sales.....	448,307,553	(2,728,754)
Commercial and Industrial Sales.....		
Small (or Commercial).....	93,723,862	(4,121,842)
Large (or Industrial).....	21,065,700	8,289,836
Public Street and Highway Lighting.....	1,056,191	111,705
Other Sales to Public Authorities.....		
Sales to Railroad and Railways.....		
Interdepartmental Sales.....		
Miscellaneous Electric Sales.....		
Provision for Rate Refunds.....	-12,669,872	5,943,420
Total Sales to Ultimate Consumers.....	576,823,178	(4,392,475)
Sales for Resale.....	346,320	44,370
Total Sales of Electricity.....	577,169,498	-4,348,105
<b>OTHER OPERATING REVENUES</b>		
Forfeited Discounts.....	2,822,445	8,085
Miscellaneous Service Revenues.....	386,829,043	21,657,309
Sales of Water and Water Power.....	0	0
Rent from Electric Property.....	13,433,124	391
Interdepartmental Rents.....	0	0
Other Electric Revenues.....	1,263,835,778	(1,421,810)
Total Other Operating Revenues.....	1,666,920,390	20,243,975
Total Electric Operating Revenues.....	2,244,089,888	15,895,870

## 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.....	579,028,299		579,028,299
Total Power Production Expenses.....	579,028,299	0	579,028,299
Transmission Expenses.....	476,610,180	2,211,474	478,821,654
Distribution Expenses.....	75,138,835	83,745,485	158,884,320
Customer Accounts Expenses.....	341,468,000	0	341,468,000
Sales Expenses.....	2,195,723	0	2,195,723
Administrative and General Expenses.....	288,529,047	956,448	289,485,495
Total Electric Operation and Maintenance Expenses	1,762,970,084	86,913,407	1,849,883,491

## GAS OPERATING REVENUES

(Not Applicable)

Account	Operating Revenues	
	Amount for Year	Increase of (Decrease) from Preceding Year
<b>SALES OF GAS</b>	\$	\$
Residential Sales.....		
Commercial and Industrial Sales.....		
Small (or Commercial).....		
Large (or Industrial).....		
Other Sales to Public Authorities.....		
Interdepartmental Sales.....		
Miscellaneous Gas Sales.....		
Total Sales to Ultimate Consumers.....	0	0
Sales for Resale.....	0	0
Total Sales of Gas.....	0	0
<b>OTHER OPERATING REVENUES</b>		
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...			

.....March 21, 2017....., 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.

George Carlin

VP, NE Controller





**Massachusetts Department of Public Utilities (DPU) Filing**

**Massachusetts Electric Company**

**December 31, 2016**

**TABLE OF CONTENTS**

General Information	<b>S1-S3</b>
Notes Receivable	<b>S4</b>
Accounts Receivable	<b>S5</b>
Production Fuel & Oil Stocks	<b>S6</b>
Deferred Losses From Disposition Of Utility Plant	<b>S7</b>
Notes Payable	<b>S8</b>
Payables to Associated Companies	<b>S9</b>
Deferred Gains from Disposition Of Utility Plant	<b>S10</b>
Operating Reserves	<b>S11</b>
Sales of Electricity To Ultimate Customers	<b>S12</b>
Other Utility Operating Income	<b>S13</b>
Overhead Distribution Lines Operated	<b>S14</b>
Electric Distribution Services	<b>S14</b>
Street Lamps Connected To System	<b>S15</b>
Rate Schedule Information	<b>S16</b>
Advertising Expenses	<b>S17</b>
Charges For Professional & Other Consulting Services	<b>S18</b>
Deposits & Collateral	<b>S19</b>
Signature Page	<b>S20</b>
Return on Equity	<b>S21</b>

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 27, 2018	Year of Report December 31, 2017
Massachusetts Electric Company			
<b>GENERAL INFORMATION</b>			
<b>PRINCIPAL AND SALARIED OFFICERS (AS OF DECEMBER 31, 2017)</b>			
<b>Titles</b>	<b>Names</b>	<b>Addresses</b>	<b>Annual Salaries</b>
Executive Vice President	Bruckner, John	Hicksville, NY	76,893
Senior Vice President	Macklin, Ronald	Hicksville, NY	56,023
Vice President and Chief Financial Officer	Urban, Dennis	Waltham, MA	88,938
Senior Vice President (03/14/2017)	Mills, Jeannette	Waltham, MA	42,041
Senior Vice President (02/13/2017)	Kelly, Christopher	Waltham, MA	109,680
President (08/21/2017)	O'hara, Cordelia	Waltham, MA	
<b>DIRECTORS* (AS OF DECEMBER 31, 2017)</b>			
<b>Names</b>		<b>Addresses</b>	<b>Fees Paid During Year</b>
O'Hara, Cordelia		Waltham, MA	
Bunszell, Daniel		Brocton, MA	
Urban, Dennis		Waltham, MA	
<p>*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."</p>			

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 27, 2018	Year of Report December 31, 2017
Massachusetts Electric Company			

## GENERAL INFORMATION - Continued

1. Corporate name of company making this report,  
Massachusetts Electric Company
  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, 4
  6. Number of stockholders in Massachusetts, 1
  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, 2,420,696 \$ 62,211,275
- Total, 2,420,696 shares, par value, \$ 62,211,275 outstanding December 31 of the fiscal year 2017

<u>Class</u>	<u>No. Shares</u>	<u>Par Value</u>	<u>Amount</u>
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, Inc., pursuant to an agreement, a copy of which is on file with the Massachusetts Department of Public Utilities, rendered various services in 2016 as requested, at the actual cost thereof, pursuant to rules and orders of the Federal Energy Regulatory 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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 27, 2018	December 31, 2017
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	8,000	DEERFIELD	1
ACCORD	2	DIGHTON	1,592
ADAMS	4,729	DOUGLAS	3,079
ALFORD	378	DRACUT	13,310
AMESBURY	8,306	DRURY	50
AMHERST	1	DUDLEY	5,038
ANDOVER	14,298	DUNSTABLE	1,280
ANNISQUAM	52	E BRIDGEWATER	6,058
ARLINGTON	1	E BRIMFIELD	15
ASBURY GROVE	8	E BROOKFIELD	1,156
ASHBURNHAM	1	E CHELMSFORD	75
ASHLEY FALLS	456	E HAMILTON	2
ATHOL	5,940	E LONGMEADOW	6,829
ATTLEBORO	17,377	E PEPPERELL	865
AUBURN	7,888	EAST BOXFORD	3
AVON	2,380	EAST DOUGLAS	863
AYER	4,136	EAST FOXBORO	60
BALLARDVALE	10	EAST MILTON	1
BARRE	2,214	EAST NORTON	4
BEDFORD	1	EASTHAMPTON	6
BELCHERTOWN	6,857	EASTON	713
BELLINGHAM	5,614	EB WOONSOCKET	1
BERKELEY	1	ELMWOOD	1
BERLIN	1,365	ERVING	404
BEVERLY	18,614	ESSEX	2,078
BEVERLY FARMS	582	EVERETT	18,939
BILLERICA	12,844	FALL RIVER	45,103
BLACKSTONE	3,963	FARLEY	6
BOLTON	2,089	FARNAMS	19
BONDSVILLE	670	FAYVILLE	190
BOXFORD	2,957	FISKDALE	708
BOYLSTON	1	FITCHBURG	5
BRADFORD	5,332	FLORENCE	4,288
BRAINTREE	1	FLORIDA	241
BRIDGEWATER	10,523	FOXBORO	8,335
BRIGGSVILLE	6	FRANKLIN	13,430
BRIMFIELD	1,789	FURNACE	23
BROCKTON	40,327	GARDNER	10,166
BROOKFIELD	1,722	GEORGETOWN	1
BRYANTVILLE	1	GILBERTVILLE	509
BUCKLAND	1	GILL	1
BYFIELD	1,186	GLENDALE	10
CHARLEMONT	889	GLOUCESTER	16,647
CHARLTON	5,390	GOSHEN	669
CHARLTON CITY	205	GRAFTON	3,698
CHARLTON CTR	1	GRANBY	2,675
CHARLTON DPO	56	GREENFIELD	1
CHARTLEY	17	GROTON	2
CHELMSFORD	11,428	GROVELAND	1
CHELSEA	5	GT BARRINGTON	3,680
CHERRY VALLEY	893	HALIFAX	4,114
CHESHIRE	1,641	HAMILTON	656
CLARKSBURG	756	HAMPDEN	2,210
CLINTON	7,479	HANCOCK	624
COHASSET	4,053	HANOVER	6,459
COLLINSVILLE	13	HANSON	4,713
COLRAIN	1	HARDWICK	685
CONWAY	1		
CORDAVILLE	1		
DANVERS	1		
		<b>Subtotal</b>	<b>417,745</b>

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 27, 2018	December 31, 2017
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
HARVARD	2,270	N BROOKFIELD	2,344
HAVERHILL	22,853	N CHELMSFORD	3,887
HAWLEY	207	N EGREMONT	429
HAYDENVILLE	571	N GRAFTON	1
HEATH	521	N OXFORD	3
HEBRONVILLE	18	N PEMBROKE	1
HINGHAM	92	N TEWKSBURY	27
HOLBROOK	4,853	N UXBRIDGE	412
HOLDEN	1	NAHANT	1,770
HOLLAND	1,482	NEW BRAINTREE	479
HOOSAC TUNNEL	17	NEW MARLBORO	816
HOPEDALE	2,523	NEW MARLBOROU	2
HOUSATONIC	876	NEW MARLBOROUGH	2
HUBBARDSTON	1,968	NEW SALEM	517
HUDSON	1	NEWBURY	2,232
HULL	1	NEWBURYPORT	10,103
INTERLAKEN	5	NORFOLK	2
IPSWICH	1	NORTH ADAMS	7,298
LANCASTER	2,589	NORTH ANDOVER	12,727
LANESBORO	2	NORTH BILLERICA	1
LANESVILLE	108	NORTH BROOKFIELD	1
LAWRENCE	30,695	NORTH DIGHTON	1,228
LEE	1	NORTH EASTON	4,882
LEEDS	736	NORTH GRAFTON	2,899
LEICESTER	3,238	NORTH ORANGE	49
LENOX	3,143	NORTH OXFORD	770
LEOMINSTER	20,035	NORTH QUINCY	8,947
LEVERETT	1	NORTH READING	1
LEYDEN	1	NORTH RUTLAND	28
LINWOOD	482	NORTH SHIRLEY	31
LITTLETON	1	NORTHAMPTON	10,067
LONGMEADOW	3	NORTHBOROUGH	6,813
LOWELL	43,988	NORTHBRIDGE	3,273
LUDLOW	2	NORTHFIELD	5
LUNENBURG	21	NORTON	7,780
LYNN	38,182	NORWELL	4,914
LYNNFIELD	1	NUTTINGS LAKE	3
MAGNOLIA	210	OAKHAM	927
MALDEN	27,760	ORANGE	4,146
MANCHAUG	215	OXFORD	5,488
MANCHESTER	2,751	PALMER	4,336
MANCHESTERBYTHESEA	13	PALMER CENTER	8
MANSFIELD	1	PAXTON	1
MARBLEHEAD	1	PEABODY	8
MARLBORO	5	PELHAM	1
MARLBOROUGH	19,491	PEMBROKE	8,414
MEDFORD	25,737	PEPPERELL	4,180
MELROSE	12,892	PETERSHAM	655
MELROSE HGLDS	50	PHILLIPSTON	921
MENDON	2,561	PIGEON COVE	135
MERRIMAC	1	PITTSFIELD	15
METHUEN	20,729	PLAINVILLE	4,790
MIDDLETON	1	PRIDES XING	103
MILFORD	12,952	PRINCETON	1
MILL RIVER	157	QUINCY	29,066
MILLBURY	6,409	RANDOLPH	13,263
MILLVILLE	1,285	READING	1
MILTON	2	REHOBOTH	5,182
MONPONSETT	1	REVERE	22,640
MONROE	59	RICHMOND	1
MONROE BRIDGE	36	ROCHDALE	734
MONSON	3,832	ROCKLAND	8,466
MONTEREY	953	ROCKPORT	4,916
MT WASHINGTON	178	ROWE	276
N ADAMS	1		
N ANDOVER	13		
N ATTLEBORO	1		
N BILLERICA	3,969		
		Subtotal	536,973

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 27, 2018	December 31, 2017
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
ROWLEY	1	WARE	5,144
ROYALSTON	589	WARREN	1,830
RUTLAND	3,593	WARWICK	459
S ATTLEBORO	2,758	WASHINGTON	1
S CHELMSFORD	338	WEBSTER	9,322
S EGREMONT	647	WENDELL	458
S GRAFTON	68	WENDELL DEPOT	35
S HAMILTON	2,513	WENHAM	1,533
S LANCASTER	421	WEST BOXFORD	111
S ROYALSTON	103	WEST BOYLSTON	1
S WEYMOUTH	260	WEST BRIDGEWATER	8
SALEM	21,637	WEST DUDLEY	25
SALISBURY	4,113	WEST GROTON	1
SALISBURY BCH	1,401	WEST HAWLEY	15
SAUGUS	12,009	WEST MILLBURY	44
SAVOY	1	WEST NEWBURY	1,839
SCITUATE	8,722	WEST ORANGE	19
SEEKONK	6,877	WEST SUTTON	4
SHARON	84	WEST WARREN	546
SHEFFIELD	1,730	WESTBOROUGH	8,695
SHELBURNE	1	WESTFORD	10,026
SHELDONVILLE	17	WESTMINSTER	3,533
SHIRLEY	2,882	WESTPORT	3,354
SHIRLEY CTR	23	WEYMOUTH	25,403
SHREWSBURY	2	WHEELWRIGHT	184
SHUTESBURY	913	WHITINSVILLE	3,703
SOMERSET	8,017	WHITMAN	6,909
SOMERVILLE	127	WILBRAHAM	6,246
SOUTH BARRE	298	WILKINSONVL	17
SOUTH BERLIN	44	WILLIAMSBURG	925
SOUTH EASTON	5,348	WILLIAMSTOWN	3,535
SOUTH GRAFTON	1,794	WILMINGTON	1
SOUTH HADLEY	54	WINCHDON SPGS	248
SOUTH PEABODY	1	WINCHENDON	4,226
SOUTH WEYMOUTH	168	WINTHROP	8,453
SOUTHBOROUGH	4,160	WOBURN	1
SOUTHBRIDGE	8,459	WOLLASTON	8,167
SOUTHFIELD	202	WORCESTER	81,092
SOUTHVILLE	2	WRENTHAM	4,960
SPENCER	5,988		
SPRINGFIELD	2		
STERLING	3		
STERLING JCT	3		
STILL RIVER	84		
STOCKBRIDGE	1,866		
STONEHAM	1		
STOUGHTON	13,398		
STURBRIDGE	4,161		
SUTTON	3,851		
SWAMPSCOTT	6,462		
SWANSEA	7,589		
TAUNTON	1		
TEMPLETON	1		
TEWKSBURY	13,068		
THORNDIKE	454		
THREE RIVERS	1,241		
TOPSFIELD	2,781		
TYNGSBORO	5,295		
UPTON	3,228		
UXBRIDGE	5,714		
W BRIDGEWATER	3,801		
W BRIMFIELD	2		
W BROOKFIELD	1,957		
W CHELMSFORD	19		
W STOCKBRIDGE	1,032		
WALES	1,023		
WALPOLE	1		
WARD HILL	540		
		Subtotal	384,794
		Total	1,339,512

Name of Respondent		This Report Is:		Date of Report	Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) March 27, 2018	December 31, 2017
<p align="center"><b>NOTES RECEIVABLE (Account 141) (Not Applicable)</b></p> <p>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.</p>					
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 Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 27, 2018	Year of Report December 31, 2017
--	--	---	--	-------------------------------------

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)		\$ 471,885,881
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 of stock)		
7	Miscellaneous (group and describe y classes):		
8			
9			
10			
11	Miscellaneous Accounts Receivable (includes Property Damage and Energy Supply)		16,539,130
12	Union Billable Labor		7,412,135
13	Dependent Care		112,592
14	Health Care Spend Account		2,376
15	Employee Cash Advance		(29,008)
16	LPI Reserve		(76,528)
17	Emp Home Conversion Loan		
18			
19			
20			
21		Subtotal	\$ 23,960,696
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
		Total	\$ 495,846,577



Name of Respondent		This Report Is:		Date of Report		Year of Report	
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) March 27, 2018		December 31, 2017	
<b>PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)</b> (Except Nuclear Materials) <b>(Not Applicable)</b>							
1. Report below the information called for concerning production fuel and oil stocks. 2. Show quantities in tons of 2,000 lbs., or Mct, 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 .....						
12	Received During Year .....	0	\$0				
13	TOTAL .....			0	0		
14	Used During Year (Note A) .....						
15							
16	Generation Fuel .....						
17							
18	Sold or Transferred .....			0	0		
19	TOTAL DISPOSED OF .....			0	0		
20	BALANCE END OF YEAR .....		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 (Mo, Da, Yr)	Year of Report		
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 27, 2018	December 31, 2017		
<b>DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)</b> 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 Commission 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)	Current Year		Balance End of Year (g)
				Balance Beginning of Year (d)	Amortizations to Acc. 411,6 (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						
Total			\$	\$	\$	\$

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		March 27, 2018		December 31, 2017	
<p align="center"><b>NOTES PAYABLE (Account 231)</b> <span style="float: right;"><b>(Not Applicable)</b></span></p> <p align="center">Report particulars indicated concerning notes payable at year end</p>							
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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) March 27, 2018		December 31, 2017	
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		Amount (d)	
				Rate (c)			
1	<u>Account 234</u>						
2	National Grid USA Parent		2,144,767				
3	Niagara Mohawk Holdings		12				
4	NGUSA Service Company		85,501,592				
5	NG Engineering Services, LLC		165,385				
6	National Grid Electric Service		329,834				
7	PSEG Electric Service TSA Co.		5,556				
8	Niagara Mohawk Power Corp		8,367,356				
9	Brooklyn Union Gas-KEDNY		1,553				
10	KS Gas East Corp-KEDLI		384				
11	Boston Gas Company		4,605				
12	Narragansett Electric Co		31,648,074				
13	Granite State Electric Co		6				
14	New England Power Company		6,252,481				
15	NE Hydro-Trans Corp		539				
16	NG Development Holdings Corp		351				
17	Valley Appliance & Merch		5				
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46	Totals		\$ 134,422,500				

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) March 27, 2018		December 31, 2017	
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)						(Not Applicable)	
<p>1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized.</p> <p>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).</p> <p>3. In column (b) give date of Commission 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.)</p>							
Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)	Balance Beginning of Year (d)	Current Year		Balance End of Year (g)
					Amortizations to Acc. 411,6 (e)	Additional Losses (f)	
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		Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		March 27, 2018		December 31, 2017
<p>1. Report below an analysis of the changes during the year for each of the above-named reserves.</p> <p>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.</p> <p>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.</p> <p>4. For Accounts 261, Property Insurance Reserve, 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.</p> <p>5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve composing the account and explain briefly its purpose.</p>						
Line No.	Name of Reserve (a)	Bal. Beg. of Year (b)	Contra Acct. Debited Credited (e)	Debits (c)	Credits (d)	Balance at end of year (e)
1	<u>Account 262 (FERC 228.2)</u>					
2						
3	Incurring but Not Reported 'Reserves (IBNR)	8,771,320	925	13,534,805	10,516,656	5,753,171
4						
5	Workman's Compensation Reserve	2,347,914	228.2/184	20,441,603	19,974,042	1,880,352
6						
7	Injuries and Damages (includes Gen, Auto and OCIP)	3,333,570	925/232	36,930,564	38,267,281	4,670,287
8						
9	<u>Account 263 (FERC 228.2, 228.3):</u>					
10						
11	Financial Accounting Standard 106	143,228,301	926/1823	320,939,462	275,016,873	97,305,712
12						
13	Environmental Reserves	79,338,391	930.2	140,248,316	133,331,801	72,421,875
14						
15	Pension Cost	99,977,421	426.2/926	217,714,775	187,750,212	70,012,858
16						
17	Pension - Supplemental	2,851,322	253	387,036	524,289	2,988,575
18						
19	<u>Account 265 (FERC 253)</u>					
20						
21	Sales Tax Accrual	4,146,213	408.1	1,608,900	1,894,531	4,431,844
22						
23	Sales Tax Interest	1,061,280	431	800,778	1,143,329	1,403,831
24						
25	<u>Highway Relocation Billed</u>	19,911		-	-	19,911
26						
27	Deferred Compensation	340,017	242	70,564	26,222	295,655
28						
29	Financial Accounting Standard 112	9,278,373	926	4,055,007	3,241,497	8,464,863
30						
31	FIN 48 Tax Liability	509,545	190/409.1	24,980,903	25,364,358	892,999
32						
33	Deferred Credits - Miscellaneous	77		-	1,757,742	1,757,819
34						
35	ROE - Storm Fund Carrying Charge	38,698,588	426.5	857,952	5,702,146	43,542,782
36						
37	ROE - Smart Grid Program	587,118	426.5	1,127,651	854,029	313,496
38						
39	ROE - Solar Generation Program	776,714	426.5	1,840,030	1,063,316	0
40						
41	ROE -Energy Efficiency Working Capital Allowance	403,057	426.5	-	1,074,608	1,477,665
42						
43	ROE - Capital Investment Recovery	6,487,447	426.5	155,453	3,749,677	10,081,671
44						
45	HSBC-Virtual Card-Outgoing PIF	-		-	197,549	197,549
46						
47	Segment Balancing Clearing	-		-	55,870	55,870
48						
		\$ 402,156,580		\$ 785,693,819	\$ 711,506,029	\$ 327,968,790

Name of Respondent		This Report Is:		Date of Report	Year of Report	
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) March 27, 2018	December 31, 2017	

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	4,095,772,793	401,352,631	9.7992	598,566	605,144
2		R-2 Res-Low Income	473,441,384	46,930,145	9.9126	68,720	68,915
3		R-4 Rest-Time of Use	1,512,221	152,165	10.0624	51	52
4		G-1 General Service Sm	9,008,508	-226,539	-2.5147	1,814	1,851
5		S-4 St Lt-Security	1,050,890	99,152	9.4351	0	0
7							
8		Total Account 440	4,580,785,796	448,307,554	9.7867	669,151	675,962
6		Rate Refunds, Net	55,152,198	9,143,588	16.5788		
9							
10							
11							
12							
13							
14	442	R-1 Residential	19,382,040	1,915,088	9.8807	1,356	1,355
15		R-4 Res-Time of Use	0	16,207		0	0
16		G-1 Gen Svc Small	848,852,459	28,185,921	3.3205	73,952	74,600
17		G-2 Gen Svc Demand	502,858,272	46,998,454	9.3463	2,729	2,760
18		G-3 Time of Use Lrg	373,158,726	36,475,093	9.7747	321	330
19		S-4 St Lt - Security	12,610,256	1,198,799	9.5065	0	0.0000
21							
22		Total Account 442	1,756,861,753	114,789,562	6.5338	78,358	79,044
20		Rate Refunds, Net	21,152,438	3,506,826	16.5788		
23							
24							
25	444	S-1 St Lt Co Own Equip	4,976,204	528,306	10.6167	70	70
26		S-2 St Lt Cust Own Equip	1,494	4,098	274.2845	1	1
27		S-3 St Lt UG Div of Own	655,805	62,071	9.4649	6	5
28		S-4 St Lt - Security	3,272,795	309,749	9.4644	0	0
29		St Lt - Cust Own Equip S-5	782,805	146,445	18.7077	5	6
30		Nonconforming St. Lt G-1	58,860	5,522	9.3818	28	27
32							
33		Total Street Lights	9,747,963	1,056,191	10.8350	111	110
31		Rate Refunds, Net	117,364	19,458	16.5788		
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46	TOTAL SALES TO ULTIMATE						
47	CONSUMERS		6,423,817,512	\$ 576,823,178	8.9794	747,620	755,116



Name of Respondent		This Report Is:		Date of Report	Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) March 27, 2018	December 31, 2017
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 Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 27, 2018	Year of Report December 31, 2017
OVERHEAD DISTRIBUTION LINES OPERATED					
Line No.		Wood Poles	Length (Pole Miles) Steel Towers	Total	
1	Miles - Beginning of Year .....	23,490		23,490	
2	Added During Year .....	3,044		3,044	
3	Retired During Year .....	-874		-874	
4	Adjusted During Year .....				
5	Miles - End of Year .....	25,660		25,660	
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 .....	1,396,579			
17	Additions during year :				
18	Purchased .....				
19	Installed .....	5,640			
20	Associated with utility plant acquired .....				
21	Total additions .....				
22	Reductions during year :				
23	Retirements .....	(4,963)			
24	Associated with utility plant sold .....				
25	Total reductions .....				
26	Adjustments during year .....				
27	Adjustments due to miscalculation in prior years .....				
28	Number at End of Year .....	1,397,256			

Name of Respondent:  Massachusetts Electric Company	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	

## STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Incandescent		Light Emitting Diode		Mercury Vapor		Type		Fluorescent		Sodium Vapor		Metal Halide	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	Municipal (k)	Other (l)	Municipal (m)	Other (n)	Municipal (o)	Other (p)
1	Abington Area Customers	1,135					2	4					811	312		7
2	Adams Area Customers	1,023											988	29		
3	Adams Area Customers	4											2			
4	Andover Area Customers	1,422	2	1			14	1					1,266	139		
5	Andover Area Customers	219	1	1			18	21					34	144		
6	Andover Area Customers	907					4	2					824	77		
7	Andover Area Customers	4,565			3	5	6	14					4,086	435	13	3
8	Auburn Area Customers	448					1	3					216	226		
9	Avon Area Customers	885					1						705	176		3
10	Avon Area Customers	80						4					3	73		
11	Barn Area Customers	291											237	53		1
12	Barnstable Area Customers	407			125		2	5					157	118		
13	Barnstable Area Customers	960	1				7	4					873	74		1
14	Barnstable Area Customers	87											69	18		
15	Beverly Area Customers	372						23					31	318		
16	Billerica Area Customers	2,885						2					2,615	262		6
17	Billerica Area Customers	730					1	1					679	49		
18	Bolton Area Customers	85					2	2					53	28		
19	Bolton Area Customers	58											47	11		
20	Bridgewater Area Customers	1,585						6					1,264	305		10
21	Bridgewater Area Customers	187					1						117	69		
22	Brockton Area Customers	1,464						14					112	1,421		17
23	Brockton Area Customers	180						121					121	56	2	1
24	Charlton Area Customers	81						2					47	32		
25	Charlton Area Customers	168						1					70	97		
26	Cheshamford Area Customers	220						1					16	202		1
27	Cheshamford Area Customers	404					2	5					381	16		
28	Clintonburg Area Customers	230					1	2					219	8		
29	Clintonburg Area Customers	175	11				10	2					85	66		1
30	Cohasset Area Customers	115						1					20	91		3
31	Danvers Area Customers	582						3					528	54		
32	Danvers Area Customers	479											416	60		
33	Dorchester Area Customers	229											2	227		
34	Dorchester Area Customers	132						1					32	99		
35	Dorchester Area Customers	69					1						63	5		
36	East Bridgewater Area Customers	1,304											988	315		1
37	East Bridgewater Area Customers	276					2	1					246	27		
38	East Longmeadow Area Customers	1,257					1	4					1,111	133		8
39	East Longmeadow Area Customers	469						26					50	387		6
40	Easton Area Customers	41						1					37	3		
41	Easton Area Customers	12						2					10			
42	Easton Area Customers	168					1	11					112	10		
43	Everett Area Customers	3,166					2	7					2,880	277		44
44	Fair River Area Customers	885						1					270	583	1	30
45	Florida Area Customers	134					2						130	2		
46	Florida Area Customers	583					5	1					379	197		1
47	Franklin Area Customers	174					3	8					18	144		
48	Gardner Area Customers	321						2					116	201		2
49	Groton Area Customers	193						9					1	182		1
50	Groton Area Customers	30						1					23	6		
51	Groton Area Customers	127											47	80		
52	Groton Area Customers	169						3					120	45		
53	Greenfield Area Customers	614		1				16					491	106		
54	Hatfield Area Customers	424					1	3					171	249		
55	Hamden Area Customers	66						3						63		
56	Hamden Area Customers	197					2	1					168	26		
57	Hamden Area Customers	83					2	2					23	56		2
58	Hanson Area Customers	874						3					528	341		
59	Hanson Area Customers	547						1					356	190		
60	Hatfield Area Customers	24						1					2	21		
61	Harvard Area Customers	57	15				8	3					26	5		

62	Haverhill Area Customers	4,998					4	1				4,618	373		2
63	Hewley Area Customers	5						2				1	2		
64	Heath Area Customers	17					1	2				8	6		
65	Hingham Area Customers	10										7	3		
66	Holbrook Area Customers	105						3							
67	Holliston Area Customers	121										103	18		
68	Hopedale Area Customers	458										419	39		
69	Hubbardston Area Customers	80		2								32	46		
70	Lawrence Area Customers	106						9				6	91		
71	Lawrence Area Customers	4,269					1	4				3,885	377		2
72	Leicester Area Customers	150						4				51	94		1
73	Lenox Area Customers	343	6					30				255	51		
74	Leominster Area Customers	315						5				6	300		4
75	Lowell Area Customers	561						47				12	501		1
76	Lynn Area Customers	748						20				157	565		
77	Malden Area Customers	485						9				111	344		
78	Manchester-BY- The Sea Area Cus	349					3					328	18		
79	Marblehead Area Customers	3,096					3	5				2,793	291		4
80	Medford Area Customers	5,400					11	25				4,574	790		
81	Melrose Area Customers	196						2				4	190		
82	Mendon Area Customers	220						1				143	75		1
83	Methuen Area Customers	321						9				21	289		1
84	Milford Area Customers	1,987		5			2	4				1,776	193		7
85	Milwau Area Customers	127						3				61	61		1
86	Millis Area Customers	159										141	18		
	Subtotal	59,650	38	4	135	5	133	424	0	0		44894	13880	18	129

Line No.	City or Town	Total	Incandescent		Light Emitting Diode		Type		Fluorescent		Sodium Vapor		Metal Halide	
			Municipal	Other	Municipal	Other	Municipal	Other	Municipal	Other	Municipal	Other		
87	Morris Area Customers	36												
88	Morris Area Customers	253												
89	Monterey Area Customers	26						1			32	3		
90	Mount Washington Area Customers	2									162	89	1	
91	Nahant Area Customers	440						2			23		2	
92	New Braintree Area Customers	33									423		16	
93	New Marlboro Area Customers	41									30	3	30	
94	New Salem Area Customers	23									38	3	3	
95	Newbury Area Customers	516		5							3	14	34	
96	Newburyport Area Customers	116						4			474	37	17	
97	North Adams Area Customers	1,603		1							1,502	117	1	
98	North Andover Area Customers	155						26			10	67	2	6
99	North Brookfield Area Customers	306						3			203	145		
100	Northampton Area Customers	594		25				25			21	61		
101	Northborough Area Customers	817									714	280		
102	Northbridge Area Customers	1,117	2				1				97	97		
103	Norton Area Customers	1,041						3			971	134	1	
104	Norwell Area Customers	811		4				7			808	244	1	
105	Oakham Area Customers	42						3			646	156	1	
106	Orange Area Customers	358					2	1			23	10		
107	Oxford Area Customers	147					2	241			113	113	1	
108	Palmer Area Customers	1,108		1			6	98			38	98	1	
109	Pembroke Area Customers	963					3	938			637	168	4	
110	Pembroke Area Customers	464						11			414	314	4	
111	Pelham Area Customers	57		2				7			48	39		
112	Philliston Area Customers	60									28	25		
113	Plainville Area Customers	753		4			1				670	83		
114	Quincy Area Customers	830						16			1	801	1	
115	Randolph Area Customers	260						11			2	232	2	
116	Rehoboth Area Customers	128						8			48	69	10	
117	Revere Area Customers	4,183					2	10			3,655	537	8	
118	Rockland Area Customers	1,082					1	4			717	354	2	
119	Rockport Area Customers	801					39	2			400	26		
120	Rome Area Customers	56		1				1			42	8		
121	Roxisition Area Customers	14									3	11		
122	Rutland Area Customers	357									293	60		
123	Rutland Area Customers	212		1			2	4			19	206	3	
124	Salem Area Customers	970						30			853	115		
125	Saugus Area Customers	402					1	4			31	358	8	
126	Schutt Area Customers	175						9			4	152		
127	Seekonk Area Customers	695					2	7			489	189	6	
128	Sheffield Area Customers	85						4			52	28	2	
129	Shirley Area Customers	57						6			1	48		
130	Sturtebury Area Customers	18						1			11	6		
131	Somerset Area Customers	1,881									1,738	139	4	
132														

149	Warwick Area Customers	27								9	17		
150	Webster Area Customers	1,610				15	3			1,420	175		2
151	Wendell Area Customers	17					1			1	15		
152	Wentham Area Customers	24					1				23		
153	West Bridgewater Area Customers	920				2	3			646	238		18
154	West Brookfield Area Customers	221				1	6			195	24		2
155	West Newbury Area Customers	192					1			142	8		
156	West Stockbridge Area Customers	102		1			2			89	10		
157	Westborough Area Customers	378					22			102	252		5
158	Westford Area Customers	1,061				3	7			972	78	1	
159	Westminster Area Customers	289		1			3			184	100		4
160	Westport Area Customers	173								105	68		2
161	Weymouth Area Customers	4,303				18	4			3,853	430		4
162	Whitman Area Customers	1,062					2			865	183		4
163	Whitman Area Customers	529				2	5			436	80		6
164	Williamstown Area Customers	32								3	27		
165	Williamstown Area Customers	630					13			559	56		
166	Winchendon Area Customers	663		2			2			531	129		
167	Winthrop Area Customers	1,351								47	113		
168	Worcester Area Customers	636					52			35	1,238		17
169	Wrentham Area Customers	47,928	2			1	5			551	80		
	Subtotal		455	20	32	0	416	0	0	35566	10,783	6	152
	Grand Total	107,588	493	24	167	5	840	-	-	80,460	24,663	24	281





Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 27, 2018	Year of Report December 31, 2017
<b>RATE SCHEDULE INFORMATION</b>					
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	
10/1/2016	1305	RESIDENTIAL REGULAR R-1			
10/1/2016	1306	RESIDENTIAL-LOW INCOME R-2 R-1/R-2 COMBINED	16%		
10/1/2016	1307	RESIDENTIAL - TIME-OF-USE (OPTIONAL) R-4	18%		
10/1/2016	1308	GENERAL SERVICE - SMALL COMMERCIAL AND INDUSTRIAL G-1		-9%	
10/1/2016	1309	GENERAL SERVICE - DEMAND G-2	26%		
10/1/2016	1310	TIME-OF-USE - G-3	9%		
3/1/2017	1337	STREET AND AREA LIGHTING – COMPANY OWNED EQUIPMENT S-1			
6/1/2017	1345	STREET LIGHTING – OVERHEAD – CUSTOMER OWNED EQUIPMENT S-2			
6/1/2017	1346	STREET LIGHTING – UNDERGROUND – DIVISION OF OWNERSHIP S-3			
10/1/2017	1314	STREET AND AREA LIGHTING – CUSTOMER OWNED EQUIPMENT S-5			
10/1/2017	1315	DECORATIVE STREET AND AREA LIGHTING – COMPANY OWNED EQUIPMENT S-6 STREET AND AREA LIGHTING COMBINED		-12%	

Note: Effect on annual revenues is estimated for Massachusetts Electric Company and Nantucket Electric Company combined, together doing business as National Grid and includes estimated impact of changes in Net CapEx Factors, Residential Assistance Adjustment Factor, Storm Recovery Adjustment Factor, Storm Fund Replenishment Factor, Revenue Decoupling Mechanism Factor, Pension/PBOP Adjustment Factor and Basic Service Administrative Cost Factors

Name of Respondent		This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 27, 2018	December 31, 2017
ADVERTISING EXPENSES				
Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1	<b><u>Account 99090000</u></b>	<b><u>Information and Instructional Advertising Expense</u></b>		14,802
2	Administrative & General Administrative			400,550
3	Administrative & General Commercial & Industrial Admin			14,802
4	Appliance Management Program			400,550
5	Commercial & Industrial Sponsorships & Subscription			98,944
6	Commercial & Industrial Direct Install			8,971
7	Commercial & Industrial Existing Building			205,631
8	Commercial & Industrial Initial Purchase			510,540
9	Commercial & Industrial New Building Construction			17,835
10	Commercial			284,334
11	Commercial & Industrial Statewide Marketing			43,730
12	Low-Income Multi-Family Retrofit			490,398
13	Low-Income Statewide Marketing			38,371
14	Residential Administrative & General			145,488
15	Residential Behavior/Feedback			146,876
16	Residential Consumer Products			100,764
17	Residential Cooling & Heating Equipment			751,267
18	Residential Demand Response			240,353
19	Residential Education ALLC			108,620
20	Residential HEAT Loan			699,131
21	Residential Home Energy Services			108,340
22	Residential Lighting			1,143,087
23	Residential Multi-Family Retrofit			880,698
24	Residential New Construction			274,349
25	Residential Statewide Marketing			6,475
26	Customer Education D&G Bill Insert			452,085
27	Low-Income Sponsorships & Subscription			190,222
28	Residential Sponsorships & Subscription			1,478
29	Creative Services			5,934
30	Energy Efficiency Reporting			3,555
31	Employee Engagement			709
32	Energy Procurement			5,522
33	Energy Product Marketing			3,363
34	Events & Sponsorships			302,808
35	Program Strategy, Policies & Evaluations			3,786
36	Business Development & Tech Policy			3,350
37	Customer Engagement			805
38	Customer Informational Advertising			24,233
39	Customer Experience Transform			40,392
40	Minor Items <\$500			894
39	Total Account 99090000			(3,617)
40				
41	<b><u>Account 99130000</u></b>	<b><u>Advertising Expense</u></b>		
42	Administrative & General Expenses			\$ 7,755,074
43	Administrative & General Outside Services			
44	Administrative & General Salaries			18,646
45	Infrastructure			29,661
46	Software & Data Subscriptions			425,452
47	Travel			249,178
48	Minor Items <\$500			213,035
49				4,277
57				367
58	Total Account 99130000			\$ 940,615
59				
60	<b><u>Account 99301000</u></b>	<b><u>General Advertising Expense</u></b>		
61	Brand Deployment			53,836
62				
63	Total Account 993010000			\$ 53,836
64				
65				
			Total	\$ 8,749,525

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 27, 2018	Year of Report December 31, 2017
Massachusetts Electric Company			

### 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, Inc. (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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 27, 2018	December 31, 2017

## CHARGES FOR OUTSIDE SERVICES (Continued)

23 4 Service Agreement dated as of November 5, 2012 between National Grid USA Service Company, Inc.  
24 and certain of its affiliates party thereto.  
25  
26

27 A Mutual Assistance Agreement dated as of March 28, 2008, as extended by a letter agreement effective as of March 19, 2019.  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74

Name of Respondent		This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 27, 2018	December 31, 2017
CHARGES FOR OUTSIDE SERVICES				
<u>Other Power Generation</u>				
75	95460000	Operation supervision and engineering		165,973
76				
77		Total Other Power Generation	\$	165,973
78				
79		<u>Transmission Expenses</u>		
80				
81	95000000	PO-Operation Supv'n and Engineering		118
82	95120000	PM-Maintenance of Boiler Plant		69
83	95600000	TransOper Superv&Eng		391,233
85	95612000	Load dispatch - monitor and operate transmission system		173,244
86	95615000	Reliability planning and standards development		86,189
87	95620000	Station Expenses		69,911
88	95630000	Overhead Line Exp		17,964
89	95660000	Load Dispatching		17,324
90	95670000	Rents		149
91	95680000	Maint-Superv & Eng		99,774
92	95692000	Maint of computer software		36
93	95693000	Maint- communication equipment		10,950
94	95694000	Maintenance of miscellaneous regional transmission plant		1,798
95	95700000	Maint of station equipment		117,647
96	95710000	Maint of overhead lines		166,882
97	95730000	Maint of misc transmission plant		1,893
98				
99		Total Transmission	\$	1,155,181
100				
101		<u>Distribution Expenses</u>		
102				
103	95800000	Load Disp-Monit&Oper		8,580,618
104	95810000	Load Dispatching		5,170,084
105	95820000	Station Expenses		916,423
106	95830000	Overhead Line Exp		1,810,174
107	95840000	Underground Line Exp		437,768
108	95850000	St Light&Sig Sys Exp		111,811
109	95880000	Meter expenses		491,447
110	95870000	Customer Install Exp		84,470
111	95880000	Maint-Computer Software		8,749,252
112	95890000	Rents		18,216
113	95900000	Maint-Superv & Eng		1,460
114	95910000	Maint of structures		1,331
115	95920000	Maint-Station Equip		671,687
116	95930000	Maint-Overhead Lines		5,568,078
117	95940000	Maint of lines		33,539
118	95950000	Maint-Line Transform		4,902
119	95960000	Maint of street lighting and signal systems		885
120	95970000	Maint-Meters		118,471
121	95980000	Maint-Misc DistPlant		18,017
122	98740000	GO-Mains and Services Expenses		941
123				
124		Total Distribution	\$	32,789,572
125				
126		<u>Customer Expenses</u>		
127				
128	99010000	Superv-Cust Acct Exp		1,587,943
129	99020000	Meter Reading Exp		468,179
130	99030000	Cust Record&Coll Exp		12,958,461
131	99040000	Uncollectible Accts		-143,479
132	99050000	Misc Cust Accts Exp		1,996,686
133	99070000	Supervision		168,177
134	99080000	Customer Assist Exp		9,604,541
135	99090000	Informational and Instructional Advertisingexpenses		458,052
136	99100000	Misc Cust Serv&Info		966,240
137				
138		Total Customer	\$	28,064,799
139				
140		<u>Sales Expense</u>		
141	99110000	Supervision		407,707
142	99120000	Demonstr&Selling Exp		302,108
143	99160000	Misc Sales Expenses		194,892
144	99130000	Advertising Expenses		810,942
145				
146		Total Sales	\$	1,715,649
147				
148		<u>Administrative and General Expense</u>		
149				
150	99200000	Admin & Gen Salaries		43,455,998
151	99210000	Office Supplies&Exp		16,402,103
152	99240000	Property insurance		1,464,146
153	99250000	Injuries and damages		4,534,297
154	99260000	Empl Pensions & Ben		35,546,442
155	99280000	Reg Commission Exp		41,023
156	99301000	Gen Advertising Exp		53,836
157	99302000	Misc General Expense		1,955,393
158	99310000	Rents		6,731,822
159	99350000	Maint-General Plant		767,045
160				
161		Total Administrative and General	\$	110,952,107
162				
163				
164		Total Electric Operating and Maintenance Expense	\$	174,843,281
165				

Name of Respondent		This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 27, 2018	December 31, 2017
CHARGES FOR OUTSIDE SERVICES (Continued)				
160	<u>Other Accounts</u>			
161	91070000 CWIP			
162	91080000 Accum Prov for Depr			14,075,261
163	91630000 Stores Clearing			598,364
164	92282000 Injuries & Damages R			52,568
165	94030000 Depreciation expense			-
166	94050000 Amort of Other Plant			-
167	94081000 TaxOthThanInc-UtilOp			-
168	94171000 Exp Non-Utility Oper			3,533,087
169	94190000 Interest and Div Inc			-
170	94210000 Misc Non-Oper Inc			-
171	94261000 Donations			-
172	94262000 Life insurance			1,664
173	94264000 Exp Civic, Polit Act			-
174	94265000 Other deductions			309
175	94310000 Other Interest Exp			4,176
176	91740000 Misc Curr&Accr Asset			-
177	91830000 Prel Surv&Inv Charge			374,351
178	94510000 Misc Service Revenue			585,299
179	94560000 Other Electric Revenue			-
180				242.24
181	Total Other Accounts		\$	19,225,322
182				
183				
184	Total Charges		\$	194,068,602

Name of Respondent	This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 27, 2018	December 31, 2017

CHARGES FOR OUTSIDE SERVICES (Continued)

185	<u>Charges for Outside Vendors and Other Consultative Service</u>		
186	<u>Vendor and Service</u>		
187		<u>Plant Accounts</u>	
188	ABM BUILDING SOLUTIONS LLC		60,495
189	ANDERSON & KREIGER LLP		45,271
190	ANDOVER POLICE DEPARTMENT		86,698
191	BEALS AND THOMAS INC.		295,122
192	BEVERLY POLICE DEPARTMENT		120,286
193	BL COMPANIES INC.		47,351
194	BLACK & VEATCH CORPORATION		674,446
195	BORREGO SOLAR SYSTEMS INC		2,634,989
196	BOWDITCH AND DEWEY LLP		70,799
197	BSC GROUP INC		349,789
198	BURNS AND MCDONNELL ENGINEERING CO		69,718
199	BURNS AND MCDONNELL INC.		515,622
200	BUSBY CONSTRUCTION CO. INC.		356,309
201	CHA CONSULTING INC		1,887,181
202	CIANBRO CORPORATION		981,161
203	CITIWORKS CORP.		184,580
204	CITY OF ATTLEBORO		106,088
205	CITY OF BROCKTON		131,025
206	CITY OF EVERETT		115,765
207	CITY OF GLOUCESTER		184,715
208	CITY OF HAVERHILL		37,081
209	CITY OF LEOMINSTER		30,055
210	CITY OF LOWELL		143,960
211	CITY OF LYNN		260,065
212	CITY OF MARLBOROUGH		251,730
213	CITY OF MEDFORD		88,491
214	CITY OF MELROSE		53,546
215	CITY OF METHUEN		67,897
216	CITY OF NORTHAMPTON		46,220
217	CITY OF QUINCY		92,636
218	CITY OF REVERE		53,458
219	CITY OF SALEM		88,750
220	CITY OF WORCESTER		1,074,958
221	CLEAN HARBORS ENVIRONMENTAL SERVICE		2,349,961
222	CLEAN HARBORS ENVIRONMENTAL SVCS		130,580
223	CONECO ENGINEERS & SCIENTISTS INC.		1,120,696
224	CONTROLPOINT TECHNOLOGIES INC.		1,712,041
225	DGT SURVEY GROUP		54,075
226	DIVERSIFIED PROJECT MANAGEMENT INC.		47,442
227	DOBLE ENGINEERING CO.		494,087
228	E S BOULOS COMPANY		1,596,022
229	ELECCOMM CORP		4,048,334
230	ELECTRIC POWER RESEARCH INSTITUTE I		210,000
231	ELITE ROOFING & RESTORATION LLC		575,981
232	ENERGY INITIATIVES GROUP LLC		656,113
233	ENVIRONMENTAL SOIL MANAGEMENT INC.		317,933
234	FALL RIVER POLICE DEPARTMENT		124,392
235	FEENEY BROTHERS EXCAVATION CORP.		393,252
236	GEISSER ENGINEERING CORP.		25,695
237	GRAY & PAPE INC		80,448
238	GZA GEOENVIRONMENTAL INC.		426,354
239	HARLAN ELECTRIC CO.		6,084,565
240	HAYNER SWANSON INC		91,477
241	LAWRENCE POLICE DEPARTMENT		82,026
242	LEIDOS ENGINEERING LLC		1,371,751
243	LEWIS TREE SERVICE INC.		2,130,828
244	M J ELECTRIC LLC		50,499
245	MASSACHUSETTS DEPARTMENT OF STATE P		93,967
246	MAYER TREE SERVICE		27,762
247	MCDONOUGH ELECTRIC CONST CORP		35,874
248	MCKENZIE ENGINEERING CO.		42,935
249	MCPHEE ELECTRIC LTD		3,065,456
250	MEGGER		39,518
251	MORAN ENVIRONMENTAL RECOVERY LLC		280,046
252	NESTLE WATERS NORTH AMERICA		30,779
253	NGUSA Service Company		7,735,455
254	NORTHERN LAND CLEARING INC		26,862
255	NORTHLINE UTILITIES LLC		443,750
256	NOVINIUM INC.		774,727
257	OSMOSE UTILITIES SERVICES INC.		141,670
258	P A FIORE CONSTRUCTION LLC		28,724
259	PHOENIX COMMUNICATIONS INC.		75,839
260	PIERCE ATWOOD LLP		40,118
261	POWER ENGINEERS CONSULTING INC.		877,289
262	PREMIER UTILITY SERVICES LLC		478,193
263			
264			
265			
		Subtotal	49,619,768

Name of Respondent		This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 27, 2018	December 31, 2017
CHARGES FOR OUTSIDE SERVICES (Continued)				
266	<u>Charges for Outside Vendors and Other Consultative Service</u>			
267	<u>Vendor and Service</u>			
268	<u>Plant Accounts</u>			
269	PRO. UNLIMITED INC.			152,079
270	RG VANDERWEIL ENGINEERS LLP			815,959
271	RIGGS DISTLER & COMPANY INC			49,002
272	RIGGS DISTLER AND CO. INC.			4,724,468
273	RUSSELL N RAYMOND			30,655
274	SCHNEIDER ELECTRIC USA INC			32,152
275	SGC ENGINEERING LLC			75,110
276	SIMPSON GUMPERTZ AND HEGER INC.			49,634
277	SNC-LAVALIN CONSTRUCTORS INC.			66,248
278	SOUTHBRIDGE POLICE DEPT			30,963
279	SPX TRANSFORMER SOLUTIONS INC.			152,850
280	STATE ELECTRIC CORP			2,181,800
281	STORM SERVICES ENGINEERING LLC			265,770
282	STOUGHTON POLICE DEPARTMENT			30,959
283	SWANSEA POLICE DEPARTMENT			28,050
284	T F MORAN INC.			80,888
285	TAUPER LAND SURVEY INC.			140,717
286	TEWKSBURY POLICE DEPARTMENT			34,645
287	THE TREASURER OF THE TOWN OF WEST			42,829
288	TIGHE & BOND INC.			513,329
289	TOWN OF AMESBURY			60,029
290	TOWN OF BELCHERTOWN			43,842
291	TOWN OF BELLINGHAM			31,857
292	TOWN OF BILLERICA			106,181
293	TOWN OF BOXFORD			31,063
294	TOWN OF BRIDGEWATER			86,652
295	TOWN OF CHELMSFORD			41,109
296	TOWN OF DIGHTON			34,689
297	TOWN OF DRACUT			55,092
298	TOWN OF DUNSTABLE			156,407
299	TOWN OF FOXBOROUGH			62,263
300	TOWN OF FRANKLIN			106,698
301	TOWN OF GREAT BARRINGTON			35,637
302	TOWN OF HOPEDALE			77,908
303	TOWN OF LEICESTER			56,597
304	TOWN OF MANCHESTER-BY-THE-SEA			42,456
305	TOWN OF MILFORD			62,629
306	TOWN OF MILLBURY			30,646
307	TOWN OF NORTH ANDOVER			60,659
308	TOWN OF NORTH BROOKFIELD			59,909
309	TOWN OF NORTON			100,405
310	TOWN OF PALMER			27,781
311	TOWN OF PEMBROKE			72,579
312	TOWN OF PLAINVILLE			40,565
313	TOWN OF RANDOLPH			28,779
314	TOWN OF REHOBOTH			73,592
315	TOWN OF ROCKLAND			34,764
316	TOWN OF SAUGUS			128,616
317	TOWN OF SCITUATE - POLICE DETAILS			34,267
318	TOWN OF SEEKONK			34,407
319	TOWN OF SOMERSET			62,249
320	TOWN OF SOUTHBOROUGH			45,463
321	TOWN OF SPENCER			44,870
322	TOWN OF SWAMPSCOTT			46,695
323	TOWN OF UXBRIDGE			144,351
324	TOWN OF WARE			41,532
325	TOWN OF WEST BRIDGEWATER			127,185
326	TOWN OF WESTBOROUGH			87,383
327	TOWN OF WESTFORD			40,640
328	TOWN OF WEYMOUTH			176,042
329	TOWN OF WILBRAHAM			31,083
330	TOWN OF WRENTHAM			46,788
331	TRC ENGINEERS LLC			187,378
332	TRC ENVIRONMENTAL CORP.			2,684,645
333	UNITED SITE SERVICES INC.			41,416
334	VANASSE HANGEN BRUSTLIN INC.			586,418
335	VERIZON BUSINESS SERVICES			52,726
336	VISI-FLASH RENTALS EASTERN INC.			29,250
337	WINTER STREET ARCHITECTS INC			97,237
338	WSP USA CORP			43,510
339	Other Vendors (154 in total)			1,313,451
340				
341				
342		Subtotal		17,246,495
343				
344				
345				
346				
347		Total Plant Accounts		\$66,866,262
348				



Name of Respondent		This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 27, 2018	December 31, 2017
CHARGES FOR OUTSIDE SERVICES (Continued)				
347	Vendor and Service			
348		Operation Accounts		
349	A T KEARNEY INC			201,897
350	ABB INC.			166,615
351	ABM JANITORIAL SERVICES NORTHEAST I			44,054
352	ACCENTURE LLP			124,452
353	ACCURATE BACKGROUND INC			71,024
354	ACRT INC			52,691
355	ADP INC.			41,383
356	AKIN GUMP STRAUSS HAUER & FELD LLP			46,435
357	ALLAN BRITWAY ELECTRICAL UTILITY			423,984
358	ALLIANCE POWER GROUP LLC			395,750
359	ALLIANCE SYSTEMS INTEGRATORS INC.			149,996
360	ALLIED ACCOUNT SERVICES INC			25,147
361	ALSTON & BIRD LLP			546,520
362	AMERICAN CRANE & HOIST CORP			28,568
363	ANCHOR QEA LLC			1,149,531
364	ANDERSON & KREIGER LLP			96,543
365	AON CONSULTING INC			203,681
366	ARC AMERICAN INC			590,296
367	ARCOS INC.			61,017
368	ARENT FOX LLP			37,763
369	ASPLUNDH CONSTRUCTION LLC			1,906,095
370	ATI HOLDINGS LLC			87,826
371	BAIN & COMPANY INC			405,508
372	BB LANDSCAPING LLC			275,499
373	BOND SCHOENECK & KING PLLC			55,242
374	BORREGO SOLAR SYSTEMS INC			320,396
375	BOWDITCH AND DEWEY LLP			497,180
376	BPA INTERNATIONAL			80,623
377	BRIGHTVIEW LANDSCAPE LLC			39,358
378	BSC GROUP INC			28,360
379	BT AMERICAS INC			172,344
380	BURFORD'S TREE INC.			206,009
381	BUSBY CONSTRUCTION CO. INC.			699,551
382	CARUSO & MCGOVERN CONSTRUCTION INC.			564,110
383	CASE SNOW MANAGEMENT INC.			520,143
384	CEATI INTERNATIONAL TRUST INC.			43,178
385	CEB			65,881
386	CHA CONSULTING INC			34,768
387	CHARGEPOINT INC			58,136
388	CHARTER CONTRACTING COMPANY LLC			14,655,831
389	CIANBRO CORPORATION			199,021
390	CITIWORKS CORP.			74,741
391	CLARKS EXCAVATING			52,888
392	CLEAN HARBORS ENVIRONMENTAL SERVICE			799,809
393	COMPUTER SCIENCES CORP.			3,285,443
394	CONECO ENGINEERS & SCIENTISTS INC.			256,309
395	CONSTRUCTION VALARD QUEBEC INC			247,341
396	CONVERGENT OUTSOURCING INC			2,153,316
397	CONTROLPOINT TECHNOLOGIES INC.			72,407
398	CORPORATE COUNSELING ASSOCIATES INC			48,874
399	COUNCILMAN ELECTRIC INC.			88,276
400	CULVER CO.			61,369
401	D P CLARK INC			75,955
402	D&D POWER INC.			432,784
403	DAVID J LINEHAN AND SON			158,879
404	DAVIS H ELLIOT CONSTRUCTION CO. INC			2,040,080
405	DAY PITNEY LLP			791,003
406	DEANGELO BROTHERS INC.			62,934
407	DELOITTE & TOUCHE LLP			860,791
408	DELOITTE CONSULTING LLP			37,119
409	DELTA STAR INC.			126,720
410	DIG SAFE SYSTEM INC.			165,436
411	DOBLE ENGINEERING CO.			45,121
412	DOUCETTE & LAROSE LLC			184,624
413	DUCHARME MCMILLEN & ASSOC. INC.			54,682
414	DXC TECHNOLOGY SERVICES LLC			662,740
415	E COMMERCE GROUP PRODUCTS INC			444,839
416	E D LISTON LANDSCAPING			81,618
417	EECS INC.			356,694
418	ELECCOMM CORP			441,721
419	ELECNOR HAWKEYE LLC			84,501
420	ELECTRIC POWER RESEARCH INSTITUTE I			341,924
421	ELECTRONIC ENVIRONMENTS CORP.			50,069
422	EMCOR SERVICE NORTHEAST			278,756
423	EMPYREAN BENEFIT SOLUTIONS INC			296,305
424	ENERGY INITIATIVES GROUP LLC			26,820
425				
426				
427				
			Subtotal	40,615,291

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 27, 2018	Year of Report December 31, 2017
CHARGES FOR OUTSIDE SERVICES (Continued)			
428	<u>Vendor and Service</u>		
429	<u>Operation Accounts</u>		
430	ENVIRONMENTAL CONSULTANTS INC.		609,846
431	ENVIRONMENTAL HEALTH SERVICES INC.		55,034
432	ENVIRONMENTAL SOIL MANAGEMENT INC.		161,806
433	ERNST & YOUNG LLP		55,613
434	EXPONENT INC.		107,340
435	FDM GROUP INC		512,985
436	FIRESIDE BOILERS		27,312
437	FIRST CONTACT LLC		1,845,674
438	FISERV INC.		60,567
439	FOCAL POINT DATA RISK, LLC		41,117
440	G & L PLUMBING INC.		63,591
441	GARRICK SANTO LANDSCAPE CO.		147,265
442	GEI CONSULTANTS INC.		152,124
443	GOLDSTEIN & LEE PC		32,584
444	GRATTAN LINE CONSTRUCTION CORP.		510,216
445	GZA GEOENVIRONMENTAL INC.		2,254,805
446	HARLAN ELECTRIC CO.		1,626,143
447	HEART UTILITIES OF JACKSONSVILLE		35,256
448	HEART UTILITIES OF JACKSONSVILLE IN		3,493,942
449	HINCKLEY ALLEN & SNYDER LLP		42,384
450	HOLLISTER STAFFING INC		52,694
451	HYDRO-QUEBEC		157,760
452	IBM CORP.		1,891,843
453	INDUSTRIA ENGINEERING INC		66,981
454	INNOVATIVE ENGINEERING		1,120,188
455	IRON MOUNTAIN		109,328
456	J J KELLER & ASSOCIATES INC		58,622
457	J MARCHESI AND SONS INC.		158,250
458	J R GRADY & SONS		42,788
459	JACKSON LEWIS PC		75,790
460	JAMES J OROURKE INC.		35,791
461	JBH HELICOPTER SERVICES		105,154
462	JO POWER AND ASSOCIATES		48,098
463	JET SUPPORT SERVICES INC.		34,041
464	JOHN LUCAS TREE EXPERT CO.		1,271,621
465	JOHNSON CONTROLS INC. CONTROLS & SY		31,202
466	JONES LANG LASALLE AMERICAS INC.		44,930
467	JOSEPH BOTTI CO. INC.		206,244
468	JOYCE & JOYCE		88,650
469	K W REESE INC.		46,165
470	K&M UTILITY LINES LTD		463,526
471	KBW FINANCIAL STAFFING AND RECRUITI		79,896
472	KEARNEY DONOVAN & MCGEE PC		28,595
473	KEEGAN WERLIN & PABIAN LLP		243,262
474	KEEGAN WERLIN LLP		109,766
475	KELLIHER SAMETS VOLK		36,780
476	K-LINE CONSTRUCTION LTD		113,174
477	KPMG LLP		519,729
478	LANGUAGE SELECT LLC		495,786
479	LAW OFFICE OF NANCY D ISRAEL		26,373
480	LEI CORPORATION		712,007
481	LEIDOS ENGINEERING LLC		54,011
482	LIDCO ELECTRICAL CONTRACTOR INC.		59,862
483	M I J A LANDSCAPING INC.		47,438
484	M J ELECTRIC LLC		1,333,456
485	MAIN LITE ELECTRIC CO		183,341
486	MARKET PROBE INC.		69,735
487	MARSH USA INC		62,495
488	Massachusetts Electric Co		146,387
489	MATRIX SERVICE LOCKBOX		52,576
490	MCDONOUGH ELECTRIC CONST CORP		947,277
491	MEABH PURCELL		152,520
492	MIRRA CO. INC.		1,224,140
493	MOBILSENSE TECHNOLOGIES INC		77,252
494	MOHAWK LTD.		70,154
495	MORAN ENVIRONMENTAL RECOVERY LLC		132,097
496	MORGAN LEWIS & BOCKIUS LLP		30,030
497	NATIONWIDE CREDIT INC.		778,761
498	NELSON TREE SERVICE INC.		4,062,493
499			
500			
501			
502			
503			
504			
505			
506			
507			
508			
509			
510			
511			
512			
513			
514			
		Subtotal	29,794,660

Name of Respondent		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 27, 2018	Year of Report December 31, 2017
Massachusetts Electric Company				
CHARGES FOR OUTSIDE SERVICES (Continued)				
515	<u>Vendor and Service</u>			
516		<u>Operation Accounts</u>		
517	NETWORK MAPPING LTD.			34,667
518	NEW ENGLAND MECHANICAL SERVICES INC			201,945
519	NEW RIVER ELECTRICAL CORPORATION			412,175
520	NGUSA Service Company			102,877
521	NORTHEAST ANIMAL CONTROL			80,707
522	NORTHERN LAND CLEARING INC			205,494
523	NORTHLINE UTILITIES LLC			36,979
524	NYSEG			118,339
525	OC TANNER RECOGNITION CO			180,489
526	OC TANNER RECOGNITION CO.			314,134
527	O'CONNELL A TRI STATE FIRE PROTECTI			42,051
528	O'CONNELL ELECTRIC CO. INC.			93,889
529	O'DONNELL LINE CONSTRUCTION CO. INC			202,486
530	OFFICE SOLUTIONS			56,048
531	O'HARA INDUSTRIAL SERVICES LLC			129,047
532	OLGETREE DEAKINS NASH SMOAK AND STE			52,767
533	ON TARGET UTILITY SERVICES			301,642
534	OSMOSE UTILITIES SERVICES INC.			61,486
535	P A FIORE CONSTRUCTION LLC			77,258
536	P SCHNEIDER AND ASSOCIATES PLLC			148,061
537	PADILLA AND COMPANY LLP			40,125
538	PARMA DOORS INC.			102,115
539	PICKET FENCES INCORPORATED			74,774
540	PONTOON SOLUTIONS INC			2,554,789
541	POWER ENGINEERS CONSULTING INC.			51,639
542	POWER LINE CONTRACTOR'S INC			25,904
543	POWERPLAN INC.			68,469
544	PRAXIS RESEARCH PARTNERS LLC			213,411
545	PRICEWATERHOUSECOOPERS LLP			2,227,668
546	PRO. UNLIMITED INC.			520,515
547	QUANTA RECEIVABLES			874,283
548	R & M POLE LINE CONSTRUCTION, LLC			315,244
549	R H WHITE CONSTRUCTION CO. INC.			91,452
550	REGULUS GROUP LLC			116,092
551	REPUBLIC SERVICES NATIONAL ACCOUNTS			136,050
552	RIGGS DISTLER & COMPANY INC			81,862
553	RIGGS DISTLER AND CO. INC.			653,053
554	ROCHESTER GAS AND ELECTRIC CORP.			120,394
555	ROSCITI CONSTRUCTION LLC			206,076
556	SECURICON LLC			34,783
557	SIEMENS INDUSTRY INC.			35,589
558	STATE ELECTRIC CORP			317,655
559	STEVENS BUSINESS SERVICE			31,848
560	STORM SERVICES ENGINEERING LLC			910,394
561	STRATEGIC BENEFITS ADVISORS INC			106,584
562	SUBURBAN CONTRACT CLEANING INC			1,065,625
563	SUMTER UTILITIES INC.			1,014,862
564	TABORS CARAMANIS RUDKEVICH INC			172,544
565	T FORD CO. INC.			309,644
566	TANGOE INC.			37,828
567	THE BOSTON CONSULTING GROUP INC			26,595
568	THOMAS G GALLAGHER INC.			86,877
569	THREE PHASE LINE CONSTRUCTION INC.			509,782
570	TIGHE & BOND INC.			117,733
571	TOWERS WATSON DELAWARE INC			174,298
572	TRC ENVIRONMENTAL CORP.			100,533
573	T-SYSTEMS NORTH AMERICA INC.			1,120,965
574	U S SECURITY ASSOCIATES INC			462,707
575	UNIPART SERVICES AMERICA			2,195,456
576	UNITED PARCEL SERVICE			30,945
577	UNITED STATES TREASURY			52,875
578	UTILITIES TELECOM COUNCIL			38,591
579	VALIANT ENERGY SERVICE LLC			558,926
580	VEGETATION CONTROL SERVICE INC.			57,376
581	VEOLIA ES TECHNICAL SOLUTIONS LLC			49,625
582	VERIZON			214,402
583	VERIZON BUSINESS			75,784
584	VERIZON BUSINESS SERVICES			5,719,713
585	VERIZON NETWORK INTEGRATION CORP			60,283
586	VERIZON SELECT SERVICES INC			46,485
587	VITEC SOLUTIONS LLC			26,611
588	VODAFONE US INC			67,687
589	WARD ELECTRIC CO. INC.			573,079
590	WAS BROTHERS CONSTRUCTION INC			83,745
591	WASTE HARMONICS LLC			89,965
592	WEISS COMMERCIAL PROPERTY SERVICES			159,495
593	WEST INTERACTIVE SERVICES CORPORATI			148,379
594	WESTERN UNION CONVENIENCE PAY			107,215
595	WIPRO LTD.			2,401,699
596	XEROX CORP.			321,521
597	Other Vendors (710 in total)			3,136,814
598				
599		Subtotal		34,179,970
600				
601				
602		Total Operations	\$	184,589,921
603				
604				
605		Total Outside Vendors	\$	171,456,183
606				
607				
608				
609				
610				
611				
612				



## 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			127,207
2	ADAMS			37,170
3	AMESBURY			148,409
4	ANDOVER			1,054,329
5	ANNISQUAM			460
6	ASHLEY FALLS			2,209
7	ATHOL			70,516
8	ATTLEBORO			226,042
9	AUBURN			122,043
10	AVON			137,581
11	AYER			86,789
12	BARRE			34,192
13	BELCHERTOWN			46,837
14	BELLINGHAM			149,039
15	BERLIN			34,624
16	BEVERLY			514,054
17	BEVERLY FARMS			4,290
18	BILLERICA			469,505
19	BLACKSTONE			15,494
20	BOLTON			53,156
21	BONDVILLE			4,648
22	BOXFORD			5,647
23	BRADFORD			99,257
24	BRIDGEWATER			141,610
25	BRIMFIELD			29,287
26	BROCKTON			788,227
27	BROOKFIELD			6,662
28	BYFIELD			9,376
29	CHARLEMONT			7,426
30	CHARLTON			76,519
31	CHARLTON CITY			1,525
32	CHARLTON DPO			22
33	CHELMSFORD			366,993
34	CHERRY VALLEY			12,549
35	CHESHIRE			3,095
36	CLARKSBURG			1,102
37	CLINTON			371,045
38	COHASSET			75,109
39	DIGHTON			8,802
40	DOUGLAS			10,646
41	DRACUT			115,382
42	DUDLEY			32,618
43	DUNSTABLE			471
44	E BRIDGEWATER			90,308
45	E BRIMFIELD			260
	<b>Subtotal</b>			<b>5,592,532</b>

## 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 BROOKFIELD			5,182
47	E CHELMSFORD			930
48	E LONGMEADOW			278,663
49	E PEPPERELL			11,553
50	EAST DOUGLAS			8,610
51	EASTON			23,924
52	EB WOONSOCKET			118
53	ERVING			961
54	ESSEX			36,539
55	EVERETT			521,097
56	FALL RIVER			876,414
57	FAYVILLE			5,878
58	FISKDALE			2,197
59	FLORENCE			85,537
60	FLORIDA			2,246
61	FOXBORO			190,476
62	FRANKLIN			506,569
63	GARDNER			126,052
64	GILBERTVILLE			3,142
65	GLOUCESTER			265,570
66	GOSHEN			395
67	GRAFTON			29,981
68	GRANBY			12,969
69	GT BARRINGTON			137,767
70	HALIFAX			27,825
71	HAMILTON			2,247
72	HAMPDEN			21,247
73	HANCOCK			240
74	HANOVER			197,909
75	HANSON			51,644
76	HARDWICK			4,172
77	HARVARD			14,582
78	HAVERHILL			332,533
79	HAWLEY			110
80	HAYDENVILLE			8,068
81	HINGHAM			5,295
82	HOLBROOK			98,942
83	HOLLAND			2,710
84	HOOSAC TUNNEL			100
85	HOPEDALE			56,003
86	HOUSATONIC			12,859
87	HUBBARDSTON			13,464
88	LANCASTER			34,816
89	LANESVILLE			1,076
90	LAWRENCE			891,416
	<b>Subtotal</b>			<b>4,910,027</b>

## 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	LEEDS			4,014
92	LEICESTER			37,848
93	LENOX			92,314
94	LEOMINSTER			539,103
95	LINWOOD			1,855
96	LOWELL			594,134
97	LYNN			582,094
98	MAGNOLIA			140
99	Malden			427,124
100	MANCHAUG			1,371
101	MANCHESTER			16,308
102	MANCHESTERBYTHESEA			215
103	MARLBOROUGH			1,030,731
104	MEDFORD			352,925
105	MELROSE			92,285
106	MELROSE HGLDS			1,915
107	MENDON			23,841
108	METHUEN			291,117
109	MILFORD			398,167
110	MILL RIVER			1,581
111	MILLBURY			120,776
112	MILLVILLE			2,498
113	MONROE			28
114	MONROE BRIDGE			190
115	MONSON			31,944
116	MONTEREY			776
117	MT WASHINGTON			3,318
118	N ANDOVER			110
119	N BILLERICA			120,945
120	N BROOKFIELD			9,487
121	N CHELMSFORD			41,281
122	N EGREMONT			2,692
123	N TEWKSBURY			39,082
124	N UXBRIDGE			4,076
125	NAHANT			32,478
126	NEW BRAintree			1,391
127	NEW MARLBORO			7,020
128	NEW SALEM			244
129	NEWBURY			27,712
130	NEWBURYPORT			214,934
131	NORTH ADAMS			83,631
132	NORTH ANDOVER			298,293
133	NORTH BILLERICA			200
134	NORTH DIGHTON			8,031
135	NORTH EASTON			56,561
	<b>Subtotal</b>			<b>5,596,779</b>

## 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	NORTH GRAFTON			28,658
137	NORTH OXFORD			10,208
138	NORTH QUINCY			282,660
139	NORTH SHIRLEY			1,032
140	NORTHAMPTON			218,191
141	NORTHBOROUGH			135,190
142	NORTHBRIDGE			27,487
143	NORTON			84,745
144	NORWELL			112,651
145	OAKHAM			1,951
146	ORANGE			43,221
147	OXFORD			97,144
148	PALMER			94,192
149	PEMBROKE			118,443
150	PEPPERELL			26,222
151	PETERSHAM			6,912
152	PHILLIPSTON			3,736
153	PIGEON COVE			462
154	PITTSFIELD			615
155	PLAINVILLE			63,901
156	PRIDES XING			636
157	QUINCY			618,167
158	RANDOLPH			243,283
159	REHOBOTH			61,780
160	REVERE			386,967
161	ROCHDALE			16,421
162	ROCKLAND			237,431
163	ROCKPORT			40,330
164	ROWE			12,373
165	ROYALSTON			535
166	RUTLAND			17,883
167	S ATTLEBORO			16,951
168	S EGREMONT			2,451
169	S GRAFTON			205
170	S HAMILTON			11,851
171	S LANCASTER			15,991
172	S ROYALSTON			585
173	SALEM			371,769
174	SALISBURY			117,945
175	SALISBURY BCH			9,436
176	SAUGUS			287,098
177	SCITUATE			81,962
178	SEEKONK			172,321
179	SHARON			4,006
180	SHEFFIELD			17,669
	<b>Subtotal</b>			<b>4,103,666</b>



## 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	SHIRLEY			30,834
182	SHIRLEY CTR			2,231
183	SHUTESBURY			2,494
184	SOMERSET			83,217
185	SOMERVILLE			430
186	SOUTH BARRE			560
187	SOUTH BERLIN			500
188	SOUTH EASTON			122,840
189	SOUTH GRAFTON			10,281
190	SOUTH WEYMOUTH			1,269
191	SOUTHBOROUGH			145,377
192	SOUTHBRIDGE			228,658
193	SOUTHFIELD			3,426
194	SPENCER			43,896
195	STILL RIVER			545
196	STOCKBRIDGE			10,807
197	STOUGHTON			376,598
198	STURBRIDGE			136,457
199	SUTTON			53,077
200	SWAMPSCOTT			89,208
201	SWANSEA			120,475
202	TEWKSBURY			252,493
203	THORNDIKE			2,867
204	THREE RIVERS			7,429
205	TOPSFIELD			33,959
206	TYNGSBORO			91,124
207	UPTON			23,247
208	UXBRIDGE			61,549
209	W BRIDGEWATER			128,714
210	W BROOKFIELD			34,245
211	W CHELMSFORD			200
212	W STOCKBRIDGE			13,318
213	WALES			686
214	WARD HILL			31,113
215	WARE			64,314
216	WARREN			25,663
217	WARWICK			418
218	WEBSTER			158,832
219	WENDELL			2,518
220	WENDELL DEPOT			192
221	WENHAM			13,235
222	WEST BOXFORD			836
223	WEST DUDLEY			196
224	WEST HAWLEY			100
225	WEST MILLBURY			136
	Subtotal			2,410,568

## DEPOSITS AND COLLATERAL

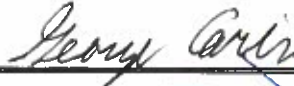
1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws. Chapter 164, Section 128.

Line No.	Name of City or Town	Controllable Amount	Plus Manual Controls Amount	Total
226	WEST NEWBURY			5,158
227	WEST WARREN			983
228	WESTBOROUGH			332,398
229	WESTFORD			187,714
230	WESTMINSTER			44,291
231	WESTPORT			22,831
232	WEYMOUTH			346,414
233	WHITINSVILLE			30,677
234	WHITMAN			74,852
235	WILBRAHAM			91,863
236	WILKINSONVL			48
237	WILLIAMSBURG			5,349
238	WILLIAMSTOWN			42,584
239	WINCHDON SPGS			66
240	WINCHENDON			36,749
241	WINTHROP			70,565
242	WOLLASTON			81,960
243	WORCESTER			2,056,324
244	WRENTHAM			68,739
245				
246				
247			Subtotal	3,499,563
248				
249				
250			Grand Total	\$ 26,113,134
251				
252				
253				
254				
255				
256				
257				
258				
259				
260				
261				
262				
263				
264				
265				
266				
267				
268				
269				
270				

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report [03, 27, 2018]	Year of Report
Massachusetts Electric Company			December 31, 2017

THIS RETURN [THE FERC FORM NO. 1 AND THE MASSACHUSETTS SUPPLEMENT]  
IS SIGNED UNDER THE PENALTIES OF PERJURY

George Carlin



VP, NE Controller

Charles DeRosa



VP, US Treasurer

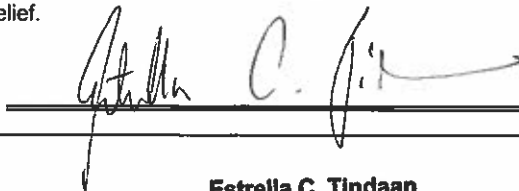
SIGNATURE OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF  
MASSACHUSETTS MUST BE PROPERLY SWORN TO

SS.

20

Then personally appeared

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

**Estrella C. Tindaan**  
**Notary Public, State of New Jersey**  
**Qualified in Middlesex County**  
**My Commission Expires November 27, 2021**



Name of Respondent		This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 27, 2018	December 31, 2017
<b>RETURN ON EQUITY</b>				
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	140,086	
4				
5	Add:	Amort of Acquisition Premium		
6				
7				
8				
9	Less: Page 117 Line 70	Net Interest Charges	67,662	
10				
11	Less: Page 118 Line 29	Preferred Stock Dividends	100	
12				
13	Net Utility Income Available for Common Shareholders		72,324	
14				
15				
16	Total Utility Common Equity			
17				
18	Add: Page 112 Line 16	Total Proprietary Capital	2,533,389	
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		1,522,886	
33				
34	Electric Operations Allcoator (Line 51 Below)		99.52%	
35				
36		Total Utility Common Equity	1,515,530	
37				
38				
39	Electric Operations Allocator			
40				
41	Add: Page 110 Line 4	Total Utility Plant	5,730,670	
42	Less: Page 200 Line 12	Acquisition Adjustments	1,062,533	
43				
44				
45				
46	Add: Page 110 Line 4	Total Utility Plant	5,730,670	
47	Add: Page 110 Line 32	Total Other Property and Investment	22,657	
48	Less: Page 200 Line 12	Acquisition Adjustments	1,062,533	
49				
50				
51		Electric Operations Allocator (Line 43 / Line 49)	99.52%	
52				
53				
54				
55	Return on Equity	(Line 13 / Line 36)	4.77%	
56				



Item 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No. \_\_\_\_

Form 1 Approved  
OMB No.1902-0021  
(Expires 12/31/2019)  
Form 1-F Approved  
OMB No.1902-0029  
(Expires 12/31/2019)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 12/31/2019)



# FERC FINANCIAL REPORT

## FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

**Exact Legal Name of Respondent (Company)**

Massachusetts Electric Company

**Year/Period of Report**

**End of** 2017/Q4

**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/forms/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.)

<u>Reference Schedules</u>	<u>Pages</u>
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/forms/form-1/form-1.pdf> and <http://www.ferc.gov/docs-filing/forms.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 18<sup>th</sup> 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 1,168 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 168 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 filed..."

### **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).

## 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 <u>2017/Q4</u>
03 Previous Name and Date of Change <i>(if name changed during year)</i> / /		
04 Address of Principal Office at End of Period <i>(Street, City, State, Zip Code)</i> 40 Sylvan Road, Waltham, MA 02451		
05 Name of Contact Person Joseph Marrese		06 Title of Contact Person Director
07 Address of Contact Person <i>(Street, City, State, Zip Code)</i> One Metro Tech Center, Brooklyn, NY 11201		
08 Telephone of Contact Person, <i>Including Area Code</i> (929) 324-4805	09 This Report Is (1) <input checked="" type="checkbox"/> An Original      (2) <input type="checkbox"/> A Resubmission	10 Date of Report <i>(Mo, Da, Yr)</i> / /
ANNUAL CORPORATE OFFICER CERTIFICATION		
<p>The undersigned officer certifies that:</p> <p>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.</p>		
01 Name George Carlin	03 Signature  George Carlin	04 Date Signed <i>(Mo, Da, Yr)</i> 03/16/2018
02 Title VP Controller NE		
<p>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.</p>		

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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	
3	Corporations Controlled by Respondent	103	N/A
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106(a)(b)	N/A
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	N/A
16	Electric Plant in Service	204-207	
17	Electric Plant Leased to Others	213	N/A
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	N/A
22	Materials and Supplies	227	
23	Allowances	228(ab)-229(ab)	N/A
24	Extraordinary Property Losses	230	N/A
25	Unrecovered Plant and Regulatory Study Costs	230	N/A
26	Transmission Service and Generation Interconnection Study Costs	231	N/A
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	N/A
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	



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	N/A
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	N/A
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	N/A
49	Transmission of Electricity by ISO/RTOs	331	N/A
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	N/A
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	N/A
60	Monthly ISO/RTO Transmission System Peak Load	400a	N/A
61	Electric Energy Account	401	
62	Monthly Peaks and Output	401	
63	Steam Electric Generating Plant Statistics	402-403	N/A
64	Hydroelectric Generating Plant Statistics	406-407	N/A
65	Pumped Storage Generating Plant Statistics	408-409	N/A
66	Generating Plant Statistics Pages	410-411	N/A

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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	N/A
69	Substations	426-427	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared		

20180316-8000 FERC PDF (Unofficial) 03/16/2018 <b>Name of Respondent</b> Massachusetts Electric Company	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> <i>(Mo, Da, Yr)</i> / /	<b>Year/Period of Report</b> End of <u>2017/Q4</u>
<b>GENERAL INFORMATION</b>			
<p>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.</p> <p>George Carlin  Vice President, NE Controller  One Metrotech Center  Brooklyn, NY 11201</p>			
<p>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.</p> <p>Incorporated in Massachusetts on July 6, 1887</p>			
<p>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.</p> <p>N/A</p>			
<p>4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Massachusetts: Electric service to customers</p>			
<p>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?</p> <p>(1) <input checked="" type="checkbox"/> Yes...Enter the date when such independent accountant was initially engaged: <u>01/01/2018</u>  (2) <input type="checkbox"/> No</p>			

20180316-8000 FERC PDF (Unofficial) 03/16/2018

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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 beneficiaries for whom trust was maintained, and purpose of the trust.

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)
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				

OFFICERS			
<p>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.</p> <p>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.</p>			
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Senior Vice President	Macklin, Ronald	56,023
2	Director	Urban, Dennis	88,938
3	Executive Vice President	Bruckner, John	76,893
4			
5			
6	Resignations and Removals		
7	President	Reed, Marcy L.	129,935
8	Senior Vice President	Way, David C.	34,712
9			
10	Appointments		
11	Senior Vice President	Mills, Jeannette	42,041
12	Senior Vice President	Kelly, Christopher	109,680
13	President	O'hara, Cordelia	
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			
41			
42			
43			
44			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
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 \$225,314. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-01-2017 through 12-31-2017.

**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 \$122,117. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-01-2017 through 12-31-2017.

**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 \$228,966. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-01-2017 through 12-31-2017.

**Schedule Page: 104 Line No.: 7 Column: c**

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$189,047. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-01-2017 through 12-31-2017.

**Schedule Page: 104 Line No.: 8 Column: c**

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$186,059. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-01-2017 through 12-31-2017.

**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 \$165,671. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-01-2017 through 12-31-2017.

**Schedule Page: 104 Line No.: 12 Column: c**

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$131,481. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-01-2017 through 12-31-2017.

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	O'Hara, Cordelia (President)	Waltham, MA
2	Bunszell, Daniel Director (Vice President)	Brocton, MA
3	Urban, Dennis Director (Vice President & CFO)	Waltham, MA
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		
41		
42		
43		
44		
45		
46		
47		
48		



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

Does the respondent have formula rates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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
1	IA-MECO-35-01	ER13-1475-001
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		
41		

Name of Respondent 20180316-8000 FERC PDF (Unofficial) (1) <input checked="" type="checkbox"/> An Original Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
---	---	---------------------------------------	--

<p align="center"><b>INFORMATION ON FORMULA RATES</b></p> <p align="center">FERC Rate Schedule/Tariff Number FERC Proceeding</p>	
Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
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					
41					
42					
43					
44					
45					
46					

**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
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				
41				
42				
43				
44				

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of 2017/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.

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- 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.
- 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.
- (Reserved.)
- 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.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- 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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

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 company union employees received a general wage increase of 2.5% wage increases effective 5/12/2017. The Non union management employees received 2.5% 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:

**Appointees:**

Christopher Kelly appointed as Senior Vice President as of 2/13/2017.  
George Carlin appointed as Vice President and Controller as of 2/9/2017.  
Carlos Nouel appointed as Vice President as of 3/17/2017.  
Jeannette Mills appointed as Senior Vice President as of 3/14/2017.  
John Bruckner appointed as Executive Vice President as of 8/7/17.  
Allen Chieco appointed as Vice President as of 8/7/17  
Kasia Kulbacka appointed as Vice President as of 8/7/17

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company			2017/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

Srividya Madhusudhan appointed as Vice President on 8/07/17.

Daniel Glenning appointed as Vice President on 8/14/17

Sarah Jurta appointed as Vice President on 8/14/17.

Cordelia O'Hara appointed as President on 8/21/17

**Resignations:**

Christopher Kelly resigned as Vice President as of 2/13/2017.

Sharon Partridge resigned as Vice President and Controller as of 1/17/2017.

Marcy Reed resigned as President on 8/21/17.

**Removals:**

John Bruckner removed as Senior Vice President as of 8/7/17.

David C. Way removed as Senior Vice President as of 8/7/17.

14. N/A

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	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	5,587,686,734	5,327,265,010
3	Construction Work in Progress (107)	200-201	142,983,602	133,737,052
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		5,730,670,336	5,461,002,062
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,804,530,022	1,733,885,985
6	Net Utility Plant (Enter Total of line 4 less 5)		3,926,140,314	3,727,116,077
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)		3,926,140,314	3,727,116,077
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		15,455,298	15,462,146
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,651,308	1,641,025
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)		158,646	146,391
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		8,694,656	7,746,206
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)		22,657,292	21,713,718
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		1,437,035	6,064,550
36	Special Deposits (132-134)		0	0
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		471,885,881	419,870,935
41	Other Accounts Receivable (143)		23,960,696	12,912,687
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		117,212,849	101,395,772
43	Notes Receivable from Associated Companies (145)		217,977,002	276,123,899
44	Accounts Receivable from Assoc. Companies (146)		152,753,004	96,328,568
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	26,211,974	25,267,751
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	50,913,762	63,156,757

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	0	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)		1,444,067	284,989
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		82,619	27,526
61	Accrued Utility Revenues (173)		125,326,635	94,937,587
62	Miscellaneous Current and Accrued Assets (174)		0	143,038
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)		954,779,826	893,722,515
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		8,643,150	8,998,102
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	875,196,734	971,921,650
73	Prelim. Survey and Investigation Charges (Electric) (183)		4,854,299	3,998,051
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)		32,163	-58,374
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	1,218,834	80,659
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)		2,457,521	2,733,919
82	Accumulated Deferred Income Taxes (190)	234	415,324,353	515,064,241
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,307,727,054	1,502,738,248
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		6,211,304,486	6,145,290,558



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	1,853,349,050	1,853,349,050
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	612,425,195	534,963,515
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)	5,404,420	5,078,338
16	Total Proprietary Capital (lines 2 through 15)		2,533,389,940	2,455,602,178
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,300,000,000	1,300,000,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	150,000,000	150,000,000
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)		1,948,750	2,037,784
24	Total Long-Term Debt (lines 18 through 23)		1,448,051,250	1,447,962,216
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)		12,303,811	14,452,804
29	Accumulated Provision for Pensions and Benefits (228.3)		170,307,145	246,057,045
30	Accumulated Miscellaneous Operating Provisions (228.4)		72,421,875	79,338,391
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)		2,479,285	2,424,314
35	Total Other Noncurrent Liabilities (lines 26 through 34)		257,512,116	342,272,554
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		312,788,946	274,741,445
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		134,422,500	96,876,799
41	Customer Deposits (235)		26,113,134	29,161,095
42	Taxes Accrued (236)	262-263	43,038,039	-877,480
43	Interest Accrued (237)		13,947,141	14,481,104
44	Dividends Declared (238)		25,069	25,069
45	Matured Long-Term Debt (239)		0	0

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)		729,249	1,153,123
48	Miscellaneous Current and Accrued Liabilities (242)		138,415,259	122,036,908
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)		669,479,337	537,598,063
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		6,255,608	5,351,969
57	Accumulated Deferred Investment Tax Credits (255)	266-267	15,675,503	9,510,666
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	72,935,955	62,308,340
60	Other Regulatory Liabilities (254)	278	427,367,133	84,106,338
61	Unamortized Gain on Required Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		536,365,478	794,263,234
64	Accum. Deferred Income Taxes-Other (283)		244,272,166	406,315,000
65	Total Deferred Credits (lines 56 through 64)		1,302,871,843	1,361,855,547
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		6,211,304,486	6,145,290,558

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 column in 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	2,244,089,888	2,226,054,276		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,762,970,084	1,771,254,999		
5	Maintenance Expenses (402)	320-323	86,913,407	99,810,339		
6	Depreciation Expense (403)	336-337	139,347,444	133,874,541		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337		11,956		
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)		381,656	2,006,906		
13	(Less) Regulatory Credits (407.4)		318,689	2,751,262		
14	Taxes Other Than Income Taxes (408.1)	262-263	76,686,536	74,591,207		
15	Income Taxes - Federal (409.1)	262-263	21,805,031	-1,472,878		
16	- Other (409.1)	262-263	9,536,014	-6,708,945		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	6,954,921	46,238,945		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277		289,451		
19	Investment Tax Credit Adj. - Net (411.4)	266	-484,936	-593,728		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)		211,700			
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,104,003,168	2,115,972,629		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		140,086,720	110,081,647		

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
2,244,089,888	2,226,054,276					2
						3
1,762,970,084	1,771,254,999					4
86,913,407	99,810,339					5
139,347,444	133,874,541					6
	11,956					7
						8
						9
						10
						11
381,656	2,006,906					12
318,689	2,751,262					13
76,686,536	74,591,207					14
21,805,031	-1,472,878					15
9,536,014	-6,708,945					16
6,954,921	46,238,945					17
	289,451					18
-484,936	-593,728					19
						20
211,700						21
						22
						23
						24
2,104,003,168	2,115,972,629					25
140,086,720	110,081,647					26

STATEMENT OF INCOME FOR THE YEAR (continued)						
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		140,086,720	110,081,647		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility 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)		1,895,662	2,139,742		
34	(Less) Expenses of Nonutility Operations (417.1)		5,518,301	2,808,479		
35	Nonoperating Rental Income (418)		1,200			
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		16,151,831	7,041,995		
38	Allowance for Other Funds Used During Construction (419.1)		5,311,805	8,183,754		
39	Miscellaneous Nonoperating Income (421)		1,039,647	346,705		
40	Gain on Disposition of Property (421.1)		-166,404	166,404		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		18,715,440	15,070,121		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		3,458			
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		1,601,184	1,962,639		
46	Life Insurance (426.2)		1,008,822	689,755		
47	Penalties (426.3)					
48	Exp. for Certain Civic, Political & Related Activities (426.4)		332,676	409,076		
49	Other Deductions (426.5)		10,571,217	16,782,391		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		13,517,357	19,843,861		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	209,733	361,538		
53	Income Taxes-Federal (409.2)	262-263	4,346,668	1,372,489		
54	Income Taxes-Other (409.2)	262-263	1,218,502	358,458		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	-5,714,186	-7,875,530		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277				
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)		60,717	-5,783,045		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		5,137,366	1,009,305		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		67,220,000	55,319,222		
63	Amort. of Debt Disc. and Expense (428)		443,986	367,901		
64	Amortization of Loss on Reaquired Debt (428.1)		276,398	409,193		
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)					
68	Other Interest Expense (431)		3,206,110	2,537,810		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,484,365	3,008,418		
70	Net Interest Charges (Total of lines 62 thru 69)		67,662,129	55,625,708		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		77,561,957	55,465,244		
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)		77,561,957	55,465,244		

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		534,963,515	479,598,548
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)		77,561,957	55,465,244
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-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)		612,425,195	534,963,515
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				



**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)	77,561,957	55,465,244
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	139,347,444	133,886,497
5	Amortization of Debt Discount and Expense	443,984	367,901
6	Amortization of Loss on Recquired Debt	276,398	409,193
7	Amortization of Regulatory Debits and Credits, Net	62,967	-744,356
8	Deferred Income Taxes (Net)	1,240,735	38,073,964
9	Investment Tax Credit Adjustment (Net)	-484,936	-593,728
10	Net (Increase) Decrease in Receivables	-77,690,019	-3,665,072
11	Net (Increase) Decrease in Inventory	-944,223	2,752,237
12	Net (Increase) Decrease in Allowances Inventory	12,242,997	272,744
13	Net Increase (Decrease) in Payables and Accrued Expenses	94,335,572	-30,049,902
14	Net (Increase) Decrease in Other Regulatory Assets	106,544,131	95,447,690
15	Net Increase (Decrease) in Other Regulatory Liabilities	20,097,292	-156,387,094
16	(Less) Allowance for Other Funds Used During Construction	5,311,805	8,183,754
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):	-88,203,700	7,180,707
19	Net change in Prepaid and Other Current Assets	-1,159,078	-280,965
20	Net change in Other Deferred Credits	10,627,615	8,646,202
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	288,987,331	142,597,508
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-308,872,371	-263,582,826
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	6,848	732
30	(Less) Allowance for Other Funds Used During Construction	-5,311,805	-8,183,754
31	Other (provide details in footnote):	1,092,545	105,603
32	Cost of Removal	-30,581,571	-24,300,594
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-333,042,744	-279,593,331
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
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)		



**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):	-643,626	-263,666
54	Affiliate Moneypool Lending and Receivables/Payables, Net	39,268,162	-152,092,081
55	Net Change in Special Deposits		20,089
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-294,418,208	-431,928,989
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		500,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
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)		500,000,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		-375,000,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):	903,639	161,250,824
77			
78	Net Decrease in Short-Term Debt (c)		
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)	803,362	286,150,547
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-4,627,515	-3,180,934
87			
88	Cash and Cash Equivalents at Beginning of Period	6,064,550	9,245,484
89			
90	Cash and Cash Equivalents at End of period	1,437,035	6,064,550

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

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

	2017
<u>Operating Activities - Other</u>	
Change in Miscellaneous Current and Accrued Assets	143,037
Change in Preliminary Survey and Investigation Charges	(856,248)
Change in Clearing Accounts	(90,537)
Change in Miscellaneous Deferred Debits	(1,138,175)
Change in Accumulated Provision for Injuries and Damages	(2,148,993)
Change in Accumulated Provision for Pensions and Benefits	(75,749,899)
Change in Miscellaneous Operating Provisions	(6,916,516)
Change in Asset Retirement Obligations	54,972
Change in Accumulated Deferred Investment Tax Credits	6,649,772
Change in Deferred Income Taxes	(8,151,113)
	<u>\$ (88,203,700)</u>

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

	2016
<u>Operating Activities - Other</u>	
Change in Miscellaneous Current and Accrued Assets	141,338
Change in Unamortized Debt Expense	(3,770,627)
Change in Preliminary Survey and Investigation Charges	(2,521,391)
Change in Clearing Accounts	83,590
Change in Miscellaneous Deferred Debits	588,168
Change in Accumulated Provision for Injuries and Damages	(3,191,379)
Accumulated Provision for Pensions and Benefits	22,683,093
Change in Miscellaneous Operating Provisions	(11,644,217)
Change in Asset Retirement Obligations	662,021
Change in Accumulated Deferred Investment Tax Credits	2,967,567
Change in Deferred Income Taxes	1,182,544
	<u>\$ 7,180,707</u>

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

	2017
<u>Investing Activities - Other</u>	
Change in Utility Plant - Other	1,092,545
	<u>\$ 1,092,545</u>

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

	2016
<u>Investing Activities - Other</u>	
Change in Utility Plant - Other	105,603
	<u>\$ 105,603</u>

**Schedule Page: 120 Line No.: 53 Column: b**

	2017
<u>Investing Activities - Other</u>	
Change in Other Investments	(12,255)
Change in Special Funds	(948,450)
Change in Accumulated Other Comprehensive Income	317,079

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

\$ (643,626)

**Schedule Page: 120 Line No.: 53 Column: c**

2016

Investing Activities - Other

Change in Other Investments

55,422

Change in Special Funds

(307,374)

Change in Accumulated Other Comprehensive Income

(11,714)

\$ (263,666)

**Schedule Page: 120 Line No.: 76 Column: b**

2017

Financing Activities - Other

Change in Customer Advances for Construction

903,639

\$ 903,639

**Schedule Page: 120 Line No.: 76 Column: c**

2016

Financing Activities - Other

Change in Customer Advances for Construction

950,824

Capital Contributions

160,300,000

\$ 161,250,824

Name of Respondent 20180316-80000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of 2017/Q4
--	---	-----------------------	---

NOTES TO FINANCIAL STATEMENTS
<p>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.</p> <p>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.</p> <p>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 Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>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.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
<p>PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION.</p>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**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 the "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 is 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.

Pursuant to a settlement agreement associated with NGUSA's purchase of the Nantucket Electric Company ("Nantucket Electric") in 1996 approved by the Massachusetts Department of Public Utilities ("DPU"), the Company is considered, along with its affiliate Nantucket Electric as one regulated entity for the purpose of recovering its costs and establishing its rates assessed to its customers, with the exception of the recovery of the Nantucket Electric's investment in two undersea electric cables. In the recovery of certain regulatory assets, funding of the recovery is from the customers of both companies. However, the mechanism by which recovery is ultimately achieved is through a single regulatory asset recorded on the balance sheet of the Company. Nantucket Electric's share of these costs and recoveries are reflected through a return on equity mechanism between the Company and Nantucket Electric, as discussed in Note 13 - "Related Party Transactions."

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 of 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.
- 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 and are classified as current or long-term as applicable.
- The accumulated amounts collected in rates for cost of removal over spending are included within accumulated depreciation for FERC reporting, but are presented as a regulatory liability for U.S. GAAP 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.
- Goodwill is included within utility plant for FERC reporting, but is presented as other non-current assets for U.S. GAAP reporting.
- For FERC reporting, the debt issuance costs related to term loans is presented in the balance sheets within deferred charges and other assets. Under U.S. GAAP, this is presented in the balance sheets as a direct deduction from the carrying value of debt.
- 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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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. For U.S. GAAP reporting, deferred tax assets and liabilities are presented on a net basis.

The Company has evaluated subsequent events and transactions through 03/16/2018, the date of issuance of these financial statements, and concluded that there were no events or transactions that require adjustment to, or disclosure in, the financial statements as of and for the twelve months ended December 31, 2017.

## 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 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 reflected in 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 approved rate adjustment mechanisms. In addition, the Company has an electric revenue decoupling mechanism ("RDM") which allows for an annual adjustment to the Company's delivery rates as a result of the reconciliation between annual target revenue and actual billed distribution revenue. Any difference between the annual target revenue and actual billed distribution revenue is recorded as a regulatory asset or regulatory liability.

### 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 and state 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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 determines its current and deferred taxes based on the separate return method, modified by benefits-for-loss allocation pursuant to a tax sharing agreement between NGNA and its subsidiaries. To the extent that the consolidated return group settles cash differently than the amount reported as realized under the benefit-for-loss allocation, the difference is accounted for as either a capital contribution or as a distribution.

### 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

The Company had no special deposits at December 31, 2017 and 2016, respectively.

### Accounts Receivable and Allowance for Doubtful Accounts

The Company recognizes an accumulated provision for uncollectible 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 plant materials and operating supplies; there were no material write-offs of obsolete plant materials and operating supplies for the years ended December 31, 2017 or 2016.

### Renewable Energy Certificates

Renewable Energy Certificates ("RECs") are stated at cost and are used to measure compliance with renewable energy standards. RECs are held primarily for consumption. At December 31, 2017 and December 31, 2016 the Company recorded purchased RECs of \$50.9 million and 63.1 million within allowances and a compliance liability based on retail electricity sales of \$107.4 million and \$103.2 million within miscellaneous current and accrued liabilities in the balance sheets.

### Fair Value Measurements

The Company measures 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:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

- 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 rate for each of the years ended December 31, 2017 and 2016 was 3.3% and 3.4%. The average service life for each of the years ended December 31, 2017 and 2016 was 44 years.

Depreciation expense includes a component for estimated future cost of removal, which is recovered through rates charged to customers.

### *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 and AFUDC debt is reported as non-cash offset to interest expense. 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 AFUDC related to equity of \$5.3 million and \$8.1 million and AFUDC related to debt of \$3.5 million and \$3.0 million for the years ended December 31, 2017 and 2016, respectively. The average AFUDC rates for the years ended December 31, 2017 and 2016 were 7.9% and 8.6%, respectively.

### Goodwill

The Company tests goodwill for impairment annually on January 1, 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 March 31, 2017 utilizing both income and market approaches. The Company uses a 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, 2017 or 2016.

### Available-For-Sale Securities



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The Company provides certain executives with nonqualified retirement and deferred compensation benefits which have been partially secured through separate fund arrangements. As a result, 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 special funds on the balance sheet. 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 Company applies regulatory accounting guidance and both the depreciation and accretion costs associated with asset retirement obligation are recorded as increases to regulatory assets on the balance sheets. These regulatory assets represent timing differences between the recognition of costs in accordance with FERC reporting and costs recovered through the rate-making process.

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

	Years Ended December 31,	
	2017	2016
	<i>(in thousands of dollars)</i>	
Balance as of the beginning of the period	\$ 2,424	\$ 1,762
Accretion expense	103	75
Liabilities settled	(48)	(34)
Liabilities incurred in the current period	-	-
Revaluations to present values of estimated cash flows	-	621
Balance as of the end of the period	<u>\$ 2,479</u>	<u>\$ 2,424</u>

At March 31, 2016, the Company carried out a revaluation study that resulted in an initial estimate of the costs related to asset retirement obligations of \$621K. Of the \$621K revaluation, \$530K was recorded as an increase to accretion expense, and \$91K was recorded as an increase to the asset retirement cost, net included in Property, plant and equipment, net on the accompanying balance sheet. The increase was due to changes in remediation cost and enhanced asset replacement programs.

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 and postretirement benefit other than pension ("PBOP") plans for its employees, administered by NGUSA. The Company recognizes its portion of the pension and PBOP plans' 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 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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

## New and Recent Accounting Guidance

### Accounting Guidance Adopted in 2017

#### *Measurement of Inventory*

In July 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-11, "Simplifying the Measurement of Inventory." The new guidance requires that inventory be measured at the lower of cost or net realizable value (other than inventory measured using "last-in, first out" and the "retail inventory method"). The application of this guidance did not have a material impact on the results of operations, cash flows, or financial position of the Company since the Company's material and supplies inventory is stated at the lower of cost or market.

#### *Consolidation*

In February 2015, the FASB issued ASU 2015-02, "Consolidation (Topic 810): Amendments to the Consolidation Analysis." The new guidance eliminates entity specific consolidation guidance for limited partnerships. It also revises other aspects of the consolidation analysis, including how kick-out rights, fee arrangements and related parties are assessed. The application of this guidance did not have a material impact on the results of operations, cash flows, or financial position of the Company.

#### *Presentation of Financial Statements – Going Concern, Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern*

In August 2014, the FASB issued amendments on reporting about an entity's ability to continue as a going concern in ASU 2014-15, "Presentation of Financial Statements – Going Concern (Subtopic 205 - 40): Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern." The amendments provide guidance about management's responsibility to evaluate whether there is substantial doubt surrounding an entity's ability to continue as a going concern. If management concludes that substantial doubt exists, the amendments require additional disclosures relating to management's evaluation and conclusion. Management is not aware of any indicators giving rise to substantial doubt about the Company's ability to continue to operate and to meet its obligations as they fall due.

### Accounting Guidance Not Yet Adopted

#### *Pension and Postretirement Benefits*

In March 2017, the FASB issued ASU 2017-07, "Compensation Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost," which changes certain presentation and disclosure requirements for employers that sponsor defined benefit pension and other postretirement benefit plans. For USGAAP reporting, the ASU requires the service cost component of the net benefit cost to be in the same line item as other compensation in operating income and the other components of net benefit cost to be presented outside of operating income on a retrospective basis. For FERC reporting purposes, all costs will continue to be reported in operating expenses. In addition, only the service cost component will be eligible for capitalization when applicable, on a prospective basis. For the Company, the requirements of the new standard will be effective for the fiscal year ended March 31, 2019, and interim periods within the reporting period, with early adoption permitted. The Company does not anticipate that this update will have a material impact on the results of its operations, cash flows, or financial position of the Company.

#### *Goodwill*

In January 2017, the FASB issued ASU 2017-04, "Intangibles—Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment," which eliminates Step 2 from the goodwill impairment test. For the Company, the requirements of the new standard will be effective for the fiscal year ended March 31, 2022, with early adoption permitted. The Company currently anticipates adopting the ASU in the year ended March 31, 2018.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### *Statement of Cash Flows*

In November 2016, the FASB issued ASU No. 2016-18, "Statement of Cash Flows (Topic 230): Restricted Cash (a consensus of the FASB Emerging Issues Task Force)," which requires entities to show the changes in the total of cash, cash equivalents, restricted cash, and restricted cash equivalents in the statement of cash flows. For the Company, the requirements of the new standard will be effective for the fiscal year ended March 31, 2019, and interim periods thereafter, with early adoption permitted.

In August 2016, the FASB issued ASU No. 2016-15, "Classification of Certain Cash Receipts and Cash Payments (Topic 230)," which provides guidance about the classification of certain cash receipts and payments within the statement of cash flows, including debt prepayment or extinguishment costs, contingent consideration payments made after a business combination, proceeds from the settlement of insurance claims and policies, and distributions received from equity method investments. For the Company, the requirements of the new standard will be effective for the fiscal year ended March 31, 2019, and interim periods thereafter, with early adoption permitted.

The Company is currently evaluating the impact of the new guidance on the presentation of its statements of cash flows.

### *Income Taxes*

In October 2016, the FASB issued ASU No. 2016-16, "Income Taxes (Topic 740): Intra-Entity Transfers of Assets Other Than Inventory," which eliminates the exception for all intra-entity sales of assets other than inventory. As a result, a reporting entity would recognize the tax expense from the sale of the asset in the seller's tax jurisdiction when the transfer occurs, even though the pre-tax effects of that transaction are eliminated in consolidation. For the Company, the requirements of the new standard will be effective for the fiscal year ended March 31, 2019, and interim periods thereafter, with early adoption permitted. The application of this guidance is not expected to have a material impact on the results of operations, cash flows, or financial position of the Company.

### *Financial Instruments – Credit Losses*

In June 2016, the FASB issued ASU No. 2016-13, "Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments." The amendment replaces the incurred loss impairment methodology in current U.S. GAAP with a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates. For the Company, the requirements of the new standard will be effective for the fiscal year ended March 31, 2021, and interim periods thereafter, with early adoption permitted. The Company is currently evaluating the impact of the new guidance on the presentation, results of its operations, cash flows, and financial position.

### *Revenue Recognition*

In May 2014, the FASB issued ASU 2014-09, "Revenue from Contracts with Customers (Topic 606)." The underlying principle of this ASU is that an entity will recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration the entity expects to be entitled to, in exchange for those goods or services. For the Company, the new guidance is effective for the fiscal year ended March 31, 2019, and will be adopted using a modified retrospective approach.

The FASB has issued a number of additional recent ASUs related to revenue recognition, whose effective date and transition requirements are the same as those for ASU 2014-09. In March 2016, the FASB issued ASU 2016-08, which clarifies the implementation guidance on principal versus agent considerations. In April 2016, the FASB issued ASU No. 2016-10, "Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing," which provides guidance in the new revenue standard on identifying performance obligations and accounting for licenses of intellectual property. In May 2016, the FASB issued ASU 2016-12, providing additional clarity on various aspects of Topic 606, including a) Assessing the Collectability Criterion and Accounting for Contracts That Do Not Meet the Criteria for Step 1, b) Presentation of Sales Taxes and Other Similar Taxes Collected from Customers, c) Noncash Consideration, d) Contract Modifications at Transition, e) Completed Contracts at Transition, and f) Technical Correction. Lastly, in December 2016, the FASB issued ASU No. 2016-20, "Technical Corrections and Improvements

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

to Topic 606, Revenue from Contracts with Customers." The amendments in this update cover a variety of corrections and improvements to the Codification related to the new revenue recognition standard (ASU 2014-09).

The Company has undertaken detailed reviews of its revenue arrangements and is in the process of finalizing its assessment of the impact of the new standard. Based on work to date, the Company does not believe that the standard will have a material impact on the presentation of its results of operations, cash flows, or financial position. However, the Company will be required to make significant additional qualitative and quantitative financial statement disclosures under ASC 606 pertaining to its revenue earning mechanisms.

#### *Leases*

In February 2016, the FASB issued a new lease accounting standard, ASU 2016-02, "Leases (Topic 842)." The key objective of the new standard is to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. Lessees will need to recognize a right-of-use asset and a lease liability for virtually all of their leases (other than leases that meet the definition of a short-term lease). For income statement purposes, a dual model has been retained, with leases to be designated as operating leases or finance leases. Expenses will be recognized on a straight-line basis for operating leases, and a front-loaded basis for finance leases. For the Company, the new standard is effective for the fiscal year ended March 31, 2020, and interim periods thereafter, with early adoption permitted. The new standard must be adopted using a modified retrospective transition, and provides for certain practical expedients. The Company is currently evaluating the impact of the new guidance on the results of its operations, cash flows, and financial position. The Company's leases are discussed in Note 14, "Commitments and Contingencies" under "Operating Lease Obligations."

#### *Financial Instruments – Classification and Measurement*

In January 2016, the FASB issued ASU 2016-01, "Financial Instruments – Overall: Recognition and Measurement of Financial Assets and Financial Liabilities." The new guidance principally affects the accounting for equity investments and financial liabilities where the fair value option has been elected, as well as the disclosure requirements for financial instruments. For the Company, the new guidance is effective for the fiscal year ended March 31, 2019, and interim periods thereafter, with early adoption permitted. The Company is currently evaluating the impact of the new guidance on the presentation, results of its operations, cash flows, and financial position.

### **3. 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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	December 31,	
	2017	2016
	(in thousands of dollars)	
<i>Other regulatory assets</i>		
Postretirement benefits	\$ 275,583	\$ 364,780
Environmental response costs	72,194	78,442
Storm costs	128,181	119,333
Renewable energy certificates	56,494	40,001
Rate adjustment mechanisms	115,405	159,696
Energy efficiency	57,386	92,588
Net Metering Deferral	113,241	72,820
Other	56,713	44,262
Total	<u>\$ 875,197</u>	<u>\$ 971,922</u>
<i>Other regulatory liabilities</i>		
Environmental response costs	\$ 25,259	\$ 36,912
Postretirement benefits	5,608	9,571
Rate adjustment mechanisms	29,180	6,901
Storm costs	13,467	2,636
Regulatory deferred tax liability	327,117	3,635
Energy efficiency	24,494	20,846
Other	2,242	3,605
Total	<u>\$ 427,367</u>	<u>\$ 84,106</u>

**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 \$4.2 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. The regulatory liability represents the excess of amounts received in rates over the Company's actual site investigation and remediation costs.

**Postretirement benefits:** The Regulatory asset represents the Company's deferral related to the underfunded status of its pension and PBOP plans. The amount in regulatory liabilities primarily represents the excess of amounts received in rates over actual costs of the Company's pension and PBOP plans to be refunded in future periods.

**Rate adjustment mechanisms:** The Company is subject to a number of rate adjustment mechanisms 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. These amounts will be refunded to, or recovered from, customers.

**Regulatory deferred tax liability:** This amount represents unrecovered federal and state deferred taxes of the Company, primarily as a result of regulatory flow through accounting treatment and state income tax rate changes and excess federal deferred taxes as a result of the recently enacted Tax Cuts and Jobs Act. The income tax benefits or charges for certain plant related timing differences are immediately flowed through to, or collected from, customers. The Company is currently addressing the refund period of the excess federal deferred tax regulatory liability to ratepayers. See further details about the tax reform act in footnote #10, Income Taxes, and discussions with the MADPU regarding the refund period in footnote #4, Rate Matters.

**Renewable energy certificates:** Represents deferred costs associated with the Company's compliance obligation with Massachusetts' 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.

**Storm costs:** This regulatory asset represents the incremental costs to restore power to customers resulting from major storms.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 Company will defer the difference between the base rate allowance and actual major storm incremental costs for future refund to, or recovery from, customers. The regulatory liability represents the cumulative storm reserve allowance/funding for major storm incremental costs.

**Net Metering Deferral:** Net Metering Deferral reflects revenue lost from customers who have installed on-site generation facilities. This surcharge provides the company with a mechanism to recover such amounts.

The Company records carrying charges on regulatory balances 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.

#### 4. RATE MATTERS

##### Rate Case Filing

In November 2015, the Company, together with its affiliate, Nantucket Electric Company ("Nantucket Electric"), filed an application for new base distribution rates that become effective October 1, 2016. The DPU approved an overall increase in base distribution revenue of approximately \$169.7 million based upon a 9.9% return on equity and an overall capital structure of 50.69% equity, 49.22% long-term debt and 0.09% preferred stock. This increase in revenue includes capital and solar assets placed in service after the last rate case test year of December 2008 and previously recovered through separate factors. The order also allows recovery over five years of the aggregate test-year balance of protected customer accounts receivable outstanding for more than 365 days of \$40.6 million. As a result of the order, through December 31, 2017, the Company has recorded a benefit of approximately \$10.1 million; the remaining \$30.5 million to be collected through 2021. Storm recovery allowed in base rates increased from \$4.3 million to \$10.5 million and deferred storm costs as of September 30, 2016 remain subject to carrying charges at the Weighted Average Cost of Capital, however, deferred storm costs incurred after October 1, 2016 will accrue carrying charges at the prime rate. Additionally, the DPU approved the extension of the recovery factor for costs associated with 16 storm events between February 2010 and March 2013 through August 2019.

The order also allows for an increase in the annual capital costs for plant investment placed into service as part of the Company's CIRM (capital investment recovery mechanism) from \$170 million to \$249 million and also allows for the inclusion of property taxes related to these incremental capital additions. The CIRM is a continuation of the Company's capital investment recovery mechanism initially part of its RDM, with an annual cap on capital investment of \$249 million, which is a three-year calendar year historical average.

##### Verizon Settlement

The Company and Verizon jointly own utility poles in Massachusetts under the terms of a Joint Ownership Agreement entered into by the parties. In December 2014, the Company filed a civil action against Verizon in Massachusetts Superior Court, alleging that Verizon breached the terms of Joint Ownership Agreement relating to the jointly owned poles by failing to pay half of the tree-trimming and vegetation management costs the Company incurred to restore service following multiple storms occurring between 2008 and 2013.

On May 11, 2017, the Company and Verizon entered into an agreement to resolve the dispute between the parties. The settlement provided for cash payments and future bill credits for telecommunication services to National Grid USA Service Company. The Company is guaranteed recovery of the credit from National Grid USA Service Company. The Company realized a pre-tax benefit of \$12.1 million at March 31, 2017. The Company had not previously recovered these amounts from ratepayers.

##### Recovery of Transmission Costs

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

New England Power (NEP) a company affiliate 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, 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 Open Access Transmission Tariff ("ISO-NE OATT"). The Company is compensated for its actual monthly transmission costs with its authorized maximum return on equity ("ROE") of 11.74% on certain transmission assets. The amounts reimbursed to the Company by NEP for the years ended December 31, 2017 and 2016 were \$19.5 million and \$17.2 million, respectively, which are included within the accompanying statements of income.

On October 16, 2014, the FERC issued an order, Opinion No. 531-A, resetting the base ROE applicable to transmission assets under the ISO-NE OATT from 11.14% to 10.57% effective as of October 16, 2014 and establishing a maximum ROE of 11.74%. On March 3, 2015, the FERC issued an Order on Rehearing, Opinion No. 531-B, affirming the 10.57% base ROE and clarifying that the 11.74% maximum ROE applies to all individual transmission projects with ROE incentives previously granted by the FERC. On April 14, 2017, the U.S. Court of Appeals for the D.C. Circuit (Court of Appeals) vacated and remanded FERC's Opinion No. 531 (and successor orders), through which FERC had lowered New England Transmission Owners (NETO) return on equity from 11.14% to 10.57% and capped the total incentives at 11.74%. Due to this vacatur, on June 5, 2017, the New England Transmission Owners made a filing with FERC to reinstate the base ROE of 11.14% effective June 6, 2017. On October 6, 2017, FERC issued an order rejecting NEP's filing to return the ROE to 11.14%, the pre-Opinion 531 ROE. FERC notes in the order that they expressly require NETOs to continue collecting the ROE currently on file—10.57% — subject to a future FERC order. On October 5, 2017, the NETOs filed a series of motions with FERC, requesting dismissal of all four complaints or, in the alternative, a consolidation of the four complaint dockets, and a motion for stay of the fourth complaint hearings. FERC has not ruled on those motions, but hearings in the fourth complaint docket went forward in December 2017. An Initial Decision on the 4th complaint is expected in late March 2018 and a Final FERC order in early 2019. FERC has not yet acted on the Complaint 1 remand, nor has it acted on the Initial Decision issued in the complaints 2 and 3 docket.

#### Tax Cuts and Jobs Act

In response to the Tax Cuts and Jobs Act ("Tax Act") signed into law on December 22, 2017, the MA DPU issued an order opening an investigation docketed as DPU 18-15 to examine the effect of the Tax Act on the rates of the investor-owned utilities in Massachusetts. The DPU order explains that the statutory reduction in the federal corporate income tax rates pursuant to the Tax Act constitutes evidence that the rates being charged by each utility may no longer be just and reasonable as of January 1, 2018. To address this issue, the DPU has ordered each utility, as of January 1, 2018, to account for any revenues associated with the difference between the previous and current corporate income tax rates, and also establish a regulatory liability for excess recovery in rates of accumulated deferred income taxes resulting from the lower federal corporate income tax rate. The order requires utilities to file a plan for how it will refund these amounts by May 1, 2018, with an expectation that a rate reduction shall go into effect by July 1, 2018. To the extent that a utility seeks to implement any part of its rate adjustment, including the refund of excess deferred taxes, on a date later than July 1, 2018, that party must demonstrate that customers will not be harmed by the proposal and that the proposal is otherwise in the public interest.

#### 5. UTILITY PLANT AND NON-UTILITY PROPERTY

The following table summarizes utility plant and non-utility property at cost along with accumulated depreciation and amortization:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

	<b>December 31,</b>	
	<b>2017</b>	<b>2016</b>
	<i>(in thousands of dollars)</i>	
Plant and machinery	\$ 4,353,291	\$ 4,099,704
Goodwill	1,062,533	1,062,533
Land and buildings	179,826	172,688
Assets held for future use	562	562
Assets in construction	142,984	133,737
Motor Vehicle and Office Equipment	6,930	7,239
Total property, plant and equipment	5,746,125	5,476,464
Accumulated depreciation and amortization	(1,806,181)	(1,735,527)
Utility plant and non-utility property, net	<u>\$ 3,939,944</u>	<u>\$ 3,740,937</u>

## 6. FAIR VALUE MEASUREMENTS

The following tables present 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, 2017 and December 31, 2016:

	<b>December 31, 2017</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
	<i>(in thousands of dollars)</i>			
<b>Assets:</b>				
Available-for-sale securities	\$ 3,731	\$ 4,964	\$ -	\$ 8,695

	<b>December 31, 2016</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
	<i>(in thousands of dollars)</i>			
<b>Assets:</b>				
Available-for-sale securities	\$ 3,353	\$ 4,393	\$ -	\$ 7,746

Available-for-sale securities are included in other special funds 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 when available, or estimated using quoted market prices for similar debt. The fair value of this debt at December 31, 2017 and December 31, 2016 was \$1.6 billion and \$1.5 billion, respectively.

All other financial instruments in the accompanying balance sheets such as accounts receivable, accounts payable, and notes receivable from and payable to associated companies are stated at cost, which approximates fair value.

## 7. EMPLOYEE BENEFITS



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The Company participates with other NGUSA subsidiaries in a qualified and non-qualified non-contributory defined benefit plan (the "Pension Plan") and Postretirement Benefits Other than Pension (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, 2017 and 2016, the Company made contributions of approximately \$23.2 million, and \$20.9 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 are included within operation expenses in the accompanying statements of income.

NGUSA's unfunded obligations at December 31, 2017 and 2016 are as follows:

	December 31,	
	2017	2016
	<i>(in thousands of dollars)</i>	
Pension	\$ 443,454	\$ 563,169
PBOP	<u>317,233</u>	<u>445,961</u>
	<u>\$ 760,687</u>	<u>\$ 1,009,130</u>

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, 2017 and 2016 are as follows:

	December 31,	
	2017	2016
	<i>(in thousands of dollars)</i>	
Pension	\$ 24,250	\$ 28,924
PBOP	<u>5,107</u>	<u>9,111</u>
	<u>\$ 29,357</u>	<u>\$ 38,035</u>

#### Defined Contribution Plan

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

NGUSA has a defined contribution pension plan (employee savings fund plan) that covers substantially all employees. For the years ended December 31, 2017 and 2016, the Company recognized an expense in the accompanying statements of income of \$4.0 million and \$3.9 million, respectively, for matching contributions.

NGUSA sponsors certain qualified and non-qualified retirement benefit plans. A portion of the cost of these plans is charged to the Company to the extent employee's participating in those plans provide services to the Company. The Company is also allocated costs associated with affiliated service companies' employees for work performed on the Company's behalf.

#### Other Benefits

At December 31, 2017 and 2016, the Company had accrued workers compensation, auto, and general insurance claims which have been incurred but not yet reported ("IBNR") of \$5.8 million and \$8.8 million, respectively. IBNR reserves have been established for claims and/or events that have transpired, but have not yet been reported to the Company for payment.

### 8. ACCUMULATED OTHER COMPREHENSIVE INCOME

The following table represents the changes in the Company's accumulated other comprehensive income for the years ended December 31, 2017 and 2016:

	Unrealized Gain (Loss) on Available- For-Sale Securities	Pension and Other Postretirement Benefits	Total
	<i>(in thousands of dollars)</i>		
<b>Balance as of December 31, 2015</b>	867	4,205	\$ 5,072
Other comprehensive income (loss) before reclassifications:	-	-	-
Unrecognized net actuarial loss (net of \$17 tax benefit)	-	(25)	(25)
Gain on investment (net of \$123 tax expense)	184	-	184
Amounts reclassified from other comprehensive income:	-	-	-
Amortization of net actuarial loss (net of \$30 tax expense) <sup>(1)</sup>	-	44	44
Gain on investment (net of \$130 tax benefit) <sup>(1)</sup>	(196)	-	196
Net current period other comprehensive income (loss)	(12)	18	5,078
<b>Ending Balance</b>	<u>\$ 855</u>	<u>\$ 4,223</u>	<u>\$ 5,078</u>
<b>Balance as of December 31, 2016</b>	<b>\$ 855</b>	<b>\$ 4,223</b>	<b>\$ 5,078</b>
Other comprehensive income (loss) before reclassifications:	-	-	-
Unrecognized net actuarial loss (net of \$26 tax benefit)	-	(38)	(38)
Gain on investment (net of \$348 tax expense)	523	-	523
Amounts reclassified from other comprehensive income:	-	-	-
Amortization of net actuarial loss (net of \$30 tax expense)	-	-	-
Gain on investment (net of \$136 tax benefit)	(205)	46	(159)
Net current period other comprehensive income (loss)	318	7	326
<b>Balance as of December 31, 2017</b>	<u><b>\$ 1,173</b></u>	<u><b>\$ 4,230</b></u>	<u><b>\$ 5,404</b></u>

(1) Amounts are reported as net other income and deductions in the accompanying statements of income.

### 9. CAPITALIZATION

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### 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 25, 2014, the Company entered into an Equity Contribution Agreement "ECA" 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 received approximately \$160 million under the ECA, which expired on June 30, 2017. The Company requested reinstatement of its short term borrowing authority of up to \$750 million. On December 28, 2017, the Company's request was approved with an effective date of January 12, 2018 and is due to expire on January 11, 2020.

In addition, the NGUSA board approved for additional capital contributions to the Company of up to \$150 million; the Company has received \$135.3 million under this authority.

In 2016, the MADPU granted multi-year authority to issue up to \$784 million in new long-term debt securities through the period ending March 31, 2018. On August 2, 2016, the Company issued \$500 million of unsecured senior long-term debt at 4.00% with a maturity date of August 15, 2046. Under a previous MADPU agreement, the Company issued \$800 million of unsecured senior long-term debt at 5.90% with a maturity date of November 15, 2039.

Long-term debt at December 31, 2017 and December 31, 2016 is as follows:

			December 31,	
	Rate	Maturity	2017	2016
			(in thousands of dollars)	
Senior Notes:				
5.90%	5.90%	November 15, 2039	\$ 800,000	\$ 800,000
4.00%	4.00%	August 15, 2046	\$ 500,000	\$ 500,000
Total long-term debt			\$ 1,300,000	\$ 1,300,000

### Current Maturities of Long-term Debt

*(in thousands of dollars)*

#### Years Ending December 31,

2018	\$ -
2019	-
2020	-
2021	-
2022	-
Thereafter	1,300,000
Total	<u>\$ 1,300,000</u>

The Company is obligated to meet certain financial and non-financial covenants. During the years ended December 31, 2017 and 2016, the Company was in compliance with all such covenants.

### Dividend Restrictions

Pursuant to the non-participating preferred stock, 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. The Company was not restricted as to the payment of common stock dividends under the foregoing provisions at December 31, 2017 or December 31, 2016.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### 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:

Series	December 31,		December 31,		Call Price
	2017	2016	2017	2016	
	(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, 2017 or 2016. The annual dividend requirement for cumulative preferred stock was approximately \$0.1 million for the years ended December 31, 2017 and 2016.

## 10. INCOME TAXES

### Components of Income Tax Expense

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

	Years Ended December 31,	
	2017	2016
<i>(in thousands of dollars)</i>		
Current tax expense (benefit):		
Federal	\$ 26,151	\$ (100)
State	10,755	(6,351)
Total current tax expense (benefit)	36,906	(6,451)
Deferred tax expense:		
Federal	2,827	25,226
State	(1,586)	12,848
Total deferred tax expense	1,241	38,074
Amortized investment tax credits <sup>(1)</sup>	(485)	(594)
Total deferred tax expense	756	37,480
Total income tax expense	\$ 37,662	\$ 31,029
Total income taxes in the statements of income:		
Income taxes charged to operations	\$ 37,811	\$ 37,174
Income taxes credited to other income (deductions)	(149)	(6,145)
Total	\$ 37,662	\$ 31,029

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

### Statutory Rate Reconciliation

The Company's effective tax rate for the years ended December 31, 2017 and 2016 are 32.7% and 35.9% respectively. The following table presents a reconciliation of income tax expense at the federal statutory tax rate of 35% for calendar 2016 and for January to March 2017 and 31.55% blended rate for April to December 2017 to the actual tax expense:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

	Years Ended December 31,	
	2017	2016
	<i>(in thousands of dollars)</i>	
Computed tax	\$ 36,519	\$ 30,245
Change in computed taxes resulting from:		
State income tax, net of federal benefit	6,260	4,223
Provision to return adjustments	507	(337)
Investment tax credit	(485)	(594)
Temporary differences flowed through	(1,010)	(1,108)
Equity-based Compensation and Dividends	(1,038)	(412)
Allowance for equity funds used during construction	(1,894)	(2,607)
Other items, net	(1,197)	1,619
Total	1,143	784
Federal and state income taxes	\$ 37,662	\$ 31,029

The Company is included in the NGNA and subsidiaries consolidated federal income tax return and MA unitary state income tax return. The Company has joint and several liabilities for any potential assessments against the consolidated group.

On December 22, 2017, the Tax Cuts and Jobs Act ("Tax Act") was signed into law. The Tax Act includes significant changes to various federal tax provisions applicable to the Company, including provisions specific to regulated public utilities. The most significant changes include the reduction in the corporate federal income tax rate from 35% to 21% effective January 1, 2018 and the limitation of the net operating loss deduction for net operating losses generated in tax years starting after December 31, 2017 to 80% of taxable income with an indefinite carryforward period. The Tax Act provisions related to regulated public utilities eliminate bonus depreciation for certain property acquired or placed in service after September 27, 2017 and extends the normalization requirements for ratemaking treatment of excess deferred taxes.

In accordance with Accounting Standards Codification ("ASC") 740, "Income Taxes," the effect of changes in tax law are required to be recognized in the period of enactment, which for the Company is the period ended December 31, 2017. Since the Company's fiscal year end is March 31, the statutory rate applicable for the Company's fiscal year ended March 31, 2018, will be a blended tax rate of 31.55%. In subsequent periods, the federal income tax rate will be 21%. In addition, ASC 740 requires deferred income tax assets and liabilities to be measured at the enacted tax rate expected to apply when temporary differences are to be realized or settled. As a result, the Company remeasured its federal deferred income tax assets and liabilities using the newly enacted tax rate of 21%. Where the reduction in the net deferred income tax liability is expected to be refunded to ratepayers in future rates, the remeasurement will be deferred as a regulatory liability. The Company recognized a decrease in its net deferred income tax liability in the amount of \$232.3 million with \$0.3 million of the benefit recorded to deferred income tax expense and \$232.0 million recorded as a regulatory liability for the refund of excess deferred income taxes to the ratepayers.

On December 22, 2017, the Securities Exchange Commission issued Staff Accounting Bulletin ("SAB") 118, which provides guidance on accounting for the effects of the Tax Act. The Financial Accounting Standards Board staff subsequently issued guidance stating that private companies may apply SAB 118 to the financial statements. SAB 118 provides a measurement period that should not extend beyond one year from the Tax Act enactment date to complete the accounting under ASC 740. To the extent that a company's accounting for certain income tax effects of the Tax Act is incomplete, a company can determine a reasonable estimate for those effects and record a provisional estimate in the financial statements. If a company cannot determine a provisional amount, the company should continue to apply existing accounting guidance for income taxes based on the provisions of the tax laws that were in effect immediately prior to the enactment of the Tax Act.

#### Deferred Tax Components

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Significant components of the Company's net deferred tax assets and liabilities at December 31, 2017 and December 31, 2016 are as follows:

	December 31,	
	2017	2016
	<i>(in thousands of dollars)</i>	
<b>Deferred tax assets:</b>		
Regulatory liabilities - other	\$ 124,435	\$ 31,536
Net operating losses	110,614	185,409
Pensions, OPEB and other employee benefits	53,515	112,858
Allowance for uncollectible accounts	33,992	43,600
Renewable energy certificate obligations	31,148	44,366
Environmental reserve	22,230	35,935
Future federal benefit on state taxes	19,062	41,504
Other items	20,328	19,855
Total deferred tax assets (1)	415,324	515,063
<b>Deferred tax liabilities:</b>		
Property related differences	536,365	794,263
Regulatory assets - other	108,868	180,966
Regulatory assets - pension and OPEB	78,293	152,740
Regulatory Assets - storm costs	33,267	51,391
Property taxes	8,875	12,235
Other items	14,970	8,982
Total deferred tax liabilities	780,638	1,200,577
Net deferred income tax liability	365,314	685,514
Deferred investment tax credits	15,676	9,511
Net deferred income tax liability and investment tax credits	380,990	695,025
Current portion of net deferred income tax asset	-	-
Non-current deferred income tax liability and investment tax credits	\$ 380,990	\$ 695,025

1) The company established a valuation allowance for deferred tax assets in the amount of \$252 thousand related to expiring charitable contribution carryforwards at December 31, 2017. There was \$909 thousand valuation allowance for deferred tax assets at December 31, 2016.

The following table presents the amounts and expiration dates of net operating losses as of December 31, 2017:

Expiration of net operating losses:	Federal	MA
	<i>(in thousands of dollars)</i>	<i>(in thousands of dollars)</i>
3/31/2029	\$ 32,913	
3/31/2030	6,769	
3/31/2032	17,897	
3/31/2033	63,272	
3/31/2034	54,883	
3/31/2035	114,448	42,381
3/31/2036	96,491	13,259
3/31/2037	43,789	-

#### Unrecognized Tax Benefits

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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, 2017 and 2016, the Company had unrecognized tax benefits of \$6.3 million and \$6.3 million on a FERC basis.

The following table represents changes to the Company's unrecognized tax benefits:

	<b>Years Ended December 31,</b>	
	<b>2017</b>	<b>2016</b>
	<i>(in thousands of dollars)</i>	
Beginning balance	\$ 39,528	\$ 38,297
Gross increases related to prior period	3,968	-
Gross decreases related to prior period	(465)	(972)
Gross increases related to current period	1,296	2,203
Ending balance	\$ 44,328	\$ 39,528
Less: unrecognized tax benefits on temporary	38,055	33,256
Ending balance	\$ 6,272	\$ 6,272

As of December 31, 2017 and 2016, the Company has accrued for interest related to unrecognized tax benefits of \$1.6 million and \$1.2 million, respectively. During years ended December 31, 2017 and 2016, the Company recorded interest expense of \$0.4 million and \$0.3 million, respectively. The Company recognizes interest related to unrecognized tax benefits in other interest, including affiliate interest and related penalties, if applicable, in other deductions, net in the accompanying statements of income. No tax penalties were recognized during the years ended December 31, 2017 or 2016.

It is reasonably possible that other events will occur during the next twelve 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 its results of operations, financial position, or cash flows.

The Company is included in NGNA and subsidiaries' administrative appeal with the Internal Revenue Service ("IRS") related to the issues disputed in the examination cycles for the years ended March 31, 2008 and March 31, 2009. The Company is expecting to reach a settlement with the IRS in the next fiscal year. The Company does not believe that the outcome of the settlement will have a material impact to its results of operations, financial position, or cash flows. The IRS continues its examination of the next cycle which includes income tax returns for the years ended March 31, 2010 through March 31, 2012. The examination is expected to conclude in the next fiscal year. The income tax returns for the years ended March 31, 2013 through March 31, 2017 remain subject to examination by the IRS.

The Massachusetts unitary state income tax returns for the years ended March 31, 2010 through March 31, 2017 remain subject to examination by the Massachusetts Department of Revenue.

The following table indicates the earliest tax year subject to examination for each major jurisdiction:

<b>Jurisdiction</b>	<b>Tax Year</b>
Federal	31-Mar-2010
Massachusetts	31-Mar-2010

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

## 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 year ended December 31, 2017, and 2016 were \$18.6 million and \$17.2 million, respectively.

At December 31, 2017 and December 31, 2016, the Company had total reserves for environmental remediation costs of \$72.4 million and \$79.3 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, 2017 and December 31, 2016, the Company has recorded environmental regulatory assets of \$72.2 million and \$78.4 million, respectively, and environmental regulatory liabilities of \$25.3 million and \$36.9 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

### Purchase Commitments

The Company has several long-term contracts for the purchase of electric power. Substantially all of these contracts require power to be delivered before the Company is obligated to make payment.



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The Company's commitments under these long-term contracts for the years subsequent to December 31, 2017 are summarized in the table below:

<i>(in thousands of dollars)</i>	Energy
<u>Years Ended December 31,</u>	<u>Purchases</u>
2018	\$ 189,430
2019	153,478
2020	-
2021	-
2022	-
Thereafter	-
Total	<u>\$ 342,908</u>

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

#### Financial 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 \$51.3 million at December 31, 2017 and has maturities extending through 2042. This guarantee is absolute and unconditional. As of the date of this report, the Company has not had a claim made against it for this guarantee and has no reason to believe that Nantucket with default on its obligations.

#### 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

#### 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 receivables from, and payables to, certain of its affiliates in the ordinary course of business. The amounts receivable from, and payable to, its affiliates 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 is as follows:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

	Accounts Receivable from Associated Companies		Accounts Payable to Associated Companies	
	December 31, 2017	December 31, 2016	December 31, 2017	December 31, 2016
<i>(in thousands of dollars)</i>				
Nantucket Electric Company	\$ 19,325	\$ 61,361	\$ -	\$ 15,712
New England Power Company	2,472	6,460	6,763	5,863
NGUSA Service Company	9,613	2,537	85,502	64,099
Niagara Mohawk Power Corporation	-	18,708	8,365	14
The Narragansett Electric Company	110,806	-	31,648	8,359
NG Engineering Svcs, LLC	3,276	3,268	165	206
Other	7,261	3,995	1,980	2,624
Total	<u>\$ 152,753</u>	<u>\$ 96,329</u>	<u>\$ 134,423</u>	<u>\$ 96,877</u>

#### Advance from Associated Companies

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, 2017 and 2016, the Company had an outstanding advance from affiliate of \$150 million and \$150 million, respectively.

#### Notes Receivable from and Notes Payable to Associated Companies ("Intercompany Money Pool")

The settlement of the Company's various transactions with NGUSA and certain associated companies generally occurs via the intercompany money pool in which it participates. The Company is a participant in the Regulated Money Pool and can both borrow and invest funds. Borrowings from the Regulated Money Pool bear interest in accordance with the terms of the Regulated 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 from associated companies and accounts payable to associated companies balances are reflected as investing or financing activities in the accompanying statements of cash flows. In addition, for the purpose of presentation in the statements of cash flows, it is assumed all amounts settled through the 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 Regulated Money Pool, if necessary. The Company had short-term intercompany money pool investments of \$218 million and \$276 million at December 31, 2017 and December 31, 2016, respectively. The average interest rates for the intercompany money pool were 1.44% and 0.97% for the twelve months ended December 31, 2017 and December 31, 2016, 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 its DPU approved ROE for the fiscal year, currently 9.90%. 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 year ended December 31, 2017 and 2016, the Company reimbursed Nantucket Electric \$7.0 million and \$10.5 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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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, and total transmission and distribution expenditures. Lastly, when a specific cost/causation principle is not determinable, 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 to and from the service companies of NGUSA, including but not limited to non-power goods and services, for the years ended December 31, 2017 and 2016 were \$318.0 million and \$382.6 million, respectively.

<p>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.</p> <p>2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.</p> <p>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.</p> <p>4. Report data on a year-to-date basis.</p>
---

Line No.	Item	Unrealized Gains and Losses on Available-for-Sale Securities	Minimum Pension Liability adjustment (net amount)	Foreign Currency Hedges	Other Adjustments
	(a)	(b)	(c)	(d)	(e)
1	Balance of Account 219 at Beginning of Preceding Year	866,917	4,204,791		
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income	( 196,178)			
3	Preceding Quarter/Year to Date Changes in Fair Value	184,463	18,345		
4	Total (lines 2 and 3)	( 11,715)	18,345		
5	Balance of Account 219 at End of Preceding Quarter/Year	855,202	4,223,136		
6	Balance of Account 219 at Beginning of Current Year	855,202	4,223,136		
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income	( 205,130)			
8	Current Quarter/Year to Date Changes in Fair Value	522,209	9,003		
9	Total (lines 7 and 8)	317,079	9,003		
10	Balance of Account 219 at End of Current Quarter/Year	1,172,281	4,232,139		

--

--	--	--	--	--	--

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company		This Report Is: 2018 (4) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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)	4,280,313,050	4,280,313,050		
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified	244,279,172	244,279,172		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	4,524,592,222	4,524,592,222		
9	Leased to Others				
10	Held for Future Use	561,510	561,510		
11	Construction Work in Progress	142,983,602	142,983,602		
12	Acquisition Adjustments	1,062,533,002	1,062,533,002		
13	Total Utility Plant (8 thru 12)	5,730,670,336	5,730,670,336		
14	Accum Prov for Depr, Amort, & Depl	1,804,530,022	1,804,530,022		
15	Net Utility Plant (13 less 14)	3,926,140,314	3,926,140,314		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	1,750,241,020	1,750,241,020		
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)	1,750,241,020	1,750,241,020		
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	54,289,002	54,289,002		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,804,530,022	1,804,530,022		

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
					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

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
<p>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.</p> <p>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.</p>					
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 20180316-8000 FERC PDF (Unofficial) 2018 Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
Changes during Year				Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)				
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
--	---	---------------------------------------	---

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

- Report below the original cost of electric plant in service according to the prescribed accounts.
- 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.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 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.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 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	352,847	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	352,847	
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	52,819,014	15,161,789
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	52,819,014	15,161,789
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	52,819,014	15,161,789

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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	1,841		
49	(352) Structures and Improvements	250,903			
50	(353) Station Equipment	5,549,106	2,707,573		
51	(354) Towers and Fixtures	720,064			
52	(355) Poles and Fixtures	29,550,158	2,416,860		
53	(356) Overhead Conductors and Devices	28,088,919	4,763,823		
54	(357) Underground Conduit	1,033,868			
55	(358) Underground Conductors and Devices	241,585			
56	(359) Roads and Trails	257,467			
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	66,656,593	9,890,097		
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	26,043,379	1,452,972		
61	(361) Structures and Improvements	26,264,255	1,704,467		
62	(362) Station Equipment	585,865,100	55,670,597		
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	646,104,418	41,233,822		
65	(365) Overhead Conductors and Devices	816,380,522	45,087,126		
66	(366) Underground Conduit	208,623,292	4,949,731		
67	(367) Underground Conductors and Devices	651,287,609	68,299,889		
68	(368) Line Transformers	508,532,822	22,721,808		
69	(369) Services	239,540,725	16,096,180		
70	(370) Meters	140,706,155	5,670,206		
71	(371) Installations on Customer Premises				
72	(372) Leased Property on Customer Premises				
73	(373) Street Lighting and Signal Systems	95,725,615	2,293,023		
74	(374) Asset Retirement Costs for Distribution Plant	960,554			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	3,946,034,446	265,179,821		
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	4,832,061	-11,884		
87	(390) Structures and Improvements	128,175,866	5,028,592		
88	(391) Office Furniture and Equipment	6,622,293	687,053		
89	(392) Transportation Equipment				
90	(393) Stores Equipment	745,166			
91	(394) Tools, Shop and Garage Equipment	7,150,022	1,286,050		
92	(395) Laboratory Equipment	4,016,641			
93	(396) Power Operated Equipment	9,669			
94	(397) Communication Equipment	53,349,731	575,304		
95	(398) Miscellaneous Equipment	613,084	8,355		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	205,514,533	7,573,470		
97	(399) Other Tangible Property	428,735			
98	(399.1) Asset Retirement Costs for General Plant				
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	205,943,268	7,573,470		
100	TOTAL (Accounts 101 and 106)	4,271,806,168	297,805,177		
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)	4,271,806,168	297,805,177		

**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
				2
				3
			352,847	4
			352,847	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
				41
	-5,521,287		-5,521,287	42
			67,980,803	43
				44
	-5,521,287		62,459,516	45
	-5,521,287		62,459,516	46

**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
			966,364		48
2,184			248,719		49
577,782			7,678,897		50
			720,064		51
38,039			31,928,979		52
347,814			32,504,928		53
			1,033,868		54
			241,585		55
			257,467		56
					57
965,819			75,580,871		58
					59
7,623			27,488,728		60
649,444			27,319,278		61
7,339,797			634,195,900		62
					63
-4,918,179			692,256,419		64
7,023,524		1,359	854,445,483		65
-114,560			213,687,583		66
-7,361,374		-716	726,948,156		67
1,740,863	696,117	-643	530,209,241		68
-7,073,424			262,710,329		69
2,737,110	-1,882,384		141,756,867		70
					71
					72
3,110,583			94,908,055		73
	-232,000		728,554		74
3,141,407	-1,418,267		4,206,654,593		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
			4,820,177		86
382,534		-509,643	132,312,281		87
23,469		509,643	7,795,520		88
					89
			745,166		90
599,137			7,836,935		91
81,596			3,935,045		92
			9,669		93
32,870,178			21,054,857		94
			621,439		95
33,956,914			179,131,089		96
15,429			413,306		97
					98
33,972,343			179,544,395		99
38,079,569	-6,939,554		4,524,592,222		100
					101
					102
					103
38,079,569	-6,939,554		4,524,592,222		104

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					
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					
41					
42					
43					
44					
45					
46					
47	TOTAL				

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	R/W, Dracut, MA			
3	Previously used in utility operations			
4	Discontinued in 1977. Transferred to A/C 105in 1977	12/31/1977		447,520
5				
6	Minor items in property consisting of			
7	Land and Land Rights, Vaious Locations			
8	in Massachussetts, each less than \$250,000			113,990
9	(2 in number)			
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Total			561,510

**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	Solar Phase II Project MA	20,337,974
2	LYNN #21 4.16KV SUB IMPRVMNTSLYNN #21 4.16KV SUB IMPRVMNTS	6,287,154
3	IE - BW OFC Initiative	5,976,163
4	Bancroft Street Sub Rebuild	5,367,403
5	Mass Storm Cap Confirm Proj	5,307,045
6	Mass Elec Transformer Purchases	3,464,266
7	Water 31 Retirement D-Sub	3,422,140
8	Solar III - 55 Bearfoot Road	3,317,416
9	Beach Rd Grd Potential Improvements	2,723,190
10	Alnylam Customer Switch Yard	2,705,367
11	BS North-Dist-Damage&Failure Blnkt	2,677,657
12	Everett37 23kVWork forT1AB T2	2,670,825
13	Water 32 Retirement D-Line	2,552,101
14	BS North-Dist-Asset Replace Blankt	2,508,413
15	I&M - BS D-Line OH Work From Insp.	2,469,799
16	Everett37 13/4kV 37W9,8W1,37W6 Work	2,191,730
17	Recloser Communication Upgrade - MA	2,067,655
18	West Gloucester 28	1,825,049
19	I&M - NM D-Line OH Work From Insp.	1,669,783
20	BS North-Dist-New Bus-Comm Blanket.	1,668,389
21	BS West-Dist-Damage&Failure Blankt	1,654,516
22	BS West-Dist-Asset Replace Blanket.	1,609,464
23	Foxboro-Recond 3.9 mi 2288 to 795	1,596,292
24	I&M - BW D-Line OH Work From Insp.	1,589,080
25	BS West-Dist-New Bus-Comm Blanket.	1,586,711
26	Everett#37 13&23kV Automation Impro	1,387,805
27	MA Electric Asset Replacement	1,374,427
28	Sandy Pond #237 - Control House Rpl	1,358,227
29	E Lynn Ducts Union Broad Humphrey 4	1,316,504
30	N&G Mass. ARP Breakers & Reclosers	1,218,508
31	Uxbridge #321 Feeder Expansion	1,160,886
32	BS North-Dist-New Bus-Resid Blankt	1,147,717
33	Woodchuck Hill 56L2 M StormHardenig	1,120,620
34	Newbury Grd Potential Improvements	1,117,143
35	Read St Sub_Inst 23 kV Grd Bank	1,065,569
36	BS North-Dist-Subs Blanket	1,015,391
37	IRURD West Meadow Hills	1,008,479
38		
39	Minor Projects under \$1,000,000	
40		39,446,744
41		
42		
43	TOTAL	142,983,602



Name of Respondent 20180316-8000 FERC PDF (Unofficial) (2) Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4	
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)							
<p>1. Explain in a footnote any important adjustments during year.</p> <p>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.</p> <p>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.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>							
<b>Section A. Balances and Changes During Year</b>							
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	1,679,596,979	1,679,596,979				
2	Depreciation Provisions for Year, Charged to						
3	(403) Depreciation Expense	139,347,444	139,347,444				
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)	139,347,444	139,347,444				
11	Net Charges for Plant Retired:						
12	Book Cost of Plant Retired	38,079,569	38,079,569				
13	Cost of Removal	24,666,626	24,666,626				
14	Salvage (Credit)	115,170	115,170				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	62,631,025	62,631,025				
16	Other Debit or Cr. Items (Describe, details in footnote):	-6,072,378	-6,072,378				
17							
18	Book Cost or Asset Retirement Costs Retired						
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,750,241,020	1,750,241,020				
<b>Section B. Balances at End of Year According to Functional Classification</b>							
20	Steam Production						
21	Nuclear Production						
22	Hydraulic Production-Conventional						
23	Hydraulic Production-Pumped Storage						
24	Other Production	13,287,205	13,287,205				
25	Transmission	16,405,520	16,405,520				
26	Distribution	1,675,676,047	1,675,676,047				
27	Regional Transmission and Market Operation						
28	General	44,794,953	44,794,953				
29	TOTAL (Enter Total of lines 20 thru 28)	1,750,163,725	1,750,163,725				

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 219 Line No.: 29 Column: c**

This total excludes intangibles (\$77,295), which explains the difference between this total and line 22 on page 200 \$1,750,241,020.

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)
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				
41				
42	Total Cost of Account 123.1 \$	0	TOTAL	

**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 from investments, including such revenues from 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
				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
				41
				42

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)	416,612	459,778	
9	Distribution Plant (Estimated)	24,851,139	25,752,196	
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)	25,267,751	26,211,974	
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)			
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	25,267,751	26,211,974	

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		2018	
		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				

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/transfersors 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.

2019		2020		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
								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
								41
								42
								43
								44
								45
								46

Allowances (Accounts 158.1 and 158.2)
---------------------------------------

- |   |
|---|
| 1. Report below the particulars (details) called for concerning allowances.<br>2. Report all acquisitions of allowances at cost.<br>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.<br>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).<br>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		2018	
		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				



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/transferrors 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.

2019		2020		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
								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
								41
								42
								43
								44
								45
								46

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/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						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTAL					

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					

**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	<b>Transmission Studies</b>				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

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		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Income taxes	12,766,591	46,351,395		37,860,149	21,257,837
2						
3	Pension	227,337,867	5,811,641	9260	35,038,279	198,111,229
4						
5	OPEB	113,476,282	1,047,670	9260	48,116,618	66,407,334
6						
7	Pension Exp Deferred - Electric	23,966,371	6,027,969	4560	18,930,228	11,064,112
8						
9	Environmental Response Fund	78,441,876	12,953,972	2540	19,202,194	72,193,654
10						
11	Storm Costs- Un-Approved	43,321,833	47,452,710	1823/5930	46,739,392	44,035,151
12						
13	Asset Retirement Obligation	2,166,730	126,990	1082	48,120	2,245,600
14						
15	Rate Case Expense	1,040,453	144,142	9280	250,390	934,205
16						
17	Smart Grid Program	13,379,953	11,121,386	4560/4190	17,361,898	7,139,441
18						
19	Transmission Service	14,357,439	70,562,872	4560/2540	73,769,202	11,151,109
20						
21	Renewable Energy Certificates Obligation	40,001,433	102,371,238	5550	85,878,237	56,494,434
22						
23	Revenue Decoupling Mechanism	57,751,705	72,205,557	4560	75,339,355	54,617,907
24						
25	Attorney General Consultant Expenses	624,769	562,069	9280	676,014	510,824
26						
27	Energy Efficiency	92,587,941	52,066,852		87,268,345	57,386,448
28						
29	Basic Service Administrative Costs	5,067,445	5,641,497	2540/4560	10,708,942	
30						
31	Storm Fund Deficit	76,010,864	51,735,356	1823/924	43,600,754	84,145,466
32						
33	Access Charge	3,843,051	2,346,493	4560	5,545,700	643,844
34						
35	Basic Service	33,191,243	91,976,697	4190/4491	125,167,940	
36						
37	Renewable Energy Recovery (LTCRER)	5,867,101	13,538,780	4560	3,680,277	15,725,604
38						
39	Solar Generation Program	709,143	4,278,760	4560/4190	4,987,903	
40						
41	SAP EHR1 Release Costs	2,258,129	413,460	4073	795,116	1,876,473
42						
43	Hardship Protected A/R Recovery	38,577,254	2,030,382	4560	10,151,909	30,455,727
44	TOTAL	971,921,650	656,532,453		753,257,369	875,196,734

**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		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1						
2	Capital Investment Recovery Mechanism	12,356,257	10,723,128			23,079,385
3						
4	Net Metering Provision	72,819,920	42,561,202	4560/4190	2,140,366	113,240,756
5						
6	Farm Discount - DPU 15-155		429,706			429,706
7						
8	Smart Grid Pilot Extension		2,050,529	4190	41	2,050,488
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						
41						
42						
43						
44	TOTAL	971,921,650	656,532,453		753,257,369	875,196,734

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 1 Column: d**

Accts Charged: 190/282/283

**Schedule Page: 232 Line No.: 3 Column: a**

In September 2006 FASB issued FAS 158 which required employer's to recognize the overfunded or underfunded status of a defined benefit postretirement plan (other than a multiemployer plan) as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through comprehensive income. However, because the company has specific regulatory recovery of their pension and opeb costs, establishment of regulatory assets to defer charges to OCI that would otherwise result from the adoption of FAS158 is appropriate.

Pursuant to the DPU's ruling in D.P.U. 09-39, the Company is allowed to recover actual, non-capitalized 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.: 5 Column: a**

In September 2006 FASB issued FAS 158 which required employer's to recognize the overfunded or underfunded status of a defined benefit postretirement plan (other than a multiemployer plan) as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through comprehensive income. However, because the company has specific regulatory recovery of their pension and opeb costs, establishment of regulatory assets to defer charges to OCI that would otherwise result from the adoption of FAS158 is appropriate.

Pursuant to the DPU's ruling in D.P.U. 09-39, the Company is allowed to recover actual, non-capitalized 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.: 7 Column: a**

Pursuant to the DPU's ruling in D.P.U. 09-39, the Company is allowed to recover actual, non-capitalized 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 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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

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.: 11 Column: a**

Balance consists of deferred charges for qualifying storm events occurring on or after October 1st, 2016, which meet the \$1.5m threshold, as well as the associated interest on the average balance at the prime rate as of October 1st 2016.

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 subsequent settlements, D.T.E. 99-47, and rate order DPU 15-155, the Department approved an increase in the annual funding to the storm contingency fund to \$4.3 million effective May 1, 2000, and \$10.5 million effective October 1, 2016, respectively.

For any storm for which National Grid incurs more than the cost-per-storm threshold, the company is permitted to access the storm fund for reimbursement of only that portion of the costs that exceed said threshold. In the company's rate case D.P.U. 09-39 a threshold of \$1.25m was granted, with an increase to \$1.5m established in the most recent rate case D.P. U. 15-155.

In the Company's most recent rate case in D.P.U. 15-155, the fund balance whether credit or deficit, is to accrue interest at the prime rate. 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") designed to provide an incremental \$40 million annually of contributions to the Company's storm fund for a three year period commencing in May 2013. Also, effective July 1, 2014, in DPU 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. Further extensions were granted, with the most recent granted in DPU 15-155, ordering the application of the SFRF to the September 30, 2016 storm balance deficit thru August 2019.

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

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

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

Amortization of rate case expense associated with the Company's last rate case DPU 15-155. The company is allowed to defer its incurred rate case expense and amortize it over a period of 5 years beginning October 2016.

**Schedule Page: 232 Line No.: 17 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. These costs are fully reconcilable and any difference



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

between costs and revenue will be reflected in the following year's recovery.

**Schedule Page: 232 Line No.: 19 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.: 21 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.: 23 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.: 25 Column: a**

Pursuant to Massachusetts law and DPU 09-39 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.: 27 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 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: 232 Line No.: 27 Column: d**

Accts Charged: 4310/4190/4510

**Schedule Page: 232 Line No.: 29 Column: a**

Pursuant to the Company's Basic Service Adjustment Provision, the Company is allowed to

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
FOOTNOTE DATA			

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 pursuant to 225 CMR14, 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 collection passed on to all customers

**Schedule Page: 232 Line No.: 31 Column: a**

Balances consists of the approved Storm Fund Deficit, previously the Storm Fund Balance as of September 30, 2016, per rate order D.P.U. 15-155, as well as the associated interest on the average balance at the company's weighted average cost of Capital. The application of the SFRF to the September 30th, 2016 storm fund balance is extended for an 14 months.

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 subsequent settlements, D.T.E. 99-47, and rate order DPU 15-155, the Department approved an increase in the annual funding to the storm contingency fund to \$4.3 million effective May 1, 2000, and \$10.5 million effective October 1, 2016, respectively.

For any storm for which National Grid incurs more than the cost-per-storm threshold , the company is permitted to access the storm fund for reimbursement of only that portion of the costs that exceed said threshold. In the company's rate case D.P.U. 09-39 a threshold of \$1.25m was granted, with an increase to \$1.5m established in the most recent rate case D.P. U. 15-155.

In the Company's most recent rate case in D.P.U. 15-155, the fund balance whether credit or deficit, is to accrue interest at the prime rate. 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") designed to provide an incremental \$40 million annually of contributions to the Company's storm fund for a three year period commencing in May 2013. Also, effective July 1, 2014, in DPU 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. Further extensions were granted, with the most recent granted in DPU 15-155, ordering the application of the SFRF to the September 30, 2016 Storm Fund balance deficit thru August 2019.

**Schedule Page: 232 Line No.: 33 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.: 35 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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 37 Column: a**

Renewable Energy Recovery Provision (LTCRER): Per M.D.P.U. No. 1235 The Company's rates for Retail Delivery Service and Basic Service are subject to adjustment to reflect recovery of payments under long term renewable energy contracts which the Company has executed pursuant to § 83 and § 83A of An Act Relative to Green Communities ("GCA") along with contract remuneration associated with payments made under such contracts, as approved by the Department.

**Schedule Page: 232 Line No.: 39 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: 232 Line No.: 41 Column: a**

Per the D.P.U Docket 15-155, The Company (Massachusetts Electric) agreed to defer and amortize EHR1 operating expense incurred during the test year of \$2.7 million over the life of the EHR1 capital asset, or seven years.

**Schedule Page: 232 Line No.: 43 Column: a**

Per the recent rate case, D.P.U. 15-155 the department allowed National Grid to recover \$40,607,637 from Hardship Protected Accounts. The amount is to be recovered over five years at \$8,121,527 annually. Accounts included in the balance are to be tracked and excluded from normal bad debt expense and any subsequent payments made by customers towards this balance are to be credited through the Residential Assistance Adjustment Factor ( Department of Public Utilities' orders in D.T.E. 01-106-C, D.T.E. 05-86, D.P.U 08-4)

**Schedule Page: 232.1 Line No.: 2 Column: a**

In D.P.U. 07-50-A the MA DPU allowed National Grid to recover costs incurred from capital spending and inflation as the Capital Investment Recovery Mechanism. The CIRM was allowed to recover \$170 million with a one-percent rate cap and operated as a part of RDM. In the most recent rate case, D.P.U. 15-155, the Department increased CIRM recovery to \$249 million and ordered it to be operated independently of the Revenue Decoupling Mechanism.

**Schedule Page: 232.1 Line No.: 4 Column: a**

Per M.D.P.U No. 1322 The purpose of the NMRS is to recover the Net Metering Credits applied to customers and the non-reconciling distribution portion of revenue displaced by customers who have installed on-site generation facilities in accordance with G.L. c. 164, §§ 138 and 139. This surcharge provides the Distribution Company with a mechanism to recover such Credits and displaced revenue, and to reconcile actual NMRS revenue amounts recovered from customers with actual recoverable amounts.

**Schedule Page: 232.1 Line No.: 6 Column: a**

Per DPU 15-155 the Farm Discount recovery mechanism is intended to recover revenues lost as a result of a discount given to agriculture customers. The lost revenues are to be deferred and recovered as an amortization in the next base rate case.

**Schedule Page: 232.1 Line No.: 8 Column: a**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

The Company's Pilot was approved by the Department pursuant to the St. 2008, c. 169, 85 in Massachussets Electric Company and Nantucket Electric Company, D.P.U. 11-129 (2012), and Massachussets Electric and Nantucket Electric Company, D.P.U. 14-84 (2014). The Pilot is Designed to test new customer-facing (i.e. advanced metering infrastructure meters and in-home energy management) and grid-facing (i.e. automated distribution system monitoring) technologies (Exh. WFJ-1, at 6-7, 9-10).

The original period of the MA Smart Grid Pilot ended on December 31, 2016 and an extension of the pilot was filed with the MA DPU for January 2017 through December 2018.

MISCELLANEOUS DEFERRED 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		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Cash Overs & Shorts & Misc	24,548	32,060,655	131/142	32,064,442	20,761
3						
4	Construction Advances	606,776	3,372,850	143/4560	2,986,157	993,469
5						
6	Customer Bill Adjustments	196,239	12,105,002	4560/593	12,096,637	204,604
7						
8	HSBC Virtual Card	-741,539	14,992,911	232/253	14,251,372	
9	Payment Clearing					
10						
11	Segment Balancing Clearing	-5,365	328,354,337	186/253	328,348,972	
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						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	80,659				1,218,834

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report  2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

<b>Schedule Page: 233    Line No.: 11    Column: a</b> Reported as 'Document Splitting' in prior year
--

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 Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Pension, OPEB and other employee benefits	112,857,840	53,514,662
3	Reserve - Environmental	35,935,483	22,229,768
4	Allowance for uncollectible accounts	43,600,182	33,991,726
5	Net Operating Losses	185,408,861	110,614,205
6			
7	Other	137,261,875	194,973,992
8	TOTAL Electric (Enter Total of lines 2 thru 7)	515,064,241	415,324,353
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)	515,064,241	415,324,353

Notes
-------

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			
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				



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
						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
						41
						42

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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 - acquisition 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) - CY2007				60,000,000
14					
15	Gain on Capital Stock (Account 210):				
16					
17	Premium paid on -4.76% preferred stock redemption - CY2007				-92,056
18					
19	Stock Compensation Adjustment - CY2014				1,283,355
20					
21	Equity contribution made by parent company (NGUSA) - CY 2015 Additions				135,000,000
22					
23	Equity contribution made by parent company (NGUSA) - CY 2016 Additions				160,300,000
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				1,853,349,050

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	

**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			
3	Account 221		
4			
5	Senior Note @5.9%	800,000,000	6,771,969
6			2,672,000
7	Senior Note @4.004% due 2046	500,000,000	3,888,827
8			
9	Account 223	150,000,000	
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	1,450,000,000	13,332,796

**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		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
						4
11/18/2009	11/15/2039	11/18/2009	11/15/2039	800,000,000	47,200,000	5
						6
08/05/2016	08/15/2046	08/05/2016	08/15/2046	500,000,000	20,020,000	7
						8
				150,000,000		9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				1,450,000,000	67,220,000	33

**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 filed, 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)	77,561,957
2		
3		
4	Taxable Income Not Reported on Books	
5	See footnotes for further details	37,626,074
6	Federal Income Taxes	28,493,663
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	See footnotes for further details	90,064,562
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	See footnotes for further details	-10,264,276
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	See footnotes for further details	140,809,400
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	82,672,584
28	Show Computation of Tax:	
29	Total Tax	25,598,406
30	Credits	-194,426
31	Prior Year Adjustment	747,719
32	Net Allocated Tax	26,151,699
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
FOOTNOTE DATA			

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

Employee Stock Purchase Plan Discount	206,152.57
Change in Cash Surrender Value	(4,206.87)
CONTRIB - AID OF CONSTRUCTION	36,964,409.16
UNBILLED REVENUE	459,719.48
<b>Total</b>	<b>\$ 37,626,073.84</b>

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

ACCRUED OTHER	715,676.34
ACCRUED OTHER - PSA4	1,829,687.22
ACCRUED OTHER - REC OBLIGATION	4,231,483.65
AFUDC DEBT	3,441,873.84
AMORTIZATION EXPENSE	(0.21)
ASSET RETIREMENT OBLIGATION	70,399.92
BAD DEBTS	15,817,077.45
CHARITABLE CONTRIB LIMITATION	10,000.00
STATE INCOME TAX	(1,586,163.70)
DEPRECIATION EXPENSE - BOOK	145,303,619.72
Flow-through AFUDC Equity - book depreciation	896,943.12
Flow-through Depreciation	68,048.63
Flow-through FAS 109 Reg Asset Recovery	(6,908,065.46)
GAIN (LOSS) ON SALE OF ASSETS	(8,039,851.96)
INCENTIVE PLAN	527,125.59
INSURANCE PROVISION	(2,895,593.70)
LIEN DATE PROPERTY TAXES	(1,086,298.91)
Lobbying Expenses & Political Contributions	363,918.44
Meals and Entertainment	85,062.39
NET OPERATING LOSS	(65,925,481.49)
OPEB / FASB 106	(45,922,589.23)
Penalties & Fines	3.51
Add-back of Income Tax Credits	194,426.15
REG ASSET - TRANSITION COSTS	1,258.86
REG ASSET - OTHER	44,683,817.23
REG ASSET - ARO	(78,870.39)
RESERVE - FIN 48 STATE	0.00
RESERVE - GENERAL	1,757,741.86
RESERVE - SALES TAX	628,180.82
RESERVE - OBSOLETE INVENTORY	415,671.18
Other Differences	36,277.51
VACATION ACCRUAL	1,429,183.58
<b>Total</b>	<b>\$ 90,064,561.95</b>

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

Tax Exempt Interest Income	(190,857.52)
Dividend Received Deduction	(44,835.40)
Equity-based Compensation and Dividends	(3,265,193.35)
Flow-through AFUDC Equity	(6,763,389.34)
<b>Total</b>	<b>\$ (10,264,275.61)</b>

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

ACCRUED INTEREST - TAX RESERVE	383,455.38
COST OF REMOVAL	(30,599,334.65)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

CASUALTY LOSS	(25,690,634.61)
DEFERRED COMPENSATION	(44,361.96)
DEPRECIATION EXPENSE - TAX	(85,541,898.29)
DEPRECIATION EXPENSE - TAX BONUS	(80,076,455.26)
FASB 112	(813,510.03)
INJURIES AND DAMAGES	1,214,161.79
PENSION COST	(29,945,315.39)
REG ASSET - ENVIRONMENTAL	(5,404,213.24)
REG ASSET - OPEB	43,105,800.36
REG ASSET - PENSION	42,128,899.02
REG ASSET - STORM COST	1,982,804.68
REG LIABILITY - OTHER	(7,912,183.20)
REPAIRS DEDUCTION	28,560,925.68
RESERVE - ENVIRONMENTAL	(6,916,515.99)
UNAMORTIZED DEBT DISCOUNT OR PREMIUM	276,398.19
WORKERS' COMPENSATION	(467,561.02)
EQUITY RETURN - GAAP ONLY	14,950,138.26
<b>Total</b>	<b>\$ (140,809,400.27)</b>



**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 Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Federal					
2	Federal Income Tax			26,151,700	-4,267,694	
3	FICA Contribution	295,353		10,529,729	10,527,868	285,790
4	Federal Unemployment	1,113		55,709	55,853	-121
5						
6	State					
7	State Income Tax	260,317		10,754,516	-86,657	
8	State capital/net worthx					
9	State Unemployment Insu	-1,967		366,251	365,511	9,073
10	State Gross Income/Earnx					
11	Sales and Use	-2,193,522		1,236,697	171,743	101
12						
13	Local					
14	Real Estate	761,226		64,769,444	64,605,215	
15	Local Gross Income					
16						
17	Other			-61,561		61,561
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	-877,480		113,802,485	71,371,839	356,404

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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 (l) 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
30,419,394		21,805,030			4,346,668	2
583,005		13,896,417			-3,366,688	3
848		-1,502,977			1,558,686	4
						5
						6
11,101,491		9,536,014			1,218,502	7
						8
7,846		1,597			364,654	9
						10
	1,128,467				1,236,697	11
						12
						13
925,455		64,559,711			209,733	14
						15
						16
	315,600	-268,211			206,650	17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
43,038,039	1,444,067	108,027,581			5,774,902	41

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%	9,510,666	410			484,934	6,649,771
6							
7							
8	TOTAL	9,510,666				484,934	6,649,771
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							

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
15,675,503	35 years		5
			6
			7
15,675,503			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			30
			31
			32
			33
			34
			35
			36
			37
			38
			39
			40
			41
			42
			43
			44
			45
			46
			47
			48

OTHER DEFERRED 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		Credits  (e)	Balance at End of Year  (f)
			Contra Account (c)	Amount (d)		
1	Sales Tax Accrual	4,146,213	408.1	1,608,900	1,894,531	4,431,844
2	Sales Tax Interest	1,061,280	431	800,778	1,143,329	1,403,831
3	Highway Relocation Billed	19,911				19,911
4	Deferred Compensation	340,017	242	70,584	26,222	295,655
5	Financial Accounting Standard 112	9,278,373	184	4,055,007	3,241,497	8,464,863
6	ASC 740 - Income Taxes	509,545	190/409.1	24,980,904	25,364,358	892,999
7	Cost Recovery Reserve	77			1,757,742	1,757,819
8	ROE - Storm Fund Carrying Charge	38,698,588	426.5	857,952	5,702,146	43,542,782
9	ROE - Smart Grid Program	587,118	426.5	1,127,651	854,029	313,496
10	ROE - Solar Generation Program	776,714	426.5	1,840,030	1,063,316	
11	ROE - Capital Investment Recovery	6,487,447	426.5	155,453	3,749,677	10,081,671
12	ROE - Energy Efficiency WC	403,057			1,074,608	1,477,665
13	HSBC-Virtual Card-Outgoing PIF				197,549	197,549
14	Segment Balancing Clearing				55,870	55,870
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						
41						
42						
43						
44						
45						
46						
47	TOTAL	62,308,340		35,497,259	46,124,874	72,935,955

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

**Schedule Page: 269 Line No.: 6 Column: a**

Accounting Standards Codification (ASC) 740 - Income Taxes

**Schedule Page: 269 Line No.: 8 Column: a**

G.A.A.P adjustment to defer recognition of equity return component of carrying charge based on the weighted average cost of capital

**Schedule Page: 269 Line No.: 9 Column: a**

G.A.A.P adjustment to defer recognition of equity return component of revenue requirement return calculated using weighted average cost of capital rate

**Schedule Page: 269 Line No.: 10 Column: a**

G.A.A.P adjustment to defer recognition of equity return component of revenue requirement return calculated using weighted average cost of capital rate

**Schedule Page: 269 Line No.: 11 Column: a**

G.A.A.P adjustment to defer recognition of equity return component of weighted average cost of capital rate

**Schedule Page: 269 Line No.: 12 Column: a**

G.A.A.P adjustment to defer recognition of equity return component working capital amounts impacted by weighted average cost of capital rate

**Schedule Page: 269 Line No.: 14 Column: a**

Reported as "Document Splitting" in CY 2016

**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

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

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21

NOTES (Continued)



**ACCUMULATED DEFERRED 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	794,263,234	79,487	
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	794,263,234	79,487	
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	794,263,234	79,487	
10	Classification of TOTAL			
11	Federal Income Tax	685,044,061	63,409	
12	State Income Tax	109,219,175	16,078	
13	Local Income Tax			

NOTES

**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 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
			257,977,243			536,365,478	2
							3
							4
			257,977,243			536,365,478	5
							6
							7
							8
			257,977,243			536,365,478	9
							10
			258,341,178			426,766,292	11
			-363,932			109,599,185	12
							13

NOTES (Continued)

**ACCUMULATED DEFERRED 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	152,740,190	-36,101,282	
4	Property taxes	12,234,869	911,338	
5	Regulatory Assets -Storm C	51,390,516	-1,843,082	
6	Other items	189,949,425	-5,106,835	
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	406,315,000	-42,139,861	
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)	406,315,000	-42,139,861	
20	Classification of TOTAL			
21	Federal Income Tax	338,884,674	-33,615,995	
22	State Income Tax	67,430,326	-8,523,866	
23	Local Income Tax			

NOTES

**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 (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
			38,346,146			78,292,762	3
			4,271,041			8,875,166	4
			16,280,549			33,266,885	5
			61,005,237			123,837,353	6
							7
							8
			119,902,973			244,272,166	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
			119,902,973			244,272,166	19
							20
			119,902,975			185,365,704	21
						58,906,460	22
							23

NOTES (Continued)

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 Beginning of Current Quarter/Year  (b)	DEBITS		Credits  (e)	Balance at End of Current Quarter/Year  (f)
			Account Credited (c)	Amount (d)		
1	Income taxes	3,634,996	190/282/283	6,135,464	329,617,655	327,117,187
2						
3	Retirement Plan - Purchase Account Adjustment	9,570,778	9260	3,963,150	5	5,607,633
4						
5	Solar Generation Program		4560	2,883,406	5,125,551	2,242,145
6						
7	Environmental Response Fund	36,911,823		20,464,207	8,811,770	25,259,386
8						
9	Service Quality Penalties		4560	7,443	7,443	
10						
11	Storm Funding	2,636,502	9240	88	10,830,814	13,467,228
12						
13	Basic Service Costs		1823/456	2,675,904	13,255,076	10,579,172
14						
15	Basic Service Administrative Costs		4560	2,208,584	5,603,378	3,394,794
16						
17	OBR EE Fund Obligation	20,845,865	9080	19,698,237	23,346,327	24,493,955
18						
19	Gain on Sale of Property	1,513,774	4074	1,912,175	1,593,486	1,195,085
20						
21	Hardship Protected - Refundable	6,901,343	4560	3,210,724	907,928	4,598,547
22						
23	Disgorgement Credit	1,206,505	1823	1,206,505		
24						
25	Residential Assistance Adjustment Factor	884,752	4560	7,017,378	15,544,627	9,412,001
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	84,106,338		71,383,265	414,644,060	427,367,133

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
FOOTNOTE DATA			

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

Represents unamortized balance of G.A.A.P pension and OPEB purchase accounting adjustments made in association with the merger of NEES and EUA distribution companies with National Grid in 2000.

Pursuant to D.P.U. 09-39 the Company has been allowed to implement pension and PBOP mechanisms to collect non-capitalized pension and postretirement benefits other than pensions (PBOP) through a separate billing factor referred to as "PAF" (Pensions and PBOP Adjustment Factor). 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 balance collections will be surcharged or credited to customers over a three year period.

**Schedule Page: 278 Line No.: 5 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.: 7 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.: 7 Column: c**

Accts Charged: 1823/9302/4180

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

Under the Company's Service Quality Plan, it may be penalized for performance in certain categories that fall below any 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 residual refunds per DPU 11-SQ-11 for service quality penalties and 11-85-A for Storm penalties.

**Schedule Page: 278 Line No.: 11 Column: a**

Balance consists of base rate contributions and and the associated interest on the average balance at the prime rate as of October 1st 2016.

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 subsequent settlements, D.T.E. 99-47, and rate order DPU 15-155, the Department approved an increase in the annual

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
FOOTNOTE DATA			

funding to the storm contingency fund to \$4.3 million effective May 1, 2000, and \$10.5 million effective October 1, 2016, respectively.

For any storm for which National Grid incurs more than the cost-per-storm threshold, the company is permitted to access the storm fund for reimbursement of only that portion of the costs that exceed said threshold. In the company's rate case D.P.U. 09-39 a threshold of \$1.25m was granted, with an increase to \$1.5m established in the most recent rate case D.P. U. 15-155.

In the Company's most recent rate case in D.P.U. 15-155, the fund balance whether credit or deficit, is to accrue interest at the prime rate. 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") designed to provide an incremental \$40 million annually of contributions to the Company's storm fund for a three year period commencing in May 2013. Also, effective July 1, 2014, in DPU 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. Further extensions were granted, with the most recent granted in DPU 15-155, ordering the application of the SFRF to the September 30, 2016 storm balance deficit thru August 2019.

**Schedule Page: 278 Line No.: 13 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.: 15 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 pursuant to 225 CMR14, 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 collection passed on to all customers

**Schedule Page: 278 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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

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.: 19 Column: a**

Department policy with respect to gains on the sale of utility property is to "require return to ratepayers of the entire gain associated with the sale, if those assets were recorded above-the-line and supported by ratepayers." Further, "a gain (or loss) associated with the transfer of utility plant from a company's plant accounts should properly be reflected in rates regardless of the timing of the transfer relative to the test year." In the most recent rate case D.P.U. 15-155, the Company acknowledged this treatment and the Department ordered a five-year amortization of this amount. A regulatory liability has been established with an annual amortization of one-fifth, or \$318,689 beginning October 2016, and ending September 2021. (Company's response to Information Request AG-1-20 at Attachment AG-1-20).

**Schedule Page: 278 Line No.: 21 Column: a**

G.A.A.P. adjustment to recognize liability component of Hardship Protected A/R Recovery due to portion of outstanding balance not reserved for in the company's Bad Debt provision.

**Schedule Page: 278 Line No.: 23 Column: a**

To be passed back to rate payers through the Transmission rate adjustment clause adjustment factor, pursuant to D.P.U. Docket 17-11 for the company's annual retail rate filing.

**Schedule Page: 278 Line No.: 25 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.

Pursuant to D.P.U. 15-155, the company modified its R.A.A.P to include credits from subsequent payment or charge-off of accounts receivable on the balances that the company has amortized from the Hardship Arrears June 30, 2015 test year balances included in base rates (Exh NG-RRP-1, at 52) DPU 10-70, at 221. These credits ensure the Company is not recovering these balances twice; once through bases rates, and again through the subsequent cash received or balance charged off.



**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	448,307,553	451,036,307
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	93,723,862	97,845,703
5	Large (or Ind.) (See Instr. 4)	21,065,700	12,775,864
6	(444) Public Street and Highway Lighting	1,056,191	944,486
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	564,153,306	562,602,360
11	(447) Sales for Resale	346,320	301,950
12	TOTAL Sales of Electricity	564,499,626	562,904,310
13	(Less) (449.1) Provision for Rate Refunds	-12,669,872	-18,613,292
14	TOTAL Revenues Net of Prov. for Refunds	577,169,498	581,517,602
15	Other Operating Revenues		
16	(450) Forfeited Discounts	2,822,445	2,814,361
17	(451) Miscellaneous Service Revenues	386,829,043	363,031,992
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	13,433,124	13,432,733
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	1,263,835,778	1,265,257,588
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	1,666,920,390	1,644,536,674
27	TOTAL Electric Operating Revenues	2,244,089,888	2,226,054,276

Name of Respondent 20180316-8000 FERC PDF (Unofficial) (2) Massachusetts Electric Company		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/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	
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	No.			
				1			
4,635,858	4,742,974	675,962	678,140	2			
				3			
1,546,431	1,548,860	77,480	77,369	4			
231,697	179,973	1,564	1,598	5			
9,832	11,180	110	134	6			
				7			
				8			
				9			
6,423,818	6,482,987	755,116	757,241	10			
3,861	3,586	25	28	11			
6,427,679	6,486,573	755,141	757,269	12			
				13			
6,427,679	6,486,573	755,141	757,269	14			
Line 12, column (b) includes \$ 8,494,321 of unbilled revenues. Line 12, column (d) includes 76,547 MWH relating to unbilled revenues							

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

**Schedule Page: 300 Line No.: 17 Column: b****(451) Miscellaneous Service Revenues**

Open Access Revenue-DSM	277,389,791.09
Open Access Revenue-Customer Charge	105,602,893.33
Misc Service Revenue-Electric	3,836,358.24
	<hr/> 386,829,042.66

**Schedule Page: 300 Line No.: 17 Column: c**

Open Access Revenue-DSM	273,711,649.46
Open Access Revenue-Customer Charge	87,270,460.29
Misc Service Revenue-Electric	2,049,882.11
	<hr/> 363,031,991.86

**Schedule Page: 300 Line No.: 21 Column: b****(456) Other Electric Revenues**

Open Access Revenue - Access Charge	7,670,868.17
Open Access Revenue - Transmission	463,212,015.89
Open Access Revenue - Distribution	794,417,251.98
Open Access Revenue - Revenue Decoupling	12,650,923.14
Other Elec Revenue - Misc	-36,567,309.25
Other Elec Revenue - Other Transmission	22,452,028.06
	<hr/> 1,263,835,778.00

**Schedule Page: 300 Line No.: 21 Column: c**

Open Access Revenue - Access Charge	-10,581,259.84
Open Access Revenue - Transmission	447,974,437.98
Open Access Revenue - Distribution	797,138,468.89
Open Access Revenue - Revenue Decoupling	-8,086,986.05
Other Elec Revenue - Misc	26,570,023.20
Other Elec Revenue - Other Transmission	12,242,903.64
	<hr/> 1,265,257,587.82

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					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

**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	4,095,773	395,309,602	605,144	6,768	0.0965
3	Res-Low Income R2	473,441	46,223,533	68,915	6,870	0.0976
4	Res-Time of Use R4	1,512	149,874	52	29,077	0.0991
5	Gen Service Small G1	9,009	-223,129	1,851	4,867	-0.0248
6	St Lgt-Security S4	1,051	97,659			0.0929
7	Gen Service Demand G2					
8	Rate Refunds-Net		9,143,588			
9						
10	Total Residential	4,580,786	450,701,127	675,962	6,777	0.0984
11						
12	Account 442					
13	Res-Regular R1	19,382	1,886,253	1,355	14,304	0.0973
14	Res-Time of Use R4		15,963			
15	Gen Service Small G1	848,852	27,761,535	74,600	11,379	0.0327
16	Gen Service Demand G2	502,858	46,290,815	2,760	182,195	0.0921
17	Time of Use Large G3	373,159	35,925,900	330	1,130,785	0.0963
18	St Lgt-Security S4	12,610	1,180,749			0.0936
19	Rate Refunds-Net		3,506,826			
20						
21	Total Commercial & Industrial	1,756,861	116,568,041	79,045	22,226	0.0664
22						
23	Account 444					
24	St Lgt-Owned Equip S1	4,976	520,352	70	71,086	0.1046
25	St Lgt-Cust Owned Equip S2	1	4,036	1	1,000	4.0360
26	St Lgt-UG Div of Ownership S3	656	61,136	5	131,200	0.0932
27	St Lgt-Security S4	3,273	305,085			0.0932
28	St Lgt-Security S5	783	144,240	6	130,500	0.1842
29	Nonconforming St Lgt G1	59	5,439	27	2,185	0.0922
30	Rate Refunds-Net		19,458			
31						
32	Total Street Lights	9,748	1,059,746	109	89,431	0.1087
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	6,347,396	568,328,916	755,116	8,406	0.0895
42	Total Unbilled Rev.(See Instr. 6)	76,422	8,494,262	0	0	0.1111
43	TOTAL	6,423,818	576,823,178	755,116	8,507	0.0898

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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 not 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 long-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) (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)	Average Monthly CP Demand (f)
1	Massachusetts Bay Transit Authority	OS				
2						
3	Western Mass Electric	RQ				
4	Hingham Electric	RQ				
5	Boston Edison	RQ				
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

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, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
172	15,138			15,138	1
					2
2,223		195,155		195,155	3
259		21,887		21,887	4
1,207		114,140		114,140	5
					6
					7
					8
					9
					10
					11
					12
					13
					14
3,689	0	331,182	0	331,182	
172	15,138	0	0	15,138	
<b>3,861</b>	<b>15,138</b>	<b>331,182</b>	<b>0</b>	<b>346,320</b>	

**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) Maintenance 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)		



**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	231,482	71,261
63	(547) Fuel		
64	(548) Generation Expenses		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		21,666
67	TOTAL Operation (Enter Total of lines 62 thru 66)	231,482	92,927
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)	231,482	92,927
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	578,796,817	616,311,236
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	578,796,817	616,311,236
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	579,028,299	616,404,163
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	537,870	333,130
84			
85	(561.1) Load Dispatch-Reliability		220
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	173,283	193,305
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	13,949,156	14,371,128
89	(561.5) Reliability, Planning and Standards Development	112,417	142,911
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	16,768	
93	(562) Station Expenses	331,998	139,711
94	(563) Overhead Lines Expenses	1,270,278	697,658
95	(564) Underground Lines Expenses		5,736
96	(565) Transmission of Electricity by Others	458,448,656	428,858,636
97	(566) Miscellaneous Transmission Expenses	1,724,779	1,502,254
98	(567) Rents	44,975	44,542
99	TOTAL Operation (Enter Total of lines 83 thru 98)	476,610,180	446,289,231
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	108,945	147,000
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software	87	
105	(569.3) Maintenance of Communication Equipment	11,974	7,062
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	48,744	53,803
107	(570) Maintenance of Station Equipment	232,329	420,750
108	(571) Maintenance of Overhead Lines	1,695,060	119,940
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant	114,335	162,827
111	TOTAL Maintenance (Total of lines 101 thru 110)	2,211,474	911,382
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	478,821,654	447,200,613

**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	<b>3. REGIONAL MARKET EXPENSES</b>		
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	229,868	
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		130,985
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	229,868	130,985
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 Exps (Total 123 and 130)	229,868	130,985
132	<b>4. DISTRIBUTION EXPENSES</b>		
133	Operation		
134	(580) Operation Supervision and Engineering	9,660,570	11,909,665
135	(581) Load Dispatching	5,809,971	6,560,116
136	(582) Station Expenses	4,263,811	5,188,421
137	(583) Overhead Line Expenses	12,939,218	7,519,279
138	(584) Underground Line Expenses	2,002,104	744,479
139	(585) Street Lighting and Signal System Expenses	429,644	311,837
140	(586) Meter Expenses	6,421,351	6,759,205
141	(587) Customer Installations Expenses	669,753	584,558
142	(588) Miscellaneous Expenses	31,928,112	28,912,274
143	(589) Rents	1,014,301	890,027
144	TOTAL Operation (Enter Total of lines 134 thru 143)	75,138,835	69,379,861
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	1,394,187	660,809
147	(591) Maintenance of Structures	775,715	758,731
148	(592) Maintenance of Station Equipment	3,915,038	4,106,008
149	(593) Maintenance of Overhead Lines	63,293,801	76,750,443
150	(594) Maintenance of Underground Lines	7,323,454	8,557,305
151	(595) Maintenance of Line Transformers	1,133,554	866,838
152	(596) Maintenance of Street Lighting and Signal Systems	2,915,671	3,024,429
153	(597) Maintenance of Meters	170,066	173,340
154	(598) Maintenance of Miscellaneous Distribution Plant	2,823,999	2,865,968
155	TOTAL Maintenance (Total of lines 146 thru 154)	83,745,485	97,763,871
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	158,884,320	167,143,732
157	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>		
158	Operation		
159	(901) Supervision	2,046,409	1,990,649
160	(902) Meter Reading Expenses	4,467,153	4,517,293
161	(903) Customer Records and Collection Expenses	26,766,802	26,200,692
162	(904) Uncollectible Accounts	41,537,942	51,899,790
163	(905) Miscellaneous Customer Accounts Expenses	2,483,699	2,502,432
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	77,302,005	87,110,856

**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	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
166	Operation		
167	(907) Supervision	273,938	37,037
168	(908) Customer Assistance Expenses	254,400,074	247,867,512
169	(909) Informational and Instructional Expenses	7,755,074	7,018,668
170	(910) Miscellaneous Customer Service and Informational Expenses	1,507,041	1,218,943
171	<b>TOTAL Customer Service and Information Expenses (Total 167 thru 170)</b>	<b>263,936,127</b>	<b>256,142,160</b>
172	<b>7. SALES EXPENSES</b>		
173	Operation		
174	(911) Supervision	646,482	116,374
175	(912) Demonstrating and Selling Expenses	415,153	950,076
176	(913) Advertising Expenses	940,615	1,156,018
177	(916) Miscellaneous Sales Expenses	193,473	
178	<b>TOTAL Sales Expenses (Enter Total of lines 174 thru 177)</b>	<b>2,195,723</b>	<b>2,222,468</b>
179	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
180	Operation		
181	(920) Administrative and General Salaries	43,812,581	44,998,206
182	(921) Office Supplies and Expenses	41,346,767	46,402,172
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	15,633,282	11,838,750
185	(924) Property Insurance	54,978,056	49,744,605
186	(925) Injuries and Damages	4,964,345	12,091,692
187	(926) Employee Pensions and Benefits	56,800,020	66,626,133
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	8,052,069	6,656,921
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	53,836	51,009
192	(930.2) Miscellaneous General Expenses	18,049,066	12,331,344
193	(931) Rents	44,839,025	42,834,443
194	<b>TOTAL Operation (Enter Total of lines 181 thru 193)</b>	<b>288,529,047</b>	<b>293,575,275</b>
195	Maintenance		
196	(935) Maintenance of General Plant	956,448	1,135,086
197	<b>TOTAL Administrative &amp; General Expenses (Total of lines 194 and 196)</b>	<b>289,485,495</b>	<b>294,710,361</b>
198	<b>TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)</b>	<b>1,849,883,491</b>	<b>1,871,065,338</b>

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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)	Average Monthly CP Demand (f)
1	Constellation	RQ				
2	Dominion Energy Marketing Inc	RQ				
3	NexEra Energy Power Marketing	RQ				
4	TransCanada Power Marketing Ltd	RQ				
5	Energy America	RQ				
6	DTE	RQ				
7	GDF	RQ				
8	Direct Energy	RQ				
9	Emera	RQ				
10	Calpine	RQ				
11	Vitol	RQ				
12	Renewable Obligation	LU				
13	OAKDALE HYDRO	LU				
14	LP ATHOL - QF	LU				
	Total					

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11 / 16 / 2018	Year/Period of Report End of 2017/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)	Average Monthly CP Demand (f)
1	ATTLEBORO LANDFILL - QF	LU				
2	MM LOWELL LANDFILL - QF	LU				
3	DUDLEY HYDRO	LU				
4	MWRA COSGROVE	LU				
5	CASCADE-DIAMOND-QF	LU				
6	TANNERY DAM	LU				
7	PLAINVILLE GEN QF U5	LU				
8	RICHEYWOODWORKINGWIND&PVQF	LU				
9	WILSON HOLDINGS LLC - PV QF	LU				
10	CONSTELLATION-MAJILITE PV QF	LU				
11	QUARRY ENERGY PROJECT	LU				
12	VARIANSEMICON-GLOUCESTER-WT	LU				
13	GPT JACLEN-BEVERLY-CHP	LU				
14	SMITH COLLEGE-01060NG3500QF	LU				
Total						





Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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)	Average Monthly CP Demand (f)
1	ROCKY'SELONGMEADOW-01028PV86QF	LU				
2	MILLREALTYTRUST-02370PV86QF	LU				
3	MILFORDGERIATRIC-01757PV225QF	LU				
4	ECASOLARAFF.INT.-01453PV2800QF	LU				
5	IBCCORPORATION-02375PV240QF	LU				
6	UN.OAKFIELD34.5OAKW	LU				
7	UN.GUILFORD34.5BNGW	LU				
8	BELLINGHAM PLAZA-02019PV198QF	LU				
9	REM.PUBLICATION-01028PV73QF	LU				
10	SCHNEIDERELECF-01801PV143QF	LU				
11	SCHNEIDERELECA&B-01810PV161QF	LU				
12	UNIVERSALFOREST-01007PV144QF	LU				
13	STERGISALUMINUM-02703PV250QF	LU				
14	PELHAMAVEREALTY-01844PV120QF	LU				
Total						



Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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)	Average Monthly CP Demand (f)
1	FINEEDGE TOOL-02703PV72QF	LU				
2	SHEA CONCRETE-01913PV80QF	LU				
3	CURRY HARDWARE-02339PV84QF	LU				
4	UNICORR PACKAGING-01752PV480QF	LU				
5	RGC MILL WEST BLDG 36-01845PV108QF	LU				
6	MWR AFISH HATCHERY-01082PV65QF	LU				
7	GRANITE & MARBLE INC-01507PV100QF	LU				
8	TUFTS UNIVERSITY-02155PV3815QF	LU				
9	BENTLEY ELEMENTARY-01970PV191QF	LU				
10	CLARK UNIV. CHP-01610CHP2000QF	LU				
11	REC Obligation Quarterly	LU				
12	Borderline	LU				
13	NEISO	LU				
14	New England Power	LU				
	Total					

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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)	Average Monthly CP Demand (f)
1	Town of Nantucket	LU				
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
Total						

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
---	---	---------------------------------------	---

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 monthly (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)	
2,199,663				153,451,511		153,451,511	1
37,454				1,856,259		1,856,259	2
1,314,621				99,382,535		99,382,535	3
1,061,295				78,508,999		78,508,999	4
237,192				21,726,872		21,726,872	5
143,354				9,890,896		9,890,896	6
				38,539		38,539	7
921,445				58,952,891		58,952,891	8
615,653				44,054,080		44,054,080	9
229,634				14,215,926		14,215,926	10
63,190				5,210,862		5,210,862	11
					80,387,541	80,387,541	12
8,029				366,745		366,745	13
396				15,279		15,279	14
6,829,848				493,653,102	85,143,715	578,796,817	

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
---	---	---------------------------------------	---

**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.

- 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.
- For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (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.
- 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.
- 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.
- 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.
- 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)	
				452		452	1
				-1,434		-1,434	2
446				19,605		19,605	3
2,901				127,719		127,719	4
1,021				63,728		63,728	5
				21		21	6
13,008				604,417		604,417	7
				8,708		8,708	8
21				510		510	9
26				571		571	10
1,444				45,405		45,405	11
2				63		63	12
12				476		476	13
876				44,686		44,686	14
6,829,848				493,653,102	85,143,715	578,796,817	

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
---	---	---------------------------------------	---

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.

- 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.
- For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (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.
- 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.
- 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.
- 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.
- 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)	
1				17		17	1
				10		10	2
518				15,987		15,987	3
7				124		124	4
							5
10				148		148	6
1,363				43,962		43,962	7
248				9,914		9,914	8
				-3		-3	9
185				5,417		5,417	10
44				1,210		1,210	11
5				92		92	12
2				-97		-97	13
3				-41		-41	14
6,829,848				493,653,102	85,143,715	578,796,817	

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
---	---	---------------------------------------	---

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 monthly (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)	
27				745		745	1
							2
-54				-2,257		-2,257	3
-37				-2,232		-2,232	4
1							5
-33				-2,110		-2,110	6
				11		11	7
-9							8
6							9
7							10
6							11
138				4,191		4,191	12
1				10		10	13
77				2,354		2,354	14
6,829,848				493,653,102	85,143,715	578,796,817	

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
---	---	---------------------------------------	---

**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.

- 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.
- For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (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.
- 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.
- 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.
- 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.
- 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)	
1							1
				9		9	2
22				565		565	3
1,251				35,933		35,933	4
43				888		888	5
138,055				11,799,678		11,799,678	6
205,813				18,056,170		18,056,170	7
33				1,493		1,493	8
34				813		813	9
				3		3	10
							11
14				329		329	12
57				1,491		1,491	13
63				2,462		2,462	14
6,829,848				493,653,102	85,143,715	578,796,817	

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
--	---	---------------------------------------	---

**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.

- 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.
- For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (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.
- 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.
- 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.
- 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.
- 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)	
15				433		433	1
12				67		67	2
14				620		620	3
22				606		606	4
-4							5
52				2,779		2,779	6
2				11		11	7
390				14,745		14,745	8
3				169		169	9
108				7,024		7,024	10
							11
6,347				981,661		981,661	12
-376,698				-25,918,620	37,696	-25,880,924	13
					4,716,346	4,716,346	14
6,829,848				493,653,102	85,143,715	578,796,817	



Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
---	---	---------------------------------------	---

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.

- 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.
- For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (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.
- 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.
- 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.
- 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.
- 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)	
					2,132	2,132	1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
6,829,848				493,653,102	85,143,715	578,796,817	

**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 Classification (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				
	<b>TOTAL</b>			

**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)**  
(Including transactions referred 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 (Substation 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 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
---	---	---------------------------------------	---

**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)**  
(Including transactions referred 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 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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 Tariff (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  
20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company

This Report Is:  
(1) ☒ An Original  
(2) ☐ A Resubmission

Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2017/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			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	ISO New England	FNS					379,249,543	379,249,543
2								
3	New England Power (NEP)	FNS					99,470,898	99,470,898
4								
5	NEP - Facility Credits						-19,489,240	-19,489,240
6								
7	Other Adjustments						-1,222,854	-1,222,854
8								
9	Northeast Utilities	FNS					440,309	440,309
10								
11								
12								
13								
14								
15								
16								
	TOTAL						458,448,656	458,448,656

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

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

Independent System Operator NEw England, Inc. (Regional Transmission Network)

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

Affiliated Company - Local Network Service

**Schedule Page: 332 Line No.: 5 Column: a**

Affiliated Company

**Schedule Page: 332 Line No.: 7 Column: h**

Other Adjustments

Regional Network Service expense Accrual - 2 Month Lag

(1,222,854)

**Schedule Page: 332 Line No.: 9 Column: a**

Northeast Utilities Service Company - Other Transmission Provider of Local Network Service

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	3,686,836
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6	Hazardous Waste Accruals - Other	6,283,844
7	Meter Data Services	979,941
8	Miscellaneous Write Offs and Adjustments	-7,328
9	Utility of the Future	45,736
10	Nantucket Electric Company Reimbursement Agreement	4,995,086
11	Advanced Grid	1,587
12	Entry to record incremental adj to NANT revenue	2,000,957
13	AG Expenses	62,407
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		
41		
42		
43		
44		
45		
46	TOTAL	18,049,066



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

- 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).
- 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.
- 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.
- 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	3,530,634				3,530,634
7	Transmission Plant	1,828,827				1,828,827
8	Distribution Plant	127,738,715				127,738,715
9	Regional Transmission and Market Operation					
10	General Plant	6,249,268				6,249,268
11	Common Plant-Electric					
12	TOTAL	139,347,444				139,347,444

**B. Basis for Amortization Charges**

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/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	62,460	20.00		5.00		
14	Transmission						
15	350	966					
16	352	249	55.00	0.14	1.42	S4	30.35
17	353	7,679	46.20	0.14	1.65	R1.5	29.52
18	354	720	60.48	0.14	1.40	R4	31.60
19	355	31,929	40.75	0.87	2.17	S2	26.58
20	356	32,505	50.90	0.81	1.68	S1.5	34.41
21	357	1,034	49.55	0.16	1.81	S5	34.75
22	358	242	41.81	-0.29	-1.04	S2	4.58
23	359	257	61.51	0.02	0.25	S6	14.64
24	Distribution						
25	360	27,489					
26	361	27,319	58.42	0.85	1.59	R0.5	36.19
27	362	634,196	65.36	0.58	1.49	L0.5	38.59
28	364	692,256	40.17	1.07	2.34	S2	18.63
29	365	854,445	40.84	0.86	2.33	L1	19.44
30	366	213,688	50.08	0.68	1.88	S4	31.35
31	367	726,948	45.29	0.77	2.13	S0.5	34.38
32	368	530,209	32.95	1.01	2.79	S1.5	16.32
33	369	262,710	45.49	1.35	2.06	S2	19.61
34	370	141,757	25.97	0.69	3.46	R2	17.52
35	373	94,908	21.24	1.43	3.99	L2	6.08
36	374	729					
37	General						
38	389	4,820					
39	390	132,312	50.25	0.13	1.92	S0.5	31.90
40	391	7,796	15.00		6.67	SQ	10.65
41	392						
42	393	745	15.00		3.04	SQ	0.48
43	394	7,837	15.00		5.59	SQ	6.95
44	395	3,935	15.00		5.97	SQ	7.88
45	396	10		0.67	6.00		
46	397	21,055	25.00	0.02	6.40	S3	3.27
47	398	621	15.00		6.48	SQ	3.32
48	399	413					
49							
50	Total	4,524,239					

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report  2017/Q4
Massachusetts Electric Company			
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.

**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	738,413		738,413	
4					
5	The Commonwealth of Massachusetts				
6	Storm Assessment	170,745		170,745	
7					
8	The Commonwealth of Massachusetts				
9	Trust Assessment	1,959,844		1,959,844	
10					
11	The Commonwealth of Massachusetts				
12	General Assessment	3,874,586		3,874,586	
13					
14	Labor & Expense - Gen Rate Studies		59,830	59,830	
15					
16	Rate Case Expense - Oct 2016 through Sep 2021				
17	Petition General Increase in Electric Rates				
18	The Commonwealth of Massachusetts				
19	DPU 15-155		249,121	249,121	1,183,327
20					
21	Expense for Professional Services allocated				
22	to the Company per DPU 09-39				
23	(cost to retain experts & consultants)		407,643	407,643	627,419
24					
25	Other Regulatory Commission Expenses				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	6,743,588	716,594	7,460,182	1,810,746

**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 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
Electric	928	738,413					3
							4
							5
Electric	928	170,745					6
							7
							8
Electric	928	1,959,844					9
							10
							11
Electric	928	3,874,586					12
							13
Electric	928	59,830					14
							15
							16
							17
							18
				928	249,121	934,205	19
							20
							21
							22
Electric	928	-61,443	350,499	928	469,086	508,832	23
							24
Electric	928	591,887					25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45
		7,333,862	350,499		718,207	1,443,037	46

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 350 Line No.: 16 Column: a**

Petition made to the Commonwealth of Massachusetts for a General Increase in Electric Rates. Docket NO. 15-155

Rate Case expense includes preparation and expert services regarding: (1) legal support services; (2) miscellaneous expenses associated with preparing the rate case; (3) the marginal cost distribution study; (4) depreciation study; (5) cost of capital/ROE D.P.U. 15-155 Page 229

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		
2		
3	A. (2)a	R, D &D and Related Activities
4	A. (3)	R, D &D and Related Activities
5	A. (6)	R, D &D and Related Activities
6		- Grid Modification
7		
8	B. (4)	R,D&D and Related Activities:
9		Center for Energy Advancement
10		through Technological Innovation
11		-Grid Modification:Measurement
12		-Grid Modification:Safety
13		-Grid Modification:Asset Management
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		

**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
280	3,931	930.2	281		3
106,123		930.2	106,122		4
					5
	324,571	930.2	324,571		6
					7
					8
					9
					10
	6,442	930.2	6,442		11
	1,472	930.2	1,472		12
	2,577	930.2	2,577		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



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	1,710,264		
4	Transmission			
5	Regional Market			
6	Distribution	47,329,827		
7	Customer Accounts	14,675,446		
8	Customer Service and Informational	11,511,814		
9	Sales	1,070,322		
10	Administrative and General	43,812,581		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	120,110,254		
12	Maintenance			
13	Production			
14	Transmission	427,191		
15	Regional Market			
16	Distribution	48,759,637		
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)	49,186,828		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	1,710,264		
21	Transmission (Enter Total of lines 4 and 14)	427,191		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	96,089,464		
24	Customer Accounts (Transcribe from line 7)	29,350,892		
25	Customer Service and Informational (Transcribe from line 8)	23,023,628		
26	Sales (Transcribe from line 9)	2,140,644		
27	Administrative and General (Enter Total of lines 10 and 17)	87,625,162		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	169,297,082		169,297,082
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			

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 Terminating 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)	169,297,082		169,297,082
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	43,064,028		43,064,028
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	43,064,028		43,064,028
72	Plant Removal (By Utility Departments)			
73	Electric Plant	397,834		397,834
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	397,834		397,834
77	Other Accounts (Specify, provide details in footnote):			
78	Other Work in Progress	786,026		786,026
79				
80				
81				
82				
83	Misc Income Deductions	294,541		294,541
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	1,080,567		1,080,567
96	TOTAL SALARIES AND WAGES	213,839,511		213,839,511

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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.

**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)	( 6,186,334)	( 6,779,147)	( 6,565,910)	( 7,076,074)
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services	16,068	29,509	25,241	15,239
6	Other Items (list separately)				
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					
41					
42					
43					
44					
45					
46	TOTAL	( 6,170,266)	( 6,749,638)	( 6,540,669)	( 7,060,835)



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 398 Line No.: 7 Column: d**

ISO Schedule 5 Nescoc	\$	254,925.04
Black Start	\$	2,221,555.40
GIS costs	\$	63,874.36
	\$	2,540,354.80

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
---	---	---------------------------------------	---

MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD										
<p>(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.</p> <p>(2) Report on Column (b) by month the transmission system's peak load.</p> <p>(3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</p> <p>(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).</p> <p>(5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).</p>										
NAME OF SYSTEM:										

Line No.	Month	Monthly Peak MW - Total	Day of Monthly Peak	Hour of Monthly Peak	Imports into ISO/RTO	Exports from ISO/RTO	Through and Out Service	Network Service Usage	Point-to-Point Service Usage	Total Usage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(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									



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

Page 401a

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/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:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	579,396	376	3,445	9	18
30	February	503,067	333	3,242	13	19
31	March	563,265	340	3,083	15	20
32	April	435,655	254	2,784	4	20
33	May	451,882	211	3,622	18	18
34	June	535,360	432	4,318	13	17
35	July	671,688	760	4,134	19	18
36	August	597,120	337	4,001	22	18
37	September	519,385	-71	3,781	27	20
38	October	464,196	146	3,053	9	19
39	November	491,652	385	2,993	28	18
40	December	615,013	358	3,665	28	18
41	TOTAL	6,427,679	3,861			

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)					
6	Net Peak Demand on Plant - MW (60 minutes)					
7	Plant Hours Connected to Load					
8	Net Continuous Plant Capability (Megawatts)					
9	When Not Limited by Condenser Water					
10	When Limited by Condenser Water					
11	Average Number of Employees					
12	Net Generation, Exclusive of Plant Use - KWh					
13	Cost of Plant: Land and Land Rights					
14	Structures and Improvements					
15	Equipment Costs					
16	Asset Retirement Costs					
17	Total Cost		0	0		
18	Cost per KW of Installed Capacity (line 17/5) Including		0	0		
19	Production Expenses: Oper, Supv, & Engr					
20	Fuel					
21	Coolants and Water (Nuclear Plants Only)					
22	Steam Expenses					
23	Steam From Other Sources					
24	Steam Transferred (Cr)					
25	Electric Expenses					
26	Misc Steam (or Nuclear) Power Expenses					
27	Rents					
28	Allowances					
29	Maintenance Supervision and Engineering					
30	Maintenance of Structures					
31	Maintenance of Boiler (or reactor) Plant					
32	Maintenance of Electric Plant					
33	Maintenance of Misc Steam (or Nuclear) Plant					
34	Total Production Expenses					
35	Expenses per Net KWh					
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)					
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)					
38	Quantity (Units) of Fuel Burned					
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)					
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year					
41	Average Cost of Fuel per Unit Burned					
42	Average Cost of Fuel Burned per Million BTU					
43	Average Cost of Fuel Burned per KWh Net Gen					
44	Average BTU per KWh Net Generation					

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
			5
			6
			7
			8
			9
			10
			11
			12
			13
			14
			15
			16
0	0	0	17
0	0	0	18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
			34
			35
			36
			37
			38
			39
			40
			41
			42
			43
			44

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

## 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
0	0	0	12
			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
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

Name of Respondent 20180316-8000 FERC PDF (Unofficial) (2) Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)					
<p>1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings)</p> <p>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.</p> <p>3. If net peak demand for 60 minutes is not available, give the which is available, specifying period.</p> <p>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.</p> <p>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."</p>					
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 Demand 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)				

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.
			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



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)
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						
41						
42						
43						
44						
45						
46						

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
						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
						41
						42
						43
						44
						45
						46

TRANSMISSION LINE STATISTICS								
<p>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.</p> <p>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.</p> <p>3. Report data by individual lines for all voltages if so required by a State commission.</p> <p>4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.</p> <p>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.</p> <p>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.</p>								

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Auburn Street	Holbrook	345.00		Steel	0.06		
2	Auburn Street	Pilgrim/Canal	345.00		Steel	0.07		
3								
4	Various		115.00	115.00	various	121.25		26
5	Various		115.00	115.00	Underground	0.70		3
6	Various		69.00	69.00	various	21.31		2
7	Various		34.50	23.00	Various	11.82		9
8	All Lines							
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					TOTAL	155.21		40

Name of Respondent 20180316-8000 FERC PDF (Unofficial) Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11 / 18	Year/Period of Report End of 2017/Q4
--	---	---	---

TRANSMISSION LINE STATISTICS (Continued)			
<p>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)</p> <p>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.</p> <p>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.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>			

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)	
Unknown								1
Unknown								2
				1,270,278	1,695,060	44,975	3,010,313	3
	351,503	42,574,514	42,926,017					4
								5
	3,326	298,246	301,572					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
	354,829	42,872,760	43,227,589	1,270,278	1,695,060	44,975	3,010,313	36

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 completed 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 (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (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							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL						

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 KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
									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
									41
									42
									43
									44

**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	Adams 21	DIST-Unattended	23.00	13.80	
2	Ames Street 911	TRANS- Unattended	112.00	14.40	
3	Amesbury 5	DIST-Unattend	23.00	4.10	
4	Andover 3	DIST-Unattended	14.40	4.10	
5	Andover 3	DIST-Unattended	23.00	13.80	
6	Atlantic 4	DIST-Unattended	13.80	4.10	
7	Avon Unit 68	DIST-Unattended	13.80	4.16	
8	Balch Street 72	DIST-Unattended	23.00	13.80	
9	Bancroft Street 3	DIST-Unattended	13.80	4.16	
10	Bancroft Street 3	DIST-Unattended	13.20	4.10	
11	Bates 115	DIST-Unattended	112.00	14.40	
12	Beach Road 7	DIST-Unattended	23.00	13.20	
13	Belmont 98	TRANS-Unattended	115.00	13.80	
14	Beverly 12	DIST-Unattended	23.00	4.16	
15	Blossom Street 5	DIST-Unattended	14.40	4.10	
16	Boston Road 58	DIST-Unattended	23.00	13.20	
17	Boulevard 77	DIST-Unattended	23.00	13.80	
18	Bridge 6	DIST-Unattended	13.80	4.10	
19	Brooks Street 13	DIST-Unattended	13.80	4.10	
20	Brown Street 1	DIST-Unattended	23.00	13.80	
21	Burrill 2	DIST-Unattended	13.80	4.10	
22	Byfield 34	DIST-Unattended	23.00	2.40	
23	Cambridge Street 4	DIST-Unattended	13.80	4.16	
24	Central Street Unit 67	DIST-Unattended	13.80	4.16	
25	Chandler Street 2	DIST-Unattended	13.80	4.16	
26	Charlemont 7	DIST-Unattended	8.32	2.40	
27	Chartley Pond 8	TRAN-Unattended	23.00	13.20	
28	Chelmsford 9	DIST-Unattended	23.00	4.10	
29	Clara Street 6	DIST-Unattended	23.00	2.40	
30	Codding Ave 64	DIST-Unattended	23.00	4.10	
31	Concord Road 24	DIST-Unattended	23.00	13.20	7.60
32	Concord Road 24	DIST-Unattended	23.00	13.20	
33	Court Street Unit 69	DIST-Unattended	13.80	4.36	
34	Crocker Pond 3424	DIST-Unattended	23.90	13.80	
35	Dale Street 55	DIST-Unattended	23.00	13.20	
36	Danvers Road 69	DIST-Unattended	23.00	4.16	
37	Deerfield 5 Switchyard	TRANS-Unattended	23.00	13.80	
38	Division Street Unit 64	DIST-Unattended	13.80	4.16	
39	Dupont 91	TRANS- Unattended	115.00	13.80	
40	East Beverly 51	DIST-Unattended	23.00	13.20	

**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	East Boxford 33	DIST-Unattended	23.00	13.20	
2	East Bradford 65	DIST-Unattended	23.00	13.80	
3	East Bridgewater 797	TRANS-Unattended	115.00	13.80	
4	East Holbrook 2	DIST-Unattended	23.00	13.80	
5	East Holbrook 2	DIST-Unattended	115.00	23.00	
6	East Weymouth 9	DIST-Unattended	23.00	13.80	
7	Easton 92	TRANS-Unattended	112.00	14.40	
8	Everett 37	DIST-Unattended	23.00	4.10	
9	Faraday Street 11	DIST- Unattend	13.20	4.10	
10	Fayette 3	DIST-Unattended	13.80	4.10	
11	Field Street 1	DIST-Unattended	13.80	2.40	
12	Five Corners 527	DIST-Unattended	115.00	23.00	13.80
13	Florence Jct 9	DIST-Unattended	115.00	13.80	
14	Forest Street 2	DIST-Unattended	23.00	4.10	
15	Foxboro 1 3431	DIST-Unattended	22.90	13.80	
16	Foxboro 2 3432	DIST-Unattended	23.00	13.80	
17	Franklin 341	DIST-Unattended	23.00	13.80	
18	Franklin 341	DIST-Unattended	23.00	13.80	
19	Gloucester 24	DIST-Unattended	23.00	4.10	
20	Gloucester 24	DIST-Unattended	34.50	4.16	
21	Gorton-Quincy 81	DIST-Unattended	23.00	4.10	
22	Grafton Street 9	DIST-Unattended	13.80	4.10	
23	Granite 12	DIST-Unattended	13.80	4.10	
24	Hathaway 106	DIST-Unattended	23.00	13.80	
25	Hillside 66	DIST-Unattended	23.00	13.80	
26	Holbrook 10	DIST-Unattended	23.00	13.80	
27	Honeywell Bull	DIST-Unattended	23.00	13.80	
28	Hoover Street 21	DIST-Unattended	23.00	13.20	
29	Hudson 7	DIST-Unattended	13.80	4.10	
30	Humphrey 1	DIST-Unattended	13.80	4.10	
31	Kent 13	DIST-Unattended	13.80	4.10	
32	King Street Unit 18	DIST-Unattended	13.80	4.36	
33	Lashaway 525	DIST-Unattended	23.00	13.80	
34	Lawrence 1	DIST-Unattended	22.90	13.80	
35	Lawrence 1	DIST-Unattended	23.00	13.80	
36	Lawrence 2	DIST-Unattended	13.80	4.10	
37	Lawrence Street 53	DIST-Unattended	13.80	4.10	
38	Lenox Depot 1103	DIST-Unattended	23.00	13.80	
39	Lightolier	DIST-Unattended	13.80	0.27	
40	Lincoln Plaza 15	DIST-Unattended	13.20	4.10	



**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	Lincoln Street Unit 60	DIST-Unattended	13.80	4.36	
2	Litchfield St 207	DIST-Unattended	115.00	14.40	
3	Lynn 21	DIST-Unattended	23.00	4.36	
4	Malden 5	DIST-Unattended	23.00	4.16	
5	Manchester 23	DIST-Unattended	23.00	2.40	
6	Maplewood 16	DIST-Unattended	23.00	4.10	
7	Meadowbrook 16	DIST-Unattended	23.00	13.20	
8	Medford 9	DIST-Unattended	23.00	4.00	
9	Melrose 4	DIST-Unattended	23.00	4.10	
10	Metcalf Square 96	DIST-Unattended	23.00	13.80	
11	Methuen 5	DIST-Unattended	23.00	4.10	
12	Methuen 5	DIST-Unattended	23.50	13.80	4.16
13	Mill Street 912	DIST-Unattended	110.00	14.40	
14	Millbrook Street 12	DIST-Unattended	13.20	4.10	
15	Nahant 79	DIST-Unattended	13.80	2.40	
16	Newbury 60	DIST-Unattended	23.00	13.20	
17	Newburyport 36	DIST-Unattended	22.90	13.20	
18	Norman Street 8	DIST-Unattended	23.00	8.00	
19	North Abington 99	DIST-Unattended	110.00	14.40	
20	North Andover 7	DIST-Unattended	23.00	4.10	
21	North Andover Jct 71	DIST-Unattended	23.00	13.20	
22	North Beverly 18	DIST-Unattended	23.00	4.10	
23	North Beverly 18	DIST-Unattended	23.00	13.80	
24	North Chelmsford 2	DIST-Unattended	23.00	13.20	
25	North Haverhill 48	DIST-Unattended	23.00	13.20	
26	North Lawrence 6	DIST-Unattended	13.80	4.10	
27	North Lawrence 6	DIST-Unattended	23.00	13.20	
28	North Scituate Unit 65	DIST-Unattended	13.80	4.33	
29	North Weymouth 6	DIST-Unattended	23.00	13.80	
30	Norton 4	DIST-Unattended	23.00	2.40	
31	Norton 4	DIST-Unattended	23.00	13.80	
32	Norwell 96	DIST-Unattended	115.00	13.80	
33	Palmer 18	DIST-Unattended	13.80	2.40	
34	Palmer 18	DIST-Unattended	24.60	4.36	
35	Parkview 94	DIST- Unattended	112.00	14.40	
36	Perry Street 3	DIST-Unattended	13.80	4.16	
37	Phillips Lane 95	DIST-Unattended	112.00	14.40	
38	Pine Banks 67	DIST-Unattended	23.00	4.10	
39	Plainville 3451	DIST-Unattended	23.00	13.80	
40	Pleasant Street 8	DIST-Unattended	23.00	13.80	

**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	Plymouth 93	DIST-Unattended	112.00	14.40	
2	Quebec Street 17	DIST-Unattended	23.00	13.80	
3	Quinn 24	DIST-Unattended	23.00	13.80	
4	Randolph 5	DIST-Unattended	23.00	13.80	
5	Raytheon 68	DIST-Unattended	23.00	13.80	
6	Read Street 9	DIST-Unattended	23.00	13.80	
7	Rehoboth 3	DIST-Unattended	23.00	4.10	
8	Rehoboth 3	DIST-Unattended	23.00	4.80	
9	Rena Street 10	DIST-Unattended	13.80	4.16	
10	Revere 7	DIST-Unattended	23.00	4.10	
11	Revere 7	DIST-Unattended	23.00	13.80	
12	Revere Beach 35	DIST-Unattended	23.00	4.10	
13	Risingdale 9	DIST-Unattended	23.00	13.80	
14	River Road 62	DIST-Unattended	8.00	2.40	2.40
15	Riverdale 52	DIST-Unattended	23.00	4.10	
16	Riverdale 52	DIST-Unattended	23.00	13.80	
17	Riverside 17	DIST-Unattended	13.40	2.40	
18	Rockland Street 39	DIST-Unattended	23.00	13.80	
19	Rockport 40	DIST-Unattended	22.90	4.16	
20	Rockport 40	DIST-Unattended	34.50	13.20	
21	Salem 1 Peabody St	DIST-Unattended	23.00	4.10	
22	Salem 2 Valley St	DIST-Unattended	23.00	13.80	
23	Salem 3 Boston St	DIST-Unattended	23.00	4.10	
24	Salisbury St 16	DIST-Unattended	13.80	4.10	
25	Saugus 23	DIST-Unattended	23.00	13.80	
26	Scituate 915	TRANS- Unattended	110.00	14.40	
27	Scituate Unit 15	DIST-Unattended	13.80	4.36	
28	Scituate Unit 17	DIST- Unattended	13.80	4.16	
29	Shearers Corner 514	DIST-Unattended	23.00	13.80	
30	Sheffield 8	DIST-Unattended	23.00	13.80	
31	Silver Lake Unit 70	DIST-Unattended	13.80	4.36	
32	Snow Street 413	TRANS-Unattended	115.00	13.20	
33	South Attleboro 5	DIST-Unattended	23.00	4.10	
34	South Billerica 18	DIST-Unattended	23.00	4.10	
35	South Billerica 18	DIST-Unattended	23.00	13.80	
36	South Essex Sewage	DIST-Unattended	23.00	13.80	
37	South Randolph 97	TRANS-Unattended	115.00	13.80	
38	South Union St 61	DIST-Unattended	23.00	13.20	
39	South Wrentham 3422	DIST-Unattended	23.00	13.20	
40	Southbridge Power 8481	DIST-Unattended	13.20	4.16	

**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	Southbridge Street 42	DIST-Unattended	13.20	0.24	
2	Squantum Street 14	DIST-Unattended	13.20	4.10	
3	Stearns Street 7	DIST-Unattended	13.20	4.10	
4	Stockbridge 2	DIST-Unattended	23.00	13.80	
5	Stoughton 913	DIST-Unattended	110.00	14.40	
6	Swampscott 22	DIST-Unattended	23.00	13.80	
7	Tatnuck 1	DIST-Unattended	13.80	4.10	
8	Tatnuck 1	DIST-Unattended	13.20	4.10	
9	Tedesco 9	DIST-Unattended	13.80	4.10	
10	Temple St Unit 712	DIST-Unattended	13.80	4.16	
11	Tewksbury 14	DIST-Unattended	14.40	4.10	
12	Tewksbury 22	DIST-Unattended	23.00	13.20	
13	Thorndike St 10	DIST-Unattended	23.00	4.10	
14	Topsfield 26	DIST-Unattended	22.90	13.20	
15	Tufts University	DIST-Unattended	23.00	13.80	
16	Turnpike 19	DIST-Unattended	23.00	13.80	
17	Tyngsboro 211	DIST-Unattended	23.00	13.20	
18	Vernon Hill 8	DIST-Unattended	13.80	4.16	
19	Walker Street 15	DIST-Unattended	22.90	13.80	
20	Walnut Street 32	DIST-Unattended	24.00	4.10	
21	Ward Hill 43	DIST-Unattended	23.00	13.20	
22	Water Street 31	DIST-Unattended	22.00	2.40	
23	Water Street 910	TRANS Unattended	110.00	14.40	
24	Webster Street 6	DIST-Unattended	13.80	4.10	
25	Wellington 11	DIST-Unattended	23.00	4.10	
26	West Andover 8	DIST-Unattended	13.20	0.24	
27	West Bridgewater Unit 40	DIST-Unattended	13.80	4.16	
28	West Chelmsford 73	DIST-Unattended	23.00	13.80	
29	West Gloucester 28	DIST-Unattended	23.00	13.20	
30	West Gloucester 28	DIST-Unattended	34.50	23.00	
31	West Medford 17	DIST-Unattended	23.00	4.10	
32	West Methuen 63	TRANS-Unattended	23.00	13.80	
33	West Newbury 47	DIST-Unattended	23.00	13.80	
34	West Quincy 3	DIST-Unattended	13.80	4.10	
35	West Quincy 3	DIST-Unattended	23.00	14.10	
36	Westborough Computer Center	DIST-Unattended	13.80	0.48	
37	Western 4	DIST-Unattended	13.80	4.10	
38	Whittier 76	DIST-Unattended	23.00	13.20	
39	Williamstown 3	DIST-Unattended	22.90	13.80	
40	Winfield Street 45	DIST-Unattended	13.80	0.60	

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	Winthrop 22	DIST-Unattended	23.00	4.10	
2	Winthrop 22	DIST-Unattended	22.90	13.80	
3	Worthen Street	DIST-Unattended	13.80	4.16	
4	TOTAL		6026.82	1811.52	27.96
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					

SUBSTATIONS (Continued)

5. Show in columns (l), (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)	
15	2					1
25	1					2
17	4	1				3
15	2					4
18	1					5
10	2					6
4	1					7
10	1					8
11	2					9
7	1					10
56	2					11
17	3					12
33	1					13
13	5					14
10	2					15
20	3					16
20	2					17
3	1					18
4	1					19
7	1					20
3	1					21
3	3					22
7	1					23
3	1					24
15	2					25
1	3	1				26
27	4					27
5	1					28
4	1					29
15	2					30
15	2					31
5	1					32
5	1					33
12	1					34
15	2					35
4	1					36
5	1					37
3	1					38
68	2					39
22	3					40

SUBSTATIONS (Continued)

5. Show in columns (l), (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)	
12	2					1
10	1					2
44	2					3
10	2					4
40	2					5
10	2					6
28	1					7
2	3					8
15	2					9
3	1					10
15	2					11
20	2					12
24	1					13
7	1					14
8	1					15
10	2					16
3		3				17
3		3				18
19	5					19
10	1					20
5	1					21
22	10					22
8	2					23
11	3					24
22	2					25
6	1					26
10	2					27
17	3					28
6	2					29
5	1					30
4	1					31
4	1					32
5	1					33
30	2					34
21	3					35
15	3					36
15	2					37
15	2					38
1	1					39
4	3					40

SUBSTATIONS (Continued)

5. Show in columns (l), (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)	
4	1					1
20	1					2
30	2					3
22	3					4
10	2					5
15	2					6
22	3					7
15	2					8
15	2					9
12	1					10
15	2					11
10	1					12
28	1					13
5	3					14
3	1					15
25	4					16
30	4					17
1	3					18
25	1					19
5	1					20
12	1					21
15	2					22
10	2					23
25	4					24
30	4					25
15	2					26
27	2					27
4	1					28
24	2					29
2	3					30
15	2					31
24	1					32
4	3					33
3	1					34
28	1					35
15	2					36
28	1					37
15	2					38
10	2					39
10	2					40

SUBSTATIONS (Continued)

5. Show in columns (l), (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)	
25	1					1
25	2					2
14	2					3
20	2					4
10	2					5
15	2					6
3	3					7
2	4	1				8
7	1					9
15	2	1				10
25	4					11
15	2					12
24	2					13
2	2	1				14
5	1					15
5	1					16
7	6					17
18	2					18
7	2					19
7	1					20
17	2					21
13	2					22
15	2					23
5	1					24
12	1					25
28	1					26
4	1					27
3	1					28
5	1					29
10	2					30
4	1					31
24	1					32
3	1					33
4	2					34
18	3					35
15	3					36
12	1					37
17	3					38
27	4					39
5	1					40



SUBSTATIONS (Continued)

5. Show in columns (l), (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	3					1
10	2					2
3	3					3
5	1					4
28	1					5
24	2					6
5	3					7
5	1					8
3	1					9
3	1					10
3	2	2				11
10	1					12
15	2					13
17	2					14
5	1					15
12	2					16
12	2					17
8	1					18
15	2					19
15	2					20
22	4					21
12	2	1				22
20	1					23
21	4	1				24
15	2					25
	1					26
3	1					27
10	1					28
7	1					29
10	1					30
15	2					31
24	2					32
12	2					33
12	2					34
34	3					35
5	3					36
3	1					37
12	1					38
13	2					39
1	2					40

5. Show in columns (l), (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)	
15	2					1
9	2					2
						3
2665	386	15				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

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	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Miscellaneous labor, benefits and service	Niagara Mohawk Power Corp	various	8,361,273
3	Miscellaneous labor, benefits and service	Boston Gas Company	various	569,002
4	Miscellaneous labor, benefits and service	Narragansett Electric Co	various	910,300
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Non-power Goods or Services Provided for Affiliate</b>			
21	Miscellaneous labor, benefits and service	Nantucket Electric Co		1,409,844
22	Miscellaneous labor, benefits and service	Boston Gas Company		255,652
23	Miscellaneous labor, benefits and service	Narragansett Electric Co		1,390,537
24	Miscellaneous labor, benefits and service	New England Power Company		10,085,114
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

**Schedule Page: 429 Line No.: 2 Column: d**

AD-COR RWIP-PM(PP)	48,538.21
AIC-107 CWIP-Add(PP)	856,287.95
Benefits-FAS106	284,142.01
Benefits-FAS112	54,675.20
Benefits-Group Life	14,428.40
Benefits-Health Care	359,825.38
Benefits-Pension	237,523.51
Benefits-Thrift Plan	76,019.04
Benefits-WorkersComp	38,646.04
OthExp-Supv And Admi	938,465.95
Pay-Gainsharing	106,591.58
Pay-Overtime Monthly	38,081.07
Pay-Overtime Weekly	369,804.75
Pay-Regular Monthly	269,147.55
Pay-Regular Weekly	1,832,205.69
Pay-Time Not Worked	463,943.16
Pay-Variable-APP	50,785.24
Stores Clearing-Dr	554,421.20
Transp Exp-Clearing	166,913.53
WIP-OH-Clrng CY(SAP)	1,600,828.02
<b>Total</b>	<b>\$ 8,361,273.47</b>

**Schedule Page: 429 Line No.: 3 Column: d**

AD-COR RWIP-PM(PP)	6,556.47
AIC-107 CWIP-Add(PP)	39,678.01
Benefits-FAS106	12,555.95
Benefits-FAS112	(625.98)
Benefits-Group Life	1,052.02
Benefits-Health Care	34,332.63
Benefits-Pension	54,823.14
Benefits-Thrift Plan	5,050.95
Benefits-WorkersComp	3,664.13
OthExp-Supv And Admi	(42,679.85)
Pay-Gainsharing	3,315.20
Pay-Overtime Monthly	2,792.28
Pay-Overtime Weekly	302,720.73
Pay-Regular Monthly	10,200.99
Pay-Regular Weekly	25,092.49
Pay-Time Not Worked	45,156.85
Pay-Variable-APP	1,549.53
Stores Clearing-Dr	18.42
Transp Exp-Clearing	24,999.94
WIP-OH-Clrng CY(SAP)	38,748.26
<b>Total</b>	<b>\$ 569,002.18</b>

**Schedule Page: 429 Line No.: 4 Column: d**

AD-COR RWIP-PM(PP)	80,538.90
AIC-107 CWIP-Add(PP)	351,763.58
Benefits-FAS106	13,860.02
Benefits-FAS112	(9,891.86)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

Benefits-Group Life	3,909.35
Benefits-Health Care	42,071.30
Benefits-Pension	46,639.97
Benefits-Thrift Plan	12,339.71
Benefits-WorkersComp	2,711.05
OthExp-Supv And Admi	(124,591.41)
Pay-Gainsharing	7,624.65
Pay-Overtime Monthly	7,531.55
Pay-Overtime Weekly	98,310.36
Pay-Regular Monthly	112,130.05
Pay-Regular Weekly	46,328.93
Pay-Time Not Worked	49,381.06
Pay-Variable-APP	17,407.73
Stores Clearing-Dr	1,735.51
Transp Exp-Clearing	69,672.04
WIP-OH-Clrng CY(SAP)	80,827.62
<b>Total</b>	<b>\$ 910,300.12</b>

**Schedule Page: 429 Line No.: 21 Column: d**

AD-COR RWIP-PM(PP)	92,100.45
AIC-107 CWIP-Add(PP)	561,144.50
Benefits-FAS106	9,681.80
Benefits-FAS112	(185.23)
Benefits-Group Life	5,170.28
Benefits-Health Care	62,188.43
Benefits-Pension	48,897.50
Benefits-Thrift Plan	13,088.07
Benefits-WorkersComp	5,350.55
OthExp-Supv And Admi	77,695.46
Pay-Gainsharing	18,179.02
Pay-Overtime Monthly	6,678.58
Pay-Overtime Weekly	217,104.71
Pay-Regular Monthly	21,800.29
Pay-Regular Weekly	88,840.75
Pay-Time Not Worked	66,690.38
Pay-Variable-APP	4,205.22
Stores Clearing-Dr	28,240.56
Transp Exp-Clearing	60,746.22
WIP-OH-Clrng CY(SAP)	22,227.02
<b>Total</b>	<b>\$ 1,409,844.56</b>

**Schedule Page: 429 Line No.: 22 Column: d**

AD-COR RWIP-PM(PP)	110.34
AIC-107 CWIP-Add(PP)	12,996.95
Benefits-FAS106	2,653.01
Benefits-FAS112	(404.34)
Benefits-Group Life	1,465.63
Benefits-Health Care	17,753.74
Benefits-Pension	14,528.68
Benefits-Thrift Plan	4,072.90
Benefits-WorkersComp	1,526.32
OthExp-Supv And Admi	19,133.82

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company		/ /	2017/Q4
FOOTNOTE DATA			

Pay-Gainsharing	5,515.21
Pay-Overtime Weekly	3,693.22
Pay-Regular Monthly	6,614.96
Pay-Regular Weekly	92,331.91
Pay-Time Not Worked	20,569.35
Pay-Variable-APP	947.20
Stores Clearing-Dr	5,968.21
Transp Exp-Clearing	44,078.15
WIP-OH-Clrng CY(SAP)	2,097.67
<b>Total</b>	<b>\$ 255,652.92</b>

**Schedule Page: 429 Line No.: 23 Column: d**

AD-COR RWIP-PM(PP)	27,312.59
AIC-107 CWIP-Add(PP)	320,375.70
Benefits-FAS106	9,002.44
Benefits-FAS112	(2,472.45)
Benefits-Group Life	5,433.31
Benefits-Health Care	63,812.94
Benefits-Pension	55,925.45
Benefits-Thrift Plan	15,717.93
Benefits-WorkersComp	5,445.11
OthExp-Supv And Admi	(25,140.38)
Pay-Gainsharing	12,735.59
Pay-Overtime Monthly	17,689.76
Pay-Overtime Weekly	107,625.37
Pay-Regular Monthly	186,660.76
Pay-Regular Weekly	85,259.85
Pay-Time Not Worked	80,245.80
Pay-Variable-APP	26,972.91
Prelim SurveyAndInv	166.53
Stores Clearing-Dr	5,723.54
Transp Exp-Clearing	68,040.95
WIP-OH-Clrng CY(SAP)	324,003.48
<b>Total</b>	<b>\$ 1,390,537.19</b>

**Schedule Page: 429 Line No.: 24 Column: d**

AD-COR RWIP-PM(PP)	84,773.53
AIC-107 CWIP-Add(PP)	5,532,521.16
Benefits-FAS106	41,929.21
Benefits-FAS112	(9,798.55)
Benefits-Group Life	26,130.02
Benefits-Health Care	318,886.56
Benefits-Pension	264,790.72
Benefits-Thrift Plan	77,294.57
Benefits-WorkersComp	28,180.14
OthExp-Supv And Admi	505,691.19
Pay-Gainsharing	82,695.14
Pay-Overtime Monthly	204.76
Pay-Overtime Weekly	457,409.37
Pay-Regular Monthly	524,843.72
Pay-Regular Weekly	943,983.03
Pay-Time Not Worked	388,108.34

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report  2017/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

Pay-Variable-APP	70,552.82
Prelim SurveyAndInv	8,841.71
Stores Clearing-Dr	3,199.90
Transp Exp-Clearing	456,350.85
WIP-OH-Clrng CY(SAP)	278,526.62
<b>Total</b>	<b>\$ 10,085,114.80</b>

SchedulePage 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



SchedulePage No.

## Deferred

credits, other .....	269
debts, 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

SchedulePage 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

SchedulePage 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

<u>Schedule</u>	<u>Page No.</u>
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

Document Content(s)

Form120171200093.PDF.....1-206