The Commonwealth of Massachusetts

Return

Of The

NSTAR Gas

Company

To The

Department of Public Utilities

of Massachusetts

For the Year Ended December 31,

2013

Name of officer to whom correspondence should be addressed regarding this report. Jay S. Buth

Official title Vice President, Controller and Chief Accounting Officer

Office address One NSTAR Way Westwood, MA 02090-9230

NSTAR Gas Company
2013
Calculation of Return on Equity

Net utility income available for common shareholders (A)	$	20,675,177
Total utility common equity (B)	$	279,650,252
ROE % (A/B)		7.39%
ROE excluding incentives		7.04% (note 3)

(A) **Net utility income available for common shareholders** (Note 1)					
Total utility operating income (pg. 10, ln 18)					33,521,466
Plus:					
Service quality penalties					-
Amortization of acquisition premium					
Less:					
Total interest charges (pg. 10, ln 39)				12,903,063	
Preferred dividends declared				-	
Subtotal				12,903,063	
Total utility plant as % of total utility plant and other property and investments					
	balance @ end of year				
Total utility plant (pg. 8, ln 2)	953,932,930	99.56%	99.56%		
Total other property and investments (pg. 8, ln 8)	4,249,352	0.44%			
Total utility plant and other property and investments	958,182,282	100.00%	12,846,289		12,846,289
Net utility income available for common shareholders					20,675,177

(B) **Total utility common equity** (Note 2)	balance @ beg. of year	balance @ end of year	
Total proprietary capital (pg. 9, ln 13)	279,090,383	282,681,920	280,886,152
Less:			
Unappropriated undistributed retained earnings			
Preferred Stock Issued	-	-	-
Unamortized acquisition premium			
Subtotal	279,090,383	282,681,920	280,886,152
			99.56%
Total utility common equity			279,650,252

Notes:
(1) Amortization of acquisition premium included due to approval for recovery in DTE 99-19.
(2) Unamortized acquisition premium adjustment is not applicable due to approval for recovery in DTE 99-19.
(3) Excluding the impact of Energy Efficiency Incentive ($1.6M), the distribution business ROE was 7.04%.

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Designate in column (c) by the terms "none" or "not applicable," as appropriate, in instances where no information or amounts have been reported in certain schedules. Pages may be omitted where the responses are "none" or "not appplicable" to the schedules on such pages.

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Annual report of ....NSTAR GAS COMPANY...Year ended December 31,2013

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS AS OF DECEMBER 31, 2013*

Titles	Names	Addresses	Annual Salaries
Chairman	Thomas J. May	800 Boylston Street, Boston, MA 02199	[A]
Chief Executive Officer	Leon J. Olivier	56 Prospect Street Hartford, CT 06103	[A]
President and Chief Operating Officer	Rodney O. Powell	107 Selden Street, Berlin, CT 06037	[A]
Executive Vice President and Chief Financial Officer	James J. Judge	800 Boylston Street, Boston, MA 02199	[A]
Executive Vice President and Chief Administrative Officer	David R. McHale	56 Prospect Street Hartford, CT 06103	[A]
Senior Vice President and General Counsel	Gregory B. Butler	56 Prospect Street Hartford, CT 06103	[A]
Senior Vice President-Human Resources	Christine M. Carmody	800 Boylston Street, Boston, MA 02199	[A]
Senior Vice President and Chief Customer Officer	Penelope M. Conner	One NSTAR Way, Westwood, MA 02090	[A]
Senior Vice President-Corporate Relations	Joseph R. Nolan, Jr.	800 Boylston Street, Boston, MA 02199	[A]
Vice President-Operations	Marc N. Andrukiewicz	107 Selden Street, Berlin, CT 06037	[A]
Vice President-Supply Chain, Environmental Affairs and Property Management	Ellen K. Angley	One NSTAR Way, Westwood, MA 02090	[A]
Vice President, Controller and Chief Accounting Officer	Jay S. Buth	107 Selden Street, Berlin, CT 06037	[A]
Vice President-Energy Supply	James G. Daly	One NSTAR Way, Westwood, MA 02090	[A]
Vice President and Treasurer	Philip J. Lembo	One NSTAR Way, Westwood, MA 02090	[A]
Vice President-Engineering, Sales and Marketing	Paul J. Zohorsky	One NSTAR Way, Westwood, MA 02090	[A]
Secretary and Clerk	Richard J. Morrison	800 Boylston Street, Boston, MA 02199	[A]

[A] For the year 2013, the salary was paid by Northeast Utilities Service Company, NSTAR Electric & Gas Corporation or Yankee Gas Services Company.

DIRECTORS AS OF DECEMBER 31, 2013*

Names	Addresses	Fees Paid During Year
Gregory B. Butler	56 Prospect Street, Hartford, CT 06103	None
Christine M. Carmody	800 Boylston Street, Boston, MA 02199	None
James J. Judge	800 Boylston Street, Boston, MA 02199	None
Thomas J. May	800 Boylston Street, Boston, MA 02199	None
David R. McHale	56 Prospect Street, Hartford, CT 06103	None
Joseph R. Nolan, Jr.	800 Boylston Street, Boston, MA 02199	None
Leon J. Olivier	56 Prospect Street, Hartford, CT 06103	None
Rodney O. Powell	107 Selden Street, Berlin, CT 06037	None

* 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."

GENERAL INFORMATION - Continued

1. Corporate name of company making this report.
   NSTAR Gas Company

2 Date of organization. June 20, 1849 as Worcester Gas Light Company. On December 31, 1971, Worcester Gas Light and Cambridge Gas Company (organized 1852) were merged and name changed to Commonwealth Gas Company. Effective March 26, 2001 Commonwealth Gas Company formally changed its name to NSTAR Gas Compnay

3. Date of incorporation.
   May 31, 1851.

4. Give location (including street and number) of principal business office:
   1 NSTAR Way, Westwood, MA 02090

5. Total number of stockholders: One

6. Number of stockholders in Massachusetts: One

7. Amount of stock held in Massachusetts,	No. of shares,	2,857,000	$ 71,425,000
8. Capital stock issued prior to June 5,1894,	No. of shares,	48,000	$ 1,200,000
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,	2,809,000	$ 70,225,000
Total 2,857,000 shares, par value, $25.00, outstanding December 31 of the fiscal year 2013			$ 71,425,000

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 of any part of the issue was sold at auction, the date of dates of such sale or sales, the number of shares sold and the amounts realized therefrom.

    D.P.U.. # NONE

11. Management Fees and Expenses during the Year.

    List all individuals, corporations or concerns with whom the company has any contact 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.

    NSTAR Electric & Gas Company rendered various services at cost amounting to $ 28,891,356

GENERAL INFOMATION - Continued

1. Describe briefly all the important physical changes in the property during the last fiscal period including additions, alterations or improvements to the works or physical property retired.

In Gas property:

ADDITIONS:

A. 4,947' of 1/2"-12" mains plastic pipe at Plymouth, Samoset Rd. (Westerfly Rd to Water St.)

B. 3,775' of 1/2"-12" main plastic pipe at Westborough, Hopkington Rd (pole 17 to Hop Town Line)

C 2,949' of 2"-12"mains plastic pipe at Dedham, Whiting Ave (Mt Vernon to #334) (GMRI 4609)

D. 4,753' of 2"-8" mains plastic pipe at Dartmouth, Dartmouth St (Rogers St to Rockland St) GMRI 7299

E. 3,745' of 8" mains plastic pipe at Dartmouth, Chase Rd (#111 to #252)

F. 5,332' of 4"-8" mains plastic pipe at Uxbridge, Quaker Hwy (SI for 586 Quaker Hwy)

G. 4,091 of 2"-4" mains plastic pipe at Framingham, 19 Partridge Rd Gene Novak

H. 4,496' of 4"-6"mains plastic pipe at EFR 1 Negus

RETIREMENTS

A. 5,641' of 1"-8" mains plastic & steel pipe at Plymouth, Samoset Rd. (Westerfly Rd to Water St.)

B. 3,748' of 1.25"-8" mains plastic&steel pipe at Westborough, Hopkington Rd (pole 17 to Hop Town Line)

C 2,828' of 8" mains steel at Dedham, Whiting Ave (Mt Vernon to #334) (GMR 4609)

D. 4,599' of 2"-4" mains steel pipe at Dartmouth, Dartmouth St (Rogers St to Rockland St) GMRI 7299

E. 2,465' of 4" cast iron mains pipe at Dartmouth, Chase Rd (#111 to #252)

F. 5,211' of 3"-4"mains plastic pipe at Uxbridge, Quaker Hwy (SI for 586 Quaker Hwy)

GENERAL INFORMATION - Continued

Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.

City or Town	Number of Customers' Meters, Dec 31, 2013	City or Town	Number of Customers' Meters, Dec 31, 2013
Acushnet	1,933	Plymouth	9,231
Ashland	4,840	Rochester	276
Auburn	1,306	Sherborn	437
Berlin	153	Shrewsbury	7,532
Bolton	28	Somerville	20,453
Boylston	253	Southborough	1,507
Cambridge	33,748	Stow	718
Carver	1,300	Sutton	315
Dartmouth	6,966	Upton	687
Dedham	8,352	Uxbridge	1,869
Dover	13	Wayland	26
Fairhaven	5,859	Westborough	4,338
Framingham	13,616	West Boylston	1,213
Freetown	267	Westwood	2,308
Grafton	3,979	Worcester	48,179
Holden	1,339		
Holliston	3,357		
Hopedale	393		
Hopkinton	3,166		
Hudson	6,007		
Hyde Park	9,416		
Kingston	1,911		
Leicester	5		
Marion	866		
Marlborough	10,560		
Mattapoisett	1,425		
Maynard	3,109		
Medford	67		
Mendon	103		
Middleborough	28		
Milford	5,726		
Millbury	2,058		
Milton	8		
Millville	1		
Natick	8,289		
Needham	6,293		
New Bedford	37,516		
Northborough	2,626		
Northbridge	2,349		
		TOTAL	288,320

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Annual report of.....................................NSTAR GAS COMPANY......................................Year ended December 31,2013

COMPARATIVE BALANCE SHEET Assets and Other Debits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT			
2	Utility Plant (101-107) P.13	$ 884,214,435	$ 953,932,930	$ 69,718,495
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P.19	4,243,352	4,243,352	-
5	Investments in Associated Companies (123) P.20			-
6	Other Investments (124) P.20	6,000	6,000	-
7	Special Funds (125,126,127,128) P.21	-	-	-
8	Total Other Property and Investments	4,249,352	4,249,352	-
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131)	2,486,859	1,895,783	(591,076)
11	Special Deposits (132,133,134) P.21	-	-	-
12	Working Funds (135)	-	-	-
13	Temporary Cash Investments (136) P.20	-	-	-
14	Notes and Accounts Receivable (141,142,143) P.22	47,511,687	55,477,136	7,965,449
15	Receivables from Assoc. Companies (145,146) P.23	1,271,004	6,183,618	4,912,614
16	Material and Supplies (151-159,163,164) P.24	24,078,183	22,931,640	(1,146,544)
17	Prepayments (165)	-	-	-
18	Interest and Dividends Receivable (171)	-	-	-
19	Rent Receivable (172)	(67,344)	7,000	74,344
20	Accrued Utility Revenues (173,175)	39,854,001	30,080,777	(9,773,225)
21	Misc. Current and Accrued Assets (174)	-	-	-
22	Total Current and Accrued Assets	115,134,390	116,575,954	1,441,564
23	DEFERRED DEBITS			
24	Unamortized Debit Discount and Expense (181) P.26	1,090,996	683,448	(407,548)
25	Extraordinary Property Losses (182) P.27	-	-	-
26	Preliminary Survey and Investigation Charges (183)	11,364	11,364	-
27	Clearing Accounts (184)	-	-	-
28	Temporary Facilities (185)	-	-	-
29	Miscellaneous Deferred Debits (186) P.27	150,113,220	139,702,427	(10,410,792)
30	Matured Interest (240)			
31	Total Deferred Debits	151,215,579	140,397,239	(10,818,340)
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P.28	-	-	-
33	Capital Stock Expense (192) P.28	-	-	-
34	Total Capital Stock Discount and Expense	-	-	-
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196)	-	-	-
37	Reacquired Bonds (197)	-	-	-
38	Total Reacquired Securities	-	-	-
39	Total Assets and Other Debits	$ 1,154,813,757	$ 1,215,155,476	$ 60,341,719

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL			
2	CAPITAL STOCK			
3	Common Stock Issued (201) P.29	$ 71,425,000	$ 71,425,000	$ -
4	Preferred Stock Issued (204) P.29	-	-	-
5	Capital Stock Subscribed (202,205)	-	-	-
6	Premium on Capital Stock (207) P.29	-	-	-
7	Total	71,425,000	71,425,000	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 12	215,574,703	215,574,703	-
10	Earned Surplus (215,216) P. 12	(7,909,320)	(4,317,783)	3,591,537
11	Surplus Invested In Plant (217)	-	-	-
12	Total	207,665,384	211,256,920	3,591,537
13	Total Proprietary Capital	279,090,384	282,681,920	3,591,537
14	LONG TERM DEBT			
15	Bonds (221) P.31	210,000,000	210,000,000	-
16	Advances from Assoc. Companies (223) P.31	-	-	-
17	Other Long-Term Debt (224) P.31		-	-
18	Total Long-Term Debt	210,000,000	210,000,000	-
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32	-	-	-
21	Accounts Payable (232)	22,351,629	32,982,607	10,630,978
22	Payables to Associated Companies (233,234) P.32	96,064,715	112,172,280	16,107,565
23	Customer Deposits (235) P.80C	1,143,390	1,063,454	(79,936)
24	Taxes Accrued (236)	14,647,708	13,214,318	(1,433,391)
25	Interest Accrued (237)	3,460,327	3,437,365	(22,962)
26	Dividends Declared (238)	-	-	-
27	Matured Long-Term Debt(239)	-		-
28	Matured Interest (240)	-	-	-
29	Tax Collections Payable (241)	343,581	455,346	111,765
30	Misc. Current and Accrued Liabilities (242) P.33	7,630,791	7,139,275	(491,516)
31	Total Current and Accrued Liabilities	145,642,141	170,464,644	24,822,504
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P.26	-	-	-
34	Customer Advances for Construction (252)	2,827,675	2,496,572	(331,103)
35	Other Deferred Credits (253) P.33	60,718,311	58,844,168	(1,874,143)
36	Total Deferred Credits	63,545,986	61,340,740	(2,205,246)
37	RESERVES			
38	Reserves for Depreciation (254-256) P.13	300,372,550	321,628,031	21,255,481
39	Reserves for Amortization (257-259) P.13	7,333,811	7,676,597	342,787
40	Reserve for Uncollectible Accounts (260)	15,594,906	15,517,311	(77,595)
41	Operating Reserves (261-265) P.35	13,414,429	14,403,233	988,804
42	Reserve for Depreciation & Amortization of Nonutility Property (266)	(3,197)	-	3,197
43	Reserves for Deferred Federal Income Taxes (268)	119,822,747	131,442,998	11,620,251
44	Total Reserves	456,535,246	490,668,171	34,132,925
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36	-	-	-
47	Total Liabilities and Other Credits	$ 1,154,813,757	$ 1,215,155,476	$ 60,341,719

Annual report of.....................................NSTAR GAS COMPANY..............................Year ended December 31, 2013

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	Operating Revenues (400) P.43	$ 427,071,989	$ 50,878,579
3	Operating Expenses:		
4	Operation Expense (401) P.42,47	322,031,884	36,214,813
5	Maintenance Expense (402) P.42,47	9,962,790	385,958
6	Depreciation Expense (403) P.34	27,169,056	2,047,103
7	Amortization of Utility Plant (404 and 405)	598,042	65,536
8	Amortization of Regulatory Debits (407.3)	4,779,686	976,010
9	Amortization of Investment Tax Credit (406)	(186,736)	-
10	Taxes Other Than Income Taxes (408) P.49	18,288,494	4,065,073
11	Income Taxes (409) P.49	(712,943)	12,088,566
12	Provision for Deferred Fed. Inc. Taxes (410) P.36	11,620,251	(8,698,578)
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P.36	-	-
14	Total Operating Expenses	393,550,523	47,144,480
15	Net Operating Revenues	33,521,466	3,734,099
16	Income from Utility Plant Leased to Others (412)-Net	-	-
17	Other Utility Operating Income (414) P.50	-	-
18	Total Utility Operating Income	33,521,466	3,734,099
19	OTHER INCOME		
20	Income from Mdse. Job & Contract Work (415) P.51	-	-
21	Income from Nonutility Operations (417)	36,682	3,937
22	Nonoperating Rental Income (418)	232,861	(21,495)
23	Interest and Dividend Income (419)	24,101	(3,306)
24	Miscellaneous Nonoperating Income (421)	17,213	9,637
25	Total Other Income	310,858	(11,227)
26	Total Income	33,832,325	3,722,873
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425)	-	-
29	Other Income Deductions (426)	390,755	(2,865,747)
30	Total Income Deductions	390,755	(2,865,747)
31	Income Before Interest Charges	33,441,569	6,588,619
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P.31	12,311,000	-
34	Amortization of Debt Disc. & Expense (428)	170,322	39,425
35	Amortization of Prem. on Debt-Credit (429) P.26	-	-
36	Int. on Debt to Associated Companies (430) P.32	147,069	(125,885)
37	Other Interest Expense (431)	301,885	32,498
38	Interest Charged to Construction-Credit (432)	(27,213)	(19,301)
39	Total Interest Charges	12,903,063	(73,263)
40	Net Income	20,538,507	6,661,882
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216)	(7,909,320)	(2,123,376)
43	Balance Transferred from Income (433)	20,538,507	6,661,882
44	Miscellaneous Credits to Surplus (434)	-	-
45	Miscellaneous Debits to Surplus (435)	-	-
46	Appropriations of Surplus (436)	946,970	946,970
47	Net Additions of Earned Surplus	19,591,537	5,714,912
48	Dividends Declared-Preferred Stock (437)		
49	Dividends Declared-Common Stock (438)	16,000,000	-
50	Unappropriated Earned Surplus (at end of period) (216)	$ (4,317,783)	$ 3,591,536

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for changes in appropriated and unappropriated earned surplus for the year.
2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-438 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.
3. For each reservation or appropriation of earned surplus state the purpose, amount, and in the case of reservations, the reserve account credited. Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual payments to be reserved or appropriated as well as the totals eventually to be accumulated.
4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
5. List credits first; then debits.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		
2	Balance-Beginning of Year		$ (7,909,320)
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14	Credits:		
15	Net income (loss)	433	20,538,507
16			
17			
18	Debits:		
19	Dividends on Common Stock:	131	16,000,000
20	Cash Dividend on Common Stock		
21	Paid in Capital Adjustments	211	946,970
22			
23	03/13- 2,857,000 shares at $1.40 per share		
24	06/13 - 2,857,000 shares at $1.40 per share		
25	09/13 - 2,857,000 shares at $1.40 per share		
26	12/13 - 2,857,000 shares at $1.40 per share		
27	Balance - end of year		$ (4,317,783)
28	APPROPRIATED EARNED SURPLUS (Account 215)		
29	State balance and purpose of each appropriated earned surplus amount at end		
30	of year and give accounting entries for any applications of appropriated earned		
31	surplus during the year.		
32			
33	NONE		
34			
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SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:						
2	In Service:						
3	101 Plant in Service (Classified)	$ 931,879,362		$ 931,879,362			
4	106 Completed Construction not Classified..........................	8,971,802		8,971,802			
5	Total P. 18......................................	940,851,164	-	940,851,164	-	-	-
6	104 Leased to Others..........................						
7	105 Held for Future Use......................						
8	107 Construction Work in Progress.....	13,081,766		13,081,766			
9	Total Utility Plant............................	953,932,930	-	953,932,930	-	-	-
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34......................	321,628,031		321,628,031			
13	257 Amortization P. 9.......................	7,676,597		7,676,597			
14	Total, in Service..............................	329,304,629	-	329,304,629	-	-	-
15	Leased to Others:						
16	255 Depreciation..............................						
17	258 Amortization..............................						
18	Total, Leased to Others..................	-	-	-	-	-	-
19	Held For Future Use:..........................						
20	256 Depreciation..............................						
21	259 Amortization..............................						
22	Total, Held for Future Use..............	-	-	-	-	-	-
23	Total Reserves for Depreciation and Amortization............................	$ 329,304,629	-	$ 329,304,629	-	-	-

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PLANT - GAS

1. Report below the cost of utility plant in service according to prescribed accounts.
2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year. Such items should be included in column (c) or (d) as appropriate.
3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.
4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT						
2	301 Organization........						
3	303 Miscellaneous Intangible Plant........	$ 2,522,885	$ 342,490	$ 255,255	$ -	$ -	$ 2,610,120
4	Total Intangible Plant........	2,522,885	342,490	255,255	-	-	2,610,120
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant........						
7	304 Land and Land Rights........						
8	305 Structures and Improvements........						
9	306 Boiler Plant Equipment........						
10	307 Other Power Equipment........						
11	310 Water Gas Generating Equipment........						
12	311 Liquefied Petroleum Gas Equipment........						
13	312 Oil Gas Generating Equipment........						
14	313 Generating Equipment-Other Processes........						
15	315 Catalytic Cracking Equipment........						
16	316 Other Reforming Equipment........						
17	317 Purification Equipment........						
18	321 LNG Equipment........						
19	319 Gas Mixing Equipment........						
20	320 Other Equipment........						
21	Total Manufactured Gas Production Plant........	-	-	-	-	-	-
22	3. STORAGE PLANT						
23	360 Land and Land Rights........						
24	361 Structures and Improvements........						
25	362 Gas Holders........						
26	363 Other Equipment........						
27	Total Storage Plant........	-	-	-	-	-	-

- GAS (Continued)

ine lo.	Account (a)	Balance End of Year (g)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT						
2	365.1 Land and Land Rights........................	$ 744,723	$ (1,225)	$ -	$ -	$ -	$ 743,498
3	365.2 Rights of Way....................................	253,643	-	-	-	-	253,643
4	366 Structures and Improvements..............	4,177,344	221,692	14,431	-	29,236	4,413,841
5	367 Mains...	416,025,656	35,942,560	929,191	-	(27,406)	451,011,619
6	368 Compressor Station Equipment............	-	-	-	-	-	-
7	369 Measuring and Regulating	3,671,216	2,787,597	-	-	-	6,458,813
	Station Equipment..............................	28,981,444	-	407,851	-	-	28,573,593
8	380 Services..	292,992,453	21,118,788	1,752,346	-	27,406	312,386,301
9	381 Meters...	29,162,048	1,581,420	82,841	-	-	30,660,627
10	382 Meter Installations................................	46,969,089	3,941,522	536,737	-	-	50,373,874
11	383 House Regulators.................................	673,956	-	-	-	-	673,956
12	386 Other Property on Cust's Prem..............	-	-	-	-	-	-
13	387 Other Equipment..................................	6,045,975	10,866	181,267	-	-	5,875,574
14	Total Transmission and Distribution Plant................................	829,697,547	65,603,220	3,904,664	-	29,236	891,425,339
15	5. GENERAL PLANT						
16	389 Land and Land Rights..........................	1,064,059	-	-	-	-	1,064,059
17	390 Structures and Improvements...............	23,399,118	190,881	80,070	-	(29,236)	23,480,693
18	391 Office Furniture and Equipment............	8,456,897	695,878	6,413	-	-	9,146,362
19	392 Transportation Equipment....................	-	25,446	-	-	-	25,446
20	393 Stores Equipment................................	533,931	-	-	-	-	533,931
21	394 Tools, Shop, and Garage Eqpt..............	1,775,285	608,385	307	-	-	2,383,363
22	395 Laboratory Equipment..........................	-	-	-	-	-	0
23	396 Power Operated Equipment..................	561	-	-	-	-	561
24	397 Communication Equipment....................	9,404,871	640,978	5,095	-	-	10,040,754
25	398 Miscellaneous Equipment......................	49,777	90,759	-	-	-	140,536
26	399 Other Tangible Property........................	(1)	1	-	-		0
27	Total General Plant.................................	44,684,498	2,252,328	91,885	-	(29,236)	46,815,705
28	Total Gas Plant in Service.......................	876,904,930	68,198,039	4,251,804	-	0	940,851,164
29	104 Utility Plant Leased to Others................	-	-	-	-	-	-
30	105 Property Held for Future Use.................	-	-	-	-	-	-
31	107 Construction Work in Progress..............	7,309,505	5,772,261	-	-	-	13,081,766
32	Total Utility Plant - Gas...........................	$ 884,214,435	$ 73,970,300	$ 4,251,804	$ -	$ -	$ 953,932,930

Note: Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distribution of prior year reported in column (c). 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, a tentative distribution of such retirements on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account 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.

NONUTILITY PROPERTY (ACCOUNT 121)

Give particulars of all investments of the respondent in physical property not devoted to utility operation.

Line No.	Description and Location (a)	Book Value At End of Year (b)	Revenue for the Year (c)	Expense for the year (d)	Net Revenue for the Year (e)
1	Land - 15,378 sq. ft (1904)				
2	Fence (1980 & 1990)				
3	Southbridge Street				
4	Worcester	$ 12,577	$ 19,035	$ 1,210	$ 17,825
5					
6	Land - 453,546 sq. ft (1868 - 1983)				
7	Quinsigamond Avenue				
8	Worcester	172,268		33,638	(33,638)
9					
10					
11	Land - 690,805,334 sq. ft (1971 - 1993)				
12	Wilson St				
13	Hopkinton	1,065,004	165,300		165,300
14					
15	Land - 6,600 sq. ft (1991)				
16	Kruger Road				
17	Hopkinton	19,077			-
18					
19	Land - 736,164 sq. ft. (1894 - 1925)				
20	Main Street				
21	Milford	1,982		20,341	(20,341)
22					
23	Land - Lot 1, 31.54 acres; Lot 2, 17,283 sq. ft (1996)				
24	Peckham Road				
25	Acushnet	86,237			-
26					
27	Land 27,700 sq. ft. (1997)				
28	Improvements (1997)				
29	Front Street (Pole Yar)				-
30	New Bedford	102,750			
31					
32	Land - 58,436 sq. ft. (1997)				
33	Improvements (1997)				
34	Front Street (Parking)				
35	New Bedford	81,887		31,884	(31,884)
36					
37	Land - 212.93 acres (2000)				
38	Peckham Road Keene Road				
39	Acushnet	2,692,576	135,600		135,600
40					
41	Land - 10.7 acres (2006)				
42	Easement				
43	Plymouth	8,993.50			-
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
	TOTALS	$ 4,243,352	$ 319,935	$ 87,073	$ 232,861

Annual report of......NSTAR GAS COMPANY......Year ended December 31,2013

INVESTMENTS (ACCOUNTS 123, 124, 136)

Give particulars of all investments in stocks, bonds, notes, etc. held by the respondent at the end of the year.
Provide a subheading for each list thereunder the information called for.

Line No.	Description of Security Held by Respondent (a)	Amount (b)
1	Account 124:	
2		
3	Massachusetts Business Development Corporation	$ 6,000
4	900 shares - common stock	
5		
6		
7		
8		
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51		
52	TOTAL	$ 6,000
53		

SPECIAL FUNDS (Account 125, 126, 127, 128)

(Sinking Funds Depreciation Fund, Amortization Fund-Federal, Other Special Funds)

Report below the balance at end of year of each special fund maintained during year. Identify each fund as to account in which included Indicate nature of any fund included in Account 128, other Special Funds.

Line No.	Name of fund and Trustee if Any (a)			Balance End of Year (b)
Line No.	Name of Company (a)	End of Year (b)	Rate (c)	Amount (d)
		$		$
1	Account 126 - Depreciation Funds			
3	Plant Replacement Fund Assets - Cash			-
19			TOTAL	NONE
21	SPECIAL DEPOSITS (Accounts 132, 133, 134)			Balance End of Year (b)
23	1. Report below the amount of special deposits by classes at end of year.			
24	2. If any deposit consists of assets other than cash, give a brief description of such assets			
25	3. If any deposit is held by an asociated company, give name of company.			
28	Interest Special Deposits (Account 132)...			
29	Dividend Special Deposits (Account 133)..			
31	Other Special Deposits (Account 134):			
32	(specify purpose of each other special deposit)...			
50			TOTAL	NONE

NOTES RECEIVABLE (Account 141)

1. Give the particulars called for below concerning notes receivable at the end of year.
2. Give particulars of any note pledged or discounted.
3. Minor items may be grouped by classes, showing number of such items.
4. Designate any note the maker of which is a director, officer or other employee.

Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
					$
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
				TOTAL	NONE

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)	Amount End of Year (b)
23	Customers (Account 142):	
24	Electric	
25	Gas (excludes Unbilled Revenue)	$ 54,911,527
26	Other Electric and Gas Utilities	-
27	Other Accounts Receivable (Account 143):	-
28	Officers and employees	-
29	Reimbursable maintenance & construction	360,532
30	Miscellaneous (group and describe by classes):	
31	Defelice Corp	5,642
32	Other	10,440
33	Sundries	188,995
34		
35		
36		
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50		
	TOTAL	$ 55,477,136

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145,146)

1. Report particulars of notes and accounts receivable from associated companies at end of year.

2. Provide separate headings and totals for Account 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.

3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.

4. If any note was received in satisfaction of an open account, state the period covered by such open account.

5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.

6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year Rate (c)	Interest for Year Amount (d)
1	Account 146:			
2	----------------			
3	NSTAR Electric Company	$ 6,183,618		
4				
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43				
44	TOTALS	$ 6,183,618		

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2013

MATERIAL AND SUPPLIES (ACCOUNTS 151-159,163)
Summary Per Balance Sheet

Line No.	Account (a)			Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25)				$ 7,127,029
2	Fuel Stock Expenses (Account 152)				
3	Residuals (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				2,243,124
5	Merchandise (Account 155)				
6	Other Materials and Supplies (Account 156)				
7	Liquefied Natural Gas (Account 164, Page 25)				13,561,486
8	Nuclear Fuel Assemblies and Components-Stock Account (Account 158)				
9	Nuclear Byproduct Materials (Account 159)				
10	Stores Expense (Account 163)				
11					
12	Total Per Balance Sheet	$	22,931,640		$ 22,931,640
13					
14					
15					
16					
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PRODUCTION FUEL AND OIL STOCKS - Included in Account 151
(Except Nuclear Materials)

1. Report below the information called for concerning production fuel and oil stocks.
2. Show quantities in tons of 2,000 lbs., gal., or Mcf., whichever unit of quantity is applicable.
3. Each kind of coal or oil should be shown separately.
4. Show gas and electric fuels separately by specific use.

Line No.	Item (a)	Kinds of Fuel and Oil: Total Cost (b)	Liquefied Natural Gas (MCF) - Acct 164: Quantity (c)	Cost (d)	
1	On Hand Beginning of Year	$ 22,034,749	3,148,719	$ 16,452,405	
2	Received During Year	20,116,267	2,460,248	10,712,444	
3					
4	TOTAL	42,151,016	5,608,967	27,164,849	
5	Used During Year (Note A)				
6	LNG Vaporized	10,642,411	2,101,968	10,642,411	
7	LNG Boil Off	2,960,952	585,209	2,960,952	
8	From Storage for Distribution to	-	(2,642)	-	
9	Customers	7,685,345	-	-	
10	Fuel Gas	173,794	-	-	
11	Sold or Transferred	0	-		
12	TOTAL DISPOSED OF	21,462,502	2,684,535	13,603,363	
13	BALANCE END OF YEAR	$ 20,688,515	2,924,432	$ 13,561,486	

Natural Gas in Storage - (Acct 151)

Line No.	Item (g)	Algonquin Inventory (MMbtu): Quantity (h)	Algonquin Inventory (MMbtu): Cost (i)	Tennessee Inventory (MMbtu): Quantity (j)	Tennessee Inventory (MMbtu): Cost (k)
14	On Hand Beginning of Year	784,111	$ 3,091,158	633,001	$ 2,491,187
15	Received During Year	842,177	3,438,885	1,579,650	5,964,938
16					
17	TOTAL	1,626,288	6,530,043	2,212,651	8,456,125
18	Used During Year (Note A)				
19	Taken from Storage for Distribution to				
20	Customers	872,466	3,471,548	1,089,534	4,213,797
21	Fuel Gas	17,657	69,870	27,156	103,924
22	Sold or Transferred	0	0	0	0
23	TOTAL DISPOSED OF	890,123	3,541,418	1,116,690	4,317,721
24	BALANCE END OF YEAR	736,165	$ 2,988,625	1,095,961	$ 4,138,404

Note A - Indicate specific purpose for which used, e.g., Boiler Oil, Make Oil, Generator Fuel, etc.

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (Accounts 181, 251)

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particularly of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Department's authorization of treatment other than as specified by the Uniform System of Acccounts.
6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount or Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Securities to which Discount and Expenses or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period From (d)	Amortization Period To (e)	Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
1	Account 181								
2									
4	Series J Bonds 9.95%	25,000,000	190,000	12-01-90	12-01-20	57,942	-	7,243	50,699
5	Series K Bonds 7.11%	35,000,000	265,068	12-30-93	12-30-33	148,578	-	7,075	141,503
7	Series M Bonds 7.04%	25,000,000	399,897	09-26-97	09-30-17	95,770		20,162	75,608
8	Series N Bonds 4.46%	125,000,000	690,288	01-28-10	01-01-20	484,910		69,273	415,638
9	Deferred Expenses Credit Line		330,939	07-01-12	07-01-17	303,795	316,111	619,906	-
10									
11									
12	TOTAL	$210,000,000	$ 1,876,192			$ 1,090,996	$ 316,111	$ 723,659	$ 683,448
13									
14									
15									
16									
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22									
23									

EXTRAORDINARY PROPERTY LOSSES (Account 182)

1. Report below particulars concerning the accounting for extraordinary property losses.
2. In column (a) describe the property abandoned or extraordinary loss suffered, date of abandonment or loss, date of Department authorization of use of Account 182, and period over which amortization is being made.

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written off During Year: Account Charged (d)	Written off During Year: Amount (e)	Balance End of Year (f)
1						
2						
3						
4						
5						
	TOTALS					$ -

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized show period of amortization.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits: Account Charged (d)	Credits: Amount (e)	Balance End of Year (f)
6	Billing Work in Progress	$ 9,133	$ 19,299	154/232/234	$ 17,268	$ 11,164
7						
8	Environmental Liability(A)	21,093,634	1,339,496	131/253	5,056,683	17,376,447
9				814/426		
10						
11	Vacation Accrual to be Capitalized	967,988	1,655,320	232/880	2,623,308	-
12						
13	Regulatory Assets - Postretirement Benefits	210,622	-	926	88,993	121,629
14						
15	Regulatory Assets/Goodwill (B)	76,040,014	-	253/407	1,646,391	74,393,623
16						
17	Deferred Pension Adjustment Mechanism	32,439,826	21,250,305	926/407/485	30,413,674	23,276,457
18				495		
19	Deferred CGAC bad debt costs	7,979,705	5,352,012	175/904	5,561,815	7,769,901
20						
21						
22						
23	ASC 815 Above Market Costs	1,725,458	9,221,382	253	9,264,438	1,682,402
24						
25	Regulatory Assets - ARO & ASC 740	7,898,892	4,339,978	230/283	75,291	12,163,579
26		-				
27	Deferred Property Tax Expense	1,704,966	821,662	236/408	-	2,526,628
28						
31	Deferred ASP Costs (C)	5,070	-	921	4,374	696
32						
33	Deferred Intercompany Reserve Charges	-	66,520	143	-	66,520
34						
35	Deferred Lease Syndication Costs (D)	37,913	-	880	6,499	31,413
36						
37	Unamortized Revolver Fees	-	281,969	181/428	-	281,969
38						
	(A) Amortized over a 7 year period per DPU#89-161 (B) Amortized over a 40 year period (C) Amortized over a 5 year period (D) Amortized over a 9 year period					
	TOTALS	$ 150,113,220	$ 44,347,943		$ 54,758,735	$ 139,702,427

CAPITAL STOCK AND PREMIUM (Account 201, 204, and 207)

1. Report below the particulares called for concerning common and perferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the Department.
3. Give particulars concerning shares of any class and series of stock authorized to be issued by the Department which have not yet been issued.
4. The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Per Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet: Shares (e)	Outstanding per Balance Sheet: Amount (f)	Premium at End of Year (g)
1	Account 201 and 207						
2	Common Stock	2,857,000	$ 25.00	$ 71,425,000	2,857,000	$ 71,425,000	-
3							
4							
5							
6							
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20							
21							
22							
23							
24	TOTALS	2,857,000	$ 25.00	$ 71,425,000	2,857,000	$ 71,425,000	-

LONG TERM DEBT (Accounts 221,223-224)

Report by balance sheet accounts particulars concerning long-term debt in Accounts 221, Bonds; 223 Advances from Associated Companies; and 224, Other Long-Term Debt.

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
1	Account 221								
2									
3	Series J	12-01-90	12-01-20	$ 25,000,000	$ 25,000,000	9.95%	NOTE (1)	$ 2,487,500	$ 2,487,500
4	Series K	12-30-93	12-30-33	35,000,000	35,000,000	7.11%	NOTE (2)	2,488,500	2,488,500
5	Series M	09-26-97	09-30-17	25,000,000	25,000,000	7.04%	NOTE (3)	1,760,000	1,760,000
6	Series N	01-28-10	01-01-20	125,000,000	125,000,000	4.46%	NOTE (4)	5,575,000	5,575,000
7									
8									
9									
10									
11									
12									
13									
14									
15	Notes:								
16	(1) March, June, September and December								
17	(2) June and December								
18	(3) March and September								
19	(4) January and July								
20									
			TOTALS	$ 210,000,000	$ 210,000,000			$ 12,311,000	$ 12,311,000

For issues of long-term debt made during current year state purpose for which issued, date of issue, Department authorization date and D.P.U. #.

NOTES PAYABLE (Account 231)

Report the particulars indicated concerning notes payable at end of year.

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
	Account 231				$ -
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21			TOTAL		$ -

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

Report particulars of notes and accounts payable to associated companies at end of year.

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year: Rate (c)	Interest for Year: Amount (d)
	Account 233			
22	NU Parent	$ 101,700,000	(A)	$ 147,069
23				
24				
25				
26	Account 234			
27	NSTAR Electric & Gas Company	9,278,734		
28				
29				
30				
31	Hopkington LNG			
32	Operating Expenses	1,193,546		
33				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	(A) Based on NU Parent short-term borrowing rate			
43				
44				
45				
46				
47				
	TOTALS	$ 112,172,280		$ 147,069

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Amount (b)
1	Refunds from Pipeline Suppliers due Customers	$ 195,513
2	Self-Insurance Liability	1,129,824
3	Deferred Home Heating Protection Plan Revenues	3,994,847
4	Other	1,819,091
5		
6		
7		
8		
9		
10		
12		
13		
14		
15		
16		
17		
18		
19		
20	TOTAL	$ 7,139,275

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars called for concerning other deferred credits.
2. For any deferred credits being amortized show the period of amortization.
3. Minor items may be grouped by classes. Show number of items.

Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
20	Unamortized ITC 1962-1993 (A)	$ 2,611,930	406	$ 186,736	$ -	$ 2,425,194
21						
22	ASC 740 Liability	1,074,383	236	31,653	-	1,042,730
23						
24	ASC 815 Above Mkt cost liability	1,725,458	186	9,264,438	9,221,382	1,682,402
25						
26	ASC 740 Goodwill ADIT- Federal	24,883,991	410	933,161	174	23,951,004
27	ASC 740 Goodwill ADIT- Mass	4,942,686	410	196,971	1,216,467	5,962,182
28						
29	Post Retirement Costs Liability	1,871,218	926/431/253	991,811	1,330,622	2,210,029
30			242			
31	Customer Contributions	3,546,015	495/131	248,673	140,493	3,437,835
32						
33	Environmental Clean Up Costs-MGP	10,455,000	186	-	2,681,585	7,773,415
34						
35	Gain on Sale of Property	678,769	495	229,228	-	449,541
36						
37	Sale of Property Clearing	(478,700)	232/131	146,143	724,435	99,592
38						
39	Regulatory Commission Expense	231,091	928/232	609,549	698,472	320,014
40						
41	ARO Liability	8,484,419	182 /101	209,282	523,041	8,798,178
42						
43	Leased appliance business	692,053		-	-	692,053
44						
45						
46	(A) Amortization is based on the estimated useful					
47	life of the property subject to the investment tax credit.					
	TOTALS	$ 60,718,311		$ 13,047,644	$ 16,536,670	$ 58,844,168

Annual report of ....NSTAR GAS COMPANY...Year ended December 31, 2013

RESERVE FOR DEPRECIATION OF UTILITY PLANT IN SERVICE (Account 254)

Show below the amount credited during the year to Depreciation Reserve, and the amount charged to Depreciation Reserve on account of property retired. Also the balance in the account at the end of the year.

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year			$ 300,372,550
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation		SAME	27,169,056
4	Other accounts		AS	
5				
6	TOTAL CREDITS DURING YEAR			27,169,056
7				
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired		TOTAL	3,997,107
10	Cost of Removal			1,808,679
11	Salvage			119,958
12	Asset Retirement Obligation(Credit)			(12,168)
13				-
	NET CHARGES DURING YEAR			5,913,575
14	Balance December 31			$ 321,628,031

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

Give in detail the rule and rates, by which the respondent determined the amount charged to operating expenses and other accounts, and credited to Depreciation Reserve. Report also the depreciation taken for the year for federal income tax purposes.

15 Depreciation is provided using the straight-line method at rates intended to amortize the original cost of properties over their estimated economic lives. The depreciation percent based on the useful lives of the average cost of depreciable property in use at the beginning and end of the year is 3.00%.

16

17 Straight-line depreciation for leased appliances is based on their estimated lives.

18

19 Estimated depreciation claimed for Federal Tax purposes is $59,766,120.

20

21

22

23

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

Give particulars of dividends declared on each class of stock during the year, and charged to Earned Surplus. This schedule shall include only dividends that have been declared by the Board of Directors during the fiscal year.

Line No.	Name of Security on Which Dividend was Declared (a)	Rate Per Cent Regular (b)	Rate Per Cent Extra (c)	Amount of Capital Stock On Which Dividend Was Declared (d)	Amount of Dividend (e)	Date Declared	Date Payable
24	Account 438						
25	Common Stock	1.40		2,857,000	$ 4,000,000	03/28/13	03/28/13
26		1.40		2,857,000	4,000,000	06/24/13	06/28/13
27		1.40		2,857,000	4,000,000	09/27/13	09/30/13
28		1.40		2,857,000	4,000,000	12/30/13	12/31/13
29							
30							
31							
32							
33	TOTALS	5.60			$ 16,000,000		
34							
35	Dividend rates on Common Stock and Premium						
36	Dividend rates on Common Stock, Premium and Surplus						

OPERATING RESERVES (Accounts 261, 262, 263, 264, 265)

1. Report below an analysis of the change during the year for each of the above-named reserves.
2. Show name of reserve and account number, balance beginning of year, credits, debits, and balance at end of year. Credit amounts should be shown in black, debit amounts enclosed by parentheses.
3. Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.
4. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	Account 265		
2	----------------		
3	Reserve for Deferred Massachusetts Franchise Tax		
4	--		
5	Balance @ January 1, 2013		$ 13,414,429
6			
7			
8	Provision	410	988,804
9			
10			
11			
12			
13			
14			
15			
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46			
47			
48		TOTAL	$ 14,403,233

RESERVES FOR DEFERRED FEDERAL INCOME TAXES (Accounts 267, 268)

1. Report the information called for below concerning the respondent's accounting for deferred federal income taxes.
2. In the space provided furnish significant explanations, including the following:
(a) Accelerated Amortization - State for each certification number a brief description of property, total and amortizable cost of such property, date amortization for tax purposes commenced, "normal" depreciation rate used in computing deferred tax amounts.
(b) Liberalized Depreciation - State the general method or methods of liberalized depreciation being used (sum of years digits, declining balance, etc.), estimated useful lives and classes of plant to which each method is being applied. Furnish a table showing for each year, 1954 to date of this report, the annual amounts of tax deferral, the total debits thereto which have been accounted for as credits to Acccount 411, Federal Income Taxes Deferred in Prior Years - Credit or comparable account of the previous system of accounts.

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year: Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	Adjustments (e)	Balance End of Year (f)
1	Accelerated Amortization	$	$	$	$	$
2	(Account 267)					
3	Electric............................					
4	Gas.................................					
5	Other (Specify)................					
6	Totals...........................	-	-	-	-	-
8	Liberalized Depreciation					
9	(Account 268)					
10	Electric............................					
11	Gas - State.....................					
	Gas - Federal..................	119,822,747	288,870	11,909,121	-	131,442,998
12	Other (Specify)					
13	Totals...........................	119,822,747	288,870	11,909,121	-	131,442,998
14						
15	Total (Accounts 267, 268)					
16	Electric............................					
17	Gas.................................					
18	Other Adjustments..........					
19	Totals...........................	$ 119,822,747	$ 288,870	$ 11,909,121	$ -	$ 131,442,998
20						
21	(1) Account 410, Provision for Deferred Federal Income Taxes.					
22	(2) Account 411, Federal Income Taxes Deferred In Prior Years - Credit.					
23	(3) Column (e) Includes adjustments made to account 236					
24						

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

Report below the amounts of contributions in aid of construction applicable to each utility department.

Line No.	Class of Utility Service (a)	Balance Beginning of Year (b)	Debits: Account Credited (c)	Debits: Amount (d)	Credits (e)	Balance End of Year (f)
25						
26						
27						
28						
29						
30						
31						
32						
33						
34	TOTALS	None				None

Explanation as requested in Instruction 2b:

The Company uses the declining balance method and sum-of-the-years digits method depending on the age and the vintage of the property. Guideline class lives are used for pre-1971 assets. The asset depreciation range is used for 1971 thru 1980 vintages. The Accelerated Cost Recovery System is used for 1981 thru 1986 vintage assets. The Modified ACRS is used for additions after 1986.

Deferred Federal Income Tax from 1956 to Date

Year	Account 236 (See Note 3)	Account 131 (See Note 2)	Account 410	Account 426 (See Note 1)	Account 411	Account 182	Account 234	Account 253 (See Note 4)
1956	$ -	$ -	$ 106,243	$ -	$ -	$ -	$ -	$ -
1957			99,937					
1958			131,798					
1959			180,269					
1960			218,999					
1961			257,303					
1962			470,903					
1963			494,495					
1964			511,243					
1965			477,950		(835)	(2,277)		
1966			478,717		(228)	(330,714)		
1967			404,161		(8,575)	(38,826)		
1968			404,162		(19,228)	13,315		
1969			405,561		(16,444)	(124,386)		
1970			384,505		(30,183)	27,084		
1971			449,367	(33,352)	(53,220)	51,829		
1972			632,188		(54,862)	51,829		
1973			635,259		(53,757)	51,829		
1974			872,569		(58,761)	51,832		
1975			782,823		(52,950)	51,858		
1976			757,406		(52,637)	51,569		
1977			446,175		(37,857)	18,511		
1978			568,773		(43,701)	13,770		
1979			513,578		(51,429)	13,770		
1980			704,668		(74,207)			
1981		2,608,011	1,067,345		(25,491)			
1982	17,609	(119,197)	1,512,510		(39,871)			
1983	35,215	(107,715)	1,662,555		(62,808)			
1984		(105,322)	1,747,353		(42,197)			
1985		(123,242)	1,930,448		(90,042)			
1986		(131,656)	2,518,290		(131,575)			
1987		(104,962)	1,783,421		(136,466)			
1988		(106,790)	1,574,928		(212,881)			
1989		(112,893)	2,126,742		(230,341)			
1990		(112,894)	2,511,602		(211,767)			
1991		45,478	1,919,811		(199,454)			
1992		(197)	1,831,891		(147,588)			(5,699,414)
1993		(227)	1,942,475		(207,344)			714,080
1994		(212)	2,294,350		(167,071)			(419,158)
1995		(211)	1,737,833		(210,856)			
1996		(212)	1,577,419		(282,649)			
1997		(260)	1,184,200		(279,149)			
1998	-	(253)	759,428		(275,149)			
1999		58	1,142,912		(414,683)			
2000			1,243,711		(293,151)			
2001			487,905		(1,481,896)		(183)	
2002			4,324,537		(434,369)			
2003			7,389,032		(434,369)			
2004			8,266,643		(841,671)			
2005			1,962,203		(638,021)			
2006			(540,099)		(643,232)			
2007			1,926,999		(665,892)			
2008			9,002,744		(200,000)			
2009			8,263,266		-			
2010	705,444		12,067,589		-			
2011	(2,219,330)		15,234,074		-			
2012	640,395		20,318,830					
2013			11,620,251					
Total	$ (820,667)	$ 1,627,304	$ 145,782,251	$ (33,352)	$ (9,608,856)	$ (99,007)	$ (183)	$ (5,404,492)

(Note 1) Taxes relating to property retired and charged to Account 426.

(Note 2) Taxes relating to property acquired from an associated company.

(Note 3) Taxes relating to loss on demolition of buildings.

(Note 4) Taxes relating to adoption of ASC 740.

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GAS OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating etc., indicate in a footnote the number of such duplicate customers included in the classification.
4. Unmetered sales should be included below. The details of such sales should be given in a footnote.
5. Classification of Commercial and Industrial Sales, Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.

Line No.	Account	Operating Revenues: Amount for Year	Operating Revenues: Increase or (Decrease) from Preceding Year	MMbtu Sold: Amount for Year	MMbtu Sold: Increase or (Decrease) from Preceding Year (See Note)	Average Number of Customers per Month: Number for Year	Average Number of Customers per Month: Increase or (Decrease) from Preceding Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	SALES OF GAS						
2	480 Residential Sales	$ 249,999,952	$ 37,691,497	21,858,559	3,492,306	248,570	3,356
3	481 Commercial and Industrial Sales:						
4	Small (or Commercial)...see Instr.5	73,392,034	(8,405,581)	8,107,887	(942,056)	21,871	171
5	Large (or Industrial)...see Instr.5	6,618,218	147,956	770,756	84,177	668	(12)
6	482 Other Sales to Public Authorities	6,988,813	6,677,159	821,879	248,321	1,054	11
7	484 Interdepartmental Sales	-	-	-	-	-	-
8	485 Miscellaneous Gas Sales... Deferrals	(11,282,706)	(28,380,698)	-	(1,385,063)	-	-
9	Total Sales to Ultimate Consumers	325,716,311	7,730,333	31,559,081	1,497,685	272,162	3,526
10	483 Sales for Resale	29,205,834	16,697,475	(35,636)	(195,766)	2	-
11	Total Sales of Gas *	354,922,145	24,427,808	31,523,445	1,301,919	272,164	3,526
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts	148,322	(74,133)				
14	488 Miscellaneous Service Revenues	6,423,093	(1,683,838)				
15	489 Revenues from Trans.of Gas of Others	63,626,437	27,245,735	28,196,389	13,419,404	4,250	84
16	490 Sales of Products Extracted from Natural Gas	-	-				
17	491 Rev. from Natural Gas Processed by Others	-	-				
18	493 Rent from Gas Property	657,230	(150,016)				
19	494 Interdepartmental Rents	-	-				
20	495 Other Gas Revenues	1,294,762	1,113,023				
21	Total Other Operating Revenues	72,149,844	26,450,771				
22	Total Gas Operating Revenues	$ 427,071,989	$ 50,878,579	59,719,834	14,721,323	276,415	3,610

	Purchased Price Adjustment Clauses	Fuel Clauses
* Includes revenues from application of	$172,556,290	Billed Sales Only
Total MMBTU to which applied	31,062,905	Billed Sales Only

SALES OF GAS TO ULTIMATE CONSUMERS

Report by account the MMBTU 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)	MMBTU (b)	Revenue (c)	Average Revenue per MMBTU ($0.0000) (d)	Number of Customers (Per Bills Rendered) July 31 (e)	December 31 (f)
1	480	Residential					
2		420	349,451	$ 5,991,099	$ 17.1443	19,343	18,949
3		421	60,944	767,369	12.5914	2,246	2,144
4		422	18,871,490	220,570,556	11.6880	200,212	206,155
5		423	2,189,416	21,524,336	9.8311	26,016	23,711
6		TOTAL - Residential	21,471,301	248,853,360	11.5900	247,817	250,959
7							
8							
9	481	Commercial					
10		Industrial					
11		430	3,335,161	30,264,961	9.0745	17,407	17,764
12		431	2,396,880	22,824,799	9.5227	997	1,031
13		432	482,983	5,925,140	12.2678	27	26
14		433	1,027,099	8,965,903	8.7293	3,323	3,280
15		434	1,358,960	10,409,764	7.6601	585	584
16		435	228,799	2,910,380	12.7202	10	7
17		Interruptible	-	-	-	-	-
18						69	40
19		TOTAL -Commercial and Industial	8,829,883	81,300,947	9.2075	22,418	22,732
20							
21							
22	482	Municipal					
23		422	1,043	11,291	10.8214	9	
24		430	240,643	2,324,421	9.6592	736	749
25		431	387,332	3,465,674	8.9476	150	189
26		432	41,392	367,232	8.8721	2	0
27		433	35,687	335,953	9.4138	144	139
28		434	43,103	351,439	8.1534	16	19
29		435	12,519	156,837	12.5281	1	13
30		Interruptible	1	-	-	-	-
31		TOTAL -Municipal	761,721	7,012,847	9.2066	1,058	1,109
32							
33							
34		Miscellaneous Gas Sales					
35		Unbilled Gas Sales	496,176	339,051			
36		Deferrals		(11,789,895)			
37							
38							
39							
40							
41							
42	TOTAL SALES TO ULTIMATE						
43	CONSUMERS (Page 43 line 9)		31,559,081	$ 325,716,311	$ 10.3208	271,293	274,800

GAS OPERATION AND MAINTENANCE EXPENSES

1. Enter in the space provided the operation and maintenance expenses for the year.
2. If the increases and decreases are not derived from previously reported figures explain in footnote.

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	PRODUCTION EXPENSES		
2	MANUFACTURED GAS PRODUCTION EXPENSES		
3	STEAM PRODUCTION		
4	Operation:		
5	700 Operation supervision and engineering	$ -	$ -
6	701 Operation labor		
7	702 Boiler fuel		
8	703 Miscellaneous steam expenses		
9	704 Steam transferred-Cr.		
10	Total operation	-	-
11	Maintenance:		
12	705 Maintenance supervision and engineering		
13	706 Maintenance of structures and improvements		
14	707 Maintenance of boiler plant equipment		
15	708 Maintenance of other steam production plant		
16	Total maintenance	-	-
17	Total steam production	-	-
18	MANUFACTURED GAS PRODUCTION		
19	Operation:		
20	710 Operation supervision and engineering		
21	Production labor and expenses:		
22	711 Steam expenses		
23	712 Other power expenses		
24	715 Water gas generating expenses		
25	716 Oil gas generating expenses		
26	717 Liquefied petroleum gas expenses		
27	718 Other process production expenses		
28	Gas fuels:		
29	721 Water gas generator fuel		
30	722 Fuel for oil gas		
31	723 Fuel for liquefied petroleum gas process		
32	724 Other gas fuels		
33	Gas raw materials:		
34	726 Oil for water gas		
35	727 Oil for oil gas		
36	728 Liquefied petroleum gas		
37	729 Raw materials for other gas processes		
38	730 Residuals expenses		
39	731 Residuals produced-Cr.		
40	732 Purification expenses		
41	733 Gas mixing expenses		
42	734 Duplicate charges-Cr.		
43	735 Miscellaneous production expenses		
44	736 Rents		
45	Total operation	-	-
46	Maintenance:		
47	740 Maintenance supervision and engineering	-	-
48	741 Maintenance of structures and improvements		
49	742 Maintenance of production equipment	-	-
50	Total maintenance	-	-
51	Total manufactured gas production	$ -	$ -

GAS OPERATION AND MAINTENANCE EXPENSES-Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES		
2	Operation:		
3	804 Natural gas city gate purchases	$ 188,544,559	$ 28,335,146
4	805 Other gas purchases	-	-
5	806 Exchange gas	-	-
6	807 Purchased gas expenses	-	-
7	808 Liquefied natural gas	21,528,891	871,431
8	811 Gas used for products extraction-CR	-	-
9	812 Gas used for other utility operations-Cr.	-	-
10	813 Other gas supply expenses	-	-
11	814 Environmental response expense - manufactured gas plants	1,157,205	95,415
12	815 Conservation and load management	28,931,491	6,806,854
13	Total other gas supply expenses	240,162,147	36,108,847
14	Total production expenses	240,162,147	36,108,847
15	LOCAL STORAGE EXPENSES		
16	Operation:		
17	840 Operation supervision and engineering	-	-
18	841 Operation labor and expenses	966,224	27,507
19	842 Rents	-	-
20	Total Operation	966,224	27,507
21	Maintenance:		
22	843 Maintenance supervision and engineering	-	-
23	844 Maintenance of structures and improvements	-	-
24	845 Maintenance of gas holders	-	(202,725)
25	846 Maintenance of other equipment	-	-
26	Total maintenance	0	(202,725)
27	Total storage expenses	966,224	(175,218)
28	TRANSMISSION AND DISTRIBUTION EXPENSES		
29	Operation:		
30	850 Operation supervision and engineering	6,826,165	(788,395)
31	851 System control and load dispatching	664,934	(10,160)
32	852 Communication system expenses	-	-
33	853 Compressor station labor and expenses	-	-
34	855 Fuel and power for compressor stations	-	-
35	857 Measuring and regulating station expenses	831,078	125,397
36	858 Transmission and Compression of gas by others	-	-
37	874 Mains and services expenses	5,619,244	402,483
38	878 Meter and house regulator expenses	2,159,109	(740,603)
39	879 Customer Installations expenses	7,084,118	836,197
40	880 Other expenses	1,730,770	897,450
41	881 Rents	715,186	6,564
42	Total operation	25,630,604	728,933
43	Maintenance:		
44	885 Maintenance supervision and engineering	1,816,874	(77,650)
45	886 Maintenance of structures and improvements	-	-
46	887 Maintenance of mains	3,195,519	701,257
47	888 Maintenance of compressor station equipment	-	-
48	889 Maintenance of measuring and regulating station equipment	633,841	(26,352)
49	892 Maintenance of services	3,389,442	250,974
50	893 Maintenance of meters and house regulators	635,452	20,255
51	894 Maintenance of other equipment	291,662	(279,800)
52	Total maintenance	9,962,790	588,684
53	Total transmission and distribution expenses	$ 35,593,394	$ 1,317,617

GAS OPERATION AND MAINTENANCE EXPENSES-Continued

Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	CUSTOMER ACCOUNTS EXPENSES		
2	Operation:		
3	901 Supervision	$ 234,700	$ (81,578)
4	902 Meter reading expenses	771,421	56,454
5	903 Customer records and collection expenses	4,842,159	522,080
6	904 Uncollectible accounts	10,175,220	(3,469,078)
7	905 Miscellaneous customer accounts expenses	1,019,272	133,299
8	Total customer accounts expenses	17,042,772	(2,838,823)
9	SALES EXPENSES		
10	Operation:		
11	909 Informational and instructional ad exps	-	-
12	910 Misc. cust. svc and informational exps	-	-
13	911 Supervision	-	-
14	912 Demonstrating and selling expenses	1,832,995	(7,368)
15	913 Advertising expenses	352,375	59,056
16	916 Miscellaneous sales expenses	2,328,412	138,801
17	Total sales expenses	4,513,782	190,489
18	ADMINISTRATIVE AND GENERAL EXPENSES		
19	Operation:		
20	920 Administrative and general salaries	8,986,435	1,052,511
21	921 Office supplies and expenses	2,150,637	(46,812)
22	922 Administrative expenses transferred-Cr.	(552,181)	493,414
23	923 Outside services employed	1,215,733	(482,640)
24	924 Property Insurance	63,198	10,192
25	925 Injuries and damages	2,903,214	(587,559)
26	926 Employees pensions and benefits	17,340,323	1,093,914
27	928 Regulatory commission expenses	875,821	387,792
28	929 Duplicate charges-Cr.	-	-
29	930 Miscellaneous general expenses	503,865	94,010
30	931 Rents	229,310	(16,962)
31	Total operation	33,716,354.75	1,997,860
32	Maintenance:		
33	932 Maintenance of general plant	-	-
34	Total administrative and general expenses	33,716,355	1,997,860
35	Total gas operation and maintenance expenses	$ 331,994,673	$ 36,600,771

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
36	Steam Production			
37	Manufactured gas production			
38	Other gas supply expenses	$ 240,162,147	$ -	$ 240,162,147
39	Total production expenses	240,162,147	-	240,162,147
40	Local storage expenses	966,224	-	966,224
41	Transmission and distribution expenses	25,630,604	9,962,790	35,593,394
42	Customer accounts expenses	17,042,772	-	17,042,772
43	Sales expenses	4,513,782	-	4,513,782
44	Administrative and general expenses	33,716,355	-	33,716,355
45	Total gas operation and maintenance expenses	$ 322,031,884	$ 9,962,790	$ 331,994,673

Line No.		
46	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g. 0.00%) Compute by dividing Revenues (Acct. 400) into the sum of Operation and Maintenance Expenses (p. 47, line 43(d), Depreciation (Acct. 403) and Amortization (Acct 407)	84.93%
47	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.	$ 35,918,658
48	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees).	416

Footnote: Total salaries & wages reflects Service Company allocated labor and direct NSTAR GAS charged labor
The total number of employees of Gas department at year end include only employees directly charged to NSTAR Gas.

Annual report of..NSTAR GAS COMPANY..Year Ended December 31, 2013

If gas is purchased or sold at two or more different rates, the amounts of each rate should be shown in the following table.

SALES FOR RESALE (Account 483)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	MMBTU (c)	Rate per MMBTU (d)	Amount (e)
1	Total Sale for Resale				$ 29,879,371
2					
3	Cash Out Imbalance		(35,636)		(673,537)
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15		TOTALS	(35,636)		$ 29,205,834

SALE OF RESIDUALS (Accounts 730, 731)

State the revenues and expenses of the respondent resulting from the sale of residuals.

Line No.	Kind (a)	Revenue (b)	Inventory Cost (c)	Labor Handling Selling, Etc. (d)	(e)	Total Cost (f)	Net Revenue (g)
16							
17				None			
18							
19							
20							
21							
22							
23	TOTALS					None	

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies to Which Gas is Purchased (a)	Where Delivered and Where and How Measured (b)	M.C.F. (1000 BTU) (c)	Rate per M.C.F. ($0.0000) (d)	Amount (e)
24					
25					
26					
27		See page 48A			
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38		TOTALS			

Annual report of..NSTAR GAS COMPANY..Year ended December 31,2013

If gas is purchased or sold at two or more different rates, the amounts of each rate should be shown in the following table.

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	MMBTU (c)	Rate per MMBTU (d)	Amount (e)
2		(A)			
5	Gas Purchases through Algonquin & Tennessee Pipelines		27,915,335	$ 4.9647	$ 138,591,331
7	Demand Charges				52,958,003
9	Storage Inventory Activity		5,234,027		4,105,882
11	Storage Demand				4,274,344
13	Transfers to LNG Inventory		(2,921,160)		(10,504,919)
15	Pipeline Refunds				(2,668,376)
17	Gas Hedging Settlement Costs				1,788,295
22	Total		30,228,202	$ 6.2374	$ 188,544,559

(A) Gas is delivered at Milford, Westwood, Hopedale, Ashland , Dover, Medford, Cambridge, Freetown, New Bedford , 2 locations in Plymouth , Worcester , Hudson, Grafton Hopkinton, Framingham, Marlboro & Needham. Measurement devices used include Ultrasonic, Orifice & Turbine Meters.

TAXES CHARGED DURING YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State", and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.
4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.
5. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such a tax.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)							
			Electric Acct. 408, 409 (c)	Gas Acct. 408, 409 (d)	Acct. 107 (e)	Acct. 186 (f)	Acct. 146 (f)	Acct. 916 (g)	Acct. 418 (h)	Acct. 415 (i)
1	Federal Income	$ (712,943)		$ (712,943)						
2										
3										
4	Total Federal	(712,943)		(712,943)						
5										
6	Federal Unemployment	21,836		15,365	6,471					
7	Federal Old Age Benefit	3,367,637		2,369,641	997,996					
8	State Insurance Premium Tax	31,200		31,200						
9	State Franchise	2,178,159		2,178,159						
10	State Unemployment	188,328		132,517	55,811					
11	State Sales and Use	19,942		19,942						
12	Local Real Estate and								127,605	
13	Personal Property	13,669,276		13,541,671						
14										
15									127,605	
16	Total Taxes other than Federal Income Tax	19,476,378		18,288,495	1,060,278					
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32	TOTALS	$18,763,435	$ -	$ 17,575,552	$1,060,278	$ -	$ -	$ -	$ 127,605	$ -
33										

INCOME FROM MERCHANDISING, JOBBING, AND CONTRACT WORK (Account 415)

Report by utility departments the revenues, costs, expenses, and net income from merchandising, jobbing, and contract work during year.

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:	$	$	$	$
2	Merchandise sales, less discounts,				
3	allowance and returns				-
4					
5					
6					
7					
8					
9					
10	Total Revenues		-		-
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	Appliances				-
17	Delivery & Installation				-
18					
19					
20					
21					
22					
23					
24					
25					
26					
27	Customer accounts expenses				-
28	Salaries & Commissions				-
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50	Total Costs and Expenses		-		-
51	Net Profit (or Loss)		-		-

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RECORD OF SENDOUT FOR THE YEAR IN MMBTU
BASED ON 1000 BTU PER CUBIC FOOT

Line No.	Item	Total	January	February	March	April	May
1	Gas Made						
2							
3	Propane Gas						
4	Liq. Natural Gas	2,293,459	926,377	574,972	85,721	31,325	23,129
5							
6							
7							
8	TOTAL	2,293,459	926,377	574,972	85,721	31,325	23,129
9							
10							
11	Gas Purchased						
12							
13	Natural	30,228,202	4,310,839	4,352,620	4,197,839	2,394,678	1,221,478
14	Fuel Gas	-	-	-	-	-	-
15	Turnback Gas	-	-	-	-	-	-
16							
17	TOTAL	30,228,202	4,310,839	4,352,620	4,197,839	2,394,678	1,221,478
18							
19	TOTAL MADE AND						
20	PURCHASED	32,521,661	5,237,216	4,927,592	4,283,560	2,426,003	1,244,607
21							
22	Net Change in Holder						
23	Gas*						
24							
25	EUT Nominated	29,485,635	3,911,526	3,482,825	3,621,509	2,609,769	1,360,472
26							
27	TOTAL SENDOUT	62,007,296	9,148,742	8,410,417	7,905,069	5,035,772	2,605,079
28							
29							
30							
31							
32	Gas Sold **	60,812,781	8,740,130	8,044,291	8,228,768	4,978,184	2,612,638
33							
34	Gas Used by Company	92,369	13,026	24,314	11,308	7,647	7,165
35							
36	Gas Accounted for	60,905,149	8,753,156	8,068,605	8,240,076	4,985,831	2,619,803
37							
38	Gas Unaccounted for ***	1,102,147	395,586.09	341,813	(335,007)	49,941	(14,724)
39							
40	% Unaccounted						
41	for (0.00%)	1.78	4.32	4.06	(4.24)	0.99	(0.57)
42							
43							
44							
45							
46	Sendout in 24 hours						
47							
48	in MMBTU						
49							
50	Maximum-MMBTU	401,847	401,847	344,206	275,949	226,689	100,693
51	Maximum-Date	23-Jan-13	23-Jan-13	17-Feb-13	14-Mar-13	2-Apr-13	14-May-13
52	Minimum-MMBTU	39,425	120,769	185,213	124,287	68,400	51,305
53	Minimum-Date	20-Jul-13	30-Jan-13	15-Feb-13	31-Mar-13	19-Apr-13	31-May-13
54							
55							
56							
57							
58	B.T.U. Content of Gas Delivered to Customers 1.036 per Cubic Foot						

* Add Decreases in Holder Gas , Deduct increases.
** Includes unbilled gas volumes.
*** Excludes unbilled gas volumes.

RECORD OF SENDOUT FOR THE YEAR IN MMBTU-Continued
BASED ON 1000 BTU PER CUBIC FOOT

June	July	August	September	October	November	December	Line No.
							1
							2
							3
20,491	64,246	40,655	21,665	23,805	104,160	376,913	4
							5
							6
							7
20,491	64,246	40,655	21,665	23,805	104,160	376,913	8
							9
							10
							11
							12
897,303	715,172	804,895	1,044,569	1,816,427	3,524,420	4,947,962	13
-	-	-	-	-	-	-	14
-	-	-	-	-	-	-	15
							16
897,303	715,172	804,895	1,044,569	1,816,427	3,524,420	4,947,962	17
							18
							19
917,794	779,418	845,550	1,066,234	1,840,232	3,628,580	5,324,875	20
							21
							22
							23
							24
1,168,086	1,214,652	1,412,408	1,581,924	1,824,422	3,417,209	3,880,833	25
							26
2,085,880	1,994,070	2,257,958	2,648,158	3,664,654	7,045,789	9,205,708	27
							28
							29
							30
							31
2,047,062	2,029,181	2,212,724	2,600,831	3,578,882	6,910,018	8,830,073	32
							33
3,185	3,461	3,658	4,168	5,257	3,829	5,353	34
							35
2,050,247	2,032,642	2,216,382	2,604,999	3,584,138	6,913,847	8,835,426	36
							37
35,634	(38,572)	41,576	43,160	80,516	131,942	370,282	38
							39
							40
1.71	(1.93)	1.84	1.63	2.20	1.87	4.02	41
							42
							43
							44
							45
							46
							47
							48
							49
66,814	51,122	54,051	74,671	165,231	315,064	363,350	50
13-Jun-13	10-Jul-13	29-Aug-13	17-Sep-13	29-Oct-13	24-Nov-13	16-Dec-13	51
44,766	39,425	41,746	41,558	51,220	75,690	115,916	52
29-Jun-13	20-Jul-13	31-Aug-13	1-Sep-13	5-Oct-13	1-Nov-13	5-Dec-13	53
							54
							55
							56
							57
							58

TRANSMISSION AND DISTRIBUTION MAINS

Report by size, for all mains and lines, the information called for below for cast iron, welded, wrought iron and steel mains. Sub-totals should be shown for each type.

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length in Feet at End of Year
1	CAST IRON:					
2	2" or Less	(2,622)			806	(3,428)
3	3"	240,536			4,712	235,824
4	4"	886,701			29,460	857,241
5	6"	503,517			10,528	492,989
6	8"	177,143			2,600	174,543
7	10"	29,831			0	29,831
8	12"	128,746			611	128,135
9	14"	3,164			0	3,164
10	16"	50,248			0	50,248
11	18"	5,021			0	5,021
12	20"	44,675			0	44,675
13	24"	29,748			0	29,748
14	30"	1,807			0	1,807
15	36"	1,030			0	1,030
16	TOTAL	2,099,545	0	0	48,717	2,050,828
17	WELDED STEEL:					
18	2" or Less	1,870,459	176		23,463	1,847,172
19	3"	196,124	0		2,301	193,823
20	4"	2,003,647	0		25,193	1,978,454
21	6"	677,713	0		9,318	668,395
22	8"	575,153	4		13,605	561,552
23	10"	21,879	0		0	21,879
24	12"	508,068	0		545	507,523
25	14"	8,880	0		0	8,880
26	16"	111,416	40		0	111,456
27	18"	14,401	0		0	14,401
28	20"	2,837	0		0	2,837
29	24"	4,341	0		0	4,341
30	30"	594	0		0	594
31	36"	3	0		0	3
32	TOTAL	5,995,515	220	0	74,425	5,921,310
33	PLASTIC:					
34	2" or Less	3,899,355	92,776		7,425	3,984,706
35	3"	190,649	0		6,381	184,268
36	4"	2,584,731	66,831		1,412	2,650,150
37	6"	818,711	32,207		1,746	849,172
38	8"	1,178,390	84,092		4,135	1,258,347
39	12"	45,080	17,083		0	62,163
40	Greater than 12"	632	1,690		0	2,322
41	TOTAL	8,717,548	294,679		21,099	8,991,128
42						
43						
44						
45						
46						
47						
48						
	TOTALS	16,812,608	294,899		144,241	16,963,266

Normal Operating Pressure - Mains and Lines - Maximum 275 lbs. Minimum 6 In. LP

Normal Operating Pressure - Services - Maximum 60 lbs. Minimum 6 In. LP

Annual report of ....NSTAR Gas Company ....Year ended December 31, 2013

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year	193,737	109,236	297,629
2	Additions during year:			
3	Purchased			13,831
4	Installed	4,478	2,029	-
5	Associated with Plant acquired			
6	Total Additions	4,478	2,029	13,831
7	Reductions during year:			
8	Retirements	2,606	-	11,395
9	Associated with Plant sold			
10	Total Reductions	2,606	-	11,395
11	Number at End of Year	195,609	111,265	300,065

Line No.	Item	Meters
12	In Stock	11,517
13	On Customers' Premises - Inactive	
14	On Customers' Premises - Active	288,320
15	In Company Use	228
16	Number at End of Year	300,065
17	Number of Meters Tested by State Inspectors During Year	25,987

RATE SCHEDULE INFORMATION

1. Attach copies of all Filed Rates for General Consumers.

2. Show below the changes in rate schedules during year and the estimated increase or decrease in annual revenue predicated on the previous year's operations.

Date Effective	M.D.T.E. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
1/1/2013	401A	Seasonal Cost Of Gas Adjustment Clause	$ 22,101,453	$ -
1/1/2013	402B	Local Distribution Adjustment Charge	28,682,982	
1/1/2013	405	Energy Conservation Service Charge		(1,195,927)

Annual report of ....NSTAR GAS COMPANY..Year ended December 31,2013

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES (ACCOUNT 426.4)

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4.

2. Advertising expenditures in this Acount shall be classified according to subheadings, as follows: (a) radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.

3. Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.

4. If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.

5. For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

Note: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

Line No.	Item (a)	Amount (b)
1	Expenditures Associated with Lobbying Activities incurred and paid	
2	to the following:	
3		
4		
5	NSTAR Electric & Gas Company	$ 140,021
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
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31		
32		
33		
34		
35		
36		
37		
38	TOTAL	$ 140,021
39		

Annual report of ....NSTAR GAS COMPANY..Year ended December 31, 2013

913. ADVERTISING EXPENSES.

Line No.	Type (a)	General Description (b)	Amount for year (c)
1	Cost of advertising programs associated		
2	with service and home heating protection plans		$ 352,375
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
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58			
59			
60		TOTAL	$352,375

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	Amount
1	Acton	$ -
2	Acushnet	740
3	Ashland	12,190
4	Auburn	14,760
5	Berlin	-
6	Boylston	3,582
7	Cambridge	79,411
8	Carver	2,904
9	Dartmouth	13,222
11	Dedham	14,518
12	Fairhaven	8,580
13	Framingham	112,023
14	Grafton	8,514
15	Holden	3,150
16	Holliston	10,159
17	Hopedale	600
19	Hopkinton	22,611
21	Hudson	25,168
22	Hyde Park	36,326
23	Kingston	15,700
24	Leicester	-
25	Marlborough	54,785
26	Mattapoisett	1,490
27	Maynard	14,102
28	Mendon	200
29	Milford	27,362
30	Millbury	13,150
31	Natick	25,597
32	Needham	22,018
33	New Bedford	83,706
34	Northborough	14,348
35	Northbridge	5,071
36	Plymouth	25,980
37	Sherborn	-
38	Shrewsbury	24,682
39	Somerville	39,365
40	Southborough	5,130
41	Stow	1,900
42	Sutton	425
43	Upton	1,906
44	Uxbridge	10,724
45	West Boylston	11,785
46	Westborough	50,650
47	Westwood	3,425
48	Worcester	241,495
49		
50		
51		
52		
53	TOTAL	$1,063,454

Annual report of NSTAR GAS COMPANY Year ended December 31, 2013

THIS RETURN IS SIGNED UNDER THE PENALITES OF PERJURY

Thomas J. May	Thomas J. May	Chairman and a Director
	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
	Leon J. Olivier	Chief Executive Officer and a Director
	David R. McHale	Executive Vice President and Chief Administrative Officer and a Director
	Gregory B. Butler	Senior Vice President and General Counsel and a Director
	Christine M. Carmody	Senior Vice President - Human Resources and a Director
	Joseph R. Nolan, Jr.	Senior Vice President - Corporate Relations and a Director
	Rodney O. Powell	President and Chief Operating Officer and a Director
	Philip J. Lembo	Vice President and Treasurer

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

State of Massachusetts
Suffolk County
Boston

March 24 2014

Then personally appeared Thomas J. May and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

Dana M. Fennelly Notary Public

DANA M. FENNELLY
MY COMMISSION EXPIRES 12-30-2016
COMMONWEALTH OF MASSACHUSETTS
NOTARY PUBLIC

Annual report of NSTAR GAS COMPANY Year ended December 31, 2013

THIS RETURN IS SIGNED UNDER THE PENALITES OF PERJURY

	Thomas J. May	Chairman and a Director
	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
	Leon J. Olivier	Chief Executive Officer and a Director
	David R. McHale	Executive Vice President and Chief Administrative Officer and a Director
	Gregory B. Butler	Senior Vice President and General Counsel and a Director
	Christine M. Carmody	Senior Vice President - Human Resources and a Director
	Joseph R. Nolan, Jr.	Senior Vice President - Corporate Relations and a Director
	Rodney O. Powell	President and Chief Operating Officer and a Director
	Philip J. Lembo	Vice President and Treasurer

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

State of Massachusetts
Suffolk County
Boston

March 20, 2014

Then personally appeared JAMES J. JUDGE and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

Notary Public

BARBARA J. MURPHY
Notary Public
COMMONWEALTH OF MASSACHUSETTS
My Commission Expires
March 30, 2018

Annual report of NSTAR GAS COMPANY Year ended December 31, 2013

THIS RETURN IS SIGNED UNDER THE PENALITES OF PERJURY

	Thomas J. May	Chairman and a Director
	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
Leon J. Olivier	Leon J. Olivier	Chief Executive Officer and a Director
	David R. McHale	Executive Vice President and Chief Administrative Officer and a Director
	Gregory B. Butler	Senior Vice President and General Counsel and a Director
	Christine M. Carmody	Senior Vice President - Human Resources and a Director
	Joseph R. Nolan, Jr.	Senior Vice President - Corporate Relations and a Director
	Rodney O. Powell	President and Chief Operating Officer and a Director
	Philip J. Lembo	Vice President and Treasurer

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

State of Massachusetts
Suffolk County
Boston

March 19 2014

Then personally appeared and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

Cynthia L Rioux Notary Public

CYNTHIA L. RIOUX
NOTARY PUBLIC
State of Connecticut
My Commission Expires
June 30, 2016

Annual report of NSTAR GAS COMPANY Year ended December 31, 2013

THIS RETURN IS SIGNED UNDER THE PENALITES OF PERJURY

	Thomas J. May	Chairman and a Director
	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
	Leon J. Olivier	Chief Executive Officer and a Director
	David R. McHale	Executive Vice President and Chief Administrative Officer and a Director
	Gregory B. Butler	Senior Vice President and General Counsel and a Director
	Christine M. Carmody	Senior Vice President - Human Resources and a Director
	Joseph R. Nolan, Jr.	Senior Vice President - Corporate Relations and a Director
	Rodney O. Powell	President and Chief Operating Officer and a Director
	Philip J. Lembo	Vice President and Treasurer

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

State of Massachusetts
Suffolk County
Boston

March 21 2014

Then personally appeared and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

Notary Public

CYNTHIA L. RIOUX
NOTARY PUBLIC
State of Connecticut
My Commission Expires
June 30, 2016

Annual report of NSTAR GAS COMPANY Year ended December 31, 2013

THIS RETURN IS SIGNED UNDER THE PENALITES OF PERJURY

	Thomas J. May	Chairman and a Director
	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
	Leon J. Olivier	Chief Executive Officer and a Director
	David R. McHale	Executive Vice President and Chief Administrative Officer and a Director
	Gregory B. Butler	Senior Vice President and General Counsel and a Director
Christine M Carmody	Christine M. Carmody	Senior Vice President - Human Resources and a Director
	Joseph R. Nolan, Jr.	Senior Vice President - Corporate Relations and a Director
	Rodney O. Powell	President and Chief Operating Officer and a Director
	Philip J. Lembo	Vice President and Treasurer

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

State of Massachusetts
Suffolk County
Boston

March 19 2014

Then personally appeared and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

Cynthia L Rioux Notary Public

CYNTHIA L. RIOUX
NOTARY PUBLIC
State of Connecticut
My Commission Expires
June 30, 2016

Annual report of NSTAR GAS COMPANY Year ended December 31, 2013

THIS RETURN IS SIGNED UNDER THE PENALITES OF PERJURY

	Thomas J. May	Chairman and a Director
	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
	Leon J. Olivier	Chief Executive Officer and a Director
	David R. McHale	Executive Vice President and Chief Administrative Officer and a Director
	Gregory B. Butler	Senior Vice President and General Counsel and a Director
	Christine M. Carmody	Senior Vice President - Human Resources and a Director
Joseph R. Nolan Jr	Joseph R. Nolan, Jr.	Senior Vice President - Corporate Relations and a Director
	Rodney O. Powell	President and Chief Operating Officer and a Director
	Philip J. Lembo	Vice President and Treasurer

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

State of Massachusetts
Suffolk County
Boston

March 19 2014

Then personally appeared Joseph R. Nolan Jr. and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

Notary Public
My Commission Expires: 1/28/2016

Annual report of NSTAR GAS COMPANY Year ended December 31, 2013

THIS RETURN IS SIGNED UNDER THE PENALITES OF PERJURY

	Thomas J. May	Chairman and a Director
	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
	Leon J. Olivier	Chief Executive Officer and a Director
	David R. McHale	Executive Vice President and Chief Administrative Officer and a Director
	Gregory B. Butler	Senior Vice President and General Counsel and a Director
	Christine M. Carmody	Senior Vice President - Human Resources and a Director
	Joseph R. Nolan, Jr.	Senior Vice President - Corporate Relations and a Director
[signature]	Rodney O. Powell	President and Chief Operating Officer and a Director
	Philip J. Lembo	Vice President and Treasurer

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

State of Massachusetts
Suffolk County
Boston

March 19 2014

Then personally appeared and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

Cynthia L Rioux Notary Public

CYNTHIA L. RIOUX
NOTARY PUBLIC
State of Connecticut
My Commission Expires
June 30, 2016

Annual report of NSTAR GAS COMPANY Year ended December 31, 2013

THIS RETURN IS SIGNED UNDER THE PENALITES OF PERJURY

	Thomas J. May	Chairman and a Director
	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
	Leon J. Olivier	Chief Executive Officer and a Director
	David R. McHale	Executive Vice President and Chief Administrative Officer and a Director
	Gregory B. Butler	Senior Vice President and General Counsel and a Director
	Christine M. Carmody	Senior Vice President - Human Resources and a Director
	Joseph R. Nolan, Jr.	Senior Vice President - Corporate Relations and a Director
	Rodney O. Powell	President and Chief Operating Officer and a Director
Phil J. Le	Philip J. Lembo	Vice President and Treasurer

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

State of Massachusetts
Suffolk County
Boston

March 19 2014

Then personally appeared and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

Cynthia L Rioux Notary Public

CYNTHIA L. RIOUX
NOTARY PUBLIC
State of Connecticut
My Commission Expires
June 30, 2016