

The Commonwealth of Massachusetts

Department of Public Utilities

OFFICE OF UTILITY ACCOUNTING

One South Station - 2nd Floor

Boston, MA 02110

REVENUE STATEMENT

2010

Name of Company

NSTAR Gas Company

Address

800 Boylston Street

Boston, MA 02199-8003

Massachusetts Gross Revenues (Intrastate)

\$372,221,304

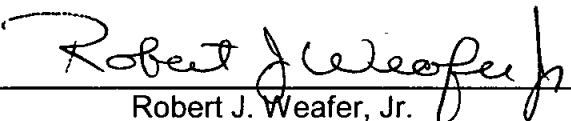
Other Revenues (Outside Massachusetts)

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Total Revenues as per Annual Return

\$372,221,304
=====

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


Robert J. Weafer, Jr.

Title Vice President, Controller and
Chief Accounting Officer

Instructions to Department:

If invoices or correspondence are to be addressed to a particular individual or department please insert name and address below.

The purpose of this statement is to provide the Department with the amount of Intra-state Revenues for the assessment of taxes.

**NSTAR Electric Company
2010
Calculation of Return on Equity**

Net utility income available for common shareholders (A)	\$ 246,272,644
Total utility common equity (B)	\$ 2,114,397,450
ROE % (A/B)	11.65%
ROE excluding incentives	11.56% (note 5)

(A) Net utility income available for common shareholders (note 1)	
Net utility operating income (pg. 117, line 27)	316,777,163
Plus:	
Service quality penalties	-
Less:	
Net interest charges (pg. 117, line 70)	68,664,581
Total dividends declared (pg. 118, line 29)	1,960,000
Subtotal	70,624,581

Total utility plant as % of total utility plant and other property and investments

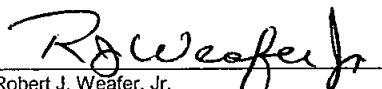
	balance @ end of year			
Total utility plant (pg. 110, line 4)	5,510,231,273	99.83%	99.83%	
Total other property and investments (note 4)	9,589,761	0.17%		
Total utility plant and other property and investments	5,519,821,034	100.00%	70,504,519	70,504,519

Net utility income available for common shareholders 246,272,644

(B) Total utility common equity (note 2)	balance @ beg. of year	balance @ end of year	
Total proprietary capital (pg. 112, line 16) (note 3)	2,135,293,592	2,193,708,925	2,164,501,259
Plus:			
Discount on capital stock applicable to preferred stock (pg. 112, line 9)	0	0	-
Capital stock expense applicable to preferred stock (pg. 112, line 10) (note 3)	0	0	-
Less:			
Preferred stock issued (pg. 112, line 3)	43,000,000	43,000,000	43,000,000
Unappropriated undistributed retained earnings (pg. 112, line 12)	3,325,513	3,680,910	3,503,212
Subtotal	2,088,968,079	2,147,028,015	2,117,998,047
			99.83%
Total utility common equity			2,114,397,450

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) \$6,335,078 included on pg. 112, line 10 is applicable to common stock.
- (4) per pg. 110, line 32 reduced by unappropriated undistributed subsidiary earnings per pg. 112, line 12 accounted for in calculation of utility common equity below.
- (5) Excluding the impact of Transition charge mitigation and DSM incentives (\$2,899,100), the transmission and distribution business ROE was 11.56%.


Robert J. Weafer, Jr.
VP, Controller & Chief Accounting Officer

DEPARTMENT OF Public Utilities

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

CONDENSED FINANCIAL RETURN

FOR YEAR ENDED DECEMBER 31, 2010

NSTAR GAS COMPANY

FULL NAME OF COMPANY

800 BOYLSTON STREET

LOCATION OF PRINCIPAL BUSINESS OFFICE

BOSTON, MA 02199

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		
Operating Revenues	427,745,135	(\$48,246,841)
Operating Expenses		
Operation Expense	330,829,383	(48,955,586)
Maintenance Expense	9,567,785	(20,492)
Depreciation Expense	21,873,416	1,226,154
Amortization of Utility Plant	2,073,272	(32,278)
Amortization of Regulatory Debits	2,851,512	(1,549,448)
Amortization of Investment Tax Credit	(186,736)	(0)
Taxes other than Income Taxes	14,095,763	526,267
Income Taxes	(248,159)	(4,882,952)
Provisions for Deferred Federal Income Taxes	12,067,589	3,804,323
Federal Income Taxes Deferred In Prior Years..(Credit)	-	-
Total Operating Expenses	392,923,826	(49,884,012)
Net Operating Revenues	34,821,309	1,637,170
Income from Utility Plant Leased to Others	-	-
Other Utility Operating Income	-	-
Total Utility Operating Income	34,821,309	1,637,170
OTHER INCOME		
Income from Mdse. Jobbing & Contract Work	-	-
Income from Nonutility Operations	126,886	(49,862)
Nonoperating Rental Income	254,472	(3,372)
Interest and Dividend Income	(46,553)	(136,244)
Miscellaneous Nonoperating Income	225,580	215,326
Total Other Income	560,385	25,848
Total Income	35,381,694	1,663,018
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	-	-
Other Income Deductions	632,951	296,063
Total Income Deductions	632,951	296,063
Income Before Interest Charges	34,748,744	1,366,955
INTEREST CHARGES		
Interest on Long-Term Debt	11,892,875	5,156,875
Amortization of Debt Discount and Expense	97,660	63,180
Amortization of Premium on Debt-Credit	-	-
Interest on Debt to Associated Companies	300,409	(128,674)
Other Interest Expense	88,586	(1,108,613)
Interest Charged to Construction-Credit	(33,698)	27,447
Total Interest Charges	12,345,832	4,010,216
Net Income	\$22,402,911	(2,643,261)

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT		PROPRIETARY CAPITAL	
Utility Plant.....	771,413,780	CAPITAL STOCK	
		Common Stock Issued.....	71,425,000
OTHER PROPERTY AND INVESTMENTS		Preferred Stock Issued.....	-
Nonutility Property.....	4,243,352	Capital Stock Subscribed.....	-
Investment in Associated Companies.....		Premium on Capital Stock.....	118,569,287
Other Investments.....	6,000	Total.....	189,994,287
Special Funds.....			
Total Other Property and Investments	4,249,352	SURPLUS	
		Other Paid-In Capital.....	-
CURRENT AND ACCRUED ASSETS		Earned Surplus.....	87,384,173
Cash.....	2,110,974	Surplus Invested in Plant.....	-
Special Deposits.....	-	Total.....	87,384,173
Working Funds.....	-		
Temporary Cash Investments.....	-	Total Propriety Capital.....	277,378,461
Notes and Accounts Receivable.....	51,359,430		
Receivables from Associated Companies.....	42,498,214	LONG-TERM DEBT	
Materials and Supplies.....	33,075,055	Bonds.....	210,000,000
Prepayments.....	-	Advances from Associated Companies.....	-
Interest and Dividends Receivable.....	-	Other Long-Term Debt.....	-
Rents Receivable.....	(21,205)	Total Long-Term Debt.....	210,000,000
Accrued Utility Revenues.....	43,645,657		
Misc. Current and Accrued Assets.....	-	CURRENT AND ACCRUED LIABILITIES	
Total Current and Accrued Assets.....	172,668,126	Notes Payable.....	115,600,000
		Accounts Payable.....	29,155,371
DEFERRED DEBITS		Payables to Associated Companies.....	1,640,824
Unamortized Debt Discount and Expense.....	994,707	Customer Deposits.....	1,565,705
Extraordinary Property Losses.....	-	Taxes Accrued.....	117,573
Preliminary Survey and Investigation Charges.....	2,789	Interest Accrued.....	3,496,410
Clearing Accounts.....	-	Dividends Declared.....	-
Temporary Facilities.....	-	Matured Long-Term Debt.....	-
Miscellaneous Deferred Debits.....	160,762,970	Matured Interest.....	-
Total Deferred Debits.....	161,760,466	Tax Collections Payable.....	478,709
		Misc. Current and Accrued Liabilities.....	6,047,905
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities.....	158,102,496
Discount on Capital Stock.....	-	DEFERRED CREDITS	
Capital Stock Expense.....	-	Unamortized Premium on Debt.....	-
Total Capital Stock Discount and Expense.....	-	Customer Advances for Construction.....	3,134,795
		Other Deferred Credits.....	76,407,874
REACQUIRED SECURITIES		Total Deferred Credits.....	79,542,669
Reacquired Capital Stock.....	-		
Reacquired Bonds.....	-	RESERVES	
Total Reacquired Securities.....	-	Reserves for Depreciation.....	266,584,743
Total Assets and Other Debits.....	\$ 1,110,091,723	Reserves for Amortization.....	14,577,491
		Reserves for Uncollectible Accounts.....	6,623,594
		Operating Reserves.....	11,436,689
		Reserve for Depreciation and Amortization of Nonutility Property.....	(3,197)
		Reserves for Deferred Income Taxes.....	85,848,778
		Total Reserves.....	385,068,097
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction.....	-
		Total Liabilities and Other Credits.....	\$ 1,110,091,723

STATEMENT OF EARNED SURPLUS

Account	Amount for Year	Inc/(Dec) from Preceding Year
Unappropriated Earned Surplus (at beginning of period).....	151,981,262	9,046,172
Balance Transferred from Income.....	22,402,911	(2,643,260)
Miscellaneous Credits to Surplus.....	-	-
Miscellaneous Debits to Surplus.....	-	-
Appropriations of Surplus.....	-	-
Net Additions to Earned Surplus.....	22,402,911	(2,643,260)
Dividends Declared-Preferred Stock.....	-	-
Dividends Declared-Common Stock.....	87,000,000	71,000,000
Unappropriated Earned Surplus (at end of period).....	87,384,173	(64,597,089)

ELECTRIC OPERATING REVENUES

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

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF GAS	\$	\$
Residential Sales.....	243,483,842	(58,425,301)
Commercial and Industrial Sales		
Small (or Commercial).....	90,049,526	(23,549,509)
Large (or Industrial).....	7,245,090	(2,096,747)
Other Sales to Public Authorities.....	6,971,999	(2,342,089)
Interdepartmental Sales.....	-	-
Miscellaneous Gas Sales.....	24,470,847	22,621,554
Total Sales to Ultimate Consumers.....	372,221,303	(63,792,092)
Sales for Resale.....	13,527,048	1,762,456
Total Sales of Gas.....	385,748,351	(62,029,635)
OTHER OPERATING REVENUES		
Forfeited Discounts-Late Payment Charges.....	306,807	(93,724)
Miscellaneous Service Revenues.....	54,516	(6,984)
Revenues from Transportation of Gas to Others.....	32,330,611	6,673,461
Sales of Products Extracted from Natural Gas.....	-	-
Revenues from Natural Gas Processed by Others.....	-	-
Rent from Gas Property.....	635,993	(30,840)
Interdepartmental Rents.....	-	-
Other Gas Revenues.....	8,668,856	7,240,881
Total Other Operating Revenues.....	41,996,784	13,782,795
Total Gas Operating Revenues.....	427,745,135	(48,246,841)

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production.....	-	-	-
Manufactured Gas Production.....	-	-	-
Other Gas Supply Expenses.....	258,240,059	-	258,240,059
Total Production Expenses.....	258,240,059	-	258,240,059
Local Storage Expenses.....	878,310	87,006	965,315
Transmission and Distribution Expense.....	25,906,522	9,480,779	35,387,301
Customer Accounts Expense.....	17,105,302	-	17,105,302
Sales Expense.....	2,967,667	-	2,967,667
Administrative and General Expenses.....	25,731,522	-	25,731,522
Total Gas Operation and Maintenance Expenses.....	330,829,383	9,567,785	340,397,168

March 31, 2011, I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.


 Robert J. Weafer,
 Vice President, Controller and Chief Accounting Officer

Handwritten text, possibly a signature or date, located near the bottom center of the page.

**NSTAR GAS COMPANY
2010**

Calculation of Return on Equity

Net utility income available for common shareholders (A)	\$ 22,543,379
Total utility common equity (B)	\$ 307,973,781
ROE % (A/B)	7.32%
ROE excluding incentives and prior period items	6.88% (note 3)

(A) Net utility income available for common shareholders (Note 1)

Total utility operating income	34,821,309
Plus:	
Service quality penalties	
Amortization of acquisition premium	
Less:	
Total interest charges	12,345,832
Preferred dividends declared	
Subtotal	12,345,832

Total utility plant as % of total utility plant and other property and investments

	balance @ end of year			
Total utility plant (pg. 8, in 2)	771,413,780	0.994521653	99.45%	
Total other property and investments (pg. 8, in 8)	4,249,352	0.55%		
Total utility plant and other property and investments	775,663,131	100.00%	12,277,930	12,277,930

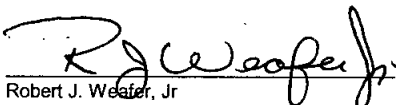
Net utility income available for common shareholders 22,543,379

(B) Total utility common equity (Note 2)

	balance @ beg. of year	balance @ end of year	
Total proprietary capital (pg. 9, in 13)	341,975,549	277,378,461	309,677,005
Less:			
Preferred Stock Issued			
Unamortized acquisition premium			
Subtotal	341,975,549	277,378,461	309,677,005
			99.45%
Total utility common equity			307,973,781

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 DSM lost base revenues (\$1,639,746) and DSM Incentive (\$600,000), the distribution business ROE was 6.88%.


Robert J. Weaver, Jr.
Vice President, Controller and Accounting Officer

The Commonwealth of Massachusetts

Return

Of The

NSTAR Gas

Company

To The

Department of
Public Utilities

of Massachusetts

For the Year Ended December 31,

2010

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

Robert J. Weafer, Jr.

Official title Vice President, Controller
and Chief Accounting Officer

Office address One NSTAR Way
Westwood, MA 02090-9230

Annual report ofNSTAR GAS COMPANY.....Year ended December 31, 2010

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Purchased Gas	48,48A	
Taxes Charged During Year	49	
Other Utility Operating Income	50	N/A
Income from Merchandising, Jobbing and Contract Work	51	N/A
Sales for Resales - Electric	52-53	N/A
Purchased Power	54-55	N/A
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General Station Statistics - Small Stations	66	N/A
Transmission Line Statistics	67	N/A
Substations	68	N/A
Overhead Distribution Lines Operated	69	N/A
Electric Distribution Services, Meters and Line Transformers	69	N/A
Conduit, Underground Cable and submarine Cable	70	N/A
Street Lamps Connected to System	71	N/A
Record of Sendout for the Year in MMBTU	72-73	
Gas Generating Plant	74	N/A
Boilers	75	N/A
Scrubbers, Condensers, and Exhausters	75	N/A
Purifiers	76	N/A
Holders	76	N/A
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Annual report ofNSTAR GAS COMPANY.....Year ended December 31,2010

GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS *			
Titles	Names	Addresses	Annual Salaries **
Chairman of the Board, President and Chief Executive Officer	Thomas J. May	(A)	
Senior Vice President-Human Resources	Christine Carmody	(B)	
Senior Vice President /Strategy, Law and Policy,Clerk and General Counsel	Douglas S.Horan	(A)	
Senior Vice President and Chief Financial Officer	James J. Judge	(A)	
Senior Vice President -Customer and Corporate Relations	Joseph R. Nolan, Jr.	(A)	
Senior Vice President -Operations	Werner J. Schweiger	(B)	
Senior Vice President - Information Technology	Katherine Kountze-Tatum	(B)	
Vice President, Controller and Chief Accounting Officer	Robert J. Weafer, Jr.	(B)	
Vice President-Energy Supply and Supply Chain Management	Ellen K. Angley	(B)	
Vice President-Customer Care	Penelope Conner	(B)	
Vice President-Financial Strategic Planning and Policy	Geoffrey O. Lubbock	(B)	
Vice President-Gas Operations	Philip B. Andreas (1)	(B)	
Vice President and Treasurer	Philip J. Lembo	(B)	
Assistant Treasurer	Donald Anastasia	(B)	
Secretary	Richard J. Morrison	(B)	
Assistant Secretary	Florence J. Iacono	(B)	
(1) Phil Andreas resigned 5/19/10 (Vice President – Gas Operations)			
** The salary of these officers exceeds \$50,000 in total but such salary is allocated, in part to affiliate companies.			
DIRECTORS *			
Names	Addresses	Fees Paid During Year	
Thomas J. May	800 Boylston Street, Boston, MA 02199		
James J. Judge	800 Boylston Street, Boston, MA 02199		
Douglas Horan	800 Boylston Street, Boston, MA 02199		
Notes:			
(A) 800 Boylston Street, Boston, MA 02199			
(B) One NSTAR Way, Westwood, MA 02090-9230			
* 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 Company

3. Date of incorporation.
May 31, 1851.

4. Give location (including street and number) of principal business office:
800 Boylston Street, Boston, MA 02199

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 2010 | | | \$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 or 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 \$30,265,473.

Annual report ofNSTAR Gas Company.....Year ended December 31, 2010

GENERAL INFORMATION - 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. 5,167' of 2-8" mains plastic pipe at Standish Ave., Plymouth
- B. 1,685' of 8" main plastic pipe at Pembroke St. Section B, Kingston
- C. 2,458' of 1/2-6" mains plastic pipe at West Main St., Millbury
- D. 2,664' of 4-8" mains plastic pipe at South St., Westboro
- E. '3,024' 2-8" mains plastic pipe at Dartmouth St., Dartmouth
- F. '2,403' of 4-6" mains plastic pipe at Mill St., Fairhaven

RETIREMENTS

- A. 3,056' of 4" mains steel pipe at Standish Ave., Plymouth
- B. 1,624' of 2-4" mains steel pipe at Pembroke St. Section B, Kingston
- C. 2,226' of 4" mains steel pipe at West Main St., Millbury
- D. 2,625' of 8" mains steel pipe at South St., Westboro
- E. 2,929' of 4"-6" cast iron mains pipe at Dartmouth St., Dartmouth

Annual report ofNSTAR Gas Company.....Year ended December 31, 2010

GENERAL INFORMATION - Continued

Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.		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, 2010	City or Town	Number of Customers' Meters, Dec 31, 2010
Acushnet	1,902	Plymouth	8,648
Ashland	4,711	Rochester	254
Auburn	1,249	Sherborn	409
Berlin	146	Shrewsbury	7,094
Bolton	26	Somerville	20,064
Boylston	225	Southboro	1,356
Cambridge	33,230	Stow	677
Carver	1,267	Sutton	296
Dartmouth	6,790	Upton	659
Dedham	8,152	Uxbridge	1,787
Dover	12	Wayland	26
Fairhaven	5,807	Westboro	4,163
Framingham	13,397	West Boylston	1,163
Freetown	227	Westwood	2,088
Grafton	3,838	Worcester	47,018
Holden	986		
Holliston	3,245		
Hopedale	364		
Hopkinton	2,715		
Hudson	5,880		
Hyde Park	9,342		
Kingston	1,789		
Leicester	5		
Marion	828		
Marlboro	10,401		
Mattapoisett	1,357		
Maynard	3,046		
Medford	61		
Mendon	96		
Middleboro	27		
Milford	5,511		
Millbury	1,937		
Milton	8		
Millville	1		
Natick	7,371		
Needham	5,578		
New Bedford	37,393		
Northboro	2,468		
Northbridge	2,240		
		TOTAL	279,330

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2010

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.....	729,941,732	771,413,780	41,472,048
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	0
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	1,549,862	2,110,974	561,112
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.....	38,335,040	51,359,430	13,024,390
15	Receivables from Assoc. Companies (145,146) P.23.....	46,348,776	42,498,214	(3,850,562)
16	Material and Supplies (151-159,163,164) P.24.....	37,912,123	33,075,055	(4,837,067)
17	Prepayments (165).....	1,957,836	-	(1,957,836)
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rent Receivable (172).....	-	(21,205)	(21,205)
20	Accrued Utility Revenues (173,175).....	25,424,229	43,645,657	18,221,428
21	Misc. Current and Accrued Assets (174).....	-	-	-
22	Total Current and Accrued Assets.....	151,527,867	172,668,126	21,140,259
23	DEFERRED DEBITS			
24	Unamortized Debit Discount and Expense (181) P.26.....	502,828	994,707	491,879
25	Extraordinary Property Losses (182) P.27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	0	2,789	2,789
27	Clearing Accounts (184).....	-	-	-
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P.27.....	136,544,198	160,762,970	24,218,771
30	Matured Interest (240).....	-	-	-
31	Total Deferred Debits.....	137,047,026	161,760,466	24,713,440
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.....	1,022,765,977	1,110,091,723	87,325,747

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.....	118,569,287	118,569,287	-
7	Total.....	189,994,287	189,994,287	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 12.....	-	-	-
10	Earned Surplus (215,216) P. 12.....	151,981,261	87,384,173	(64,597,088)
11	Surplus Invested In Plant (217).....	-	-	-
12	Total.....	151,981,261	87,384,173	(64,597,088)
13	Total Proprietary Capital.....	341,975,549	277,378,461	(64,597,088)
14	LONG TERM DEBT			
15	Bonds (221) P.31.....	85,000,000	210,000,000	125,000,000
16	Advances from Assoc. Companies (223) P.31	-	-	-
17	Other Long-Term Debt (224) P.31.....	-	-	-
18	Total Long-Term Debt.....	85,000,000	210,000,000	125,000,000
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32.....	129,900,000	115,600,000	(14,300,000)
21	Accounts Payable (232).....	29,607,116	29,155,371	(451,745)
22	Payables to Associated Companies (233,234) P.32.....	1,173,978	1,640,824	466,846
23	Customer Deposits (235) P.80C.....	1,586,696	1,565,705	(20,991)
24	Taxes Accrued (236).....	-	117,573	117,573
25	Interest Accrued (237).....	725,269	3,496,410	2,771,141
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt(239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	368,493	478,709	110,217
30	Misc. Current and Accrued Liabilities (242) P.33.....	5,068,206	6,047,905	979,699
31	Total Current and Accrued Liabilities.....	168,429,757	158,102,496	(10,327,261)
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P.26.....	-	-	-
34	Customer Advances for Construction (252)	3,187,895	3,134,795	(53,100)
35	Other Deferred Credits (253) P.33.....	71,562,094	76,407,874	4,845,780
36	Total Deferred Credits.....	74,749,989	79,542,669	4,792,680
37	RESERVES			
38	Reserves for Depreciation (254-256) P.13.....	249,562,656	266,584,743	17,022,087
39	Reserves for Amortization (257-259) P.13.....	12,998,356	14,577,491	1,579,135
40	Reserve for Uncollectible Accounts (260).....	6,065,509	6,623,594	558,085
41	Operating Reserves (261-265) P.35.....	10,911,614	11,436,689	525,075
42	Reserve for Depreciation & Amortization of Nonutility Property (266).....	(3,197)	(3,197)	-
43	Reserves for Deferred Federal Income Taxes (268).....	73,075,745	85,848,778	12,773,033
44	Total Reserves.....	352,610,682	385,068,097	32,457,415
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36.....	-	-	-
47	Total Liabilities and Other Credits.....	1,022,765,977	1,110,091,723	87,325,746

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31, 2010

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.....	427,745,135	(48,246,842)
3	Operating Expenses:		
4	Operation Expense (401) P.42,47.....	330,829,383	(48,955,586)
5	Maintenance Expense (402) P.42,47.....	9,567,785	(20,492)
6	Depreciation Expense (403) P.34.....	21,873,416	1,226,154
7	Amortization of Utility Plant (404 and 405).....	2,073,272	(32,278)
8	Amortization of Regulatory Debits (407.3).....	2,851,512	(1,549,448)
9	Amortization of Investment Tax Credit (406).....	(186,736)	(0)
10	Taxes Other Than Income Taxes (408) P.49.....	14,095,763	526,267
11	Income Taxes (409) P.49.....	(248,159)	(4,882,952)
12	Provision for Deferred Fed. Inc. Taxes (410) P.36.....	12,067,589	3,804,323
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P.36.....	-	-
14	Total Operating Expenses.....	392,923,826	(49,884,012)
15	Net Operating Revenues.....	34,821,309	1,637,170
16	Income from Utility Plant Leased to Others (412)-Net.....	-	-
17	Other Utility Operating Income (414) P.50.....	-	-
18	Total Utility Operating Income.....	34,821,309	1,637,170
19	OTHER INCOME		
20	Income from Mdse. Job & Contract Work (415) P.51.....	-	-
21	Income from Nonutility Operations (417).....	126,886	(49,862)
22	Nonoperating Rental Income (418).....	254,472	(3,372)
23	Interest and Dividend Income (419).....	(46,553)	(136,244)
24	Miscellaneous Nonoperating Income (421).....	225,580	215,326
25	Total Other Income.....	560,385	25,848
26	Total Income.....	35,381,694	1,663,018
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	-	-
29	Other Income Deductions (426).....	632,951	296,063
30	Total Income Deductions.....	632,951	296,063
31	Income Before Interest Charges.....	34,748,744	1,366,955
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P.31.....	11,892,875	5,156,875
34	Amortization of Debt Disc. & Expense (428) P.26.....	97,660	63,180
35	Amortization of Prem. on Debt-Credit (429) P.26.....	-	-
36	Int. on Debt to Associated Companies (430) P.32.....	300,409	(128,674)
37	Other Interest Expense (431).....	88,586	(1,108,613)
38	Interest Charged to Construction-Credit (432).....	(33,698)	27,447
39	Total Interest Charges.....	12,345,832	4,010,216
40	Net Income.....	22,402,911	(2,643,261)
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216).....	151,981,262	9,046,172
43	Balance Transferred from Income (433).....	22,402,911	(2,643,261)
44	Miscellaneous Credits to Surplus (434).....	-	-
45	Miscellaneous Debits to Surplus (435).....	-	-
46	Appropriations of Surplus (436).....	-	-
47	Net Additions of Earned Surplus.....	22,402,911	(2,643,261)
48	Dividends Declared-Preferred Stock (437).....	-	-
49	Dividends Declared-Common Stock (438).....	87,000,000	71,000,000
50	Unappropriated Earned Surplus (at end of period) (216).....	87,384,173	(64,597,089)

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Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2010

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		151,981,262
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14	Credits:		
15	Net income (loss)	433	22,402,912
16			
17			
18	Debits:		
19	Dividends on Common Stock:	131	87,000,000
20	Cash Dividend on Common Stock		
21			
22			
23	01/10- 2,857,000 shares at \$27.65 per share		
24	04/10 - 2,857,000 shares at \$1.40 per share		
25	08/10 - 2,857,000 shares at \$1.40 per share		
26			
27	Balance - end of year		87,384,173
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)	748,915,660		748,915,660			
4	106 Completed Construction not Classified.....	5,297,748		5,297,748			
5	Total P. 18.....	754,213,408	0	754,213,408	0	0	0
6	104 Leased to Others.....						
7	105 Held for Future Use.....						
8	107 Construction Work in Progress.....	17,200,373		17,200,373			
9	Total Utility Plant.....	771,413,780	0	771,413,780	0	0	0
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	266,584,743		266,584,743			
13	257 Amortization P. 9.....	14,577,491		14,577,491			
14	Total, in Service.....	281,162,234	0	281,162,234	0	0	0
15	Leased to Others:						
16	255 Depreciation.....						
17	258 Amortization.....						
18	Total, Leased to Others.....	0	0	0	0	0	0
19	Held For Future Use:						
20	256 Depreciation.....						
21	259 Amortization.....						
22	Total, Held for Future Use.....	0	0	0	0	0	0
23	Total Reserves for Depreciation and Amortization.....	281,162,234	0	281,162,234	0	0	0

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UTILITY 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.....	9,957,955	451,843	494,137	0		9,915,661
4	Total Intangible Plant.....	9,957,955	451,843	494,137	0	0	9,915,661
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.....	0	0	0	0	0	0
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.....	0	0	0	0	0	0

UTILITY PLANT - GAS (Continued)

Line No.	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	0				744,723
3	365.2 Rights of Way.....	253,643	0				253,643
4	366 Structures and Improvements.....	3,668,030	85,744	50,353		0	3,703,422
5	367 Mains.....	327,650,925	15,542,583	514,714		92,104	342,770,897
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	25,900,294	1,969,448	149,569			27,720,174
8	380 Services.....	240,918,197	10,088,005	779,140		(92,104)	250,134,958
9	381 Meters.....	30,378,538	1,428,788	197,414			31,609,911
10	382 Meter Installations.....	42,819,941	1,313,954	422,470			43,711,424
11	383 House Regulators.....	673,956	0				673,956
12	386 Other Property on Cust's Prem.....	0	0	0			0
13	387 Other Equipment.....	3,518,146	1,589,737	189,169			4,918,714
14	Total Transmission and Distribution Plant.....	676,526,393	32,018,258	2,302,828	0	0	706,241,824
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	1,020,512	43,548	0			1,064,059
17	390 Structures and Improvements.....	20,642,042	574,358	199,367		0	21,017,033
18	391 Office Furniture and Equipment.....	6,194,248	719,028	62,376			6,850,900
19	392 Transportation Equipment.....	0		0			0
20	393 Stores Equipment.....	496,087	33,090	0	0		529,177
21	394 Tools, Shop, and Garage Eqpt.....	626,400	578,924	6,323			1,199,001
22	395 Laboratory Equipment.....	(0)	0	0			(0)
23	396 Power Operated Equipment.....	561	0	0			561
24	397 Communication Equipment.....	6,295,968	1,838,037	781,465			7,352,540
25	398 Miscellaneous Equipment.....	41,486	17,041	15,874			42,653
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	35,317,303	3,804,024	1,065,404	0	0	38,055,923
28	Total Gas Plant in Service.....	721,801,652	36,274,125	3,862,368	0	0	754,213,408
29	104 Utility Plant Leased to Others.....	0					0
30	105 Property Held for Future Use.....	0					0
31	107 Construction Work in Progress.....	8,140,080	9,060,292				17,200,372
32	Total Utility Plant - Gas.....	729,941,732	45,334,417	3,862,368	0	0	771,413,779

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	12,000	1,296	10,704
5					
6	Land - 453,546 sq. ft (1868 - 1983)				
7	Quinsigamond Avenue				
8	Worcester	172,268		35,532	(35,532)
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			0
18					
19	Land - 736,164 sq. ft. (1894 - 1925)				
20	Main Street				
21	Milford	1,982		20,484	(20,484)
22					
23	Land - Lot 1, 31.54 acres; Lot 2, 17,283 sq. ft (1996)				
24	Peckham Road				
25	Acushnet	86,237			0
26					
27	Land 27,700 sq. ft. (1997)				
28	Improvements (1997)				
29	Front Street (Pole Yar)				0
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	25,872	26,988	(1,116)
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			0
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
	TOTALS	4,243,352	338,772	84,300	254,472

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2010

INVESTMENTS (ACCOUNTS 123, 124, 136)

notes, etc. held by the respondent at the end of the year.
at 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	
4	900 shares - common stock	6,000
5		
6		
7		
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53	TOTAL	6,000

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2010

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			
2				
3	Plant Replacement Fund Assets - Cash			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19			TOTAL	NONE
20				
21	SPECIAL DEPOSITS (Accounts 132, 133, 134)			Balance End of Year (b)
22				
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 associated company, give name of company.			
26				
27				
28	Interest Special Deposits (Account 132).....			
29	Dividend Special Deposits (Account 133).....			
30				
31	Other Special Deposits (Account 134):			
32	(specify purpose of each other special deposit).....			
33				
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43				
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46				
47				
48				
49			TOTAL	NONE
50				

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2010

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)	50,729,920
26	Other Electric and Gas Utilities	-
27	Other Accounts Receivable (Account 143):	-
28	Officers and employees	-
29	Reimbursable maintenance & construction	107,319
30	Miscellaneous (group and describe by classes):	
31		
32	FEENEY BROS	6,318
33	MASS HWY	113,824
34	NATIONAL GRID	6,129
35	R H WHITE	5,987
36	A.F. AMORELLO & SONS	8,012
37	BELLA CONSTRUCTION CO	13,399
38	DEFELICE CORP	16,091
39	GREENSCAPE INC	10,149
40	J.R.D., INC.	9,447
41	LM HOLDINGS LLC	15,046
42	MANUEL R PAVAO CONTRACTOR	5,145
43	SOUTH SHORE UTILITY	5,635
44		
45		
46		
47		
48		
49		
50		
	Sundries	307,008
TOTAL		\$ 51,359,430

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2010

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)	Amount (d)
		\$		\$
1	Account 146:			
2	-----			
3	NSTAR Electric Company	2,128,673		NONE
4				
5	NSTAR Electric & Gas Company	40,369,541		NONE
6				
7				
8				
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12				
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43				
44	TOTALS	42,498,214		NONE

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).....		13,591,554
2	Fuel Stock Expenses (Account 152).....		
3	Residuals (Account 153).....		
4	Plant Materials and Operating Supplies (Account 154).....	NOT	1,485,232
5	Merchandise (Account 155).....		
6	Other Materials and Supplies (Account 156).....	APPLICABLE	
7	Liquefied Natural Gas (Account 164, Page 25).....		17,998,269
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 \$ 33,075,055		33,075,055
13			
14			
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20			
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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	Liquefied Natural Gas (MCF) - Acct 164		
		(b)	Quantity (c)	Cost (d)	
1	On Hand Beginning of Year	\$36,607,606	2,723,377	\$19,849,352	
2	Received During Year	43,532,297	1,862,498	10,777,449	
3					
4	TOTAL	80,139,903	4,585,875	30,626,802	
5	Used During Year (Note A)				
6	LNG Vaporized	7,997,665	1,139,787	7,997,665	
7	LNG Boil Off	4,630,868	655,810	4,630,868	
8	From Storage for Distribution to	-	-	-	
9	Customers	13,242,926	-	-	
10	Fuel Gas	283,033	-	-	
11	Sold or Transferred	22,395,589	-	-	
12	TOTAL DISPOSED OF	48,550,081	1,795,597	12,628,533	
13	BALANCE END OF YEAR	\$31,589,822	2,790,278	\$17,998,269	
		Natural Gas in Storage - (Acct 151)			
		Algonquin Inventory (MMbtu)		Tennessee Inventory (MMbtu)	
		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year	2,006,418	\$11,509,820	937,752	\$5,248,434
15	Received During Year	4,558,628	21,570,071	2,350,634	11,184,776
16					
17	TOTAL	6,565,046	33,079,891	3,288,386	16,433,210
18	Used During Year (Note A)				
19	Taken from Storage for Distribution to				
20	Customers	1,773,946	9,721,398	650,342	3,521,528
21	Fuel Gas	35,432	186,161	17,890	96,872
22	Sold or Transferred	2,910,614	14,069,442	1,739,026	8,326,148
23	TOTAL DISPOSED OF	4,719,992	\$23,977,001	2,407,258	\$11,944,548
24	BALANCE END OF YEAR	1,845,054	\$9,102,891	881,128	\$4,488,663

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

Accounts.

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		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	Account 181								
2									
4	Series J Bonds 9.95%	25,000,000	190,000	12-01-90	12-01-20	79,670	-	7,243	72,428
5	Series K Bonds 7.11%	35,000,000	265,068	12-30-93	12-30-33	169,804	-	7,075	162,729
7	Series M Bonds 7.04%	25,000,000	399,897	09-26-97	09-30-17	156,257		20,162	136,095
8	Series N Bonds 4.46%	125,000,000	686,636	01-28-10	01-01-20	97,097	589,540	63,180	623,457
9									
10									
11									
12	TOTAL	210,000,000	1,541,601			502,828	589,540	97,660	994,707
13									
14									
15									
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19									
20									
21									
22									
23									

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2010

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		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
	TOTALS					NONE

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		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
6	Billing Work in Progress	6,168	13,498	143	9,506	10,159
7						
8	Environmental Liability(A)	20,653,654	4,365,055	253	1,000,000	22,743,905
9				814/426	1,164,171	
10				131	110,633	
11						
12	Regulatory Assets - Postretirement Benefits	6,082,977		926	1,959,530	4,123,447
13						
14	Goodwill (B)	84,594,550		407	2,851,512	81,743,038
15						
16	Deferred Pension Adjustment Mechanism	12,690,221	31,425,087	926/485/456	9,534,023	34,581,286
17						
18	Deferred CGAC bad debt costs	3,938,693	4,673,530	175	5,080,465	3,531,759
19						
20	Deferred Regulatory proceeding	261,700		928	98,004	163,696
21						
22	ASC 815 Above Market Costs	1,655,185	5,221,289	253	50,785	6,825,689
23						
24	Regulatory Assets - ARO	6,518,300	426,180	230/108	-	6,944,480
25						
26	Deferred ASP Costs (C)	85,339		921	40,739	44,601
27						
28	Deferred Lease Syndication Costs (D)	57,410		880	6,499	50,911
31						
	(A) Amortized over a seven-year period per DPU#89-161					
	(B) Amortized over a forty-year period					
	(C) Amortized over a five-year period					
	(D) Amortized over a nine-year period					
	TOTALS	136,544,197	46,124,638		21,905,866	160,762,970

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

- Report below the particulars called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show totals separately for common and preferred stock.
- Entries in column (b) should represent the number of shares authorized by the Department.
- Give particulars concerning shares of any class and series of stock authorized to be issued by the Department which have not yet been issued.
- The designation of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
- State if any capital stock which has been nominally issued is nominally outstanding at end of year.
- 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		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	Account 201 and 207						
2	Common Stock	2,857,000	\$25.00	\$71,425,000	2,857,000	\$71,425,000	\$118,569,287
3							
4							
5							
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23							
24	TOTALS	2,857,000	\$25.00	\$71,425,000	2,857,000	\$71,425,000	\$118,569,287

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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)	5,156,875	2,369,375
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			11,892,875	9,105,375

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. #.

Series N - Purpose of issuance was to pay capital expenditures, repay short term debt balances and fund general working capital purposes.
Date of issuance - 01/28/10
Department authorization date - 11/09/09
D.P.U. # 09-57

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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)
	<u>Account 231</u>				\$
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21			TOTAL		NONE

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)	Amount (d)
	<u>Account 233</u>	\$		\$
22	NSTAR	115,600,000	(A)	300,409
23				
24				
25				
26	<u>Account 234</u>			
27				
28				
29				
30				
31	Hopkington LNG	1,640,824		
32	Operating Expenses			
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	(A) Based on NSTAR, Short-term borrowing rate			
43				
44				
45				
46				
47				
	TOTALS	117,240,824		300,409

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.

0.00

Line No.		Item (a)				Amount (b)
1	Refunds from Pipeline Suppliers due Customers					1,131,009
2	Self-Insurance Liability					1,315,574
3	Deferred Home Heating Protection Plan Revenues					3,085,471
4	Other					515,851
5						
6						
7						
8						
9						
10						
12						
13						
14						
15						
16						
17						
18						
19						
20					TOTAL	6,047,905

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)	3,172,138	406	186,736	-	2,985,402
21	ASC 740 Liability	1,294,185	409/236/186	73,267	-	1,220,918
22						
23						
24	ASC 815 Above Mkt cost liab	1,655,185	182	50,785	5,221,289	6,825,689
25						
26	ASC 740 Goodwill ADIT- Federal	27,683,459	410	933,156	-	26,750,303
27	ASC 740 Goodwill ADIT- Mass	5,498,742	410	185,352	-	5,313,390
28						
29	Post Retirement Liability	4,846,651	926	991,811	-	3,854,840
30						
31	Customer Contribution	3,741,279	409/131 /107	208,014	253,552	3,786,818
32						
33						
34	Environmental Clean Up Costs-MGP	14,034,000	186	1,000,000	2,874,000	15,908,000
35						
36	Gain on Sale of Property	1,514,201	495	341,220	-	1,172,981
37						
38	Sale of Property Clearing	104,899	131			104,899
39						
40	Regulatory Commission Expense	303,495	928	472,196	532,176	363,475
41						
42	ARO Liability	7,021,839	182 /107	-	407,268	7,429,107
43						
44	Leased appliance business	692,021	131	-	32	692,053
45						
46						
47						
48	(A) Amortization is based on the estimated useful life of the property subject to the investment tax credit.					
	TOTALS	71,562,094		4,442,536	9,288,317	76,407,874

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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			249,562,656
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation.....		SAME	21,873,416
4	Other accounts - Leased Appliances.....		AS	-
5				
6	TOTAL CREDITS DURING YEAR.....			21,873,416
7				
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired.....		TOTAL	3,368,232
10	Cost of Removal.....			1,528,958
11	Salvage (Credit).....			(26,950)
12	Asset Retirement Obligation(Credit).....			(18,912)
13				
	NET CHARGES DURING YEAR.....			4,851,328
14	Balance December 31.....			266,584,743

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 3.25%.
16	
17	Straight-line depreciation for leased appliances is based on their estimated lives.
18	
19	Estimated depreciation claimed for Federal Tax purposes is \$53,748,247.
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		Amount of Capital Stock On Which Dividend Was Declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared	Payable
24	Account 438						
25	Common Stock	27.65		2,857,000	79,000,000	01/22/10	02/01/10
26		1.40		2,857,000	4,000,000	04/26/10	05/01/10
27		1.40		2,857,000	4,000,000	07/19/10	08/02/10
28							
29							
30							
31							
32							
33	TOTALS	30.45			87,000,000		
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, 2010		10,911,614
6			
7			
8	Provision	410	525,075
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47			
48		TOTAL	11,436,689

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31, 2010

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 Account 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			Balance End of Year (f)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	Adjustments (e)	
1	Accelerated Amortization	\$	\$	\$	\$	\$
2	(Account 267)					
3	Electric.....					
4	Gas.....					
5	Other (Specify).....					
6	Totals.....	0.00	0.00	0.00	0.00	0.00
8	Liberalized Depreciation					
9	(Account 268)					
10	Electric.....					
11	Gas - State.....					
12	Gas - Federal.....	73,075,745	12,067,589		705,444	85,848,778
13	Other (Specify).....					
14	Totals.....	73,075,745	12,067,589	0	705,444	85,848,778
15	Total (Accounts 267, 268)					
16	Electric.....					
17	Gas.....					
18	Other Adjustments.....					
19	Totals.....	73,075,745	12,067,589	0	705,444	85,848,778
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		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
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		0			
2010	705,444		12,067,589		0			
Total	758,268	1,627,304	98,609,096	(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 FAS #109.

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Line No.	Account (a)	Operating Revenues		MMbtu Sold		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (See Note) (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS	\$	\$				
2	480 Residential Sales.....	243,483,842	(58,425,301)	20,330,849	(504,598)	241,273	1,318
3	481 Commercial and Industrial Sales:						
4	Small (or Commercial)...see instr.5.....	90,049,526	(23,549,509)	9,985,298	(1,085,961)	21,522	(47)
5	Large (or Industrial)...see instr.5.....	7,245,090	(2,096,747)	797,678	57,692	713	(13)
6	482 Other Sales to Public Authorities.....	6,971,999	(2,342,089)	685,035	(79,744)	1,054	41
7	484 Interdepartmental Sales.....	-	-	-	-	-	-
8	485 Miscellaneous Gas Sales... Unbilled.....	24,470,847	22,621,554	(452,269)	(880,830)	-	-
9	Total Sales to Ultimate Consumers.....	372,221,304	(63,792,092)	31,346,591	(2,493,441)	264,561	1,298
10	483 Sales for Resale.....	13,527,048	1,762,456	(144,261)	11,055	1	(1)
11	Total Sales of Gas *	385,748,351	(62,029,635)	31,202,330	(2,482,386)	264,562	1,298
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts.....	306,807	(93,724)				
14	488 Miscellaneous Service Revenues.....	54,516	(6,984)				
15	489 Revenues from Trans.of Gas of Others.....	32,330,611	6,673,461	15,556,006	382,136	3,749	287
16	490 Sales of Products Extracted from Natural Gas.....	-	-				
17	491 Rev. from Natural Gas Processed by Others.....	-	-				
18	493 Rent from Gas Property	635,993	(30,840)				
19	494 Interdepartmental Rents.....	-	-				
20	495 Other Gas Revenues.....	8,668,856	7,240,881				
21	Total Other Operating Revenues.....	41,996,783	13,782,793				
22	Total Gas Operating Revenues.....	427,745,135	(48,246,842)	46,758,336	(2,100,250)	268,311	1,585
			Purchased Price Adjustment Clauses	Fuel Clauses			
* Includes revenues from application of			208,858,139	Billed Sales Only			
Total MMBTU to which applied			29,648,682	Billed Sales Only			

Annual report ofNSTAR GAS COMPANY.....Year ended Decemeber 31, 2010

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	355,007	6,113,558	17.2210	21,099	21,124
3		421	57,447	679,259	11.8242	2,301	2,301
4		422	17,783,025	217,008,919	12.2031	191,748	194,610
5		423	2,135,370	19,682,106	9.2172	25,462	24,539
6		TOTAL - Residential	20,330,849	243,483,842	11.9761	240,610	242,574
7							
8							
9	481	Commercial					
10		Industrial					
11		430	3,001,600	33,495,798	11.1593	16,919	17,207
12		431	2,389,339	23,450,769	9.8148	1,145	1,155
13		432	445,681	3,991,727	8.9565	28	29
14		433	993,320	8,769,866	8.8288	3,409	3,384
15		434	1,476,091	9,754,217	6.6081	573	596
16		435	331,671	2,304,344	6.9477	13	14
17		Interruptible	0	0	0.0000	-	-
17		Special Contracts	2,145,273	15,527,894	7.2382	35	40
18		TOTAL -Commercial and Industrial	10,782,976	97,294,616	9.0230	22,087	22,385
19							
20							
21	482	Municipal					
22		422	367	4,644	12.6609	5	9
23		430	207,135	2,200,377	10.6229	713	709
24		431	291,694	3,134,279	10.7451	151	149
25		432	60,894	587,778	9.6525	3	2
26		433	25,166	241,446	9.5943	164	151
27		434	68,118	543,799	7.9832	25	25
28		435	26,757	218,062	8.1497	2	2
29		Interruptible	4,905	41,614	8.4832	-	-
30		TOTAL -Municipal	685,035	6,971,999	10.1776	1,063	1,047
31							
32							
33		Miscellaneous Gas Sales					
34		Unbilled Gas Sales	(452,269)	24,470,848			
35							
36							
37							
38							
39							
40							
41		TOTAL SALES TO ULTIMATE					
42		CONSUMERS (Page 43 line 9)	31,346,591	372,221,304	11.8744	263,760	266,006

Annual report ofNSTAR GAS COMPANY.....Year ended December 31, 2010

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.....	-	-

Annual report ofNSTAR GAS COMPANY.....Year ended December 31, 2010

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.....	225,893,559	(45,725,426)
4	805 Other gas purchases.....	-	-
5	806 Exchange gas.....	-	-
6	807 Purchased gas expenses.....	-	-
7	808 Liquefied natural gas.....	19,818,181	(16,902,302)
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.....	735,461	(728,199)
12	815 Conservation and load management.....	11,792,858	3,953,882
13	Total other gas supply expenses.....	258,240,059	(59,402,044)
14	Total production expenses	258,240,059	(59,402,044)
15	LOCAL STORAGE EXPENSES		
16	Operation:		
17	840 Operation supervision and engineering.....	-	-
18	841 Operation labor and expenses.....	878,310	16,078
19	842 Rents.....	-	-
20	Total Operation.....	878,310	16,078
21	Maintenance:		
22	843 Maintenance supervision and engineering.....	-	-
23	844 Maintenance of structures and improvements.....	-	-
24	845 Maintenance of gas holders.....	87,006	(20,142)
25	846 Maintenance of other equipment.....	-	-
26	Total maintenance.....	87,006	(20,142)
27	Total storage expenses.....	965,315	(4,063)
28	TRANSMISSION AND DISTRIBUTION EXPENSES		
29	Operation:		
30	850 Operation supervision and engineering.....	8,205,427	(167,700)
31	851 System control and load dispatching.....	687,617	(31,890)
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.....	745,533	(57,047)
36	858 Transmission and Compression of gas by others.....	-	-
37	874 Mains and services expenses.....	5,547,000	723,887
38	878 Meter and house regulator expenses.....	2,596,583	996,107
39	879 Customer Installations expenses..... (A).....	6,185,206	7,387,781
40	880 Other expenses.....	1,294,948	627,979
41	881 Rents.....	644,208	91,461
42	Total operation.....	25,906,522	9,570,579
43	Maintenance:		
44	885 Maintenance supervision and engineering.....	2,225,761	(53,131)
45	886 Maintenance of structures and improvements.....	-	-
46	887 Maintenance of mains.....	2,824,680	(326,156)
47	888 Maintenance of compressor station equipment.....	19,785	19,785
48	889 Maintenance of measuring and regulating station equipment.....	706,347	46,127
49	892 Maintenance of services.....	2,537,658	520,583
50	893 Maintenance of meters and house regulators.....	678,995	(189,666)
51	894 Maintenance of other equipment.....	487,553	(17,893)
52	Total maintenance.....	9,480,779	(350)
53	Total transmission and distribution expenses.....	35,387,301	9,570,229

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.....	358,512	(10,248)
4	902 Meter reading expenses.....	567,913	(65,753)
5	903 Customer records and collection expenses.....	4,076,746	16,131
6	904 Uncollectible accounts.....	11,166,601	184,487
7	905 Miscellaneous customer accounts expenses.....	935,531	2,889
8	Total customer accounts expenses.....	17,105,302	127,506
9	SALES EXPENSES		
10	Operation:		
11	909 Informational and instructional ad exps.....	-	-
12	910 Misc. cust. svc and informational exps.....	-	-
13	911 Supervision.....	(89)	1,349
14	912 Demonstrating and selling expenses.....	1,528,861	(156,375)
15	913 Advertising expenses.....	273,872	24,097
16	916 Miscellaneous sales expenses.....	1,165,023	287,843
17	Total sales expenses.....	2,967,667	156,915
18	ADMINISTRATIVE AND GENERAL EXPENSES		
19	Operation:		
20	920 Administrative and general salaries.....	8,253,344	1,013,278
21	921 Office supplies and expenses.....	2,040,307	(37,908)
22	922 Administrative expenses transferred-Cr.....	(590,126)	(61,192)
23	923 Outside services employed.....	1,058,923	160,915
24	924 Property Insurance.....	36,171	(4,711)
25	925 Injuries and damages.....	2,919,393	651,297
26	926 Employees pensions and benefits.....	10,427,368	(1,349,695)
27	928 Regulatory commission expenses.....	748,542	102,660
28	929 Duplicate charges-Cr.....	-	-
29	930 Miscellaneous general expenses.....	587,903	135,091
30	931 Rents.....	249,697	(34,355)
31	Total operation.....	25,731,522	575,379
32	Maintenance:		
33	932 Maintenance of general plant.....	-	-
34	Total administrative and general expenses.....	25,731,522	575,379
35	Total gas operation and maintenance expenses	340,397,168	(48,976,078)

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.....	258,240,059	0	258,240,059
39	Total production expenses.....	258,240,059	0	258,240,059
40	Local storage expenses.....	878,310	87,006	965,315
41	Transmission and distribution expenses.....	25,906,522	9,480,779	35,387,301
42	Customer accounts expenses.....	17,105,302	0	17,105,302
43	Sales expenses.....	2,967,667	0	2,967,667
44	Administrative and general expenses.....	25,731,522	0	25,731,522
45	Total gas operation and maintenance expenses.....	330,829,383	9,567,785	340,397,168
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)			87.22%
47	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.		\$	51,789,999
48	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees).			417
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.				

(A) Prior to 2010, Home Heating Protection Plan Revenues reported in Account 879 and netted with related expenses.

Annual report of.....NSTAR GAS COMPANY.....Year Ended December 31, 2010

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				\$14,525,653
2					
3	Cash Out Imbalance		(144,261)		(998,606)
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15		TOTALS	(144,261)		\$13,527,048

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 31,2010

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)
1					
2		(A)			
3					
4					
5	Gas Purchases through Algonquin & Tennessee Pipelines		33,136,774	5.1902	\$ 171,986,716
6					
7	Demand Charges				\$ 45,626,326
8					
9	Storage Inventory Activity		217,988		\$ 3,346,772
10					
11	Storage Demand				\$ 5,837,109
12					
13	Transfers to LNG Inventory		(1,862,498)		\$ (10,438,816)
14					
15	Pipeline Refunds				\$ (258,112)
16					
17	Gas Hedging Settlement Costs				\$ 9,793,565
18					
19					
20					
21					
22	Total		31,492,264	7.1730	\$ 225,893,559
23					
24					
25					
26					
27					
28	(A) Gas is delivered at Milford, Westwood, Hopedale, Ashland, Dover, Medford, Cambridge,				
29	Freetown, New Bedford, 2 locations in Plymouth, Worcester, Hudson, Grafton				
30	Hopkinton, Framingham, Marlboro & Needham. Measurement devices used include				
31	Ultrasonic, Orifice & Turbine Meters.				
32					
33					
34					
35					
36					
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63					
64					

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.

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Annual report of.....NSTAR GAS COMPANY.....Year ended December 31, 2010

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				0
4					
5					
6					
7					
8					
9					
10	Total Revenues		0		0
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	Appliances				0
17	Delivery & Installation				0
18					
19					
20					
21					
22					
23					
24					
25					
26					
27	Customer accounts expenses				0
28	Salaries & Commissions				0
29					
30					
31					
32					
33					
34					
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36					
37					
38					
39					
40					
41					
42					
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48					
49					
50	Total Costs and Expenses		0		0
51	Net Profit (or Loss)		0		0

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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	<u>Gas Made</u>						
2							
3	Propane Gas						
4	Liq. Natural Gas	1,593,654	521,410	315,804	64,962	62,877	52,556
5							
6							
7							
8	TOTAL	1,593,654	521,410	315,804	64,962	62,877	52,556
9							
10							
11	<u>Gas Purchased</u>						
12							
13	Natural	30,240,294	5,473,577	4,525,204	3,368,850	1,825,316	1,259,886
14	Fuel Gas	-	-	-	-	-	-
15	Turnback Gas	-	-	-	-	-	-
16							
17	TOTAL	30,240,294	5,473,577	4,525,204	3,368,850	1,825,316	1,259,886
18							
19	TOTAL MADE AND						
20	PURCHASED	31,833,948	5,994,987	4,841,008	3,433,812	1,888,193	1,312,442
21							
22	Net Change in Holder						
23	Gas*						
24							
25	EUT Nominated	31,914,053	3,738,274	3,345,094	3,114,192	2,480,777	1,962,549
26							
27	TOTAL SENDOUT	63,748,001	9,733,261	8,186,102	6,548,004	4,368,970	3,274,991
28							
29							
30							
31							
32	Gas Sold **	62,574,771	9,360,236	8,341,569	6,450,816	4,335,447	3,225,351
33							
34	Gas Used by Company	116,122	7,595	49,813	16,721	5,677	4,615
35							
36	Gas Accounted for	62,690,893	9,367,831	8,391,382	6,467,537	4,341,124	3,229,966
37							
38	Gas Unaccounted for ***	1,057,108	365,430	(205,280)	80,467	27,846	45,025
39							
40	% Unaccounted						
41	for (0.00%)	1.66	3.75	(2.51)	1.23	0.64	1.37
42							
43							
44							
45							
46	<u>Sendout in 24 hours</u>						
47							
48	in MMBTU						
49							
50	Maximum-MMBTU	362,098	362,098	319,903	224,561	149,203	112,777
51	Maximum-Date	29-Jan-10	29-Jan-10	6-Feb-10	3-Mar-10	28-Apr-10	12-May-10
52	Minimum-MMBTU	39,431	146,784	180,856	75,938	60,108	41,772
53	Minimum-Date	21-Aug-10	25-Jan-10	20-Feb-10	20-Mar-10	7-Apr-10	30-May-10
54							
55							
56							
57							
58	B.T.U. Content of Gas Delivered to Customers 1.032 per Cubic Foot						

* Add Decreases in Holder Gas , Deduct increases.

** Includes unbilled gas volumes.

*** Excludes unbilled gas volumes.

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2010

RECORD OF SENDOUT FOR THE YEAR IN MMBTU-Continued BASED ON 1000 BTU PER CUBIC FOOT							Line No.
June	July	August	September	October	November	December	
							1
							2
							3
22,069	41,872	23,684	33,313	30,520	60,630	363,957	4
							5
							6
							7
22,069	41,872	23,684	33,313	30,520	60,630	363,957	8
							9
							10
							11
1,021,369	790,827	855,587	932,659	1,858,752	3,075,482	5,252,785	12
-	-	-	-	-	-	-	13
-	-	-	-	-	-	-	14
-	-	-	-	-	-	-	15
1,021,369	790,827	855,587	932,659	1,858,752	3,075,482	5,252,785	16
							17
							18
1,043,438	832,699	879,271	965,972	1,889,272	3,136,112	5,616,742	19
							20
							21
							22
2,079,196	2,176,330	2,126,470	2,103,857	2,112,699	3,120,055	3,554,560	23
							24
3,122,634	3,009,029	3,005,741	3,069,829	4,001,971	6,256,167	9,171,302	25
							26
							27
							28
							29
3,013,817	3,028,086	2,895,899	3,041,982	3,912,178	6,088,495	8,880,895	30
							31
4,668	4,630	4,152	3,695	2,990	4,397	7,169	32
							33
3,018,485	3,032,716	2,900,051	3,045,677	3,915,168	6,092,892	8,888,064	34
							35
104,149	(23,687)	105,690	24,152	86,803	163,275	283,238	36
							37
							38
3.34	(0.79)	3.52	0.79	2.17	2.61	3.09	39
							40
							41
							42
							43
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							45
							46
							47
							48
							49
61,040	49,552	50,619	59,443	142,276	194,513	320,917	50
10-Jun-10	28-Jul-10	31-Aug-10	15-Sep-10	22-Oct-10	27-Nov-10	15-Dec-10	51
41,019	35,940	39,431	39,990	50,004	102,176	133,955	52
26-Jun-10	4-Jul-10	21-Aug-10	4-Sep-10	1-Oct-10	16-Nov-10	12-Dec-10	53
							54
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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	(705)			682	(1,387)
3	3"	272,646			11,454	261,192
4	4"	981,921			13,645	968,276
5	6"	530,403			11,210	519,193
6	8"	183,383			1,718	181,665
7	10"	29,831			0	29,831
8	12"	132,640			0	132,640
9	14"	3,164			0	3,164
10	16"	51,007			759	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	2,266,571	0	0	39,468	2,227,103

17 WELDED STEEL:

18	2" or Less	1,934,589	244		15,995	1,918,838
19	3"	208,120	0		3,962	204,158
20	4"	2,064,839	62		22,570	2,042,331
21	6"	699,351	40		4,510	694,881
22	8"	591,551	737		10,165	582,123
23	10"	21,781	0		0	21,781
24	12"	509,628	141		0	509,769
25	14"	8,880	0		0	8,880
26	16"	107,981	515		0	108,496
27	18"	14,450	0		0	14,450
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	6,168,945	1,739	0	57,202	6,113,482

33 PLASTIC:

34	2" or Less	3,698,622	44,405		1,163	3,741,864
35	3"	191,138	35		72	191,101
36	4"	2,389,778	36,358		1,184	2,424,952
37	6"	741,370	22,112		1,397	762,085
38	8"	1,055,432	46,294		62	1,101,664
39	12"	14,861	981		0	15,842
40	Greater than 12"	0	233		0	233
41	TOTAL	8,091,201	150,418		3,878	8,237,741

42						
43						
44						
45						
46						
47						
48						
	TOTALS	16,526,717	152,157		100,548	16,578,326

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 ofNSTAR Gas CompanyYear ended December 31, 2010

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year	188,771	106,132	299,705
2	Additions during year:			
3	Purchased			9,123
4	Installed	3,232	881	
5	Associated with Plant acquired			
6	Total Additions	3,232	881	9,123
7	Reductions during year:			
8	Retirements	2,134	0	9,733
9	Associated with Plant sold			
10	Total Reductions	2,134	0	9,733
11	Number at End of Year	189,869	107,013	299,095
12	In Stock			19,537
13	On Customers' Premises - Inactive			
14	On Customers' Premises - Active			279,330
15	In Company Use			228
16	Number at End of Year			299,095
17	Number of Meters Tested by State Inspectors During Year			37,428

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
1/1/2010	401A	Seasonal Cost Of Gas Adjustment Clause		91,878,894
1/1/2010	402B	Local Distribution Adjustment Charge	11,883,650	
1/1/2010	405	Energy Conservation Service Charge	182,932	

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Annual report ofNSTAR GAS COMPANY.....Year ended December 31,2010

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 Account 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	538,301
6		
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39	TOTAL	538,301

Annual report ofNSTAR GAS COMPANY.....Year ended December 31, 2010

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	273,872
3			
4			
5			
6			
7			
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60		TOTAL	273,872

Annual report ofNSTAR GAS COMPANY.....Year ended December 31,2010

DEPOSITS AND COLLATERAL

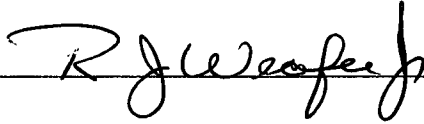
1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws, Chapter 164, Section 128.

Line NO.	Name of City or Town	Amount
		\$
1	Acton	-
2	Acushnet	840
3	Ashland	21,617
4	Auburn	60,647
5	Berlin	220
6	Boylston	2,620
7	Cambridge	122,052
8	Carver	2,403
9	Dartmouth	18,641
11	Dedham	14,910
12	Fairhaven	12,385
13	Framingham	132,346
14	Grafton	10,519
15	Holden	3,850
16	Holliston	15,583
17	Hopedale	850
19	Hopkinton	6,969
21	Hudson	19,792
22	Hyde Park	56,474
23	Kingston	17,490
24	Leicester	240
25	Marlborough	70,931
26	Mattapoissett	2,110
27	Maynard	9,547
28	Mendon	200
29	Milford	38,748
30	Millbury	21,097
31	Natick	42,243
32	Needham	11,786
33	New Bedford	128,719
34	Northborough	27,505
35	Northbridge	9,495
36	Plymouth	21,389
37	Sherborn	-
38	Shrewsbury	34,852
39	Somerville	46,034
40	Southborough	15,945
41	Stow	1,000
42	Sutton	1,900
43	Upton	626
44	Uxbridge	11,343
45	West Boylston	11,707
46	Westborough	48,810
47	Westwood	10,430
48	Worcester	478,840
49		
50		
51		
52		
53	TOTAL	\$ 1,565,705

Annual report ofNSTAR GAS COMPANY.....Year ended December 31, 2010

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Robert J. Weafer, Jr.

Vice President, Controller and
Chief Accounting OfficerSIGNATURES OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF
MASSACHUSETTS MUST BE PROPERLY SWORN TO

_____ ss.

_____ 2011

Then personally appeared

and severally made oath to the truth forgoing statement by them subscribed
according to their best knowledge and belief._____
Notary Public or Justice of the Peace