

The Commonwealth of Massachusetts

Return

Of The

NSTAR Gas

Company

To The

Department of
Public Utilities

of Massachusetts

For the Year Ended December 31,

2014

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

Jay S. Buth

Official title Vice President, Controller
and Chief Accounting Officer

Office address One NSTAR Way
Westwood, MA 02090-9230

NSTAR Gas Company
2014
Calculation of Return on Equity

Net utility income available for common shareholders (A)	\$ 23,077,459
Total utility common equity (B)	\$ 313,448,650
ROE % (A/B)	7.36%

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

Total utility operating income (pg. 10, ln 18)	35,024,238
Plus:	
Service quality penalties	-
Amortization of acquisition premium	
Less:	
Total interest charges (pg. 10, ln 39)	11,994,758
Preferred dividends declared	-
Subtotal	11,994,758

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

	balance @ end of year			
Total utility plant (pg. 8, ln 2)	1,025,653,797	99.60%	99.60%	
Total other property and investments (pg. 8, ln 8)	4,073,500	0.40%		
Total utility plant and other property and investments	<u>1,029,727,297</u>	100.00%	<u>11,946,779</u>	<u>11,946,779</u>

Net utility income available for common shareholders 23,077,459

(B) Total utility common equity (Note 2)

	balance @ beg. of year	balance @ end of year	
Total proprietary capital (pg. 9, ln 13)	282,681,920	346,733,040	314,707,480
Less:			
Unappropriated undistributed retained earnings			-
Preferred Stock Issued			-
Unamortized acquisition premium			-
Subtotal	<u>282,681,920</u>	<u>346,733,040</u>	<u>314,707,480</u>
			99.60%
Total utility common equity			313,448,650

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.

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Other Utility Operating Income	50	N/A
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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
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Gas Generating Plant	74	N/A
Boilers	75	N/A
Scrubbers, Condensers, and Exhausters	75	N/A
Purifiers	76	N/A
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Annual report ofNSTAR GAS COMPANY.....Year ended December 31, 2014

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS AS OF DECEMBER 31, 2014*

Titles	Names	Addresses	Annual Salaries (A)
Chairman	Thomas J. May	800 Boylston Street, Boston, MA 02199	\$ 42,039
Chief Executive Officer	Werner J. Schweiger	One NSTAR Way, Westwood, MA 02090	30,256
President and Chief Operating Officer	William J. Akley	107 Selden Street, Berlin, CT 06037	19,831
Executive Vice President and Chief Financial Officer	James J. Judge	800 Boylston Street, Boston, MA 02199	21,035
Senior Vice President and General Counsel	Gregory B. Butler	56 Prospect Street Hartford, CT 06103	19,789
Vice President-Engineering	Marc N. Andrukiewicz	107 Selden Street, Berlin, CT 06037	95,816
Vice President-Supply Chain, Environmental Affairs and Property Management	Ellen K. Angley	One NSTAR Way, Westwood, MA 02090	9,856
Vice President, Controller and Chief Accounting Officer	Jay S. Buth	107 Selden Street, Berlin, CT 06037	9,669
Vice President-Energy Supply	James G. Daly	One NSTAR Way, Westwood, MA 02090	13,226
Vice President and Treasurer	Philip J. Lembo	One NSTAR Way, Westwood, MA 02090	6,080
Vice President-Gas Operations	Albert A. Marsocci, Jr.	One NSTAR Way, Westwood, MA 02090	21,489
Secretary and Clerk	Richard J. Morrison	800 Boylston Street, Boston, MA 02199	5,672

[A] Represents the portion of the total annual salary allocated to NSTAR Gas by Northeast Utilities Service Company.

DIRECTORS AS OF DECEMBER 31, 2014*

Names	Addresses	Fees Paid During Year
Gregory B. Butler	56 Prospect Street, Hartford, CT 06103	None
James J. Judge	800 Boylston Street, Boston, MA 02199	None
Thomas J. May	800 Boylston Street, Boston, MA 02199	None
Werner J. Schweiger	One NSTAR Way, Westwood, MA 02090	None

* By General Laws, Chapter 164, Section 83, the Return must contain a "list of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors."

Annual report of.....NSTAR GAS COMPANY.....Year Ended December 31, 2014

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:
One NSTAR Way, Westwood, MA 02090

5. Total number of stockholders: One

6. Number of stockholders in Massachusetts: One

- | | | | |
|---|----------------|-----------|---------------|
| 7. Amount of stock held in Massachusetts, | No. of shares, | 2,857,000 | \$ 71,425,000 |
|---|----------------|-----------|---------------|

- | | | | |
|--|----------------|--------|--------------|
| 8. Capital stock issued prior to June 5, 1894, | No. of shares, | 48,000 | \$ 1,200,000 |
|--|----------------|--------|--------------|

- | | | | |
|--|----------------|-----------|---------------|
| 9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894, | No. of shares, | 2,809,000 | \$ 70,225,000 |
|--|----------------|-----------|---------------|

Total 2,857,000 shares, par value, \$25.00, outstanding December 31 of the fiscal year 2014			\$ 71,425,000
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10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole of any part of the issue was sold at auction, the date or 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.

Northeast Utilities Services Company (NUSCO) rendered various services at cost amounting to	\$	25,758,107
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Annual report ofNSTAR Gas Company.....Year ended December 31, 2014

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. 4,996' of 1.25"-8" mains plastic pipe at HOL Washington (Pope St to #1238)
- B. 5,579' of 2"-8" mains plastic & 12" steel pipe at WTD University Ave from Blue Hill Dr to Canton St
- C. 1,146' of 2" mains plastic pipe at DAR Middlesex/Essex
- D. 1,685' of 2"-8" mains plastic pipe at CAM Concord Ave (Rotary to Walden)
- E. 528' of 2" mains plastic at WOR Juniper Rd (Stark Rd to Cataract St)
- F. 3,034' of 1.25"-4" mains plastic pipe at Boy Edgebrook Dr (Temple St to Sewell St)
- G. 3,951' of 12" mains plastic pipe at NEE Central Ave (Pine St to marked Tree Rd)
- H. 3,903' of 2" mains plastic pipe at HOP Legacy Farms
- I. 3,160' of 2"-8" mains plastic pipe at WTD Partridge Dr/Easement/NSTAR Way
- J. 4,722' of 2"-4" mains plastic pipe at MRB N/S Avalon Marlboro (350 Unit Apt Complex)
- K. 3,886' of 2"-4" mains plastic pipe at MLB 112 Grafton St Gallo Builders

RETIREMENTS

- A. 5,099' of 1.25"-4" mains plastic and 2"-6" steel pipe at HOL Washington (Pope St to #1238)
- B. 5,409' of 6"-8" mains plastic and 2"-6" steel pipe at WTD University Ave from Blue Hill Dr to Canton St
- C. 1,099' of 4" mains steel and 4" cast iron pipe at DAR Middlesex/Essex
- D. 1,911' of 2"-4" mains plastic and 12" cast iron pipe at CAM Concord Ave (Rotary to Walden)
- E. 2,255' of 2" mains plastic, 4" cast iron and 2"-4" steel pipe at WOR Juniper Rd (Stark Rd to Cataract St)
- F. 3,000' of 3" mains plastic pipe at Boy Edgebrook Dr (Temple St to Sewell St)

NSTAR GAS
Year ended December 31, 2014

GENERAL INFORMATION - Continued

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

City or Town	Number of Customers' Meters, Dec 31, 2014	City or Town	Number of Customers' Meters, Dec 31, 2014
Acushnet	1,955	Norwood	1
Ashland	4,914	Plymouth	9,526
Auburn	1,328	Rochester	294
Berlin	163	Sherborn	450
Bolton	29	Shrewsbury	7,636
Boylston	262	Somerville	20,531
Cambridge	34,462	Southborough	1,593
Carver	1,362	Sterling	15
Dartmouth	7,097	Stow	732
Dedham	8,411	Sutton	317
Dover	13	Upton	692
Fairhaven	5,897	Uxbridge	1,909
Framingham	13,738	Wayland	26
Freetown	283	Westborough	4,441
Grafton	4,043	West Boylston	1,260
Holden	1,430	Westwood	2,378
Holliston	3,405	Worcester	48,580
Hopedale	400		
Hopkinton	3,268		
Hudson	6,110		
Hyde Park	9,440		
Kingston	1,976		
Leicester	5		
Marion	867		
Marlborough	10,714		
Mattapoisett	1,460		
Maynard	3,130		
Medford	85		
Mendon	109		
Middleborough	28		
Milford	5,841		
Millbury	2,097		
Milton	8		
Millville	1		
Natick	8,402		
Needham	6,558		
New Bedford	37,574		
Northborough	2,666		
Northbridge	2,409		
		TOTAL	292,321

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Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2014

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.....	\$ 953,932,931	\$ 1,025,653,797	\$ 71,720,867
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P.19.....	4,243,352	4,067,500	(175,852)
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	4,073,500	(175,852)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	1,895,783	2,925,048	1,029,265
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.....	55,477,136	69,986,867	14,509,731
15	Receivables from Assoc. Companies (145,146) P.23.....	6,183,618	3,696,198	(2,487,420)
16	Material and Supplies (151-159,163,164) P.24.....	22,931,640	25,031,226	2,099,586
17	Prepayments (165).....	-	-	-
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rent Receivable (172).....	7,000	15,845	8,845
20	Accrued Utility Revenues (173,175).....	30,080,777	39,663,591	9,582,815
21	Misc. Current and Accrued Assets (174).....	-	-	-
22	Total Current and Accrued Assets.....	116,575,954	141,318,775	24,742,821
23	DEFERRED DEBITS			
24	Unamortized Debit Discount and Expense (181) P.26.....	683,448	579,695	(103,753)
25	Extraordinary Property Losses (182) P.27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	11,364	11,364	-
27	Clearing Accounts (184).....	-	-	-
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P.27.....	139,702,427	272,212,289	132,509,862
30	Matured Interest (240).....	-	-	-
31	Total Deferred Debits.....	140,397,239	272,803,348	132,406,109
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.....	\$ 1,215,155,476	\$ 1,443,849,420	\$ 228,693,945

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL			
2	CAPITAL STOCK			
3	Common Stock Issued (201) P.29.....	\$ 71,425,000	\$ 71,425,000	\$ -
4	Preferred Stock Issued (204) P.29.....	-	-	-
5	Capital Stock Subscribed (202,205).....	-	-	-
6	Premium on Capital Stock (207) P.29.....	-	-	-
7	Total.....	71,425,000	71,425,000	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 12.....	215,574,703	270,954,238	55,379,535
10	Earned Surplus (215,216) P. 12.....	(4,317,783)	4,353,802	8,671,585
11	Surplus Invested In Plant (217).....	-	-	-
12	Total.....	211,256,920	275,308,040	64,051,120
13	Total Proprietary Capital.....	282,681,920	346,733,040	64,051,120
14	LONG TERM DEBT			
15	Bonds (221) P.31.....	210,000,000	210,000,000	-
16	Advances from Assoc. Companies (223) P.31	-	-	-
17	Other Long-Term Debt (224) P.31.....	-	-	-
18	Total Long-Term Debt.....	210,000,000	210,000,000	-
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32.....	-	-	-
21	Accounts Payable (232).....	32,982,607	47,856,699	14,874,092
22	Payables to Associated Companies (233,234) P.32.....	112,172,280	107,644,184	(4,528,096)
23	Customer Deposits (235) P.80C.....	1,063,454	1,134,345	70,891
24	Taxes Accrued (236).....	13,214,318	17,834,193	4,619,875
25	Interest Accrued (237).....	3,437,365	3,406,997	(30,368)
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt(239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	455,346	632,756	177,410
30	Misc. Current and Accrued Liabilities (242) P.33.....	7,139,275	17,512,989	10,373,714
31	Total Current and Accrued Liabilities.....	170,464,644	196,022,163	25,557,518
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P.26.....	-	-	-
34	Customer Advances for Construction (252)	2,496,572	2,496,572	-
35	Other Deferred Credits (253) P.33.....	58,844,168	140,761,302	81,917,135
36	Total Deferred Credits.....	61,340,740	143,257,874	81,917,135
37	RESERVES			
38	Reserves for Depreciation (254-256) P.13.....	321,628,031	352,753,911	31,125,879
39	Reserves for Amortization (257-259) P.13.....	7,676,597	1,629,773	(6,046,825)
40	Reserve for Uncollectible Accounts (260).....	15,517,311	14,825,362	(691,949)
41	Operating Reserves (261-265) P.35.....	14,403,233	21,757,803	7,354,570
42	Reserve for Depreciation & Amortization of Nonutility Property (266).....	-	(3,203)	(3,203)
43	Reserves for Deferred Federal Income Taxes (268).....	131,442,998	156,872,699	25,429,700
44	Total Reserves.....	490,668,171	547,836,344	57,168,172
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36.....	-	-	-
47	Total Liabilities and Other Credits.....	\$ 1,215,155,476	\$ 1,443,849,420	\$ 228,693,945

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.....	\$ 499,959,882	\$ 72,887,892
3	Operating Expenses:		
4	Operation Expense (401) P.42,47.....	390,371,965	68,340,082
5	Maintenance Expense (402) P.42,47.....	9,491,100	(471,689)
6	Depreciation Expense (403) P.34.....	28,444,632	1,275,576
7	Amortization of Utility Plant (404 and 405).....	589,349	(8,693)
8	Amortization of Regulatory Debits (407.3).....	2,898,001	(1,881,685)
9	Amortization of Investment Tax Credit (406).....	-	186,736
10	Taxes Other Than Income Taxes (408) P.49.....	13,595,200	(4,693,294)
11	Income Taxes (409) P.49.....	(3,743,245)	(3,030,302)
12	Provision for Deferred Fed. Inc. Taxes (410) P.36.....	37,663,394	26,043,143
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P.36.....	(14,374,752)	(14,374,752)
14	Total Operating Expenses.....	464,935,643	71,385,121
15	Net Operating Revenues.....	35,024,238	1,502,771
16	Income from Utility Plant Leased to Others (412)-Net.....	-	-
17	Other Utility Operating Income (414) P.50.....	-	-
18	Total Utility Operating Income.....	35,024,238	1,502,771
19	OTHER INCOME		
20	Income from Mdse. Job & Contract Work (415) P.51.....	-	-
21	Income from Nonutility Operations (417).....	35,114	(1,568)
22	Nonoperating Rental Income (418).....	162,272	(70,590)
23	Interest and Dividend Income (419).....	14,264	(9,838)
24	Miscellaneous Nonoperating Income (421).....	1,484,229	1,467,016
25	Total Other Income.....	1,695,879	1,385,021
26	Total Income.....	36,720,117	2,887,792
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	-	-
29	Other Income Deductions (426).....	449,507	58,751
30	Total Income Deductions.....	449,507	58,751
31	Income Before Interest Charges.....	36,270,610	2,829,041
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P.31.....	12,311,000	-
34	Amortization of Debt Disc. & Expense (428).....	176,214	5,891
35	Amortization of Prem. on Debt-Credit (429) P.26.....	-	-
36	Int. on Debt to Associated Companies (430) P.32.....	244,367	97,298
37	Other Interest Expense (431).....	(669,021)	(970,906)
38	Interest Charged to Construction-Credit (432).....	(67,802)	(40,589)
39	Total Interest Charges.....	11,994,758	(908,305)
40	Net Income.....	24,275,853	3,737,346
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216).....	(4,317,783)	3,591,537
43	Balance Transferred from Income (433).....	24,275,853	3,737,346
44	Miscellaneous Credits to Surplus (434).....	395,732	395,732
45	Miscellaneous Debits to Surplus (435).....	-	-
46	Appropriations of Surplus (436).....	-	(946,970)
47	Net Additions of Earned Surplus.....	24,671,585	4,684,316
48	Dividends Declared-Preferred Stock (437).....	-	-
49	Dividends Declared-Common Stock (438).....	16,000,000	-
50	Unappropriated Earned Surplus (at end of period) (216).....	\$ 4,353,802	\$ 8,275,852

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31, 2014

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		\$ (4,317,783)
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14	Credits:		
15	Net income (loss)	433	24,275,853
16	Accumulated Other Comprehensive Income	219	395,732
17			
18	Debits:		
19	Dividends on Common Stock:	131	16,000,000
20	Cash Dividend on Common Stock		
21			
22			
23	03/14- 2,857,000 shares at \$1.40 per share		
24	06/14 - 2,857,000 shares at \$1.40 per share		
25	09/14 - 2,857,000 shares at \$1.40 per share		
26	12/14 - 2,857,000 shares at \$1.40 per share		
27	Balance - end of year		\$ 4,353,802
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		
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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)	\$ 951,342,488		\$ 951,342,488			
4	106 Completed Construction not Classified.....	54,458,241		54,458,241			
5	Total P. 18.....	1,005,800,730	-	1,005,800,730	-	-	-
6	104 Leased to Others.....						
7	105 Held for Future Use.....						
8	107 Construction Work in Progress.....	\$ 19,853,067		19,853,067			
9	Total Utility Plant.....	1,025,653,797	-	1,025,653,797	-	-	-
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	352,753,911		352,753,911			
13	257 Amortization P. 9.....	1,629,773		1,629,773			
14	Total, in Service.....	354,383,684	-	354,383,684	-	-	-
15	Leased to Others:						
16	255 Depreciation.....						
17	258 Amortization.....						
18	Total, Leased to Others.....	-	-	-	-	-	-
19	Held For Future Use:						
20	256 Depreciation.....						
21	259 Amortization.....						
22	Total, Held for Future Use.....	-	-	-	-	-	-
23	Total Reserves for Depreciation and Amortization.....	\$ 354,383,684	-	\$ 354,383,684	-	-	-

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effect of such amounts.
4. Reclassifications or transfers within utility plant accounts should be shown in column (f).

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

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

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.....	\$ 2,610,120	\$ 1,509,846	\$ 65,163	\$ -	\$ -	\$ 4,054,803
3	303 Miscellaneous Intangible Plant.....						
4	Total Intangible Plant.....	2,610,120	1,509,846	65,163	-	-	4,054,803
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....						
8	305 Structures and Improvements.....						
9	306 Boiler Plant Equipment.....						
10	307 Other Power Equipment.....						
11	310 Water Gas Generating Equipment.....						
12	311 Liquefied Petroleum Gas Equipment.....						
13	312 Oil Gas Generating Equipment.....						
14	313 Generating Equipment-Other Processes.....						
15	315 Catalytic Cracking Equipment.....						
16	316 Other Reforming Equipment.....						
17	317 Purification Equipment.....						
18	321 LNG Equipment.....						
19	319 Gas Mixing Equipment.....						
20	320 Other Equipment.....						
21	Total Manufactured Gas Production Plant.....	-	-	-	-	-	-
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....						
24	361 Structures and Improvements.....						
25	362 Gas Holders.....						
26	363 Other Equipment.....						
27	Total Storage Plant.....	-	-	-	-	-	-

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.....	\$ 743,498	\$ -	\$ 3,821	\$ -	\$ -	\$ 739,677
3	365.2 Rights of Way.....	253,643	-	-	-	-	253,643
4	366 Structures and Improvements.....	4,413,841	-	-	-	-	4,413,841
5	367 Mains.....	451,011,619	36,178,829	784,862	-	-	486,405,586
6	368 Compressor Station Equipment.....	-	-	-	-	-	-
7	369 Measuring and Regulating Station Equipment.....	-	-	-	-	-	-
8	380 Services.....	35,032,406	1,556,391	19,418	-	(154,295)	36,415,084
9	381 Meters.....	312,386,301	18,768,365	1,705,542	-	-	329,449,124
10	382 Meter Installations.....	30,660,627	835,377	454,779	-	-	31,041,225
11	383 House Regulators.....	50,373,874	3,624,356	508,260	-	-	53,489,970
12	386 Other Property on Cust's Prem.....	673,956	-	-	-	-	673,956
13	387 Other Equipment.....	5,875,574	20,331	-	-	-	5,895,905
14	Total Transmission and Distribution Plant.....	891,425,339	60,983,649	3,476,682	-	(154,295)	948,778,011
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	1,064,059	-	-	-	-	1,064,059
17	390 Structures and Improvements.....	23,480,693	3,823,655	8,333	-	-	27,296,015
18	391 Office Furniture and Equipment.....	9,146,362	35,635	-	-	-	9,181,997
19	392 Transportation Equipment.....	25,446	-	-	-	(25,446)	0
20	393 Stores Equipment.....	533,931	-	-	-	25,446	559,377
21	394 Tools, Shop, and Garage Eqpt.....	2,383,363	230,799	-	-	154,295	2,768,457
22	395 Laboratory Equipment.....	-	-	-	-	-	0
23	396 Power Operated Equipment.....	561	-	-	-	-	561
24	397 Communication Equipment.....	10,040,754	1,121,756	-	-	-	11,162,510
25	398 Miscellaneous Equipment.....	140,536	794,404	-	-	-	934,940
26	399 Other Tangible Property.....	-	-	-	-	-	0
27	Total General Plant.....	46,815,705	6,006,249	8,333	-	154,295	52,967,916
28	Total Gas Plant in Service.....	940,851,164	68,499,744	3,550,178	-	-	1,005,800,730
29	104 Utility Plant Leased to Others.....	-	-	-	-	-	-
30	105 Property Held for Future Use.....	-	-	-	-	-	-
31	107 Construction Work in Progress.....	13,081,766	6,771,301	-	-	-	19,853,067
32	Total Utility Plant - Gas.....	\$ 953,932,930	\$ 75,271,045	\$ 3,550,178	\$ -	\$ -	\$ 1,025,653,797

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 (c) 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.

Annual report ofNSTAR GAS COMPANY.....

Year ended December 31, 2014

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	\$ 38,700	\$ 1,210	\$ 37,490
5					
6	Land - 453,546 sq. ft (1868 - 1983)				
7	Quinsigamond Avenue				
8	Worcester	172,268	10,045	33,638	(23,593)
9					
10					
11	Land - 690,805,334 sq. ft (1971 - 1993)				
12	Wilson St				
13	Hopkinton	1,065,004	110,200		110,200
14					
15	Land - 6,600 sq. ft (1991)				
16	Kruger Road				
17	Hopkinton	19,077			-
18					
19	Land - 736,164 sq. ft. (1894 - 1925)				
20	Main Street				
21	Milford	1,982		20,341	(20,341)
22					
23	Land - Lot 1, 31.54 acres; Lot 2, 17,283 sq. ft (1996)				
24	Peckham Road				
25	Acushnet	86,237			-
26					
27	Land 27,700 sq. ft. (1997)				
28	Improvements (1997)				
29	Front Street (Pole Yar)				
30	New Bedford	102,750			-
31					
32	Land - 58,436 sq. ft. (1997)				
33	Improvements (1997)				
34	Front Street (Parking)				
35	New Bedford	81,887		31,884	(31,884)
36					
37	Land - 212.93 acres (2000)				
38	Peckham Road Keene Road				
39	Acushnet	2,692,576	90,400		90,400
40					
41	Land - 10.7 acres (2006)				
42	Easement				
43	Plymouth	8,993.50			-
44					
45					
46					
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50					
51					
52					
53					
	TOTALS	\$ 4,243,352	\$ 249,345	\$ 87,073	\$ 162,272

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2014

INVESTMENTS (ACCOUNTS 123, 124, 136)

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

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

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2014

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				
20			TOTAL	NONE
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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49				
50			TOTAL	NONE

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2014

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)
18	Customers (Account 142):	
19	Electric	
20	Gas (excludes Unbilled Revenue)	\$ 60,000,135
21	Other Electric and Gas Utilities	-
22	Other Accounts Receivable (Account 143):	-
23	Officers and employees	-
24	Reimbursable maintenance & construction	299,060
25	Federal Income Tax Refund	9,466,312
26	Miscellaneous (group and describe by classes):	
27	Sundries	228,189
28	Other	(6,829)
29		
30		
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43		
		TOTAL
		\$ 69,986,867

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2014

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	NU Parent Company	\$ 161,649		
4	PSNH Company	43,983		
5	NSTAR Electric Company	2,583,791		
6	Yankee Gas Services Company	906,775		
7				
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44	TOTALS	\$ 3,696,198		

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2014

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).....		\$ 4,001,157
2	Fuel Stock Expenses (Account 152).....		
3	Residuals (Account 153).....		
4	Plant Materials and Operating Supplies (Account 154).....		2,254,896
5	Merchandise (Account 155).....		
6	Other Materials and Supplies (Account 156).....		
7	Liquefied Natural Gas (Account 164, Page 25).....		18,789,385
8	Nuclear Fuel Assemblies and Components-Stock Account (Account 158).....		
9	Nuclear Byproduct Materials (Account 159).....		
10	Stores Expense (Account 163).....		(14,213)
11			
12	Total Per Balance Sheet \$ 25,031,226		\$ 25,031,226
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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.									
		Kinds of Fuel and Oil							
Line No.	Item (a)	Total Cost (b)	Liquefied Natural Gas (MCF) - Acct 164						
			Quantity (c)	Cost (d)					
1	On Hand Beginning of Year	\$ 20,688,515	2,924,432	\$ 13,561,486					
2	Received During Year	20,945,019	2,827,017	16,724,650					
3									
4	TOTAL	41,633,534	5,751,449	30,286,136					
5	Used During Year (Note A)								
6	LNG Vaporized	7,428,512	1,671,661	7,428,512					
7	LNG Boil Off	4,028,401	734,485	4,028,401					
8	From Storage for Distribution to	39,837	8,966	39,837					
9	Customers	6,276,261	-	-					
10	Fuel Gas	131,630	-	-					
11	Sold or Transferred	938,350	-	-					
12	TOTAL DISPOSED OF	18,842,992	2,415,112	11,496,751					
13	BALANCE END OF YEAR	\$ 22,790,543	3,336,337	\$ 18,789,385					
Natural Gas in Storage - (Acct 151)									
		Algonquin Inventory (MMbtu)		Tennessee Inventory (MMbtu)					
Line No.	Item (g)	Quantity (h)	Cost (i)	Quantity (j)	Cost (k)				
14	On Hand Beginning of Year	736,165	\$ 2,968,625	1,095,961	\$ 4,138,404				
15	Received During Year	878,647	4,065,901	33,657	154,468				
16									
17	TOTAL	1,614,812	7,054,526	1,129,618	4,292,872				
18	Used During Year (Note A)								
19	Taken from Storage for Distribution to								
20	Customers	718,139	2,998,071	866,284	3,278,190				
21	Fuel Gas	13,080	55,298	20,161	76,332				
22	Sold or Transferred	-	-	243,173	938,350				
23	TOTAL DISPOSED OF	731,219	3,053,370	1,129,618	4,292,872				
24	BALANCE END OF YEAR	883,593	\$ 4,001,157	-	\$ 0				

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)									
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	Series J Bonds 9.95%	25,000,000	190,000	12-01-90	12-01-20	50,699	-	7,243	43,457
4	Series K Bonds 7.11%	35,000,000	265,088	12-30-93	12-30-33	141,503	-	7,075	134,428
5	Series M Bonds 7.04%	25,000,000	399,897	09-26-97	09-30-17	75,608		20,162	55,446
7	Series N Bonds 4.46%	125,000,000	690,288	01-28-10	01-01-20	415,638		69,273	346,365
8									
9									
10									
11									
12	TOTAL	\$210,000,000	\$ 1,545,253			\$ 683,448	\$ -	\$ 103,753	\$ 579,695
13									
14									
15									
16									
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19									
20									
21									
22									
23									

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.

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

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.

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31, 2014

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					0

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	11,164	5,393	142	9,952	6,604
7						
8	Environmental Liability (A)	17,376,447	3,046,436	253/426/814	4,328,978	16,093,905
9						
10	Deferred Insurance Recoveries	66,520	5,143			71,663
11						
12	Regulatory Assets - Postretirement Benefits	121,629		926	88,993	32,636
13						
14	Regulatory Assets - Goodwill (B)	74,393,623		253/407	2,909,623	71,484,000
15						
16	Deferred Pension Adjustment Mechanism	23,276,457	13,085,874	926/407/485	21,075,510	15,286,820
17				495		
18	Deferred CGAC bad debt costs	7,769,901	4,443,805	175	4,499,937	7,713,769
19						
20	Prepaid Pension	0	65,063,766	253	5,864,595	59,199,171
21						
22	ASC 815 Above Market Costs	1,682,402	9,592,497			11,274,899
23						
24	Regulatory Assets - ARO, ASC 410	8,370,279	489,046	108/230	46,132	8,813,192
25						
26	Regulatory Assets - ASC 740	3,793,300	1,163,015	283	72,904	4,883,411
27						
28	Deferred Property Tax Expense	2,526,628	821,677			3,348,305
29						
30	Deferred ASP Costs (C)	696		921	638	58
31						
32	Deferred Lease Syndication Costs (D)	31,413		880	6,499	24,914
33						
34	Unamortized Revolver Fees (C)	281,969	107,938	428	79,080	310,828
35						
36	Regulatory Assets - ASC 715	0	74,993,058	253	1,967,465	73,025,593
37						
38	Deferred Rate Case Costs	0	564,838			564,838
39						
40	Deferred Tax Consultant Costs	0	25,000			25,000
41						
42	Unclaimed Funds	0	56,228			56,228
43						
42	Other Minor Items (6)	0	72	various	3,618	-3,546
	(A) Amortized over a 7 year period per DPU#89-161					
	(B) Amortized over a 40 year period					
	(C) Amortized over a 5 year period					
	(D) Amortized over a 9 year period					
	TOTALS	139,702,427	173,463,786		40,953,924	272,212,289

Note: 12/31/13 line item 25, Regulatory Assets - ARO & ASC 740 of \$12,163,579 was broken out into two lines, lines 24 & 26.

CAPITAL STOCK AND PREMIUM (Account 201, 204, and 207)									
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		
					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			
3									
4									
5									
6									
7									
8									
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11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23	TOTALS	2,857,000	\$ 25.00	\$ 71,425,000	2,857,000	\$ 71,425,000			
24									

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

LONG TERM DEBT (Accounts 221,223-224)									
Report by balance sheet accounts particulars concerning long-term debt in Accounts 221, Bonds; 223 Advances from Associated Companies; and 224, Other Long-Term Debt.									
Line No.	Class and Series of Obligation (a)	Date of issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
1	Account 221								
2									
3	Series J	12-01-90	12-01-20	\$ 25,000,000	\$ 25,000,000	9.95%	NOTE (1)	\$ 2,487,500	\$ 2,487,500
4	Series K	12-30-93	12-30-33	35,000,000	35,000,000	7.11%	NOTE (2)	2,488,500	2,488,500
5	Series M	09-26-97	09-30-17	25,000,000	25,000,000	7.04%	NOTE (3)	1,760,000	1,760,000
6	Series N	01-28-10	01-01-20	125,000,000	125,000,000	4.46%	NOTE (4)	5,575,000	5,575,000
7									
8									
9									
10									
11									
12									
13									
14									
15	Notes:								
16	(1) March, June, September and December								
17	(2) June and December								
18	(3) March and September								
19	(4) January and July								
20									
			TOTALS	\$ 210,000,000	\$ 210,000,000			\$ 12,311,000	\$ 12,311,000

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

NOTES PAYABLE (Account 231)
Report the particulars indicated concerning notes payable at end of year.

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
	<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		\$ -

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	NU Parent	\$ 86,550,000	(A)	\$ 244,367
23				
24				
25				
	<u>Account 234</u>			
26	NUSCO	18,060,887		
27				
28	WMECO	7,821		
29				
30				
31	Hopkington LNG Corp -			
32	Operating Expenses	3,025,476		
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	(A) Based on NU Parent short-term borrowing rate			
43				
44				
45				
46				
47	TOTALS	\$ 107,644,184		\$ 244,367

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

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

Line No.	Item (a)	Amount (b)
1	Self-Insurance Liability	1,009,714
2	Deferred Home Heating Protection Plan Revenues	3,587,235
3	Incentive Accrual	1,397,890
4	Short Term Derivative Liability	10,925,295
5	Accrued Payroll	275,145
6	Competitive Supplier Liability	202,568
7	Refunds from Pipeline Suppliers due fr Customers	(218,661)
8	Non-Qualified Pension Liability	90,360
9	401K Plan Match	29,746
10	Employee Payroll Deductions	21,509
11	Operating Reserve	78,475
12	Minor items	113,713
13		
14		
15	TOTAL	\$ 17,512,989

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)		
16	Unamortized ITC 1962-1993 (A)	\$ 2,425,194	406	\$ 186,736	\$ -	\$ 2,238,458
17						
18	ASC 740 Liability	1,042,730	236	76,314		966,416
19						
20	ASC 815 Above Market Cost Liability	1,682,402	186	2,487,309	804,907	-
21						
22	ASC 740 Goodwill ADIT- Federal	23,951,004	410	933,156		23,017,848
23	ASC 740 Goodwill ADIT- Mass	5,982,182	410	243,462		5,718,720
24						
25	Post Retirement Costs Liability, ASC 715	879,407	131/189/234/926	12,856,927	93,614,651	81,637,131
26						
27	Property Tax Withheld	1,137,622			1,039,099	2,176,721
28						
29	Deferred Energy Efficiency Revenue	193,000	421	193,000		-
30						
31	Customer Contributions	3,437,835	495/131	248,381	181,357	3,370,811
32						
33	Environmental Clean Up Costs-MGP	7,773,415	186	2,201,184	885,175	6,457,406
34						
35	Gain on Sale of Property	449,541	495	192,648		256,893
36						
37	Sale of Property Clearing	99,592	108/234/266	239,465	2,943,254	2,803,381
38						
39	Regulatory Commission Expense	320,014	928/232	711,679	765,298	373,632
40						
41	ARO Liability	8,798,178	186 /101	584,894	470,164	8,683,447
42						
43	Long Term Derivative Liabilities	-			349,604	349,604
44						
45	Non-Qualified Pension Liability	-	131/234	647,541	2,565,065	1,917,524
46						
47	Long Term Disability Insurance	-			100,000	100,000
48						
49	Leased appliance business	692,053			1,256	693,308
50						
51	(A) Amortization is based on the estimated useful					
52	life of the property subject to the investment tax credit.					
	TOTALS	\$ 58,844,168		\$ 21,802,696	\$ 103,719,830	\$ 140,761,302

Note: 12/31/13 line item 29, Post Retirement Costs Liability of \$2,210,029 was broken out into three lines, lines 25, 27 & 29.

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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			\$ 321,628,031
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation.....		SAME	28,444,632
4	Other accounts.....		AS	
5				
6	TOTAL CREDITS DURING YEAR.....			28,444,632
7				
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired.....		TOTAL	3,481,195
10	Cost of Removal.....			2,150,794
11	Salvage.....			3,737
12	Asset Retirement Obligation(Credit).....			676,592
13	Other Debit or Credit Items.....			(8,993,566)
	NET CHARGES DURING YEAR.....			(2,681,248)
14	Balance December 31.....			\$ 352,753,911

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15	Depreciation is provided using the straight-line method at rates intended to amortize the original cost of properties over their estimated economic lives. The depreciation percent based on the useful lives of the average cost of depreciable property in use at the beginning and end of the year is 3.00%.
16	
17	Straight-line depreciation for leased appliances is based on their estimated lives.
18	
19	Estimated depreciation claimed for Federal Tax purposes is \$53,678,207.
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	1.40		2,857,000	\$ 4,000,000	03/24/14	03/31/14
26		1.40		2,857,000	4,000,000	06/23/14	06/30/14
27		1.40		2,857,000	4,000,000	09/17/14	09/30/14
28		1.40		2,857,000	4,000,000	12/15/14	12/31/14
29							
30							
31							
32							
33	TOTALS	5.60			\$ 16,000,000		
34							
35	Dividend rates on Common Stock and Premium						
36	Dividend rates on Common Stock, Premium and Surplus						

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

1. Report below an analysis of the change during the year for each of the above-named reserves.
2. Show name of reserve and account number, balance beginning of year, credits, debits, and balance at end of year. Credit amounts should be shown in black, debit amounts enclosed by parentheses.
3. Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more

than one utility department, contra accounts debited or credited should indicate the utility department affected.

4. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	Account 265		
2			
3	Reserve for Deferred Massachusetts Franchise Tax		
4			
5	Balance @ January 1, 2014		\$ 14,403,233
6			
7			
8	Provision	410	7,354,570
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
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45			
46			
47			
48		TOTAL	\$ 21,757,803

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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.....	-	-	-	-	-
8	Liberalized Depreciation					
9	(Account 268)					
10	Electric.....					
11	Gas - State.....					
12	Gas - Federal.....	131,442,998	27,941,979	2,512,279	-	156,872,699
13	Other (Specify).....					
14	Totals.....	131,442,998	27,941,979	2,512,279	-	156,872,699
15	Total (Accounts 267, 268)					
16	Electric.....					
17	Gas.....					
18	Other Adjustments.....					
19	Totals.....	\$ 131,442,998	\$ 27,941,979	\$ 2,512,279	\$ -	\$ 156,872,699
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		(665,893)			
2008			9,002,744		(200,000)			
2009			9,377,941		(1,114,675)			
2010	705,444		13,538,677		(1,471,086)			
2011	(2,219,330)		18,193,667		(2,959,591)			
2012	640,395		21,053,035		(734,205)			
2013			12,756,184		(1,135,933)			
2014			27,941,979		(2,512,279)			
Total	\$ (820,667)	\$ 1,627,304	\$ 181,139,723	\$ (33,352)	\$ (19,536,627)	\$ (99,007)	\$ (183)	\$ (5,404,492)

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

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

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

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

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GAS OPERATING REVENUES (Account 400)									
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 (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)	
1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year. 2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.		are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating etc., indicate in a footnote the number of such duplicate customers included in the classification.							
		4. Unmetered sales should be included below. The details of such sales should be given in a footnote. 5. Classification of Commercial and Industrial Sales, Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.							
1		SALES OF GAS							
2		480 Residential Sales.....	\$ 268,876,809	\$ 18,876,957	22,761,229	902,670	252,258	3,688	
3		481 Commercial and Industrial Sales:							
4		Small (or Commercial)...see Instr. 5.	89,084,423	15,692,389	8,645,269	537,382	22,216	346	
5		Large (or Industrial)...see Instr. 5.	9,016,273	2,398,055	665,870	(104,886)	674	6	
6		482 Other Sales to Public Authorities.....	11,900,508	4,911,896	1,044,170	222,291	1,157	103	
7		484 Interdepartmental Sales.....	-	-	-	-	-	-	
8		485 Miscellaneous Gas Sales... Deferrals.....	9,782,620	21,065,326	-	-	-	-	
9		Total Sales to Ultimate Consumers.....	388,660,634	62,944,323	33,116,538	1,557,457	276,305	4,143	
10		483 Sales for Resale.....	36,683,818	7,477,984	(74,970)	(39,334)	1	-	
11		Total Sales of Gas *	425,344,452	70,422,307	33,041,568	1,518,123	276,306	4,143	
12		OTHER OPERATING REVENUES							
13		487 Forfeited Discounts.....	316,496	168,174	-	-	-	-	
14		488 Miscellaneous Service Revenues.....	7,150,842	727,749	-	-	-	-	
15		489 Revenues from Trans. of Gas of Others.....	65,470,246	1,843,809	36,061,893	7,865,504	4,062	(188)	
16		490 Sales of Products Extracted from Natural Gas.....	-	-	-	-	-	-	
17		491 Rev. from Natural Gas Processed by Others.....	-	-	-	-	-	-	
18		493 Rent from Gas Property.....	847,230	190,000	-	-	-	-	
19		494 Interdepartmental Rents.....	-	-	-	-	-	-	
20		495 Other Gas Revenues.....	830,617	(464,146)	-	-	-	-	
21		Total Other Operating Revenues.....	74,615,430	2,465,584	-	-	-	-	
22		Total Gas Operating Revenues.....	\$ 499,959,882	\$ 72,887,892	69,103,462	9,383,628	280,368	3,955	
* Includes revenues from application of Total MMBTU to which applied			Purchased Price Adjustment Clauses	Fuel Clauses					
			\$ 224,157,385	Billed Sales Only					
			34,691,722	Billed Sales Only					

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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	335,403	5,718,883	17.0508	18,259	18,227
3		421	59,487	745,198	12.5272	2,207	2,033
4		422	20,384,295	241,108,694	11.8282	204,895	209,276
5		423	2,280,484	22,307,236	9.7818	26,270	24,929
6		TOTAL - Residential	23,059,668	269,880,010	11.7036	251,631	254,465
7							
8							
9	481	Commercial					
10		Industrial					
11		430	3,633,140	38,593,117	10.6225	17,678	18,021
12		431	2,878,559	27,130,219	9.4249	1,155	1,215
13		432	668,897	6,089,890	9.1044	39	52
14		433	1,040,430	10,114,987	9.7219	3,221	3,234
15		434	1,476,702	12,488,211	8.4568	602	625
16		435	658,846	5,281,660	8.0165	21	29
17		Interruptible	-	-	-	-	-
18						29	49
19		TOTAL -Commercial and Industrial	10,356,575	99,698,085	9.6265	22,745	23,225
20							
21							
22	482	Municipal					
23		422	1,045	12,860	12.3071	9	9
24		430	269,880	2,691,818	9.9741	738	744
25		431	636,994	5,921,459	9.2959	192	222
26		432	126,358	1,147,690	9.0828	8	11
27		433	38,341	442,183	11.5329	140	136
28		434	113,339	943,209	8.3220	19	16
29		435	89,522	741,290	8.2805	2	2
30		Interruptible	-	-	-	-	-
31		TOTAL -Municipal	1,275,479	11,900,509	9.3302	1,108	1,140
32							
33							
34		Miscellaneous Gas Sales:					
35		Unbilled Gas Sales	(1,575,184)	(3,018,480)			
36		Deferrals		10,200,510			
37							
38							
39							
40							
41							
42		TOTAL SALES TO ULTIMATE					
43		CONSUMERS (Page 43 line 9)	33,116,538	388,660,634	11.7361	275,484	278,830

Annual report ofNSTAR GAS COMPANY.....Year ended December 31, 2014

GAS OPERATION AND MAINTENANCE EXPENSES

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

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

GAS OPERATION AND MAINTENANCE EXPENSES-Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES		
2	Operation:		
3	804 Natural gas city gate purchases.....	\$ 251,222,330	\$ 62,677,771
4	805 Other gas purchases.....	-	-
5	806 Exchange gas.....	-	-
6	807 Purchased gas expenses.....	-	-
7	808 Liquefied natural gas.....	24,535,583	3,006,692
8	811 Gas used for products extraction-CR.....	-	-
9	812 Gas used for other utility operations-Cr.....	-	-
10	813 Other gas supply expenses.....	-	-
11	814 Environmental response expense - manufactured gas plants.....	1,456,348	299,143
12	815 Conservation and load management.....	32,071,067	3,304,808
13	Total other gas supply expenses.....	309,285,328	69,288,414
14	Total production expenses.....	309,285,328	69,288,414
15	LOCAL STORAGE EXPENSES		
16	Operation:		
17	840 Operation supervision and engineering.....	-	-
18	841 Operation labor and expenses.....	872,826	(93,398)
19	842 Rents.....	-	-
20	Total Operation.....	872,826	(93,398)
21	Maintenance:		
22	843 Maintenance supervision and engineering.....	4,899	4,899
23	844 Maintenance of structures and improvements.....	-	-
24	845 Maintenance of gas holders.....	130,996	(34,236)
25	846 Maintenance of other equipment.....	-	-
26	Total maintenance.....	135,895	(29,337)
27	Total storage expenses.....	1,008,721	(122,735)
28	TRANSMISSION AND DISTRIBUTION EXPENSES		
29	Operation:		
30	850 Operation supervision and engineering.....	5,814,309	(1,011,856)
31	851 System control and load dispatching.....	712,848	47,914
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.....	717,632	(113,446)
36	858 Transmission and Compression of gas by others.....	-	-
37	874 Mains and services expenses.....	6,760,731	1,141,487
38	878 Meter and house regulator expenses.....	200,739	(1,958,370)
39	879 Customer Installations expenses.....	7,177,645	93,527
40	880 Other expenses.....	2,521,743	790,973
41	881 Rents.....	691,920	(23,266)
42	Total operation.....	24,597,567	(1,033,037)
43	Maintenance:		
44	885 Maintenance supervision and engineering.....	826,651	(990,223)
45	886 Maintenance of structures and improvements.....	-	-
46	887 Maintenance of mains.....	3,028,955	(166,564)
47	888 Maintenance of compressor station equipment.....	-	-
48	889 Maintenance of measuring and regulating station equipment.....	817,647	183,806
49	892 Maintenance of services.....	3,602,999	213,557
50	893 Maintenance of meters and house regulators.....	610,276	(25,176)
51	894 Maintenance of other equipment.....	468,677	177,015
52	Total maintenance.....	9,355,205	(607,585)
53	Total transmission and distribution expenses.....	\$ 33,952,772	\$ (1,640,622)

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.....	\$ 179,484	\$ (55,216)	
4	902 Meter reading expenses.....	475,914	(295,507)	
5	903 Customer records and collection expenses.....	5,433,975	591,816	
6	904 Uncollectible accounts.....	9,003,866	(1,171,354)	
7	905 Miscellaneous customer accounts expenses.....	362,271	44,123	
8	Total customer accounts expenses.....	15,455,510	(886,138)	
9	SALES EXPENSES			
10	Operation:			
11	909 informational and instructional ad exps.....	15,003	(8,588)	
12	910 Misc. cust. svc and informational exps.....	652,221	(48,903)	
13	911 Supervision.....	-	-	
14	912 Demonstrating and selling expenses.....	2,169,892	360,488	
15	913 Advertising expenses.....	114,556	(237,819)	
16	916 Miscellaneous sales expenses.....	1,402,858	(925,554)	
17	Total sales expenses.....	4,354,530	(860,376)	
18	ADMINISTRATIVE AND GENERAL EXPENSES			
19	Operation:			
20	920 Administrative and general salaries.....	11,421,962	2,435,527	
21	921 Office supplies and expenses.....	2,243,556	92,919	
22	922 Administrative expenses transferred-Cr.....	(1,127,818)	(575,637)	
23	923 Outside services employed.....	3,918,729	2,702,996	
24	924 Property Insurance.....	65,474	2,276	
25	925 Injuries and damages.....	1,397,160	(1,506,054)	
26	926 Employees pensions and benefits.....	15,165,152	(2,175,171)	
27	928 Regulatory commission expenses.....	873,209	(2,612)	
28	929 Duplicate charges-Cr.....	-	-	
29	930 Miscellaneous general expenses.....	1,694,824	1,190,959	
30	931 Rents.....	153,956	(75,354)	
31	Total operation.....	35,806,204	2,089,849	
32	Maintenance:			
33	932 Maintenance of general plant.....	-	-	
34	Total administrative and general expenses.....	35,806,204	2,089,849	
35	Total gas operation and maintenance expenses	\$ 399,863,065	\$ 67,868,392	
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.....	\$ 309,285,328	-	\$ 309,285,328
39	Total production expenses.....	309,285,328	-	309,285,328
40	Local storage expenses.....	872,826	135,895	1,008,721
41	Transmission and distribution expenses.....	24,597,567	9,355,205	33,952,772
42	Customer accounts expenses.....	15,455,510	-	15,455,510
43	Sales expenses.....	4,354,530	-	4,354,530
44	Administrative and general expenses.....	35,806,204	-	35,806,204
45	Total gas operation and maintenance expenses.....	\$ 390,371,965	9,491,100	\$ 399,863,065
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)			86.25%
47	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.			\$ 57,368,591
48	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees).			419
Footnote: Total salaries & wages reflects NUSCO allocated labor and direct NSTAR Gas charged labor. The total number of employees of Gas department at year end includes only employees directly charged to NSTAR Gas.				

Annual report of.....NSTAR GAS COMPANY.....Year Ended December 31, 2014

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				\$ 43,752,188
2					
3	Cash Out Imbalance		(74,970)		(7,068,370)
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15		TOTALS	(74,970)		\$ 36,683,818

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					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38		TOTALS			

See page 48A

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31, 2014

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		33,222,126	\$ 5.6375	\$ 187,288,092
6					
7	Demand Charges				75,962,425
8					
9	Storage Inventory Activity		3,966,413		3,757,622
10					
11	Storage Demand				4,405,198
12					
13	Transfers to LNG Inventory		(2,847,580)		(14,489,281)
14					
15	Pipeline Refunds				(398,805)
16					
17	Gas Hedging Settlement Costs, net				(5,302,920)
18					
19					
20					
21					
22	Total		34,340,959	\$ 7.3155	\$ 251,222,330
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					
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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	2,141,093	1,010,363	536,231	198,099	30,217	36,457
5							
6							
7							
8	TOTAL	2,141,093	1,010,363	536,231	198,099	30,217	36,457
9							
10							
11	<u>Gas Purchased</u>						
12							
13	Natural	34,340,959	5,361,689	5,144,749	5,263,190	2,637,907	1,414,958
14	Fuel Gas	-	-	-	-	-	-
15	Turnback Gas	-	-	-	-	-	-
16							
17	TOTAL	34,340,959	5,361,689	5,144,749	5,263,190	2,637,907	1,414,958
18							
19	TOTAL MADE AND						
20	PURCHASED	36,482,052	6,372,052	5,680,980	5,461,289	2,668,124	1,451,415
21							
22	Net Change in Holder						
23	Gas*						
24							
25	EUT Nominated	35,070,833	4,280,120	4,004,436	3,900,367	2,798,592	2,241,636
26							
27	TOTAL SENDOUT	71,552,885	10,652,172	9,685,416	9,361,656	5,466,716	3,693,051
28							
29							
30							
31							
32	Gas Sold **	70,234,059	10,281,822	9,588,778	9,053,400	5,340,709	3,867,845
33							
34	Gas Used by Company	78,529	18,001	18,780	17,153	6,463	2,755
35							
36	Gas Accounted for	70,312,587	10,299,823	9,607,558	9,070,553	5,347,172	3,870,600
37							
38	Gas Unaccounted for ***	1,240,298	352,349	77,858	291,103	119,544	(177,549)
39							
40	% Unaccounted						
41	for (0.00%)	1.73	3.31	0.80	3.11	2.19	(4.81)
42							
43							
44							
45							
46	<u>Sendout in 24 hours</u>						
47							
48	in MMBTU						
49							
50	Maximum-MMBTU	421,703	421,703	350,093	356,222	196,263	104,942
51	Maximum-Date	3-Jan-14	3-Jan-14	11-Feb-14	3-Mar-14	17-Apr-14	28-May-14
52	Minimum-MMBTU	39,942	135,574	177,136	143,273	70,684	53,600
53	Minimum-Date	5-Jul-14	11-Jan-14	22-Feb-14	28-Mar-14	14-Apr-14	25-May-14
54							
55							
56							
57							
58	B.T.U. Content of Gas Delivered to Customers 1.030 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 31,2014

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
34,056	49,393	36,902	25,558	30,657	72,343	80,817	3
							4
							5
							6
							7
34,056	49,393	36,902	25,558	30,657	72,343	80,817	8
							9
							10
							11
963,851	829,463	872,605	1,057,410	1,761,564	3,911,616	5,121,957	12
-	-	-	-	-	-	-	13
-	-	-	-	-	-	-	14
							15
963,851	829,463	872,605	1,057,410	1,761,564	3,911,616	5,121,957	16
							17
997,907	878,856	909,507	1,082,968	1,792,221	3,983,959	5,202,774	18
							19
							20
							21
							22
2,254,595	2,276,621	2,315,384	2,305,762	2,546,815	2,706,365	3,440,140	23
							24
3,252,502	3,155,477	3,224,891	3,388,730	4,339,036	6,690,324	8,642,914	25
							26
							27
							28
							29
3,218,926	3,194,064	3,157,586	3,333,108	4,271,559	6,594,064	8,332,198	30
							31
1,511	2,442	997	633	1,130	3,569	5,096	32
							33
3,220,437	3,196,506	3,158,582	3,333,741	4,272,689	6,597,633	8,337,293	34
							35
32,065	(41,029)	66,309	54,989	66,347	92,691	305,621	36
							37
							38
0.99	(1.30)	2.06	1.62	1.53	1.39	3.54	39
							40
							41
							42
							43
							44
							45
							46
							47
							48
							49
65,454	53,405	54,541	76,500	123,986	270,833	308,642	50
5-Jun-14	29-Jul-14	19-Aug-14	19-Sep-14	31-Oct-14	21-Nov-14	30-Dec-14	51
45,430	39,942	40,173	44,033	58,258	88,753	131,735	52
28-Jun-14	5-Jul-14	31-Aug-14	6-Sep-14	15-Oct-14	24-Nov-14	24-Dec-14	53
							54
							55
							56
							57
							58

TRANSMISSION AND DISTRIBUTION MAINS

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

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length in Feet at End of Year
1 CAST IRON:						
2	2" or Less	(3,428)			0	(3,428)
3	3"	235,824			4,797	231,027
4	4"	857,241			14,415	842,826
5	6"	492,989			8,777	484,212
6	8"	174,543			3,223	171,320
7	10"	29,831			5,234	24,597
8	12"	128,135			0	128,135
9	14"	3,164			0	3,164
10	16"	50,248			0	50,248
11	18"	5,021			0	5,021
12	20"	44,675			0	44,675
13	24"	29,748			0	29,748
14	30"	1,807			0	1,807
15	36"	1,030			0	1,030
16	TOTAL	2,050,828	0	0	36,446	2,014,382

17 WELDED STEEL:

18	2" or Less	1,847,172	258		21,984	1,825,446
19	3"	193,823	0		1,709	192,114
20	4"	1,978,454	48		15,768	1,962,734
21	6"	668,395	0		12,709	655,686
22	8"	561,552	0		692	560,860
23	10"	21,879	0		0	21,879
24	12"	507,523	2,049		298	509,274
25	14"	8,880	0		0	8,880
26	16"	111,456	1,259		0	112,715
27	18"	14,401	0		0	14,401
28	20"	2,837	0		0	2,837
29	24"	4,341	0		0	4,341
30	30"	594	0		287	307
31	36"	3	0		0	3
32	TOTAL	5,921,310	3,614	0	53,447	5,871,477

33 PLASTIC:

34	2" or Less	3,984,706	86,239		5,616	4,065,329
35	3"	184,268	9,381		3,457	190,192
36	4"	2,650,150	116,477		4,513	2,762,114
37	6"	849,172	41,954		992	890,134
38	8"	1,258,347	56,119		459	1,314,007
39	12"	62,163	23,978		0	86,141
40	Greater than 12"	2,322	287		0	2,609
41	TOTAL	8,991,128	334,435		15,037	9,310,526

42						
43						
44						
45						
46						
47						
48	TOTALS	16,963,266	338,049		104,930	17,196,385

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, 2014

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS

Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year	195,609	111,265	300,065
2	Additions during year:			
3	Purchased			10,505
4	Installed	6,121	2,478	-
5	Associated with Plant acquired			
6	Total Additions	6,121	2,478	10,505
7	Reductions during year:			
8	Retirements	2,954	-	10,538
9	Associated with Plant sold			
10	Total Reductions	2,954	-	10,538
11	Number at End of Year	198,776	113,743	300,032
12	In Stock			7,484
13	On Customers' Premises - Inactive			
14	On Customers' Premises - Active			292,321
15	In Company Use			227
16	Number at End of Year			300,032
17	Number of Meters Tested by State Inspectors During Year			25,248

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
1/1/2014	401A	Seasonal Cost Of Gas Adjustment Clause	35,300,850	
1/1/2014	402B	Local Distribution Adjustment Charge	609,034	
1/1/2014	405	Energy Conservation Service Charge		(611,905)

NSTAR GAS COMPANY

SCHEDULE OF RATES

	Rate	M.D.P.U. No.	Effective Date
Terms and Conditions		400A	12/1/05
Seasonal Cost of Gas Adjustment Clause	SCGA	401B	11/1/13
Local Distribution Adjustment Clause	LDAC	402F	11/1/14
Default Service	DS	403A	9/1/06
Peaking Service	PS	404	3/1/03
Energy Conservation Service Charge	ECS	405	Eliminated 5/1/13
Pension/PBOP Adjustment Mechanism	PAF	406A	1/1/14
Residential Assistance Adjustment Charge	RAAF	407C	11/1/14
Northeast Utilities/NSTAR Merger Credit		408	5/1/12
Domestic	R-1	420	3/1/03
Domestic Low Income	R-2	421C	10/1/11
Domestic Heating	R-3	422	3/1/03
Domestic Heating Low Income	R-4	423C	10/1/11
Low Load Factor General Service – Small	G-41	430	3/1/03
Low Load Factor General Service – Medium	G-42	431	3/1/03
Low Load Factor General Service – Large	G-43	432	3/1/03
High Load Factor General Service – Small	G-51	433	3/1/03
High Load Factor General Service – Medium	G-52	434	3/1/03
High Load Factor General Service – Large	G-53	435	3/1/03
Firm Transportation (Closed)	T-1	436	3/1/03
Interim Transportation Charge Rider	ITC	437	3/1/03
Outdoor Lighting (Closed)	S-1	440	3/1/03
Farm Discount Rider	FDR	450	3/1/03
Dual Fuel Special Provision		451	3/1/03
Territory Served		452	3/1/03
Summary of Gas Service Delivery Rates		490	11/1/14

November 1, 2014

DOMESTIC**RATE R-1****AVAILABILITY**

This rate is available for all domestic uses in single private homes, individual flats or apartments and for all uses by condominiums to the extent permitted by applicable regulations of the Massachusetts Department of Telecommunications and Energy.

CHARACTER OF SERVICE

The Company delivers natural gas that conforms, in all respects, to the gas quality standards of the interstate pipelines interconnected with the Company's distribution system.

RATE PER MONTH**Delivery Services:**

Customer: \$6.50 per month

Distribution:**November - April**

First 20 Therms	68.71 cents per Therm
Over 20 Therms	42.58 cents per Therm

May - October

First 10 Therms	62.25 cents per Therm
Over 10 Therms	36.12 cents per Therm

Supplier Services: (Optional pursuant to the Company's Terms and Conditions)

Default Service: As in effect per Tariff

DOMESTIC

RATE R-1

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the sum of the Customer Charge and the Energy Conservation Service Charge.

RATE ADJUSTMENTS

The charges for delivery services shall be subject to the following:

Local Distribution Adjustment Clause
Energy Conservation Service Charge

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions herein.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on three (3) Business Days' notice.

DOMESTIC LOW INCOME**RATE R-2****AVAILABILITY**

Upon written application, this rate is available for all domestic uses in single private homes, individual flats or apartments or in a condominium to any Customers meeting the qualifications stated in the special provisions section of this rate. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Public Utilities ("M.D.P.U.").

CHARACTER OF SERVICE

The Company delivers natural gas that conforms, in all respects, to the gas quality standards of the interstate pipelines interconnected with the Company's distribution system.

RATE PER MONTH**Delivery Services:**

Customer: \$6.50 per month

Distribution:**November - April**

First 20 Therms 68.71 cents per Therm

Over 20 Therms 42.58 cents per Therm

May - October

First 10 Therms 62.25 cents per Therm

Over 10 Therms 36.12 cents per Therm

Supplier Services: (Optional pursuant to the Company's Terms and Conditions)

Default Service: As in effect per Tariff

DOMESTIC LOW INCOME

RATE R-2

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the sum of the Customer Charge and the Energy Conservation Service Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 18.8 percent.

RATE ADJUSTMENTS

The charges for delivery services shall be subject to the following:

Local Distribution Adjustment Clause
Energy Conservation Service Charge

FARM DISCOUNT RIDER

A Customers taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

SPECIAL PROVISIONS

- (1) A Customers will be eligible for this rate upon verification of a Customer's receipt of any means-tested public-benefit program or verification of eligibility for the low-income home energy assistance program or its successor program, for which eligibility does not exceed 200 percent of the federal poverty level based on a household's gross income or other criteria approved by the M.D.P.U.
- (2) Customers who qualify for this rate shall be required each year to certify their continuing compliance with the terms hereof.

DOMESTIC LOW INCOME

RATE R-2

TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions herein.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on three (3) Business Days' notice.

DOMESTIC HEATING**RATE R-3****AVAILABILITY**

This rate is available for all domestic uses in single private homes or individual flats or apartments where the principal source of space heating is provided through permanently installed, automatically controlled gas heating devices of a type approved by the Company. This rate is also available for all uses by condominiums to the extent permitted by applicable regulations of the Massachusetts Department of Telecommunications and Energy.

CHARACTER OF SERVICE

The Company delivers natural gas that conforms, in all respects, to the gas quality standards of the interstate pipelines interconnected with the Company's distribution system.

RATE PER MONTH**Delivery Services:**

Customer: \$6.50 per month

Distribution:**November - April**

First 50 Therms	54.10 cents per Therm
Over 50 Therms	24.66 cents per Therm

May - October

First 20 Therms	54.10 cents per Therm
Over 20 Therms	24.66 cents per Therm

Supplier Services: (Optional pursuant to the Company's Terms and Conditions)

Default Service: As in effect per Tariff

DOMESTIC HEATING

RATE R-3

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the sum of the Customer Charge and the Energy Conservation Service Charge.

RATE ADJUSTMENTS

The charges for delivery services shall be subject to the following:

Local Distribution Adjustment Clause
Energy Conservation Service Charge

FARM DISCOUNT RIDER

A Customers taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions herein.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on three (3) Business Days' notice.

DOMESTIC HEATING LOW INCOME**RATE R-4****AVAILABILITY**

Upon written application, this rate is available for all domestic uses in single private homes, in an individual flat or apartment or in a condominium where the principal source of space heating is provided through permanently installed, automatically controlled gas heating devices of a type approved by the Company to any Customer meeting the qualifications stated in the special provisions section of this rate. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Public Utilities ("M.D.P.U.").

CHARACTER OF SERVICE

The Company delivers natural gas that conforms, in all respects, to the gas quality standards of the interstate pipelines interconnected with the Company's distribution system.

RATE PER MONTH**Delivery Services:**

Customer: \$6.50 per month

Distribution:**November - April**

First 50 Therms	54.10 cents per Therm
Over 50 Therms	24.66 cents per Therm

May - October

First 20 Therms	54.10 cents per Therm
Over 20 Therms	24.66 cents per Therm

Supplier Services: (Optional pursuant to the Company's Terms and Conditions)

Default Service: As in effect per Tariff

DOMESTIC HEATING LOW INCOME

RATE R-4

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the sum of the Customer Charge and the Energy Conservation Service Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 18.4 percent.

RATE ADJUSTMENTS

The charges for delivery services shall be subject to the following:

Local Distribution Adjustment Clause
Energy Conservation Service Charge

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

SPECIAL PROVISIONS

- (1) A Customer will be eligible for this rate based upon verification of a Customer's receipt of any means-tested public-benefit program or verification of eligibility for the low-income home energy assistance program or its successor program, for which eligibility does not exceed 200 percent of the federal poverty level based on a household's gross income or other criteria approved by the M.D.P.U.
- (2) Customers who qualify for this rate shall be required each year to certify their continuing compliance with the terms hereof.

DOMESTIC HEATING LOW INCOME

RATE R-4

TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions herein.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on three (3) Business Days' notice.

LOW LOAD FACTOR GENERAL SERVICE - SMALL**RATE G-41****AVAILABILITY**

This rate is available for all uses of gas to non-domestic Customers consuming less than 10,000 therms of gas per year and whose consumption of gas during the months of May through October is less than 30% of total consumption during the same calendar year.

CHARACTER OF SERVICE

The Company delivers natural gas that conforms, in all respects, to the gas quality standards of the interstate pipelines interconnected with the Company's distribution system.

RATE PER MONTH**Delivery Services:**

Customer:	\$15.00 per month
Distribution:	
November - April	25.29 cents per Therm
May - October	17.12 cents per Therm

Supplier Services: (Optional pursuant to the Company's Terms and Conditions)

Default Service:	As in effect per Tariff
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Minimum charge:

The minimum charge per month shall be the sum of the Customer Charge and the Energy Conservation Service Charge.

LOW LOAD FACTOR GENERAL SERVICE - SMALL

RATE G-41

RATE ADJUSTMENTS

The charges for delivery services shall be subject to the following:

Local Distribution Adjustment Clause
Energy Conservation Service Charge
Dual Fuel Special Provision

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions herein.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of twelve (12) consecutive months and shall continue thereafter until terminated upon three (3) months written notice.

LOW LOAD FACTOR GENERAL SERVICE - MEDIUM

RATE G-42

AVAILABILITY

This rate is available for all uses of gas to non-domestic Customers consuming at least 10,000 therms but less than 100,000 therms of gas per year and whose consumption of gas during the months of May through October is less than 30% of total consumption during the same calendar year.

CHARACTER OF SERVICE

The Company delivers natural gas that conforms, in all respects, to the gas quality standards of the interstate pipelines interconnected with the Company's distribution system.

RATE PER MONTH

Delivery Services:

Customer: \$30.00 per month

Distribution:

November - April 22.91 cents per Therm

May - October 11.13 cents per Therm

Supplier Services: (Optional pursuant to the Company's Terms and Conditions)

Default Service: As in effect per Tariff

Minimum charge:

The minimum charge per month shall be the sum of the Customer Charge and the Energy Conservation Service Charge.

LOW LOAD FACTOR GENERAL SERVICE - MEDIUM

RATE G-42

RATE ADJUSTMENTS

The charges for delivery services shall be subject to the following:

Local Distribution Adjustment Clause
Energy Conservation Service Charge
Dual Fuel Special Provision

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions herein.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of twelve (12) consecutive months and shall continue thereafter until terminated upon three (3) months written notice.

LOW LOAD FACTOR GENERAL SERVICE - LARGE

RATE G-43

AVAILABILITY

This rate is available for all uses of gas to non-domestic Customers consuming at least 100,000 therms of gas per year and whose consumption of gas during the months of May through October is less than 30% of total consumption during the same calendar year.

CHARACTER OF SERVICE

The Company delivers natural gas that conforms, in all respects, to the gas quality standards of the interstate pipelines interconnected with the Company's distribution system.

RATE PER MONTH

Delivery Services:

Customer: \$100.00 per month

Distribution:

November - April 21.58 cents per Therm

May - October 8.28 cents per Therm

Supplier Services: (Optional pursuant to the Company's Terms and Conditions)

Default Service: As in effect per Tariff

Minimum charge:

The minimum charge per month shall be the sum of the Customer Charge and the Energy Conservation Service Charge.

LOW LOAD FACTOR GENERAL SERVICE - LARGE

RATE G-43

RATE ADJUSTMENTS

The charges for delivery services shall be subject to the following:

Local Distribution Adjustment Clause
Energy Conservation Service Charge
Dual Fuel Special Provision

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions herein.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bills.

TERM

Service under this rate shall be for a minimum term of twelve (12) consecutive months and shall continue thereafter until terminated upon three (3) months written notice.

HIGH LOAD FACTOR GENERAL SERVICE - SMALL

RATE G-51

AVAILABILITY

This rate is available for all uses of gas to non-domestic Customers consuming less than 10,000 therms of gas per year and whose consumption of gas during the months of May through October is 30% or more of total consumption during the same calendar year.

CHARACTER OF SERVICE

The Company delivers natural gas that conforms, in all respects, to the gas quality standards of the interstate pipelines interconnected with the Company's distribution system.

RATE PER MONTH

Delivery Services:

Customer: \$15.00 per month

Distribution:

November - April 23.15 cents per Therm

May - October 16.12 cents per Therm

Supplier Services: (Optional pursuant to the Company's Terms and Conditions)

Default Service: As in effect per Tariff

Minimum charge:

The minimum charge per month shall be the sum of the Customer Charge and the Energy Conservation Service Charge.

HIGH LOAD FACTOR GENERAL SERVICE - SMALL

RATE G-51

RATE ADJUSTMENTS

The charges for delivery services shall be subject to the following:

Local Distribution Adjustment Clause
Energy Conservation Service Charge
Dual Fuel Special Provision

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions herein.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of twelve (12) consecutive months and shall continue thereafter until terminated upon three (3) months written notice.

HIGH LOAD FACTOR GENERAL SERVICE - MEDIUM

RATE G-52

AVAILABILITY

This rate is available for all uses of gas to non-domestic Customers consuming at least 10,000 therms but less than 100,000 therms of gas per year and whose consumption of gas during the months of May through October is 30% or more of total consumption during the same calendar year.

CHARACTER OF SERVICE

The Company delivers natural gas that conforms, in all respects, to the gas quality standards of the interstate pipelines interconnected with the Company's distribution system.

RATE PER MONTH

Delivery Services:

Customer: \$30.00 per month

Distribution:

November - April 18.84 cents per Therm

May - October 8.18 cents per Therm

Supplier Services: (Optional pursuant to the Company's Terms and Conditions)

Default Service: As in effect per Tariff

Minimum charge:

The minimum charge per month shall be the sum of the Customer Charge and the Energy Conservation Service Charge.

HIGH LOAD FACTOR GENERAL SERVICE - MEDIUM

RATE G-52

RATE ADJUSTMENTS

The charges for delivery services shall be subject to the following:

Local Distribution Adjustment Clause
Energy Conservation Service Charge
Dual Fuel Special Provision

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions herein.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of twelve (12) consecutive months and shall continue thereafter until terminated upon three (3) months written notice.

HIGH LOAD FACTOR GENERAL SERVICE - LARGE

RATE G-53

AVAILABILITY

This rate is available for all uses of gas to non-domestic Customers consuming at least 100,000 therms of gas per year and whose consumption of gas during the months of May through October is 30% or more of total consumption during the same calendar year.

CHARACTER OF SERVICE

The Company delivers natural gas that conforms, in all respects, to the gas quality standards of the interstate pipelines interconnected with the Company's distribution system.

RATE PER MONTH

Delivery Services:

Customer: \$100.00 per month

Distribution (Demand):

November - April \$ 2.44 per Therm of Billing Demand

May - October \$ 1.07 per Therm of Billing Demand

Supplier Services: (Optional pursuant to the Company's Terms and Conditions)

Default Service: As in effect per Tariff

Minimum charge:

The minimum charge per month shall be the sum of the Customer Charge, the Demand Charge and the Energy Conservation Service Charge.

HIGH LOAD FACTOR GENERAL SERVICE - LARGE**RATE G-53****RATE ADJUSTMENTS**

The charges for delivery services shall be subject to the following:

Local Distribution Adjustment Clause
Energy Conservation Service Charge
Dual Fuel Special Provision

The charges for Default Service as in effect per tariff shall be subject to the following:

Default Service Demand Charge Adjustment:

November - April	\$ 3.14	per Therm of Billing Demand
May - October	\$ 0.93	per Therm of Billing Demand

Default Service Energy Credit Adjustment:

November - April	16.68	cents per Therm
May - October	5.71	cents per Therm

DETERMINATION OF BILLING DEMAND

The monthly Billing Demand shall be recomputed annually for each of two seasons per year, the Peak Season (November through April) and the Off Peak Season (May through October). In each season, the monthly Billing Demand shall be determined based upon gas consumption data for the most recent twelve (12) month period ("Reference Year") for which data is then available, or the best estimates available to the Company should actual information be partially or wholly unavailable or unrepresentative of the Customer's future consumption. The monthly Billing Demand for each season shall be equal to the sum of the Base Load and the Seasonal Heating Load.

The Base Load shall be applicable to both seasons and will be computed based upon the average usage per weekday during the three month period ending August 31 in the Reference Year. Where such Base Load calculation is unrepresentative of the Customer's Base Load in a season, the Company will recalculate the Customer's Base Load separately for each season. The Seasonal Heating Load for each season will be equal to total gas consumption during that season minus the total Base Load in that season. The Seasonal Heating Load will be divided by the number of degree days in the season to arrive at heating usage per degree day for that season and will be multiplied times the number of degree days in the design day for that season.

HIGH LOAD FACTOR GENERAL SERVICE - LARGE

RATE G-53

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions herein.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bills.

TERM

Service under this rate shall be for a minimum term of twelve (12) consecutive months and shall continue thereafter until terminated upon three (3) months written notice.

FIRM TRANSPORTATION**RATE T-1
(Closed)****AVAILABILITY**

This rate is available only at existing service locations to Customers who were taking service under this rate schedule as of December 31, 1995, and who have executed a Service Agreement for Transportation Service ("Service Agreement") with the Company.

CHARACTER OF SERVICE

The Company delivers natural gas that conforms, in all respects, to the gas quality standards of the interstate pipelines interconnected with the Company's distribution system.

RATE PER MONTH**Delivery Services:**

Customer:	\$838.00 per month
Distribution (Demand):	\$0.83 per Therm of MDTQ (As stated in the Service Agreement)
Distribution (Energy):	2.00 cents per Therm

Supplier Services: (Optional)

Default Service:	As in effect per Tariff
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Minimum charge:

The minimum charge per month shall be the sum of the Customer Charge and the Demand Charge.

FIRM TRANSPORTATION

**RATE T-1
(Closed)**

RATE ADJUSTMENTS

The charges for delivery services shall be subject to the following:

Local Distribution Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions herein.

TERMS OF PAYMENT

Charges are net and payable upon presentation of the Company's bill.

TERM

As provided for in the Service Agreement.

OUTDOOR LIGHTING

RATE S-1
(Closed)

AVAILABILITY

This rate is available only for service to outdoor gas lighting fixtures in existence as of October 6, 1976, provided that such gas lighting is used for security purposes only.

CHARACTER OF SERVICE

The Company delivers natural gas that conforms, in all respects, to the gas quality standards of the interstate pipelines interconnected with the Company's distribution system.

RATE PER MONTH

Delivery Services:

Distribution: \$0.98 per light fixture per month

Supplier Services:(Optional pursuant to the Company's Terms and Conditions)

Default Service: As in effect per Tariff

RATE ADJUSTMENTS

The charges for delivery services shall be subject to the following:

Local Distribution Adjustment Clause

OUTDOOR LIGHTING

RATE S-1
(Closed)

SPECIAL PROVISIONS

1. The Customer shall own, install and maintain the lamp post, fixture, mantles, regulators, stopcocks and supply lines and shall furnish all excavation and back-fill as required.
2. All replacement equipment and its installation shall be approved by the Company.
3. The final connection of any lighting devices or tubing to the supply system shall be made by, or under the supervision of, a representative of the Company at the cost of the Customer.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS AND CONDITIONS

Service under this rate is subject to the Company's Terms and Conditions, in effect from time to time, where not inconsistent with any specific provisions herein.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on three (3) Business Days' notice.

Annual report ofNSTAR GAS COMPANY.....Year ended December 31,2014

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:	
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5	NUSCO	\$ 100,738
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39	TOTAL	\$ 100,738

Annual report ofNSTAR GAS COMPANY.....Year ended December 31, 2014

913. ADVERTISING EXPENSES.

Line No.	Type (a)	General Description (b)	Amount for year (c)
1		Cost of advertising programs associated with	
2		service conversions, and home heating protection plans	\$114,556
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60		TOTAL	\$114,556

Annual report ofNSTAR GAS COMPANY.....Year ended December 31,2014

DEPOSITS AND COLLATERAL

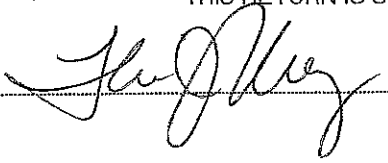
1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws, Chapter 164, Section 128.

Line NO.	Name of City or Town	Amount
1	Acton	\$0
2	Acushnet	440
3	Ashland	12,699
4	Auburn	5,225
5	Berlin	-
6	Boylston	3,515
7	Cambridge	102,337
8	Carver	4,591
9	Dartmouth	16,954
11	Dedham	13,021
12	Fairhaven	10,625
13	Frammingham	102,302
14	Grafton	11,726
15	Holden	1,100
16	Holliston	42,406
17	Hopedale	400
19	Hopkinton	20,002
21	Hudson	20,605
22	Hyde Park	51,276
23	Kingston	20,545
24	Leicester	-
25	Marlborough	62,989
26	Mattapoisett	3,760
27	Maynard	8,830
28	Mendon	1,420
29	Milford	30,560
30	Millbury	12,700
31	Natick	24,834
32	Needham	22,789
33	New Bedford	81,897
34	Northborough	16,888
35	Northbridge	5,967
36	Plymouth	29,842
37	Sherborn	500
38	Shrewsbury	21,755
39	Somerville	41,358
40	Southborough	10,030
41	Stow	800
42	Sutton	425
43	Upton	2,006
44	Uxbridge	5,523
45	West Boylston	11,678
46	Westborough	58,869
47	Westwood	6,095
48	Worcester	233,061
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52		
53	TOTAL	\$1,134,345

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Annual report of NSTAR GAS COMPANY Year ended December 31, 2014

THIS RETURN IS SIGNED UNDER THE PENALITIES OF PERJURY

	Thomas J. May	Chairman and a Director
_____	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
_____	Werner J. Schweiger	Chief Executive Officer and a Director
_____	Gregory B. Butler	Senior Vice President and General Counsel and a Director
_____	William J. Akley	President and Chief Operating Officer
_____	Marc N. Andrukiewicz	Vice President, Engineering
_____	Ellen K. Angley	Vice President, Supply Chain, Environmental Affairs and Property Management
_____	Jay S. Buth	Vice President, Controller and Chief Accounting Officer
_____	James G. Daly	Vice President, Energy Supply
_____	Philip J. Lembo	Vice President and Treasurer
_____	Albert A. Marsocci, Jr.	Vice President, Gas Operations
_____	Richard J. Morrison	Secretary and Clerk

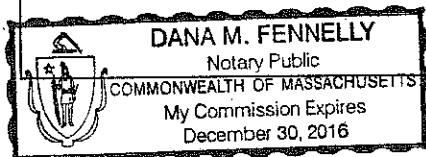
SIGNATURE OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

State of Massachusetts
Suffolk County
Boston

March 31, 2015

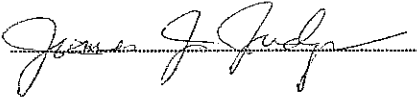
Then personally appeared Thomas J. May and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

Dana M. Fennelly Notary Public



Annual report of _____ NSTAR GAS COMPANY _____ Year ended December 31, 2014

THIS RETURN IS SIGNED UNDER THE PENALITIES OF PERJURY

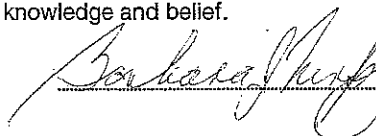
_____	Thomas J. May	Chairman and a Director
	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
_____	Werner J. Schweiger	Chief Executive Officer and a Director
_____	Gregory B. Butler	Senior Vice President and General Counsel and a Director
_____	William J. Akley	President and Chief Operating Officer
_____	Marc N. Andrukiewicz	Vice President, Engineering
_____	Ellen K. Angley	Vice President, Supply Chain, Environmental Affairs and Property Management
_____	Jay S. Buth	Vice President, Controller and Chief Accounting Officer
_____	James G. Daly	Vice President, Energy Supply
_____	Philip J. Lembo	Vice President and Treasurer
_____	Albert A. Marsocci, Jr.	Vice President, Gas Operations
_____	Richard J. Morrison	Secretary and Clerk

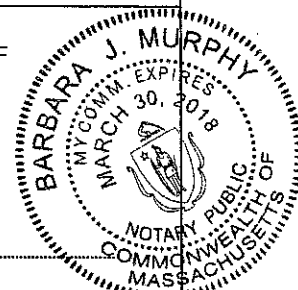
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State of Massachusetts
Suffolk County
Boston

March 31, 2015

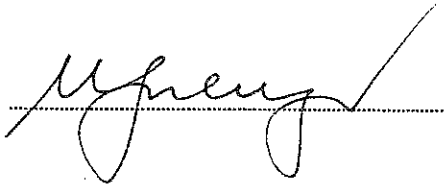
Then personally appeared James J. Judge and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

 Notary Public



Annual report of NSTAR GAS COMPANY Year ended December 31, 2014

THIS RETURN IS SIGNED UNDER THE PENALITIES OF PERJURY

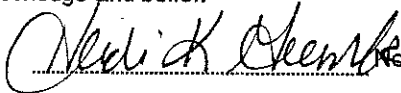
.....	Thomas J. May	Chairman and a Director
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.....	Albert A. Marsocci, Jr.	Vice President, Gas Operations
.....	Richard J. Morrison	Secretary and Clerk

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

State of Connecticut
County of Hartford
Berlin

.....
March 31, 2015

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

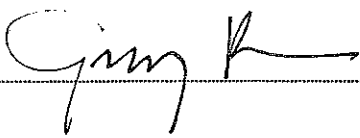

Notary Public

HEIDI K. GREENLAW
NOTARY PUBLIC

MY COMMISSION EXPIRES JUNE 30, 2016

Annual report of NSTAR GAS COMPANY Year ended December 31, 2014

THIS RETURN IS SIGNED UNDER THE PENALITIES OF PERJURY

_____	Thomas J. May	Chairman and a Director
_____	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
_____	Werner J. Schweiger	Chief Executive Officer and a Director
	Gregory B. Butler	Senior Vice President and General Counsel and a Director
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_____	Jay S. Buth	Vice President, Controller and Chief Accounting Officer
_____	James G. Daly	Vice President, Energy Supply
_____	Philip J. Lembo	Vice President and Treasurer
_____	Albert A. Marsocci, Jr.	Vice President, Gas Operations
_____	Richard J. Morrison	Secretary and Clerk

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

State of Connecticut
County of Hartford
Berlin

March 31, 2015

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

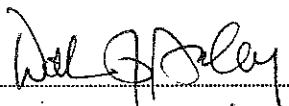
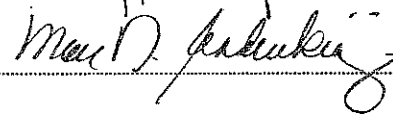
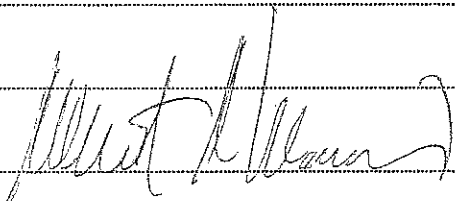


Notary Public

My Commission Expires 9-30-2009

Annual report of NSTAR GAS COMPANY Year ended December 31, 2014

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_____	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
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	Philip J. Lembo	Vice President and Treasurer
_____	Albert A. Marsocci, Jr.	Vice President, Gas Operations
_____	Richard J. Morrison	Secretary and Clerk

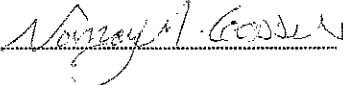
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State of Connecticut
County of Hartford
Berlin

March 31, 2015

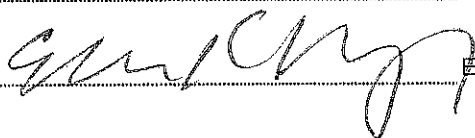
Then personally appeared _____ and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

NANCY M. GOSSELIN
NOTARY PUBLIC
STATE OF CONNECTICUT
MY COMMISSION EXPIRES MAY 31, 2017

 Notary Public

Annual report of NSTAR GAS COMPANY Year ended December 31, 2014

THIS RETURN IS SIGNED UNDER THE PENALITIES OF PERJURY

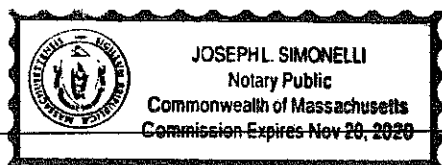
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State of Massachusetts
Suffolk County
Boston

..... March 31, 2015

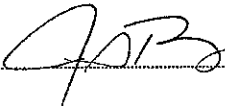
Then personally appeared Ellen K. Angley and severally made oath to the truth of the forgoing statement by
them subscribed according to their best knowledge and belief.



 Notary Public

Annual report of NSTAR GAS COMPANY Year ended December 31, 2014

THIS RETURN IS SIGNED UNDER THE PENALITIES OF PERJURY

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_____ Philip J. Lembo	Vice President and Treasurer
_____ Albert A. Marsocci, Jr.	Vice President, Gas Operations
_____ Richard J. Morrison	Secretary and Clerk

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State of Connecticut
County of Hartford
Berlin

_____ March 31, 2015

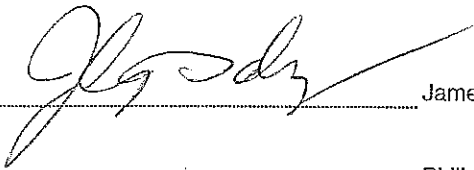
Then personally appeared Jay S. Buth and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

 _____ Notary Public

103117

Annual report of NSTAR GAS COMPANY Year ended December 31, 2014

THIS RETURN IS SIGNED UNDER THE PENALITIES OF PERJURY

..... Thomas J. May	Chairman and a Director
..... James J. Judge	Executive Vice President and Chief Financial Officer and a Director
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..... Albert A. Marsocci, Jr.	Vice President, Gas Operations
..... Richard J. Morrison	Secretary and Clerk

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State of Connecticut
County of Hartford
Berlin

..... James G. Daly March 31, 2015

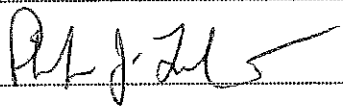
Then personally appeared and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.

Susan Napollano Notary Public

103117

Annual report of NSTAR GAS COMPANY Year ended December 31, 2014

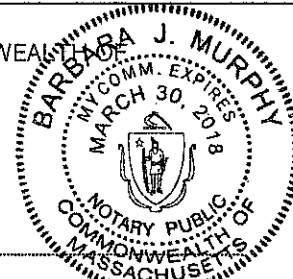
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	Philip J. Lembo	Vice President and Treasurer
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_____	Richard J. Morrison	Secretary and Clerk

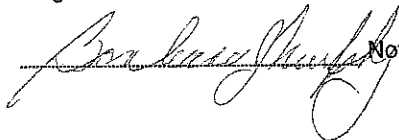
SIGNATURE OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF MASSACHUSETTS MUST BE PROPERLY SWORN TO

State of Massachusetts
Suffolk County
Boston

March 31, 2015



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


Notary Public

Annual report of NSTAR GAS COMPANY Year ended December 31, 2014

THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

..... Thomas J. May	Chairman and a Director
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..... William J. Akley	President and Chief Operating Officer
..... Marc N. Andrukiewicz	Vice President, Engineering
..... Ellen K. Angley	Vice President, Supply Chain, Environmental Affairs and Property Management
..... Jay S. Butth	Vice President, Controller and Chief Accounting Officer
..... James G. Daly	Vice President, Energy Supply
..... Philip J. Lembo	Vice President and Treasurer
..... Albert A. Marsocci, Jr.	Vice President, Gas Operations
<u>Richard J. Morrison</u>	Richard J. Morrison Secretary and Clerk

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

State of Massachusetts
Suffolk County
Boston

March 31, 2015

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

Barbara J. Murphy Notary Public

