

The Department of the Interior, U.S. Fish and Wildlife Service, 4401, 14th Ave. SE, P.O. Box 25, Grand Rapids, MI 49508. Mr. Carl H. Hays, Director, U.S. Fish and Wildlife Service, 4401, 14th Ave. SE, P.O. Box 25, Grand Rapids, MI 49508. Mr. Carl H. Hays, Director, U.S. Fish and Wildlife Service, 4401, 14th Ave. SE, P.O. Box 25, Grand Rapids, MI 49508.

Legal Name of Respondent (Company)
Western Massachusetts Electric Company

Year/Period of Report: 2015/04
End of: 2015/04



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Western Massachusetts Electric Company
Berlin, Connecticut

We have audited the accompanying financial statements of Western Massachusetts Electric Company (the "Company"), which comprise the balance sheet – regulatory basis as of December 31, 2015, and the related statements of income – regulatory basis, retained earnings – regulatory basis, and cash flows – regulatory basis for the year then ended, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the regulatory basis financial statements referred to above present fairly, in all material respects, the assets, liabilities, and proprietary capital of Western Massachusetts Electric Company as of December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Member of
Deloitte Touche Tohmatsu

Page 2

Basis of Accounting

As discussed in page 123.1 to the financial statements, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Restricted Use

This report is intended solely for the information and use of the board of directors and management of the Company and for filing with the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

April 15, 2016

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

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

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

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

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

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

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

The CPA Certification Statement should:

- a) Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b) Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

Reference Schedules

Pages

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

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

"In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____, we have also reviewed schedules

_____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

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

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

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

IV. When to Submit:

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

- a) FERC Form 1 for each year ending December 31 must be filed by April 15th of the following year (18 CFR § 141.1), and
- b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

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

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

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

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

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

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

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

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

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

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

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

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

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

DEFINITIONS

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

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

EXCERPTS FROM THE LAW

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

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

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

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

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

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

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

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

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

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

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

General Penalties

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

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

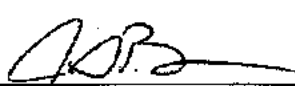
IDENTIFICATION

01 Exact Legal Name of Respondent Western Massachusetts Electric Company		02 Year/Period of Report End of 2015/Q4
03 Previous Name and Date of Change (if name changed during year) / /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 300 Cadwell Drive, Springfield, Massachusetts 01104		
05 Name of Contact Person Ryan E. Lyster		06 Title of Contact Person Manager-Rev/Reg Accounting
07 Address of Contact Person (Street, City, State, Zip Code) 107 Selden Street, Berlin, Connecticut 06037-1616		
08 Telephone of Contact Person, including Area Code (860) 665-5486	09 This Report Is (1) ☒ An Original (2) ☐ A Resubmission	10 Date of Report (Mo, Da, Yr) / /

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

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

01 Name Jay S. Buth	03 Signature Jay S. Buth 	04 Date Signed (Mo, Da, Yr) 04/15/2016
02 Title Vice President, Controller & CAO		

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

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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
LIST OF SCHEDULES (Electric Utility)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		
4	Officers	104		
5	Directors	105		
6	Information on Formula Rates	106(a)(b)		
7	Important Changes During the Year	108-109		
8	Comparative Balance Sheet	110-113		
9	Statement of Income for the Year	114-117		
10	Statement of Retained Earnings for the Year	118-119		
11	Statement of Cash Flows	120-121		
12	Notes to Financial Statements	122-123		
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)		
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201		
15	Nuclear Fuel Materials	202-203		
16	Electric Plant in Service	204-207		
17	Electric Plant Leased to Others	213	Not Applicable	
18	Electric Plant Held for Future Use	214	None	
19	Construction Work in Progress-Electric	216		
20	Accumulated Provision for Depreciation of Electric Utility Plant	219		
21	Investment of Subsidiary Companies	224-225		
22	Materials and Supplies	227		
23	Allowances	228(ab)-229(ab)		
24	Extraordinary Property Losses	230	None	
25	Unrecovered Plant and Regulatory Study Costs	230	None	
26	Transmission Service and Generation Interconnection Study Costs	231		
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234		
30	Capital Stock	250-251		
31	Other Paid-in Capital	253		
32	Capital Stock Expense	254	None	
33	Long-Term Debt	256-257		
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261		
35	Taxes Accrued, Prepaid and Charged During the Year	262-263		
36	Accumulated Deferred Investment Tax Credits	266-267		

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 1 / 1	Year/Period of Report End of 2015/Q4
LIST OF SCHEDULES (Electric Utility) (continued)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
37	Other Deferred Credits	268		
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	None	
39	Accumulated Deferred Income Taxes-Other Property	274-275		
40	Accumulated Deferred Income Taxes-Other	276-277		
41	Other Regulatory Liabilities	278		
42	Electric Operating Revenues	300-301		
43	Regional Transmission Service Revenues (Account 457.1)	302	Not Applicable	
44	Sales of Electricity by Rate Schedules	304		
45	Sales for Resale	310-311		
46	Electric Operation and Maintenance Expenses	320-323		
47	Purchased Power	326-327		
48	Transmission of Electricity for Others	328-330		
49	Transmission of Electricity by ISO/RTOs	331	Not Applicable	
50	Transmission of Electricity by Others	332		
51	Miscellaneous General Expenses-Electric	335		
52	Depreciation and Amortization of Electric Plant	336-337		
53	Regulatory Commission Expenses	350-351		
54	Research, Development and Demonstration Activities	352-353	Not Applicable	
55	Distribution of Salaries and Wages	354-355		
56	Common Utility Plant and Expenses	356	Not Applicable	
57	Amounts Included in ISO/RTO Settlement Statements	397		
58	Purchase and Sale of Ancillary Services	398		
59	Monthly Transmission System Peak Load	400		
60	Monthly ISO/RTO Transmission System Peak Load	400a	Not Applicable	
61	Electric Energy Account	401		
62	Monthly Peaks and Output	401		
63	Steam Electric Generating Plant Statistics	402-403	Not Applicable	
64	Hydroelectric Generating Plant Statistics	406-407	Not Applicable	
65	Pumped Storage Generating Plant Statistics	408-409	Not Applicable	
66	Generating Plant Statistics Pages	410-411		

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
LIST OF SCHEDULES (Electric Utility) (continued)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
67	Transmission Line Statistics Pages	422-423		
68	Transmission Lines Added During the Year	424-425	None	
69	Substations	426-427		
70	Transactions with Associated (Affiliated) Companies	429		
71	Footnote Data	450		
Stockholders' Reports Check appropriate box: ☐ Two copies will be submitted ☒ No annual report to stockholders is prepared				

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>

GENERAL INFORMATION

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

Jay S. Buth, Vice President, Controller and Chief Accounting Officer
 107 Selden Street
 Berlin, CT 06037-1616

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

Incorporated under the laws of the Commonwealth of Massachusetts on December 5, 1886.

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

Not Applicable.

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

Delivery of electricity in the Commonwealth of Massachusetts.

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

(1) ☐ Yes...Enter the date when such independent accountant was initially engaged:
 (2) ☒ No

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

CONTROL OVER RESPONDENT

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

Name of Controlling Organization: Eversource Energy, a Massachusetts business trust and voluntary association headquartered in Boston, Massachusetts and Hartford, Connecticut, is a public utility holding company subject to regulation by the FERC under the Public Utility Company Holding Act of 2005, which wholly and directly owns the respondent.

Manner in Which Control was Held: Ownership of Common Stock

Extent of Control: 100%

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

CORPORATIONS CONTROLLED BY RESPONDENT

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

Definitions

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

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Yankee Atomic Electric Company	Nuclear electric generation	7%	
2		(unit permanently closed)		
3				
4	Connecticut Yankee Atomic Power Company	Nuclear electric generation	9.5%	
5		(unit permanently closed)		
6				
7	Maine Yankee Atomic Power Company	Nuclear electric generation	3%	
8		(unit permanently closed)		
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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 1 / 1	Year/Period of Report End of 2015/Q4

OFFICERS

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman	Thomas J. May	
2	Chief Executive Officer	Werner J. Schweiger	
3	President and Chief Operating Officer	Craig A. Hallstrom	
4	Executive Vice President and Chief Financial Officer	James J. Judge	
5	Senior Vice President and General Counsel	Gregory B. Butler	
6	Senior Vice President - Transmission	James A. Muntz	
7	Vice President - Supply Chain, Environmental Affairs and Property Management	Ellen K. Angley	
8			
9	Vice President, Controller and Chief Accounting Officer	Jay S. Buth	
10	Vice President - Electric Field Operations	~~Robert J. Bates, Jr.~~	
11	Vice President - Energy Supply	James G. Daly	
12	Vice President and Treasurer	Phillip J. Lembo	
13	Vice President - Engineering	Paul R. Renaud	
14	Secretary and Clerk	Richard J. Morrison	
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29	See Footnotes for Page 104 for changes to		
30	incumbents made during the year.		
31			
32	Salaries are reported in officially filed copies only.		
33			
34	All salaries disclosed are paid by respondent.		
35	Those salaries not disclosed are either less than		
36	the reporting threshold or are paid by Eversource		
37	Energy Service Company.		
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Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

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

Robert S. Coates, Jr., resigned as Vice President-Electric Field Operations of WMECO, effective March 30, 2015.

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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 1 /	Year/Period of Report End of 2015/Q4
DIRECTORS					
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.					
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.					
Line No.	Name (and Title) of Director (a)	Principal Business Address (b)			
1	Gregory B. Butler	56 Prospect Street, Hartford, CT 06103			
2	(Senior Vice President and General Counsel)				
3					
4	James J. Judge	800 Boylston Street, Boston, MA 02199			
5	(Executive Vice President and Chief Financial Officer)				
6					
7	Thomas J. May	800 Boylston Street, Boston, MA 02199			
8	(Chairman)				
9					
10	Werner J. Schwelger	107 Selden Street, Berlin, CT 06037			
11	(Chief Executive Officer)				
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14	The Company does not have an Executive Committee.				
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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

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

Does the respondent have formula rates?

☒ Yes

☐ No

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

Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding
1	ISO-NE Transmission, Markets and Services Tariff	EL11-66, ER14-2064
2	Section II, Schedule 21-ES (f/k/a Schedule 21-NU)	
3		
4	ISO-NE Transmission, Markets and Services Tariff	ER05-754
5	Section II, Schedule 20A-ES (f/k/a Sch. 20A-NU)	
6		
7	ISO New England Inc. Transmission, Markets and	EL11-66, ER11-3269
8	Services Tariff, Attachment F	
9		
10	Western Massachusetts Electric Company, Rate	ER05-987
11	Schedule No. 432 (Consolidated Edison	
12	Energy, Inc.)	
13		
14	Western Massachusetts Electric Company, Rate	ER98-858
15	Schedule No. 405 (New England Power Company)	
16		
17	Western Massachusetts Electric Company, Rate	
18	Schedule FERC No. 407 (Massachusetts Municipal	
19	Wholesale Electric Company)	
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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
INFORMATION ON FORMULA RATES FERC Rate Schedule/Tariff Number FERC Proceeding					
Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?				☒ Yes ☐ No	
2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website					
Line No.	Accession No.	Document Date Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1	20140731-5068	07/31/2014	RT04-2-000	Annual New England Participating	ISO New England Inc. Transmission,
2		07/31/2014	ER09-1532-000	Transmission Owners Administrative	Markets and Services Tariff,
3				Regional Network Service	Attachment F
4				Information Filing	
5					
6	20150105-5208	01/05/2015	RT04-2-000	Supplement to July 31, 2014	ISO New England Inc. Transmission,
7		01/05/2015	ER09-1532-000	Annual New England Participating	Markets and Services Tariff,
8				Transmission Owners Administrative	Attachment F
9				Regional Network Service	
10				Information Filing	
11					
12	20150416-5155	04/16/2015	ZZ15-3-000	FERC No. 730 Report of Northeast	ISO New England Inc. Transmission,
13		04/16/2015		Utilities Service Company for	Markets and Services Tariff,
14				New England East-West	Attachment F
15				Solution Project	
16					
17					
18	20150731-5109	07/31/2015	RT04-2-000	Annual New England Participating	ISO New England Inc. Transmission,
19		07/31/2015	ER09-1532-000	Transmission Owners Administrative	Markets and Services Tariff,
20				Regional Network Service	Attachment F
21				Information Filing	
22					
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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

INFORMATION ON FORMULA RATES
Formula Rate Variances

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

Line No.	Page No(s).	Schedule	Column	Line No
1	110-111	Comp Balance Sheet (Assets and Other Debits)		c 3
2	204-207	Electric Plant In Service (Acct 101 - 103 and 106)		b,g 58
3	234	Accumulated Deferred Income Taxes (Acct 190)		b,c 18
4	262-263	Taxes Accrued, Prepaid and Charged During Year		i 31
5	278	Other Regulatory Liabilities (Account 254)		f 5
6	320-323	Electric Operation and Maintenance Expenses		b 112
7	219	Accumulated Prov. for Depreciation (Acct 108)		b 25
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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report 11	Year/Period of Report End of 2015/Q4

IMPORTANT CHANGES DURING THE QUARTER/YEAR

- Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.
- Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
 - Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
 - Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
 - Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
 - Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
 - Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
 - Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
 - State the estimated annual effect and nature of any important wage scale changes during the year.
 - State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
 - Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
 - (Reserved.)
 - If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
 - Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
 - In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

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

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Western Massachusetts Electric Company			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. None
2. None
3. None
4. None
5. None

6. The amount of short-term borrowings that may be incurred by WMECO is subject to periodic approval by the FERC. On July 31, 2013, the FERC granted authorization to allow WMECO to incur total short-term borrowings up to a maximum of \$300 million, effective January 1, 2014 through December 31, 2015. On June 16, 2015, the FERC granted authorization to allow WMECO to incur total short-term borrowings up to a maximum of \$300 million, effective January 1, 2016 through December 31, 2017.

On October 26, 2015, WMECO, Eversource parent, PSNH, CL&P, NSTAR Gas and Yankee Gas amended and restated their joint five-year \$1.45 billion revolving credit facility and extended the termination date to September 4, 2020. The facility serves to backstop Eversource parent's \$1.45 billion commercial paper program. The facility is governed by borrowing sub-limits such that WMECO and PSNH each may draw up to \$300 million, Yankee Gas and NSTAR Gas each may draw up to \$200 million, CL&P may draw up to \$600 million and Eversource parent may draw up to \$1.45 billion, subject to the \$1.45 billion maximum borrowing limit. As of December 31, 2015, WMECO had no borrowings outstanding under this facility.

As of December 31, 2015, WMECO had \$143.4 million in inter-company borrowings outstanding from Eversource parent.

On August 3, 2015, WMECO repaid at maturity the \$50 million 5.24 percent Series C Senior Notes using short-term borrowings.

In late 2015, WMECO liquidated the Spent Nuclear Fuel Trust and used the proceeds to fully satisfy the pre-1983 Spent Nuclear Fuel obligations to the Department of Energy of \$57.4 million, which included accumulated interest of \$41.8 million.

7. None

Estimated Annual Effect and Nature of Important Wage Scale Changes

	Company	Group	Effective Date	Number of Employees	General Wage Increase Percent	Estimated Annualized Cost of Increase
8.	Western Mass Electric	IBEN (Physical and Technical)	10/1/15	212	2.5%	\$428,562

9. For a discussion of materially important legal proceedings, see Page 123, Notes to Financial Statements, Note 11, Commitments and Contingencies.
10. None
11. (Reserved)
12. None

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Western Massachusetts Electric Company			2015/Q4

IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)

13. Changes in the Officers and Directors of the respondent during the period have been reported on pages 104 and 105 and the corresponding footnotes thereto.

There were no changes in the majority security holders and voting powers during the period.

14. Western Massachusetts Electric Company proprietary capital ratio is greater than 30 percent.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11.	Year/Period of Report End of 2015/Q4

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	1,809,786,130	1,705,700,376
3	Construction Work in Progress (107)	200-201	0	0
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		1,878,916,175	1,754,792,732
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	309,785,943	298,414,397
6	Net Utility Plant (Enter Total of line 4 less 5)		1,569,130,232	1,456,378,335
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	57,350,917
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	-57,350,917
14	Net Utility Plant (Enter Total of lines 6 and 13)		1,569,130,232	1,399,027,418
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		3,933,396	3,933,396
19	(Less) Accum. Prov. for Depr. and Amort. (122)		119,929	137,042
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	339,609	331,459
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		923,196	59,105,265
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		6,076,272	63,233,078
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		834,374	0
36	Special Deposits (132-134)		375,965	0
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		43,408,981	42,890,459
41	Other Accounts Receivable (143)		46,510,328	34,455,208
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		14,047,732	9,880,361
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		18,632,514	8,954,340
45	Fuel Stock (151)	227	0	0
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	5,347,267	5,617,863
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
53	(Less) Noncurrent Portion of Allowances		0	0	
54	Stores Expense Undistributed (163)	227	984	-13,192	
55	Gas Stored Underground - Current (164.1)		0	0	
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0	
57	Prepayments (165)		0	0	
58	Advances for Gas (166-167)		0	0	
59	Interest and Dividends Receivable (171)		42,780	33,802	
60	Rents Receivable (172)		-1,884	-25,526	
61	Accrued Utility Revenues (173)		15,065,211	15,145,730	
62	Miscellaneous Current and Accrued Assets (174)		0	0	
63	Derivative Instrument Assets (175)		0	0	
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0	
65	Derivative Instrument Assets - Hedges (176)		0	0	
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0	
67	Total Current and Accrued Assets (Lines 34 through 66)		126,660,711	101,932,965	
68	DEFERRED DEBITS				
69	Unamortized Debt Expenses (181)		2,864,846	3,286,253	
70	Extraordinary Property Losses (182.1)	230a	0	0	
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0	
72	Other Regulatory Assets (182.3)	232	0	0	
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0	
74	Preliminary Natural Gas Survey and Investigation Charges (183.1)		0	0	
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0	
76	Clearing Accounts (184)		-309,685	146,754	
77	Temporary Facilities (185)		0	0	
78	Miscellaneous Deferred Debits (186)	233	23,732,706	17,696,203	
79	Def. Losses from Disposition of Utility Plt. (187)		0	0	
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0	
81	Unamortized Loss on Reacquired Debt (189)		0	0	
82	Accumulated Deferred Income Taxes (190)	234	27,184,922	35,746,272	
83	Unrecovered Purchased Gas Costs (191)		0	0	
84	Total Deferred Debits (lines 69 through 83)		250,313,197	251,289,806	
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		1,951,180,412	1,825,483,267	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
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FOOTNOTE DATA			

Schedule Page: 110 Line No.: 3 Column: c

Information on Formula Rates:

Calculated per company records and in accordance with Schedule 21-ES, Attachment H under ISO New England Inc. Transmission, Markets and Services Tariff, Section II.

Reference Page 106 line 1.

Schedule Page: 110 Line No.: 3 Column: d

FERC Incentive Rate Disclosure - Western Massachusetts Electric Company

On May 27, 2011, FERC issued an Order in Docket No. ER11-3269 accepting Northeast Utilities' ("NU") and National Grid's ("NGrid") request to recover return on 100 percent of Construction Work in Progress ("CWIP") in regional rate base for the New England East-West Solution ("NEEWS") project. The NEEWS CWIP incentive allows NU to earn a return on its investment in the NEEWS project during the construction period, instead of recording an Allowance for Funds Used During Construction ("AFUDC") and waiting until the project is placed in service to begin earning a return in rates.

AFUDC represents the cost incurred to fund the construction of assets, including a return on equity capital devoted to the construction of assets. It is deferred during the construction period and recovered over the service life of the constructed assets. As a result of this order allowing NU to include CWIP in rate base, beginning June 1, 2011, NU will no longer be accruing AFUDC on the NEEWS project, nor will interest be capitalized in accordance with ASC 835, "Capitalization of Interest".

Beginning on June 1, 2011, NU is including CWIP balances for the NEEWS Project in the regional rate base calculation used to determine Regional Network Service revenue requirements. The following table represents a partial balance sheet reflecting the amounts of AFUDC not included in CWIP balance for the NEEWS project as a result of the inclusion of CWIP in regional rate base beginning June 1, 2011:

	December 31, 2014	December 31, 2013
Construction Work in Progress (107)	\$39,249,252	\$38,936,915

NOTE: AFUDC was accrued through May 31, 2011. Therefore, the above balances reflect the AFUDC that was not accrued after June 2011.

AFUDC is no longer calculated on NEEWS project components that have been placed in service. The balance above shows the AFUDC that would have been accrued and included in the CWIP balance. As a result, this footnote will no longer be reported beginning 1st quarter 2015.

Information on Formula Rates:

Calculated per company records and in accordance with Schedule 21-NU, Attachment H of the ISO New England Inc. Transmission, Markets and Services Tariff, Section II.

Reference Page 106 line 1.

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FOOTNOTE DATA			

Schedule Page: 110 Line No.: 52 Column: c

Represents the value of Renewable Energy Certificates (RECs) that Western Massachusetts Electric Company uses to meet the Commonwealth of Massachusetts' Renewable Portfolio Standards requirements. These RECs are recorded in Account 158.3.

Schedule Page: 110 Line No.: 57 Column: c

Note that at December 31, 2015, the total Prepayments balance in Account 165 includes transmission related prepayments of the following amounts:

Prepaid Federal Taxes	\$ 2,067,696 cr.
Prepaid Property Taxes	362,995 cr.
Prepaid Insurance	142,856 dr.
Prepaid Other	17,017 dr.
Prepaid Agency Fees	60,778 dr.
Prepaid Software License Maint.	24,480 dr.
Prepaid Lease	500 cr.
Prepaid MA State Taxes	286,962 dr.
TOTAL	\$ 1,899,098 cr.

Schedule Page: 110 Line No.: 57 Column: d

Note that at December 31, 2014, the total Prepayments balance in Account 165 includes transmission related prepayments of the following amounts:

Prepaid Insurance	\$ 253,389 dr.
Prepaid Other	1,180 dr.
Prepaid Agency Fees	51,095 dr.
Prepaid Software License Maint.	27,696 dr.
Prepaid Lease	500 cr.
Prepaid MA State Tax	691,007 dr.
TOTAL	\$ 1,023,867 dr.

Schedule Page: 110 Line No.: 72 Column: c

For Form 1 reporting purposes, the MedVantage APBO, which has a credit balance in Account 182, Other Regulatory Assets at December 31, 2015, is reclassified to Account 254, Other Regulatory Liabilities. Debit balances in Account 254, Other Regulatory Liabilities for Intercompany Transmission deferrals are being reclassified to Account 182. The balances are as follows:

Balance in Account 182.3	\$194,564,033 dr.
Reclass of balances to	
Account 254:	
Medvantage APBO	13,851 dr.
Reclass of balances from	
Account 254:	
Intercompany Transmission	1,850,349 dr.
Deferrals	
 Account 182.3 Being Reported	 \$196,428,233 dr.

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FOOTNOTE DATA			

Schedule Page: 110 Line No.: 72 Column: d

For Form 1 reporting purposes, the MedVantage APBO, which has a credit balance in Account 182, Other Regulatory Assets at December 31, 2014, is reclassified to Account 254, Other Regulatory Liabilities. Debit balances in Account 254, Other Regulatory Liabilities for Intercompany Transmission deferrals are being reclassified to Account 182. The balances are as follows:

Balance in Account 182.3	\$199,816,847 dr.
Reclass of balances to	
Account 254:	
Medvantage APBO	4,852 dr.
Reclass of balances from	
Account 254:	
Intercompany Transmission	4,095,948 dr.
Deferrals	

Account 182.3 Being Reported \$203,917,647 dr.

Schedule Page: 110 Line No.: 81 Column: c

Note that at December 31, 2015, the total Unamortized Loss on Reacquired Debt balance in Account 189 includes a transmission related component of \$281,451.

Schedule Page: 110 Line No.: 81 Column: d

Note that at December 31, 2014, the total Unamortized Loss on Reacquired Debt balance in Account 189 includes a transmission related component of \$331,119.

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Western Massachusetts Electric Company	(1) ☒ An Original (2) ☐ A Resubmission	(Mo, Da, Yr) / /	2015/Q4
FOOTNOTE DATA			

Schedule Page: 112 Line No.: 60 Column: c

For Form 1 reporting purposes, the MedVantage APBO accrued in Account 182, Other Regulatory Assets, which has a credit balance at December 31, 2015, is being reclassified to Account 254 - Other Regulatory Liabilities. Debit balances in Account 254 for Intercompany Transmission deferrals are being reclassified to Account 182, Other Regulatory Assets. The balances are as follows:

Balance in Account 254	\$25,692,102 cr.
Reclass of balances to Account 254: Medvantage APBO	<u>13,851 cr.</u>
Reclass of balances to Account 182: Intercompany Transmission Deferrals	<u>1,850,349 cr.</u>
Account 254 Being Reported	\$27,556,302 cr.

Schedule Page: 112 Line No.: 60 Column: d

For Form 1 reporting purposes, the MedVantage APBO accrued in Account 182, Other Regulatory Assets, which has a credit balance at December 31, 2014, is being reclassified to Account 254 - Other Regulatory Liabilities. Debit balances in Account 254 for Intercompany Transmission deferrals are being reclassified to Account 182, Other Regulatory Assets. The balances are as follows:

Balance in Account 254	\$34,723,183 cr.
Reclass of balances to Account 254: Medvantage APBO	<u>4,852 cr.</u>
Reclass of balances to Account 182: Intercompany Transmission Deferrals	<u>4,095,948 cr.</u>
Account 254 Being Reported	\$38,823,983 cr.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

STATEMENT OF INCOME

Quarterly

Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.

2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.

3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.

4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.

5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)

6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.

7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	514,068,884	486,542,607		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	291,180,279	284,425,770		
5	Maintenance Expenses (402)	320-323	15,554,026	19,339,155		
6	Depreciation Expense (403)	336-337	42,920,105	41,744,178		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	1,372,027	1,105,759		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		14,545,190	-6,227,925		
13	(Less) Regulatory Credits (407.4)		2,564,933	5,063,849		
14	Taxes Other Than Income Taxes (408.1)	262-263	38,204,950	34,822,772		
15	Income Taxes - Federal (409.1)	262-263	-4,270,547	2,386,527		
16	- Other (409.1)	262-263	1,415,070	1,844,542		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	52,094,615	78,271,279		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	12,739,798	45,138,422		
19	Investment Tax Credit Adj. - Net (411.4)	266	-557,701	-501,716		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		437,153,283	406,988,070		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		76,915,401	79,554,537		

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		78,915,401	78,554,537		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)			-256		
34	(Less) Expenses of Nonutility Operations (417.1)		74,906	48,442		
35	Nonoperating Rental Income (418)			-4,597		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	8,150	8,487		
37	Interest and Dividend Income (419)		756,373	413,663		
38	Allowance for Other Funds Used During Construction (419.1)		1,670,362	1,670,362		
39	Miscellaneous Nonoperating Income (421)		2,860,598	2,618,102		
40	Gain on Disposition of Property (421.1)		48,899	4,655		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		5,284,076	4,662,538		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)			10,083		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		21,632	45,496		
46	Life Insurance (426.2)					
47	Penalties (426.3)		2,358			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		105,277	262,908		
49	Other Deductions (426.5)		28,748	5,311		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		416,016	318,106		
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	96,453	83,733		
53	Income Taxes-Federal (409.2)	262-263	558,401	-245,343		
54	Income Taxes-Other (409.2)	262-263	139,711	-47,364		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	151,013	1,052,609		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	77,679	77,481		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		867,899	766,154		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		4,000,161	3,578,278		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		23,850,802	25,505,241		
63	Amort. of Debt Disc. and Expense (428)		1,215,209	602,690		
64	Amortization of Loss on Required Debt (428.1)		7,502	7,502		
65	(Less) Amort. of Premium on Debt-Credit (429)		1,073,439	1,073,439		
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		329,849	33,078		
68	Other Interest Expense (431)		1,436,773	653,273		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		7,047,258	7,047,240		
70	Net Interest Charges (Total of lines 62 thru 69)		24,791,958	24,831,104		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		56,123,604	58,201,711		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		56,123,604	58,201,711		

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Western Massachusetts Electric Company	(1) ☒ An Original (2) ☐ A Resubmission	11	2015/Q4
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 38 Column: c

Note that for the year ended December 31, 2015, the total amount of Allowance for Other Funds Used During Construction in Account 419.1 includes a transmission related component of \$1,421,520

Schedule Page: 114 Line No.: 38 Column: d

Note that for the year ended December 31, 2014, the total amount of Allowance for Other Funds Used During Construction in Account 419.1 includes a transmission related component of \$1,368,564.

Schedule Page: 114 Line No.: 49 Column: c

Note that for the year ended December 31, 2015, the total amount of Public Education expenses in Account 426.5 includes a transmission related component of \$0.

Schedule Page: 114 Line No.: 49 Column: d

Note that for the year ended December 31, 2014, the total amount of Public Education expenses in Account 426.5 includes a transmission related component of \$0.

Schedule Page: 114 Line No.: 64 Column: c

Note that for the year ended December 31, 2015, the total amount of Amortization of Loss on Reacquired Debt in Account 428.1 includes a transmission related component of \$49,668.

Schedule Page: 114 Line No.: 64 Column: d

Note that for the year ended December 31, 2014, the total amount of Amortization of Loss on Reacquired Debt in Account 428.1 includes a transmission related component of \$49,668.

Schedule Page: 114 Line No.: 69 Column: c

Note that for the year ended December 31, 2015, the total amount of Allowance for Borrowed Funds Used During Construction in Account 432 includes a transmission related component of \$865,669

Schedule Page: 114 Line No.: 69 Column: d

Note that for the year ended December 31, 2014, the total amount of Allowance for Borrowed Funds Used During Construction in Account 432 includes a transmission related component of \$691,384.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.

Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.

3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)

4. State the purpose and amount of each reservation or appropriation of retained earnings.

5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.

6. Show dividends for each class and series of capital stock.

7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.

8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.

9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		179,931,486	181,738,262
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		56,115,454	58,193,224
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31				
32	434,653 Shares Outstanding at December 31, 2015 and 2014	238	-37,200,000	(60,000,000)
33	(Dividend to Parent Company)			
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-37,200,000	(60,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		198,846,940	179,931,486
	APPROPRIATED RETAINED EARNINGS (Account 215)			

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
STATEMENT OF CASH FLOWS				
(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) include commercial paper; and (d) identify separately such items as investments, fixed assets, intangibles, etc. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash equivalents at End of Period" with related amounts on the Balance Sheet. (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid. (4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.				
Line No.	Description (See Instruction No. 1 for Explanation of Codes) - (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)	
1	Net Cash Flow from Operating Activities:			
2	Net Income (Line 78(c) on page 117)	58,123,604	58,201,711	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	44,292,132	42,849,937	
5	Amortization of Debt Premium, Discount and Expense	216,272	-396,248	
6	Bad Debt Expense	4,940,464	2,414,992	
7	Amortization of Regulatory Assets/(Liabilities), Net	11,980,257	-11,291,774	
8	Deferred Income Taxes (Net)	39,428,151	34,107,985	
9	Investment Tax Credit Adjustment (Net)	-557,701	-501,716	
10	Net (Increase) Decrease in Receivables	-24,723,780	22,380,670	
11	Net (Increase) Decrease in Inventory	256,441	-627,157	
12	Net (Increase) Decrease in Allowances Inventory	-643,286		
13	Net Increase (Decrease) in Payables and Accrued Expenses	-3,952,844	-15,710,824	
14	Net (Increase) Decrease in Other Regulatory Assets	-8,244,748	17,189,293	
15	Net Increase (Decrease) in Other Regulatory Liabilities	-9,031,081	4,050,098	
16	(Less) Allowance for Other Funds Used During Construction	1,684,962	1,870,826	
17	(Less) Undistributed Earnings from Subsidiary Companies	8,150	8,487	
18	Payments Related to Spent Nuclear Fuel	-57,370,841		
19	Pension, SERP and PBOP Expense, Net of PBOP Contributions	829,661	1,531,805	
20	Other, Net	-8,825,990	779,025	
21				
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	43,023,799	153,278,384	
23				
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (including land):			
26	Gross Additions to Utility Plant (less nuclear fuel)	-136,236,283	-117,876,160	
27	Gross Additions to Nuclear Fuel			
28	Gross Additions to Common Utility Plant			
29	Gross Additions to Nonutility Plant			
30	(Less) Allowance for Other Funds Used During Construction	-1,684,962	-1,670,926	
31	Other (provide details in footnote):			
32				
33				
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-134,551,321	-116,205,234	
35				
36	Acquisition of Other Noncurrent Assets (d)			
37	Proceeds from Disposal of Noncurrent Assets (d)			
38	Other Investments, Net		3,200,000	
39	Investments in and Advances to Assoc. and Subsidiary Companies			
40	Contributions and Advances from Assoc. and Subsidiary Companies			
41	Disposition of Investments in (and Advances to)			
42	Associated and Subsidiary Companies			
3				
44	Purchase of Investment Securities (a)	-128,860,552	-73,887,621	
45	Proceeds from Sales of Investment Securities (a)	186,444,454	73,198,043	

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
STATEMENT OF CASH FLOWS				
(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc. (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet. (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid. (4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.				
Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)	
46	Loans Made or Purchased			
47	Collections on Loans			
48				
49	Net (Increase) Decrease in Receivables			
50	Net (Increase) Decrease in Inventory			
51	Net (Increase) Decrease in Allowances Held for Speculation			
52	Net Increase (Decrease) in Payables and Accrued Expenses			
53	Other (provide details in footnote):			
54				
55				
56	Net Cash Provided by (Used in) Investing Activities			
57	Total of lines 34 thru 55)	-76,987,419	-113,694,812	
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long-Term Debt (b)			
62	Preferred Stock			
63	Common Stock			
64	Other (provide details in footnote):			
65	Increase in Notes Payable to Associated Companies	122,000,000	21,400,000	
66	Net Increase in Short-Term Debt (c)			
67	Other (provide details in footnote):			
68				
69				
70	Cash Provided by Outside Sources (Total 61 thru 69)	122,000,000	21,400,000	
71				
72	Payments for Retirement of:			
73	Long-term Debt (b)	-50,000,000		
74	Preferred Stock			
75	Common Stock			
76	Other (provide details in footnote):			
77	Financing Expenses	-22,006	-983,572	
78	Net Decrease in Short-Term Debt (c)			
79				
80	Dividends on Preferred Stock			
81	Dividends on Common Stock	-37,200,000	-60,000,000	
82	Net Cash Provided by (Used in) Financing Activities			
83	(Total of lines 70 thru 81)	34,777,994	-39,583,572	
84				
85	Net Increase (Decrease) in Cash and Cash Equivalents			
86	(Total of lines 22,57 and 83)	834,374		
87				
88	Cash and Cash Equivalents at Beginning of Period			
89				
90	Cash and Cash Equivalents at End of period	834,374		

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report 11	Year/Period of Report End of 2015/Q4

NOTES TO FINANCIAL STATEMENTS

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

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

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo. Da. Yr) / /	Year/Period of Report End of 2015/Q4

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

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1	(3,521,263)		(3,517,170)		
2	(99,274)		(99,274)		
3	437,326		440,472		
4	338,052		341,198	58,201,711	58,542,909
5	(3,183,211)		(3,175,972)		
6	(3,183,211)		(3,175,972)		
7	(57,910)		(57,910)		
8	437,326		412,195		
9	379,416		354,285	56,123,604	56,477,889
10	(2,803,795)		(2,821,687)		

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Western Massachusetts Electric Company	(1) ☒ An Original (2) ☐ A Resubmission	11	2015/Q4

NOTES TO FINANCIAL STATEMENTS (Continued)

The financial statements have been prepared in accordance with the accounting requirements of the FERC as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than GAAP. WMECO's Combined Notes to Financial Statements relate to all of Eversource Energy's subsidiaries, including CL&P, NSTAR Electric and PSNH, and are prepared in conformity with GAAP. Accordingly, certain footnotes are not reflective of WMECO's financial statements contained herein. Refer to the Glossary of Terms for abbreviations and acronyms used throughout the Combined Notes to Financial Statements. The following areas represent the significant differences between the Uniform System of Accounts and GAAP:

Certain regulatory assets and liabilities are reported on a gross basis in FERC accounts 182 and 254 on pages 111 and 113 in the FERC Form 1 and are reported on a net basis and separated into their current and long-term portions in other general purpose financial statements prepared in accordance with GAAP.

Unamortized debt expenses recorded in FERC account 181 are reported as a long-term asset on page 111 in the FERC Form 1 and are reported as a direct deduction from the carrying amount of long-term debt in other general purpose financial statements prepared in accordance with GAAP. See Note 1C, "Summary of Significant Accounting Policies - Accounting Standards," for further information.

Cost of removal obligations are included in the accumulated provision for depreciation in FERC account 108 on page 110 in the FERC Form 1 and are reported as a regulatory liability in other general purpose financial statements prepared in accordance with GAAP.

Accumulated deferred income taxes are reported on a gross basis in FERC accounts 190, 282 and 283 on pages 111 and 113 in the FERC Form 1. In 2014, accumulated deferred income taxes were reported on a net basis and were separated into their current and long-term portions in other general purpose financial statements prepared in accordance with GAAP. In 2015, in accordance with the adoption of new accounting guidance, accumulated deferred income taxes are reported on a net basis and are all presented as long-term in other general purpose financial statements prepared in accordance with GAAP. See Note 1C, "Summary of Significant Accounting Policies - Accounting Standards," for further information.

Taxes receivable and payable are reported on a gross basis in FERC accounts 143 and 236 on pages 110 and 112 in the FERC Form 1 and tax prepayments are reported in FERC account 165 on page 111 in the FERC Form 1. These amounts are shown on a net basis by taxing jurisdiction as a current asset or liability in other general purpose financial statements prepared in accordance with GAAP.

Long-term debt is reported in aggregate in the FERC Form 1 and is segregated between current and long-term in other general purpose financial statements prepared in accordance with GAAP.

Certain revenues and expenses are reported on a gross basis in FERC accounts 400, 401, 403, 407, 409, 410 and 411 on pages 114 and 117 in the FERC Form 1 and are reported on a net basis in other general purpose financial statements prepared in accordance with GAAP.

Certain items that are recorded in other income and deductions reported in FERC accounts 408.2, 417, 418, 421 and 426 on page 117 in the FERC Form 1 are reported in operating expenses in other general purpose financial statements prepared in accordance with GAAP.

The impact of revenue decoupling, which is the difference between allowed base distribution revenue and actual revenue collected from customers, is reported in FERC account 407 on page 114 in the FERC Form 1 and is reported in operating revenues in other general purpose financial statements prepared in accordance with GAAP.

GAAP requires that public entities report certain information about operating segments in complete sets of financial statements of the entity and certain information about their products and services. GAAP requires disclosure of a measure of segment profit or loss, certain specific revenue and expense items, and segment assets along with reconciliations of amounts disclosed for segments to corresponding amounts in the entity's general purpose financial statements. These disclosures are not required for FERC reporting purposes.

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NOTES TO FINANCIAL STATEMENTS (Continued)

WMECO has evaluated events subsequent to December 31, 2015 through the issuance of the GAAP financial statements on February 26, 2016, and has updated such evaluation for disclosure purposes through April 15, 2016. These financial statements include all necessary disclosures resulting from this evaluation. See subsequent events discussed below for further information.

FERC ROE Complaints:

On March 22, 2016, the FERC ALJ issued an initial decision on the second and third FERC ROE complaints. For the second complaint period, the FERC ALJ recommended a zone of reasonableness of 7.12 percent to 10.42 percent and a base ROE of 9.59 percent, which is halfway between the midpoint and the upper end of the zone of reasonableness. For the third complaint period, the FERC ALJ recommended a zone of reasonableness of 7.04 percent to 12.19 percent and a base ROE of 10.90 percent, which is halfway between the midpoint and the upper end of the zone of reasonableness. The FERC ALJ also affirmed that the FERC established that the maximum ROE for transmission incentive projects should be the top of the zone of reasonableness, which is 10.42 percent for the second complaint and 12.19 percent for the third complaint. See Note 11E, "Commitments and Contingencies – FERC ROE Complaints," for further information regarding the second and third FERC ROE complaints.

Spent Nuclear Fuel Litigation - DOE Phase III Damages:

In August 2013, the Yankee Companies each filed subsequent lawsuits against the DOE seeking recovery of actual damages incurred in the years 2009 through 2012. The DOE Phase III trial concluded on July 1, 2015, with a post-trial briefing that concluded on October 14, 2015. On March 25, 2016, the court issued its decision, awarding CYAPC, YAEC, and MYAPC \$32.6 million, \$19.6 million and \$24.6 million, respectively, in damages. In total, the Yankee Companies were awarded \$76.8 million of the \$77.9 million in damages sought by the Yankee Companies in Phase III. The parties have 60 days following the final judgment date to appeal. See Note 11C, "Commitments and Contingencies – Contractual Obligations – Yankee Companies," for further information.

The Combined Notes to Financial Statements below are consistent with those published in the 2015 Annual Report on Form 10-K for CL&P, NSTAR Electric, PSNH and WMECO, filed on February 26, 2016 with the SEC. See "Index to the Combined Notes to Financial Statements" for a listing of applicable notes for WMECO.

Index to the Combined Notes to Financial Statements

The notes to the financial statements that follow are a combined presentation. The following list indicates the registrants to which the footnotes apply:

Registrant	Applicable Notes
The Connecticut Light and Power Company	1 (A–E, G–K, M–Q), 2, 3, 4, 6, 7, 8, 9, 10, 11 (A–E, I), 12, 13, 14, 15, 16, 17, 22, 23
NSTAR Electric Company	1 (A–K, M, N, P, Q), 2, 3, 4, 6, 7, 8, 9, 10, 11 (A–G, I), 12, 13, 15, 16, 17, 22, 23
Public Service Company of New Hampshire	1 (A–H, J–N, P, Q), 2, 3, 6, 7, 8, 9, 10, 11 (A–E, H, I), 12, 13, 14, 15, 16, 23
Western Massachusetts Electric Company	1 (A–E, H, J, K, M, N, P, Q), 2, 3, 5, 6, 7, 8, 9, 10, 11 (A–E, I), 12, 13, 14, 15, 16, 23

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NOTES TO FINANCIAL STATEMENTS (Continued)

EVERSOURCE ENERGY AND SUBSIDIARIES
THE CONNECTICUT LIGHT AND POWER COMPANY
NSTAR ELECTRIC COMPANY AND SUBSIDIARY
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE AND SUBSIDIARY
WESTERN MASSACHUSETTS ELECTRIC COMPANY

COMBINED NOTES TO FINANCIAL STATEMENTS

Refer to the Glossary of Terms included in this combined Annual Report on Form 10-K for abbreviations and acronyms used throughout the combined notes to the financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. About Eversource, CL&P, NSTAR Electric, PSNH and WMECO

Eversource Energy: Eversource Energy is a public utility holding company primarily engaged, through its wholly owned regulated utility subsidiaries, in the energy delivery business. Eversource Energy's wholly owned regulated utility subsidiaries consist of CL&P, NSTAR Electric, PSNH, WMECO, Yankee Gas and NSTAR Gas. Eversource provides energy delivery service to approximately 3.6 million electric and natural gas customers through these six regulated utilities in Connecticut, Massachusetts and New Hampshire.

On April 30, 2015, the Company's legal name was changed from Northeast Utilities to Eversource Energy. CL&P, NSTAR Electric, PSNH and WMECO are each doing business as Eversource Energy.

Eversource, CL&P, NSTAR Electric, PSNH and WMECO are reporting companies under the Securities Exchange Act of 1934. Eversource Energy is a public utility holding company under the Public Utility Holding Company Act of 2005. Arrangements among the regulated electric companies and other Eversource companies, outside agencies and other utilities covering interconnections, interchange of electric power and sales of utility property are subject to regulation by the FERC. The Regulated companies are subject to regulation of rates, accounting and other matters by the FERC and/or applicable state regulatory commissions (the PURA for CL&P and Yankee Gas, the DPU for NSTAR Electric, WMECO and NSTAR Gas, and the NHPUC for PSNH).

Regulated Companies: CL&P, NSTAR Electric, PSNH and WMECO furnish franchised retail electric service in Connecticut, Massachusetts and New Hampshire. Yankee Gas and NSTAR Gas are engaged in the distribution and sale of natural gas to customers within Connecticut and Massachusetts, respectively. CL&P, NSTAR Electric, PSNH and WMECO's results include the operations of their respective distribution and transmission businesses. PSNH and WMECO's distribution results include the operations of their respective generation businesses. Eversource also has a regulated subsidiary, NPT, which was formed to construct, own and operate the Northern Pass line, a HVDC transmission line from Québec to New Hampshire under development that will interconnect with a new HVDC transmission line being developed by a transmission subsidiary of HQ.

Other: Eversource Service, Eversource's service company, Rocky River Realty Company, a wholly-owned real estate subsidiary of Eversource, Renewable Properties, Inc., an indirect, wholly-owned subsidiary of Eversource, and Properties, Inc., a wholly-owned subsidiary of PSNH, provide support services to Eversource, including its Regulated companies. Eversource Gas Transmission LLC, an indirect, wholly-owned subsidiary of Eversource, holds an equity interest in the Access Northeast project.

B. Basis of Presentation

The consolidated financial statements of Eversource, NSTAR Electric and PSNH include the accounts of each of their respective subsidiaries. Intercompany transactions have been eliminated in consolidation. The accompanying consolidated financial statements of Eversource, NSTAR Electric and PSNH and the financial statements of CL&P and WMECO are herein collectively referred to as the "financial statements."

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Eversource consolidates CYAPC and YAEC because CL&P's, NSTAR Electric's, PSNH's and WMECO's combined ownership interest in each of these entities is greater than 50 percent. Intercompany transactions between CL&P, NSTAR Electric, PSNH and WMECO and the CYAPC and YAEC companies have been eliminated in consolidation of the Eversource financial statements.

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NOTES TO FINANCIAL STATEMENTS (Continued)

Eversource's utility subsidiaries' distribution (including generation) and transmission businesses are subject to rate-regulation that is based on cost recovery and meets the criteria for application of accounting guidance for entities with rate-regulated operations, which considers the effect of regulation on the differences in the timing of the recognition of certain revenues and expenses from those of other businesses and industries. See Note 2, "Regulatory Accounting," for further information.

Certain reclassifications of prior year data were made in the accompanying financial statements to conform to the current year presentation and as a result of the adoption of new accounting guidance. See Note 1C, "Summary of Significant Accounting Policies – Accounting Standards," for further information.

In accordance with accounting guidance on noncontrolling interests in consolidated financial statements, the Preferred Stock of CL&P and the Preferred Stock of NSTAR Electric, which are not owned by Eversource or its consolidated subsidiaries and are not subject to mandatory redemption, have been presented as noncontrolling interests in the financial statements of Eversource. The Preferred Stock of CL&P and the Preferred Stock of NSTAR Electric are considered to be temporary equity and have been classified between liabilities and permanent shareholders' equity on the balance sheets of Eversource, CL&P and NSTAR Electric due to a provision in the preferred stock agreements of both CL&P and NSTAR Electric that grant preferred stockholders the right to elect a majority of the CL&P and NSTAR Electric Boards of Directors, respectively, should certain conditions exist, such as if preferred dividends are in arrears for a specified amount of time. The Net Income reported in the statements of income and cash flows represents net income prior to apportionment to noncontrolling interests, which is represented by dividends on preferred stock of CL&P and NSTAR Electric.

As of December 31, 2015 and 2014, Eversource's carrying amount of goodwill was approximately \$3.5 billion. Eversource performs an assessment for possible impairment of its goodwill at least annually. Eversource completed its annual goodwill impairment test for each of its reporting units as of October 1, 2015 and determined that no impairment exists. See Note 21, "Goodwill," for further information.

C. Accounting Standards

Accounting Standards Issued but not Yet Effective: In May 2014, the Financial Accounting Standards Board (FASB) issued an Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, which amends existing revenue recognition guidance and is required to be applied retrospectively (either to each reporting period presented or cumulatively at the date of initial application). In August 2015, the FASB issued ASU 2015-14, *Revenue from Contracts with Customers – Deferral of the Effective Date*, which defers the effective date of ASU 2014-09 to the first quarter of 2018, with 2017 application permitted. The Company is reviewing the requirements of ASU 2014-09 and will implement the standard in the first quarter of 2018. The ASU is not expected to have a material impact on the financial statements of Eversource, CL&P, NSTAR Electric, PSNH or WMECO.

In January 2016, the FASB issued ASU 2016-01, *Financial Instruments—Overall: Recognition and Measurement of Financial Assets and Liabilities*, which is required to be implemented in the first quarter of 2018. The Company is reviewing the requirements of the ASU. The ASU will remove the available-for-sale designation for equity securities, whereby changes in fair value are recorded in other comprehensive income in shareholders' equity, and will require changes in fair value of all equity securities to be recorded in earnings beginning on January 1, 2018, with the unrealized gain or loss on available-for-sale equity securities as of that date reclassified to retained earnings as a cumulative effect of adoption. The fair value of available-for-sale equity securities subject to this guidance as of December 31, 2015 was approximately \$52 million. The remaining available-for-sale equity securities included in marketable securities on the balance sheet are held in nuclear decommissioning trusts and are subject to regulatory accounting treatment and will not be impacted by this guidance. Implementation of the ASU for other financial instruments is not expected to have a material impact on the financial statements of Eversource, CL&P, NSTAR Electric, PSNH or WMECO.

On February 25, 2016, the FASB issued ASU 2016-02, *Leases*, which changes existing lease accounting guidance and is required to be applied in the first quarter of 2019, with earlier application permitted. The ASU is required to be implemented for leases beginning on the date of initial application. For prior periods presented, leases are required to be recognized and measured using a modified retrospective approach. The Company is reviewing the requirements of ASU 2016-02.

Recently Adopted Accounting Standards: In April 2015, the FASB issued ASU 2015-03, *Simplifying the Presentation of Debt Issuance Costs*, that changed the balance sheet presentation of debt issuance costs. Under the ASU, issuance costs related to debt are presented on the balance sheet as a direct deduction from the carrying amount of the debt liability rather than as a deferred cost. The new accounting guidance is effective for interim and annual periods beginning in the first quarter of 2016 with early adoption permitted and is required to be applied retrospectively. On December 31, 2015, the Company adopted the new accounting guidance and applied it retrospectively to all prior periods presented in the financial statements. The adoption of this ASU did not have a material effect on the balance sheets and had no impact on the results of operations or cash flows of Eversource, CL&P, NSTAR Electric, PSNH or WMECO. See Note 8, "Long-Term Debt," for the prior year amounts that have been retrospectively adjusted.

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On November 20, 2015, the FASB issued ASU 2015-17, *Balance Sheet Classification of Deferred Taxes*, that required all deferred tax liabilities and assets, along with any related valuation allowance, be classified as noncurrent on the balance sheet. This new accounting guidance is effective for interim and annual periods beginning in the first quarter of 2017 with early adoption permitted and may be applied either prospectively or retrospectively. On December 31, 2015, the Company adopted the new accounting guidance and applied it prospectively. The adoption of this ASU did not have a material effect on the balance sheets and had no impact on the results of operations or cash flows of Eversource, CL&P, NSTAR Electric, PSNH or WMECO. The current portion of Accumulated Deferred Income Taxes as of December 31, 2014, which was included in Total Current Liabilities on the balance sheets, was \$160.3 million for Eversource, \$34.1 million for CL&P, \$55.1 million for NSTAR Electric, \$36.2 million for PSNH, and \$18.1 million for WMECO.

D. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and short-term cash investments that are highly liquid in nature and have original maturities of three months or less. At the end of each reporting period, any overdraft amounts are reclassified from Cash and Cash Equivalents to Accounts Payable on the balance sheets.

E. Provision for Uncollectible Accounts

Eversource, including CL&P, NSTAR Electric, PSNH and WMECO, presents its receivables at estimated net realizable value by maintaining a provision for uncollectible accounts. This provision is determined based upon a variety of judgments and factors, including the application of an estimated uncollectible percentage to each receivable aging category. The estimate is based upon historical collection and write-off experience and management's assessment of collectability from customers. Management continuously assesses the collectability of receivables and adjusts collectability estimates based on actual experience. Receivable balances are written off against the provision for uncollectible accounts when the customer accounts are terminated and these balances are deemed to be uncollectible.

The PURA allows CL&P and Yankee Gas to accelerate the recovery of accounts receivable balances attributable to qualified customers under financial or medical duress (uncollectible hardship accounts receivable) outstanding for greater than 180 days and 90 days, respectively. The DPU allows WMECO and NSTAR Gas to also recover in rates amounts associated with certain uncollectible hardship accounts receivable. Certain of NSTAR Electric's uncollectible hardship accounts receivable are expected to be recovered in future rates, similar to WMECO and NSTAR Gas. Uncollectible customer account balances, which are expected to be recovered in rates, are included in Regulatory Assets or Other Long-Term Assets on the balance sheets.

The total provision for uncollectible accounts and for uncollectible hardship accounts, which is included in the total provision, are included in Receivables, Net on the balance sheets, and were as follows:

(Millions of Dollars)	Total Provision for Uncollectible Accounts		Uncollectible Hardship	
	As of December 31,		As of December 31,	
	2015	2014	2015	2014
Eversource	\$ 190.7	\$ 175.3	\$ 118.5	\$ 91.5
CL&P	79.5	84.3	68.1	74.0
NSTAR Electric	52.6	40.7	25.3	-
PSNH	8.7	7.7	-	-
WMECO	14.0	9.9	7.4	6.2

F. Fuel, Materials and Supplies and Allowance Inventory

Fuel, Materials and Supplies include natural gas, coal, biomass and oil inventories as well as materials purchased primarily for construction or operation and maintenance purposes. Natural gas, coal, biomass and oil inventories are valued at their respective weighted average cost. Materials and supplies are valued at the lower of average cost or market.

Fuel, Materials and Supplies also include Renewable Energy Certificates (RECs), which are purchased from suppliers of renewable sources of generation. RECs are used to meet state mandated Renewable Portfolio Standards requirements.

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PSNH is subject to federal and state laws and regulations that regulate emissions of air pollutants, including SO₂, CO₂, and NO_x related to its regulated generation units, and uses SO₂, CO₂, and NO_x emissions allowances. At the end of each compliance period, PSNH is required to relinquish SO₂, CO₂, and NO_x emissions allowances corresponding to the actual respective emissions emitted by its generating units over the compliance period. SO₂ and NO_x emissions allowances are obtained through an annual allocation from the federal and state regulators that are granted at no cost and through purchases from third parties. CO₂ emissions allowances are obtained through an annual allocation from the state regulator that are granted at no cost and are acquired through auctions and through purchases from third parties. SO₂, CO₂, and NO_x emissions allowances are charged to expense based on their weighted average cost as they are utilized against emissions volumes at PSNH's generating units. SO₂, CO₂, and NO_x emissions allowances are recorded within Fuel, Materials and Supplies on the balance sheet and are classified as short-term or long-term depending on the period in which they are expected to be utilized against actual emissions. Current SO₂ and CO₂ emissions allowances were classified as Fuel, Materials and Supplies on the balance sheets and long-term SO₂ and CO₂ emissions allowances were classified as Other Long-Term Assets on the balance sheets.

The carrying amount of fuel, materials and supplies, RECs, and emission allowances were as follows:

(Millions of Dollars)	As of December 31,					
	2015			2014		
	Eversource	NSTAR Electric	PSNH	Eversource	NSTAR Electric	PSNH
Current:						
Fuel	\$ 152.5	\$ -	\$ 103.4	\$ 164.3	\$ -	\$ 95.1
Materials and Supplies	131.2	32.2	44.6	159.5	49.1	52.2
RECs	30.9	43.3	7.0	25.8	25.1	0.7
Emission Allowances	1.9	-	1.9	0.1	-	0.1
Long-Term:						
Emission Allowances	17.5	-	17.5	20.1	-	20.1

3. Deposits

As of December 31, 2015, Eversource, CL&P, NSTAR Electric and PSNH had \$17.1 million, \$0.7 million, \$8.5 million and \$1.5 million, respectively, of cash collateral posted not subject to master netting agreements, with ISO-NE related to energy purchase transactions, which was included in Prepayments and Other Current Assets on the balance sheets. As of December 31, 2014, these amounts were \$9.9 million, \$1.2 million and \$2.5 million for Eversource, CL&P and PSNH, respectively.

H. Fair Value Measurements

Fair value measurement guidance is applied to derivative contracts that are not elected or designated as "normal purchases or normal sales" (normal) and to the marketable securities held in trusts. Fair value measurement guidance is also applied to valuations of the investments used to calculate the funded status of pension and PBOP plans, the nonrecurring fair value measurements of nonfinancial assets such as goodwill and AROs, and the estimated fair value of preferred stock and long-term debt.

Fair Value Hierarchy: In measuring fair value, Eversource uses observable market data when available in order to minimize the use of unobservable inputs. Inputs used in fair value measurements are categorized into three fair value hierarchy levels for disclosure purposes. The entire fair value measurement is categorized based on the lowest level of input that is significant to the fair value measurement. Eversource evaluates the classification of assets and liabilities measured at fair value on a quarterly basis, and Eversource's policy is to recognize transfers between levels of the fair value hierarchy as of the end of the reporting period. The three levels of the fair value hierarchy are described below:

Level 1 - Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 - Inputs are quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-derived valuations in which all significant inputs are observable.

Level 3 - Quoted market prices are not available. Fair value is derived from valuation techniques in which one or more significant inputs or assumptions are unobservable. Where possible, valuation techniques incorporate observable market inputs that can be validated to external sources such as industry exchanges, including prices of energy and energy-related products.

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Determination of Fair Value: The valuation techniques and inputs used in Eversource's fair value measurements are described in Note 4, "Derivative Instruments," Note 5, "Marketable Securities," Note 6, "Asset Retirement Obligations," Note 9A, "Employee Benefits - Pension Benefits and Postretirement Benefits Other Than Pensions," and Note 13, "Fair Value of Financial Instruments" to the financial statements.

I. Derivative Accounting

Many of the Regulated companies' contracts for the purchase and sale of energy or energy-related products are derivatives. The accounting treatment for energy contracts entered into varies and depends on the intended use of the particular contract and on whether or not the contract is a derivative. For the Regulated companies, regulatory assets or regulatory liabilities are recorded to offset the fair values of derivative contracts, as contract settlements are recovered from, or refunded to, customers in future rates.

The application of derivative accounting is complex and requires management judgment in the following respects: identification of derivatives and embedded derivatives, election and designation of a contract as normal, and determination of the fair value of derivative contracts. All of these judgments can have a significant impact on the financial statements.

The judgment applied in the election of a contract as normal (and resulting accrual accounting) includes the conclusion that it is probable at the inception of the contract and throughout its term that it will result in physical delivery of the underlying product and that the quantities will be used or sold by the business in the normal course of business. If facts and circumstances change and management can no longer support this conclusion, then a contract cannot be considered normal and accrual accounting is terminated, and fair value accounting is applied prospectively.

The fair value of derivative contracts is based upon the contract terms and conditions and the underlying market price or fair value per unit. When quantities are not specified in the contract, the Company determines whether the contract has a determinable quantity by using amounts referenced in default provisions and other relevant sections of the contract. The fair value of derivative assets and liabilities with the same counterparty are offset and recorded as a net derivative asset or liability on the balance sheets.

All changes in the fair value of derivative contracts are recorded as regulatory assets or liabilities and do not impact net income.

For further information regarding derivative contracts, see Note 4, "Derivative Instruments," to the financial statements.

J. Equity Method Investments

Equity investments are included in Other Long-Term Assets on the balance sheets and net earnings related to these equity investments are included in Other Income, Net on the statements of income.

Regional Decommissioned Nuclear Companies: CL&P, NSTAR Electric, PSNH and WMECO own common stock in three regional nuclear generation companies (CYAPC, YAEC and MYAPC, collectively referred to as the Yankee Companies), each of which owned a single nuclear generating facility that has been decommissioned. For CL&P, NSTAR Electric, PSNH and WMECO, the respective investments in CYAPC, YAEC and MYAPC are accounted for under the equity method. Eversource consolidates CYAPC and YAEC because CL&P's, NSTAR Electric's, PSNH's and WMECO's combined ownership interest in each of these entities is greater than 50 percent. Intercompany transactions between CL&P, NSTAR Electric, PSNH and WMECO and the CYAPC and YAEC companies have been eliminated in consolidation of the Eversource financial statements.

CL&P's, NSTAR Electric's, PSNH's and WMECO's ownership interests in the Yankee Companies and the total carrying values, which were included in Other Long-Term Assets on their respective balance sheets, were as follows:

	Ownership Interests (percent)			Carrying Amount (in millions)	
	As of December 31, 2015 and 2014			As of December 31,	
	CYAPC	YAEC	MYAPC	2015	2014
CL&P	34.5 %	24.5 %	12.0 %	\$ 1.2	\$ 1.2
NSTAR Electric	14.0	14.0	4.0	0.5	0.5
PSNH	5.0	7.0	5.0	0.3	0.3
WMECO	9.5	7.0	3.0	0.3	0.3

For further information on the Yankee Companies, see Note 11C, "Commitments and Contingencies - Contractual Obligations - Yankee Companies," to the financial statements.

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Infrastructure and Other Investments: As of December 31, 2015 and 2014, Eversource had an equity ownership interest in an energy investment fund of \$30.3 million and \$17.8 million, respectively. Eversource had a 40 percent equity ownership interest in the Algonquin Gas Transmission, LLC (legal entity that owns Access Northeast assets) of \$10.7 million as of December 31, 2015.

K. Revenues

Regulated Companies' Retail Revenues: The Regulated companies' retail revenues are based on rates approved by their respective state regulatory commissions. In general, rates can only be changed through formal proceedings with the state regulatory commissions. The Regulated companies' rates are designed to recover the costs to provide service to their customers, and include a return on investment. The Regulated companies also utilize regulatory commission-approved tracking mechanisms to recover certain costs on a fully-reconciling basis. These tracking mechanisms require rates to be changed periodically to ensure recovery of actual costs incurred.

CL&P (effective December 1, 2014), WMECO, and NSTAR Gas (effective January 1, 2016), each have a regulatory commission approved revenue decoupling mechanism. Distribution revenues are decoupled from customer sales volumes, which breaks the relationship between sales volumes and revenues recognized. CL&P and WMECO reconcile their annual base distribution rate recovery to pre-established levels of baseline distribution delivery service revenues. Any difference between the allowed level of distribution revenue and the actual amount incurred during a 12-month period is adjusted through rates in the following period.

A significant portion of the Regulated companies' retail revenues relate to the recovery of costs incurred for the sale of electricity and natural gas purchased on behalf of customers. These energy supply costs are recovered from customers in rates through cost tracking mechanisms. Energy purchases are recorded in Purchased Power, Fuel and Transmission, and the sales of energy associated with these purchases are recorded in Operating Revenues.

Regulated Companies' Unbilled Revenues: Because customers are billed throughout the month based on pre-determined cycles rather than on a calendar month basis, an estimate of electricity or natural gas delivered to customers for which the customers have not yet been billed is calculated as of the balance sheet date. Unbilled revenues are included in Operating Revenues on the statements of income and in Current Assets on the balance sheets. Actual amounts billed to customers when meter readings become available may vary from the estimated amount.

The Regulated companies estimate unbilled sales monthly using the daily load cycle method. The daily load cycle method allocates billed sales to the current calendar month based on the daily load for each billing cycle. The billed sales are subtracted from total month load, net of delivery losses, to estimate unbilled sales. Unbilled revenues are estimated by first allocating unbilled sales to the respective customer classes, then applying an estimated rate by customer class to those sales. The estimate of unbilled revenues can significantly impact the amount of revenues recorded at NSTAR Electric and PSNH because they do not have a revenue decoupling mechanism. CL&P and WMECO record a regulatory deferral to reflect the actual allowed amount of revenue for decoupling.

Regulated Companies' Transmission Revenues - Wholesale Rates: Wholesale transmission revenues are recovered through FERC approved formula rates. Wholesale transmission revenues for CL&P, NSTAR Electric, PSNH, and WMECO are collected through a combination of regional and local rates, both of which are under the ISO New England Transmission, Markets and Services Tariff (ISO-NE Tariff). The ISO-NE Tariff includes Regional Network Service (RNS), Schedule 21 - ES rate schedules, which recover the costs of transmission and other transmission-related services for CL&P, PSNH and WMECO, and Schedule 21 - NSTAR rate schedules, which recover costs of transmission and other transmission-related services for NSTAR Electric. The RNS rate, administered by ISO-NE and billed to all New England transmission load, including CL&P, NSTAR Electric, PSNH and WMECO's distribution businesses, is reset on June 1st of each year and recovers the revenue requirements associated with Pool Transmission Facilities (PTF) that benefit the entire New England region. The Schedule 21 - ES rate and Schedule 21 - NSTAR rate are administered by Eversource and recover any PTF costs not recovered under RNS rates, as well as the cost of transmission facilities associated with the respective utility's local system. The Schedule 21 - ES rate is reset on January 1st and June 1st of each year, while the Schedule 21 - NSTAR rate is reset on June 1st of each year. The Schedule 21 - ES rate and Schedule 21 - NSTAR rate calculations recover total transmission revenue requirements net of revenues received from other sources (i.e., RNS, rentals, etc.), thereby ensuring that Eversource recovers all of CL&P's, NSTAR Electric's, PSNH's and WMECO's regional and local transmission revenue requirements in accordance with the ISO-NE Tariff. The RNS, Schedule 21 - ES rate and Schedule 21 - NSTAR rate provide for the annual reconciliation and recovery or refund of estimated costs to actual costs. The financial impacts of differences between actual and estimated costs are deferred for future recovery from, or refunded to, transmission customers. See Note 11E, "Commitments and Contingencies - FERC ROE Complaints," for complaints filed at the FERC relating to Eversource's ROE.

Regulated Companies' Transmission Revenues - Retail Rates: A significant portion of the Eversource transmission segment revenue comes from ISO-NE charges to the distribution businesses of CL&P, NSTAR Electric, PSNH and WMECO, each of which recovers these costs through rates charged to their retail customers. CL&P, NSTAR Electric, PSNH and WMECO each have a retail transmission cost tracking mechanism as part of their rates, which allows the electric distribution companies to charge their retail customers for transmission costs on a timely basis.

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L. Operating Expenses

Costs related to fuel and natural gas included in Purchased Power, Fuel and Transmission on the statements of income were as follows:

(Millions of Dollars)	For the Years Ended December 31,					
	2015		2014		2013	
Eversource - Natural Gas and Fuel	\$	516.7	\$	599.4	\$	466.5
PSNH - Fuel		85.4		113.4		104.8

M. Allowance for Funds Used During Construction

AFUDC represents the cost of borrowed and equity funds used to finance construction and is included in the cost of the Regulated companies' utility plant on the balance sheet. The portion of AFUDC attributable to borrowed funds is recorded as a reduction of Other Interest Expense, and the AFUDC related to equity funds is recorded as Other Income, Net on the statements of income. AFUDC costs are recovered from customers over the service life of the related plant in the form of increased revenue collected as a result of higher depreciation expense.

The Regulated companies' average AFUDC rate is based on a FERC-prescribed formula using the cost of a company's short-term financings and capitalization (preferred stock, long-term debt and common equity), as appropriate. The average rate is applied to average eligible CWIP amounts to calculate AFUDC.

AFUDC costs and the weighted-average AFUDC rates were as follows:

(Millions of Dollars, except percentages)	For the Years Ended December 31,					
	2015		2014		2013	
Borrowed Funds	\$	7.2	\$	5.8	\$	4.1
Equity Funds		18.8		13.7		7.1
Total AFUDC	\$	26.0	\$	19.5	\$	11.2
Average AFUDC Rate		3.9%		3.4%		2.7%

(Millions of Dollars, except percentages)	For the Years Ended December 31,											
	2015				2014				2013			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Borrowed Funds	\$ 2.6	\$ 2.0	\$ 1.0	\$ 1.0	\$ 1.9	\$ 2.0	\$ 0.6	\$ 0.9	\$ 2.2	\$ 0.5	\$ 0.5	\$ 0.5
Equity Funds	5.2	4.3	1.2	1.7	2.9	3.8	0.6	1.7	2.9	-	0.2	1.0
Total AFUDC	\$ 7.8	\$ 6.3	\$ 2.2	\$ 2.7	\$ 4.8	\$ 5.8	\$ 1.2	\$ 2.6	\$ 5.1	\$ 0.5	\$ 0.7	\$ 1.5
Average AFUDC Rate	5.5%	3.2%	1.8%	4.4%	3.4%	2.5%	1.8%	5.6%	3.7%	0.5%	1.1%	6.1%

N. Other Income, Net

Items included within Other Income, Net on the statements of income primarily consist of investment income/(loss), interest income, AFUDC related to equity funds, and equity in earnings of equity method investees. Investment income/(loss) primarily relates to debt and equity securities held in trust. For further information, see Note 5, "Marketable Securities," to the financial statements. For further information on AFUDC related to equity funds, see Note 1M, "Summary of Significant Accounting Policies - Allowance for Funds Used During Construction," to the financial statements.

O. Other Taxes

Gross receipts taxes levied by the state of Connecticut are collected by CL&P and Yankee Gas from their respective customers. These gross receipts taxes are shown separately with collections in Operating Revenues and with payments in Taxes Other Than Income Taxes on the statements of income as follows:

(Millions of Dollars)	For the Years Ended December 31,					
	2015		2014		2013	
Eversource	\$	147.2	\$	148.2	\$	144.1
CL&P		128.5		127.9		128.2

As agents for state and local governments, Eversource's companies that serve customers in Connecticut and Massachusetts collect certain sales taxes that are recorded on a net basis with no impact on the statements of income.

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P. Supplemental Cash Flow Information

Eversource

(Millions of Dollars)

Cash Paid During the Year for:

	As of and For the Years Ended December 31,		
	2015	2014	2013
Interest, Net of Amounts Capitalized	\$ 365.9	\$ 349.6	\$ 343.3
Income Taxes	10.3	334.2	50.0

Non-Cash Investing Activities:

Plant Additions Included in Accounts Payable (As of)	216.6	181.9	193.1

	As of and For the Years Ended December 31,											
	2015				2014				2013			
	NSTAR				NSTAR				NSTAR			
(Millions of Dollars)	CL&P	Electric	PSNH	WMECO	CL&P	Electric	PSNH	WMECO	CL&P	Electric	PSNH	WMECO
Cash Paid/(Received) During the Year for:												
Interest, Net of Amounts Capitalized	\$ 144.4	\$ 75.7	\$ 42.3	\$ 26.7	\$ 144.1	\$ 75.3	\$ 41.1	\$ 25.9	\$ 131.6	\$ 75.8	\$ 43.3	\$ 25.8
Income Taxes	55.2	(19.8)	14.4	14.7	135.4	217.1	2.3	25.1	55.0	163.4	(30.1)	(69.0)
Non-Cash Investing Activities:												
Plant Additions Included in Accounts Payable (As of)	76.0	23.5	46.5	27.0	63.5	34.6	39.3	14.2	51.4	57.0	34.9	19.5

The 2015 cash paid for interest excludes interest payments made by CL&P and WMECO in connection with the full satisfaction of their respective obligations to the DOE for the disposal of spent nuclear fuel and high-level radioactive waste. For further information, see Note 8, "Long-Term Debt," to the financial statements.

In 2014, as a result of damages awarded to the Yankee Companies for spent nuclear fuel lawsuits against the DOE described in Note 11C, "Commitments and Contingencies - Contractual Obligations - Yankee Companies," Eversource received total proceeds of \$132.1 million, which were net of \$80.6 million in proceeds CYAPC and YABC returned to non-affiliated member companies.

Q. Related Parties

Eversource Service, Eversource's service company, provides centralized accounting, administrative, engineering, financial, information technology, legal, operational, planning, purchasing, and other services to Eversource's companies. The Rocky River Realty Company, Renewable Properties, Inc. and Properties, Inc., three other Eversource subsidiaries, construct, acquire or lease some of the property and facilities used by Eversource's companies.

As of both December 31, 2015 and 2014, CL&P, PSNH and WMECO had long-term receivables from Eversource Service in the amounts of \$25 million, \$3.8 million and \$5.5 million, respectively, which were included in Other Long-Term Assets on the balance sheets. These amounts related to the funding of investments held in trust by Eversource Service in connection with certain postretirement benefits for CL&P, PSNH and WMECO employees and have been eliminated in consolidation on the Eversource financial statements.

Included in the CL&P, NSTAR Electric, PSNH and WMECO balance sheets as of December 31, 2015 and 2014 were Accounts Receivable from Affiliated Companies and Accounts Payable to Affiliated Companies relating to transactions between CL&P, NSTAR Electric, PSNH and WMECO and other subsidiaries that are wholly-owned by Eversource. These amounts have been eliminated in consolidation on the Eversource financial statements.

R. Severance Benefits

For the years ended December 31, 2015, 2014 and 2013, Eversource recorded severance benefit expense of \$4.7 million, \$15 million and \$9.7 million, respectively, in connection with organizational and cost saving initiatives, and, in 2014, the partial outsourcing of information technology functions. As of December 31, 2015 and 2014, the severance accrual totaled \$9.3 million and \$10.4 million, respectively, and was included in Other Current Liabilities on the balance sheets.

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2. REGULATORY ACCOUNTING

Eversource's Regulated companies are subject to rate-regulation that is based on cost recovery and meets the criteria for application of accounting guidance for rate-regulated operations, which considers the effect of regulation on the timing of the recognition of certain revenues and expenses. The Regulated companies' financial statements reflect the effects of the rate-making process. The rates charged to the customers of Eversource's Regulated companies are designed to collect each company's costs to provide service, including a return on investment.

Management believes it is probable that each of the Regulated companies will recover their respective investments in long-lived assets, including regulatory assets. If management were to determine that it could no longer apply the accounting guidance applicable to rate-regulated enterprises to any of the Regulated companies' operations, or if management could not conclude it is probable that costs would be recovered from customers in future rates, the costs would be charged to net income in the period in which the determination is made.

Regulatory Assets: The components of regulatory assets were as follows:

Eversource (Millions of Dollars)	As of December 31,	
	2015	2014
Benefit Costs	\$ 1,828.2	\$ 2,016.0
Derivative Liabilities	388.0	425.5
Income Taxes, Net	650.9	635.3
Storm Restoration Costs	436.9	502.8
Goodwill-related	484.9	505.4
Regulatory Tracker Mechanisms	526.5	350.5
Contractual Obligations - Yankee Companies	134.4	123.8
Other Regulatory Assets	134.0	167.3
Total Regulatory Assets	4,583.8	4,726.6
Less: Current Portion	845.8	672.5
Total Long-Term Regulatory Assets	\$ 3,738.0	\$ 4,054.1

(Millions of Dollars)	As of December 31,							
	2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Benefit Costs	\$ 413.6	\$ 479.9	\$ 164.2	\$ 84.9	\$ 445.4	\$ 515.9	\$ 174.3	\$ 85.0
Derivative Liabilities	380.8	1.3	-	-	410.9	4.5	-	-
Income Taxes, Net	444.4	85.7	34.5	31.8	437.7	83.7	38.0	35.5
Storm Restoration Costs	271.4	110.9	31.5	23.1	319.6	103.7	47.7	31.8
Goodwill-related	-	416.3	-	-	-	433.9	-	-
Regulatory Tracker Mechanisms	45.1	311.0	101.2	40.1	16.1	141.4	103.5	33.0
Other Regulatory Assets	82.0	56.3	31.5	11.3	66.1	94.7	41.3	12.9
Total Regulatory Assets	1,637.3	1,461.4	362.9	191.2	1,695.8	1,377.8	404.8	198.2
Less: Current Portion	268.3	348.4	105.0	56.2	220.3	198.7	111.7	51.9
Total Long-Term Regulatory Assets	\$ 1,369.0	\$ 1,113.0	\$ 257.9	\$ 135.0	\$ 1,475.5	\$ 1,179.1	\$ 293.1	\$ 146.3

Benefit Costs: Eversource's Pension, SERP and PBOP Plans are accounted for in accordance with accounting guidance on defined benefit pension and other PBOP plans. The liability recorded by the Regulated companies to recognize the funded status of their retiree benefit plans is offset by a regulatory asset in lieu of a charge to Accumulated Other Comprehensive Income/(Loss), reflecting ultimate recovery from customers through rates. The regulatory asset is amortized as the actuarial gains and losses and prior service cost are amortized to net periodic benefit cost for the pension and PBOP plans. All amounts are remeasured annually. Regulatory accounting is also applied to the portions of Eversource's service company costs that support the Regulated companies, as these amounts are also recoverable. As these regulatory assets do not represent a cash outlay for the Regulated companies, no carrying charge is recovered from customers.

CL&P, NSTAR Electric, PSNH and WMECO recover benefit costs related to their distribution and transmission operations from customers in rates as allowed by their applicable regulatory commissions. NSTAR Electric and WMECO each recover their qualified pension and PBOP expenses related to distribution operations through rate reconciling mechanisms that fully track the change in net pension and PBOP expenses each year.

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Derivative Liabilities: Regulatory assets are recorded as an offset to derivative liabilities and relate to the fair value of contracts used to purchase energy and energy-related products that will be recovered from customers in future rates. These assets are excluded from rate base and are being recovered as the actual settlements occur over the duration of the contracts. See Note 4, "Derivative Instruments," to the financial statements for further information on these contracts.

Income Taxes, Net: The tax effect of temporary book-tax differences (differences between the periods in which transactions affect income in the financial statements and the periods in which they affect the determination of taxable income, including those differences relating to uncertain tax positions) is accounted for in accordance with the rate-making treatment of the applicable regulatory commissions and accounting guidance for income taxes. Differences in income taxes between the accounting guidance and the rate-making treatment of the applicable regulatory commissions are recorded as regulatory assets. As these assets are offset by deferred income tax liabilities, no carrying charge is collected. The amortization period of these assets varies depending on the nature and/or remaining life of the underlying assets and liabilities. For further information regarding income taxes, see Note 10, "Income Taxes," to the financial statements.

Storm Restoration Costs: The storm restoration cost deferrals relate to costs incurred for major storm events at CL&P, NSTAR Electric, PSNH and WMECO that each company expects to recover from customers. A storm must meet certain criteria to qualify as a major storm with the criteria specific to each state jurisdiction and utility company. Once a storm qualifies as a major storm, all qualifying expenses incurred during storm restoration efforts are deferred and recovered from customers. In addition to storm restoration costs, CL&P and PSNH are each allowed to recover pre-staging storm costs. Of the total deferred storm restoration costs, \$197 million is pending regulatory approval (including \$106 million at NSTAR Electric, \$61 million at PSNH, and \$30 million at WMECO). Management believes the storm restoration costs were prudent and meet the criteria for specific cost recovery in Connecticut, Massachusetts and New Hampshire, and that recovery from customers is probable through the applicable regulatory recovery process. Each electric utility has sought, or is seeking, recovery of its deferred storm restoration costs through its applicable regulatory recovery process. Each electric utility company earns a return on its deferred storm restoration cost regulatory asset balance.

Goodwill-related: The goodwill regulatory asset originated from a 1999 merger transaction and the DPU allowed its recovery in NSTAR Electric and NSTAR Gas rates. This regulatory asset is currently being amortized and recovered from customers in rates without a carrying charge over a 40-year period, and, as of December 31, 2015, there were 24 years of amortization remaining.

Regulatory Tracker Mechanisms: The Regulated companies' approved rates are designed to recover their costs incurred to provide service to customers. The Regulated companies recover certain of their costs on a fully-reconciling basis through regulatory commission-approved tracking mechanisms. The differences between the costs incurred (or the rate recovery allowed) and the actual revenues are recorded as regulatory assets (for undercollections) or as regulatory liabilities (for overcollections) to be included in future customer rates each year. Carrying charges are recorded on all material regulatory tracker mechanisms.

CL&P, NSTAR Electric, PSNH and WMECO each recover, on a fully reconciling basis, the costs associated with the procurement of energy, transmission related costs from FERC-approved transmission tariffs, energy efficiency programs (including LBR at NSTAR Electric), low income assistance programs, certain uncollectible accounts receivable for hardship customers, and restructuring and stranded costs as a result of deregulation. Energy procurement costs at PSNH include the costs related to its generating stations and at WMECO include the costs related to its solar generation.

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CL&P (effective December 1, 2014) and WMECO each have a regulatory commission approved revenue decoupling mechanism. Distribution revenues are decoupled from customer sales volumes, which breaks the relationship between sales volumes and revenues recognized. CL&P and WMECO reconcile their annual base distribution rate recovery to pre-established levels of baseline distribution delivery service revenues. Any difference between the allowed level of distribution revenue and the actual amount received during a 12-month period is adjusted through rates in the following period. CL&P and WMECO's revenue decoupling mechanisms permit recovery of an annual base amount of distribution revenues of \$1.059 billion and \$132.4 million, respectively.

Contractual Obligations - Yankee Companies: CL&P, NSTAR Electric, PSNH and WMECO are responsible for their proportionate share of the remaining costs of the CYAPC, YAEC and MYAPC nuclear facilities, including nuclear fuel storage. A portion of these costs was recorded as a regulatory asset. Amounts for CL&P are earning a return and are being recovered through the CTA. Amounts for NSTAR Electric and WMECO are being recovered without a return through the transition charge. Amounts for PSNH were fully recovered in 2006. As a result of Eversource's consolidation of CYAPC and YAEC, Eversource's regulatory asset balance also includes the regulatory assets of CYAPC and YAEC, which totaled \$110.9 million and \$97.8 million as of December 31, 2015 and 2014, respectively. Intercompany transactions between CL&P, NSTAR Electric, PSNH and WMECO and the CYAPC and YAEC companies have been eliminated in consolidation of the Eversource financial statements.

Other Regulatory Assets: Other Regulatory Assets primarily include asset retirement obligations, environmental remediation costs, losses associated with the reacquisition or redemption of long-term debt, purchase power contract termination costs and various other items.

Regulatory Costs in Other Long-Term Assets: The Regulated companies had \$75.3 million (including \$3.1 million for CL&P, \$35.4 million for NSTAR Electric, \$4.8 million for PSNH and \$16.7 million for WMECO) and \$60.5 million (including \$1.3 million for CL&P, \$33.2 million for NSTAR Electric, \$0.9 million for PSNH, and \$11 million for WMECO) of additional regulatory costs as of December 31, 2015 and 2014, respectively, that were included in Other Long-Term Assets on the balance sheets. These amounts represent incurred costs for which recovery has not yet been specifically approved by the applicable regulatory agency. However, based on regulatory policies or past precedent on similar costs, management believes it is probable that these costs will ultimately be approved and recovered from customers in rates. The NSTAR Electric balance as of December 31, 2015 and 2014 primarily related to the deferral of certain bad debt costs expected to be recovered in future rates.

Equity Return on Regulatory Assets: For rate-making purposes, the Regulated companies recover the carrying costs related to their regulatory assets. For certain regulatory assets, the carrying cost recovered includes an equity return component. This equity return, which is not recorded on the balance sheets, totaled \$1.5 million and \$1.7 million for CL&P as of December 31, 2015 and 2014, respectively. These carrying costs will be recovered from customers in future rates.

As of December 31, 2015 and 2014, this equity return, which is not recorded on the balance sheets, totaled \$48.3 million and \$43.3 million, respectively, for PSNH. These amounts include \$25 million of equity return on the Clean Air Project costs that PSNH has agreed not to bill customers pending NHPUC approval of a generation divestiture settlement agreement. For further information on the divestiture, see Note 11H, "Commitments and Contingencies - PSNH Generation Restructuring."

Regulatory Liabilities: The components of regulatory liabilities were as follows:

Eversource (Millions of Dollars)	As of December 31,	
	2015	2014
Cost of Removal	\$ 437.1	\$ 439.9
Regulatory Tracker Mechanisms	99.7	192.3
AFUDC - Transmission	66.1	67.1
Other Regulatory Liabilities	18.5	50.8
Total Regulatory Liabilities	621.4	750.1
Less: Current Portion	107.8	235.0
Total Long-Term Regulatory Liabilities	\$ 513.6	\$ 515.1

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	As of December 31,							
	2015				2014			
(Millions of Dollars)	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Cost of Removal	\$ 24.1	\$ 257.4	\$ 47.2	\$ 2.8	\$ 19.7	\$ 258.3	\$ 50.3	\$ 1.1
Regulatory Tracker Mechanisms	56.2	3.3	3.4	12.9	122.6	20.7	14.2	22.3
AFUDC - Transmission	51.5	5.7	-	8.9	53.6	4.4	-	9.1
Other Regulatory Liabilities	4.2	1.3	4.2	0.1	10.1	28.9	2.9	0.8
Total Regulatory Liabilities	136.0	267.7	54.8	24.7	206.0	312.3	67.4	33.3
Less: Current Portion	61.2	3.3	6.9	13.1	124.7	49.6	16.0	22.5
Total Long-Term Regulatory Liabilities	\$ 74.8	\$ 264.4	\$ 47.9	\$ 11.6	\$ 81.3	\$ 262.7	\$ 51.4	\$ 10.8

Cost of Removal: Eversource's Regulated companies currently recover amounts in rates for future costs of removal of plant assets over the lives of the assets. The estimated cost to remove utility assets from service is recognized as a component of depreciation expense and the cumulative amount collected from customers but not yet expended is recognized as a regulatory liability. Expended costs that exceed amounts collected from customers are recognized as regulatory assets, as they are probable of recovery in future rates.

AFUDC - Transmission: Regulatory liabilities were recorded by CL&P and WMECO for AFUDC accrued on certain reliability-related transmission projects to reflect local rate base recovery as a result of a FERC-approved transmission tariff. A regulatory liability was recorded by NSTAR Electric for AFUDC accrued on certain reliability-related transmission projects through December 31, 2015 to reflect local rate base recovery. These regulatory liabilities for CL&P, NSTAR Electric and WMECO will be amortized over the depreciable life of the related transmission assets.

2015 Regulatory Developments:

FERC ROE Complaints: As a result of the actions taken by the FERC and other developments in the pending ROE complaint proceedings described in Note 11E, "Commitments and Contingencies - FERC ROE Complaints," Eversource recorded reserves for the first and second ROE complaints, which were recorded as a regulatory liability and as a reduction to operating revenues. The cumulative pre-tax reserves (excluding interest) as of December 31, 2015, which include the impact of refunds given to customers, totaled \$39.1 million for Eversource (including \$21.4 million for CL&P, \$8.5 million for NSTAR Electric, \$3.1 million for PSNH, and \$6.1 million for WMECO).

NSTAR Electric and NSTAR Gas Comprehensive Settlement Agreement: On March 2, 2015, the DPU approved the comprehensive settlement agreement between NSTAR Electric, NSTAR Gas and the Massachusetts Attorney General (the "Settlement") as filed with the DPU on December 31, 2014. The Settlement resolved the outstanding NSTAR Electric CPSL program filings for 2006 through 2011, the NSTAR Electric and NSTAR Gas PAM and energy efficiency-related customer billing adjustments reported in 2012, and the recovery of LBR related to NSTAR Electric's energy efficiency programs for 2009 through 2011 (11 dockets in total). In 2015, as a result of the DPU order, NSTAR Electric and NSTAR Gas commenced refunding a combined \$44.7 million to customers, which was recorded as a regulatory liability. Refunds to customers will continue through December 2016. As a result of the Settlement, NSTAR Electric increased its operating revenues and decreased its amortization expense in 2015, resulting in the recognition of a \$21.7 million pre-tax benefit in 2015.

NSTAR Electric Basic Service Bad Debt Adder: On January 7, 2015, the DPU issued an order concluding that NSTAR Electric had removed energy-related bad debt costs from base distribution rates effective January 1, 2006. As a result of the DPU order, in the first quarter of 2015, NSTAR Electric increased its regulatory assets and reduced its operations and maintenance expense by an under recovered amount of \$24.2 million for energy-related bad debt costs through 2014, resulting in a pre-tax benefit in 2015. NSTAR Electric filed for recovery of the energy-related bad debt costs regulatory asset from customers and on November 20, 2015 the DPU approved NSTAR Electric's proposed rate increase to recover these costs over a 12-month period, effective January 1, 2016.

CL&P Distribution Rates: On July 2, 2015, PURA issued a final order that approved a settlement agreement filed on May 19, 2015, which allows for an increase to rate base of approximately \$163 million associated with ADIT, including a regulatory asset to recover the incremental revenue requirement for the period December 1, 2014 through November 30, 2015 over a subsequent 24-month period. The rate base increase provided an increase to total allowed annual revenue requirements of \$18.4 million beginning December 1, 2014. As part of the settlement agreement, the \$18.4 million for the period December 1, 2014 through November 30, 2015 was recorded as a regulatory asset with a corresponding increase in Operating Revenues, and is being collected from customers in rates over a 24-month period beginning December 1, 2015.

NSTAR Gas Distribution Rates: On October 30, 2015, the DPU issued its order in the NSTAR Gas distribution rate case, which approved an annualized base rate increase of \$15.8 million, plus other increases of approximately \$11.5 million, mostly relating to recovery of pension and PBOP expenses and the Hopkinton GSA, effective January 1, 2016. In the order, the DPU also approved an authorized regulatory ROE of 9.8 percent, the establishment of a revenue decoupling mechanism, the recovery of certain bad debt expenses, and a 52.1 percent equity component of its capital structure. On November 19, 2015, NSTAR Gas filed a motion for reconsideration of the order with the DPU seeking the correction of mathematical errors and other plant and cost of service items.

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As a result of this order, Eversource recorded regulatory deferrals for costs that have been approved for recovery or are expected to be approved for recovery in future rate proceedings, which resulted in the recognition of a \$17.2 million pre-tax benefit in 2015. Included in this amount is a \$10.5 million pre-tax benefit recorded at NSTAR Electric for certain uncollectible hardship accounts receivable that are expected to be recovered in future rates given the allowed recoveries of uncollectible hardship accounts receivable by WMECO and NSTAR Gas.

3. PROPERTY, PLANT AND EQUIPMENT AND ACCUMULATED DEPRECIATION

Utility property, plant and equipment is recorded at original cost. Original cost includes materials, labor, construction overhead and AFUDC for regulated property. The cost of repairs and maintenance, including planned major maintenance activities, is charged to Operating Expenses as incurred.

The following tables summarize the investments in utility property, plant and equipment by asset category:

Eversource (Millions of Dollars)	As of December 31,	
	2015	2014
Distribution - Electric	\$ 13,054.8	\$ 12,495.2
Distribution - Natural Gas	2,727.2	2,595.4
Transmission - Electric	7,691.9	6,930.7
Generation	1,194.1	1,170.9
Electric and Natural Gas Utility	24,668.0	23,192.2
Other (1)	558.6	551.3
Property, Plant and Equipment, Gross	25,226.6	23,743.5
Less: Accumulated Depreciation		
Electric and Natural Gas Utility	(6,141.1)	(5,777.8)
Other	(255.6)	(231.8)
Total Accumulated Depreciation	(6,396.7)	(6,009.6)
Property, Plant and Equipment, Net	18,829.9	17,733.9
Construction Work in Progress	1,062.5	913.1
Total Property, Plant and Equipment, Net	\$ 19,892.4	\$ 18,647.0

(1) These assets are primarily comprised of building improvements, computer software, hardware and equipment at Eversource Service.

(Millions of Dollars)	As of December 31,							
	2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Distribution	\$ 5,377.2	\$ 5,100.5	\$ 1,804.8	\$ 812.3	\$ 5,158.8	\$ 4,895.5	\$ 1,696.7	\$ 784.2
Transmission	3,618.0	2,131.3	928.2	964.9	3,274.0	1,928.5	789.7	891.0
Generation	-	-	1,158.1	36.0	-	-	1,136.5	34.4
Property, Plant and Equipment, Gross	8,995.2	7,231.8	3,891.1	1,813.2	8,432.8	6,824.0	3,622.9	1,709.6
Less: Accumulated Depreciation	(2,041.9)	(1,886.8)	(1,171.0)	(307.0)	(1,928.0)	(1,761.4)	(1,090.0)	(297.4)
Property, Plant and Equipment, Net	6,953.3	5,345.0	2,720.1	1,506.2	6,504.8	5,062.6	2,532.9	1,412.2
Construction Work in Progress	203.5	310.5	135.3	69.1	304.9	272.8	102.9	49.1
Total Property, Plant and Equipment, Net	\$ 7,156.8	\$ 5,655.5	\$ 2,855.4	\$ 1,575.3	\$ 6,809.7	\$ 5,335.4	\$ 2,635.8	\$ 1,461.3

As of December 31, 2015, PSNH had \$1.2 billion in gross generation utility plant assets and related Accumulated Depreciation of \$522.4 million. These generation assets are the subject of a divestiture agreement entered into on June 10, 2015 between Eversource, PSNH and key New Hampshire officials whereby, among other resolutions, PSNH has agreed to divest these generation assets upon NHPUC approval. Upon completion of the divestiture process, remaining costs not recovered by the sale of these assets (stranded costs) will be recovered via bonds that will be secured by a non-bypassable charge or other recovery mechanisms in rates billed to PSNH's customers. See Note 11H, "Commitments and Contingencies - PSNH Generation Restructuring," for further information.

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Depreciation of utility assets is calculated on a straight-line basis using composite rates based on the estimated remaining useful lives of the various classes of property (estimated useful life for PSNH distribution). The composite rates, which are subject to approval by the appropriate state regulatory agency, include a cost of removal component (other than PSNH Generation), which is collected from customers over the lives of the plant assets and is recognized as a regulatory liability. Depreciation rates are applied to property from the time it is placed in service.

Upon retirement from service, the cost of the utility asset is charged to the accumulated provision for depreciation. The actual incurred removal costs are applied against the related regulatory liability.

The depreciation rates for the various classes of utility property, plant and equipment aggregate to composite rates as follows:

(Percent)	2015	2014	2013
Eversource	2.9 %	3.0 %	2.8 %
CL&P	2.7 %	2.7 %	2.5 %
NSTAR Electric	3.0 %	3.0 %	2.9 %
PSNH	3.2 %	3.0 %	3.0 %
WMECO	2.7 %	3.3 %	2.9 %

The following table summarizes average remaining useful lives of depreciable assets:

(Years)	As of December 31, 2015				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Distribution	34.8	37.3	31.9	31.3	30.5
Transmission	41.6	38.7	43.8	41.6	50.0
Generation	30.7	-	-	30.9	25.0
Other	14.1	-	-	-	-

4. DERIVATIVE INSTRUMENTS

The Regulated companies purchase and procure energy and energy-related products, which are subject to price volatility, for their customers. The costs associated with supplying energy to customers are recoverable from customers in future rates. The Regulated companies manage the risks associated with the price volatility of energy and energy-related products through the use of derivative and nonderivative contracts.

Many of the derivative contracts meet the definition of, and are designated as, normal and qualify for accrual accounting under the applicable accounting guidance. The costs and benefits of derivative contracts that meet the definition of normal are recognized in Operating Expenses or Operating Revenues on the statements of income, as applicable, as electricity or natural gas is delivered.

Derivative contracts that are not designated as normal are recorded at fair value as current or long-term Derivative Assets or Derivative Liabilities on the balance sheets. For the Regulated companies, regulatory assets or regulatory liabilities are recorded to offset the fair values of derivatives, as contract settlement amounts are recovered from, or refunded to, customers in their respective energy supply rates.

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The gross fair values of derivative assets and liabilities with the same counterparty are offset and reported as net Derivative Assets or Derivative Liabilities, with current and long-term portions, on the balance sheets. The following table presents the gross fair values of contracts, categorized by risk type, and the net amounts recorded as current or long-term derivative assets or liabilities:

	As of December 31,					
	2015			2014		
	Commodity Supply and Price Risk Management	Netting (1)	Net Amount Recorded as a Derivative	Commodity Supply and Price Risk Management	Netting (1)	Net Amount Recorded as a Derivative
<i>(Millions of Dollars)</i>						
<u>Current Derivative Assets:</u>						
Level 3:						
Eversource	\$ 16.7	\$ (10.9)	\$ 5.8	\$ 16.2	\$ (6.6)	\$ 9.6
CL&P	16.7	(10.9)	5.8	16.1	(6.6)	9.5
NSTAR Electric	-	-	-	0.1	-	0.1
<u>Long-Term Derivative Assets:</u>						
Level 2:						
Eversource	\$ 0.1	\$ -	\$ 0.1	\$ -	\$ -	\$ -
Level 3:						
Eversource	62.0	(19.3)	42.7	93.5	(19.2)	74.3
CL&P	60.7	(19.3)	41.4	93.5	(19.2)	74.3
NSTAR Electric	1.3	-	1.3	-	-	-
<u>Current Derivative Liabilities:</u>						
Level 2:						
Eversource	\$ (5.8)	\$ -	\$ (5.8)	\$ (9.8)	\$ -	\$ (9.8)
Level 3:						
Eversource	(92.3)	-	(92.3)	(90.0)	-	(90.0)
CL&P	(91.8)	-	(91.8)	(88.5)	-	(88.5)
NSTAR Electric	(0.5)	-	(0.5)	(1.5)	-	(1.5)
<u>Long-Term Derivative Liabilities:</u>						
Level 2:						
Eversource	\$ -	\$ -	\$ -	\$ (0.3)	\$ -	\$ (0.3)
Level 3:						
Eversource	(337.1)	-	(337.1)	(409.3)	-	(409.3)
CL&P	(336.2)	-	(336.2)	(406.2)	-	(406.2)
NSTAR Electric	(0.9)	-	(0.9)	(3.1)	-	(3.1)

(1) Amounts represent derivative assets and liabilities that Eversource elected to record net on the balance sheets. These amounts are subject to master netting agreements or similar agreements for which the right of offset exists.

The business activities that result in the recognition of derivative assets also create exposure to various counterparties. As of December 31, 2015, Eversource's and CL&P's derivative assets were exposed to counterparty credit risk. Of Eversource's and CL&P's derivative assets, approximately \$47 million was contracted with investment grade entities.

For further information on the fair value of derivative contracts, see Note 1H, "Summary of Significant Accounting Policies - Fair Value Measurements," and Note 1I, "Summary of Significant Accounting Policies - Derivative Accounting," to the financial statements.

Derivative Contracts At Fair Value with Offsetting Regulatory Amounts

Commodity Supply and Price Risk Management: As required by regulation, CL&P, along with UI, has capacity-related contracts with generation facilities. CL&P has a sharing agreement with UI, with 80 percent of the costs or benefits of each contract borne by or allocated to CL&P and 20 percent borne by or allocated to UI. The combined capacity of these contracts is 787 MW. The capacity contracts extend through 2026 and obligate both CL&P and UI to make or receive payments on a monthly basis to or from the generation facilities based on the difference between a set capacity price and the capacity market price received in the ISO-NE capacity markets. In addition, CL&P has a contract to purchase 0.1 million MWh of energy per year through 2020.

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NSTAR Electric has a renewable energy contract to purchase 0.1 million MWh of energy per year through 2018 and a capacity-related contract to purchase up to 35 MW per year through 2019.

As of December 31, 2015 and 2014, Eversource had NYMEX financial contracts for natural gas futures in order to reduce variability associated with the purchase price of approximately 9.1 million and 8.8 million MMBtu of natural gas, respectively.

For the years ended December 31, 2015, 2014 and 2013, there were losses of \$60.2 million and gains of \$134.4 million and \$160.6 million, respectively, deferred as regulatory costs, which reflect the change in fair value associated with Eversource's derivative contracts.

Credit Risk

Certain of Eversource's derivative contracts contain credit risk contingent provisions. These provisions require Eversource to maintain investment grade credit ratings from the major rating agencies and to post collateral for contracts in a net liability position over specified credit limits. As of December 31, 2015 and 2014, Eversource had \$5.8 million and \$10 million, respectively, of derivative contracts in a net liability position that were subject to credit risk contingent provisions and would have been required to post additional collateral of \$5.8 million and \$10 million, respectively, if Eversource parent's unsecured debt credit ratings had been downgraded to below investment grade.

Fair Value Measurements of Derivative Instruments

Derivative contracts classified as Level 2 in the fair value hierarchy relate to the financial contracts for natural gas futures. Prices are obtained from broker quotes and are based on actual market activity. The contracts are valued using NYMEX natural gas prices. Valuations of these contracts also incorporate discount rates using the yield curve approach.

The fair value of derivative contracts classified as Level 3 utilizes significant unobservable inputs. The fair value is modeled using income techniques, such as discounted cash flow valuations adjusted for assumptions relating to exit price. Significant observable inputs for valuations of these contracts include energy and energy-related product prices in future years for which quoted prices in an active market exist. Fair value measurements categorized in Level 3 of the fair value hierarchy are prepared by individuals with expertise in valuation techniques, pricing of energy and energy-related products, and accounting requirements. The future power and capacity prices for periods that are not quoted in an active market or established at auction are based on available market data and are escalated based on estimates of inflation in order to address the full time period of the contract.

Valuations of derivative contracts using a discounted cash flow methodology include assumptions regarding the timing and likelihood of scheduled payments and also reflect non-performance risk, including credit, using the default probability approach based on the counterparty's credit rating for assets and the Company's credit rating for liabilities. Valuations incorporate estimates of premiums or discounts that would be required by a market participant to arrive at an exit price, using historical market transactions adjusted for the terms of the contract.

The following is a summary of Eversource's, including CL&P's and NSTAR Electric's, Level 3 derivative contracts and the range of the significant unobservable inputs utilized in their respective valuations over the duration of the contracts:

As of December 31,						
2015				2014		
	Range	Period Covered		Range	Period Covered	
<u>Capacity Prices:</u>						
Eversource	\$ 10.81 - 15.82	per kW-Month	2016 - 2026	\$ 5.30 - 12.98	per kW-Month	2016 - 2026
CL&P	\$ 10.81 - 12.60	per kW-Month	2019 - 2026	\$ 11.08 - 12.98	per kW-Month	2018 - 2026
NSTAR Electric	\$ 10.81 - 15.82	per kW-Month	2016 - 2019	\$ 5.30 - 11.10	per kW-Month	2016 - 2019
<u>Forward Reserve:</u>						
Eversource, CL&P	\$ 2.00	per kW-Month	2016 - 2024	\$ 5.80 - 9.50	per kW-Month	2015 - 2024
<u>REC Prices:</u>						
Eversource, NSTAR Electric	\$ 45 - 51	per REC	2016 - 2018	\$ 38 - 56	per REC	2015 - 2018

Exit price premiums of 5 percent to 22 percent are also applied on these contracts and reflect the uncertainty and illiquidity premiums that would be required based on the most recent market activity available for similar type contracts.

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Valuations using significant unobservable inputs: The following table presents changes in the Level 3 category of derivative assets and derivative liabilities measured at fair value on a recurring basis. The derivative assets and liabilities are presented on a net basis.

(Millions of Dollars)	Eversource	CL&P	NSTAR Electric
Derivatives, Net:			
Fair Value as of January 1, 2014	\$ (635.2)	\$ (630.6)	\$ (7.3)
Net Realized/Unrealized Gains Included in Regulatory Assets and Liabilities	141.3	139.7	4.3
Settlements	78.5	80.0	(1.5)
Fair Value as of December 31, 2014	\$ (415.4)	\$ (410.9)	\$ (4.5)
Net Realized/Unrealized Losses Included in Regulatory Assets and Liabilities	(52.1)	(51.3)	(0.8)
Settlements	86.6	81.4	5.2
Fair Value as of December 31, 2015	\$ (380.9)	\$ (380.8)	\$ (0.1)

Significant increases or decreases in future energy or capacity prices in isolation would decrease or increase, respectively, the fair value of the derivative liability. Any increases in risk premiums would increase the fair value of the derivative liability. Changes in these fair values are recorded as a regulatory asset or liability and do not impact net income.

5. MARKETABLE SECURITIES

Eversource maintains trusts that hold marketable securities to fund certain non-qualified executive benefits. These trusts are not subject to regulatory oversight by state or federal agencies. CYAPC and YAEC maintain legally restricted trusts, each of which holds marketable securities, to fund the decommissioning and spent nuclear fuel removal obligations of their nuclear fuel storage facilities.

WMECO maintained a spent nuclear fuel trust to fund WMECO's pre-1983 spent nuclear fuel obligation. In late 2015, this trust was liquidated to satisfy the spent nuclear fuel obligation with the DOE. For further information, see Note 8, "Long-Term Debt."

Trading Securities: Eversource has elected to record certain equity securities as trading securities, with the changes in fair values recorded in Other income, Net on the statements of income. As of December 31, 2015 and 2014, these securities were classified as Level 1 in the fair value hierarchy and totaled \$14.2 million and \$85.1 million, respectively. For the years ended December 31, 2015, 2014 and 2013, net gains on these securities of \$2 million, \$1.9 million and \$10.2 million, respectively, were recorded in Other Income, Net on the statements of income. Dividend income is recorded in Other Income, Net when dividends are declared. In 2015, certain of the securities classified as trading securities were sold and the proceeds were re-invested in equity securities designated as available-for-sale securities.

Available-for-Sale Securities: The following is a summary of available-for-sale securities, which are recorded at fair value and are included in current and long-term Marketable Securities on the balance sheets.

(Millions of Dollars)	As of December 31,							
	2015				2014			
	Amortized Cost	Pre-Tax Unrealized Gains	Pre-Tax Unrealized Losses	Fair Value	Amortized Cost	Pre-Tax Unrealized Gains	Pre-Tax Unrealized Losses	Fair Value
Eversource								
Debt Securities (1) (2)	\$ 256.5	\$ 4.5	\$ (0.6)	\$ 260.4	\$ 313.0	\$ 7.5	\$ (0.3)	\$ 320.2
Equity Securities (1)	215.3	59.2	(3.4)	271.1	160.6	73.3	-	233.9
WMECO								
Debt Securities (2)	-	-	-	-	58.2	-	(0.1)	58.1

(1) Amounts include CYAPC's and YAEC's marketable securities held in nuclear decommissioning trusts of \$436.9 million and \$450.8 million as of December 31, 2015 and 2014, respectively. Unrealized gains and losses for the nuclear decommissioning trusts are recorded in Marketable Securities with the corresponding offset to Other Long-Term Liabilities on the balance sheets, with no impact on the statements of income.

(2) Unrealized gains and losses on debt securities held by WMECO were recorded in Marketable Securities with the corresponding offset to Other Long-Term Assets on the balance sheets.

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Unrealized Losses and Other-than-Temporary Impairment: There have been no significant unrealized losses, other-than-temporary impairments or credit losses in 2015 or 2014. Factors considered in determining whether a credit loss exists include the duration and severity of the impairment, adverse conditions specifically affecting the issuer, and the payment history, ratings and rating changes of the security. For asset-backed debt securities, underlying collateral and expected future cash flows are also evaluated.

Realized Gains and Losses: Realized gains and losses on available-for-sale securities are recorded in Other Income, Net for Eversource's benefit trust and are offset in Other Long-Term Liabilities for CYAPC and YAEC. Eversource utilizes the specific identification basis method for the Eversource benefit trust and the average cost basis method for the CYAPC and YAEC nuclear decommissioning trusts to compute the realized gains and losses on the sale of available-for-sale securities.

Contractual Maturities: As of December 31, 2015, the contractual maturities of available-for-sale debt securities were as follows:

Eversource (Millions of Dollars)	Amortized Cost	Fair Value
Less than one year (1)	\$ 33.3	\$ 33.2
One to five years	50.2	50.7
Six to ten years	56.6	57.2
Greater than ten years	116.4	119.3
Total Debt Securities	\$ 256.5	\$ 260.4

- (1) Amounts in the Less than one year category include securities in the CYAPC and YAEC nuclear decommissioning trusts, which are restricted and are classified in long-term Marketable Securities on the balance sheets.

Fair Value Measurements: The following table presents the marketable securities recorded at fair value on a recurring basis by the level in which they are classified within the fair value hierarchy:

Eversource (Millions of Dollars)	As of December 31,	
	2015	2014
Level 1:		
Mutual Funds and Equities	\$ 285.3	\$ 319.0
Money Market Funds	26.9	24.9
Total Level 1	\$ 312.2	\$ 343.9
Level 2:		
U.S. Government Issued Debt Securities (Agency and Treasury)	\$ 46.6	\$ 51.3
Corporate Debt Securities	43.9	49.1
Asset-Backed Debt Securities	20.0	54.1
Municipal Bonds	111.4	116.3
Other Fixed Income Securities	11.6	24.5
Total Level 2	\$ 233.5	\$ 295.3
Total Marketable Securities	\$ 545.7	\$ 639.2

As of December 31, 2014, the WMECO spent nuclear fuel trust included investments in money market funds of \$4.3 million classified as Level 1 in the fair value hierarchy, and \$14.7 million of corporate debt securities, \$14.5 million of asset-backed debt securities, \$13 million of municipal bonds and \$11.6 million of other fixed income securities classified as Level 2 in the fair value hierarchy. The trust was liquidated in late 2015.

U.S. government issued debt securities are valued using market approaches that incorporate transactions for the same or similar bonds and adjustments for yields and maturity dates. Corporate debt securities are valued using a market approach, utilizing recent trades of the same or similar instrument and also incorporating yield curves, credit spreads and specific bond terms and conditions. Asset-backed debt securities include collateralized mortgage obligations, commercial mortgage backed securities, and securities collateralized by auto loans, credit card loans or receivables. Asset-backed debt securities are valued using recent trades of similar instruments, prepayment assumptions, yield curves, issuance and maturity dates, and tranche information. Municipal bonds are valued using a market approach that incorporates reported trades and benchmark yields. Other fixed income securities are valued using pricing models, quoted prices of securities with similar characteristics, and discounted cash flows.

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6. ASSET RETIREMENT OBLIGATIONS

EverSOURCE, including CL&P, NSTAR Electric, PSNH and WMECO, recognizes a liability for the fair value of an ARO on the obligation date if the liability's fair value can be reasonably estimated and is conditional on a future event. Settlement dates and future costs are reasonably estimated when sufficient information becomes available. Management has identified various categories of AROs, primarily certain assets containing asbestos and hazardous contamination, and has performed fair value calculations reflecting expected probabilities for settlement scenarios.

The fair value of an ARO is recorded as a liability in Other Long-Term Liabilities with a corresponding amount included in Property, Plant and Equipment, Net on the balance sheets. The ARO assets are depreciated, and the ARO liabilities are accreted over the estimated life of the obligation with corresponding credits recorded as accumulated depreciation and ARO liabilities, respectively. As the Regulated companies are rate-regulated on a cost-of-service basis, these companies apply regulatory accounting guidance and both the depreciation and accretion costs associated with the Regulated companies' AROs are recorded as increases to Regulatory Assets on the balance sheets.

A reconciliation of the beginning and ending carrying amounts of ARO liabilities are as follows:

EverSOURCE (Millions of Dollars)	As of December 31,	
	2015	2014
Balance as of Beginning of Year	\$ 426.3	\$ 424.9
Liabilities Incurred During the Year	6.6	1.3
Liabilities Settled During the Year	(18.2)	(19.5)
Accretion	26.5	25.1
Revisions in Estimated Cash Flows	(11.1)	(5.5)
Balance as of End of Year	\$ 430.1	\$ 426.3

(Millions of Dollars)	As of December 31,							
	2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Balance as of Beginning of Year	\$ 35.3	\$ 34.3	\$ 20.6	\$ 5.9	\$ 35.0	\$ 32.8	\$ 19.5	\$ 4.5
Liabilities Incurred During the Year	-	6.2	0.4	-	-	-	-	1.1
Liabilities Settled During the Year	-	(1.5)	-	(0.1)	(1.1)	-	-	-
Accretion	2.2	1.8	1.3	0.4	1.9	1.5	1.1	0.3
Revisions in Estimated Cash Flows	(3.7)	(5.5)	(0.7)	(0.5)	(0.5)	-	-	-
Balance as of End of Year	\$ 33.8	\$ 35.3	\$ 21.6	\$ 5.7	\$ 35.3	\$ 34.3	\$ 20.6	\$ 5.9

EverSOURCE's amounts include CYAPC and YAEC's AROs of \$319.1 million and \$317.3 million as of December 31, 2015 and 2014, respectively. The fair value of the ARO for CYAPC and YAEC includes uncertainties of the fuel off-load dates related to the DOE's timing of performance regarding its obligation to dispose of the spent nuclear fuel and high level waste. The incremental asset recorded as an offset to the ARO liability was fully depreciated since the plants have no remaining useful life. Any changes in the assumptions used to calculate the fair value of the ARO liability are recorded with a corresponding offset to the related regulatory asset. The assets held in the CYAPC and YAEC nuclear decommissioning trusts are restricted for settling the ARO and all other decommissioning obligations. For further information on the assets held in the nuclear decommissioning trusts, see Note 5, "Marketable Securities," to the financial statements.

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7. SHORT-TERM DEBT

Short-Term Borrowing Limits: The amount of short-term borrowings that may be incurred by CL&P, NSTAR Electric and WMECO is subject to periodic approval by the FERC. As a result of the NEPUC having jurisdiction over PSNH's short-term debt, PSNH is not currently required to obtain FERC approval for its short-term borrowings. On June 16, 2015, the FERC granted authorization that allows CL&P and WMECO to incur total short-term borrowings up to a maximum of \$600 million and \$300 million, respectively, effective January 1, 2016 through December 31, 2017. On June 11, 2014, the FERC granted authorization to allow NSTAR Electric to issue total short-term debt securities in an aggregate principal amount not to exceed \$655 million outstanding at any one time, effective October 24, 2014 through October 23, 2016.

PSNH is authorized by regulation of the NHPUC to incur short-term borrowings up to 10 percent of net fixed plant plus an additional \$60 million until further ordered by the NHPUC. As of December 31, 2015, PSNH's short-term debt authorization under the 10 percent of net fixed plant test plus \$60 million totaled approximately \$325 million.

CL&P's certificate of incorporation contains preferred stock provisions restricting the amount of unsecured debt that CL&P may incur, including limiting unsecured indebtedness with a maturity of less than 10 years to 10 percent of total capitalization. As of December 31, 2015, CL&P had \$327.3 million of unsecured debt capacity available under this authorization.

Yankee Gas and NSTAR Gas are not required to obtain approval from any state or federal authority to incur short-term debt.

Credit Agreements and Commercial Paper Programs: Eversource parent, CL&P, PSNH, WMECO, NSTAR Gas and Yankee Gas are parties to a five-year \$1.45 billion revolving credit facility. On October 26, 2015, this revolving credit facility was amended and restated and the termination date was extended to September 4, 2020. Under the revolving credit facility, CL&P has a borrowing sublimit of \$600 million, and PSNH and WMECO each have borrowing sublimits of \$300 million. The revolving credit facility serves to backstop Eversource parent's \$1.45 billion commercial paper program. The commercial paper program allows Eversource parent to issue commercial paper as a form of short-term debt. As of December 31, 2015 and 2014, Eversource parent had approximately \$1.1 billion in short-term borrowings outstanding on each date under the Eversource parent commercial paper program, leaving \$351.5 million and \$348.9 million of available borrowing capacity as of December 31, 2015 and 2014, respectively. The weighted-average interest rate on these borrowings as of December 31, 2015 and 2014 was 0.72 percent and 0.43 percent, respectively. As of December 31, 2015, there were intercompany loans from Eversource parent of \$277.4 million to CL&P, \$231.3 million to PSNH and \$143.4 million to WMECO. As of December 31, 2014, there were intercompany loans from Eversource parent of \$133.4 million to CL&P, \$90.5 million to PSNH and \$21.4 million to WMECO.

NSTAR Electric has a five-year \$450 million revolving credit facility. On October 26, 2015, this revolving credit facility was amended and restated and the termination date was extended to September 4, 2020. The facility serves to backstop NSTAR Electric's \$450 million commercial paper program. As of December 31, 2015 and 2014, NSTAR Electric had \$62.5 million and \$302 million, respectively, in short-term borrowings outstanding under its commercial paper program, leaving \$387.5 million and \$148 million of available borrowing capacity as of December 31, 2015 and 2014, respectively. The weighted-average interest rate on these borrowings as of December 31, 2015 and 2014 was 0.40 percent and 0.27 percent, respectively.

Except as described below, amounts outstanding under the commercial paper programs are included in Notes Payable for Eversource and NSTAR Electric and are classified in current liabilities on the balance sheets as all borrowings are outstanding for no more than 364 days at one time. Intercompany loans from Eversource parent to CL&P, PSNH and WMECO are included in Notes Payable to Eversource Parent and are classified in current liabilities on their respective balance sheets. Intercompany loans from Eversource to CL&P, PSNH and WMECO are eliminated in consolidation on Eversource's balance sheets.

On January 15, 2015, Eversource parent issued \$150 million of 1.60 percent Series G Senior Notes due to mature in 2018 and \$300 million of 3.15 percent Series H Senior Notes, due to mature in 2025. The proceeds, net of issuance costs, were used to repay short-term borrowings outstanding under the Eversource parent commercial paper program. As the debt proceeds, net of issuance costs, refinanced short-term debt, the short-term debt was classified as Long-Term Debt as of December 31, 2014. See Note 8, "Long-Term Debt," for further information on these debt issuances.

Under the credit facilities described above, Eversource and its subsidiaries must comply with certain financial and non-financial covenants, including a consolidated debt to total capitalization ratio. As of December 31, 2015 and 2014, Eversource and its subsidiaries were in compliance with these covenants. If Eversource or its subsidiaries were not in compliance with these covenants, an event of default would occur requiring all outstanding borrowings by such borrower to be repaid and additional borrowings by such borrower would not be permitted under its respective credit facility.

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8. LONG-TERM DEBT

Details of long-term debt outstanding are as follows:

CL&P

(Millions of Dollars)

First Mortgage Bonds:

	As of December 31,	
	2015	2014
7.875% 1994 Series D due 2024	\$ 139.8	\$ 139.8
5.750% 2004 Series B due 2034	130.0	130.0
5.000% 2005 Series A due 2015	-	100.0
5.625% 2005 Series B due 2035	100.0	100.0
6.350% 2006 Series A due 2036	250.0	250.0
5.375% 2007 Series A due 2017	150.0	150.0
5.750% 2007 Series B due 2037	150.0	150.0
5.750% 2007 Series C due 2017	100.0	100.0
6.375% 2007 Series D due 2037	100.0	100.0
5.650% 2008 Series A due 2018	300.0	300.0
5.500% 2009 Series A due 2019	250.0	250.0
2.500% 2013 Series A due 2023	400.0	400.0
4.300% 2014 Series A due 2044	250.0	250.0
4.150% 2015 Series A due 2045	350.0	-
Total First Mortgage Bonds	2,669.8	2,419.8

Pollution Control Revenue Bonds:

4.375% Fixed Rate Tax Exempt due 2028	120.5	120.5
1.550% Fixed Rate Tax Exempt due 2031	-	62.0
Total Pollution Control Revenue Bonds	120.5	182.5

Pre-1983 Spent Nuclear Fuel Obligation

Less Amounts due Within One Year	-	(162.0)

Unamortized Premiums and Discounts, Net

	(10.7)	(4.8)

Unamortized Debt Issuance Costs⁽¹⁾

	(15.9)	(15.8)

CL&P Long-Term Debt⁽¹⁾

	\$ 2,763.7	\$ 2,664.2

NSTAR Electric

(Millions of Dollars)

Debentures:

	As of December 31,	
	2015	2014
5.750% due 2036	\$ 200.0	\$ 200.0
5.625% due 2017	400.0	400.0
5.500% due 2040	300.0	300.0
2.375% due 2022	400.0	400.0
Variable Rate due 2016 (0.6036% and 0.4721% as of December 31, 2015 and 2014)	200.0	200.0
4.400% due 2044	300.0	300.0
3.250% due 2025	250.0	-
Total Debentures	2,050.0	1,800.0

Bonds:

7.375% Tax Exempt Sewage Facility Revenue Bonds, due 2015	-	4.7
Less Amounts due Within One Year	(200.0)	(4.7)
Unamortized Premiums and Discounts, Net	(8.5)	(7.3)
Unamortized Debt Issuance Costs ⁽¹⁾	(11.7)	(11.2)
NSTAR Electric Long-Term Debt ⁽¹⁾	\$ 1,829.8	\$ 1,781.5

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PSNH

(Millions of Dollars)

First Mortgage Bonds:

5.60% Series M due 2035
6.15% Series N due 2017
6.00% Series O due 2018
4.50% Series P due 2019
4.05% Series Q due 2021
3.20% Series R due 2021
3.50% Series S due 2023

Total First Mortgage Bonds

Pollution Control Revenue Bonds:

Adjustable Rate Tax Exempt Series A due 2021
(0.193% and 0.175% as of December 31, 2015 and 2014)

Unamortized Premiums and Discounts, Net

Unamortized Debt Issuance Costs⁽¹⁾

PSNH Long-Term Debt⁽¹⁾

As of December 31,

2015

2014

\$	50.0	\$	50.0
	70.0		70.0
	110.0		110.0
	150.0		150.0
	122.0		122.0
	160.0		160.0
	325.0		325.0
	987.0		987.0

89.3

89.3

0.1

-

(5.4)

(6.3)

\$	1,071.0	\$	1,070.0

WMECO

(Millions of Dollars)

Notes:

5.90% Senior Notes Series B, due 2034
5.24% Senior Notes Series C, due 2015
6.70% Senior Notes Series D, due 2037
5.10% Senior Notes Series E, due 2020
3.50% Senior Notes Series F, due 2021
3.88% Senior Notes Series G, due 2023

Total Notes

Pre-1983 Spent Nuclear Fuel Obligation

Less Amounts due Within One Year

Unamortized Premiums and Discounts, Net

Unamortized Debt Issuance Costs⁽¹⁾

WMECO Long-Term Debt⁽¹⁾

As of December 31,

2015

2014

\$	50.0	\$	50.0
	-		50.0
	40.0		40.0
	95.0		95.0
	250.0		250.0
	80.0		80.0
	515.0		565.0
	-		57.4
	-		(50.0)
	5.2		6.1
	(2.9)		(3.3)
\$	517.3	\$	575.2

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OTHER (Additions of Dollars)	As of December 31,	
	2015	2014
Yankee Gas - First Mortgage Bonds:		
8.48% Series B due 2022	\$ 20.0	\$ 20.0
5.26% Series H due 2019	50.0	50.0
5.35% Series I due 2035	50.0	50.0
6.90% Series J due 2018	100.0	100.0
4.87% Series K due 2020	50.0	50.0
4.82% Series L due 2044	100.0	100.0
3.35% Series M due 2025	75.0	-
Total First Mortgage Bonds	445.0	370.0
Unamortized Premium	0.4	0.6
Unamortized Debt Issuance Costs (1)	(1.7)	(1.5)
Yankee Gas Long-Term Debt (1)	443.7	369.1
NSTAR Gas - First Mortgage Bonds:		
9.95% Series J due 2020	25.0	25.0
7.11% Series K due 2033	35.0	35.0
7.04% Series M due 2017	25.0	25.0
4.46% Series N due 2020	125.0	125.0
4.35% Series O due 2045	100.0	-
Total First Mortgage Bonds	310.0	210.0
Unamortized Debt Issuance Costs (1)	(0.8)	(0.6)
NSTAR Gas Long-Term Debt (1)	309.2	209.4
Eversource Parent - Notes and Debentures:		
4.50% Debentures due 2019	350.0	350.0
1.45% Senior Notes Series E due 2018	300.0	300.0
2.80% Senior Notes Series F due 2023	450.0	450.0
1.60% Senior Notes Series G due 2018	150.0	-
3.15% Senior Notes Series H due 2025	300.0	-
Eversource Parent Commercial Paper Borrowings	-	446.3
Total Eversource Parent Notes and Debentures	1,550.0	1,546.3
Pre-1983 Spent Nuclear Fuel Obligation (CYAPC)	179.5	179.4
Fair Value Adjustment (2)	173.5	202.3
Less Fair Value Adjustment - Current Portion (2)	(28.9)	(28.9)
Unamortized Premiums and Discounts, Net	(1.3)	(1.2)
Unamortized Debt Issuance Costs (1)	(1.9)	1.1
Total Other Long-Term Debt (1)	\$ 2,623.8	\$ 2,477.5
Total Eversource Long-Term Debt (1)	\$ 8,805.6	\$ 8,568.4

(1) Effective December 31, 2015, the carrying amount of Long-Term Debt includes unamortized debt issuance costs presented as a direct reduction from the carrying amount of the debt liability, in accordance with new accounting guidance. The December 31, 2014 carrying amount of Long-Term Debt was retrospectively adjusted to conform to the current year presentation. See Note 1C, "Summary of Significant Accounting Policies - Accounting Standards," for further information.

(2) The fair value adjustment amount is the purchase price adjustment, net of amortization, required to record the NSTAR long-term debt at fair value on the date of the merger.

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Long-Term Debt Issuances: On January 15, 2015, Eversource parent issued \$150 million of 1.60 percent Series G Senior Notes, due to mature in 2018, and \$300 million of 3.15 percent Series H Senior Notes, due to mature in 2025. As the debt proceeds, net of issuance costs, refinanced short-term debt, the short-term debt was classified as Long-Term Debt as of December 31, 2014. On May 20, 2015 and December 1, 2015, CL&P issued \$300 million and \$50 million, respectively, of 4.15 percent 2015 Series A First and Refunding Mortgage Bonds due to mature in 2045. On September 10, 2015, Yankee Gas issued \$75 million of 3.35 percent 2015 Series M First Mortgage Bonds due to mature in 2025. On November 18, 2015, NSTAR Electric issued \$250 million of 3.25 percent debentures, due to mature in 2025. On December 8, 2015, NSTAR Gas issued \$100 million of 4.35 percent Series O First Mortgage Bonds due to mature in 2045. The proceeds of all debt issuances, net of issuance costs, were used to repay short-term borrowings and fund capital expenditures and working capital.

Long-Term Debt Repayments: On April 1, 2015, CL&P repaid at maturity the \$100 million 5.00 percent 2005 Series A First and Refunding Mortgage Bonds and also redeemed the \$62 million 1996A Series 1.55 percent PCRBs that were subject to mandatory tender using short-term borrowings. On August 3, 2015, WMECO repaid at maturity the \$50 million 5.24 percent Series C Senior Notes, using short-term borrowings.

Long-Term Debt Issuance Authorizations: On November 25, 2015, PURA approved Yankee Gas' request to extend the authorization period for issuance of up to \$125 million in long-term debt from December 31, 2015 to December 31, 2016. On December 4, 2015, the DPU authorized WMECO to issue up to \$100 million in long-term debt for the period through December 31, 2016. On December 4, 2015, the DPU approved NSTAR Electric's request to extend the authorization period for issuance of up to \$250 million in long-term debt from December 31, 2015 to December 31, 2016.

Long-Term Debt Provisions: The utility plant of CL&P, PSNH, Yankee Gas and NSTAR Gas is subject to the lien of each company's respective first mortgage bond indenture. The Eversource parent, NSTAR Electric and WMECO debt is unsecured. Additionally, the long-term debt agreements provide that Eversource and certain of its subsidiaries must comply with certain covenants as are customarily included in such agreements, including a minimum equity requirement for NSTAR Gas. Under the minimum equity requirement, the outstanding long-term debt of NSTAR Gas must not exceed equity.

CL&P's obligation to repay the PCRBs is secured by first mortgage bonds. The first mortgage bonds contain similar terms and provisions as the applicable series of PCRBs. If CL&P fails to meet its obligations under the first mortgage bonds, then the holder of the first mortgage bonds (the issuer of the PCRBs) would have rights under the first mortgage bonds. CL&P's \$120.5 million tax-exempt PCRBs will be subject to redemption at par on or after September 1, 2021. All other long-term debt securities are subject to make-whole provisions.

PSNH's obligation to repay the PCRBs is secured by first mortgage bonds and bond insurance. The first mortgage bonds contain similar terms and provisions as the PCRBs. If PSNH fails to meet its obligations under the first mortgage bonds, then the holder of the first mortgage bonds (the issuer of the PCRBs) would have rights under the first mortgage bonds. The PSNH Series A tax-exempt PCRBs are currently callable at 100 percent of par. The PCRBs bear interest at a rate that is periodically set pursuant to auctions. PSNH is not obligated to purchase these PCRBs, which mature in 2021, from the remarketing agent.

Yankee Gas has certain long-term debt agreements that contain cross-default provisions. No other debt issuances contain cross-default provisions as of December 31, 2015.

Pre-1983 Spent Nuclear Fuel Obligation: Under the Nuclear Waste Policy Act of 1982, CL&P and WMECO were obligated to pay the DOE for the costs of disposal of pre-1983 spent nuclear fuel and high-level radioactive waste for the period prior to the sale of their ownership shares in the Millstone nuclear power stations, which were sold in March 2001. The DOE is responsible for the selection and development of repositories for, and the disposal of, spent nuclear fuel and high-level radioactive waste. After the sale of the Millstone nuclear power stations in March 2001, CL&P and WMECO remained responsible for their share of the disposal costs for nuclear fuel used to generate electricity prior to April 7, 1983 (pre-1983 Spent Nuclear Fuel) and recorded an accrual for the full liability thereof to the DOE. This liability accrued interest costs at the 3-month Treasury bill yield rate. As of December 31, 2014, CL&P and WMECO's pre-1983 Spent Nuclear Fuel obligation was \$244.5 million and \$57.4 million, respectively, which included accumulated interest costs of \$178 million for CL&P and \$41.8 million for WMECO.

In late 2015, CL&P and WMECO made payments of \$244.6 million and \$57.4 million, respectively, to fully satisfy their pre-1983 Spent Nuclear Fuel obligations to the DOE, which included accumulated interest of \$178 million and \$41.8 million, respectively. CL&P issued debt to fund its payment while WMECO liquidated its spent nuclear fuel trust.

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In addition, as a result of consolidating CYAPC, Eversource has consolidated \$179.5 million and \$179.4 million, respectively, in additional pre-1983 spent nuclear fuel obligations to the DOE, which include accumulated interest costs of \$130.7 million and \$130.6 million as of December 31, 2015 and 2014, respectively. CYAPC maintains a trust to fund amounts due to the DOE for the disposal of pre-1983 spent nuclear fuel. For further information, see Note 5, "Marketable Securities," to the financial statements.

Long-Term Debt Maturities: Long-term debt maturities on debt outstanding for the years 2016 through 2020 and thereafter are shown below. These amounts exclude the CYAPC pre-1983 spent nuclear fuel obligation, net unamortized premiums, discounts and debt issuance costs, and other fair value adjustments as of December 31, 2015:

(Millions of Dollars)	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2016	\$ 200.0	\$ -	\$ 200.0	\$ -	\$ -
2017	745.0	250.0	400.0	70.0	-
2018	960.0	300.0	-	110.0	-
2019	800.0	250.0	-	150.0	-
2020	295.0	-	-	-	95.0
Thereafter	5,736.6	1,990.3	1,450.0	746.3	420.0
Total	\$ 8,736.6	\$ 2,790.3	\$ 2,050.0	\$ 1,076.3	\$ 515.0

9. EMPLOYEE BENEFITS

A. Pension Benefits and Postretirement Benefits Other Than Pensions

As of December 31, 2014, Eversource Service sponsored two defined benefit retirement plans that covered eligible employees, including, among others, employees of CL&P, NSTAR Electric, PSNH and WMECO. Effective January 1, 2015, these two pension plans were merged into one plan, sponsored by Eversource Service (Pension Plan). The Pension Plan is subject to the provisions of ERISA, as amended by the PPA of 2006. Eversource's policy is to annually fund the Pension Plan in an amount at least equal to an amount that will satisfy all federal funding requirements. In addition to the Pension Plan, Eversource maintains non-qualified defined benefit retirement plans sponsored by Eversource Service (herein collectively referred to as the SERP Plans), which provide benefits in excess of Internal Revenue Code limitations to eligible current and retired participants.

As of December 31, 2014, Eversource Service also sponsored defined benefit postretirement plans that provided certain retiree benefits, primarily medical, dental and life insurance, to retired employees that met certain age and service eligibility requirements, including, among others, employees of CL&P, NSTAR Electric, PSNH and WMECO. Effective January 1, 2015, these postretirement plans were merged into one plan, sponsored by Eversource Service (PBOP Plan). Under certain circumstances, eligible retirees are required to contribute to the costs of postretirement benefits. The benefits provided under the PBOP Plan are not vested and the Company has the right to modify any benefit provision subject to applicable laws at that time. Eversource annually funds postretirement costs through tax deductible contributions to external trusts.

Because the Regulated companies recover the retiree benefit costs from customers through rates, regulatory assets are recorded in lieu of recording an adjustment to Accumulated Other Comprehensive Income/(Loss) for the funded status of the Pension, SERP and PBOP Plans. Regulatory accounting is also applied to the portions of the Eversource Service costs that support the Regulated companies, as these costs are also recovered from customers. Adjustments to the Pension and PBOP Plans funded status for the unregulated companies are recorded on an after-tax basis to Accumulated Other Comprehensive Income/(Loss). For further information, see Note 2, "Regulatory Accounting," and Note 14, "Accumulated Other Comprehensive Income/(Loss)," to the financial statements.

For the year ended December 31, 2015, the difference between the actual return and calculated expected return on plan assets for the Pension and PBOP Plans are reflected as a component of unrecognized actuarial gains or losses, which are recorded in Regulatory Assets or Accumulated Other Comprehensive Income/(Loss). Unrecognized actuarial gains or losses are amortized as a component of pension and PBOP expense over the estimated average future employee service period.

Pension and SERP Plans: On January 1, 2014, NSTAR Electric & Gas was merged into Eversource Service (service company merger) and, concurrently, all employees were transferred to the company they predominantly provide services for: Eversource Service, NSTAR Electric or NSTAR Gas. As a result of these employee transfers, the pension and SERP assets and liabilities of NSTAR Electric & Gas were attributed by participant and transferred to the applicable operating company's balance sheets. This change had no impact on the income statement or net assets of NSTAR Electric or Eversource.

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The Pension and SERP Plans are accounted for under the multiple-employer approach, with each operating company's balance sheet reflecting its share of the funded status of the plans. Although Eversource maintains marketable securities in a benefit trust, the SERP Plans do not contain any assets. For further information, see Note 5, "Marketable Securities," to the financial statements. The following tables provide information on the Pension and SERP Plan benefit obligations, fair values of Pension Plan assets, and funded status:

Eversource (Millions of Dollars)	Pension and SERP	
	As of December 31,	
	2015	2014
Change in Benefit Obligation		
Benefit Obligation as of Beginning of Year	\$ (5,486.2)	\$ (4,676.5)
Service Cost	(91.4)	(79.9)
Interest Cost	(227.0)	(225.7)
Actuarial Gain/(Loss)	331.5	(739.6)
Benefits Paid - Pension	238.5	230.3
Benefits Paid - Lump Sum	149.5	-
Benefits Paid - SERP	5.0	5.2
Benefit Obligation as of End of Year	\$ (5,080.1)	\$ (5,486.2)
Change in Pension Plan Assets		
Fair Value of Pension Plan Assets as of Beginning of Year	\$ 4,126.5	\$ 3,985.9
Employer Contributions	154.6	171.6
Actual Return on Pension Plan Assets	12.3	199.3
Benefits Paid	(238.5)	(230.3)
Benefits Paid - Lump Sum	(149.5)	-
Fair Value of Pension Plan Assets as of End of Year	\$ 3,905.4	\$ 4,126.5
Funded Status as of December 31 st	\$ (1,174.7)	\$ (1,359.7)

Pension and SERP

Millions of Dollars)	As of December 31, 2015				As of December 31, 2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Change in Benefit Obligation								
Benefit Obligation as of Beginning of Year	\$ (1,230.3)	\$ (982.6)	\$ (580.7)	\$ (249.4)	\$ (1,083.4)	\$ (1,353.3)	\$ (529.0)	\$ (223.9)
Change due to transfer of employees	(4.6)	6.2	(1.9)	(1.3)	26.4	479.9	32.2	6.2
Service Cost	(24.7)	(14.9)	(12.1)	(4.3)	(20.2)	(13.6)	(9.7)	(3.5)
Interest Cost	(51.1)	(40.2)	(24.3)	(10.4)	(50.5)	(41.3)	(23.8)	(10.3)
Actuarial Gain/(Loss)	77.8	34.1	38.9	12.6	(161.0)	(107.0)	(73.3)	(29.8)
Benefits Paid - Pension	60.2	47.6	23.2	12.7	58.3	52.4	22.8	11.9
Benefits Paid - Lump Sum	14.5	-	9.1	2.5	-	-	-	-
Benefits Paid - SERP	0.4	0.1	0.2	-	0.3	0.3	0.1	-
Benefit Obligation as of End of Year	\$ (1,157.6)	\$ (949.7)	\$ (547.6)	\$ (237.6)	\$ (1,230.1)	\$ (982.6)	\$ (580.7)	\$ (249.4)
Change in Pension Plan Assets								
Fair Value of Pension Plan Assets as of Beginning of Year	\$ 980.8	\$ 879.0	\$ 498.4	\$ 234.0	\$ 1,016.3	\$ 1,235.3	\$ 528.6	\$ 240.4
Change due to transfer of employees	4.6	(6.2)	1.9	1.3	(26.4)	(441.4)	(32.2)	(6.2)
Employer Contributions	-	5.0	1.0	-	-	101.0	-	-
Actual Return on Pension Plan Assets	2.8	2.7	1.5	0.7	49.2	36.5	24.8	11.7
Benefits Paid	(60.2)	(47.6)	(23.2)	(12.7)	(58.3)	(52.4)	(22.8)	(11.9)
Benefits Paid - Lump Sum	(14.5)	-	(9.1)	(2.5)	-	-	-	-
Fair Value of Pension Plan Assets as of End of Year	\$ 913.5	\$ 832.9	\$ 470.5	\$ 226.8	\$ 980.8	\$ 879.0	\$ 498.4	\$ 234.0
Funded Status as of December 31 st	\$ (244.1)	\$ (116.8)	\$ (77.1)	\$ (16.8)	\$ (249.3)	\$ (103.6)	\$ (82.3)	\$ (15.4)

In August 2015, Eversource made a total lump-sum payout of \$149.5 million, which reduced the projected benefit obligation and Pension Plan assets by a corresponding amount. Therefore, the lump-sum payment had no impact on the net Accrued Pension Liability reflected on the Eversource, CL&P, PSNH and WMECO balance sheets as of December 31, 2015.

During 2014, the Society of Actuaries released a series of updated mortality tables resulting from studies that measured mortality rates for various groups of individuals. The updated mortality tables released in 2014 increased the life expectancy of plan participants by three to five years and had the effect of increasing the estimated benefits to be provided to plan participants. The impact of adopting the updated mortality tables on Eversource's liability as of December 31, 2014 was an increase of approximately \$340 million. In 2015, a revised scale for the mortality table was released having the effect of decreasing the estimate of benefits to be provided to plan participants. The impact of the adoption of the new mortality scale resulted in a decrease of \$48 million on Eversource's liability as of December 31, 2015.

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The increase in the discount rate used to calculate the funded status resulted in a decrease on Eversource's liability of approximately \$267 million as of December 31, 2015. Decreases in the discount rates resulted in an increase on Eversource's liability of approximately \$530 million as of December 31, 2014.

The pension and SERP Plans' funded status includes the current portion of the SERP liability, which is included in Other Current Liabilities on the accompanying balance sheets.

As of December 31, 2015 and 2014, the accumulated benefit obligation for the Pension and SERP Plans is as follows:

(Millions of Dollars)	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2015	\$ 4,733.2	\$ 1,062.7	\$ 888.8	\$ 506.4	\$ 222.3
2014	5,000.1	1,101.4	910.4	524.5	226.4

The following actuarial assumptions were used in calculating the Pension and SERP Plans' year end funded status:

	Pension and SERP	
	As of December 31,	
	2015	2014
Discount Rate	4.21 % - 4.60 %	4.20 %
Compensation/Progression Rate	3.50%	3.50 %

Pension and SERP Expense: Eversource charges net periodic pension expenses to its subsidiaries based on the actual participant demographic data for each subsidiary's participants. The actual investment return in the trust is allocated to each of the subsidiaries annually in proportion to the investment return expected to be earned during the year. For the year ended December 31, 2013 (prior to the service company merger), the net periodic pension expense recorded at NSTAR Electric represented the full cost of the plan with a portion of the costs allocated to affiliated companies based on participant demographic data.

The components of net periodic benefit expense for the Pension and SERP Plans are shown below. The net periodic benefit expense and the intercompany allocations less the capitalized portion of pension and SERP amounts are included in Operations and Maintenance expense on the statements of income. Capitalized pension amounts relate to employees working on capital projects and are included in Property, Plant and Equipment, Net on the balance sheets. Pension and SERP expense reflected in the statements of cash flows for CL&P, NSTAR Electric, PSNH and WMECO does not include the intercompany allocations or the corresponding capitalized portion, as these amounts are cash settled on a short-term basis.

(Millions of Dollars)	Pension and SERP				
	For the Year Ended December 31, 2015				
	Eversource (1)	CL&P	NSTAR Electric	PSNH (1)	WMECO
Service Cost	\$ 91.4	\$ 24.7	\$ 14.9	\$ 12.1	\$ 4.3
Interest Cost	227.0	51.1	40.2	24.3	10.4
Expected Return on Pension Plan Assets	(335.9)	(78.9)	(70.0)	(40.4)	(18.9)
Actuarial Loss	148.5	32.2	35.8	11.6	6.4
Prior Service Cost/(Credit)	3.7	1.5	(0.1)	0.5	0.3
Total Net Periodic Benefit Expense	\$ 134.7	\$ 30.6	\$ 20.8	\$ 8.1	\$ 2.5
Intercompany Allocations	N/A	\$ 22.5	\$ 13.6	\$ 6.7	\$ 4.4
Capitalized Pension Expense	\$ 41.0	\$ 18.8	\$ 11.4	\$ 3.5	\$ 1.9

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(Millions of Dollars)	Pension and SERP				
	For the Year Ended December 31, 2014				
	NSTAR				
	Eversource	CL&P	Electric	PSNH	WMECO
Service Cost	\$ 79.9	\$ 20.2	\$ 13.6	\$ 9.7	\$ 3.5
Interest Cost	225.7	50.5	41.3	23.8	10.3
Expected Return on Pension Plan Assets	(310.8)	(75.4)	(63.0)	(38.1)	(17.9)
Actuarial Loss	128.4	33.7	23.5	11.6	6.9
Prior Service Cost	4.4	1.8	-	0.7	0.4
Total Net Periodic Benefit Expense	\$ 127.6	\$ 30.8	\$ 15.4	\$ 7.7	\$ 3.2
Intercompany Allocations	N/A	\$ 26.7	\$ 10.4	\$ 7.6	\$ 5.1
Capitalized Pension Expense	\$ 35.2	\$ 17.6	\$ 7.9	\$ 3.0	\$ 2.4

(Millions of Dollars)	Pension and SERP				
	For the Year Ended December 31, 2013				
	NSTAR				
	Eversource	CL&P	Electric (2)	PSNH	WMECO
Service Cost	\$ 102.3	\$ 24.9	\$ 33.1	\$ 13.1	\$ 4.7
Interest Cost	206.7	48.3	58.0	23.6	10.0
Expected Return on Pension Plan Assets	(278.1)	(73.8)	(84.4)	(35.4)	(17.4)
Actuarial Loss	210.5	55.9	58.1	21.6	11.8
Prior Service Cost/(Credit)	4.0	1.8	(0.3)	0.7	0.4
Total Net Periodic Benefit Expense	\$ 245.4	\$ 57.1	\$ 64.5	\$ 23.6	\$ 9.5
Intercompany Allocations	N/A	\$ 44.9	\$ (8.4)	\$ 10.5	\$ 8.0
Capitalized Pension Expense	\$ 73.2	\$ 28.0	\$ 28.9	\$ 7.3	\$ 5.2

- (1) Amounts exclude \$3.2 million for the year ended December 31, 2015 that represent amounts included in other deferred debits.
- (2) NSTAR Electric's allocated expense associated with the NSTAR SERP was \$3.2 million for the year ended December 31, 2013 and was not included in the NSTAR Electric amounts in the table above. For the years ended December 31, 2015 and 2014, the SERP amount is now allocated to NSTAR Electric due to the service company merger.

The following actuarial assumptions were used to calculate Pension and SERP expense amounts:

	Pension and SERP			
	For the Year Ended December 31,			
	2015	2014	2013	
Discount Rate	4.20%	4.85 % - 5.03 %	4.13 % - 4.24 %	
Expected Long-Term Rate of Return	8.25 %	8.25 %	8.25%	
Compensation/Progression Rate	3.50 %	3.50 % - 4.00 %	3.50 % - 4.00 %	

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The following is a summary of the changes in plan assets and benefit obligations recognized in Regulatory Assets and Other Comprehensive Income (OCI) as well as amounts in Regulatory Assets and OCI that were reclassified as net periodic benefit expense during the years presented:

(Millions of Dollars)	Regulatory Assets		OCI	
	For the Years Ended December 31,			
	2015	2014	2015	2014
Actuarial (Gains)/Losses Arising During the Year	\$ (2.0)	\$ 797.3	\$ (6.2)	\$ 55.9
Actuarial Losses Reclassified as Net Periodic Benefit Expense	(142.3)	(122.8)	(6.2)	(5.6)
Prior Service Cost Reclassified as Net Periodic Benefit Expense	(3.5)	(4.2)	(0.2)	(0.2)

The following is a summary of the remaining Regulatory Assets and Accumulated Other Comprehensive Loss amounts that have not been recognized as components of net periodic benefit expense as of December 31, 2015 and 2014, as well as the amounts that are expected to be recognized as components in 2016:

(Millions of Dollars)	Regulatory Assets as of December 31,		Expected 2016 Expense	AOCI as of December 31,		Expected 2016 Expense
	2015	2014		2015	2014	
Actuarial Loss	\$ 1,667.6	\$ 1,811.9	\$ 120.6	\$ 81.1	\$ 93.5	\$ 5.4
Prior Service Cost	9.7	13.2	3.4	0.6	0.8	0.2

PBOP Plan: On January 1, 2014, concurrent with the service company merger, the PBOP assets and liabilities of NSTAR Electric & Gas were attributed by participant and transferred to the applicable operating company's balance sheets. This change had no impact on the income statements or net assets of NSTAR Electric or Eversource. The PBOP Plan is accounted for under the multiple-employer approach, with each operating company's balance sheet reflecting its share of the funded status of the plan. The following tables provide information on the PBOP Plan benefit obligations, fair values of plan assets, and funded status:

Eversource (Millions of Dollars)	PBOP	
	As of December 31,	
	2015	2014
Change in Benefit Obligation		
Benefit Obligation as of Beginning of Year	\$ (1,147.9)	\$ (1,038.0)
Service Cost	(16.3)	(12.5)
Interest Cost	(47.2)	(49.5)
Actuarial Gain/(Loss)	106.0	(95.5)
Benefits Paid	54.0	47.6
Benefit Obligation as of End of Year	\$ (1,051.4)	\$ (1,147.9)
Change in Plan Assets		
Fair Value of Plan Assets as of Beginning of Year	\$ 862.6	\$ 826.5
Actual Return on Plan Assets	(4.3)	43.7
Employer Contributions	7.9	40.0
Benefits Paid	(54.0)	(47.6)
Fair Value of Plan Assets as of End of Year	\$ 812.2	\$ 862.6
Funded Status as of December 31 st	\$ (239.2)	\$ (285.3)

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(Millions of Dollars)	PBOP							
	As of December 31,							
	2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Change in Benefit Obligation								
Benefit Obligation as of Beginning of Year	\$ (173.9)	\$ (468.7)	\$ (91.8)	\$ (36.6)	\$ (180.4)	\$ -	\$ (93.5)	\$ (38.7)
Change due to transfer of employees	0.1	2.3	(0.3)	-	3.7	(395.5)	4.3	1.0
Service Cost	(2.1)	(5.4)	(1.4)	(0.4)	(2.2)	(3.1)	(1.3)	(0.4)
Interest Cost	(7.2)	(19.0)	(3.9)	(1.5)	(8.1)	(19.4)	(4.3)	(1.7)
Actuarial Gain/(Loss)	7.2	59.1	3.6	1.5	3.5	(68.6)	(1.1)	1.3
Benefits Paid	11.9	18.9	5.3	2.6	9.5	17.9	4.1	1.9
Benefit Obligation as of End of Year	\$ (164.0)	\$ (412.8)	\$ (88.5)	\$ (34.4)	\$ (173.9)	\$ (468.7)	\$ (91.8)	\$ (36.6)
Change in Plan Assets								
Fair Value of Plan Assets as of Beginning of Year	\$ 149.0	\$ 336.5	\$ 80.9	\$ 34.4	\$ 151.3	\$ -	\$ 81.8	\$ 35.3
Change due to transfer of employees	-	0.6	0.2	-	(3.2)	316.7	(3.1)	(1.0)
Actual Return on Plan Assets	(0.4)	(2.8)	-	(0.1)	6.3	18.4	3.8	1.6
Employer Contributions	-	4.9	-	-	4.2	19.3	2.5	0.4
Benefits Paid	(11.9)	(18.9)	(5.3)	(2.6)	(9.5)	(17.9)	(4.1)	(1.9)
Fair Value of Plan Assets as of End of Year	\$ 136.7	\$ 320.3	\$ 75.8	\$ 31.7	\$ 149.0	\$ 336.5	\$ 80.9	\$ 34.4
Funded Status as of December 31 st	\$ (27.3)	\$ (92.5)	\$ (12.7)	\$ (2.7)	\$ (24.9)	\$ (132.2)	\$ (10.9)	\$ (2.2)

During 2014, the Society of Actuaries released a series of updated mortality tables resulting from studies that measured mortality rates for various groups of individuals. The updated mortality tables released in 2014 increased the life expectancy of plan participants by three to five years and had the effect of increasing the estimated benefits to be provided to plan participants. The impact of adopting the updated mortality tables on Eversource's liability as of December 31, 2014 was an increase of approximately \$82 million. In 2015, a revised scale for the mortality table was released having the effect of decreasing the estimate of benefits to be provided to plan participants. The impact of the adoption of the new mortality scale resulted in a decrease of \$23 million on Eversource's liability as of December 31, 2015.

The increase in the discount rate used to calculate the funded status resulted in a decrease on Eversource's liability of approximately \$60 million as of December 31, 2015. Decreases in the discount rates resulted in an increase on Eversource's liability of approximately \$110 million as of December 31, 2014.

The following actuarial assumptions were used in calculating the PBOP Plan's year end funded status:

	PBOP	
	As of December 31,	
	2015	2014
Discount Rate	4.62 %	4.22 %
Health Care Cost Trend Rate	6.25 %	6.50 %

PBOP Expense: Eversource charges net periodic postretirement benefits expense to its subsidiaries based on the actual participant demographic data for each subsidiary's participants. The actual investment return in the trust each year is allocated to each of the subsidiaries annually in proportion to the investment return expected to be earned during the year. For the year ended December 31, 2013 (prior to the service company merger), the net periodic postretirement expense of the NSTAR PBOP Plan allocated to NSTAR Electric was \$4.6 million.

The components of net periodic benefit expense for the PBOP Plan are shown below. The net periodic benefit expense and the intercompany allocations less the capitalized portion of PBOP are included in Operations and Maintenance on the statements of income. Capitalized PBOP amounts relate to employees working on capital projects and are included in Property, Plant and Equipment, Net on the balance sheets. PBOP expense reflected in the statements of cash flows for CL&P, NSTAR Electric, PSNH and WMECO does not include the intercompany allocations or the corresponding capitalized portion, as these amounts are cash settled on a short-term basis.

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PBOP

For the Year Ended December 31, 2015

(Millions of Dollars)

	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Service Cost	\$ 16.3	\$ 2.1	\$ 5.4	\$ 1.4	\$ 0.4
Interest Cost	47.2	7.2	19.0	3.9	1.5
Expected Return on Plan Assets	(67.4)	(11.1)	(27.3)	(6.0)	(2.5)
Actuarial Loss	6.8	0.7	2.3	0.5	-
Prior Service Credit	(0.5)	-	(0.2)	-	-
Total Net Periodic Benefit Expense/(Income)	\$ 2.4	\$ (1.1)	\$ (0.8)	\$ (0.2)	\$ (0.6)
Intercompany Allocations	N/A	\$ 1.9	\$ 0.8	\$ 0.4	\$ 0.3
Capitalized PBOP Expense/(Income)	\$ 0.1	\$ (0.2)	\$ (0.2)	\$ 0.2	\$ (0.2)

PBOP

For the Year Ended December 31, 2014

(Millions of Dollars)

	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Service Cost	\$ 12.5	\$ 2.2	\$ 3.1	\$ 1.3	\$ 0.4
Interest Cost	49.5	8.1	19.4	4.3	1.7
Expected Return on Plan Assets	(63.3)	(10.5)	(25.9)	(5.4)	(2.3)
Actuarial Loss/(Gain)	12.2	4.2	(0.5)	2.2	0.5
Prior Service Credit	(2.8)	-	(1.9)	-	-
Total Net Periodic Benefit Expense/(Income)	\$ 8.1	\$ 4.0	\$ (5.8)	\$ 2.4	\$ 0.3
Intercompany Allocations	N/A	\$ 3.8	\$ 0.8	\$ 1.0	\$ 0.7
Capitalized PBOP Expense/(Income)	\$ 1.4	\$ 1.8	\$ (2.3)	\$ 0.8	\$ 0.2

PBOP

For the Year Ended December 31, 2013

(Millions of Dollars)

	Eversource	CL&P	PSNH	WMECO
Service Cost	\$ 16.9	\$ 3.4	\$ 2.3	\$ 0.7
Interest Cost	47.2	7.9	4.0	1.7
Expected Return on Plan Assets	(55.4)	(10.1)	(5.2)	(2.3)
Actuarial Loss	26.0	7.4	3.6	1.1
Prior Service Credit	(2.1)	-	-	-
Total Net Periodic Benefit Expense	\$ 32.6	\$ 8.6	\$ 4.7	\$ 1.2
Intercompany Allocations	N/A	\$ 7.1	\$ 1.6	\$ 1.3
Capitalized PBOP Expense	\$ 8.8	\$ 3.9	\$ 1.3	\$ 0.6

The following actuarial assumptions were used to calculate PBOP expense amounts:

PBOP

For the Years Ended December 31,

	2015	2014	2013
Discount Rate	4.22 %	4.78 % - 5.10 %	4.04 % - 4.35 %
Expected Long-Term Rate of Return	8.25 %	8.25 %	8.25 %

As of December 31, 2015 and 2014, the health care cost trend rate assumptions used to determine the PBOP Plan's funded status was 6.25 percent and 6.5 percent, respectively, subsequently decreasing to an ultimate rate of 4.5 percent in 2023. The health care cost trend rate assumption used to calculate the PBOP expense amount was 6.5 percent for the year ended December 31, 2015.

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Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. The effect of changing the assumed health care cost trend rate by one percentage point for the year ended December 31, 2015 would have the following effects:

(Millions of Dollars)	One Percentage Point Increase	One Percentage Point Decrease
Effect on PBOP Obligation	\$ 115.3	\$ (90.8)
Effect on Total Service and Interest Cost Components	8.5	(6.3)

The following is a summary of the changes in plan assets and benefit obligations recognized in Regulatory Assets and OCI as well as amounts recognized in Regulatory Assets and OCI that were reclassified as net periodic benefit (expense)/income during the years presented:

(Millions of Dollars)	Regulatory Assets		OCI	
	For the Years Ended December 31,			
	2015	2014	2015	2014
Actuarial (Gains)/Losses Arising During the Year	\$ (34.1)	\$ 115.1	\$ 0.7	\$ 0.4
Actuarial Losses Reclassified as Net Periodic Benefit Expense	(5.4)	(11.6)	(0.4)	(0.6)
Prior Service Credit Reclassified as Net Periodic Benefit Income	0.5	2.8	-	-

The following is a summary of the remaining Regulatory Assets and Accumulated Other Comprehensive Loss amounts that have not been recognized as components of net periodic benefit expense as of December 31, 2015 and 2014, as well as the amounts that are expected to be recognized as components in 2016:

(Millions of Dollars)	Regulatory Assets as of December 31,		Expected 2016 Expense	AOCI as of December 31,		Expected 2016 Expense
	2015	2014		2015	2014	
Actuarial Loss	\$ 152.2	\$ 192.7	\$ 4.0	\$ 6.3	\$ 6.0	\$ 0.4
Prior Service Credit	(1.3)	(1.8)	(0.2)	-	-	-

Estimated Future Benefit Payments: The following benefit payments, which reflect expected future service, are expected to be paid by the Pension, SERP and PBOP Plans:

(Millions of Dollars)	2016	2017	2018	2019	2020	2021-2025
Pension and SERP	\$ 253.5	\$ 272.9	\$ 273.9	\$ 283.7	\$ 292.7	\$ 1,604.3
PBOP	60.8	61.2	61.4	61.8	62.4	315.4

Eversource Contributions: Eversource contributed \$154.6 million to the Pension Plan in 2015, of which \$5 million was contributed by NSTAR Electric, \$1 million by PSNH and the remainder by other Eversource subsidiaries, primarily Eversource Service. Based on the current status of the Pension Plan and federal pension funding requirements, although not required to make a minimum pension contribution in 2016, Eversource currently expects to make contributions of approximately \$146 million in 2016, of which \$21 million will be contributed by NSTAR Electric and \$17 million by PSNH. The remaining \$108 million is expected to be contributed by other Eversource subsidiaries, primarily Eversource Service.

Eversource contributed \$7.9 million to the PBOP Plan in 2015, of which \$4.9 million was contributed by NSTAR Electric. Eversource expects to make approximately \$9.5 million in contributions in 2016.

Fair Value of Pension and PBOP Plan Assets: Pension and PBOP funds are held in external trusts. Trust assets, including accumulated earnings, must be used exclusively for Pension and PBOP payments. Eversource's investment strategy for its Pension and PBOP Plans is to maximize the long-term rates of return on these plans' assets within an acceptable level of risk. The investment strategy for each asset category includes a diversification of asset types, fund strategies and fund managers and it establishes target asset allocations that are routinely reviewed and periodically rebalanced. PBOP assets are comprised of assets held in the PBOP Plan as well as specific assets within the defined benefit pension plan trust (401(h) assets). The investment policy and strategy of the 401(h) assets is consistent with that of the defined benefit pension plan. Eversource's expected long-term rates of return on Pension and PBOP Plan assets are based on target asset allocation assumptions and related expected long-term rates of return. In developing its expected long-term rate of return assumptions for the Pension and PBOP Plans, Eversource evaluated input from consultants, as well as long-term inflation assumptions and historical returns. For the year ended December 31, 2015, management has assumed long-term rates of return of 8.25 percent for the Pension and PBOP Plan assets. These long-term rates of return are based on the assumed rates of return for the target asset allocations as follows:

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	As of December 31, 2015		As of December 31, 2014	
	Pension Plan and Tax-Exempt Assets Within PBOP Plan		Pension Plan and Tax-Exempt Assets Within PBOP Plan	
	Target Asset Allocation	Assumed Rate of Return	Target Asset Allocation	Assumed Rate of Return
Equity Securities:				
United States	22%	8.5%	24%	9%
International	13%	8.5%	10%	9%
Emerging Markets	5%	10%	6%	10%
Private Equity	12%	12%	10%	13%
Debt Securities:				
Fixed Income	12%	4.5%	15%	5%
High Yield Fixed Income	13%	8.5%	9%	7.5%
Emerging Markets Debt	5%	7.5%	6%	7.5%
Real Estate and Other Assets	10%	7.5%	9%	7.5%
Hedge Funds	8%	7%	11%	7%

The taxable assets within the PBOP Plan have a target asset allocation of 70 percent equity securities and 30 percent fixed income securities.

The following table presents, by asset category, the Pension and PBOP Plan assets recorded at fair value on a recurring basis by the level in which they are classified within the fair value hierarchy:

	Pension Plan							
	Fair Value Measurements as of December 31,							
	2015				2014			
(Millions of Dollars)	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Asset Category:								
Equity Securities (1)	\$ 396.5	\$ 985.7	\$ 305.2	\$ 1,687.4	\$ 414.7	\$ 1,035.0	\$ 292.2	\$ 1,741.9
Private Equity	7.6	-	464.7	472.3	18.8	-	367.9	386.7
Fixed Income (2)	-	432.0	784.8	1,216.8	10.2	561.4	722.0	1,293.6
Real Estate and Other Assets	-	117.5	260.3	377.8	-	132.0	265.8	397.8
Hedge Funds	-	49.7	290.8	340.5	-	20.0	475.0	495.0
Total	\$ 404.1	\$ 1,584.9	\$ 2,105.8	\$ 4,094.8	\$ 443.7	\$ 1,748.4	\$ 2,122.9	\$ 4,315.0
Less: 401(h) PBOP Assets (3)				(189.4)				(188.5)
Total Pension Assets				\$ 3,905.4				\$ 4,126.5

	PBOP Plan							
	Fair Value Measurements as of December 31,							
	2015				2014			
(Millions of Dollars)	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Asset Category:								
Equity Securities (1)	\$ 109.7	\$ 121.6	\$ 77.8	\$ 309.1	\$ 104.1	\$ 172.8	\$ 75.1	\$ 352.0
Private Equity	-	-	32.9	32.9	-	-	24.9	24.9
Fixed Income (2)	9.7	99.9	81.6	191.2	16.1	110.0	78.3	204.4
Real Estate and Other Assets	-	17.0	20.4	37.4	-	19.4	15.0	34.4
Hedge Funds	-	-	52.2	52.2	-	-	58.4	58.4
Total	\$ 119.4	\$ 238.5	\$ 264.9	\$ 622.8	\$ 120.2	\$ 302.2	\$ 251.7	\$ 674.1
Add: 401(h) PBOP Assets (3)				189.4				188.5
Total PBOP Assets				\$ 812.2				\$ 862.6

- (1) United States, International and Emerging Markets equity securities classified as Level 2 include investments in commingled funds. Level 3 investments include hedge funds that are overlayed with equity index swaps and futures contracts and funds invested in equities that have redemption restrictions.
- (2) Fixed Income investments classified as Level 3 investments include fixed income funds that invest in a variety of opportunistic fixed income strategies, and hedge funds that are overlayed with fixed income futures.
- (3) The assets of the Pension Plan include a 401(h) account that has been allocated to provide health and welfare postretirement benefits under the PBOP Plan.

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The Company values assets based on observable inputs when available. Equity securities, exchange traded funds and futures contracts classified as Level 1 in the fair value hierarchy are priced based on the closing price on the primary exchange as of the balance sheet date. Commingled funds included in Level 2 equity securities are recorded at the net asset value provided by the asset manager, which is based on the market prices of the underlying equity securities. Swaps are valued using pricing models that incorporate interest rates and equity and fixed income index closing prices to determine a net present value of the cash flows. Fixed income securities, such as government issued securities, corporate bonds and high yield bond funds, are included in Level 2 and are valued using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. The pricing models utilize observable inputs such as recent trades for the same or similar instruments, yield curves, discount margins and bond structures. Hedge funds and investments in opportunistic fixed income funds are recorded at net asset value based on the values of the underlying assets. The assets in the hedge funds and opportunistic fixed income funds are valued using observable inputs and are classified as Level 3 within the fair value hierarchy due to redemption restrictions. Private Equity investments and Real Estate and Other Assets are valued using the net asset value provided by the partnerships, which are based on discounted cash flows of the underlying investments, real estate appraisals or public market comparables of the underlying investments. These investments are classified as Level 3 due to redemption restrictions.

Fair Value Measurements Using Significant Unobservable Inputs (Level 3): The following tables present changes in the Level 3 category of Eversource's Pension and PBOP Plan assets for the years ended December 31, 2015 and 2014:

Pension Plan

(Millions of Dollars)	Equity Securities	Private Equity	Fixed Income	Real Estate and Other Assets	Hedge Funds	Total
Balance as of January 1, 2014	\$ 255.5	\$ 300.3	\$ 589.5	\$ 288.5	\$ 416.9	\$ 1,850.7
Actual Return/(Loss) on Plan Assets:						
Relating to Assets Still Held as of Year End	(2.3)	14.0	45.2	(3.6)	23.5	76.8
Relating to Assets Distributed During the Year	-	13.9	(6.2)	28.3	(15.2)	20.8
Purchases, Sales and Settlements	39.0	39.7	93.5	(47.4)	49.8	174.6
Balance as of December 31, 2014	\$ 292.2	\$ 367.9	\$ 722.0	\$ 265.8	\$ 475.0	\$ 2,122.9
Transfer Between Categories	76.5	-	-	-	(76.5)	-
Actual Return/(Loss) on Plan Assets:						
Relating to Assets Still Held as of Year End	5.3	24.4	(6.7)	(7.1)	-	15.9
Relating to Assets Distributed During the Year	-	27.3	17.0	24.8	(0.9)	68.2
Purchases, Sales and Settlements	(68.8)	45.1	52.5	(23.2)	(106.8)	(101.2)
Balance as of December 31, 2015	\$ 305.2	\$ 464.7	\$ 784.8	\$ 260.3	\$ 290.8	\$ 2,105.8

PBOP Plan

(Millions of Dollars)	Equity Securities	Private Equity	Fixed Income	Real Estate and Other Assets	Hedge Funds	Total
Balance as of January 1, 2014	\$ 69.1	\$ 17.9	\$ 51.5	\$ 33.9	\$ 57.0	\$ 229.4
Actual Return/(Loss) on Plan Assets:						
Relating to Assets Still Held as of Year End	6.0	1.3	1.9	(2.8)	1.4	7.8
Relating to Assets Distributed During the Year	-	0.1	-	(2.2)	-	(2.1)
Purchases, Sales and Settlements	-	5.6	24.9	(13.9)	-	16.6
Balance as of December 31, 2014	\$ 75.1	\$ 24.9	\$ 78.3	\$ 15.0	\$ 58.4	\$ 251.7
Actual Return/(Loss) on Plan Assets:						
Relating to Assets Still Held as of Year End	(2.0)	2.6	2.1	0.3	(1.5)	1.5
Relating to Assets Distributed During the Year	-	-	(0.3)	-	-	(0.3)
Purchases, Sales and Settlements	4.7	5.4	1.5	5.1	(4.7)	12.0
Balance as of December 31, 2015	\$ 77.8	\$ 32.9	\$ 81.6	\$ 20.4	\$ 52.2	\$ 264.9

B. Defined Contribution Plans

Effective January 1, 2014, Eversource maintains one defined contribution plan on behalf of eligible participants, the Eversource 401k Plan. The Eversource 401k Plan provides for employee and employer contributions up to statutory limits. For eligible employees, the Eversource 401k Plan provides employer matching contributions of either 100 percent up to a maximum of three percent of eligible compensation or 50 percent up to a maximum of eight percent of eligible compensation. Beginning in 2014 for newly hired employees, the Eversource 401k Plan provides employer matching contributions of 100 percent up to a maximum of three percent of eligible compensation.

The Eversource 401k Plan also contains a K-Vantage feature for the benefit of eligible participants, which provides an additional annual employer contribution based on age and years of service. K-Vantage participants are not eligible to actively participate in the Eversource Pension Plan.

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The total defined Eversource 401k Plan employer matching contributions, including the K-Vantage contributions, were as follows:

(Billions of Dollars)	NSTAR					
	Eversource	CL&P	Electric	PSNH	WMECO	
2015	\$ 30.4	\$ 4.8	\$ 6.3	\$ 3.4	\$ 1.0	
2014	29.7	5.0	6.3	3.2	1.0	
2013	37.0	5.1	8.5	3.3	1.0	

Allocations of Eversource common shares were made from Eversource treasury shares to satisfy a portion of the Eversource 401k Plan obligation, which provides 100 percent of the matching contribution in Eversource common shares. For treasury shares used to satisfy the Eversource 401k Plan employer matching contributions, compensation expense is recognized equal to the fair value of shares that have been allocated to participants. Any difference between the fair value and the average cost of the allocated treasury shares is charged or credited to Capital Surplus, Paid In on the balance sheet. For the years ended December 31, 2015, 2014 and 2013, Eversource recognized \$7 million, \$22 million and \$9.1 million, respectively, of compensation expense related to treasury shares used to satisfy the matching contribution.

C. Share-Based Payments

Share-based compensation awards are recorded using a fair-value-based method at the date of grant. Eversource, CL&P, NSTAR Electric, PSNH and WMECO record compensation expense related to these awards, as applicable, for shares issued or sold to their respective employees and officers, as well as for the allocation of costs associated with shares issued or sold to Eversource's service company employees and officers that support CL&P, NSTAR Electric, PSNH and WMECO.

Eversource Incentive Plans: Eversource maintains long-term equity-based incentive plans in which Eversource, CL&P, NSTAR Electric, PSNH and WMECO employees, officers and board members are eligible to participate. The incentive plans authorize Eversource to grant up to 8,000,000 new shares for various types of awards, including RSUs and performance shares, to eligible employees, officers, and board members. As of December 31, 2015 and 2014, Eversource had 3,005,010 and 3,112,020 common shares, respectively, available for issuance under these plans.

Eversource accounts for its various share-based plans as follows:

- **RSUs** - Eversource records compensation expense, net of estimated forfeitures, on a straight-line basis over the requisite service period based upon the fair value of Eversource's common shares at the date of grant. The par value of RSUs is reclassified to Common Stock from APIC as RSUs become issued as common shares.
- **Performance Shares** - Eversource records compensation expense, net of estimated forfeitures, on a straight-line basis over the requisite service period. Performance shares vest based upon the extent to which Company goals are achieved. Vesting of outstanding performance shares is based upon both the Company's EPS growth over the requisite service period and the total shareholder return as compared to the Edison Electric Institute (EEI) Index during the requisite service period. The fair value of performance shares is determined at the date of grant using a lattice model.
- **Stock Options** - Stock options currently outstanding are fully vested.
- **ESPP Shares** - For shares sold under the ESPP, no compensation expense was recorded as the ESPP qualified as a non-compensatory plan. The ESPP ended as of February 1, 2016.

RSUs: Eversource granted RSUs under the annual long-term incentive programs that are subject to three-year graded vesting schedules for employees, and one-year graded vesting schedules, or immediate vesting, for board members. RSUs are paid in shares, reduced by amounts sufficient to satisfy withholdings for income taxes, subsequent to vesting. A summary of RSU transactions is as follows:

	RSUs (Units)	Weighted Average Grant-Date Fair Value
Outstanding as of December 31, 2014	1,380,747	\$ 35.67
Granted	266,230	\$ 54.57
Shares issued	(888,495)	\$ 33.94
Forfeited	(29,174)	\$ 46.68
Outstanding as of December 31, 2015	729,308	\$ 43.45

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The weighted average grant-date fair value of RSUs granted for the years ended December 31, 2015, 2014 and 2013 was \$54.57, \$42.27 and \$39.56, respectively. As of December 31, 2015 and 2014, the number and weighted average grant-date fair value of unvested RSUs was 469,772 and \$48.58 per share, and 1,024,729 and \$38.14 per share, respectively. During 2015, there were 784,376 RSUs at a weighted average grant-date fair value of \$37.21 per share that vested and were either paid or deferred. As of December 31, 2015, 259,536 RSUs were fully vested and deferred and an additional 446,283 are expected to vest.

Performance Shares: Eversource granted performance shares under the annual long-term incentive programs that vest based upon the extent to which Company goals are achieved at the end of three-year performance measurement periods. Performance shares are paid in shares, after the performance measurement period. A summary of performance share transactions is as follows:

	Performance Shares (Units)	Weighted Average Grant-Date Fair Value
Outstanding as of December 31, 2014	375,644	\$ 42.20
Granted	172,543	\$ 55.04
Shares issued	(4,604)	\$ 42.23
Forfeited	(15,155)	\$ 45.33
Outstanding as of December 31, 2015	528,428	\$ 46.30

The weighted average grant-date fair value of Performance Shares granted for the years ended December 31, 2015, 2014 and 2013 was \$55.04, \$43.40 and \$40.96, respectively. As of December 31, 2015, all outstanding performance shares are unvested.

The total compensation expense and associated future income tax benefits recognized by Eversource, CL&P, NSTAR Electric, PSNH and WMECO for share-based compensation awards were as follows:

Eversource (Millions of Dollars)	For the Years Ended December 31,		
	2015	2014	2013
Compensation Expense	\$ 23.1	\$ 24.6	\$ 27.0
Future Income Tax Benefit	9.4	10.3	10.7

(Millions of Dollars)	For the Years Ended December 31,											
	2015				2014				2013			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Compensation Expense	\$ 9.3	\$ 5.8	\$ 3.2	\$ 1.7	\$ 8.1	\$ 7.4	\$ 3.0	\$ 1.3	\$ 6.8	\$ 7.5	\$ 2.3	\$ 1.3
Future Income Tax Benefit	3.8	2.4	1.3	0.7	3.4	3.1	1.3	0.5	2.7	3.0	0.9	0.5

As of December 31, 2015, there was \$14.9 million of total unrecognized compensation expense related to nonvested share-based awards for Eversource, including \$6.1 million for CL&P, \$3.8 million for NSTAR Electric, \$2.2 million for PSNH and \$1.2 million for WMECO. This cost is expected to be recognized ratably over a weighted-average period of 1.74 years for Eversource, and 1.73 years for each CL&P, NSTAR Electric, PSNH and WMECO.

For each of the years ended December 31, 2015 and 2014, changes in excess tax benefits totaling \$9.5 million increased cash flows from financing activities. For the year ended December 31, 2013, changes in excess tax benefits totaling \$5.5 million decreased cash flows from financing activities.

Stock Options: Stock options currently outstanding were granted under the NSTAR Incentive Plan, expire ten years from the date of grant and are fully vested. The weighted average remaining contractual lives for the options outstanding as of December 31, 2015 is 2.6 years. A summary of stock option transactions is as follows:

	Options	Weighted Average Exercise Price	Intrinsic Value (Millions)
Outstanding and Exercisable - December 31, 2014	351,616	\$ 26.69	\$ 9.4
Exercised	(179,744)	\$ 26.90	\$ 4.4
Outstanding and Exercisable - December 31, 2015	171,872	\$ 26.47	\$ 4.2

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Cash received for options exercised during the year ended December 31, 2015 totaled \$4.8 million. The tax benefit realized from stock options exercised totaled \$1.9 million for the year ended December 31, 2015.

Employee Share Purchase Plan: Eversource maintained an ESPP for eligible employees, which allowed for Eversource common shares to be purchased by employees at the end of successive six-month offering periods at 95 percent of the closing market price on the last day of each six-month period. Employees were permitted to purchase shares having a value not exceeding 25 percent of their compensation as of the beginning of the offering period up to a specified limit. The ESPP qualified as a non-compensatory plan under accounting guidance for share-based payments, and no compensation expense was recorded for ESPP purchases.

During 2015, employees purchased 33,715 shares at discounted prices of \$52.80 and \$47.23. Employees purchased 40,779 shares in 2014 at discounted prices of \$41.61 and \$41.71. As of December 31, 2015 and 2014, 743,260 and 776,975 shares, respectively, remained available for future issuance under the ESPP. The ESPP ended as of February 1, 2016.

An income tax rate of 40 percent is used to estimate the tax effect on total share-based payments determined under the fair value-based method for all awards. The Company generally settles stock option exercises and fully vested RSUs and performance shares with the issuance of common shares purchased in the open market.

D. Other Retirement Benefits

Eversource provides retirement and other benefits for certain current and past company officers. These benefits are accounted for on an accrual basis and expensed over a period equal to the service lives of the employees. The actuarially-determined liability for these benefits, which is included in Other Long-Term Liabilities on the balance sheets, as well as the related expense included in Operations and Maintenance on the income statements, are as follows:

Eversource (Millions of Dollars)	As of and For the Years Ended December 31,					
	2015		2014		2013	
Actuarially-Determined Liability	\$	55.2	\$	57.5	\$	51.3
Other Retirement Benefits Expense		3.9		4.5		4.4

(Millions of Dollars)	As of and For the Years Ended December 31,											
	2015				2014				2013			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	PSNH	WMECO	
Actuarially-Determined Liability	\$ 0.4	\$ -	\$ 2.4	\$ 0.2	\$ 0.4	\$ -	\$ 2.6	\$ 0.2	\$ 0.4	\$ 2.3	\$ 0.1	
Other Retirement Benefits Expense	1.5	1.0	0.7	0.3	2.1	0.3	0.9	0.4	2.5	1.0	0.5	

10. INCOME TAXES

The components of income tax expense are as follows:

Eversource (Millions of Dollars)	For the Years Ended December 31,					
	2015		2014		2013	
Current Income Taxes:						
Federal	\$	6.2	\$	4.4	\$	8.8
State		45.7		24.5		(9.4)
Total Current		51.9		28.9		(0.6)
Deferred Income Taxes, Net:						
Federal		436.1		406.8		386.2
State		55.6		36.5		45.4
Total Deferred		491.7		443.3		431.6
Investment Tax Credits, Net		(3.6)		(3.9)		(4.1)
Income Tax Expense	\$	540.0	\$	468.3	\$	426.9

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(Millions of Dollars)	For the Years Ended December 31,											
	2015				2014				2013			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Current Income Taxes:												
Federal	\$ 26.9	\$ 36.3	\$ (16.7)	\$ (3.5)	\$ (0.2)	\$ 75.0	\$ (22.6)	\$ 1.9	\$ 20.1	\$ 95.8	\$ (8.2)	\$ (53.4)
State	15.8	19.8	6.0	1.6	4.3	20.2	(0.1)	1.8	(6.7)	29.6	3.6	4.2
Total Current	42.7	56.1	(10.7)	(1.9)	4.1	95.2	(22.7)	3.7	13.4	125.4	(4.6)	(49.2)
Deferred Income Taxes, Net:												
Federal	135.8	147.5	74.5	33.4	138.0	88.0	79.6	28.1	114.9	49.8	64.5	84.7
State	0.2	25.7	9.3	6.0	(7.1)	20.1	15.2	6.0	15.1	(1.0)	11.2	2.3
Total Deferred	136.0	173.2	83.8	39.4	130.9	108.1	94.8	34.1	130.0	48.8	75.7	87.0
Investment Tax Credits, Net	(1.3)	(1.3)	-	(0.5)	(1.5)	(1.3)	-	(0.5)	(1.7)	(1.3)	-	(0.4)
Income Tax Expense	\$ 177.4	\$ 228.0	\$ 73.1	\$ 37.0	\$ 133.5	\$ 202.0	\$ 72.1	\$ 37.3	\$ 141.7	\$ 172.9	\$ 71.1	\$ 37.4

A reconciliation between income tax expense and the expected tax expense at the statutory rate is as follows:

Eversource (Millions of Dollars, except percentages)	For the Years Ended December 31,		
	2015	2014	2013
Income Before Income Tax Expense	\$ 1,425.9	\$ 1,295.4	\$ 1,220.6
Statutory Federal Income Tax Expense at 35%	499.1	453.4	427.2
Tax Effect of Differences:			
Depreciation	(4.6)	(5.6)	(7.4)
Investment Tax Credit Amortization	(3.6)	(3.9)	(4.1)
Other Federal Tax Credits	(3.8)	(3.5)	(3.7)
State Income Taxes, Net of Federal Impact	61.1	42.5	27.6
Dividends on ESOP	(8.1)	(8.0)	(8.0)
Tax Asset Valuation Allowance/Reserve Adjustments	4.7	(2.9)	(4.3)
Other, Net	(4.8)	(3.7)	(0.4)
Income Tax Expense	\$ 540.0	\$ 468.3	\$ 426.9
Effective Tax Rate	37.9%	36.2%	35.0%

(Millions of Dollars, except percentages)	For the Years Ended December 31,											
	2015				2014				2013			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Income Before Income Tax Expense	\$ 476.8	\$ 572.6	\$ 187.5	\$ 93.5	\$ 421.2	\$ 505.1	\$ 186.1	\$ 95.1	\$ 421.1	\$ 441.4	\$ 182.5	\$ 97.8
Statutory Federal Income Tax Expense at 35%	166.9	200.4	65.6	32.7	147.4	176.8	65.1	33.3	147.4	154.5	63.9	34.2
Tax Effect of Differences:												
Depreciation	(1.7)	(1.4)	0.5	(0.3)	(3.6)	(1.3)	0.3	(0.2)	(7.0)	0.1	0.6	-
Investment Tax Credit Amortization	(1.3)	(1.3)	-	(0.5)	(1.5)	(1.3)	-	(0.5)	(1.7)	(1.3)	-	(0.4)
Other Federal Tax Credits	-	-	(3.8)	-	-	-	(3.5)	-	-	-	(3.7)	-
State Income Taxes, Net of Federal Impact	9.2	29.6	9.9	4.9	4.4	26.2	9.8	5.0	5.0	18.6	9.6	4.2
Tax Asset Valuation Allowance/Reserve Adjustments	1.2	-	-	-	(6.3)	-	-	-	0.4	-	-	-
Other, Net	3.1	0.7	0.9	0.2	(6.9)	1.6	0.4	(0.3)	(2.4)	1.0	0.7	(0.6)
Income Tax Expense	\$ 177.4	\$ 228.0	\$ 73.1	\$ 37.0	\$ 133.5	\$ 202.0	\$ 72.1	\$ 37.3	\$ 141.7	\$ 172.9	\$ 71.1	\$ 37.4
Effective Tax Rate	37.2%	39.8%	39.0%	39.6%	31.7%	40.0%	38.7%	39.2%	33.6%	39.2%	39.0%	38.2%

Eversource, CL&P, NSTAR Electric, PSNH and WMECO file a consolidated federal income tax return and unitary, combined and separate state income tax returns. These entities are also parties to a tax allocation agreement under which taxable subsidiaries do not pay any more taxes than they would have otherwise paid had they filed a separate company tax return, and subsidiaries generating tax losses, if any, are paid for their losses when utilized.

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Deferred tax assets and liabilities are recognized for the future tax effects of temporary differences between the carrying amounts and the tax basis of assets and liabilities. The tax effect of temporary differences is accounted for in accordance with the rate-making treatment of the applicable regulatory commissions and relevant accounting authoritative literature. The tax effects of temporary differences that give rise to the net accumulated deferred income tax obligations are as follows:

Eversource (Millions of Dollars)	As of December 31,	
	2015	2014
Deferred Tax Assets:		
Employee Benefits	\$ 637.5	\$ 632.2
Derivative Liabilities	172.7	199.6
Regulatory Deferrals - Liabilities	243.5	366.7
Allowance for Uncollectible Accounts	60.5	60.5
Tax Effect - Tax Regulatory Liabilities	9.7	10.0
Federal Net Operating Loss Carryforwards	5.4	59.1
Purchase Accounting Adjustment	119.3	126.2
Other	197.1	198.7
Total Deferred Tax Assets	1,445.7	1,653.0
Less: Valuation Allowance	3.7	5.1
Net Deferred Tax Assets	\$ 1,442.0	\$ 1,647.9
Deferred Tax Liabilities:		
Accelerated Depreciation and Other Plant-Related Differences	\$ 4,602.6	\$ 4,215.9
Property Tax Accruals	76.7	109.6
Regulatory Amounts:		
Regulatory Deferrals - Assets	1,289.1	1,277.9
Tax Effect - Tax Regulatory Assets	249.3	240.2
Goodwill Regulatory Asset - 1999 Merger	194.9	203.2
Derivative Assets	17.7	32.6
Other	159.4	196.3
Total Deferred Tax Liabilities	\$ 6,589.7	\$ 6,275.7

(Millions of Dollars)	As of December 31,							
	2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Deferred Tax Assets:								
Employee Benefits	\$ 126.1	\$ 91.3	\$ 37.1	\$ 10.0	\$ 129.0	\$ 39.9	\$ 46.8	\$ 9.2
Derivative Liabilities	165.7	0.6	-	-	193.0	1.8	-	-
Regulatory Deferrals - Liabilities	36.0	109.4	42.1	6.1	73.9	181.3	46.5	11.4
Allowance for Uncollectible Accounts	30.4	8.5	3.6	4.5	32.3	13.8	3.2	3.8
Tax Effect - Tax Regulatory Liabilities	3.1	1.5	2.3	2.4	3.1	1.8	2.1	2.5
Federal Net Operating Loss Carryforwards	-	-	2.4	0.4	-	-	32.1	4.5
Other	55.5	3.4	61.1	5.0	53.8	19.9	48.9	4.9
Total Deferred Tax Assets	416.8	214.7	148.6	28.4	485.1	258.5	179.6	36.3
Less: Valuation Allowance	3.1	-	-	-	4.0	-	-	-
Net Deferred Tax Assets	\$ 413.7	\$ 214.7	\$ 148.6	\$ 28.4	\$ 481.1	\$ 258.5	\$ 179.6	\$ 36.3
Deferred Tax Liabilities:								
Accelerated Depreciation and Other Plant-Related Differences	\$ 1,545.6	\$ 1,387.1	\$ 655.3	\$ 416.1	\$ 1,378.6	\$ 1,296.9	\$ 596.6	\$ 385.8
Property Tax Accruals	27.3	22.8	7.3	10.6	58.1	25.0	7.4	12.8
Regulatory Amounts:								
Regulatory Deferrals - Assets	456.8	339.7	137.9	60.5	502.3	276.0	147.6	60.4
Tax Effect - Tax Regulatory Assets	168.7	36.0	15.4	9.0	166.9	35.5	15.9	9.3
Goodwill Regulatory Asset - 1999 Merger	-	167.4	-	-	-	174.4	-	-
Derivative Assets	17.7	-	-	-	32.6	-	-	-
Other	18.5	22.0	38.6	2.7	19.4	33.5	35.6	2.8
Total Deferred Tax Liabilities	\$ 2,234.6	\$ 1,975.0	\$ 854.5	\$ 498.9	\$ 2,157.9	\$ 1,841.3	\$ 803.1	\$ 471.1

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Carryforwards: The following tables provide the amounts and expiration dates of state tax credit and loss carryforwards and federal tax credit and net operating loss carryforwards:

(Millions of Dollars)	As of December 31, 2015					
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO	Expiration Range
Federal Net Operating Loss	\$ 15.5	\$ -	\$ -	\$ 7.0	\$ 1.0	2032
Federal Tax Credit	26.1	0.1	0.2	15.0	-	2031 - 2035
Federal Charitable Contribution	14.9	-	-	-	-	2016 - 2018
State Tax Credit	101.2	73.8	-	-	-	2015 - 2020
State Charitable Contribution	3.0	-	-	-	-	2015 - 2019

(Millions of Dollars)	As of December 31, 2014					
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO	Expiration Range
Federal Net Operating Loss	\$ 168.8	\$ -	\$ -	\$ 91.8	\$ 12.7	2031 - 2032
Federal Tax Credit	16.3	0.1	0.2	11.1	-	2031 - 2034
Federal Charitable Contribution	19.4	-	-	-	-	2016 - 2018
State Tax Credit	99.7	71.0	-	-	-	2014 - 2019
State Loss Carryforwards	40.6	-	-	-	-	2014 - 2034
State Charitable Contribution	2.1	-	-	-	-	2015 - 2018

In 2015, the Company decreased its valuation allowance reserve for state credits and state loss carryforwards by \$1.3 million (CL&P \$0.9 million), net of tax, to reflect an update for expired state tax credits and loss carryforwards.

In 2014, the Company recorded a reduction to its state credit carryforwards of \$11 million (CL&P \$10.1 million), net of tax, as a result of an update to reflect the amounts expired. Further, the Company decreased its valuation allowance reserve for state credits by \$19.2 million at CL&P, net of tax, to reflect an update for expired state credits and latest estimate of usage.

For 2015 and 2014, state credit and state loss carryforwards have been partially reserved by a valuation allowance of \$3.1 million and \$4.4 million (net of tax), respectively.

Unrecognized Tax Benefits: A reconciliation of the activity in unrecognized tax benefits, all of which would impact the effective tax rate if recognized, is as follows:

(Millions of Dollars)	Eversource	CL&P
Balance as of January 1, 2013	\$ 83.1	\$ 49.0
Gross Increases - Current Year	8.2	2.1
Gross Decreases - Prior Year	(1.1)	(0.3)
Settlements	(49.8)	(39.4)
Lapse of Statute of Limitations	(2.2)	-
Balance as of December 31, 2013	38.2	11.4
Gross Increases - Current Year	9.3	2.7
Gross Increases - Prior Year	0.3	0.2
Lapse of Statute of Limitations	(1.6)	-
Balance as of December 31, 2014	46.2	14.3
Gross Increases - Current Year	9.9	2.6
Gross Increases - Prior Year	0.1	-
Lapse of Statute of Limitations	(8.2)	(3.4)
Balance as of December 31, 2015	\$ 48.0	\$ 13.5

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Interest and Penalties: Interest on uncertain tax positions is recorded and generally classified as a component of Other Interest Expense on the statements of income. However, when resolution of uncertainties results in the Company receiving interest income, any related interest benefit is recorded in Other Income, Net on the statements of income. No penalties have been recorded. The amount of interest expense/(income) on uncertain tax positions recognized and the related accrued interest payable/(receivable) are as follows:

(Millions of Dollars)	Other Interest Expense/(Income)			Accrued Interest Expense	
	For the Years Ended December 31,			As of December 31,	
	2015	2014	2013	2015	2014
Eversource	\$ 0.1	\$ 0.4	\$ (8.6)	\$ 2.0	\$ 1.9
CL&P	-	-	(4.0)	-	-

Tax Positions: During 2015 and 2014, Eversource did not resolve any of its uncertain tax positions.

Open Tax Years: The following table summarizes Eversource, CL&P, NSTAR Electric, PSNH and WMECO's tax years that remain subject to examination by major tax jurisdictions as of December 31, 2015:

Description	Tax Years
Federal	2015
Connecticut	2012 - 2015
Massachusetts	2012 - 2015
New Hampshire	2012 - 2015

Eversource estimates that during the next twelve months, differences of a non-timing nature could be resolved, resulting in a zero to \$2.3 million decrease in unrecognized tax benefits by Eversource. These estimated changes are not expected to have a material impact on the earnings of Eversource. Other companies' impacts are not expected to be material.

2015 Federal Legislation: On December 18, 2015, the "Protecting Americans from Tax Hikes" Act became law, which extended the accelerated deduction of depreciation to businesses from 2015 through 2019. This extended stimulus provides Eversource with cash flow benefits in 2016 of approximately \$275 million (including approximately \$105 million for CL&P, \$72 million for NSTAR Electric, \$46 million for PSNH, and \$25 million for WMECO) due to a refund of taxes paid in 2015 and lower expected tax payments in 2016 of approximately \$300 million.

2015 Connecticut Legislation: In 2015, the state of Connecticut enacted several changes to its corporate tax laws. Among the changes, commencing as of January 1, 2015, is the reduction in the amount of tax credits that corporations can utilize against its tax liability in a year and a continuation of the corporate income tax surcharge through 2018, which effectively increases the state corporate tax rate to 9 percent for the years 2016 and 2017 and 8.25 percent for 2018. Also, effective January 1, 2016, all Connecticut companies have a mandatory unitary tax filing requirement. Management continues to review the tax law changes and their impact on the effective tax rates of Eversource and CL&P.

2014 Federal Legislation: On December 19, 2014, the "Tax Increase Prevention Act of 2014" became law, which extended the accelerated deduction of depreciation to businesses through 2014. This extended stimulus provided Eversource with cash flow benefits of approximately \$250 million (approximately \$86 million at CL&P, \$64 million at NSTAR Electric, \$44 million at PSNH, and \$21 million at WMECO) in 2015.

11. COMMITMENTS AND CONTINGENCIES

A. Environmental Matters

General: Eversource, CL&P, NSTAR Electric, PSNH and WMECO are subject to environmental laws and regulations intended to mitigate or remove the effect of past operations and improve or maintain the quality of the environment. These laws and regulations require the removal or the remedy of the effect on the environment of the disposal or release of certain specified hazardous substances at current and former operating sites. Eversource, CL&P, NSTAR Electric, PSNH and WMECO have an active environmental auditing and training program and believe that they are substantially in compliance with all enacted laws and regulations.

Environmental reserves are accrued when assessments indicate it is probable that a liability has been incurred and an amount can be reasonably estimated. The approach used estimates the liability based on the most likely action plan from a variety of available remediation options, including no action required or several different remedies ranging from establishing institutional controls to full site remediation and monitoring. These liabilities are estimated on an undiscounted basis and do not assume that the amounts are recoverable from insurance companies or other third parties. The environmental reserves include sites at different stages of discovery and remediation and do not include any unasserted claims.

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These estimates are subjective in nature as they take into consideration several different remediation options at each specific site. The reliability and precision of these estimates can be affected by several factors, including new information concerning either the level of contamination at the site, the extent of Eversource, CL&P, NSTAR Electric, PSNH and WMECO's responsibility for remediation or the extent of remediation required, recently enacted laws and regulations or changes in cost estimates due to certain economic factors. It is possible that new information or future developments could require a reassessment of the potential exposure to related environmental matters. As this information becomes available, management will continue to assess the potential exposure and adjust the reserves accordingly.

The amounts recorded as environmental reserves included in Other Current Liabilities and Other Long-Term Liabilities on the balance sheets represent management's best estimate of the liability for environmental costs, and take into consideration site assessment, remediation and long-term monitoring costs. The environmental reserves also take into account recurring costs of managing hazardous substances and pollutants, mandated expenditures to remediate previously contaminated sites and any other infrequent and non-recurring clean-up costs. A reconciliation of the activity in the environmental reserves is as follows:

(Millions of Dollars)	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Balance as of January 1, 2014	\$ 35.4	\$ 3.4	\$ 1.2	\$ 5.4	\$ 0.4
Additions	12.7	1.0	-	0.1	0.2
Payments/Reductions	(4.8)	(0.6)	(0.1)	(0.3)	(0.1)
Balance as of December 31, 2014	43.3	3.8	1.1	5.2	0.5
Additions	13.5	1.3	2.0	2.3	0.2
Payments/Reductions	(5.7)	(0.5)	(0.7)	(3.0)	(0.1)
Balance as of December 31, 2015	\$ 51.1	\$ 4.6	\$ 2.4	\$ 4.5	\$ 0.6

The number of related environmental sites and reserves for which remediation or long-term monitoring, preliminary site work or site assessment is being performed are as follows:

	As of December 31, 2015		As of December 31, 2014	
	Number of Sites	Reserve (in millions)	Number of Sites	Reserve (in millions)
Eversource	64	\$ 51.1	65	\$ 43.3
CL&P	14	4.6	16	3.8
NSTAR Electric	15	2.4	13	1.1
PSNH	12	4.5	13	5.2
WMECO	4	0.6	4	0.5

Included in the Eversource number of sites and reserve amounts above are former MGP sites that were operated several decades ago and manufactured gas from coal and other processes, which resulted in certain by-products remaining in the environment that may pose a potential risk to human health and the environment, for which Eversource may have potential liability. The reserve balances related to these former MGP sites were \$45.5 million and \$38.8 million as of December 31, 2015 and 2014, respectively, and related primarily to the natural gas business segment.

As of December 31, 2015, for 9 environmental sites (3 for CL&P, 1 for WMECO) that are included in the Company's reserve for environmental costs, the information known and the nature of the remediation options allow for the Company to estimate the range of losses for environmental costs. As of December 31, 2015, \$24.7 million (including \$1.7 million for CL&P and \$0.3 million for WMECO) had been accrued as a liability for these sites, which represents the low end of the range of the liabilities for environmental costs. Management believes that additional losses of up to approximately \$33.9 million (approximately \$1.4 million for CL&P, and \$0.1 million for WMECO) may be incurred in remediating these sites.

As of December 31, 2015, for 12 environmental sites (3 for CL&P and 2 for NSTAR Electric) that are included in the Company's reserve for environmental costs, management cannot reasonably estimate the exposure to loss in excess of the reserve, or range of loss, as these sites are under investigation and/or there is significant uncertainty as to what remedial actions, if any, the Company may be required to undertake. As of December 31, 2015, \$13.7 million (including \$2 million for CL&P) had been accrued as a liability for these sites. As of December 31, 2015, for the remaining 43 environmental sites (including 8 for CL&P, 13 for NSTAR Electric, 12 for PSNH, and 3 for WMECO) that are included in the Company's reserve for environmental costs, the \$12.7 million accrual (including \$0.9 million for CL&P, \$2.4 million for NSTAR Electric, \$4.5 million for PSNH, and \$0.3 million for WMECO) represents management's best estimate of the potential liability and no additional loss is anticipated at this time.

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CERCLA: Of the total environmental sites, nine sites (four for NSTAR Electric and three for PSNH) are superfund sites under the federal Comprehensive Environmental Response, Compensation and Liability Act of 1980 (CERCLA) and its amendments or state equivalents for which the Company has been notified that it is a potentially responsible party but for which the site assessment and remediation are not being managed by the Company. As of December 31, 2015, a liability of \$0.8 million accrued on these sites represents management's best estimate of its potential remediation costs with respect to these superfund sites.

Environmental Rate Recovery: PSNH, NSTAR Gas and Yankee Gas have rate recovery mechanisms for MGP related environmental costs, therefore, changes in their respective environmental reserves do not impact Net Income. CL&P recovers a certain level of environmental costs currently in rates. CL&P, NSTAR Electric and WMECO do not have a separate environmental cost recovery regulatory mechanism.

B. Long-Term Contractual Arrangements

Estimated Future Annual Costs: The estimated future annual costs of significant long-term contractual arrangements as of December 31, 2015 are as follows:

Eversource

(Millions of Dollars)

	2016	2017	2018	2019	2020	Thereafter	Total
Supply and Stranded Cost	\$ 177.4	\$ 110.1	\$ 81.5	\$ 51.1	\$ 34.9	\$ 80.6	\$ 535.6
Renewable Energy	246.6	273.3	238.3	237.4	237.0	2,174.7	3,407.3
Peaker CFDs	55.8	41.1	20.4	7.8	4.0	3.6	132.7
Natural Gas Procurement	137.9	123.8	78.4	57.8	46.9	99.7	544.5
Coal, Wood and Other	45.4	23.3	3.4	1.9	1.9	13.1	89.0
Transmission Support Commitments	21.4	19.0	20.3	20.2	20.2	-	101.1
Total	\$ 684.5	\$ 590.6	\$ 442.3	\$ 376.2	\$ 344.9	\$ 2,371.7	\$ 4,810.2

CL&P

(Millions of Dollars)

	2016	2017	2018	2019	2020	Thereafter	Total
Supply and Stranded Cost	\$ 145.0	\$ 87.2	\$ 58.2	\$ 38.0	\$ 29.3	\$ 47.6	\$ 405.3
Renewable Energy	70.1	71.7	72.1	72.3	72.4	649.7	1,008.3
Peaker CFDs	55.8	41.1	20.4	7.8	4.0	3.6	132.7
Transmission Support Commitments	8.4	7.5	8.0	8.0	8.0	-	39.9
Yankee Companies Billings	0.1	0.4	0.8	0.8	0.8	10.7	13.6
Total	\$ 279.4	\$ 207.9	\$ 159.5	\$ 126.9	\$ 114.5	\$ 711.6	\$ 1,599.8

NSTAR Electric

(Millions of Dollars)

	2016	2017	2018	2019	2020	Thereafter	Total
Supply and Stranded Cost	\$ 14.1	\$ 4.8	\$ 5.5	\$ 5.5	\$ 3.1	\$ 28.1	\$ 61.1
Renewable Energy	99.0	117.0	80.4	78.5	76.6	489.8	941.3
Transmission Support Commitments	6.6	5.9	6.3	6.2	6.2	-	31.2
Yankee Companies Billings	0.1	0.2	0.3	0.3	0.3	3.6	4.8
Total	\$ 119.8	\$ 127.9	\$ 92.5	\$ 90.5	\$ 86.2	\$ 521.5	\$ 1,038.4

PSNH

(Millions of Dollars)

	2016	2017	2018	2019	2020	Thereafter	Total
Supply and Stranded Cost	\$ 18.3	\$ 18.1	\$ 17.8	\$ 7.6	\$ 2.5	\$ 4.9	\$ 69.2
Renewable Energy	67.9	69.0	70.1	70.7	72.0	860.4	1,210.1
Coal, Wood and Other	45.4	23.3	3.4	1.9	1.9	13.1	89.0
Transmission Support Commitments	4.6	4.0	4.3	4.3	4.3	-	21.5
Yankee Companies Billings	0.1	0.2	0.3	0.3	0.3	4.2	5.4
Total	\$ 136.3	\$ 114.6	\$ 95.9	\$ 84.8	\$ 81.0	\$ 882.6	\$ 1,395.2

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WMECO

(Millions of Dollars)

	2016	2017	2018	2019	2020	Thereafter	Total
Renewable Energy	\$ 9.6	\$ 15.6	\$ 15.7	\$ 15.9	\$ 16.0	\$ 174.8	\$ 247.6
Transmission Support Commitments	1.8	1.6	1.7	1.7	1.7	-	8.5
Yankee Companies Billings	-	0.1	0.2	0.2	0.2	2.7	3.4
Total	\$ 11.4	\$ 17.3	\$ 17.6	\$ 17.8	\$ 17.9	\$ 177.5	\$ 259.5

Supply and Stranded Cost: CL&P, NSTAR Electric and PSNH have various IPP contracts or purchase obligations for electricity, including payment obligations resulting from the buydown of electricity purchase contracts. Such contracts extend through 2024 for CL&P, 2031 for NSTAR Electric and 2023 for PSNH.

In addition, CL&P, along with UI, has four capacity CfDs for a total of approximately 787 MW of capacity consisting of three generation projects and one demand response project. The capacity CfDs extend through 2026 and obligate both CL&P and UI to make or receive payments on a monthly basis to or from the generation facilities based on the difference between a set contractual capacity price and the capacity market prices received by the generation facilities in the ISO-NE capacity markets. CL&P has a sharing agreement with UI, whereby UI will share 20 percent of the costs and benefits of these contracts. CL&P's portion of the costs and benefits of these contracts will be paid by or refunded to CL&P's customers.

The contractual obligations table above does not include CL&P's, NSTAR Electric's or WMECO's default service contracts, the amounts of which vary with customers' energy needs. The contractual obligations table also does not include PSNH's short-term power supply management.

Renewable Energy: Renewable energy contracts include non-cancellable commitments under contracts of CL&P, NSTAR Electric, PSNH, and WMECO for the purchase of energy and capacity from renewable energy facilities. Such contracts extend through 2035 for CL&P, 2031 for NSTAR Electric, 2033 for PSNH and 2031 for WMECO.

The contractual obligations table above does not include long-term commitments signed by CL&P, NSTAR Electric and WMECO, as required by the PURA and DPU, for the purchase of renewable energy and related products that are contingent on the future construction of energy facilities.

Peaker CfDs: In 2008, CL&P entered into three CfDs with developers of peaking generation units approved by PURA (Peaker CfDs). These units have a total of approximately 500 MW of peaking capacity. As directed by PURA, CL&P and UI have entered into a sharing agreement, whereby CL&P is responsible for 80 percent and UI for 20 percent of the net costs or benefits of these CfDs. The Peaker CfDs pay the generation facility owner the difference between capacity, forward reserve and energy market revenues and a cost-of-service payment stream for 30 years. The ultimate cost or benefit to CL&P under these contracts will depend on the costs of plant operation and the prices that the projects receive for capacity and other products in the ISO-NE markets. CL&P's portion of the amounts paid or received under the Peaker CfDs will be recoverable from or refunded to CL&P's customers.

Natural Gas Procurement: In the normal course of business, Eversource's natural gas distribution businesses have long-term contracts for the purchase, transportation and storage of natural gas as part of its portfolio of supplies. These contracts extend through 2029.

Coal, Wood and Other: PSNH has entered into various arrangements for the purchase of coal, wood and the transportation services for fuel supply for its electric generating assets. Also included in the contractual obligations table above is a contract for capacity on the Portland Natural Gas Transmission System (PNGTS) pipeline that extends through 2018. The costs of this contract of \$4.5 million are not recoverable from customers.

Transmission Support Commitments: Along with other New England utilities, CL&P, NSTAR Electric, PSNH and WMECO entered into agreements in 1985 to support transmission and terminal facilities that were built to import electricity from the Hydro-Québec system in Canada. CL&P, NSTAR Electric, PSNH and WMECO are obligated to pay, over a 30-year period ending in 2020, their proportionate shares of the annual operation and maintenance expenses and capital costs of those facilities.

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Yankee Companies Billings: CL&P, NSTAR Electric, PSNH and WMECO have decommissioning and plant closure cost obligations to the Yankee Companies, which have each completed the physical decommissioning of their respective nuclear facilities and are now engaged in the long-term storage of their spent fuel. For further information on the Yankee Companies, see Note 11C, "Commitments and Contingencies - Contractual Obligations - Yankee Companies," to the financial statements.

The total costs incurred under these agreements were as follows:

Eversource (Millions of Dollars)	For the Years Ended December 31,		
	2015	2014	2013
Supply and Stranded Cost	\$ 147.6	\$ 99.2	\$ 141.0
Renewable Energy	144.3	114.4	91.3
Peaker CfDs	42.7	18.1	51.9
Natural Gas Procurement	428.6	482.5	349.8
Coal, Wood and Other	95.9	120.5	112.6
Transmission Support Commitments	25.3	25.0	24.9

(Millions of Dollars)	For the Years Ended December 31,							
	2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Supply and Stranded Cost	\$ 120.3	\$ 6.5	\$ 20.8	\$ -	\$ 63.0	\$ 7.0	\$ 26.0	\$ 3.2
Renewable Energy	20.0	86.7	37.2	0.4	0.7	87.4	26.3	-
Peaker CfDs	42.7	-	-	-	18.1	-	-	51.9
Coal, Wood and Other	-	-	95.9	-	-	-	120.5	-
Transmission Support Commitments	10.0	7.8	5.4	2.1	9.9	7.7	5.3	2.1

C. Contractual Obligations - Yankee Companies

CL&P, NSTAR Electric, PSNH and WMECO have plant closure and fuel storage cost obligations to the Yankee Companies, which have each completed the physical decommissioning of their respective nuclear facilities and are now engaged in the long-term storage of their spent fuel. The Yankee Companies collect these costs through wholesale, FERC-approved rates charged under power purchase agreements with several New England utilities, including CL&P, NSTAR Electric, PSNH and WMECO. These companies in turn recover these costs from their customers through state regulatory commission-approved retail rates. The Yankee Companies have collected or are currently collecting amounts that management believes are adequate to recover the remaining plant closure and fuel storage cost estimates for the respective plants. Management believes CL&P, NSTAR Electric and WMECO will recover their shares of these obligations from their customers. PSNH has recovered its total share of these costs from its customers.

CL&P, NSTAR Electric, PSNH and WMECO's percentage share of the obligations to support the Yankee Companies under FERC-approved rate tariffs is the same as their respective ownership percentages in the Yankee Companies. For further information on the ownership percentages, see Note 1J, "Summary of Significant Accounting Policies - Equity Method Investments," to the financial statements.

Spent Nuclear Fuel Litigation:

DOE Phase I Damages - In 2013, CYAPC, YAEC and MYAPC received proceeds of \$39.6 million, \$38.3 million, and \$81.7 million, respectively, based on a final court judgment awarding damages for separate complaints filed by the Yankee Companies in 1998 against the DOE seeking monetary damages resulting from the DOE's failure to begin accepting spent nuclear fuel for disposal pursuant to the terms of the 1983 spent fuel and high level waste disposal contracts between the Yankee Companies and the DOE (DOE Phase I Damages). Phase I covered damages for the period 1998 through 2002. In 2013, CYAPC, YAEC and MYAPC reduced rates in their wholesale power contracts through the application of the DOE proceeds for the benefit of customers. CL&P, NSTAR Electric, PSNH and WMECO began receiving the benefit of the Phase I DOE proceeds in 2013, and the benefits are being passed on to customers.

In accordance with MYAPC's three-year refund plan of the DOE Phase I Damages proceeds, in September 2014, MYAPC returned the second portion of the proceeds to the member companies, including CL&P, NSTAR Electric, PSNH, and WMECO, in the amount of \$3.2 million, \$1.1 million, \$1.4 million and \$0.8 million, respectively. On September 28, 2015, MYAPC returned the remaining DOE Phase I Damages proceeds to the member companies, including CL&P, NSTAR Electric, PSNH, and WMECO, in the amount of \$2.3 million, \$0.8 million, \$1 million and \$0.6 million, respectively. These amounts reduced receivables at CL&P, NSTAR Electric, PSNH and WMECO.

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DOE Phase II Damages - In 2014, CYAPC, YAEC and MYAPC received proceeds of \$126.3 million, \$73.3 million and \$35.8 million, respectively, based on a final court judgment awarding damages for separate lawsuits filed by the Yankee Companies in 2007 against the DOE seeking recovery of actual damages incurred related to the alleged failure of the DOE to provide for a permanent facility to store spent nuclear fuel generated in years 2001 through 2008 for CYAPC and YAEC, and from 2002 through 2008 for MYAPC (DOE Phase II Damages). The Yankee Companies returned the DOE Phase II Damages proceeds to the member companies, including CL&P, NSTAR Electric, PSNH, and WMECO, for the benefit of their respective customers in June 2014.

As of December 31, 2014, CL&P's refund obligation to customers of \$65.4 million was recorded as an offset to the deferred storm restoration costs regulatory asset, as directed by PURA. NSTAR Electric's, PSNH's and WMECO's refund obligation to customers of \$29.1 million, \$13.1 million and \$18.1 million, respectively, was recorded as a regulatory liability in each company's respective regulatory tracker mechanisms. Refunds to customers for these Phase II DOE proceeds were completed in 2015.

DOE Phase III Damages - In August 2013, the Yankee Companies each filed subsequent lawsuits against the DOE seeking recovery of actual damages incurred in the years 2009 through 2012. The DOE Phase III trial concluded on July 1, 2015, with a post-trial briefing that concluded on October 14, 2015. The parties are awaiting a decision from the court.

D. Guarantees and Indemnifications

In the normal course of business, Eversource parent provides credit assurances on behalf of its subsidiaries, including CL&P, NSTAR Electric, PSNH and WMECO, in the form of guarantees.

Eversource parent issued a declining balance guaranty on behalf of a wholly-owned subsidiary to guarantee the payment of the subsidiary's capital contributions for its investment in the Access Northeast project. The guarantee will not exceed \$206 million and will decrease as capital contributions are made. The guaranty will expire upon the earlier of the full performance of the guaranteed obligations or December 31, 2021.

Eversource parent issued a guaranty on behalf of its subsidiary, NPT, under which, beginning at the time the Northern Pass Transmission line goes into commercial operation, Eversource parent will guarantee the financial obligations of NPT under the TSA with HQ in an amount not to exceed \$25 million. Eversource parent's obligations under the guaranty expire upon the full, final and indefeasible payment of the guaranteed obligations.

Eversource parent has also guaranteed certain indemnification and other obligations as a result of the sales of former unregulated subsidiaries and the termination of an unregulated business, with maximum exposures either not specified or not material.

Management does not anticipate a material impact to Net Income as a result of these various guarantees and indemnifications.

The following table summarizes Eversource parent's exposure to guarantees and indemnifications of its subsidiaries, including CL&P, NSTAR Electric, PSNH and WMECO, and guarantees to external parties, as of December 31, 2015:

Company	Description	Maximum Exposure (in millions)	Expiration Dates
<u>On behalf of subsidiaries:</u>			
Various	Surety Bonds (1)	\$ 32.7	2016 - 2018
Eversource Service and Rocky River Realty Company	Lease Payments for Vehicles and Real Estate	\$ 11.4	2019 and 2024
<u>On behalf of external parties:</u>			
Algonquin Gas Transmission, LLC (owner of Access Northeast assets)	Access Northeast project capital contributions guarantee	\$ 204.8	2021

- (1) Surety bond expiration dates reflect termination dates, the majority of which will be renewed or extended. Certain surety bonds contain credit ratings triggers that would require Eversource parent to post collateral in the event that the unsecured debt credit ratings of Eversource are downgraded.

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E. FERC ROE Complaints

Three separate complaints have been filed at FERC by combinations of New England state attorneys general, state regulatory commissions, consumer advocates, consumer groups, municipal parties and other parties (the "Complainants"). In the first complaint, filed in 2011, the Complainants alleged that the NETOs' base ROE that had been utilized since 2006 was unjust and unreasonable, asserted that the rate was excessive due to changes in the capital markets, and sought an order to reduce it prospectively from the date of the final FERC order and for the 15-month period beginning October 1, 2011 to December 31, 2012. In the second and third complaints, filed in 2012 and 2014, the Complainants challenged the NETOs' base ROE and sought refunds for the respective 15-month periods beginning December 27, 2012 and July 31, 2014.

As a result of the actions taken by the FERC and other developments in the first complaint matter, the Company recorded additional reserves at its electric subsidiaries in 2015 and 2014. In 2015, Eversource recognized a pre-tax charge to earnings (excluding interest) of \$20 million, of which \$12.5 million was recorded at CL&P, \$2.4 million at NSTAR Electric, \$1 million at PSNH, and \$4.1 million at WMECO. The pre-tax charge was recorded as a regulatory liability and as a reduction to Operating Revenues. In 2014, the net aggregate pre-tax charge to earnings (excluding interest) totaled \$37 million, of which \$20.7 million was recorded at CL&P, \$7.9 million at NSTAR Electric, \$2.8 million at PSNH and \$5.6 million at WMECO. In 2013, the net aggregate pre-tax charge to earnings (excluding interest) totaled \$23.7 million, of which \$12.8 million was recorded at CL&P, \$5.7 million at NSTAR Electric, \$2.3 million at PSNH and \$2.9 million at WMECO.

The second and third complaint proceedings are ongoing and a final FERC order is expected in late 2016 or early 2017. Although management is uncertain on the final outcome of the second and third complaints regarding the ROE, management believes the current reserves established are appropriate to reflect probable and reasonably estimable refunds.

F. NSTAR Electric and NSTAR Gas Comprehensive Settlement Agreement

On March 2, 2015, the DPU approved the comprehensive settlement agreement between NSTAR Electric, NSTAR Gas and the Massachusetts Attorney General (the "Settlement") as filed with the DPU on December 31, 2014. The Settlement resolved the outstanding NSTAR Electric CPSL program filings for 2006 through 2011, the NSTAR Electric and NSTAR Gas PAM and energy efficiency-related customer billing adjustments reported in 2012, and the recovery of LBR related to NSTAR Electric's energy efficiency programs for 2009 through 2011 (11 dockets in total). In the first quarter of 2015, as a result of the DPU order, NSTAR Electric and NSTAR Gas commenced refunding a combined \$44.7 million to customers, which was recorded as a regulatory liability. Refunds to customers will continue through December 2016. As a result of the Settlement, NSTAR Electric increased its operating revenues and decreased its amortization expense in 2015, resulting in the recognition of a \$21.7 million pre-tax benefit in 2015.

G. NSTAR Electric Basic Service Bad Debt Adder

On January 7, 2015, the DPU issued an order concluding that NSTAR Electric had removed energy-related bad debt costs from base distribution rates effective January 1, 2006. As a result of the DPU order, in the first quarter of 2015, NSTAR Electric increased its regulatory assets and reduced its operations and maintenance expense by an under recovered amount of \$24.2 million for energy-related bad debt costs through 2014, resulting in a pre-tax benefit in 2015. NSTAR Electric filed for recovery of the energy-related bad debt costs regulatory asset from customers and on November 20, 2015 the DPU approved NSTAR Electric's proposed rate increase, to recover these costs over a 12-month period, effective January 1, 2016.

H. PSNH Generation Restructuring

On June 10, 2015, Eversource and PSNH entered into the 2015 Public Service Company of New Hampshire Restructuring and Rate Stabilization Agreement (the Agreement) with the New Hampshire Office of Energy and Planning, certain members of the NHPUC staff, the Office of Consumer Advocate, two State Senators, and several other parties. The Agreement was filed with the NHPUC on the same day. Under the terms of the Agreement, PSNH has agreed to divest its generation assets upon NHPUC approval. The Agreement is designed to provide a resolution of issues pertaining to PSNH's generation assets in pending regulatory proceedings before the NHPUC. The Agreement provided for the Clean Air Project prudence proceeding to be resolved and all remaining Clean Air Project costs to be included in rates effective January 1, 2016. As part of the Agreement, PSNH has agreed to forego recovery of \$25 million of the deferred equity return related to the Clean Air Project. In addition, PSNH will not seek a general distribution rate increase effective before July 1, 2017 and will contribute \$5 million to create a clean energy fund, which will not be recoverable from its customers. In 2015, PSNH recorded the \$5 million contribution as a long-term liability and an increase to Operations and Maintenance expense on the statements of income.

Upon completion of the divestiture process, all remaining stranded costs will be recovered via bonds that will be secured by a non-bypassable charge or through other recoveries in rates billed to PSNH customers.

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On January 26, 2016, Advisory Staff of the NHPUC and the parties to the Agreement filed a stipulation with the NHPUC agreeing that near-term divestiture of PSNH's generation was in the public interest and that the Agreement should be approved. Implementation of the Agreement is subject to NHPUC approval, which is expected in early 2016.

If the NHPUC approves the settlements and the sale of the plants, then management expects to sell the plants in the first half of 2017. The sales price of the generating assets could be less than the carrying value, but we believe that full recovery of PSNH's generation assets is probable through a combination of cash flows during the remaining operating period, sales proceeds upon divestiture, and recovery of stranded costs in future rates.

I. Litigation and Legal Proceedings

Eversource, including CL&P, NSTAR Electric, PSNH and WMECO, are involved in legal, tax and regulatory proceedings regarding matters arising in the ordinary course of business, which involve management's assessment to determine the probability of whether a loss will occur and, if probable, its best estimate of probable loss. The Company records and discloses losses when these losses are probable and reasonably estimable, and discloses matters when losses are probable but not estimable or when losses are reasonably possible. Legal costs related to the defense of loss contingencies are expensed as incurred.

12. LEASES

Eversource, including CL&P, NSTAR Electric, PSNH and WMECO, has entered into lease agreements, some of which are capital leases, for the use of data processing and office equipment, vehicles, service centers, and office space. In addition, CL&P, NSTAR Electric, PSNH and WMECO incur costs associated with leases entered into by Eversource Service and Rocky River Realty Company, which are included below in their respective operating lease rental expenses and future minimum rental payments. These intercompany lease amounts are eliminated on an Eversource consolidated basis. The provisions of the Eversource, CL&P, NSTAR Electric, PSNH, and WMECO lease agreements generally contain renewal options. Certain lease agreements contain payments impacted by the commercial paper rate plus a credit spread or the consumer price index.

Operating lease rental payments charged to expense are as follows:

<i>(Millions of Dollars)</i>	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2015	\$ 12.1	\$ 12.5	\$ 9.6	\$ 2.8	\$ 2.2
2014	14.3	6.0	7.8	1.5	1.2
2013	16.3	8.1	6.7	1.7	2.9

The 2015 rental payments above for CL&P, NSTAR Electric, PSNH, and WMECO include an intercompany rate of return, property tax and operational expense component paid to Rocky River Realty Company.

Future minimum rental payments, excluding executory costs, such as property taxes, state use taxes, insurance, and maintenance, under long-term noncancelable leases, as of December 31, 2015 are as follows:

Operating Leases <i>(Millions of Dollars)</i>					
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2016	\$ 16.4	\$ 2.9	\$ 9.7	\$ 0.8	\$ 0.8
2017	13.8	2.0	8.5	0.7	0.7
2018	10.4	1.3	6.5	0.5	0.6
2019	8.5	1.0	5.3	0.4	0.5
2020	6.8	0.7	4.3	0.3	0.5
Thereafter	15.4	1.7	9.0	0.7	1.8
Future minimum lease payments	\$ 71.3	\$ 9.6	\$ 43.3	\$ 3.4	\$ 4.9
Capital Leases <i>(Millions of Dollars)</i>					
	Eversource	CL&P	PSNH		
2016	\$ 2.2	\$ 1.9	\$ 0.3		
2017	2.1	1.9	0.2		
2018	2.1	2.0	0.1		
2019	2.0	2.0	-		
2020	2.0	2.0	-		
Thereafter	1.4	1.4	-		
Future minimum lease payments	11.8	11.2	0.6		
Less amount representing interest	3.6	3.6	-		
Present value of future minimum lease payments	\$ 8.2	\$ 7.6	\$ 0.6		

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CL&P entered into certain contracts for the purchase of energy that qualify as leases. These contracts do not have minimum lease payments and therefore are not included in the tables above. However, such contracts have been included in the contractual obligations table in Note 11B, "Commitments and Contingencies - Long-Term Contractual Arrangements," to the financial statements.

13. FAIR VALUE OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used to estimate the fair value of each of the following financial instruments:

Preferred Stock and Long-Term Debt: The fair value of CL&P's and NSTAR Electric's preferred stock is based upon pricing models that incorporate interest rates and other market factors, valuations or trades of similar securities and cash flow projections. The fair value of long-term debt securities is based upon pricing models that incorporate quoted market prices for those issues or similar issues adjusted for market conditions, credit ratings of the respective companies and treasury benchmark yields. The fair values provided in the tables below are classified as Level 2 within the fair value hierarchy. Carrying amounts and estimated fair values are as follows:

Eversource (Millions of Dollars)	As of December 31,			
	2015		2014	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Preferred Stock Not Subject to Mandatory Redemption	\$ 155.6	\$ 157.9	\$ 155.6	\$ 153.6
Long-Term Debt	9,034.5	9,425.9	8,814.0	9,451.2

(Millions of Dollars)	As of December 31, 2015							
	CL&P		NSTAR Electric		PSNH		WMECO	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Preferred Stock Not Subject to Mandatory Redemption	\$ 116.2	\$ 114.9	\$ 43.0	\$ 43.0	\$ -	\$ -	\$ -	\$ -
Long-Term Debt	2,763.7	3,031.6	2,029.8	2,182.4	1,071.0	1,121.2	517.3	551.8

(Millions of Dollars)	As of December 31, 2014							
	CL&P		NSTAR Electric		PSNH		WMECO	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Preferred Stock Not Subject to Mandatory Redemption	\$ 116.2	\$ 112.0	\$ 43.0	\$ 41.6	\$ -	\$ -	\$ -	\$ -
Long-Term Debt	2,826.2	3,214.5	1,786.2	1,993.5	1,070.0	1,137.9	625.2	689.4

Effective December 31, 2015, the carrying amount of Long-Term Debt includes unamortized debt issuance costs presented as a direct reduction from the carrying amount of the debt liability, in accordance with new accounting guidance. The December 31, 2014 carrying amount of Long-Term Debt was retrospectively adjusted to conform to the current year presentation. See Note 1C, "Summary of Significant Accounting Policies - Accounting Standards," for further information.

Derivative Instruments: Derivative instruments are carried at fair value. For further information, see Note 4, "Derivative Instruments," to the financial statements.

Other Financial Instruments: Investments in marketable securities are carried at fair value. For further information, see Note 5, "Marketable Securities," to the financial statements. The carrying value of other financial instruments included in current assets and current liabilities on the balance sheets, including cash and cash equivalents and special deposits, approximates their fair value due to their short-term nature.

See Note 1H, "Summary of Significant Accounting Policies - Fair Value Measurements," for the fair value measurement policy and the fair value hierarchy.

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14. ACCUMULATED OTHER COMPREHENSIVE INCOME/(LOSS)

The changes in accumulated other comprehensive income/(loss) by component, net of tax effect, is as follows:

	For the Year Ended December 31, 2015				For the Year Ended December 31, 2014			
	Qualified Cash Flow Hedging Instruments	Unrealized Gains/(Losses) on Marketable Securities	Defined Benefit Plans	Total	Qualified Cash Flow Hedging Instruments	Unrealized Gains on Marketable Securities	Defined Benefit Plans	Total
Eversource (Millions of Dollars)								
Balance as of January 1 st	\$ (12.4)	\$ 0.7	\$ (62.3)	\$ (74.0)	\$ (14.4)	\$ 0.4	\$ (32.0)	\$ (46.0)
OCI Before Reclassifications	-	(2.6)	3.5	0.9	-	0.3	(34.2)	(33.9)
Amounts Reclassified from AOCI	2.1	-	4.2	6.3	2.0	-	3.9	5.9
Net OCI	2.1	(2.6)	7.7	7.2	2.0	0.3	(30.3)	(28.0)
Balance as of December 31 st	\$ (10.3)	\$ (1.9)	\$ (54.6)	\$ (66.8)	\$ (12.4)	\$ 0.7	\$ (62.3)	\$ (74.0)

Eversource's qualified cash flow hedging instruments represent interest rate swap agreements on debt issuances that were settled in prior years. The settlement amount was recorded in AOCI and is being amortized into Net Income over the term of the underlying debt instrument. CL&P, PSNH and WMECO continue to amortize interest rate swaps settled in prior years from AOCI into Interest Expense over the remaining life of the associated long-term debt. Such interest rate swaps are not material to their respective financial statements.

The amortization expense of actuarial gains and losses and prior service cost on the defined benefit plans is amortized from AOCI into Operations and Maintenance over the average future employee service period, and is reflected in amounts reclassified from AOCI.

Defined benefit plan OCI amounts before reclassifications relate to actuarial gains and losses that arose during the year and were recognized in AOCI. The related tax effects recognized in AOCI during 2015 and 2013 were net deferred tax liabilities of \$2 million in 2015 and \$11.4 million in 2013, respectively, and net deferred tax assets of \$22.3 million in 2014.

The following table sets forth the amounts reclassified from AOCI by component and the impacted line item on the statements of income:

Eversource (Millions of Dollars)	Amounts Reclassified from AOCI For the Years Ended December 31,			Statements of Income Line Item Impacted
	2015	2014	2013	
Qualified Cash Flow Hedging Instruments	\$ (3.5)	\$ (3.4)	\$ (3.4)	Interest Expense
Tax Effect	1.4	1.4	1.4	Income Tax Expense
Qualified Cash Flow Hedging Instruments, Net of Tax	\$ (2.1)	\$ (2.0)	\$ (2.0)	
Defined Benefit Plan Costs:				
Amortization of Actuarial Losses	\$ (6.6)	\$ (6.2)	\$ (10.5)	Operations and Maintenance (1)
Amortization of Prior Service Cost	(0.2)	(0.2)	(0.2)	Operations and Maintenance (1)
Total Defined Benefit Plan Costs	(6.8)	(6.4)	(10.7)	
Tax Effect	2.6	2.5	4.3	Income Tax Expense
Defined Benefit Plan Costs, Net of Tax	\$ (4.2)	\$ (3.9)	\$ (6.4)	
Total Amounts Reclassified from AOCI, Net of Tax	\$ (6.3)	\$ (5.9)	\$ (8.4)	

- (1) These amounts are included in the computation of net periodic Pension, SERP and PBOP costs. See Note 9A, "Employee Benefits - Pension Benefits and Postretirement Benefits Other Than Pensions," for further information.

As of December 31, 2015, it was estimated that a pre-tax amount of \$3.6 million (including \$0.7 million for CL&P, \$2 million for PSNH and \$0.7 million for WMECO) will be reclassified from AOCI as a decrease to Net Income over the next 12 months as a result of the amortization of the interest rate swap agreements which have been settled. In addition, it is estimated that a pre-tax amount of \$6 million will be reclassified from AOCI as a decrease to Net Income over the next 12 months as a result of the amortization of Pension, SERP and PBOP costs.

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15. DIVIDEND RESTRICTIONS

Eversource parent's ability to pay dividends may be affected by certain state statutes, the ability of its subsidiaries to pay common dividends and the leverage restriction tied to its consolidated total debt to total capitalization ratio requirement in its revolving credit agreement.

CL&P, NSTAR Electric, PSNH and WMECO are subject to Section 305 of the Federal Power Act that makes it unlawful for a public utility to make or pay a dividend from any funds "properly included in its capital account." Management believes that this Federal Power Act restriction, as applied to CL&P, NSTAR Electric, PSNH and WMECO, would not be construed or applied by the FERC to prohibit the payment of dividends from retained earnings for lawful and legitimate business purposes. In addition, certain state statutes may impose additional limitations on such companies and on Yankee Gas and NSTAR Gas. Such state law restrictions do not restrict the payment of dividends from retained earnings or net income. Pursuant to the joint revolving credit agreement of Eversource, CL&P, PSNH, WMECO, Yankee Gas and NSTAR Gas, and to the NSTAR Electric revolving credit agreement, each company is required to maintain consolidated total debt to total capitalization ratio of no greater than 65 percent at the end of each fiscal quarter. As of December 31, 2015, all companies were in compliance with such covenant. The Retained Earnings balances subject to these restrictions were \$2.8 billion for Eversource, \$1.2 billion for CL&P, \$1.6 billion for NSTAR Electric, \$494.9 million for PSNH and \$198.1 million for WMECO as of December 31, 2015. As of December 31, 2015, Eversource, CL&P, NSTAR Electric, PSNH, WMECO, Yankee Gas and NSTAR Gas were in compliance with all such provisions of the revolving credit agreements that may restrict the payment of dividends. PSNH is further required to reserve an additional amount under its FERC hydroelectric license conditions. As of December 31, 2015, \$13.4 million of PSNH's Retained Earnings was subject to restriction under its FERC hydroelectric license conditions and PSNH was in compliance with this provision.

16. COMMON SHARES

The following table sets forth the Eversource parent common shares and those of CL&P, NSTAR Electric, PSNH and WMECO that were authorized and issued as well as the respective per share par values:

	Per Share Par Value	Shares		
		Authorized as of December 31, 2015 and 2014	Issued as of December 31,	
			2015	2014
Eversource	\$ 5	380,000,000	333,862,615	333,359,172
CL&P	\$ 10	24,500,000	6,035,205	6,035,205
NSTAR Electric	\$ 1	100,000,000	100	100
PSNH	\$ 1	100,000,000	301	301
WMECO	\$ 25	1,072,471	434,653	434,653

As of December 31, 2015 and 2014, there were 16,671,366 and 16,375,835 Eversource common shares held as treasury shares, respectively. As of December 31, 2015 and 2014, Eversource common shares outstanding were 317,191,249 and 316,983,337, respectively. In May 2015, the Company repurchased 532,521 Eversource common shares at a share price of \$47.94. Such shares are included in Treasury Stock on the consolidated balance sheet at their weighted average original average cost of \$26.02 per share.

17. PREFERRED STOCK NOT SUBJECT TO MANDATORY REDEMPTION

The CL&P and NSTAR Electric preferred stock is not subject to mandatory redemption and is presented as a noncontrolling interest of a subsidiary in Eversource's financial statements.

CL&P is authorized to issue up to 9,000,000 shares of preferred stock, par value \$50 per share, and NSTAR Electric is authorized to issue 2,890,000 shares of preferred stock, par value \$100 per share. Holders of preferred stock of CL&P and NSTAR Electric are entitled to receive cumulative dividends in preference to any payment of dividends on the common stock. Upon liquidation, holders of preferred stock of CL&P and NSTAR Electric are entitled to receive a liquidation preference before any distribution to holders of common stock in an amount equal to the par value of the preferred stock plus accrued and unpaid dividends. If the net assets were to be insufficient to pay the liquidation preference in full, then the net assets would be distributed ratably to all holders of preferred stock. The preferred stock of CL&P and NSTAR Electric is subject to optional redemption by the CL&P and NSTAR Electric Board of Directors at any time.

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Details of preferred stock not subject to mandatory redemption are as follows (in millions except in redemption price and shares):

Series	Redemption Price Per Share	Shares Outstanding as of December 31, 2015 and 2014	As of December 31,		
			2015	2014	
CL&P					
\$ 1.90 Series of 1947	\$	52.50	163,912	\$ 8.2	\$ 8.2
\$ 2.00 Series of 1947	\$	54.00	336,088	16.8	16.8
\$ 2.04 Series of 1949	\$	52.00	100,000	5.0	5.0
\$ 2.20 Series of 1949	\$	52.50	200,000	10.0	10.0
3.90 % Series of 1949	\$	50.50	160,000	8.0	8.0
\$ 2.06 Series E of 1954	\$	51.00	200,000	10.0	10.0
\$ 2.09 Series F of 1955	\$	51.00	100,000	5.0	5.0
4.50 % Series of 1956	\$	50.75	104,000	5.2	5.2
4.96 % Series of 1958	\$	50.50	100,000	5.0	5.0
4.50 % Series of 1963	\$	50.50	160,000	8.0	8.0
5.28 % Series of 1967	\$	51.43	200,000	10.0	10.0
\$ 3.24 Series G of 1968	\$	51.84	300,000	15.0	15.0
6.56 % Series of 1968	\$	51.44	200,000	10.0	10.0
Total CL&P		2,324,000	\$ 116.2	\$ 116.2	
NSTAR Electric					
4.25 % Series	\$	103.625	180,000	\$ 18.0	\$ 18.0
4.78 % Series	\$	102.80	250,000	25.0	25.0
Total NSTAR Electric		430,000	\$ 43.0	\$ 43.0	
Fair Value Adjustment due to Merger with NSTAR			(3.6)	(3.6)	
Total Eversource - Preferred Stock of Subsidiaries			\$ 155.6	\$ 155.6	

18. COMMON SHAREHOLDERS' EQUITY AND NONCONTROLLING INTERESTS

Dividends on the preferred stock of CL&P and NSTAR Electric totaled \$7.5 million, \$7.5 million and \$7.7 million for the years ended December 31, 2015, 2014 and 2013. These dividends were presented as Net Income Attributable to Noncontrolling Interests on the Eversource statements of income. Noncontrolling Interest - Preferred Stock of Subsidiaries on the Eversource balance sheets totaled \$155.6 million as of December 31, 2015 and 2014. Common Shareholders' Equity was fully attributable to the parent and Noncontrolling Interest - Preferred Stock of Subsidiaries was fully attributable to the noncontrolling interest on the Eversource balance sheets.

For the years ended December 31, 2015, 2014 and 2013, there was no change in ownership of the common equity of CL&P and NSTAR Electric.

19. EARNINGS PER SHARE

Basic EPS is computed based upon the weighted average number of common shares outstanding during each period. Diluted EPS is computed on the basis of the weighted average number of common shares outstanding during each period plus the potential dilutive effect of certain share-based compensation awards as if they were converted into common shares. For the years ended December 31, 2015, 2014 and 2013, there were 1,474, 3,643 and 1,575 antidilutive share awards excluded from the computation of diluted EPS, respectively.

The following table sets forth the components of basic and diluted EPS:

Eversource (Millions of Dollars, except share information)	For the Years Ended December 31,		
	2015	2014	2013
Net Income Attributable to Common Shareholders	\$ 878.5	\$ 819.5	\$ 786.0
Weighted Average Common Shares Outstanding:			
Basic	317,336,881	316,136,748	315,311,387
Dilutive Effect	1,095,806	1,280,666	899,773
Diluted	318,432,687	317,417,414	316,211,160
Basic EPS	\$ 2.77	\$ 2.59	\$ 2.49
Diluted EPS	\$ 2.76	\$ 2.58	\$ 2.49

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RSU and performance share awards are included in basic weighted average common shares outstanding as of the date that all necessary vesting conditions have been satisfied. The dilutive effect of unvested RSU and performance share awards is calculated using the treasury stock method. Assumed proceeds of these awards under the treasury stock method consist of the remaining compensation cost to be recognized and a theoretical tax benefit. The theoretical tax benefit is calculated as the tax impact of the intrinsic value of the awards (the difference between the market value of the average awards outstanding for the period, using the average market price during the period, and the grant date market value).

The dilutive effect of stock options to purchase common shares is also calculated using the treasury stock method. Assumed proceeds for stock options consist of cash proceeds that would be received upon exercise, and a theoretical tax benefit. The theoretical tax benefit is calculated as the tax impact of the intrinsic value of the stock options (the difference between the market value of the average stock options outstanding for the period, using the average market price during the period, and the exercise price).

20. SEGMENT INFORMATION

Presentation: Eversource is organized between the Electric Distribution, Electric Transmission and Natural Gas Distribution reportable segments and Other based on a combination of factors, including the characteristics of each segment's products and services, the sources of operating revenues and expenses and the regulatory environment in which each segment operates. These reportable segments represent substantially all of Eversource's total consolidated revenues. Revenues from the sale of electricity and natural gas primarily are derived from residential, commercial and industrial customers and are not dependent on any single customer. The Electric Distribution reportable segment includes the generation activities of PSNH and WMECO.

The remainder of Eversource's operations is presented as Other in the tables below and primarily consists of 1) the equity in earnings of Eversource parent from its subsidiaries and intercompany interest income, both of which are eliminated in consolidation, and interest expense related to the debt of Eversource parent, 2) the revenues and expenses of Eversource Service, most of which are eliminated in consolidation, 3) the operations of CYAPC and YAEC, 4) the results of Eversource Gas Transmission LLC and 5) the results of other unregulated subsidiaries, which are not part of its core business.

Cash flows used for investments in plant included in the segment information below are cash capital expenditures that do not include amounts incurred but not paid, cost of removal, AFUDC related to equity funds, and the capitalized portions of pension expense.

Eversource's reportable segments are determined based upon the level at which Eversource's chief operating decision maker assesses performance and makes decisions about the allocation of company resources. Each of Eversource's subsidiaries, including CL&P, NSTAR Electric, PSNH and WMECO, has one reportable segment. Eversource's operating segments and reporting units are consistent with its reportable business segments.

Eversource's segment information is as follows:

Eversource (Millions of Dollars)	For the Year Ended December 31, 2015					
	Electric Distribution	Natural Gas Distribution	Electric Transmission	Other	Eliminations	Total
Operating Revenues	\$ 5,903.6	\$ 995.5	\$ 1,069.1	\$ 863.6	\$ (877.0)	\$ 7,954.8
Depreciation and Amortization	(425.2)	(70.5)	(165.6)	(29.0)	2.1	(688.2)
Other Operating Expenses	(4,470.2)	(776.7)	(314.9)	(817.9)	877.3	(5,502.4)
Operating Income	1,008.2	148.3	588.6	16.7	2.4	1,764.2
Interest Expense	(186.3)	(36.9)	(105.8)	(48.0)	4.6	(372.4)
Interest Income	5.7	0.1	1.6	4.4	(5.1)	6.7
Other Income, Net	7.2	0.8	14.5	977.8	(972.8)	27.5
Income Tax (Expense)/Benefit	(322.8)	(40.1)	(191.6)	14.5	-	(540.0)
Net Income	512.0	72.2	307.3	965.4	(970.9)	886.0
Net Income Attributable to Noncontrolling Interests	(4.7)	-	(2.8)	-	-	(7.5)
Net Income Attributable to Common Shareholders	\$ 507.3	\$ 72.2	\$ 304.5	\$ 965.4	\$ (970.9)	\$ 878.5
Total Assets (as of)	\$ 17,981.3	\$ 3,104.5	\$ 8,019.3	\$ 13,256.7	\$ (11,781.5)	\$ 30,580.3
Cash Flows Used for Investments in Plant	\$ 718.9	\$ 182.2	\$ 749.1	\$ 73.9	\$ -	\$ 1,724.1

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For the Year Ended December 31, 2014						
Eversource (Millions of Dollars)	Electric Distribution	Natural Gas Distribution	Electric Transmission	Other	Eliminations	Total
Operating Revenues	\$ 5,663.4	\$ 1,007.3	\$ 1,018.2	\$ 790.9	\$ (737.9)	\$ 7,741.9
Depreciation and Amortization	(384.6)	(68.1)	(150.5)	(42.1)	19.9	(625.4)
Other Operating Expenses	(4,366.2)	(786.7)	(302.1)	(748.0)	719.3	(5,483.7)
Operating Income	912.6	152.5	565.6	0.8	1.3	1,632.8
Interest Expense	(191.6)	(34.0)	(104.1)	(36.6)	4.2	(362.1)
Interest Income	5.1	-	0.9	3.6	(3.6)	6.0
Other Income, Net	10.7	0.2	10.3	916.0	(918.6)	18.6
Income Tax (Expense)/Benefit	(269.7)	(46.4)	(174.5)	22.3	-	(468.3)
Net Income	467.1	72.3	298.2	906.1	(916.7)	827.0
Net Income Attributable to Noncontrolling Interests	(4.7)	-	(2.8)	-	-	(7.5)
Net Income Attributable to Common Shareholders	\$ 462.4	\$ 72.3	\$ 295.4	\$ 906.1	\$ (916.7)	\$ 819.5
Total Assets (as of)	\$ 17,536.9	\$ 3,029.3	\$ 7,615.6	\$ 12,664.9	\$ (11,106.3)	\$ 29,740.4
Cash Flows Used for Investments in Plant	\$ 645.2	\$ 176.7	\$ 731.6	\$ 50.2	\$ -	\$ 1,603.7

For the Year Ended December 31, 2013						
Eversource (Millions of Dollars)	Electric Distribution	Natural Gas Distribution	Electric Transmission	Other	Eliminations	Total
Operating Revenues	\$ 5,362.3	\$ 855.8	\$ 978.7	\$ 777.5	\$ (673.1)	\$ 7,301.2
Depreciation and Amortization	(604.8)	(66.7)	(136.2)	(62.2)	10.2	(859.7)
Other Operating Expenses	(3,927.7)	(659.4)	(281.8)	(715.0)	671.8	(4,912.1)
Operating Income	829.8	129.7	560.7	0.3	8.9	1,529.4
Interest Expense	(175.0)	(33.1)	(100.3)	(35.5)	5.2	(338.7)
Interest Income	4.1	-	0.7	5.4	(5.6)	4.6
Other Income, Net	12.9	0.8	10.9	858.9	(858.2)	25.3
Income Tax (Expense)/Benefit	(240.0)	(36.5)	(182.1)	31.9	(0.2)	(426.9)
Net Income	431.8	60.9	289.9	861.0	(849.9)	793.7
Net Income Attributable to Noncontrolling Interests	(4.8)	-	(2.9)	-	-	(7.7)
Net Income Attributable to Common Shareholders	\$ 427.0	\$ 60.9	\$ 287.0	\$ 861.0	\$ (849.9)	\$ 786.0
Cash Flows Used for Investments in Plant	\$ 639.0	\$ 168.1	\$ 618.5	\$ 31.2	\$ -	\$ 1,456.8

21. GOODWILL

Eversource recorded approximately \$3.2 billion of goodwill in connection with the 2012 merger with NSTAR and \$0.3 billion of goodwill related to the acquisition of the parent of Yankee Gas in 2000.

Goodwill is not subject to amortization, however is subject to a fair value based assessment for impairment at least annually and whenever facts or circumstances indicate that there may be an impairment. A resulting write-down, if any, would be charged to Operating Expenses. Eversource's reporting units for the purpose of testing goodwill for impairment are Electric Distribution, Electric Transmission and Natural Gas Distribution. These reporting units are consistent with the operating segments underlying the reportable segments identified in Note 20, "Segment Information," to the financial statements.

The annual goodwill assessment included an evaluation of the Company's share price and credit ratings, analyst reports, financial performance, cost and risk factors, long-term strategy, growth and future projections, as well as macroeconomic, industry and market conditions. Eversource completed its annual goodwill impairment test for each of its reporting units as of October 1, 2015 and determined that no impairment existed. There were no events subsequent to October 1, 2015 that indicated impairment of goodwill.

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NOTES TO FINANCIAL STATEMENTS (Continued)

There were no changes to the goodwill balance or the allocation of goodwill as of December 31, 2015 or 2014. The following table presents goodwill by reportable segment:

(Billions of Dollars)	As of December 31, 2015 and 2014			
	Electric Distribution	Electric Transmission	Natural Gas Distribution	Total
Goodwill	\$ 2.5	\$ 0.6	\$ 0.4	\$ 3.5

22. VARIABLE INTEREST ENTITIES

The Company's variable interests outside of the consolidated group are not material and consist of contracts that are required by regulation and provide for regulatory recovery of contract costs and benefits through customer rates. Eversource, CL&P and NSTAR Electric hold variable interests in variable interest entities (VIEs) through agreements with certain entities that own single renewable energy or peaking generation power plants and with other independent power producers. Eversource, CL&P and NSTAR Electric do not control the activities that are economically significant to these VIEs or provide financial or other support to these VIEs. Therefore, Eversource, CL&P and NSTAR Electric do not consolidate any power plant VIEs.

23. QUARTERLY FINANCIAL DATA (UNAUDITED)

Eversource (Millions of Dollars, except per share information)	Quarter Ended							
	2015				2014			
	March 31,	June 30,	September 30,	December 31,	March 31,	June 30,	September 30,	December 31,
Operating Revenues	\$ 2,513.4	\$ 1,817.1	\$ 1,933.1	\$ 1,691.2	\$ 2,290.6	\$ 1,677.6	\$ 1,892.5	\$ 1,881.2
Operating Income	497.5	412.0	469.2	385.5	467.7	294.0	440.9	430.2
Net Income	255.1	209.4	237.8	183.7	237.8	129.2	236.5	223.6
Net Income Attributable to Common Shareholders	253.3	207.5	235.9	181.8	236.0	127.4	234.6	221.5
Basic EPS (a)	\$ 0.80	\$ 0.65	\$ 0.74	\$ 0.57	\$ 0.75	\$ 0.40	\$ 0.74	\$ 0.69
Diluted EPS (a)	\$ 0.80	\$ 0.65	\$ 0.74	\$ 0.57	\$ 0.74	\$ 0.40	\$ 0.74	\$ 0.69

(a) The summation of quarterly EPS data may not equal annual data due to rounding.

(Millions of Dollars)	Quarter Ended							
	2015				2014			
	March 31,	June 30,	September 30,	December 31,	March 31,	June 30,	September 30,	December 31,
CL&P								
Operating Revenues	\$ 804.9	\$ 666.6	\$ 704.3	\$ 626.9	\$ 734.6	\$ 587.3	\$ 695.6	\$ 675.1
Operating Income	141.8	154.0	161.1	154.2	158.0	92.1	146.2	159.0
Net Income	69.2	78.8	80.2	71.2	79.3	37.4	83.9	87.2
NSTAR Electric								
Operating Revenues	\$ 766.8	\$ 617.2	\$ 750.7	\$ 546.6	\$ 666.2	\$ 561.5	\$ 727.9	\$ 581.1
Operating Income	159.5	151.4	214.2	117.7	118.4	121.5	206.6	132.0
Net Income	83.6	82.0	118.6	60.3	58.1	60.1	115.6	69.3
PSNH								
Operating Revenues	\$ 284.8	\$ 241.9	\$ 234.4	\$ 211.1	\$ 299.8	\$ 211.6	\$ 223.7	\$ 224.4
Operating Income	63.2	54.1	63.6	49.3	64.0	49.0	56.4	60.0
Net Income	32.0	27.9	32.5	22.0	32.6	24.1	28.2	29.0
WMECO								
Operating Revenues	\$ 152.9	\$ 125.2	\$ 125.1	\$ 114.9	\$ 137.4	\$ 108.3	\$ 118.1	\$ 129.6
Operating Income	28.6	28.9	30.0	28.0	34.7	17.7	31.2	34.0
Net Income	13.2	14.2	15.0	14.1	18.1	7.0	14.7	18.0

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GLOSSARY OF TERMS

The following is a glossary of abbreviations or acronyms that are found in this report:

Current or former Eversource Energy companies, segments or investments:

Eversource, ES or the Company	Eversource Energy and subsidiaries
Eversource parent or ES parent	Eversource Energy, a public utility holding company
ES parent and other companies	ES parent and other companies are comprised of Eversource parent, Eversource Service and other subsidiaries, which primarily includes our unregulated businesses, FWP Company, The Rocky River Realty Company (a real estate subsidiary), and the consolidated operations of CYAPC and YAEC
CL&P	The Connecticut Light and Power Company
NSTAR Electric	NSTAR Electric Company
PSNH	Public Service Company of New Hampshire
WMECO	Western Massachusetts Electric Company
NSTAR Gas	NSTAR Gas Company
Yankee Gas	Yankee Gas Services Company
NPT	Northern Pass Transmission LLC
Eversource Service	Eversource Energy Service Company (effective January 1, 2014 includes the operations of NSTAR Electric & Gas)
NSTAR Electric & Gas	NSTAR Electric & Gas Corporation, a former Eversource Energy service company (effective January 1, 2014 merged into Eversource Energy Service Company)
CYAPC	Connecticut Yankee Atomic Power Company
MYAPC	Maine Yankee Atomic Power Company
YAEC	Yankee Atomic Electric Company
Yankee Companies	CYAPC, YAEC and MYAPC
regulated companies	The Eversource Regulated companies are comprised of the electric distribution and transmission businesses of CL&P, NSTAR Electric, PSNH, and WMECO, the natural gas distribution businesses of Yankee Gas and NSTAR Gas, the generation activities of PSNH and WMECO, and NPT

Regulators:

DEEP	Connecticut Department of Energy and Environmental Protection
DOE	U.S. Department of Energy
DOER	Massachusetts Department of Energy Resources
DFU	Massachusetts Department of Public Utilities
EPA	U.S. Environmental Protection Agency
FERC	Federal Energy Regulatory Commission
ISO-NE	ISO New England, Inc., the New England Independent System Operator
MA DEP	Massachusetts Department of Environmental Protection
NHPUC	New Hampshire Public Utilities Commission
PURA	Connecticut Public Utilities Regulatory Authority
SEC	U.S. Securities and Exchange Commission
SJC	Supreme Judicial Court of Massachusetts

Other Terms and Abbreviations:

AFUDC	Allowance For Funds Used During Construction
AOCT	Accumulated Other Comprehensive Income/(Loss)
ARO	Asset Retirement Obligation
C&LM	Conservation and Load Management
CfD	Contract for Differences
Clean Air Project	The construction of a wet flue gas desulphurization system, known as "scrubber technology," to reduce mercury emissions of the Merrimack coal-fired generation station in Bow, New Hampshire
CO ₂	Carbon dioxide
CPSL	Capital Projects Scheduling List
CTA	Competitive Transition Assessment
CWIP	Construction Work in Progress
EPS	Earnings Per Share

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ERISA	Employee Retirement Income Security Act of 1974
BS 2014 Form 10-K	The Eversource Energy and Subsidiaries 2014 combined Annual Report on Form 10-K as filed with the SEC
ESOP	Employee Stock Ownership Plan
ESPP	Employee Share Purchase Plan
FERC ALJ	FERC Administrative Law Judge
Fitch	Fitch Ratings
FMCC	Federally Mandated Congestion Charge
FTR	Financial Transmission Rights
GAAP	Accounting principles generally accepted in the United States of America
GSC	Generation Service Charge
GSRP	Greater Springfield Reliability Project
GWh	Gigawatt-Hours
HQ	Hydro-Québec, a corporation wholly owned by the Québec government, including its divisions that produce, transmit and distribute electricity in Québec, Canada
HVDC	High voltage direct current
Hydro Renewable Energy	Hydro Renewable Energy, Inc., a wholly owned subsidiary of Hydro-Québec
IPP	Independent Power Producers
ISO-NE Tariff	ISO-NE FERC Transmission, Markets and Services Tariff
kV	Kilovolt
kVa	Kilovolt-ampere
kW	Kilowatt (equal to one thousand watts)
kWh	Kilowatt-Hours (the basic unit of electricity energy equal to one kilowatt of power supplied for one hour)
LBR	Lost Base Revenue
LNG	Liquefied natural gas
LRS	Supplier of last resort service
MGP	Manufactured Gas Plant
MMBtu	One million British thermal units
Moody's	Moody's Investors Services, Inc.
MW	Megawatt
MWh	Megawatt-Hours
NEEWS	New England East-West Solution
Northern Pass	The high voltage direct current transmission line project from Canada into New Hampshire
NOx	Nitrogen oxides
PAM	Pension and PBOP Rate Adjustment Mechanism
PBOP	Postretirement Benefits Other Than Pension
PBOP Plan	Postretirement Benefits Other Than Pension Plan that provides certain retiree benefits, primarily medical, dental and life insurance
PCRBs	Pollution Control Revenue Bonds
Pension Plan	Single uniform noncontributory defined benefit retirement plan
PPA	Pension Protection Act
RECs	Renewable Energy Certificates
Regulatory ROE	The average cost of capital method for calculating the return on equity related to the distribution and generation business segment excluding the wholesale transmission segment
ROE	Return on Equity
RRB	Rate Reduction Bond or Rate Reduction Certificate
RSUs	Restricted share units
S&P	Standard & Poor's Financial Services LLC
SBC	Systems Benefits Charge
SCRC	Stranded Cost Recovery Charge
SERP	Supplemental Executive Retirement Plans and non-qualified defined benefit retirement plans
SIP	Simplified Incentive Plan
SO ₂	Sulfur dioxide
SS	Standard service
TCAM	Transmission Cost Adjustment Mechanism
TSA	Transmission Service Agreement
UI	The United Illuminating Company

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant In Service (Classified)	1,834,167,551	1,634,167,551		
4	Property Under Capital Leases	70,046	70,046		
5	Plant Purchased or Sold				
6	Completed Construction not Classified	175,548,533	175,548,533		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	1,809,786,130	1,809,786,130		
9	Leased to Others				
10	Held for Future Use				
11	Construction Work in Progress	89,130,046	89,130,046		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	1,878,916,175	1,878,916,175		
14	Accum Prov for Depr, Amort, & Depl	309,785,943	309,785,943		
15	Net Utility Plant (13 less 14)	1,569,130,232	1,569,130,232		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	290,086,587	290,086,587		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	18,699,356	18,699,356		
22	Total In Service (18 thru 21)	309,785,943	309,785,943		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	309,785,943	309,785,943		

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.8 and 157)					
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.					
... If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.					
Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)		
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)				
2	Fabrication				
3	Nuclear Materials				
4	Allowance for Funds Used during Construction				
5	(Other Overhead Construction Costs, provide details in footnote)				
6	SUBTOTAL (Total 2 thru 5)				
7	Nuclear Fuel Materials and Assemblies				
8	In Stock (120.2)				
9	In Reactor (120.3)				
10	SUBTOTAL (Total 8 & 9)				
11	Spent Nuclear Fuel (120.4)				
12	Nuclear Fuel Under Capital Leases (120.6)				
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	57,350,917			
14	TOTAL Nuclear Fuel Stock (Total 8, 10, 11, 12, less 13)	-57,350,917			
15	Estimated net Salvage Value of Nuclear Materials in line 9				
16	Estimated net Salvage Value of Nuclear Materials in line 11				
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing				
18	Nuclear Materials held for Sale (157)				
19	Uranium				
20	Plutonium				
21	Other (provide details in footnote):				
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)				

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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
Changes during Year		Balance End of Year (f)	Line No.		
Amortization (d)	Other Reductions (Explain in a footnote) (e)				
			1		
			2		
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Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 202 Line No.: 13 Column: e

Payment of prior spent nuclear fuel obligation was made to the Department of Energy on November 20, 2015 to close out this account, including 2015 interest of \$19,724 at the 3-month Treasury Bill rate.

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	20,938,759	2,349,089
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	20,938,759	2,349,089
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights		
9	(311) Structures and Improvements		
10	(312) Boiler Plant Equipment		
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units		
13	(315) Accessory Electric Equipment		
14	(316) Misc. Power Plant Equipment		
15	(317) Asset Retirement Costs for Steam Production		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)		
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power Plant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights	675,681	385
38	(341) Structures and Improvements	2,629,080	
39	(342) Fuel Holders, Products, and Accessories		
40	(343) Prime Movers		
41	(344) Generators	28,313,575	22,117
42	(345) Accessory Electric Equipment	1,448,816	77,883
43	(346) Misc. Power Plant Equipment		
44	(347) Asset Retirement Costs for Other Production	1,439,574	
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	34,707,706	100,385
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	34,707,706	100,385

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

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

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

8. For Account 398, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
			23,287,848	4
			23,287,848	5
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			876,066	37
			2,629,060	38
				39
				40
			28,935,692	41
			1,527,699	42
				43
			1,439,574	44
			34,808,091	45
			34,808,091	46

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	31,089,513	7,065	
49	(352) Structures and Improvements	13,250,292	7,931,497	
50	(353) Station Equipment	343,862,397	16,430,663	
51	(354) Towers and Fixtures	1,957,749	7,949,430	
52	(355) Poles and Fixtures	276,222,004	91,688,068	
53	(356) Overhead Conductors and Devices	197,252,197	-57,524,741	
54	(357) Underground Conduit	300,162		
55	(358) Underground Conductors and Devices	3,114,216	2,771,459	
56	(359) Roads and Trails	1,081,589	9,660,131	
57	(359.1) Asset Retirement Costs for Transmission Plant	950		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	868,233,069	78,923,572	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	1,427,113		
61	(361) Structures and Improvements	5,880,206		
62	(362) Station Equipment	79,274,279	4,355,527	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	69,850,801	4,128,804	
65	(365) Overhead Conductors and Devices	132,804,392	10,481,035	
66	(366) Underground Conduit	63,436,921	3,059,032	
67	(367) Underground Conductors and Devices	144,689,601	7,608,071	
68	(368) Line Transformers	81,401,144	3,087,483	
69	(369) Services	69,800,343	1,865,697	
70	(370) Meters	28,501,915	2,293,777	
71	(371) Installations on Customer Premises	10,653,942	286,069	
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	18,718,787	626,863	
74	(374) Asset Retirement Costs for Distribution Plant	697,221	-36,058	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	705,135,665	37,733,600	
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission and Market Operation Plant			
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)			
85	6. GENERAL PLANT			
86	(389) Land and Land Rights	395,085		
87	(390) Structures and Improvements	21,782,470	209,159	
88	(391) Office Furniture and Equipment	2,895,672	512,210	
89	(392) Transportation Equipment	11,893,877	1,861,619	
90	(393) Stores Equipment	722,529	19,197	
91	(394) Tools, Shop and Garage Equipment	4,964,724	803,140	
92	(395) Laboratory Equipment	682,876	4,414	
93	(396) Power Operated Equipment	228,104		
94	(397) Communication Equipment	32,366,487	7,766,061	
95	(398) Miscellaneous Equipment	413,783	-153,213	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	76,544,707	11,022,587	
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Plant	30,851	-30,851	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	76,544,707	10,991,736	
100	TOTAL (Accounts 101 and 106)	1,705,588,757	130,098,582	
101	(102) Electric Plant Purchased (See Instr. 8)			
102	(Less) (102) Electric Plant Sold (See Instr. 8)			
103	(103) Experimental Plant Unclassified			
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,705,588,757	130,098,582	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
			31,096,578	48
151,150			21,030,639	49
7,931,994	-628,547	-1,186	351,831,333	50
179,250			9,727,929	51
1,232,812			366,687,260	52
1,692,835		-36,076	137,998,545	53
			300,182	54
		36,076	5,921,751	55
2,334			10,739,386	56
			950	57
11,190,375	-628,547	-1,186	935,331,533	58
				59
6,361			1,420,752	60
			5,880,208	61
14,713		1,186	83,616,279	62
				63
232,348			73,745,057	64
1,809,361			141,476,066	65
83,075			56,411,878	66
492,477			151,805,195	67
6,527,678			77,960,951	68
336,380			71,329,580	69
1,235,623			29,560,169	70
181,276		-738	10,737,997	71
				72
193,375		738	17,152,813	73
			681,163	74
11,112,545		1,186	731,758,106	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
20,586			374,499	86
478,397			21,513,232	87
202,605			3,205,277	88
130,296	79,509		13,704,809	89
			741,726	90
71,171			5,695,693	91
6,634			580,656	92
			228,104	93
2,206,932			37,924,616	94
2,676			257,894	95
3,119,297	79,509		84,527,506	96
				97
				98
3,119,297	79,509		2,952,903	99
25,422,217			1,809,716,084	100
				101
				102
				103
25,422,217	-549,038		1,809,716,084	104

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FOOTNOTE DATA

Schedule Page: 204 Line No.: 5 Column: b

Note that at the beginning of the year, the total intangible plant balance includes a transmission - related component. The Transmission - related dollars by plant account are as follows:

**PLANT
ACCOUNT**

301	Organization	0
302	Franchises and Consents	0
303	Miscellaneous Intangible Plant	1,298,450

TOTAL INTANGIBLE PLANT 1,298,450

Schedule Page: 204 Line No.: 5 Column: g

Note that at the end of the year, the total intangible plant balance includes a transmission - related component. The Transmission - related dollars by plant account are as follows:

**PLANT
ACCOUNT**

301	Organization	0
302	Franchises and Consents	0
303	Miscellaneous Intangible Plant	1,298,450

TOTAL INTANGIBLE PLANT 1,298,450

Schedule Page: 204 Line No.: 58 Column: b

Localized transmission plant at the beginning of the year is \$7,199,997.

Information on Formula Rates:

Calculated per company records and in accordance with Schedule 21-ES, Attachment H under ISO New England Inc. Transmission, Markets and Services Tariff, Section II.
Reference Page 106 line 1.

Calculated per company records and in accordance with Schedule 21-ES, Attachment I under ISO New England Inc. Transmission, Markets and Services Tariff, Section II.
Reference Page 106 line 1.

Schedule Page: 204 Line No.: 58 Column: g

Localized transmission plant at the end of the year is \$7,199,997.

Information on Formula Rates:

Calculated per company records and in accordance with Schedule 21-ES, Attachment H under ISO New England Inc. Transmission, Markets and Services Tariff, Section II.
Reference Page 106 line 1.

Calculated per company records and in accordance with Schedule 21-ES, Attachment I under ISO New England Inc. Transmission, Markets and Services Tariff, Section II.
Reference Page 106 line 1.

Calculated per company records as stipulated per contract.
Reference Page 106 line 17.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
Western Massachusetts Electric Company		11	2015/Q4

FOOTNOTE DATA

Schedule Page: 204 Line No.: 99 Column: b

Note that at the beginning of the year, the total general plant balance includes a transmission - related component. The Transmission - related dollars by plant account are as follows:

PLANT
ACCOUNT

389	Land and Land Rights	833
390	Structures and Improvements	626,986
391	Office Furniture and Equipment	160,007
392	Transportation Equipment	778,722
393	Stores Equipment	0
394	Tools, Shop and Garage Equipment	2,423,010
395	Laboratory Equipment	344,428
396	Power Operated Equipment	0
397	Communication Equipment	14,382,588
398	Miscellaneous Equipment	77,280

TOTAL GENERAL PLANT 18,793,854

Schedule Page: 204 Line No.: 99 Column: g

Note that at the end of the year, the total general plant balance includes a transmission - related component. The Transmission - related dollars by plant account are as follows:

PLANT
ACCOUNT

389	Land and Land Rights	833
390	Structures and Improvements	632,793
391	Office Furniture and Equipment	134,383
392	Transportation Equipment	881,044
393	Stores Equipment	0
394	Tools, Shop and Garage Equipment	2,617,787
395	Laboratory Equipment	344,428
396	Power Operated Equipment	0
397	Communication Equipment	20,887,259
398	Miscellaneous Equipment	89,278

TOTAL GENERAL PLANT 25,587,805

Schedule Page: 204 Line No.: 100 Column: e

Transfer WMECO Utility Plant In-service account 101 to CL&P Utility Plant In-service account 101	(628,547)
Transfer from CL&P Utility Plant In-service account 101 to WMECO Utility Plant In-service account 101	79,509
	(549,038)

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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107) Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see account 107 of the Uniform System of Accounts)					
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	CAPITAL PURCHASE OF VEHICLES	1,032,342			
2	HIGH PRESSURE FLUID FILLED UNDERGROUND LINE IMPROVEMENTS	1,145,348			
3	INSTALL NEW 115KV CIRCUIT SWITCHER AT MONTAGUE SUBSTATION	3,843,049			
4	MODIFICATIONS TO NORTHFIELD SUBSTATION	5,391,084			
5	NEW 115KV SWITCHING STATION - ERVING	4,871,190			
6	NEW 115KV LINE FROM NORTHFIELD TO ERVING SWITCHING STATION	2,869,539			
7	REBUILD 115KV LINES 1381 AND 1242 FROM CUMBERLAND TO MONTAGUE SUBSTATION	1,672,603			
8	REPLACE HOLLOW CORE BUS INSULATORS	1,131,445			
9	REPLACE HOLLOW CORE AND OBSOLETE EQUIPMENT AT NORTHFIELD MTN SUBSTATION	1,530,182			
10	WEST SPRINGFIELD NEW GAS INSULATED SUBSTATION	27,232,141			
11	MINOR PROJECTS	18,411,142			
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
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42					
43	TOTAL	69,130,045			

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

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

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	280,238,589	280,238,589		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	42,321,016	42,321,016		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	1,284,750	1,284,750		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	43,605,766	43,605,766		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	25,400,323	25,400,323		
13	Cost of Removal	9,990,955	9,990,955		
14	Salvage (Credit)	501,121	501,121		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	34,890,157	34,890,157		
16	Other Debit or Cr. Items (Describe, details in footnote):	1,132,389	1,132,389		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	290,086,587	290,086,587		

Section B. Balances at End of Year According to Functional Classification

20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	4,535,036	4,535,036		
25	Transmission	56,007,562	56,007,562		
26	Distribution	203,617,894	203,617,894		
27	Regional Transmission and Market Operation				
28	General	25,836,095	25,836,095		
29	TOTAL (Enter Total of lines 20 thru 28)	290,086,587	290,086,587		

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 12 Column: c

BOOK COST OF PLANT RETIRED

Retirements from Reserves	25,400,323
Retirements or Sales of Land	26,947
Misc Reserve Retirements	(5,053)
Retirements from Account 404000	
Total Retirements (ties to page 207)	<u>25,422,217</u>

Schedule Page: 219 Line No.: 16 Column: c

OTHER DEBIT OR (CREDIT) ITEMS

Total ARO Activity	17,304

Miscellaneous Transfers and Adjustments	1,115,085

Total Other Debit or Cr. Items	<u>1,132,389</u>

Schedule Page: 219 Line No.: 25 Column: b

Information on Formula Rates:

Calculated per company records and in accordance with Schedule 21-ES, Attachment I under ISO New England Inc. Transmission, Markets and Services Tariff, Section II.
Reference Page 106 line 1.

Schedule Page: 219 Line No.: 28 Column: c

The total General Plant balance in account 108 includes a transmission related component of \$5,079,724.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below Investments in Accounts 123.1, investments in Subsidiary Companies.
2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h)
(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	SECURITIES			
2	Connecticut Yankee Atomic Power Company	7/1/64		152,188
3				
4				
5	Maine Yankee Atomic Power Company	5/20/68		72,916
6				
7				
8	Yankee Atomic Energy Company	12/10/58		106,355
9				
10				
11				
12				
13				
14				
15	ADVANCES AND NOTES			
16	None			
17				
18				
19				
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30				
31				
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41				
42	Total Cost of Account 123.1 \$	1,043,690	TOTAL	331,459

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.

If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).

8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
6,438		158,626		2
				3
				4
3,615		76,531		5
				6
				7
-1,903		104,452		8
				9
				10
				11
				12
				13
				14
				15
				16
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				41
8,150		338,609		42

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

MATERIALS AND SUPPLIES

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	3,143,646	2,835,885	Electric
9	Distribution Plant (Estimated)	2,474,237	2,511,402	Electric
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	5,617,883	5,347,287	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)	-13,192	984	Electric
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	5,604,691	5,348,251	

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

Allowances (Accounts 158.1 and 158.2)

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

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2016	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

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Allowances (Accounts 158.1 and 158.2)

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

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2016	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10	Massachusetts Renewable				
11	Energy Certificates				
12					
13					
14					
15	Total		643,286		
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year		643,286		
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 3-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfers of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2017		2018		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
								1
								2
								3
								4
								5
								6
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								45
								46

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

Allowances (Accounts 158.1 and 158.2) (Continued)

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

2017		2018		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								1
								2
								3
								4
								5
								6
								7
								8
								9
							643,286	10
								11
								12
								13
								14
							643,286	15
								16
								17
								18
								19
								20
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								27
								28
							643,286	29
								30
								31
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Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 229 Line No.: 10 Column: c

Represents the value of Renewable Energy Certificates (RECs) that Western Massachusetts Electric Company uses to meet the Commonwealth of Massachusetts' Renewable Portfolio Standards requirements. These RECs are recorded in Account 158.3.

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
Transmission Service and Generation Interconnection Study Costs					
1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies. 2. List each study separately. 3. In column (a) provide the name of the study. 4. In column (b) report the cost incurred to perform the study at the end of period. 5. In column (c) report the account charged with the cost of the study. 6. In column (d) report the amounts received for reimbursement of the study costs at end of period. 7. In column (e) report the account credited with the reimbursement received for performing the study.					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	Clean Energy Connect	370	186		
3	Kinder Morgan	18,691	186	56,819	186
4	Northfield Mountain	33,641	186	28,661	186
5	Pioneer Valley	40,455	186	43,360	186
6	Pioneer Valley Energy Center 2	4,517	186	2,286	186
7	Story Brook Energy	5,895	186	5,895	186
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20					
21	Generation Studies				
22	NONE				
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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11		Year/Period of Report End of 2015/Q4	
OTHER REGULATORY ASSETS (Account 182.3)							
Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.							
3. For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)		
1	Milstone Unit #1 Prior Spent Nuclear Fuel		33,741,457	182	33,741,457		
2	(12 year amortization)						
3	D.T.E. 97-120						
4							
5	Milstone Unit #2 Prior Spent Nuclear Fuel		23,648,909	182	23,648,909		
6	(12 year amortization)						
7	D.T.E. 97-120						
8							
9	Income Taxes - FASB ASC 740 (12 year amortization)	2,069,765	2,069,765	283,407	5,286,552	37,633,209	
10	D.T.E. 97-120						
11							
12	Unrecovered Contract Obligation - CYAPC	513,454	105,270	253,555	255,718	383,006	
13	(10 year amortization)						
14	D.T.E. 97-120						
15							
16	Unrecovered Contract Obligation - MYAPC	3,659,102		253	576,362	3,092,740	
17	(10 year amortization)						
18	D.T.E. 97-120						
19							
20	Uncollectibles Associated with Basic Service	1,470,998	1,348,861	431,904	1,317,448	1,502,412	
21	D.T.E. 03-88A-F						
22							
23	NUSTART Program D.T.E. 04-106	1,754,682	1,947,185	905,431	1,869,884	1,831,983	
24							
25	Basic Service (Standard Offer) D.T.E. 97-120		19,166,904	431,555	15,740,975	3,425,929	
26							
27	Asset Retirement Obligation D.T.E. 06-55 (ASC 410)	4,105,976	414,920	Various	572,825	3,948,071	
28							
29	Energy Efficiency Deferral	9,349,199	46,831,237	Various	45,295,742	10,884,684	
30	D.P.U. 89-260						
31							
32	Low Income Discount Recovery	12,569,656	12,024,047	407,431	8,823,459	15,770,244	
33	D.T.E. 01-1068						
34							
35	Farm Discount D.T.E. 97-120	74,727		407	35,879	38,857	
36							
37	FASB ASC 960/962 Pension D.T.E. 97-120	83,629,968	5,826,444	228,926	7,046,310	82,410,122	
38							
39							
40	FASB ASC 960/962 PBOF D.T.E. 97-120	1,175,758	1,175,758	228,926	54,475	2,424,946	
41							
42	Other Benefit Deferrals (ASC 715)	111,912	47,278	228,926	34,415	124,773	
43							

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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) . / /		Year/Period of Report End of 2015/Q4	
OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter /Year Account Changed (d)	Written off During the Period Amount (e)		
1	Capital Project Scheduling List D.T.E. 06-55	37,024		407	34,174	2,850	
2							
3	Solar Program D.P.U. 09-06	1,834,876	2,332,460	Various	3,186,044	981,892	
4							
5	Deferred Storm Restoration Costs D.T.E. 06-55	31,802,130	905,184	Various	9,593,286	23,114,028	
6							
7	Net Metering D.P.U. 09-74	1,712,173	6,837,986	431,555	4,953,598	3,596,561	
8							
9	Attorney General Consultant Expenses	134,625	31,230	407	138,007	27,848	
10	D.P.U. 10-70						
11							
12	Deferred Medicare Tax D.P.U. 10-70	852,584		407	787,000	65,584	
13							
14	Customer Hardship D.P.U. 10-70	3,894,422	686,815	Various	1,321,302	3,259,936	
15							
16	Rate Case Expense D.P.U. 10-70	140,311		407	67,336	72,975	
17							
18	Intercompany Transmission Deferrals	4,095,948	30,379,730	449,565	32,625,329	1,850,349	
19							
20	Unrecovered Contract Obligation - YAEC		5,024			5,024	
21	(10 year amortization)						
22	D.T.E. 97-120						
23							
24							
25							
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44	TOTAL :	203,917,647	189,516,063		197,005,477	196,428,233	

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Western Massachusetts Electric Company			2015/Q4
FOOTNOTE DATA			

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

Note that at the beginning of the year, the balance of the FASB ASC 740 regulatory asset in account 182.3 includes a transmission component of \$9,336,822.

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

Note that at the end of the year, the balance of the FASB ASC 740 regulatory asset in account 182.3 includes a transmission component of \$6,603,465.

Schedule Page: 232 Line No.: 40 Column: b

Note that at the beginning of the year, the balance of the FASB ASC 960/962 PBOP regulatory asset in account 182.3 includes a transmission component of \$22,693.

Schedule Page: 232 Line No.: 40 Column: f

Note that at the end of the year, the balance of the FASB ASC 960/962 PBOP regulatory asset in account 182.3 includes a transmission component of (\$23,479).

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2015/Q4	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debt being amortized, show period of amortization in column (a) 3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Prepaid Revolving Credit Line	368,769	174,188	431	104,820	438,137	
2							
3	Hardship Uncollectible Deferral	3,096,113	1,606,267	144/182	304,832	4,397,548	
4							
5	Environmental Costs	395,367		242	395,367		
6							
7	Workers Compensation Insurance	966,822	1,319,120	228	1,106,708	1,179,234	
8							
9	EESCO Long Term Receivable	5,452,453				5,452,453	
10							
11	Basic Service Uncollectible	-180,302	4,396,073	144/904	3,053,012	1,162,759	
12							
13	Deferred Insurance Costs	2,026,841				2,026,841	
14							
15	Real Estate Transactions	113,192	2,499,320	Various	2,019,722	592,790	
16							
17	Deferred Property Tax Increases	5,393,119	2,577,214			7,970,333	
18							
19	Facilities Impairment Deferral		594,070	228	119,303	474,767	
20							
21	Minor Items	63,829	163,941	Various	189,926	37,844	
22							
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46							
47	Misc. Work in Progress						
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)						
49	TOTAL	17,696,203				23,732,708	

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		35,383,374	26,964,888
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	35,383,374	26,964,888
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)	362,898	220,034
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	35,746,272	27,184,922

Notes

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report 2015/Q4

FOOTNOTE DATA

Schedule Page: 234 Line No.: 18 Column: b

Note that at the beginning of the year, the total balance of Accumulated Deferred Income Taxes in Account 190 includes a transmission related component of \$5,663,481.

Note that at the beginning of the year, the total balance of Accumulated Deferred Income Taxes in Account 19048 (Reserve for Disputed Transactions) includes a transmission related component of \$0.

Information on Formula Rates:

Calculated per company records and in accordance with Schedule 21-ES, Attachment H under ISO New England Inc. Transmission, Markets and Services Tariff, Section II.
Reference Page 106, Line 1.

Calculated per company records and in accordance with Schedule 21-ES, Attachment I under ISO New England Inc. Transmission, Markets and Services Tariff, Section II.
Reference Page 106, Line 1.

Schedule Page: 234 Line No.: 18 Column: c

Annual Report of Western Massachusetts Electric Company
Year Ended December 31, 2015
Accumulated Deferred Income Taxes (Account 190)

	Beginning Balance	Activity	Ending Balance
Account 190DG			
ASC 740 Gross-Up (FAS109)	\$ 2,486,188	\$ (98,731)	\$ 2,387,457
Account 190IT			
ASC 740 ITC (FAS109)	3,698,352	(146,882)	3,551,470
Account 190CP			
Comprehensive Income	2,049,755	(227,992)	1,821,763
Account 19003			
Net Operating Loss	4,455,195	(4,095,197)	359,998
Account 19000			
Employee Benefits	8,797,725	1,192,572	9,990,297
Regulatory Deferrals	7,209,112	(5,754,000)	1,455,112
Bad Debts	3,813,240	689,285	4,502,525
Asset Retirement Obligations	2,337,005	(97,332)	2,239,673
Other	899,700	(23,073)	876,627
Sub-total Account 19000	<u>23,056,782</u>	<u>(3,992,548)</u>	<u>19,064,234</u>
Total Account 190	\$ 35,746,272	\$ (8,561,350)	\$ 27,184,922

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 190 includes a transmission related component of \$ 2,371,538.

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 19048 (Reserve for Disputed Transactions) includes a transmission related component of \$0.

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Name of Respondent	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Information on Formula Rates:

Calculated per company records and in accordance with Schedule 21-ES, Attachment H under ISO New England Inc. Transmission, Markets and Services Tariff, Section II.
Reference Page 106, Line 1.

Calculated per company records and in accordance with Schedule 21-ES, Attachment I under ISO New England Inc. Transmission, Markets and Services Tariff, Section II.
Reference Page 106, Line 1.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

CAPITAL STOCKS (Account 201 and 204)

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

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	COMMON STOCK (Account 201)			
2	Common Stock - Not Publicly Traded	1,072,471	25.00	
3	Total Common Stock	1,072,471		
4				
5				
6	PREFERRED STOCK (Account 204)			
7	None			
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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
434,653	10,866,325					2
434,653	10,866,325					3
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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

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

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

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.
 (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
 (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
 (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	None	
3		
4		
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	None	
7		
8		
9	Gain on Resale or Cancellation of Reacquired	
10	Capital Stock (Account 210)	
11	None	
12		
13		
14	Miscellaneous Paid-In Capital (Account 211)	
15	Miscellaneous	386,586,492
16	ESOP Adjustment	905,948
17	Total Account 211	387,492,440
18		
19		
20		
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40	TOTAL	387,492,440

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 1 / 1	Year/Period of Report End of 2015/Q4

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

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt Issued (b)	Total expense, Premium or Discount (c)
1	Bonds (Account 221)		
2	None		
3			
4	Reacquired Bonds (Account 222)		
5	None		
6			
7	Advances from Associated Companies (Account 223)		
8	None		
9			
10	Other Long-Term Debt (Account 224)		
11			
12	Senior Notes		
13	2004 Series B, 5.90% Fixed Rate	50,000,000	546,179
14			173,500 D
15	2005 Series C, 5.24% Fixed Rate	50,000,000	446,375
16			14,500 D
17	2007 Series D, 6.70% Fixed Rate	40,000,000	501,464
18			199,200 D
19	2010 Series E, 5.10% Fixed Rate	95,000,000	991,276
20			336,300 D
21	2011 Series F, 3.50% Fixed Rate	250,000,000	2,247,325
22			-8,663,500 P
23	2013 Series G, 3.88% Fixed Rate	80,000,000	450,757
24			
25			
26	Total Account 224	565,000,000	-2,766,624
27	Additional Footnotes		
28			
29			
30			
31			
2			
33	TOTAL	565,000,000	-2,766,624

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
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						5
						6
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						10
						11
						12
09/23/2004	09/15/2034	10/04	09/34	50,000,000	2,950,000	13
						14
08/11/2005	08/01/2015	08/05	07/15		1,528,334	15
						16
05/17/2007	08/15/2037	08/07	07/37	40,000,000	2,680,000	17
						18
03/08/2010	03/01/2020	03/10	02/20	85,000,000	4,845,000	19
						20
09/18/2011	09/15/2021	09/11	08/21	250,000,000	8,750,000	21
						22
11/15/2013	11/15/2023	11/13	10/23	80,000,000	3,104,000	23
						24
						25
				515,000,000	23,857,334	26
						27
						28
						29
						30
						31
						32
				515,000,000	23,857,334	33

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Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 256 Line No.: 27 Column: a

Excluded from the total interest for the year is \$6,532 credit for interest related to other comprehensive income.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

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

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	56,123,604
2		
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Current and Deferred Federal and State Income Taxes	36,764,231
11	Employee Compensation and Benefits	2,795,150
12	Bad Debt Expense	998,318
13	Other	517,851
14	Income Recorded on Books Not Included in Return	
15		
16	Expense Recorded on Books Not Included in Return	
17	Other	906,087
18		
19	Deductions on Return Not Charged Against Book Income	
20	Book / Tax Property Differences	-84,741,590
21	State Taxes	-798,098
22	Amortization / Deferral of Regulatory Assets / Liabilities	-12,848,573
23		
24		
25		
26		
27	Federal Tax Net Income	-283,020
28	Show Computation of Tax:	
29	Federal Income Tax at 35%	-99,057
30	Federal Net Operating Loss Carryforward	-1,022,938
31		
32	Tax Billed to Affiliate for Stranded Cost	-1,172,629
33	Prior Years Taxes	-1,417,522
34	Federal Income Tax	-3,712,146
35	Federal Income Tax - Other Income / Deductions (Page 117, line 53)	668,401
36	Federal Income Tax (Page 114, line 15)	-4,270,547
37		
38		
39		
40		
41		
42		
43		
44		

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 34 Column: a

This company is a member of an affiliated group, Eversource Energy and Subsidiaries, which will file a 2015 consolidated federal Income Tax return on or before September 15, 2016.

Members of the group are:

Eversource Energy
 The Connecticut Light and Power Company
 The Connecticut Steam Company
 Electric Power, Inc.
 NGS Sub, Inc.
 Harbor Electric Energy Company
 Hopkinton LNG Corp.
 HWP Company
 North Atlantic Energy Corporation
 North Atlantic Energy Service Corporation
 Northeast Generation Services Company
 Northeast Nuclear Energy Company
 Eversource Energy Service Company (formerly known as Northeast Utilities Service Company)
 NSTAR Communications, Inc.
 NSTAR Electric Company
 NSTAR Gas Company
 NU Enterprises, Inc.
 Eversource Energy Transmission Ventures, Inc.
 The Nutmeg Power Company
 Properties, Inc.
 Public Service Company of New Hampshire
 Renewable Properties, Inc.
 The Rocky River Realty Company
 Select Energy Contracting, Inc.
 Select Energy, Inc.
 Western Massachusetts Electric Company
 Yankee Energy Financial Services Company
 Yankee Energy Services Company
 Yankee Energy System, Inc.
 Yankee Gas Services Company

The above entities are parties to a tax allocation agreement under which taxable subsidiaries do not pay any more taxes than they would have otherwise paid had they filed a separate Company tax return, and subsidiaries generating tax losses, if any, are paid for their losses when utilized.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 1 / 1	Year/Period of Report End of 2015/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL					
2	Unemployment 2015			16,748	16,446	
3	Unemployment 2014	192			192	
4	FICA 2015			1,043,287	986,987	
5	FICA 2014	39,817			39,817	
6	Highway			1,610	1,610	
7	Income	1,830,525		4,678,245	12,238,978	
8	Medicare 2015			287,260	274,089	
9	Medicare 2014	9,311			9,311	
10	Subtotal	1,933,648		8,027,150	13,567,410	-1,172,629
11						
12	STATE OF CONNECTICUT					
13	Unemployment 2015			20,711	20,711	
14	Insurance Premium Excise			38,486	38,486	
15	Corporation Business		2,001	-276,452	-276,452	
16						
17	Subtotal		2,001	-217,255	-217,255	
18						
19	COMMONWEALTH OF					
20	MASSACHUSETTS					
21	Unemployment 2015			20,617	19,278	
22	Unemployment 2014	1,765			1,765	
23	Income		1,830,260	1,830,055	2,407,400	
24	Mass. Sales Tax			187,514	187,514	
25	Mass. Mfg. Corp. Excise			757	757	
26	Universal Health 2015			7,226	6,811	
27	Universal Health 2014	301			301	
28	Subtotal	2,066	3,395,250	2,046,169	2,623,826	
29						
30	LOCAL MASSACHUSETTS					
31	Property 2015			37,069,276	37,087,283	
32	Property 2014				55,407	
33	Subtotal	55,407		37,069,276	37,142,690	
34						
35	STATE OF NEW					
36	HAMPSHIRE					
37	Unemployment 2015			1,232	1,232	
38						
39	Subtotal			1,232	1,232	
40						
41	TOTAL	1,991,119	3,397,251	44,928,801	53,117,932	-1,172,629

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1						
2						
3						
4						
5	DISTRICT OF COLUMBIA					
6	Unemployment 2015			19	19	
7	Subtotal			19	19	
8						
9						
10						
11						
12						
13	STATE OF MICHIGAN					
14	Unemployment 2015			10	10	
15	Subtotal			10	10	
16						
17						
18						
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21						
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23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	1,991,119	3,397,251	44,926,601	53,117,932	-1,172,629

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 1 / 1	Year/Period of Report End of 2015/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
302		157,748				2
						3
56,320		1,043,292				4
						5
		1,610				6
	1,503,778	1,270,541			8,948,792	7
		287,260				8
						9
69,793	4,503,778	-2,921,642			8,948,792	10
						11
						12
		20,711				13
		38,486				14
	2,001	276,452				15
						16
	2,001	-217,255				17
						18
						19
						20
1,339		20,617				21
						22
	3,972,595	1,601,572			133,583	23
					287,512	24
		757				25
415		7,226				26
						27
1,754	3,972,595	1,720,122			326,047	28
						29
						30
	18,007	36,766,987			302,289	31
						32
	18,007	36,766,987			302,289	33
						34
						35
		1,232				36
						37
						38
		1,232				39
						40
71,547	8,496,381	35,349,473			9,577,128	41

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Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Inc. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
						2
						3
						4
						5
						6
		19				7
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						37
						38
						39
						40
71,547	8,496,381	35,349,473			9,577,128	41

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) //	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 2 Column: i
Federal unemployment taxes charged to operating expense includes a transmission related component of \$1,528 credit.

Schedule Page: 262 Line No.: 4 Column: g
FICA taxes include a transmission related component of \$3,873 credit.

Schedule Page: 262 Line No.: 4 Column: i
FICA taxes charged to operating expense includes a transmission related component of \$60,660 credit.

Schedule Page: 262 Line No.: 5 Column: b
FICA taxes includes a transmission related component of \$2,266 credit.

Schedule Page: 262 Line No.: 7 Column: b
Federal income taxes includes a transmission related component of \$10,199,502.

Schedule Page: 262 Line No.: 7 Column: f
Adjustment for tax billed to Affiliate for stranded cost.

Schedule Page: 262 Line No.: 7 Column: h
Federal income taxes include a transmission component of \$2,067,696 credit.

Schedule Page: 262 Line No.: 7 Column: i
Federal income taxes charged to operating expense includes a transmission related component of \$4,860,515 credit.

Schedule Page: 262 Line No.: 7 Column: i
Federal income taxes include a transmission component of \$6,294,837.

Schedule Page: 262 Line No.: 8 Column: g
Medicare taxes includes a transmission related component of \$906 credit.

Schedule Page: 262 Line No.: 8 Column: i
Medicare taxes charged to operating expense includes a transmission related component of 19,190 credit.

Schedule Page: 262 Line No.: 9 Column: b
Medicare taxes includes a transmission related component of \$530 credit.

Schedule Page: 262 Line No.: 13 Column: i
State of Connecticut unemployment taxes charged to operating expense includes a transmission related component of \$2,592 credit.

Schedule Page: 262 Line No.: 14 Column: i
State of Connecticut insurance premium excise taxes charged to operating expense includes a transmission related component of \$13,727.

Schedule Page: 262 Line No.: 15 Column: i
State of Connecticut Corporation Business taxes charged to operating expense includes a transmission related component of \$780 credit.

Schedule Page: 262 Line No.: 21 Column: i
Commonwealth of Massachusetts unemployment taxes charged to operating expense includes a transmission related component of \$375 credit.

Schedule Page: 262 Line No.: 23 Column: c
Commonwealth of Massachusetts corporate income taxes includes a transmission related component of \$691,007.

Schedule Page: 262 Line No.: 23 Column: h
Commonwealth of Massachusetts Corporate income taxes includes a transmission related component of \$286,962.

Schedule Page: 262 Line No.: 23 Column: i
Commonwealth of Massachusetts corporate income taxes charged to operating expense includes a transmission related component of \$287,881.

Schedule Page: 262 Line No.: 23 Column: i
Commonwealth of Massachusetts Corporate income taxes includes a transmission related component of \$2,256.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Western Massachusetts Electric Company	(1) ☒ An Original (2) ☐ A Resubmission	(Mo, Da, Yr) 11	2015/Q4
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 24 Column: i

Commonwealth of Massachusetts sales and use taxes charged to various general plant and operating expenses including a transmission related component of \$120,073.

Schedule Page: 262 Line No.: 26 Column: i

Commonwealth of Massachusetts universal health taxes charged to operating expense includes a transmission related component of \$220 credit.

Schedule Page: 262 Line No.: 31 Column: h

Massachusetts local property tax includes a distribution component of \$381,002 debit and transmission component of \$362,995 credit.

Schedule Page: 262 Line No.: 31 Column: i

The total amount of Massachusetts local property taxes charged to transmission and distribution business segments were \$21,124,334 and \$15,642,653, respectively. These charges include each business segment's share of property taxes applicable to 'General Plant'.

Information on Formula Rates:

Calculated per company records as stipulated per contract.
Reference Page 106 line 17.

Schedule Page: 262 Line No.: 31 Column: i

Massachusetts local property tax expense charged to other accounts include \$177,966 to account 184, \$96,453 to account 408.2 and \$27,870 to account 931. Included in account 408.2 is a transmission related component of \$63,915.

Schedule Page: 262 Line No.: 32 Column: b

Massachusetts local property taxes includes a transmission related component of \$694,727.

Schedule Page: 262 Line No.: 37 Column: i

State of New Hampshire unemployment taxes charged to operating expense includes a transmission related component of \$154 credit.

Schedule Page: 262.1 Line No.: 6 Column: i

District of Columbia unemployment taxes charged to operating expense includes a transmission related component of \$2 credit.

Schedule Page: 262.1 Line No.: 14 Column: i

State of Michigan unemployment taxes charged to operating expense includes a transmission related component of \$1 credit.

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	1,389			411400	481	
3	4%	8,825			411400	3,054	
4	7%						
5	10%	460,609			411400	159,413	
6	Solar Credit	8,729,062	236	192,347	411400	394,753	
7							
8	TOTAL	9,200,885		192,347			
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

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

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
908			2
5,771			3
			4
301,198			5
8,528,656			6
			7
			8
			9
			10
			11
			12
			13
			14
			15
			16
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			48

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Western Massachusetts Electric Company	(1) ☒ An Original (2) ☐ A Resubmission	//	2015/Q4
FOOTNOTE DATA			

Schedule Page: 266 Line No.: 8 Column: b

Note that at the beginning of the year, the balance of Accumulated Deferred Investment Tax Credits in Account 255 includes a transmission component of \$97,196.

Schedule Page: 266 Line No.: 8 Column: f

The amount charged to Account 411400 for the transmission related component was \$33,648 for the year ended December 31, 2015.

Schedule Page: 266 Line No.: 8 Column: h

Note that at the end of the year, the balance of Accumulated Deferred Investment Tax Credits in Account 255 includes a transmission component of \$63,548.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.

For any deferred credit being amortized, show the period of amortization.

Minor Items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Decommissioning Obligations	4,182,556	182	832,081	110,284	3,460,769
2						
3	Contribution in Aid of					
4	Construction	3,098,377	186	12,996,306	13,498,279	3,600,350
5						
6	Property Tax Deferral	5,752,423			3,510,338	9,262,761
7						
8	Minor Items	189,285	Various	57,361	19,390	131,314
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
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35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	13,202,641		13,885,748	17,138,301	16,455,194

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization					
For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 282				
2	Electric	380,421,379	35,099,555	2,512,538	
3	Gas				
4					
5	TOTAL (Enter Total of lines 2 thru 4)	380,421,379	35,099,555	2,512,538	
6	Other Income and Deductions	769,372			
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	381,190,751	35,099,555	2,512,538	
10	Classification of TOTAL				
11	Federal Income Tax	337,476,030	29,099,019	2,012,530	
12	State Income Tax	43,714,721	6,000,536	500,008	
13	Local Income Tax				

NOTES

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

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

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
		182	1,882,190			411,126,206	1
							2
							3
							4
			1,882,190			411,126,206	5
	2,040					767,332	6
							7
							8
	2,040		1,882,190			411,126,206	9
							10
	1,834		1,424,888			383,135,997	11
	406		457,302			48,757,541	12
							13

NOTES (Continued)

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Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 9 Column: b

Note that at the beginning of the year, the total balance of Accumulated Deferred Income Taxes in account 282 includes a transmission related component of \$215,613,099.

Schedule Page: 274 Line No.: 9 Column: k

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in account 282 includes a transmission related component of \$241,669,618.

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 283				
2	Electric				
3		86,905,037	2,909,247	5,563,292	
4					
5					
6					
7					
8					
9	TOTAL Electric (Total of lines 3 thru 8)	86,905,037	2,909,247	5,563,292	
10	Gas				
11					
12					
13					
14					
15					
16					
17	TOTAL Gas (Total of lines 11 thru 16)				
18	Other Income and deductions	2,560,968			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	89,466,005	2,909,247	5,563,292	
20	Classification of TOTAL				
21	Federal Income Tax	73,784,718	2,330,292	4,456,168	
22	State Income Tax	15,681,285	578,955	1,107,124	
23	Local Income Tax				

NOTES

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

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

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
		182	1,098,809	182	146,218	83,298,401	3
							4
							5
							6
							7
							8
			1,098,809		146,218	83,298,401	9
							10
							11
							12
							13
							14
							15
							16
							17
704	30,082					2,531,588	18
704	30,082		1,098,809		146,218	25,828,938	19
							20
704	24,122		880,142		117,121	70,872,403	21
	5,980		218,667		29,097	14,957,586	22
							23

NOTES (Continued)

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Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Western Massachusetts Electric Company	(1) ☒ An Original (2) ☐ A Resubmission	(Mo, Da, Yr) / /	2015/Q4

FOOTNOTE DATA

Schedule Page: 276 Line No.: 19 Column: b

Note that at the beginning of the year, the total balance of Accumulated Deferred Income Taxes in Account 283 includes a transmission related component of \$10,344,647.

Schedule Page: 276 Line No.: 19 Column: k

Annual Report of Western Massachusetts Electric Company

Year ended December 31, 2015

Accumulated Deferred Income Taxes (Account 283)

	Beginning Balance	Activity	Ending Balance
Account 283DG			
ASC 740 Gross-Up (FAS109)	\$16,369,689	\$ (1,297,166)	\$15,072,523
Account 283DK			
Property Taxes - Distribution	4,288,977	186,992	4,475,969
Account 28399			
Property Taxes	5,602,938	(2,513,367)	3,089,571
Regulatory Deferrals	60,359,855	95,423	60,455,278
Asset Retirement Obligations	1,613,338	(63,477)	1,549,861
Other	1,231,206	(44,419)	1,186,787
Sub-total Account 28399	68,807,337	(2,525,840)	66,281,497
Total Account 283	\$89,466,003	\$ (3,636,014)	\$85,829,989

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 283 includes a transmission related component of \$7,805,726.

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4	
OTHER REGULATORY LIABILITIES (Account 254)						
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Liabilities being amortized, show period of amortization.						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Basic Service (Standard Offer) D.T.E. 97-120	1,199,444	431,556	17,046,766	15,849,321	
2						
3	AFUDC Regulatory Liability	9,114,530	407	194,116		8,990,414
4						
5	FASB ASC 740 Regulatory Liability	2,704,690	Various	2,704,690	2,499,077	2,205,000
6						
7	Revenue Decoupling D.P.U. 10-70	5,204,561	407,431	9,346,046	6,896,674	1,756,190
8						
9	Protective Hardship Accounts Credit	80,982	407	89,841	40,469	31,530
10	(RAAC) D.P.U. 10-70					
11						
12	Transition Charge D.T.E. 97-120	1,992,301	Various	1,299,339	3,382,255	4,076,217
13						
14	Transmission Cost Adjustment D.T.E. 97-120	9,634,898	585	18,342,493	10,138,015	1,431,420
15						
16	Basic Service Cost Adjustment D.T.E. 03-88A-F	146,845	431,904	165,388	183,424	165,881
17						
18	Spent Fuel Trust DOE Credits D.T.E. 03-82	763,990	254,518	966,820	212,890	
19						
20	NU Tariff 10 Transmission Deferral	483,641	Various	3,705,463	4,231,128	1,009,306
21						
22	MedVantage APBO	4,852	228	933	9,932	13,851
23						
24	Pension / PBOP D.T.E. 06-55	4,021,539	926	856,054	890,803	4,036,296
25						
26	Long Term Renewable Contract		431,556	345,798	492,076	145,278
27	Adjustment Mechanism					
28	D.P.U. 11-12					
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	38,823,983		55,054,745	43,787,064	27,556,302

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Western Massachusetts Electric Company	(1) ☒ An Original (2) ☐ A Resubmission	//	2015/Q4

FOOTNOTE DATA

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

Note that at the beginning of the year, the balance of the FASB ASC 740 regulatory liability includes a transmission component of \$65,339.

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

Note that at the end of the year, the balance of the FASB ASC 740 regulatory liability includes a transmission component of \$ 42,719.

Information on Formula Rates:

Calculated per company records and in accordance with Schedule 21-ES, Attachment H under ISO New England Inc. Transmission, Markets and Services Tariff, Section II.
Reference Page 106 line 1.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

ELECTRIC OPERATING REVENUES (Account 400)

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

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	255,797,328	233,675,390
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	130,879,651	127,000,431
5	Large (or Ind.) (See Instr. 4)	35,439,340	37,211,128
6	(444) Public Street and Highway Lighting	4,342,210	4,093,359
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	426,458,529	401,980,308
11	(447) Sales for Resale	2,899,943	2,156,134
12	TOTAL Sales of Electricity	429,358,472	404,136,442
13	(Less) (449.1) Provision for Rate Refunds	2,488,043	-4,529,635
14	TOTAL Revenues Net of Prov. for Refunds	426,870,429	408,666,077
15	Other Operating Revenues		
16	(450) Forfeited Discounts	341,021	242,304
17	(451) Miscellaneous Service Revenues	245,317	240,031
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	1,394,400	1,256,129
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	8,161,970	11,950,907
22	(456.1) Revenues from Transmission of Electricity of Others	77,093,538	64,188,059
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	87,198,255	77,876,530
27	TOTAL Electric Operating Revenues	514,068,684	486,542,607

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification footnote.)

See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.

8. For Lines 2, 4, 5, and 6, see Page 304 for amounts relating to unbilled revenue by accounts.

9. Include unbilled sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
1,464,651	1,493,947	189,507	188,937	2
				3
1,458,781	1,446,688	18,016	17,864	4
620,958	626,380	665	670	5
18,801	18,901	402	406	6
				7
				8
				9
3,585,181	3,585,911	208,590	207,877	10
38,130	24,444	16	16	11
3,601,321	3,610,361	208,606	207,893	12
				13
3,601,321	3,610,361	208,606	207,893	14

Line 12, column (b) includes \$ -80,521 of unbilled revenues.

Line 12, column (d) includes 1,224 MWH relating to unbilled revenues

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Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report 2015/Q4

FOOTNOTE DATA

Schedule Page: 300 Line No.: 10 Column: d

Instruction 9 - Unmetered Sales (MWH)

Residential	1,700
Commercial	11,379
Industrial	1,385
Street Light	18,765
Total	33,229

The total "Megawatt Hours Sold" to WMECO retail customers represents the delivery of energy to all distribution customers including energy for those customers who have chosen third party suppliers. In addition, it includes 1,224 MWH related to unbilled revenues for the twelve months ended December 31, 2015. See FERC FORM 1, page 304 for details of unbilled MWH by customer class.

Schedule Page: 300 Line No.: 10 Column: e

Instruction 9 - Unmetered Sales (MWH)

Residential	1,708
Commercial	11,585
Industrial	1,405
Street Light	18,923
Total	33,621

The total "Megawatt Hours Sold" to WMECO retail customers represents the delivery of energy to all distribution customers including energy for those customers who have chosen third party suppliers. In addition, it includes (15,644) MWH related to unbilled revenues for the twelve months ended December 31, 2014. See FERC FORM 1, page 304 for details of unbilled MWH by customer class.

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

Account 451 includes \$263,398 for customer reconnect fees.

Schedule Page: 300 Line No.: 19 Column: b

Account 454 includes a transmission related component of \$476,843 for the year ended December 31, 2015.

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

Account 456 includes \$1,941,678 for sale of renewable energy credits, \$3,921,195 for return on regulatory assets for pension and other post-retirement benefits, \$2,012,557 for voltage transformation and other services under WMECO wholesale distribution service agreements, and \$276,540 for local facilities charges.

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

Account 456 includes \$1,748,746 for sale of renewable energy credits, \$4,094,543 for return on regulatory assets for pension and other post-retirement benefits and \$5,837,827 for voltage transformation and other services under WMECO wholesale distribution service agreements.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales Per Customer (e)	Revenue Per Kwh Sold (f)
1	Residential (Account 440)					
2	R-1 Residential	907,242	177,796,219	133,724	6,784	0.1960
3	R-2 Residential Low Income	216,732	24,850,216	30,146	7,189	0.1147
4	R-3 Res Space Heating	194,903	37,116,545	18,322	10,638	0.1904
5	R-4 Res Space Heating-Low Inc	51,978	5,929,242	3,988	13,034	0.1141
6	23 Optional Controlled	152	22,702	7	21,714	0.1494
7	T-2 Intermediate primary Gen	16,532	976,979	8	2,066,500	0.0591
8	T-0 Gen. Svce TOU Small	13	1,246	1	13,000	0.0958
9	G-0 Small Gen Svce.	30,988	5,115,402	3,213	9,648	0.1651
10	G-2 Primary Gen Svce.	49,336	3,940,568	104	474,385	0.0799
11	99 - Unmetered	1	328	1	1,000	0.3280
12	S-1 Street & Security Lighting	1,700	497,734	1,141	1,490	0.2928
13	Unbilled Revenue	-4,926	-449,853			0.0913
14	Less: Duplicate Customers Col. d			-1,148		
15	Total	1,464,651	255,797,328	189,507	7,729	0.1746
	Commercial Account (Account 442)					
17	23 Optional Controlled	22	6,361	17	1,294	0.2891
18	24 Optional Church	6,281	915,703	199	31,563	0.1458
19	T-0 Small Gen. Svce. TOU	1,488	78,007	5	297,600	0.0524
20	T-2 Large Primary Svce. TOU	418,957	23,294,074	152	2,756,286	0.0556
21	T-5 Xtra Lrg Prim Svce TOU	185,922	8,539,314	11	16,902,000	0.0459
22	T-4 Primary Gen. Svce. TOU	5,437	393,898	11	494,273	0.0724
23	G-0 Small Gen Svce.	522,000	70,620,354	16,744	31,175	0.1351
24	G-2 Primary Gen. Svce.	301,597	24,478,174	790	381,768	0.0812
25	99 - Unmetered	1,227	205,036	104	11,798	0.1671
26	S-1 Street & Security Lighting	10,152	2,137,185	3,015	3,367	0.2105
27	Unbilled Revenue	5,698	311,543			0.0547
28	Less: Duplicate Customer Col d			-3,032		
29	Total	1,458,781	130,879,551	18,016	80,971	0.0897
30	Industrial (Account 442)					
31	T-0 Small Gen Svce. TOU	44	2,330	1	44,000	0.0530
32	T-2 Intermediate Primary TOU	283,795	15,608,305	71	3,997,113	0.0550
33	T-4 Primary Gen. Svce. TOU	1,585	167,183	4	396,250	0.1055
34	G-0 Small Gen Svce.	25,564	3,440,789	413	61,898	0.1348
35	G-2 Primary Gen. Svce.	61,435	5,802,927	169	363,521	0.0945
36	T-5 Xtra Lrg Prim Svce TOU	246,727	10,175,748	7	35,246,714	0.0412
37	S-1 Street & Security Lighting	1,385	191,817	185	7,486	0.1385
38	Unbilled Revenue	423	50,241			0.1188
39	Less: Duplicate Customers Col d			-185		
40	Total	620,958	35,439,340	665	933,771	0.0571
41	TOTAL Billed	3,561,987	426,539,050	208,590	17,076	0.1197
42	Total Unbilled Rev.(See Instr. 6)	1,224	-80,521	0	0	-0.0658
43	TOTAL	3,563,191	426,458,529	208,590	17,082	0.1197

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 1 /	Year/Period of Report End of 2015/Q4

SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Street Lighting (Account 444)					
2	99 Unmetered	80	18,031	42	1,905	0.2254
3	G-O Small Gen. Svce.	8	1,851	4	2,000	0.2314
4	S-1 Street & Security Lighting	15,156	3,964,967	253	59,905	0.2616
5	S-2 Street & Security Lighting	3,528	349,813	103	34,252	0.0992
6	Unbilled Revenue	29	7,546			0.2603
7	Total	18,801	4,342,210	402	46,769	0.2310
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
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27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	3,581,867	426,539,050	208,590	17,076	0.1197
42	Total Unbilled Rev. (See Instr. 6)	1,224	-80,521	0	0	-0.0658
43	TOTAL	3,583,191	426,458,529	208,590	17,082	0.1197

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11		Year/Period of Report End of 2015/Q4	
SALES FOR RESALE (Account 447)							
1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327). 2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser. 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years. SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less. LU - for Long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e) Average Monthly CP Demand (f)		
2	Requirement Service:						
3	Interconnected Utility and Power Company	RQ					
4	National Grid	RQ					
5	New York State Electric & Gas Corp.	RQ					
6							
7	Nonassociated Utilities/Companies						
8	ISO-New England						
9							
10							
11							
12							
13							
14							
	Subtotal RQ			0	0	0	
	Subtotal non-RQ			0	0	0	
	Total			0	0	0	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

SALES FOR RESALE (Account 447) (Continued)

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

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

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

MegaWatt Hours Sold (a)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
					2
54		6,576	5,315	11,891	3
288		28,064	32,132	60,196	4
50	6,260	1,415		7,675	5
					6
					7
37,738		1,299,819	1,520,362	2,820,181	8
					9
					10
					11
					12
					13
					14
392	6,260	36,055	37,447	79,762	
37,738	0	1,299,819	1,520,362	2,820,181	
38,130	6,260	1,335,874	1,557,809	2,899,943	

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 310 Line No.: 3 Column: a
Associated Utility
Schedule Page: 310 Line No.: 3 Column: c
NU Operating Companies FERC Electric Tariff Number 1
Schedule Page: 310 Line No.: 4 Column: c
NU Operating Companies FERC Electric Tariff Number 1
Schedule Page: 310 Line No.: 5 Column: c
MBR Tariff, Market Based Tariff 5.0.0
Schedule Page: 310 Line No.: 8 Column: b
Short-term energy and capacity sales.
Schedule Page: 310 Line No.: 8 Column: c
MBR Tariff, Market Based Tariff 5.0.0

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. POWER PRODUCTION EXPENSES				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering				
5	(501) Fuel				
6	(502) Steam Expenses				
7	(503) Steam from Other Sources				
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses				
10	(506) Miscellaneous Steam Power Expenses				
11	(507) Rents				
12	(509) Allowances				
13	TOTAL Operation (Enter Total of Lines 4 thru 12)				
14	Maintenance				
15	(510) Maintenance Supervision and Engineering				
16	(511) Maintenance of Structures				
17	(512) Maintenance of Boiler Plant				
18	(513) Maintenance of Electric Plant				
19	(514) Maintenance of Miscellaneous Steam Plant				
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)				
21	TOTAL Power Production Expenses-Steam Power (Enter Tot lines 13 & 20)				
22	B. Nuclear Power Generation				
23	Operation				
24	(517) Operation Supervision and Engineering				
25	(518) Fuel				
26	(519) Coolants and Water				
27	(520) Steam Expenses				
28	(521) Steam from Other Sources				
29	(Less) (522) Steam Transferred-Cr.				
30	(523) Electric Expenses				
31	(524) Miscellaneous Nuclear Power Expenses				
32	(525) Rents				
33	TOTAL Operation (Enter Total of lines 24 thru 32)				
34	Maintenance				
35	(528) Maintenance Supervision and Engineering				
36	(529) Maintenance of Structures				
37	(530) Maintenance of Reactor Plant Equipment				
38	(531) Maintenance of Electric Plant				
39	(532) Maintenance of Miscellaneous Nuclear Plant				
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)				
41	TOTAL Power Production Expenses-Nuc. Power (Enter tot lines 33 & 40)				
42	C. Hydraulic Power Generation				
43	Operation				
44	(535) Operation Supervision and Engineering				
45	(536) Water for Power				
46	(537) Hydraulic Expenses				
47	(538) Electric Expenses				
48	(539) Miscellaneous Hydraulic Power Generation Expenses				
49	(540) Rents				
50	TOTAL Operation (Enter Total of Lines 44 thru 49)				
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering				
54	(542) Maintenance of Structures				
55	(543) Maintenance of Reservoirs, Dams, and Waterways				
56	(544) Maintenance of Electric Plant				
57	(545) Maintenance of Miscellaneous Hydraulic Plant				
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)				
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)				

Name of Respondent Western Massachusetts Electric Company		This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
60	D. Other Power Generation				
61	Operation				
62	(546) Operation Supervision and Engineering	20,447	31,348		
63	(547) Fuel				
64	(548) Generation Expenses	227,029	182,389		
65	(549) Miscellaneous Other Power Generation Expenses				
66	(550) Rents				
67	TOTAL Operation (Enter Total of lines 62 thru 66)	247,476	213,737		
68	Maintenance				
69	(551) Maintenance Supervision and Engineering				
70	(552) Maintenance of Structures				
71	(553) Maintenance of Generating and Electric Plant				
72	(554) Maintenance of Miscellaneous Other Power Generation Plant				
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)				
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	247,476	213,737		
75	E. Other Power Supply Expenses				
76	(555) Purchased Power	177,077,305	159,266,234		
77	(556) System Control and Load Dispatching	239,497	142,480		
78	(557) Other Expenses	16,101	18,102		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	177,332,903	159,427,826		
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	177,580,378	159,641,563		
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering	1,247,147	1,325,468		
84					
85	(561.1) Load Dispatch-Reliability	4,730	12,368		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	15,410	50,569		
87	(561.3) Load Dispatch-Transmission Service and Scheduling	6,757	13,262		
88	(561.4) Scheduling, System Control and Dispatch Services	1,094,851	1,108,108		
89	(561.5) Reliability, Planning and Standards Development	410,437	405,796		
90	(561.6) Transmission Service Studies	172,477	122,133		
91	(561.7) Generation Interconnection Studies				
92	(561.8) Reliability, Planning and Standards Development Services	2,132	11,210		
93	(562) Station Expenses	1,341,764	596,095		
94	(563) Overhead Lines Expenses	124,455	111,802		
95	(564) Underground Lines Expenses	91,807	13,498		
96	(565) Transmission of Electricity by Others	-608,351	13,174,678		
97	(566) Miscellaneous Transmission Expenses	264,996	27,220		
98	(567) Rents	200	12,094		
99	TOTAL Operation (Enter Total of lines 83 thru 98)	4,168,812	16,922,301		
100	Maintenance				
101	(568) Maintenance Supervision and Engineering	308,865	633,347		
102	(569) Maintenance of Structures	114,590	178,065		
103	(569.1) Maintenance of Computer Hardware		8,418		
104	(569.2) Maintenance of Computer Software	1,320	391,109		
105	(569.3) Maintenance of Communication Equipment		8,735		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant				
107	(570) Maintenance of Station Equipment	1,061,752	1,367,485		
108	(571) Maintenance of Overhead Lines	1,258,209	1,291,731		
109	(572) Maintenance of Underground Lines	30,803	-247,057		
110	(573) Maintenance of Miscellaneous Transmission Plant	19,764	173,145		
111	TOTAL Maintenance (Total of lines 101 thru 110)	2,793,303	3,802,978		
112	TOTAL Transmission Expenses (Total of lines 89 and 111)	6,962,115	20,725,279		

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
113	3. REGIONAL MARKET EXPENSES				
114	Operation				
115	(575.1) Operation Supervision				
116	(575.2) Day-Ahead and Real-Time Market Facilitation				
117	(575.3) Transmission Rights Market Facilitation				
118	(575.4) Capacity Market Facilitation				
119	(575.5) Ancillary Services Market Facilitation				
120	(575.6) Market Monitoring and Compliance				
121	(575.7) Market Facilitation, Monitoring and Compliance Services	19,268	52,007		
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)	19,268	52,007		
124	Maintenance				
125	(576.1) Maintenance of Structures and Improvements				
126	(576.2) Maintenance of Computer Hardware				
127	(576.3) Maintenance of Computer Software				
128	(576.4) Maintenance of Communication Equipment				
129	(576.5) Maintenance of Miscellaneous Market Operation Plant				
130	Total Maintenance (Lines 125 thru 129)				
131	TOTAL Regional Transmission and Market Op Exps (Total 123 and 130)	19,268	52,007		
132	4. DISTRIBUTION EXPENSES				
133	Operation				
134	(580) Operation Supervision and Engineering	2,327,438	1,996,995		
135	(581) Load Dispatching	709,168	760,083		
136	(582) Station Expenses	969,687	877,809		
137	(583) Overhead Line Expenses	1,080,968	1,173,581		
138	(584) Underground Line Expenses	567,745	673,430		
139	(585) Street Lighting and Signal System Expenses	186,448	70,682		
140	(586) Meter Expenses	1,817,159	1,990,237		
141	(587) Customer Installations Expenses	151,132	195,984		
142	(588) Miscellaneous Expenses	986,870	722,544		
143	(589) Rents	347,054	178,547		
144	TOTAL Operation (Enter Total of lines 134 thru 143)	9,143,689	8,639,872		
145	Maintenance				
146	(590) Maintenance Supervision and Engineering	236,513	786,802		
147	(591) Maintenance of Structures	11,520	100,735		
148	(592) Maintenance of Station Equipment	627,354	666,221		
149	(593) Maintenance of Overhead Lines	9,240,451	9,703,851		
150	(594) Maintenance of Underground Lines	1,703,827	2,337,730		
151	(595) Maintenance of Line Transformers	553,659	709,020		
152	(596) Maintenance of Street Lighting and Signal Systems	201,130	240,966		
153	(597) Maintenance of Meters	22,519	240,120		
154	(598) Maintenance of Miscellaneous Distribution Plant	71,194	476,857		
155	TOTAL Maintenance (Total of lines 146 thru 154)	12,668,167	15,280,302		
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	21,811,836	23,900,174		
157	5. CUSTOMER ACCOUNTS EXPENSES				
158	Operation				
159	(901) Supervision	16,241	11,243		
160	(902) Meter Reading Expenses	1,061,703	1,092,149		
161	(903) Customer Records and Collection Expenses	6,880,138	8,070,508		
162	(904) Uncollectible Accounts	8,301,456	2,018,288		
163	(906) Miscellaneous Customer Accounts Expenses	2,019,087	1,959,081		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	18,278,625	13,151,267		

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
166	Operation				
167	(907) Supervision				
168	(908) Customer Assistance Expenses	41,865,255	42,337,269		
169	(909) Informational and Instructional Expenses		343,464		
170	(910) Miscellaneous Customer Service and Informational Expenses	35,295	25,036		
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	41,900,550	42,705,769		
172	7. SALES EXPENSES				
173	Operation				
174	(911) Supervision	1,195	4,596		
175	(912) Demonstrating and Selling Expenses		491		
176	(913) Advertising Expenses				
177	(916) Miscellaneous Sales Expenses	8,853	17,052		
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	10,048	22,139		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES				
180	Operation				
181	(920) Administrative and General Salaries	21,942,279	18,270,040		
182	(921) Office Supplies and Expenses	1,431,185	2,878,032		
183	(Less) (922) Administrative Expenses Transferred-Credit	1,085,086	942,803		
184	(923) Outside Services Employed	7,162,012	4,324,307		
185	(924) Property Insurance	2,287,535	2,437,492		
186	(925) Injuries and Damages	1,708,988	1,850,482		
187	(926) Employee Pensions and Benefits	4,577,459	11,580,833		
188	(927) Franchise Requirements				
189	(928) Regulatory Commission Expenses	1,546,669	2,123,597		
190	(929) (Less) Duplicate Charges-Cr.				
191	(930.1) General Advertising Expenses	50,904	53,357		
192	(930.2) Miscellaneous General Expenses	1,737,178	2,300,779		
193	(931) Rents	709,242	603,487		
194	TOTAL Operation (Enter Total of lines 181 thru 193)	40,078,928	43,290,852		
195	Maintenance				
196	(935) Maintenance of General Plant	92,556	275,875		
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	40,171,484	43,566,727		
198	TOTAL Elec Op and Maint Exprs (Total 80,112,131,156,164,171,178,197)	306,734,305	303,764,925		

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 320 Line No.: 112 Column: b

Information on Formula Rates:

Calculated per company records as stipulated per contract.

Reference Page 106 line 17.

Schedule Page: 320 Line No.: 112 Column: c

Information on Formula Rates:

Calculated per company records as stipulated per contract.

Reference Page 106 line 17.

Schedule Page: 320 Line No.: 185 Column: b

Note that for the year ended December 31, 2015, the total amount of Property Insurance in Account 924 includes a transmission related component of \$158,230.

Schedule Page: 320 Line No.: 185 Column: c

Note that for the year ended December 31, 2014, the total amount of Property Insurance in Account 924 includes a transmission related component of \$106,141.

Schedule Page: 320 Line No.: 189 Column: b

Note that for the year ended December 31, 2015, the total amount of Regulatory Commission Expenses in Account 928 includes a transmission related component of \$405,535.

Schedule Page: 320 Line No.: 189 Column: c

Note that for the year ended December 31, 2014, the total amount of Regulatory Commission Expenses in Account 928 includes a transmission related component of \$563,123.

Schedule Page: 320 Line No.: 191 Column: b

Note that for the year ended December 31, 2015, the total amount of General Advertising Expenses in Account 930.1 includes a transmission related component of \$8,718.

Schedule Page: 320 Line No.: 191 Column: c

Note that for the year ended December 31, 2014, the total amount of General Advertising Expenses in Account 930.1 includes a transmission related component of \$2,857.

Schedule Page: 320 Line No.: 197 Column: b

Note that for the year ended December 31, 2015, the total amount of Administrative and General Expenses in Accounts 920 through 935 includes a transmission related component of \$10,587,436.

Schedule Page: 320 Line No.: 197 Column: c

Note that for the year ended December 31, 2014, the total amount of Administrative and General Expenses in Accounts 920 through 935 includes a transmission related component of \$8,041,502.

Page 326

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.

Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Pittsfield, City of	OS				
2	Pittsfield, City of	AD				
3	Town of Lee Board of Public Works	OS				
4						
5	Other Sellers:					
6	Ashley Reservoir	OS				
7	Default Service Deferral	OS				
8	Default Service Deferral	AD				
9	Renewable Portfolio Standards	OS				
10	Net Metering Deferral	OS				
11	Net Metering Deferral	AD				
12	Residential, Commercial, Industrial					
13	and Other Nonutility Generators	OS				
14						
Total						

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo. Da. Yr) 11	Year/Period of Report End of 2015/Q4

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
40				4,216	3,852	7,868	2
					241,171	241,171	3
					19,077	19,077	4
				585,798		585,798	5
				-92,870		-92,870	6
					3,600	3,600	7
							8
							9
2,091,935							10
617				47,507		47,507	11
				49,928		49,928	12
146,809				14,856,163		14,856,163	13
				14,220		14,220	14
3,852,428				176,809,684	267,621	177,077,305	

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 1 / 1	Year/Period of Report End of 2015/Q4

PURCHASED POWER (Account 555), (Continued)
(including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatt-hours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatt-hours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
				378,600		378,600	1
5,280				410,370		410,370	2
829,052				105,700,165		105,700,165	3
75,889				11,187,601		11,187,601	4
34				4,286	2,596	6,882	5
1,124				35,747	9,672	45,319	6
322				32,822	23,211	56,033	7
64,300				6,149,905		6,149,905	8
				15,168		15,168	9
					-41	-41	10
408,696				31,722,030		31,722,030	11
					-35,217	-35,217	12
							13
							14
3,652,426				176,809,684	267,621	177,077,305	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
250				8,683		8,683	1
				-97		-97	2
5				114		114	3
							4
							5
2				32		32	6
				-2,769,536		-2,769,536	7
				-2,195,965		-2,195,965	8
				5,711,751		5,711,751	9
				-1,872,689		-1,872,689	10
				-470		-470	11
							12
28,089				6,826,205		6,826,205	13
							14
3,652,426				176,809,684	267,821	177,077,305	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Western Massachusetts Electric Company	(1) ☒ An Original (2) ☐ A Resubmission	(Mo, Da, Yr) 11	2015/Q4
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 2 Column: a

Associated Utility.

Schedule Page: 326 Line No.: 2 Column: b

Borderline Service.

Schedule Page: 326 Line No.: 3 Column: a

Associated Utility.

Schedule Page: 326 Line No.: 3 Column: c

Connecticut Yankee Atomic Power Company rate schedule number.

Schedule Page: 326 Line No.: 4 Column: a

Associated Utility.

Schedule Page: 326 Line No.: 4 Column: c

Maine Yankee Atomic Power Company rate schedule number.

Schedule Page: 326 Line No.: 5 Column: a

Associated Utility.

Schedule Page: 326 Line No.: 5 Column: b

Short-term REC purchases.

Schedule Page: 326 Line No.: 6 Column: a

Associated Utility.

Schedule Page: 326 Line No.: 6 Column: b

Short-term REC sales related to procurement activities. Under generally accepted accounting principles, certain sales are recorded as purchase power.

Schedule Page: 326 Line No.: 7 Column: a

Associated Utility.

Schedule Page: 326 Line No.: 7 Column: c

Yankee Atomic Electric Company rate schedule number.

Schedule Page: 326 Line No.: 10 Column: b

represents energy for those customers who have chosen third party suppliers. Western Massachusetts Electric Company delivers energy to these customers, but does not bear the supply costs.

Schedule Page: 326 Line No.: 11 Column: b

Default Service.

Schedule Page: 326 Line No.: 12 Column: b

Short-term REC purchases.

Schedule Page: 326 Line No.: 13 Column: b

Default Service.

Schedule Page: 326 Line No.: 14 Column: b

Short-term REC purchases.

Schedule Page: 326.1 Line No.: 1 Column: b

Short-term REC purchases.

Schedule Page: 326.1 Line No.: 3 Column: b

Default Service.

Schedule Page: 326.1 Line No.: 4 Column: b

Default Service.

Schedule Page: 326.1 Line No.: 5 Column: b

Borderline Service.

Schedule Page: 326.1 Line No.: 6 Column: b

Short-term energy and capacity purchases.

Schedule Page: 326.1 Line No.: 6 Column: c

ISO New England, Inc. Transmission, Markets and Services Tariff.

Schedule Page: 326.1 Line No.: 7 Column: b

Borderline Service.

Schedule Page: 328.1 Line No.: 8 Column: b

Default Service.

Schedule Page: 326.1 Line No.: 9 Column: b

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 1/1	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Short-term REC purchases.

Schedule Page: 326.1 Line No.: 10 Column: b

Default Assessment Refund.

Schedule Page: 326.1 Line No.: 11 Column: b

Default Service.

Schedule Page: 326.1 Line No.: 12 Column: c

Vermont Yankee Nuclear Power Corporation rate schedule number.

Schedule Page: 326.2 Line No.: 1 Column: b

Non-firm purchase power from Municipal Generator.

Schedule Page: 326.2 Line No.: 2 Column: b

Prior period adjustment of non-firm purchase power from Municipal Generator.

Schedule Page: 326.2 Line No.: 3 Column: b

Non-firm purchase power from Municipal Generator.

Schedule Page: 326.2 Line No.: 6 Column: b

Non-firm purchase power.

Schedule Page: 326.2 Line No.: 7 Column: b

Cumulative recovery of Default Service costs for 2015.

Schedule Page: 326.2 Line No.: 8 Column: b

Prior years' adjustment for Recovery of Default Service.

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

Accrual for the anticipated yearly expense associated with the cost of energy procurement in compliance with the Massachusetts Renewable Portfolio Standards.

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

Cumulative recovery of net metering deferral costs for 2015.

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

Prior period adjustment of net metering deferral.

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

This represents Residential and Commercial Nonutility Generators who generate energy and is recorded as Non-firm purchase power.

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 458.1) (including transactions referred to as "wheeling")					
1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, lifting facilities, non-traditional utility suppliers and ultimate customers for the quarter. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c). 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	FIRM WHEELING SERVICE				
2	Consolidated Edison Energy	Consolidated Edison Energy	Various	LFP	
3	HQ Energy Services, U.S.	HQ Energy Services, U.S.	HQ Phase I or II	OLF	
4	NRG Energy, Inc.	NRG Energy, Inc.	NEPOOL PTF	LFP	
5	Sterling Light Department	Mass Municipal Wholesale Electric	NEPOOL PTF	AD	
6	Sterling Light Department	Mass Municipal Wholesale Electric	NEPOOL PTF	AD	
7					
8	SHORT-TERM FIRM				
9	Brookfield Energy Marketing LP - Berlin	Brookfield Energy Marketing LP	NEPOOL PTF	AD	
	Brookfield Energy Marketing LP-Pontook	Brookfield Energy Marketing LP	NEPOOL PTF	AD	
11	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	SFP	
12	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	AD	
13					
14	NON-FIRM WHEELING SERVICE				
15	Algonquin Windsor Locks, LLC	Algonquin Windsor Locks, LLC	NEPOOL PTF	NF	
16	Algonquin Windsor Locks, LLC	Algonquin Windsor Locks, LLC	NEPOOL PTF	AD	
17	Brookfield Energy Marketing LP - Berlin	Brookfield Energy Marketing LP	NEPOOL PTF	NF	
18	Brookfield Energy Marketing LP - Berlin	Brookfield Energy Marketing LP	NEPOOL PTF	AD	
19	Brookfield Energy Marketing LP - Pontook	Brookfield Energy Marketing LP	NEPOOL PTF	NF	
20	Brookfield Energy Marketing LP - Pontook	Brookfield Energy Marketing LP	NEPOOL PTF	AD	
21	Brookfield Energy Marketing LP-HQ	Brookfield Energy Marketing LP	HQ Phase I or II	NF	
22	Cargill Power Markets LLC	Cargill Power Markets LLC	HQ Phase I or II	NF	
23	Covanta Springfield, LLC	Covanta Springfield, LLC	NEPOOL PTF	NF	
24	Covanta Springfield, LLC	Covanta Springfield, LLC	NEPOOL PTF	AD	
25	Essential Power, LLC	Essential Power, LLC	NEPOOL PTF	NF	
26	Essential Power, LLC	Essential Power, LLC	NEPOOL PTF	AD	
27	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	NF	
28	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	AD	
29	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	NF	
30	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	AD	
31	Granite Reliable Power, LLC	Granite Reliable Power, LLC	NEPOOL PTF	NF	
32	Granite Reliable Power, LLC	Granite Reliable Power, LLC	NEPOOL PTF	AD	
33	HQ Energy Services, U. S.	HQ Energy Services, U. S.	HQ Phase I or II	NF	
	Pittsfield Generating Company, LP	Pittsfield Generating Company, LP	NEPOOL PTF	AD	
	TOTAL				

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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 1 / 1	Year/Period of Report End of 2015/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")					
1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, utility facilities, non-traditional utility suppliers and ultimate customers for the quarter. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c). 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	Pittsfield Generating Company, LP	Pittsfield Generating Company, LP	NEPOOL PTF	NF	
2	Pittsfield Generating Company, LP	Pittsfield Generating Company, LP	NEPOOL PTF	AD	
3	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	NF	
4	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	AD	
5	Power Supply Services, LLC	Power Supply Services, LLC	NEPOOL PTF	NF	
6	Power Supply Services, LLC	Power Supply Services, LLC	NEPOOL PTF	AD	
7	Sterling Light Department	Sterling Light Department	NEPOOL PTF	NF	
8	Sterling Light Department	Sterling Light Department	NEPOOL PTF	AD	
9	Sterling Municipal Electric Light	Sterling Municipal Electric Light	NEPOOL PTF	NF	
	Sterling Municipal Electric Light	Sterling Municipal Electric Light	NEPOOL PTF	AD	
11	The Springfield Water & Sewer	The Springfield Water & Sewer	NEPOOL PTF	NF	
12	The Springfield Water & Sewer	The Springfield Water & Sewer	NEPOOL PTF	AD	
13	Waterbury Generation, LLC	Waterbury Generation, LLC	NEPOOL PTF	NF	
14	Waterbury Generation, LLC	Waterbury Generation, LLC	NEPOOL PTF	AD	
15					
16	TRANSMISSION SUPPORT				
17	Massachusetts Municipal Wholesale Elec. Co.	Not Applicable	Not Applicable	OS	
18					
19	NEPOOL/ISO				
20	OATT - Regional Network Service	Not Applicable	Not Applicable	OS	
21	OATT - Regional Network Service	Not Applicable	Not Applicable	AD	
22	OATT - Scheduling & Dispatch Service	Not Applicable	Not Applicable	OS	
23	OATT - Scheduling & Dispatch Service	Not Applicable	Not Applicable	AD	
24	OATT - Through or Out Service	Not Applicable	Not Applicable	OS	
25	OATT-Through or Out Service	Not Applicable	Not Applicable	AD	
26	OTHER SERVICE				
27	Shared Microwave Transmission Revenue	Not Applicable	Not Applicable	OS	
28	Ashburnham Municipal Light Department	Not Applicable	Not Applicable	OS	
29	Ashburnham Municipal Light Department	Not Applicable	Not Applicable	AD	
30	Belmont Municipal Light Department	Not Applicable	Not Applicable	OS	
31	Belmont Municipal Light Department	Not applicable	Not Applicable	AD	
32	Boylston Municipal Light Department	Not Applicable	Not Applicable	OS	
	Boylston Municipal Light Department	Not Applicable	Not Applicable	AD	
	Braintree Electric Light Department	Not Applicable	Not Applicable	OS	
	TOTAL				

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")					
1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, affliying facilities, non-traditional utility suppliers and ultimate customers for the quarter. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c). 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	Braintree Electric Light Department	Not Applicable	Not Applicable	AD	
2	Chicopee Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
3	Chicopee Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
4	Concord Municipal Light Plant	Not Applicable	Not Applicable	OS	
5	Concord Municipal Light Plant	Not Applicable	Not Applicable	AD	
6	Danvers Electric Division	Not Applicable	Not Applicable	OS	
7	Danvers Electric Division	Not Applicable	Not Applicable	AD	
8	Fitchburg Gas and Electric Light	Not Applicable	Not Applicable	OS	
9	Fitchburg Gas and Electric Light	Not Applicable	Not Applicable	AD	
10	Georgetown Municipal Light Department	Not Applicable	Not Applicable	OS	
11	Georgetown Municipal Light Department	Not Applicable	Not Applicable	AD	
12	Groton Electric Light Department	Not Applicable	Not Applicable	OS	
13	Groton Electric Light Department	Not Applicable	Not Applicable	AD	
14	Groveland Electric Light Department	Not Applicable	Not Applicable	OS	
15	Groveland Electric Light Department	Not Applicable	Not Applicable	AD	
16	Hingham Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
17	Hingham Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
18	Holden Municipal Light Department	Not Applicable	Not Applicable	OS	
19	Holden Municipal Light Department	Not Applicable	Not Applicable	AD	
20	Holyoke Gas and Electric Department	Not Applicable	Not Applicable	OS	
21	Holyoke Gas and Electric Department	Not Applicable	Not Applicable	AD	
22	Hudson Light and Power Department	Not Applicable	Not Applicable	OS	
23	Hudson Light and Power Department	Not Applicable	Not Applicable	AD	
24	Hull Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
25	Hull Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
26	Ipswich Municipal Light Department	Not Applicable	Not Applicable	OS	
27	Ipswich Municipal Light Department	Not Applicable	Not Applicable	AD	
28	Littleton Electric Light & Water	Not Applicable	Not Applicable	OS	
29	Littleton Electric Light & Water	Not Applicable	Not Applicable	AD	
30	Mansfield Municipal Electric Light	Not Applicable	Not Applicable	OS	
31	Mansfield Municipal Electric Light	Not Applicable	Not Applicable	AD	
32	Marblehead Municipal Light Department	Not Applicable	Not Applicable	OS	
33	Marblehead Municipal Light Department	Not Applicable	Not Applicable	AD	
34	Massachusetts Bay Transportation Authority	Not Applicable	Not Applicable	OS	
TOTAL					

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

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

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

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Massachusetts Bay Transportation Authority	Not Applicable	Not Applicable	AD
2	Massachusetts Development Finance Agency	Not Applicable	Not Applicable	OS
3	Massachusetts Development Finance Agency	Not Applicable	Not Applicable	AD
4	Massachusetts Electric Company	Not Applicable	Not Applicable	OS
5	Massachusetts Electric Company	Not Applicable	Not Applicable	AD
6	Massachusetts Port Authority	Not Applicable	Not Applicable	OS
7	Massachusetts Port Authority	Not Applicable	Not Applicable	AD
8	MATEP, LLC	Not Applicable	Not Applicable	OS
9	MATEP, LLC	Not Applicable	Not Applicable	AD
10	Merrimac Municipal Light Plant	Not Applicable	Not Applicable	OS
11	Merrimac Municipal Light Plant	Not Applicable	Not Applicable	AD
12	Middleborough Gas & Electric Division	Not Applicable	Not Applicable	OS
13	Middleborough Gas & Electric Division	Not Applicable	Not Applicable	AD
14	Middleton Municipal Light Department	Not Applicable	Not Applicable	OS
15	Middleton Municipal Light Department	Not Applicable	Not Applicable	AD
16	New England Power Company	Not Applicable	Not Applicable	OS
17	New England Power Company	Not Applicable	Not Applicable	AD
18	North Attleborough Electric Department	Not Applicable	Not Applicable	OS
19	North Attleborough Electric Department	Not Applicable	Not Applicable	AD
20	Norwood Municipal Light Department	Not Applicable	Not Applicable	OS
21	Norwood Municipal Light Department	Not Applicable	Not Applicable	AD
22	NSTAR Electric Company	Associated Utility	Not Applicable	OS
23	NSTAR Electric Company	Associated Utility	Not Applicable	AD
24	Paxton Municipal Light Department	Not Applicable	Not Applicable	OS
25	Paxton Municipal Light Department	Not Applicable	Not Applicable	AD
26	Peabody Municipal Light Plant	Not Applicable	Not Applicable	OS
27	Peabody Municipal Light Plant	Not Applicable	Not Applicable	AD
28	Princeton Municipal Light Department	Not Applicable	Not Applicable	OS
29	Princeton Municipal Light Department	Not Applicable	Not Applicable	AD
30	Reading Municipal Light Department	Not Applicable	Not Applicable	OS
31	Reading Municipal Light Department	Not Applicable	Not Applicable	AD
32	Rowley Municipal Lighting Plant	Not Applicable	Not Applicable	OS
33	Rowley Municipal Lighting Plant	Not Applicable	Not Applicable	AD
34	Russell Municipal Light Department	Not Applicable	Not Applicable	OS
	TOTAL			

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")					
1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, affliying facilities, non-traditional utility suppliers and ultimate customers for the quarter. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c). 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	Russell Municipal Light Department	Not Applicable	Not Applicable	AD	
2	Shrewsbury Electric Light Plant	Not Applicable	Not Applicable	OS	
3	Shrewsbury Electric Light Plant	Not Applicable	Not Applicable	AD	
4	South Hadley Electric Light Department	Not Applicable	Not Applicable	OS	
5	South Hadley Electric Light Department	Not Applicable	Not Applicable	AD	
6	Sterling Municipal Electric Light	Not Applicable	Not Applicable	OS	
7	Sterling Municipal Electric Light	Not Applicable	Not Applicable	AD	
8	Taunton Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
9	Taunton Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
10	Templeton Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
11	Templeton Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
12	Wakefield Municipal Gas & Light	Not Applicable	Not Applicable	OS	
13	Wakefield Municipal Gas & Light	Not Applicable	Not Applicable	AD	
14	Wellesley Municipal Light Plant	Not Applicable	Not Applicable	OS	
15	Wellesley Municipal Light Plant	Not Applicable	Not Applicable	AD	
16	West Boylston Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
17	West Boylston Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
18	Westfield Gas & Electric Light Department	Not Applicable	Not Applicable	OS	
19	Westfield Gas & Electric Light Department	Not Applicable	Not Applicable	AD	
20	Chester Municipal Electric Light Department	Not Applicable	Not Applicable	OS	
21	Chester Municipal Electric Light Department	Not Applicable	Not Applicable	AD	
22	NETWORK SERVICE				
23	Ashland Municipal Electric Department	Various	Ashland Municipal Electric Dept.	FNO	
24	Ashland Municipal Electric Department	Various	Ashland Municipal Electric Dept.	AD	
25	The Connecticut Light & Power Company	Associated Utility	The Connecticut Light & Power Co.	FNO	
26	The Connecticut Light & Power Company	Associated Utility	The Connecticut Light & Power Co.	AD	
27	CT Transmission Municipal Electric Energy	Various New England Utilities	CT Transmission Municipal Elec.	FNO	
28	CT Transmission Municipal Electric Energy	Various New England Utilities	CT Transmission Municipal Elec.	AD	
29	Connecticut Municipal Electric Energy Coop.	Various New England Utilities	Conn. Municipal Electric Energy	AD	
30	GenConn Energy, LLC	Various	GenConn Energy, LLC	FNO	
31	GenConn Energy, LLC	Various	GenConn Energy, LLC	AD	
32	Granite Reliable Power, LLC	Various	Granite Reliable Power, LLC	FNO	
33	Granite Reliable Power, LLC	Various	Granite Reliable Power, LLC	AD	
	New England Power Company	New England Power Company	New England Power Company	FNO	
	TOTAL				

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")					
1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c). 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	New England Power Company	New England Power Company	New England Power Company	AD	
2	New Hampshire Electric Co-op	Various New England Utilities	New Hampshire Electric Co-op	FNO	
3	New Hampshire Electric Co-op	Various New England Utilities	New Hampshire Electric Co-op	AD	
4	Public Service Company of New Hampshire	Associated Utility	Public Service Company of NH	FNO	
5	Public Service Company of New Hampshire	Associated Utility	Public Service Company of NH	AD	
6	Unitil Energy Systems, Inc.	Various	Unitil Energy Systems, Inc.	FNO	
7	Unitil Energy Systems, Inc.	Various	Unitil Energy Systems, Inc.	AD	
8	Waterbury Generation, LLC	Waterbury Generation, LLC	Waterbury Generation, LLC	FNO	
9	Waterbury Generation, LLC	Waterbury Generation, LLC	Waterbury Generation, LLC	AD	
10	Western Massachusetts Electric Company	Associated Utility	Western Massachusetts Electric Co	FNS	
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
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97					
98					
99					
100					
TOTAL					

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as "wheeling")

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
						1
ISO-NE OATT	Various	Eversource PTF		14,388	14,388	2
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		464,861	464,861	3
ISO-NE OATT	Middletown 345KV	NEPOOL PTF				4
ISO-NE OATT	Mechanicsville	NEPOOL PTF				5
ISO-NE OATT	Mechanicsville	NEPOOL PTF				6
						7
						8
ISO-NE OATT	Berlin	NEPOOL PTF				9
ISO-NE OATT	Pontook	NEPOOL PTF				10
ISO-NE OATT	Fry Brook Substation	NEPOOL PTF				11
ISO-NE OATT	Fry Brook Substation	NEPOOL PTF				12
						13
						14
ISO-NE OATT	Windsor Locks Subst	NEPOOL PTF				15
ISO-NE OATT	Windsor Locks Subst	NEPOOL PTF				16
ISO-NE OATT	Berlin	NEPOOL PTF				17
ISO-NE OATT	Berlin	NEPOOL PTF				18
ISO-NE OATT	Pontook	NEPOOL PTF				19
ISO-NE OATT	Pontook	NEPOOL PTF				20
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		75	75	21
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		49	49	22
ISO-NE OATT	West Springfield Sub	NEPOOL PTF		42,034	42,034	23
ISO-NE OATT	West Springfield Sub	NEPOOL PTF				24
ISO-NE OATT	West Springfield Sub	NEPOOL PTF		12,065	12,065	25
ISO-NE OATT	West Springfield Sub	NEPOOL PTF				26
ISO-NE OATT	Various	NEPOOL PTF		1,996	1,996	27
ISO-NE OATT	Various	NEPOOL PTF				28
ISO-NE OATT	French King Subst	NEPOOL PTF				29
ISO-NE OATT	French King Subst	NEPOOL PTF				30
ISO-NE OATT	Paris Substation	NEPOOL PTF				31
ISO-NE OATT	Paris Substation	NEPOOL PTF				32
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		184	184	33
ISO-NE OATT	Pittsfield	NEPOOL PTF				34
			0	5,042,250	5,042,250	

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Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/04

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

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

FERC Rate Schedule or Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Pittsfield	NEPOOL PTF		259,160	259,160	1
ISO-NE OATT	Pittsfield	NEPOOL PTF				2
ISO-NE OATT	Fry Brook Substation	NEPOOL PTF				3
ISO-NE OATT	Fry Brook Substation	NEPOOL PTF				4
ISO-NE OATT	Laconia & Longhill	NEPOOL PTF				5
ISO-NE OATT	Laconia & Longhill	NEPOOL PTF				6
ISO-NE OATT	Mechanicsville	NEPOOL PTF				7
ISO-NE OATT	Mechanicsville	NEPOOL PTF				8
ISO-NE OATT	Tracy Substation	NEPOOL PTF				9
ISO-NE OATT	Tracy Substation	NEPOOL PTF				10
ISO-NE OATT	637 line Cobble Mtn	NEPOOL PTF		18,695	18,695	11
ISO-NE OATT	637 line Cobble Mtn	NEPOOL PTF				12
ISO-NE OATT	Baldwin 13F Subst	NEPOOL PTF				13
ISO-NE OATT	Baldwin 13F Subst	NEPOOL PTF				14
						15
						16
407	Not Applicable	Not Applicable				17
						18
						19
ISO-NE OATT	Not Applicable	Not Applicable				20
ISO-NE OATT	Not Applicable	Not Applicable				21
ISO-NE OATT	Not Applicable	Not Applicable				22
ISO-NE OATT	Not Applicable	Not Applicable				23
ISO-NE OATT	Not Applicable	Not Applicable				24
ISO-NE OATT	Not Applicable	Not Applicable				25
						26
ISO-NE OATT	Not Applicable	Not Applicable				27
ISO-NE OATT	Not Applicable	Not Applicable				28
ISO-NE OATT	Not Applicable	Not Applicable				29
ISO-NE OATT	Not Applicable	Not Applicable				30
ISO-NE OATT	Not Applicable	Not Applicable				31
ISO-NE OATT	Not Applicable	Not Applicable				32
ISO-NE OATT	Not Applicable	Not Applicable				33
ISO-NE OATT	Not Applicable	Not Applicable				34
			0	5,042,250	5,042,250	

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(including transactions referred to as "wheeling")

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Not Applicable	Not Applicable				1
ISO-NE OATT	Not Applicable	Not Applicable				2
ISO-NE OATT	Not Applicable	Not Applicable				3
ISO-NE OATT	Not Applicable	Not Applicable				4
ISO-NE OATT	Not Applicable	Not Applicable				5
ISO-NE OATT	Not Applicable	Not Applicable				6
ISO-NE OATT	Not Applicable	Not Applicable				7
ISO-NE OATT	Not Applicable	Not Applicable				8
ISO-NE OATT	Not Applicable	Not Applicable				9
ISO-NE OATT	Not Applicable	Not Applicable				10
ISO-NE OATT	Not Applicable	Not Applicable				11
ISO-NE OATT	Not Applicable	Not Applicable				12
ISO-NE OATT	Not Applicable	Not Applicable				13
ISO-NE OATT	Not Applicable	Not Applicable				14
ISO-NE OATT	Not Applicable	Not Applicable				15
ISO-NE OATT	Not Applicable	Not Applicable				16
ISO-NE OATT	Not Applicable	Not Applicable				17
ISO-NE OATT	Not Applicable	Not Applicable				18
ISO-NE OATT	Not Applicable	Not Applicable				19
ISO-NE OATT	Not Applicable	Not Applicable				20
ISO-NE OATT	Not Applicable	Not Applicable				21
ISO-NE OATT	Not Applicable	Not Applicable				22
ISO-NE OATT	Not Applicable	Not Applicable				23
ISO-NE OATT	Not Applicable	Not Applicable				24
ISO-NE OATT	Not Applicable	Not Applicable				25
ISO-NE OATT	Not Applicable	Not Applicable				26
ISO-NE OATT	Not Applicable	Not Applicable				27
ISO-NE OATT	Not Applicable	Not Applicable				28
ISO-NE OATT	Not Applicable	Not Applicable				29
ISO-NE OATT	Not Applicable	Not Applicable				30
ISO-NE OATT	Not Applicable	Not Applicable				31
ISO-NE OATT	Not Applicable	Not Applicable				32
ISO-NE OATT	Not Applicable	Not Applicable				33
ISO-NE OATT	Not Applicable	Not Applicable				34
			0	5,042,250	5,042,250	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(including transactions referred to as "wheeling")

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

8. Report in column (i) and (j) the total megawatt-hours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Not Applicable	Not Applicable				1
ISO-NE OATT	Not Applicable	Not Applicable				2
ISO-NE OATT	Not Applicable	Not Applicable				3
ISO-NE OATT	Not Applicable	Not Applicable				4
ISO-NE OATT	Not Applicable	Not Applicable				5
ISO-NE OATT	Not Applicable	Not Applicable				6
ISO-NE OATT	Not Applicable	Not Applicable				7
ISO-NE OATT	Not Applicable	Not Applicable				8
ISO-NE OATT	Not Applicable	Not Applicable				9
ISO-NE OATT	Not Applicable	Not Applicable				10
ISO-NE OATT	Not Applicable	Not Applicable				11
ISO-NE OATT	Not Applicable	Not Applicable				12
ISO-NE OATT	Not Applicable	Not Applicable				13
ISO-NE OATT	Not Applicable	Not Applicable				14
ISO-NE OATT	Not Applicable	Not Applicable				15
ISO-NE OATT	Not Applicable	Not Applicable				16
ISO-NE OATT	Not Applicable	Not Applicable				17
ISO-NE OATT	Not Applicable	Not Applicable				18
ISO-NE OATT	Not Applicable	Not Applicable				19
ISO-NE OATT	Not Applicable	Not Applicable				20
ISO-NE OATT	Not Applicable	Not Applicable				21
ISO-NE OATT	Not Applicable	Not Applicable				22
ISO-NE OATT	Not Applicable	Not Applicable				23
ISO-NE OATT	Not Applicable	Not Applicable				24
ISO-NE OATT	Not Applicable	Not Applicable				25
ISO-NE OATT	Not Applicable	Not Applicable				26
ISO-NE OATT	Not Applicable	Not Applicable				27
ISO-NE OATT	Not Applicable	Not Applicable				28
ISO-NE OATT	Not Applicable	Not Applicable				29
ISO-NE OATT	Not Applicable	Not Applicable				30
ISO-NE OATT	Not Applicable	Not Applicable				31
ISO-NE OATT	Not Applicable	Not Applicable				32
ISO-NE OATT	Not Applicable	Not Applicable				33
ISO-NE OATT	Not Applicable	Not Applicable				34
			0	5,042,250	5,042,250	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 1 / 1	Year/Period of Report End of 2015/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as "wheeling")

5. In column (e), Identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.

Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

8. Report in column (i) and (j) the total megawatt-hours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Not Applicable	Not Applicable				1
ISO-NE OATT	Not Applicable	Not Applicable				2
ISO-NE OATT	Not Applicable	Not Applicable				3
ISO-NE OATT	Not Applicable	Not Applicable				4
ISO-NE OATT	Not Applicable	Not Applicable				5
ISO-NE OATT	Not Applicable	Not Applicable				6
ISO-NE OATT	Not Applicable	Not Applicable				7
ISO-NE OATT	Not Applicable	Not Applicable				8
ISO-NE OATT	Not Applicable	Not Applicable				9
ISO-NE OATT	Not Applicable	Not Applicable				10
ISO-NE OATT	Not Applicable	Not Applicable				11
ISO-NE OATT	Not Applicable	Not Applicable				12
ISO-NE OATT	Not Applicable	Not Applicable				13
ISO-NE OATT	Not Applicable	Not Applicable				14
ISO-NE OATT	Not Applicable	Not Applicable				15
ISO-NE OATT	Not Applicable	Not Applicable				16
ISO-NE OATT	Not Applicable	Not Applicable				17
ISO-NE OATT	Not Applicable	Not Applicable				18
ISO-NE OATT	Not Applicable	Not Applicable				19
ISO-NE OATT	Not Applicable	Not Applicable				20
ISO-NE OATT	Not Applicable	Not Applicable				21
						22
ISO-NE OATT	Various	Ashland Substation				23
ISO-NE OATT	Various	Ashland Substation				24
ISO-NE OATT	Various	CL&P System				25
ISO-NE OATT	Various	CL&P System				26
ISO-NE OATT	Various	CTMEEC System				27
ISO-NE OATT	Various	CTMEEC System				28
ISO-NE OATT	Various	CMEEC System				29
ISO-NE OATT	Various	GenConn System				30
ISO-NE OATT	Various	GenConn System				31
ISO-NE OATT	Various	Granite Reliable Sys				32
ISO-NE OATT	Various	Granite Reliable Sys				33
ISO-NE OATT	NEPCO System	Various		531,807	531,807	34
			0	5,042,250	5,042,250	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as "wheeling")

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	NEPCO System	Various				1
ISO-NE OATT	Eversource System	New Hampshire Co-op				2
ISO-NE OATT	Eversource System	New Hampshire Co-op				3
ISO-NE OATT	Various	PSNH System				4
ISO-NE OATT	Various	PSNH System				5
ISO-NE OATT	Various	Unitil System				6
ISO-NE OATT	Various	Unitil System				7
ISO-NE OATT	Various	Baldwin 13F Subst				8
ISO-NE OATT	Various	Baldwin 13F Subst				9
ISO-NE OATT	Various	WMECO System		3,697,138	3,697,138	10
						11
						12
						13
						14
						15
						16
						17
						18
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						28
						29
						30
						31
						32
						33
						34
			0	5,042,250	5,042,250	

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 1 / 1	Year/Period of Report End of 2015/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as "wheeling")

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (l) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
				1
				2
		1,718,239	1,718,239	3
		303,343	303,343	4
			-9	5
			7	6
				7
				8
			-21	9
			-16	10
				11
			34	12
				13
				14
		11,537	11,537	15
		13,839	13,839	16
		31,024	31,024	17
			30,708	18
		21,762	21,762	19
			20,386	20
		259	259	21
		354	354	22
		17,374	17,374	23
			8,746	24
		7,088	7,088	25
			5,620	26
		72,267	72,267	27
			98,203	28
		1,005	1,005	29
			1,703	30
		98,960	98,960	31
			74,180	32
		1,910	1,910	33
			-2,375	34
0	0	77,093,538	77,093,538	

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

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

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (l) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		143,852	143,852	1
		67,396	67,396	2
		15,518	15,518	3
		5,077	5,077	4
		6,026	6,026	5
		4,847	4,847	6
		263	263	7
		314	314	8
		140	140	9
		-2	-2	10
		11,360	11,360	11
		1,806	1,806	12
		20,029	20,029	13
		8,367	8,367	14
				15
				16
		124,468	124,468	17
				18
				19
		52,299,309	52,299,309	20
		-3,216,729	-3,216,729	21
		1,443	1,443	22
		-417	-417	23
		214,684	214,684	24
		5,069	5,069	25
				26
		118,445	118,445	27
		1,050	1,050	28
		-30	-30	29
		4,233	4,233	30
		-430	-430	31
		1,010	1,010	32
		-79	-79	33
		11,608	11,608	34
0	0	77,093,538	77,093,538	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (including transactions referred to as wheeling)			
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively. 11. Footnote entries and provide explanations following all required data.			

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		2,291	-1,291	1
		14,122	14,122	2
		276	-1,276	3
		5,567	5,567	4
		581	-581	5
		10,021	10,021	6
		1,146	-1,146	7
		13,539	13,539	8
		1,043	-1,043	9
		1,885	1,885	10
		188	-188	11
		2,390	2,390	12
		202	-202	13
		1,171	1,171	14
		73	-73	15
		6,827	6,827	16
		818	-818	17
		3,493	3,493	18
		226	-226	19
		10,586	10,586	20
		890	-890	21
		9,277	9,277	22
		933	-933	23
		1,717	1,717	24
		165	-165	25
		3,643	3,643	26
		375	-375	27
		7,890	7,890	28
		691	-691	29
		6,653	6,653	30
		732	-732	31
		3,657	3,657	32
		322	-322	33
		10,954	10,954	34
0	0	77,093,538	77,093,538	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

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

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (l) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
			-281	1
		3,318	3,318	2
			-281	3
		608,157	608,157	4
			-56,431	5
		5,082	5,082	6
			-374	7
		1,956	1,956	8
			-208	9
		950	950	10
			-72	11
		8,267	8,267	12
			-831	13
		3,053	3,053	14
			-361	15
		42,447	42,447	16
			-4,318	17
		7,611	7,611	18
			-790	19
		9,682	9,682	20
			-1,113	21
		630,664	630,664	22
			-64,547	23
		775	775	24
			-38	25
		16,164	16,164	26
			-1,821	27
		522	522	28
			-20	29
		21,187	21,187	30
			-2,414	31
		1,441	1,441	32
			-175	33
		154	154	34
0	0	77,093,538	77,093,538	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as "wheeling")

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
			-9	1
		8,720	8,720	2
		-688	-688	3
		3,622	3,622	4
		-342	-342	5
		1,809	1,809	6
		-168	-168	7
		20,243	20,243	8
		-1,935	-1,935	9
		1,835	1,835	10
		-79	-79	11
		6,334	6,334	12
		-707	-707	13
		8,209	8,209	14
		-940	-940	15
		1,791	1,791	16
		-154	-154	17
		10,780	10,780	18
		-1,153	-1,153	19
		197	197	20
		-18	-18	21
				22
		7,329	7,329	23
		4,361	4,361	24
		9,689,170	9,689,170	25
		5,959,610	5,959,610	26
		363,800	363,800	27
		238,415	238,415	28
		-1,089	-1,089	29
		36,439	36,439	30
		39,257	39,257	31
		52	52	32
		-8	-8	33
		216,095	216,095	34
0	0	77,093,538	77,093,538	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

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

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		134,362	134,362	1
		308,887	308,887	2
		189,943	189,943	3
		3,281,420	3,281,420	4
		2,007,285	2,007,285	5
		525,160	525,160	6
		321,450	321,450	7
		267	267	8
		157	157	9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
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				26
				27
				28
				29
				30
				31
				32
				33
				34
0	0	77,093,538	77,093,538	

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report 2015/Q4

Western Massachusetts Electric Company

FOOTNOTE DATA

Schedule Page: 328 Line No.: 5 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.
Schedule Page: 328 Line No.: 6 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.
Schedule Page: 328 Line No.: 9 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.
Schedule Page: 328 Line No.: 10 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.
Schedule Page: 328 Line No.: 12 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.
Schedule Page: 328 Line No.: 18 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.
Schedule Page: 328 Line No.: 18 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.
Schedule Page: 328 Line No.: 20 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.
Schedule Page: 328 Line No.: 24 Column: m
This reflects an adjustment as a result of the FERC Audit refund along with the 2014 Annual True-up.
Schedule Page: 328 Line No.: 26 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.
Schedule Page: 328 Line No.: 28 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.
Schedule Page: 328 Line No.: 30 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.
Schedule Page: 328 Line No.: 32 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.
Schedule Page: 328 Line No.: 34 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.
Schedule Page: 328.1 Line No.: 2 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.
Schedule Page: 328.1 Line No.: 4 Column: m
This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.
Schedule Page: 328.1 Line No.: 6 Column: m
This reflects an adjustment as a result of the FERC Audit refund along with the 2014 Annual True-up.
Schedule Page: 328.1 Line No.: 8 Column: m
This reflects an adjustment as a result of the FERC Audit refund along with the 2014 Annual True-up.
Schedule Page: 328.1 Line No.: 10 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.1 Line No.: 12 Column: m
This reflects an adjustment as a result of the FERC Audit refund along with the 2014 Annual True-up.

Name of Respondent	This Report is: (1) ☒ An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			

FOOTNOTE DATA

Schedule Page: 328.1 Line No.: 14 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

Schedule Page: 328.1 Line No.: 21 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 for the period October 2011 through May 2014, and Docket Nos. EL11-66-002 and EL11-66-003 for October and November 2014.

Schedule Page: 328.1 Line No.: 23 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 for the period October 2011 through May 2014.

Schedule Page: 328.1 Line No.: 25 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 for the period October 2011 through May 2014, and Docket Nos. EL11-66-002 and EL11-66-003 for October and November 2014.

Schedule Page: 328.1 Line No.: 29 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.1 Line No.: 31 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.1 Line No.: 33 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 1 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 3 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 5 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 7 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 9 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 11 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 13 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 15 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 17 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 19 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 21 Column: m

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Schedule Page: 328.2 Line No.: 23 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 25 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 27 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 29 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 31 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.2 Line No.: 33 Column: m

This relates to the 2014 Annual True-up.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 328.3 Line No.: 1 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 3 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 5 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 7 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 9 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 11 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 13 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 15 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 17 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 19 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 21 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 23 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 25 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 27 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 29 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 31 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.3 Line No.: 33 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.4 Line No.: 1 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.4 Line No.: 3 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.4 Line No.: 5 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.4 Line No.: 7 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.4 Line No.: 9 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.4 Line No.: 11 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.4 Line No.: 13 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.4 Line No.: 15 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.4 Line No.: 17 Column: m
This relates to the 2014 Annual True-up.
Schedule Page: 328.4 Line No.: 19 Column: m
This relates to the 2014 Annual True-up.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			

FOOTNOTE DATA

Schedule Page: 328.4 Line No.: 21 Column: m

This relates to the 2014 Annual True-up.

Schedule Page: 328.4 Line No.: 24 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

Schedule Page: 328.4 Line No.: 26 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

Schedule Page: 328.4 Line No.: 28 Column: m

This reflects an adjustment as a result of the FERC Audit refund along with the 2014 Annual True-up.

Schedule Page: 328.4 Line No.: 29 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.

Schedule Page: 328.4 Line No.: 31 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

Schedule Page: 328.4 Line No.: 33 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.

Schedule Page: 328.5 Line No.: 1 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

Schedule Page: 328.5 Line No.: 3 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

Schedule Page: 328.5 Line No.: 5 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

Schedule Page: 328.5 Line No.: 7 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

Schedule Page: 328.5 Line No.: 9 Column: m

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

Schedule Page: 328.5 Line No.: 10 Column: m

Intracompany revenues are not reported on the FERC Form.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 1 / 1	Year/Period of Report End of 2015/Q4

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	National Grid	FNS					121,889	121,889
2	National Grid	AD					-2,060	-2,060
3								
4	Vermont Electric							
5	Transmission Company	OS					55,342	55,342
6								
7	NSIAR Electric Company	OS					17,351	17,351
8								
9	National Grid	OS					2,023,535	2,023,535
10								
11								
12	ISO-NE Network Service	AD					-126,084	-126,084
13								
14								
15								
16								
	TOTAL						-608,351	-608,351

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")			
Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter. 2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported. 3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications. 4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service. 5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. In column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 6. Enter "TOTAL" in column (a) as the last line. 7. Footnote entries and provide explanations following all required data.			

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	ISO-NE Sch & Dsph. Anc.	OS					907,817	907,817
2	ISO-NE Sch & Dsph. Anc.	AD					-1,852	-1,852
3								
4	ISO-NE Reliability	OS					1,195,997	1,195,997
5								
6								
7	Eversource Energy	FNS					3,707,803	3,707,803
8								
9								
10	Eversource Energy	AD					-365,925	-365,925
11								
12	Deferred Transm. Exp.	OS					83,221	83,221
13								
14	Retail Transm. Deferral	OS					-8,225,385	-8,225,385
15								
16								
	TOTAL						-808,351	-808,351

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4

FOOTNOTE DATA

Schedule Page: 332 Line No.: 2 Column: b

Prior Year Adjustment

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

Hydro Quebec DC Phase I Support (VT Electric Transmission Co.)

Schedule Page: 332 Line No.: 7 Column: a

Associated Company

Hydro Quebec AC Phase II Support (NSTAR Electric Company)

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

	Yearly Activity
Hydro Quebec DC Phase I Support (New England Electric Transmission Corp.)	\$ 84,941
Hydro Quebec DC Phase II Support (New England Hydro Transmission Corp.)	673,451
Hydro Quebec DC Phase II Support (New England Hydro Transm Electric Co.)	934,446
Hydro Quebec AC Phase II Support (New England Power Co.)	229,161
Hydro Quebec Phase II Support - Chester SVC (New England Hydro Transm Corp.)	101,536
Total	\$ 2,023,535

Schedule Page: 332 Line No.: 12 Column: b

Prior Period Adjustment

Schedule Page: 332.1 Line No.: 2 Column: b

Prior Period Adjustment

Schedule Page: 332.1 Line No.: 7 Column: a

Associated Company

Schedule Page: 332.1 Line No.: 10 Column: a

Associated Company

Schedule Page: 332.1 Line No.: 10 Column: b

Prior Year Adjustment

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	280,399		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses	42		
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securfiles	335		
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000			
6	Employee Compensation Expenses	866,653		
7	Service Company Rate of Return	493,136		
8	Trustee Fees and Expenses	96,613		
9				
10				
11				
12				
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46	TOTAL	1,737,178		

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)

(Except amortization of acquisition adjustments)

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			1,393,676		1,393,676
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	1,350,821				1,350,821
7	Transmission Plant	17,055,696				17,055,696
8	Distribution Plant	21,745,179				21,745,179
9	Regional Transmission and Market Operation					
10	General Plant	2,746,780		-21,649		2,746,780
11	Common Plant-Electric					
12	TOTAL	42,920,105		1,372,027		44,292,132

B. Basis for Amortization Charges

Intangible plant amortization relates primarily to computer software which is amortized over 3,5 or 10 years.

General Plant Amortization includes the amortization of leasehold improvements over the life of the lease.

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	Production						
14	341	2,629			4.02		
15	342						
16	343						
17	344	28,325			4.01		
18	345	1,489			4.07		
19	346						
20	Subtotal Production	32,443					
21							
22	Transmission						
23	352	17,140			1.84		
24	353	347,897			1.88		
25	354	5,843			0.78		
26	355	321,455			1.78		
27	356	167,625			2.56		
28	357	300			2.47		
29	358	4,518			2.19		
30	359	5,910			0.80		
31	Subtotal Transmission	870,988					
32							
33	Distribution						
34	361	5,880			1.99		
35	362	81,445			3.19		
36	364	71,798			3.03		
37	365	137,140			3.55		
38	366	64,924			2.13		
39	367	148,247			2.78		
40	368	79,681			2.35		
41	369	70,565			3.91		
42	370	29,031			3.20		
43	371	10,995			3.44		
44	373	16,936			3.58		
45	Subtotal Distribution	718,343					
46							
47	General - Non-Project						
48	390	21,648			6.08		
49	391	3,050			5.60		
50	393	732			3.95		

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

NO.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	394	5,331			3.62		
13	395	882			3.91		
14	397	35,145			3.89		
15	398	336			4.07		
16	Subtotal General	67,124					
17							
18	Intangible Plant						
19	303	22,113			6.30		
20							
21	Subtotal Intangible	22,113					
22							
23	Total	1,708,711					
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FOOTNOTE DATA			

Schedule Page: 336 Line No.: 1 Column: d

The total amount of Intangible Plant Amortization Expense in Account 404 includes a transmission-related component of \$ 2,975.

**Estimated Depreciation Accrual on AFUDC Equity
For the Twelve Months Ended December 2015**

Company	Function	Twelve Months Ended December 2015
WMECO T	Intangible Plant	69

Schedule Page: 336 Line No.: 7 Column: b

**Estimated Depreciation Accrual on AFUDC Equity
For the Twelve Months Ended December 2015**

Company	Function	Twelve Months Ended December 2015
WMECO T	Transmission Plant	398,135

Schedule Page: 336 Line No.: 10 Column: b

The total amount of General Plant Depreciation Expense in Account 403 includes a transmission-related component of \$ 868,396.

**Estimated Depreciation Accrual on AFUDC Equity
For the Twelve Months Ended December 2015**

Company	Function	Twelve Months Ended December 2015
WMECO T	General Plant	4,132

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REGULATORY COMMISSION EXPENSES

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

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Assessment charged by the Massachusetts				
2	Department of Public Utilities	1,122,095		1,122,095	
3					
4	Proportionate share of expenses of the				
5	Federal Energy Regulatory Commission (FERC)				
6	Assessment Order No. 472	305,904		305,904	
7					
8	Legal Expense		118,870	118,870	
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46	TOTAL	1,427,999	118,870	1,546,869	

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REGULATORY COMMISSION EXPENSES (Continued)

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

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (f)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
Electric	928	1,122,095					2
							3
							4
							5
Electric	928	305,904					6
							7
Electric	928	118,870					8
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		1,546,889					46

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	485,738		
5	Regional Market			
6	Distribution	6,426,069		
7	Customer Accounts	635,060		
8	Customer Service and Informational	1,346,871		
9	Sales			
10	Administrative and General	8,036,573		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	16,930,309		
12	Maintenance			
13	Production	143,246		
14	Transmission	501,048		
15	Regional Market			
16	Distribution	4,204,783		
17	Administrative and General	48,303		
18	TOTAL Maintenance (Total of lines 13 thru 17)	4,897,381		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	143,246		
21	Transmission (Enter Total of lines 4 and 14)	986,785		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	10,630,852		
24	Customer Accounts (Transcribe from line 7)	635,060		
25	Customer Service and Informational (Transcribe from line 8)	1,346,871		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	8,084,876		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	21,827,690	516,449	22,344,139
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminating and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminating and Processing			
47	Transmission			

Name of Respondent Western Massachusetts Electric Company.		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Distribution				
49	Administrative and General				
50	TOTAL Maint. (Enter Total of lines 43 thru 49)				
51	Total Operation and Maintenance				
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)				
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,				
54	Other Gas Supply (Enter Total of lines 33 and 45)				
55	Storage, LNG Terminating and Processing (Total of lines 31 thru				
56	Transmission (Lines 35 and 47)				
57	Distribution (Lines 36 and 48)				
58	Customer Accounts (Line 37)				
59	Customer Service and Informational (Line 38)				
60	Sales (Line 39)				
61	Administrative and General (Lines 40 and 49)				
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)				
63	Other Utility Departments				
64	Operation and Maintenance				
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	21,827,690	518,449		22,346,139
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	10,744,767	1,055,591		11,800,358
69	Gas Plant				
70	Other (provide details in footnote):				
71	TOTAL Construction (Total of lines 68 thru 70)	10,744,767	1,055,591		11,800,358
72	Plant Removal (By Utility Departments)				
73	Electric Plant	1,371,520	65,720		1,437,240
74	Gas Plant				
75	Other (provide details in footnote):				
76	TOTAL Plant Removal (Total of lines 73 thru 75)	1,371,520	65,720		1,437,240
77	Other Accounts (Specify, provide details in footnote):				
78	146 Accounts Receivable from Associated Companies	3,250,129			3,250,129
79	163 Stores Expense Undistributed	785,191	-785,191		
80	184 Clearing Accounts	862,203	-862,203		
81	185 Temporary Facilities	60,846	6,794		67,640
82	186 Miscellaneous Deferred Debits	2,231,622	840		2,232,462
83	228 Accumulated Provision for Injuries and Damages	32,526			32,526
84	236 Taxes Accrued	96			96
85	242 Miscellaneous Current & Accrued Liabilities	220,721			220,721
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	7,443,334	-1,639,760		5,803,574
96	TOTAL SALARIES AND WAGES	41,387,311			41,387,311

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

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

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	33,298	33,468	35,747	35,747
3	Net Sales (Account 447)	(236,006)	(455,676)	(937,851)	(1,299,848)
4	Transmission Rights				
5	Ancillary Services	8,667	8,687	8,726	9,205
6	Other Items (list separately)				
7	Auction Revenue Rights	(100)	(100)	(100)	(100)
8	Winter Reliability Program	3	2		
9	Forward Capacity Market	(354,380)	(710,621)	(1,117,176)	(1,510,378)
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46	TOTAL	(548,518)	(1,124,242)	(2,010,855)	(2,765,374)

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

PURCHASES AND SALES OF ANCILLARY SERVICES

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

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

- (1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.
- (2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.
- (3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.
- (4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.
- (5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
- (6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch		\$/mw	2,000,815		\$/mw	1,026
2	Reactive Supply and Voltage		\$/mw	779,472			
3	Regulation and Frequency Response		\$/mwh	556			
4	Energy Imbalance	1,124	\$/mwh	35,636	37,738	\$/mwh	1,290,848
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement		\$/mwh&\$/mw			\$/mwh&\$/mw	
7	Other		\$/mw	418,301			
8	Total (Lines 1 thru 7)	1,124		3,241,690	37,738		1,301,435

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Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) //	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 398 Line No.: 1 Column: b

Data is not readily available.

Schedule Page: 398 Line No.: 1 Column: e

Data is not readily available.

Schedule Page: 398 Line No.: 2 Column: b

Data is not readily available.

Schedule Page: 398 Line No.: 3 Column: b

Data is not readily available.

Schedule Page: 398 Line No.: 5 Column: d

Allocation of Operating Reserves is not readily available.

Schedule Page: 398 Line No.: 5 Column: g

Allocation of Operating Reserves is not readily available.

Schedule Page: 398 Line No.: 6 Column: b

Data is not readily available.

Schedule Page: 398 Line No.: 6 Column: d

Allocation of Operating Reserves is not readily available.

Schedule Page: 398 Line No.: 6 Column: e

Data is not readily available.

Schedule Page: 398 Line No.: 6 Column: g

Allocation of Operating Reserves is not readily available.

Schedule Page: 398 Line No.: 7 Column: b

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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11		Year/Period of Report End of 2015/Q4				
MONTHLY TRANSMISSION SYSTEM PEAK LOAD										
(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. Report on Column (b) by month the transmission system's peak load. (2) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b). (4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.										
NAME OF SYSTEM:										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	983	7	19	808	328		47		
2	February	945	16	19	582	317		47		
3	March	897	3	19	553	297		47		
4	Total for Quarter 1				1,743	942		141		
5	April	776	8	20	479	250		47		
6	May	975	27	17	596	302		78		
7	June	1,043	23	18	608	318		117		
8	Total for Quarter 2				1,683	870		242		
9	July	1,173	25	17	692	364		117		
10	August	1,139	18	15	683	345		111		
11	September	1,152	8	17	703	367		82		
	Total for Quarter 3				2,078	1,078		310		
13	October	712	28	19	470	242				
14	November	915	30	18	521	272		122		
15	December	860	28	18	511	271		78		
16	Total for Quarter 4				1,502	785		200		
17	Total Year to Date/Year				7,006	3,673		893		

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	3,563,191
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	392
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	37,738
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other	9,788	27	Total Energy Losses	80,893
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	3,662,214
9	Net Generation (Enter Total of lines 3 through 8)	9,788			
10	Purchases	3,652,426			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	5,042,250			
17	Delivered	5,042,250			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	3,662,214			

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

MONTHLY PEAKS AND OUTPUT

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

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	329,876	273	612	7	1900
30	February	324,276	168	598	23	1900
31	March	322,130	2,306	556	3	1900
32	April	265,928	2,603	482	8	2000
33	May	294,250	3,143	600	27	1700
34	June	295,898	2,828	610	23	1600
35	July	333,050	3,207	693	29	1700
36	August	347,128	3,910	694	18	1400
37	September	295,303	5,126	708	9	1700
38	October	284,045	4,774	474	19	1900
39	November	277,317	6,000	524	30	1800
40	December	293,016	3,736	522	1	1800
41	TOTAL	3,662,214	37,738			

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

GENERATING PLANT STATISTICS (Small Plants)

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

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Solar;					
2	Silver Lake	2010	1.80		2,057,000	9,093,926
3	Goodwin Street (Indian Orchard)	2011	2.30		2,810,000	11,960,081
4	Cottage Street	2014	3.90		5,121,000	13,754,104
5						
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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4	
GENERATING PLANT STATISTICS (Small Plants) (Continued)						
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.						
Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Excl. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (In cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
	247,476					1
5,052,181						2
5,200,027						3
3,526,693						4
						5
						6
						7
						8
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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Ludlow S/S	Eversource Border	345.00	345.00	SCHF	3.01		1
2		(Carpenter Hill S/S)						
3	Northfield Mountain Station	Berkshire S/S	345.00	345.00	SCHF	36.91		1
4								
5	Northfield Mountain Station	Ludlow S/S	345.00	345.00	SCHF	29.30		1
6								
7	Northfield Mountain Station	MA/NH State Line	345.00	345.00	SCHF	9.30		1
8		(Vermont Yankee Station)						
9	Berkshire S/S	MA/NY State Line	345.00	345.00	SCHF	14.60		1
10		(Aips S/S)						
11	Ludlow S/S	MA/CT State Line	345.00	345.00	SCHF	11.72		1
12		(Barbour Hill S/S)						
13	Agawam S/S	Ludlow S/S	345.00	345.00	DCSP	17.54		1
14								
15	Eversource Border	Agawam S/S	345.00	345.00	DCSP	6.00		1
16								
17	TOTAL 345,000 VOLTS		345.00	345.00		128.38		8
18								
19	115 KV Overhead Lines		115.00	115.00		235.27	112.27	54
20								
21	69 KV Overhead Lines		69.00	69.00		5.50		1
22								
23	115 KV Underground Lines		115.00	115.00		10.05		6
24								
25	Gen Overhead Lines Maint							
26								
27	Gen Underground Lines Maint							
28								
29								
30								
31								
32								
33								
34								
35	Oper. & Maint Transm. Line							
36					TOTAL	379.20	112.27	71

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- TRANSMISSION LINE STATISTICS (Continued)

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

Size of Conductor and Material (i)	COST OF LINE (include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2155 ACSR	190,492	2,562,439	2,752,931					1
								2
2-954 ACSR	1,741,464	27,122,153	28,863,617					3
								4
2-954 ACSR	1,950,876	43,609,515	45,560,393					5
								6
2-954 ACSR	213,175	15,515,787	15,728,962					7
								8
ACSR	574,004	3,104,420	3,678,424					9
								10
2155 ACSR	895,171	9,870,794	10,765,965					11
								12
2-1590 ACSS	12,708,780	79,945,860	92,652,640					13
								14
2-1590 ACSS	5,317,423	27,181,967	32,499,390					15
								16
	23,589,393	208,912,935	232,502,328					17
								18
	6,873,529	314,043,684	320,917,213					19
								20
		2,196,001	2,196,001					21
								22
	15,666	6,038,537	6,054,203					23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
				216,262	1,287,012	200	1,503,474	35
	30,476,588	531,191,157	561,667,745	216,262	1,287,012	200	1,503,474	36

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.

Substations which serve only one industrial or street railway customer should not be listed below.

Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.

4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TRANSMISSION (No Distribution)				
2	Fairmont 16H, Chicopee	Unattended	115.00		
3	Mount Tom 22C, Holyoke	Unattended	115.00		
4	Northfield Mtn 18R, Northfield	Unattended	345.00		
5	Pochassic 37R, Westfield	Unattended	115.00	69.00	
6	Shawinigan 55E, Chicopee	Unattended	115.00		
7	South Agawam 42E, Agawam	Unattended	115.00		
8	Cadwell 50F	Unattended	345.00		
9					
10	DISTRIBUTION with TRANSMISSION LINES				
11	Agawam 16C Transmission, Agawam	Unattended	345.00	115.00	
12	Agawam 16C, Agawam	Unattended	115.00	13.80	
13	Amherst 17K, Amherst	Unattended	115.00	13.80	
14	Ashfield 38A, Ashfield	Unattended	115.00	23.00	
15	Berkshire 18C, Hinsdale	Unattended	345.00	115.00	
16	Berkshire 18C, Hinsdale	Unattended	115.00	23.00	
17	Blandford 19J, Blandford	Unattended	115.00	23.00	
18	Breckwood 20A, Springfield	Unattended	115.00	13.80	
19	Clinton 21S, Springfield	Unattended	115.00	13.80	
20	Cumberland 22B, Greenfield	Unattended	115.00	13.80	
21	Doreen 19A, Pittsfield	Unattended	115.00	23.00	
22	East Springfield 5J, Springfield	Unattended	115.00	13.80	
23	Franconia 22H, Longmeadow	Unattended	115.00	13.80	
24	French King 21B, Erving	Unattended	115.00	13.80	
25	Gunn 15A, Easthampton	Unattended	115.00	23.00	
26	Ludlow 19S, Ludlow	Unattended	345.00	115.00	
27	Ludlow 19S, Ludlow	Unattended	115.00	13.80	
28	Midway 19B, Easthampton	Unattended	115.00	13.80	
29	Midway 19B, Easthampton	Unattended	13.80	13.80	
30	Montague 21C, Montague	Unattended	115.00	13.80	
31	Orchard 27A, Springfield	Unattended	115.00	13.80	
32	Oswald 30B, Pittsfield	Unattended	115.00	23.00	
33	Partridge 15E, Pittsfield	Unattended	115.00	23.00	
34	Piper 21N, West Springfield	Unattended	115.00	13.80	
35	Plainfield 18K, Plainfield	Unattended	115.00	23.00	
36	Pleasant 16B, Lee	Unattended	115.00	23.00	
37	Podick 18G, Amherst	Unattended	115.00	13.80	
38	Shelburne 28R, Shelburne	Unattended	69.00	13.80	
	Sliver 30A, Agawam	Unattended	115.00	13.80	
40	Southwick 29A, Southwick	Unattended	115.00	23.00	

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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
SUBSTATIONS					
1. Report below the information called for concerning substations of the respondent as of the end of the year. Substations which serve only one industrial or street railway customer should not be listed below. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown. 4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (in MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	West Springfield 8C, W. Springfield	Unattended	115.00	13.80	
2	Woodland 17G, Lee	Unattended	115.00	23.00	
3					
4					
5	DISTRIBUTION WITH NO TRANS. LINES ($\Rightarrow$ 10 MVA)				
6	Converse 7J, Springfield	Unattended	13.80	4.16	
7	Dalton 29M, Dalton	Unattended	23.00	8.32	
8	Silver Lake 5C, Pittsfield	Unattended	23.00	4.16	
9	Silver Lake 5C, Pittsfield	Unattended			
10	Wilbraham Avenue 6N, Springfield	Unattended	13.80	4.16	
11					
12					
13	DISTRIBUTION WITH NO TRANSMISSION LINES ($<$ 10 MVA)				
14	Barnes Plain 3AP, Northfield	Unattended			
15	Dell Street 29H, Montague	Unattended	13.80	4.80	
16	Barnes Plain 3AP, Northfield	Unattended			
17	Francis, Pittsfield	Unattended			
18	Greenfield 28W, Shelburne	Unattended	13.80	4.80	
19	North Street 23G, Ludlow	Unattended	13.80	11.50	
20	Potterby, Pittsfield	Unattended			
21	Ravenwood 32N, Ludlow	Unattended	13.80	4.16	
22	Ravenwood 32N, Ludlow	Unattended	13.80	0.48	
23	Barnes Plain 3AP, Northfield	Unattended			
24	Seymour, Pittsfield	Unattended			
25	Worthington 4G, Pittsfield	Unattended	23.00	4.16	
26					
27	Summary of Substations				
28					
29					
30					
31					
32					
33					
34	Column (k) is shown in KVa				
35					
36					
37					
38					
39					
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SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
						1
						2
						3
						4
67	1					5
						6
						7
						8
						9
						10
1200	6					11
93	2		Capacitor	2	100,800	12
94	2					13
25	1					14
800	2					15
25	1					16
55	2					17
90	3					18
90	3		Capacitor	6	22,200	19
77	2					20
72	2		Capacitor	2	10,800	21
123	3		Capacitor	2	10,800	22
93	2					23
30	1					24
50	2					25
1200	6					26
30	1	1				27
60	3		Capacitor	2	10,800	28
15	2		Isolation			29
53	2	1				30
93	2		Capacitor	2	10,800	31
93	2					32
25	1					33
92	2					34
5	1					35
90	3		Capacitor	2	28,800	36
97	2					37
6	1					38
93	2					39
93	2					40

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

SUBSTATIONS (Continued)

5. Show in columns (f), (g), and (h) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
92	2		Capacitor	4	25,200	1
50	2		Capacitor	3	34,800	2
						3
						4
						5
14	2					6
16	2					7
5	1					8
10	3					9
15	3					10
						11
						12
						13
						14
1	3					15
						16
						17
9	2					18
4	1					19
						20
8	1	1				21
1	1					22
						23
						24
4	1					25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 426	Line No.: 11	Column: g
2 Banks; 3 Single Phase each bank		
Schedule Page: 426	Line No.: 26	Column: g
2 Banks; 3 Single Phase each bank		
Schedule Page: 426.1	Line No.: 9	Column: c
Spare		
Schedule Page: 426.1	Line No.: 14	Column: a
Represents a de-energized site that is not yet closed down.		
Schedule Page: 426.1	Line No.: 16	Column: a
Represents a de-energized site that is not yet closed down.		
Schedule Page: 426.1	Line No.: 17	Column: a
Represents a de-energized site that is not yet closed down.		
Schedule Page: 426.1	Line No.: 20	Column: a
Represents a de-energized site that is not yet closed down.		
Schedule Page: 426.1	Line No.: 23	Column: a
Represents a de-energized site that is not yet closed down.		
Schedule Page: 426.1	Line No.: 24	Column: a
Represents a de-energized site that is not yet closed down.		
Schedule Page: 426.1	Line No.: 27	Column: a

Summary of Substations

	KVA	Number of Substations
Transmission (No Distribution)	67,000	7
Distribution with Transmission Lines	5,104,000	28
Distribution with No Transmission Lines (≥ 10 MVA)	60,000	4
Distribution with No Transmissions Lines (< 10 MVA)	27,000	11
Total	5,258,000	50

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3				
4				
5	General services in a holding company system	Eversource Energy Service Company	Various	57,538,203
6				
7				
8	Miscellaneous Transmission	The Connecticut Light & Power Company	107	1,824,401
9				
10				
11	Meter Inventory	The Connecticut Light & Power Company	107	413,527
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 5 Column: d

DESCRIPTION OF SERVICES	Account Charged	Total
Corporate Relations	232	(533)
	401	998,236
	426	41,881
Corporate Relations Total		1,039,584
Customer Group	107	128,654
	143	1,212
	186	102,316
	232	11,651
	242	(1,212)
	401	11,073,977
	402	13
	426	1,058
Customer Group Total		11,317,669
Electric Distribution	107	484,137
	108	22,070
	184	103
	186	307,520
	401	697,275
	402	272,498
Electric Distribution Total		1,783,603
Energy Supply	401	813,486
Energy Supply Total		813,486
Engineering and Emergency Prep	107	612,710
	108	7,818
	186	1,048,430
	232	(197)
	401	1,796,431
	402	213,487
	426	63
Engineering and Emergency Prep Total		3,678,742
Enterprise Energy Strat + Bus Dev	401	98,411
Enterprise Energy Strat + Bus Dev Total		98,411
Finance and Accounting	107	246,424
	165	32,317
	182	-
	184	11,942
	186	222,651
	228	123,560
	232	13
	237	149,184
	401	5,108,972
	408	1,354

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4

FOOTNOTE DATA

421 (16)

Finance and Accounting Total 5,896,401

General Administration 107 183

184 37

401 (2,564,959)

402 (5,574)

403 2,390,272

408 5,179

426 -

General Administration Total (174,862)

Govt + Legislative Affairs 401 424,982

426 57,218

Govt + Legislative Affairs Total 482,200

Human Resources 107 3,499

228 1,595

236 -

401 15,837,447

402 544

408 1,702,361

419 (22,765)

421 (75,148)

426 1,363

431 2

Human Resources Total 17,448,898

Information Technology 107 190,538

143 677

165 1,079

184 95

232 (10,303)

242 1,346

401 5,567,642

402 1,320

426 -

Information Technology Total 5,752,394

Internal Audit + Security 108 -

401 455,836

Internal Audit + Security Total 455,836

Investor Relations 401 130,555

Investor Relations Total 130,555

Legal 107 9,924

108 (447)

143 3,683

186 3,408

232 (10,638)

242 (100)

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 1 /	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			

FOOTNOTE DATA

401 1,386,620
426 48,059

Legal Total 1,440,509

Miscellaneous 107 551
163 665
184 (69,752)
186 -
401 (3,762,400)
402 52
403 (1,532,507)
408 (1,668,282)
419 (654)
421 77,908
426 2,358
431 33

Miscellaneous Total (6,952,028)

Operations Services 107 67,709
163 25
184 139,978
186 24
401 890,672
402 425,737
408 7
426 18

Operations Services Total 1,524,170

Rates + reg requirements 165 15,837
401 859,821

Rates + reg requirements Total 875,658

Reg Affairs + Community Relations 232 (339)
401 1,050,360
426 22,009

Reg Affairs + Community Relations Total 1,072,030

Supply Chn + Env Affs + Property Mgmt 107 250,494
108 1,484
143 23,738
163 443,453
184 1,848
186 194,006
228 65,716
232 (11,511)
242 (99)
401 3,701,557
402 651,566
408 64,095
417 74,887
426 167

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

	431	1,320
Supply Chn + Env Affs + Property Mgmt Total		5,462,721
Transmission	107	3,489,602
	108	74,918
	186	680,212
	401	1,087,287
	402	60,193
	426	34
Transmission Total		5,392,246
Grand Total		57,538,223

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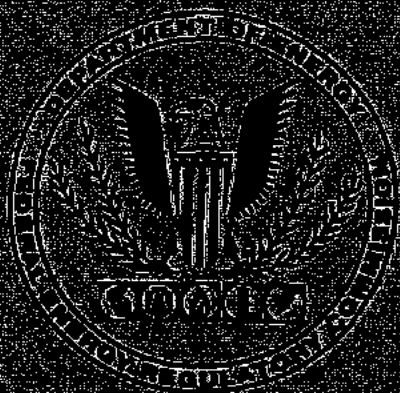
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THIS FILING IS

☒ Initial (Original) Submission

OR ☐ Resubmission No.

Form Approved
OMB No. 1902-0021
Expires 11/30/2010
Form Approved
OMB No. 1902-0029
Expires 11/30/2010
Form Approved
OMB No. 1902-0021
Expires 11/30/2010



FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 4-Q: Quarterly Financial Report

This form is to be filed by the licensee or other person who is required to file this form by the Commission. It is to be filed with the Commission and the public. It is to be filed with the Commission and the public. It is to be filed with the Commission and the public.

Name and Title of Reporting Company

Western Electric and Telephone Company

Year Period of Report

End of 2015/2016

DEPARTMENT OF TELECOMMUNICATIONS & ENERGY

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

CONDENSED FINANCIAL RETURN FOR THE YEAR ENDED DECEMBER 31, 2015

FULL NAME OF COMPANY:.....

WESTERN MASSACHUSETTS ELECTRIC COMPANY

LOCATION OF PRINCIPAL BUSINESS OFFICE:

Doing Business As Eversource Energy

300 Cadwell Drive

SPRINGFIELD, MA 01104

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		
Operating Revenues	\$	\$
Operating Expenses:		
Operation Expense		
Maintenance Expense		
Depreciation Expense		
Amortization of Utility Plant		
Amortization of Property Losses		
Amortization of Conversion Expenses		
Taxes Other Than Income Taxes		
Income Taxes		
Provisions for Deferred Federal Income Taxes		
Federal Income Taxes Def. in Prior Years - Cr.		
Total Operating Expenses		
Net Operating Revenues		
Income from Utility Plant Leased to Others		
Other Utility Operating Income		
Total Utility Operating Income		
OTHER INCOME		
Income from Mds. Jobbing & Contract Work.		
Income from Nonutility Operations		
Nonoperating Rental Income		
Interest and Dividend Income		
Miscellaneous Nonoperating Income		
Total Other Income		
Total Income		
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization		
Other Income Deductions		
Total Income Deductions		
Income Before Interest Charges		
INTEREST CHARGES		
Interest on Long-Term Debt		
Amortization of Debt Discount and Expense		
Amortization of Premium on Debt - Credit		
Interest on Debt to Associated Companies		
Other Interest Expense		
Interest Charged to Construction - Credit		
Total Interest Charges		
NET INCOME	\$	\$

SEE THE ATTACHED AUDITED
INCOME STATEMENT FOR 2015
IN THE FERC FORM 1 FORMAT.

WESTERN MASSACHUSETTS ELECTRIC COMPANY
DBA Eversource Energy

BALANCE SHEET

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

NOTES:

SEE THE ATTACHED AUDITED BALANCE SHEET FOR 2015 IN THE FERC FORM 1 FORMAT.

WESTERN MASSACHUSETTS ELECTRIC COMPANY

DBA Eversource Energy

STATEMENT OF EARNED SURPLUS

	Amount for Year	Increase (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$ 179,216,165	\$ (1,798,299)
Balance Transferred from Income	56,123,604	(2,078,107)
Adoption of FIN 48	0	0
Miscellaneous Debits to Surplus	0	0
Appropriations of Surplus	0	0
Net Additions to Earned Surplus	\$ 56,123,604	\$ (2,078,107)
Dividends Declared - Preferred Stock	0	0
Dividends Declared - Common Stock	37,200,000	(22,800,000)
Unappropriated Earned Surplus (at end of period)	\$ 198,139,769	\$ 18,923,604

ELECTRIC OPERATING REVENUES

Operating Revenues		
Account	Amount for Year	Increase (Decrease) from Preceding Year
SALES OF ELECTRICITY		
Residential Sales	\$ 255,797,328	\$ 22,121,938
Commercial and Industrial Sales:		
Small (or Commercial)	130,679,651	3,679,220
Large (or Industrial)	35,439,340	(1,771,788)
Public Street and Highway Lighting	4,342,210	248,851
Other Sales to Public Authorities	0	0
Sales to Railroads and Railways	0	0
Interdepartmental Sales	0	0
Miscellaneous Electric Sales	0	0
Total Sales to Ultimate Consumers	\$ 426,458,629	\$ 24,478,221
Sales for Resale	2,899,943	743,609
Total Sales of Electricity	\$ 429,358,572	\$ 25,222,030
OTHER OPERATING REVENUES		
Forfeited Discounts	341,021	98,717
Miscellaneous Service Revenues	277,317	37,286
Sales of Water for Water Power	0	0
Rent from Electric Property	1,334,409	78,260
Interdepartmental Rents	0	0
Other Electric Revenues .. (Note 1)	82,757,485	2,089,764
Total Other Operating Revenues	\$ 64,710,212	\$ 2,304,047
Total Electric Operating Revenues	\$ 514,068,684	\$ 27,526,077

Note 1: "Other Electric Revenues" includes Account 449.1, Provision for Rate Refunds, which is a decrease to revenues of \$2,488,043.

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Power Production Expenses:			
Electric Generation:			
Steam Power	\$ 0	\$ 0	\$ 0
Nuclear Power	0	0	0
Hydraulic Power	0	0	0
Other Power	247,476	0	247,476
Other Power Supply Expenses	177,332,903	0	177,332,903
Total Power Production Expenses	\$ 177,580,379	\$ 0	\$ 177,580,379
Transmission Expenses	4,168,612	2,793,303	6,962,115
Regional Market Expenses	19,298	0	19,298
Distribution Expenses	9,143,689	12,688,167	21,831,856
Customer Accounts Expenses	60,179,175	0	60,179,175
Sales Expenses	10,048	0	10,048
Administrative and General Expenses	40,078,628	92,556	40,171,184
Total Electric Operation and Maintenance Expenses	\$ 291,180,279	\$ 15,554,026	\$ 306,734,305

WESTERN MASSACHUSETTS ELECTRIC COMPANY

DEA Eversource Energy

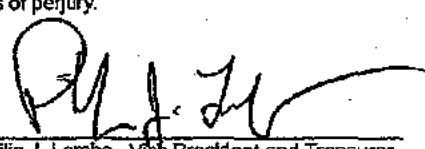
GAS OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase (Decrease) from Preceding Year
SALES OF GAS		
Residential Sales.....	\$	\$
Commercial and Industrial Sales:		
Small (or Commercial).....		
Large (or Industrial).....	NONE	NONE
Other Sales to Public Authorities.....		
Interdepartmental Sales.....		
Miscellaneous Gas Sales.....		
Total Sales to Ultimate Consumers.....		
Sales for Resale.....		
Total Sales of Gas.....		
OTHER OPERATING REVENUES		
Forfeited Discounts.....		
Miscellaneous Service Revenues.....		
Revenues from Transportation of Gas of Other.....		
Sales of Products Extracted from Natural Gas.....		
Revenues from Natural Gas Processed by Others.....		
Rent from Gas Property.....		
Interdepartmental Rents.....		
Other Gas Revenues.....		
Total Other Operating Revenues.....		
Total Gas Operating Revenues.....	\$	\$

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production.....	\$	\$	\$
Manufactured Gas Production.....			
Other Gas Supply Expenses.....			
Total Power Production Expenses.....	NONE	NONE	NONE
Local Storage Expenses.....			
Transmission and Distribution Expenses.....			
Customer Accounts Expenses.....			
Sales Expenses.....			
Administrative and General Expenses.....			
Total Gas Operation and Maintenance Expenses.....	\$	\$	\$

April 15, 2016, I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.


Philip J. Lembo - Vice President and Treasurer


Jay S. Buttrick - Vice President Controller and CAO

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	1,809,786,130	1,705,700,376	
3	Construction Work in Progress (107)	200-201	69,330,045	18,092,836	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		1,878,916,175	1,754,792,732	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	309,785,943	298,414,397	
6	Net Utility Plant (Enter Total of line 4 less 5)		1,569,130,232	1,456,378,335	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0	
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0	
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0	
10	Spent Nuclear Fuel (120.4)		0	0	
11	Nuclear Fuel Under Capital Leases (120.6)		0	0	
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	57,350,917	
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	-57,350,917	
14	Net Utility Plant (Enter Total of lines 6 and 13)		1,569,130,232	1,399,027,418	
15	Utility Plant Adjustments (116)		0	0	
16	Gas Stored Underground - Noncurrent (117)		0	0	
17	OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)		3,933,398	3,933,398	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		118,929	137,042	
20	Investments In Associated Companies (123)		0	0	
21	Investment in Subsidiary Companies (123.1)	224-225	339,809	331,459	
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)				
	Noncurrent Portion of Allowances	228-229	0	0	
	Other Investments (124)		923,196	59,105,265	
25	Sinking Funds (125)		0	0	
26	Depreciation Fund (126)		0	0	
27	Amortization Fund - Federal (127)		0	0	
28	Other Special Funds (128)		0	0	
29	Special Funds (Non Major Only) (129)		0	0	
30	Long-Term Portion of Derivative Assets (175)		0	0	
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0	
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		5,076,272	63,233,078	
33	CURRENT AND ACCRUED ASSETS				
34	Cash and Working Funds (Non-major Only) (130)		0	0	
35	Cash (131)		834,374	0	
36	Special Deposits (132-134)		375,985	0	
37	Working Fund (135)		0	0	
38	Temporary Cash Investments (136)		0	0	
39	Notes Receivable (141)		0	0	
40	Customer Accounts Receivable (142)		43,408,981	42,890,459	
41	Other Accounts Receivable (143)		46,510,328	34,455,208	
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		14,047,732	9,880,361	
43	Notes Receivable from Associated Companies (145)		0	0	
44	Accounts Receivable from Assoc. Companies (146)		18,632,514	8,954,340	
45	Fuel Stock (151)	227	0	0	
46	Fuel Stock Expenses Undistributed (152)	227	0	0	
47	Residuals (Elec) and Extracted Products (153)	227	0	0	
48	Plant Materials and Operating Supplies (154)	227	5,347,287	5,617,883	
49	Merchandise (155)	227	0	0	
	Other Materials and Supplies (156)	227	0	0	
	Nuclear Materials Held for Sale (157)	202-203/227	0	0	
52	Allowances (158.1 and 158.2)	228-229	673,286	0	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	984	-13,192
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		9,846,617	4,764,824
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		42,780	33,602
60	Rents Receivable (172)		-1,884	-25,526
61	Accrued Utility Revenues (173)		15,065,211	15,145,730
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		126,660,711	101,932,965
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		2,854,845	3,286,253
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	10,425,235	20,917,647
73	Prelim. Survey and Investigation Charges (Electric) (183)		0	0
74	Preliminary Natural Gas Survey and Investigation Charges (183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		-309,685	146,754
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	23,732,706	17,696,203
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reacquired Debt (189)		433,475	196,877
82	Accumulated Deferred Income Taxes (190)	234	27,184,922	35,746,272
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		250,313,197	261,289,806
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		1,851,180,412	1,825,483,267

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (mo, da, yr) 11	Year/Period of Report end of 2015/Q4

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		197,759	294,314
48	Miscellaneous Current and Accrued Liabilities (242)		20,790,432	13,884,932
49	Obligations Under Capital Leases-Current (243)		3,048	25,051
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		251,366,196	115,068,604
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		269,789	260,130
57	Accumulated Deferred Investment Tax Credits (255)	266-267	8,834,531	9,199,886
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	16,455,184	13,202,641
60	Other Regulatory Liabilities (254)	278	2,756,802	16,832,683
61	Unamortized Gain on Reacquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		411,893,538	351,190,751
64	Accum. Deferred Income Taxes-Other (283)		85,829,959	89,466,003
65	Total Deferred Credits (lines 56 through 64)		550,839,343	532,143,393
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		1,951,180,412	1,825,483,267

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2015/Q4

STATEMENT OF INCOME FOR THE YEAR (continued)

Line	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		76,915,401	79,554,537		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)			-256		
34	(Less) Expenses of Nonutility Operations (417.1)		74,908	48,442		
35	Nonoperating Rental Income (418)			-4,597		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	8,150	8,487		
37	Interest and Dividend Income (419)		756,373	413,863		
38	Allowance for Other Funds Used During Construction (419.1)		1,544,962	1,671,625		
39	Miscellaneous Nonoperating Income (421)		2,860,598	2,618,102		
40	Gain on Disposition of Property (421.1)		48,899	4,855		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		5,284,076	4,662,538		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)			10,083		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		21,832	45,498		
46	Life Insurance (426.2)					
47	Penalties (426.3)		2,358			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		105,277	262,508		
49	Other Deductions (426.5)		285,740	541		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		418,016	318,106		
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	96,453	83,733		
53	Income Taxes-Federal (409.2)	262-263	558,401	-245,343		
54	Income Taxes-Other (409.2)	262-263	139,711	-47,354		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	151,013	1,052,609		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	77,679	77,481		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		867,899	766,154		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		4,000,161	3,578,278		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		23,850,802	25,505,241		
63	Amort. of Debt Disc. and Expense (428)		1,215,209	602,890		
64	Amortization of Loss on Required Debt (428.1)		74,512	74,501		
65	(Less) Amort. of Premium on Debt-Credit (429)		1,073,439	1,073,439		
66	(Less) Amortization of Gain on Required Debt-Credit (428.1)					
67	Interest on Debt to Assoc. Companies (430)		329,848	33,078		
68	Other Interest Expense (431)		1,436,773	653,273		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,041,720	862,240		
70	Net Interest Charges (Total of lines 62 thru 69)		24,791,958	24,931,104		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		55,123,604	58,201,711		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		55,123,604	58,201,711		

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 38 Column: c

Note that for the year ended December 31, 2015, the total amount of Allowance for Other Funds Used During Construction in Account 419.1 includes a transmission related component of \$1,421,520

Schedule Page: 114 Line No.: 38 Column: d

Note that for the year ended December 31, 2014, the total amount of Allowance for Other Funds Used During Construction in Account 419.1 includes a transmission related component of \$1,368,564.

Schedule Page: 114 Line No.: 49 Column: c

Note that for the year ended December 31, 2015, the total amount of Public Education expenses in Account 426.5 includes a transmission related component of \$0.

Schedule Page: 114 Line No.: 49 Column: d

Note that for the year ended December 31, 2014, the total amount of Public Education expenses in Account 426.5 includes a transmission related component of \$0.

Schedule Page: 114 Line No.: 64 Column: c

Note that for the year ended December 31, 2015, the total amount of Amortization of Loss on Reacquired Debt in Account 428.1 includes a transmission related component of \$49,668.

Schedule Page: 114 Line No.: 64 Column: d

Note that for the year ended December 31, 2014, the total amount of Amortization of Loss on Reacquired Debt in Account 428.1 includes a transmission related component of \$49,668.

Schedule Page: 114 Line No.: 69 Column: c

Note that for the year ended December 31, 2015, the total amount of Allowance for Borrowed Funds Used During Construction in Account 432 includes a transmission related component of \$865,669

Schedule Page: 114 Line No.: 69 Column: d

Note that for the year ended December 31, 2014, the total amount of Allowance for Borrowed Funds Used During Construction in Account 432 includes a transmission related component of \$691,384.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 110 Line No.: 3 Column: c
Information on Formula Rates:

Calculated per company records and in accordance with Schedule 21-ES, Attachment H under ISO New England Inc. Transmission, Markets and Services Tariff, Section II.
Reference Page 106 line 1.

Schedule Page: 110 Line No.: 3 Column: d

FERC Incentive Rate Disclosure - Western Massachusetts Electric Company

On May 27, 2011, FERC issued an Order in Docket No. ER11-3269 accepting Northeast Utilities' ("NU") and National Grid's ("NGrid") request to recover return on 100 percent of Construction Work in Progress ("CWIP") in regional rate base for the New England East-West Solution ("NEEWS") project. The NEEWS CWIP incentive allows NU to earn a return on its investment in the NEEWS project during the construction period, instead of recording an Allowance for Funds Used During Construction ("AFUDC") and waiting until the project is placed in service to begin earning a return in rates.

AFUDC represents the cost incurred to fund the construction of assets, including a return on equity capital devoted to the construction of assets. It is deferred during the construction period and recovered over the service life of the constructed assets. As a result of this order allowing NU to include CWIP in rate base, beginning June 1, 2011, NU will no longer be accruing AFUDC on the NEEWS project, nor will interest be capitalized in accordance with ASC 835, "Capitalization of Interest".

Beginning on June 1, 2011, NU is including CWIP balances for the NEEWS Project in the regional rate base calculation used to determine Regional Network Service revenue requirements. The following table represents a partial balance sheet reflecting the amounts of AFUDC not included in CWIP balance for the NEEWS project as a result of the inclusion of CWIP in regional rate base beginning June 1, 2011:

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Construction Work in Progress (107)	\$39,249,252	\$38,936,915

NOTE: AFUDC was accrued through May 31, 2011. Therefore, the above balances reflect the AFUDC that was not accrued after June 2011.

AFUDC is no longer calculated on NEEWS project components that have been placed in service. The balance above shows the AFUDC that would have been accrued and included in the CWIP balance. As a result, this footnote will no longer be reported beginning 1st quarter 2015.

Information on Formula Rates:

Calculated per company records and in accordance with Schedule 21-NU, Attachment H of the ISO New England Inc. Transmission, Markets and Services Tariff, Section II.
Reference Page 106 line 1.

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 112 Line No.: 60 Column: c

For Form 1 reporting purposes, the MedVantage APBO accrued in Account 182, Other Regulatory Assets, which has a credit balance at December 31, 2015, is being reclassified to Account 254 - Other Regulatory Liabilities. Debit balances in Account 254 for Intercompany Transmission deferrals are being reclassified to Account 182, Other Regulatory Assets. The balances are as follows:

Balance in Account 254 \$25,692,102 cr.

Reclass of balances to

Account 254:

Medvantage APBO 13,851 cr.

Reclass of balances to

Account 182:

Intercompany Transmission 1,850,349 cr.
Deferrals

Account 254 Being Reported \$27,556,302 cr.

Schedule Page: 112 Line No.: 60 Column: d

For Form 1 reporting purposes, the MedVantage APBO accrued in Account 182, Other Regulatory Assets, which has a credit balance at December 31, 2014, is being reclassified to Account 254 - Other Regulatory Liabilities. Debit balances in Account 254 for Intercompany Transmission deferrals are being reclassified to Account 182, Other Regulatory Assets. The balances are as follows:

Balance in Account 254 \$34,723,183 cr.

Reclass of balances to

Account 254:

Medvantage APBO 4,852 cr.

Reclass of balances to

Account 182:

Intercompany Transmission 4,095,948 cr.
Deferrals

Account 254 Being Reported \$38,823,983 cr.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 110 Line No.: 52 Column: c

Represents the value of Renewable Energy Certificates (RECs) that Western Massachusetts Electric Company uses to meet the Commonwealth of Massachusetts' Renewable Portfolio Standards requirements. These RECs are recorded in Account 158.3.

Schedule Page: 110 Line No.: 57 Column: c

Note that at December 31, 2015, the total Prepayments balance in Account 165 includes transmission related prepayments of the following amounts:

Prepaid Federal Taxes	\$ 2,067,696 cr.
Prepaid Property Taxes	362,995 cr.
Prepaid Insurance	142,856 dr.
Prepaid Other	17,017 dr.
Prepaid Agency Fees	60,778 dr.
Prepaid Software License Maint.	24,480 dr.
Prepaid Lease	500 cr.
Prepaid MA State Taxes	286,962 dr.
TOTAL	\$ 1,899,098 cr.

Schedule Page: 110 Line No.: 57 Column: d

Note that at December 31, 2014, the total Prepayments balance in Account 165 includes transmission related prepayments of the following amounts:

Prepaid Insurance	\$ 253,389 dr.
Prepaid Other	1,180 dr.
Prepaid Agency Fees	51,095 dr.
Prepaid Software License Maint.	27,696 dr.
Prepaid Lease	500 cr.
Prepaid MA State Tax	691,007 dr.
TOTAL	\$ 1,023,867 dr.

Schedule Page: 110 Line No.: 72 Column: c

For Form 1 reporting purposes, the MedVantage APBO, which has a credit balance in Account 182, Other Regulatory Assets at December 31, 2015, is reclassified to Account 254, Other Regulatory Liabilities. Debit balances in Account 254, Other Regulatory Liabilities for Intercompany Transmission deferrals are being reclassified to Account 182. The balances are as follows:

Balance in Account 182.3	\$194,564,033 dr.
Reclass of balances to Account 254:	
Medvantage APBO	13,851 dr.
Reclass of balances from Account 254:	
Intercompany Transmission Deferrals	1,850,349 dr.
 Account 182.3 Being Reported	 \$196,428,233 dr.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report 2015/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 110 Line No.: 72 Column: d

For Form 1 reporting purposes, the MedVantage APBO, which has a credit balance in Account 182, Other Regulatory Assets at December 31, 2014, is reclassified to Account 254, Other Regulatory Liabilities. Debit balances in Account 254, Other Regulatory Liabilities for Intercompany Transmission deferrals are being reclassified to Account 182. The balances are as follows:

Balance in Account 182.3	\$199,816,847 dr.
Reclass of balances to	
Account 254:	
Medvantage APBO	4,852 dr.
Reclass of balances from	
Account 254:	
Intercompany Transmission	4,095,948 dr.
Deferrals	

Account 182.3 Being Reported \$203,917,647 dr.

Schedule Page: 110 Line No.: 81 Column: c

Note that at December 31, 2015, the total Unamortized Loss on Reacquired Debt balance in Account 189 includes a transmission related component of \$281,451.

Schedule Page: 110 Line No.: 81 Column: d

Note that at December 31, 2014, the total Unamortized Loss on Reacquired Debt balance in Account 189 includes a transmission related component of \$331,119.

The Commonwealth of Massachusetts

DEPARTMENT OF PUBLIC UTILITIES

OFFICE OF UTILITY ACCOUNTING

One South Station

Boston, MA 02110

2015

Name of Company: Western Massachusetts Electric Company

D/B/A: Eversource Energy

Address: 300 Cadwell Drive
Springfield, MA 01104

Location on
Annual Return

Massachusetts Gross Revenues (Intrastate) \$ 426,458,529 \$ 426,458,529 Page 300, line 10, Col. B

Other Revenues (outside Massachusetts) 0 0

Total Revenues as per annual return \$ 426,458,529 \$ 426,458,529

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

04/15/2016

Date


Jay S. Byth
Vice President, Controller and
Chief Accounting Officer

Instructions to Department:

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

Ryan E. Lyster
Manager, Revenue & Regulatory Accounting
107 Selden Street
Berlin, CT 06037

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

☒ X

Original signed form



Conformed copy

WESTERN MASSACHUSETTS ELECTRIC COMPANY

DBA EVERSOUCE ENERGY

MASSACHUSETTS SUPPLEMENT

TO THE

FERC FORM NO. 1

FOR THE YEAR ENDED DECEMBER 31,

2015

Name of Respondent	This Report Is:	Date of Report	Year of Report
WESTERN MASSACHUSETTS ELECTRIC COMPANY	(1) X An Original	(Month, Day, Year)	
'Doing Business As Eversource Energy'	(2) A Resubmission	April 15, 2016	December 31, 2015

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Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS AS OF DECEMBER 31, 2015*

Titles	Names	Addresses	Annual Salaries [A]
Chairman	Thomas J. May	[B]	\$88,379
Chief Executive Officer	Werner J. Schweiger	[C]	41,577
President and Chief Operating Officer	Craig A. Hallstrom	[F]	40,819
Executive Vice President and Chief Financial Officer	James J. Judge	[B]	43,585
Senior Vice President and General Counsel	Gregory B. Butler	[D]	31,774
Senior Vice President - Transmission	James A. Muntz	[D]	55,919
Vice President - Supply Chain, Environmental Affairs and Property Management	Ellen K. Angley	[E]	18,177
Vice President, Controller and Chief Accounting Officer	Jay S. Butth	[C]	19,699
Vice President - Energy Supply	James G. Daly	[E]	17,436
Vice President and Treasurer	Philip J. Lembo	[E]	27,638
Vice President - Engineering	Paul R. Renaud	[F]	0
Secretary and Clerk	Richard J. Morrison	[B]	17,810

[A] Represents the portion of the total annual salary allocated to WMECO by Eversource Energy Service Company.

[B] 800 Boylston Street, Boston, MA 02199

[C] 107 Selden Street, Berlin, CT 06037

[D] 56 Prospect Street, Hartford, CT 06103

[E] One NSTAR Way, Westwood, MA 02090

[F] 1165 Massachusetts Avenue, Dorchester, MA 02125

DIRECTORS AS OF DECEMBER 31, 2015*

Names	Addresses	Fees Paid During Year
Thomas J. May	800 Boylston Street, Boston, MA 02199	None
Werner J. Schweiger	107 Selden Street, Berlin, CT 06037	None
James J. Judge	800 Boylston Street, Boston, MA 02199	None
Gregory B. Butler	56 Prospect Street, Hartford, CT 06103	None

* By General Laws, Chapter 164, Section 83, the Return must contain a "list of 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."

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY Doing Business As Eversource Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

GENERAL INFORMATION - Continued

1. Corporate name of company making this report, WESTERN MASSACHUSETTS ELECTRIC COMPANY
2. Date of organization, November 29, 1886
3. Date of incorporation, December 5, 1886
4. Give location (including street and number) of principal business office: 300 Cadwell Drive
Springfield, MA 01104
5. Total number of stockholders, Common: 1
6. Number of stockholders in Massachusetts, Common: 1
7. Amount of stock held in Massachusetts, Common: 434,653 \$ 10,866,325
8. Capital stock issued prior to June 5, 1894, Common: 1,200 \$30,000
Preferred: --- ---
9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894, Number of shares:
Common: 1,071,271 \$26,781,775
Preferred: 4,190,000 \$168,500,000
- Total Outstanding Capital Stock at December 31, of the fiscal year: Common: 434,653 \$10,866,325
Preferred: --- ---
10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold at auction, the date or dates of such sale or sales, the number of shares sold and the amounts realized therefrom.
D. P. U. #

NONE

11. Management Fees and Expenses during the Year.

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

Eversource Energy Service Company: \$57,538,223

Details of services provided are included on Page 429 of FERC Form No. 1.

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY Doing Business As Eversource Energy	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report Dec. 31, 2015
GENERAL INFORMATION - Continued			
Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.			
City or Town	Number of Customers' Meters, December 31, 2015		
AGAWAM	12,729		
AMHERST	10,274		
ASHFIELD	958		
BECKET	1,778		
BERNARDSTON	1,067		
BLANDFORD	662		
BUCKLAND	985		
CHESHIRE	53		
CHESTER	60		
CHESTERFIELD	647		
CHICOPEE	21		
COLRAIN	880		
CONWAY	899		
CUMMINGTON	561		
DALTON	3,085		
DEERFIELD	2,568		
EASTHAMPTON	8,117		
ERVING	416		
GILL	702		
GRANVILLE	758		
GREENFIELD	9,121		
HADLEY	2,860		
HANCOCK	120		
HATFIELD	1,839		
HINSDALE	1,251		
HUNTINGTON	1,076		
LANESBORO	1,708		
LEE	3,528		
LENOX	296		
LEVERETT	873		
LEYDEN	351		
LONGMEADOW	5,984		
LUDLOW	9,082		
MIDDLEFIELD	301		
MONTAGUE	4,337		
MONTGOMERY	371		
NEW ASHFORD	129		
NORTHFIELD	1,510		
OTIS	1,869		
PELHAM	621		
PERU	437		
PITTSFIELD	22,532		
PLAINFIELD	381		
RICHMOND	962		
RUSSELL	363		
SANDISFIELD	733		
SAVOY	379		
SHELBOURNE	1,127		
SHUTESBURY	45		
SOUTHAMPTON	2,508		
SOUTHWICK	4,278		
SPRINGFIELD	61,568		
SUNDERLAND	1,667		
TOLLAND	514		
TYRINGHAM	333		
WEST SPRINGFIELD	12,428		
WASHINGTON	312		
WESTHAMPTON	825		
WESTFIELD	11		
WHATELY	837		
WILBRAHAM	3		
WINDSOR	509		
WORTHINGTON	689		
EAST LONGMEADOW	4		
TOTAL	207,892		

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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					
18					
19					
20					
21					
22					
23					
24				TOTAL	\$0

Name of Respondent	This Report Is:	Date of Report	Year of Report
WERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business as Eversource Energy'	(1) X An Original (2) A Resubmission	(Month, Day, Year) April 15, 2016	Dec. 31, 2015

ACCOUNTS RECEIVABLE (Accounts 142, 143)

1. Give the particulars called for below concerning accounts receivable at the 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)
1	Customers (Account 142):	
2	Electric (Includes \$ -0- Unbilled Revenue)	\$ 43,408,981
3		
4	Other Electric and Gas Utilities	\$ 0
5	Other Accounts Receivable (Account 143):	
6	Officers and employees	\$ 0
7	Due on subscriptions to capital stock (state class series of stock)	0
8		\$ 0
9	Miscellaneous (group and describe by classes):	
10		
11	ALSTROM GRID INC	\$ 8,118
12	ANATOLIY ASEYEV	6,590
13	ANDREW SANTIAGO	7,718
14	ASLEUDIS GONZALEZ	5,918
15	ATLANTIC VIEW	7,282
16	AT&T	22,381
17	BRENDAN CORY GONYEAU	6,210
18	BRENDEN DEANDRADE	97,953
19	CERSOSIMO LUMBER CO	9,641
20	CHARTER COMMUNICATIONS	56,871
21	CITY OF SPRINGFIELD	13,458
22	CITY OF WEST SPRINGFIELD	13,655
23	COMCAST	236,183
24	COMMONWEALTH FENCE	60,092
25	CORYDON C RUGG	44,570
26	CRAIG M SEDELOW	8,638
27	DANIEL DICKINSON	5,596
28	DANIEL DUCHARM	6,584
29	DANIEL EUTIOUO	15,595
30	DANIEL KENNY	5,499
31	DENIS KUROPATKIN	9,233
32	DONALD S GARDNER	24,977
33	DTOUR ENTERPRISES	13,419
34	EVERSOURCE ENERGY TRANSMISSION VENTURES	30,000
35	FIBER TECHNOLOGIES	10,500
36		
37		
38	Continued on Page S5a-1	
39		
40		

Name of Respondent WERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business as Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report Dec. 31, 2015

ACCOUNTS RECEIVABLE (Accounts 142, 143)

1. Give the particulars called for below concerning accounts receivable at the 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)
1	<u>Miscellaneous (group and describe by classes) (Continued):</u>	
2		
3		
4	FIVE STAR	9,376
5	GAIL M SOULES	9,209
6	GEG CONSTRUCTION	16,510
7	HASAN CAPKIN	10,631
8	INDIAN RVR PWR SUPPLY	22,070
9	JAMES CHABAN	7,064
10	JAMES WHITE	6,963
11	JOHN M SNAPE	9,000
12	JOHN PAPADOPOULOS	9,949
13	KADURY SHITIAT	15,889
14	KINDER MORGAN	56,000
15	LARRY J HOULE	27,074
16	LAURIE A ST JEAN	6,066
17	LEAH BROWNSTEIN	15,831
18	LUIS D RIVERA	5,421
19	MARIA HERNANDEZ	11,073
20	MASS TECHNOLOGY COLLABORATIVE	58,616
21	METALSA STRUCTURAL	7,684
22	MICHAEL BELANGER	11,325
23	OMEGA LOGISTICS SVC	5,759
24	P GIOIOSO & SONS INC	26,747
25	PATRICIA LORD	5,749
26	PELLA PRODUCTS INC	9,736
27	PETER KWIECIEN	24,367
28	PICKNELLY FAMILY LTD	77,314
29	R & L CARRIERS	9,377
30	R & L TRANSFER INC	24,185
31	RIAR M WHITE	7,935
32	RICHMOND TELEPHONE CO	11,551
33	RIVERVIEW HOMES LP	20,232
34	RYAN J HARDWOOD	18,836
35	SANDRA R SCIOLA	5,862
36		
37	Continued on Page S5a-2	
39		
40		

Name of Respondent	This Report Is:	Date of Report	Year of Report
W. ERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business as Eversource Energy'	(1) ☒ An Original (2) ☐ A Resubmission	(Month, Day, Year) April 15, 2016	Dec. 31, 2015

ACCOUNTS RECEIVABLE (Accounts 142, 143)

1. Give the particulars called for below concerning accounts receivable at the 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)
1	<u>Miscellaneous (group and describe by classes) (Continued):</u>	
2		
3		
4	SCOTT COOK	6,330
5	SEAN KELLEY	7,287
6	SIGLINDA F BELDEN	5,787
7	SKI LODGE LAND CORP	9,358
8	SPRINT	23,727
9	STATE OF MASSACHUSETTS	216,079
10	TIME WARNER CABLE	56,435
11	TOWN OF LEVERETT	5,823
12	TOWN OF LONGMEADOW	39,733
13	TRINITY EAST	130,597
14	VAN POOL TRANS LLC	14,971
15	VERIZON	1,002,912
16	WAYNE A KEBBA	7,236
17	YAMIL CRUZ-PEREZ	32,903
18		
19		
20		
21		
22	RECEIVABLE FOR TAX REFUNDS	25,000,000
23	C&LM LOANS	319,328
24	ENERGY SERVICE COMPANY SUPPLIERS	9,275,267
25	HQ ENERGY SERVICES	168,145
26	ISO NEW ENGLAND INC	8,678,099
27	MASSACHUSETTS MUNICIPAL WHOLESALE ELECTRIC COOP	31,117
28	TOWN OF DEERFIELD	50,660
29		
30		
30	MISCELLANEOUS RECEIVABLES, INCLUDING CREDIT BALANCES	138,452
32		
33	Total Account 143	\$ 46,510,328
34		
35		
36		
37		
38		
39		
40		
	TOTAL	\$ 89,919,309

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

1. Give the particulars called for below 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 electric fuels separately by specific use.

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year	\$0	0	\$0	0	\$0
2	Received During Year	0	0	0	0	0
3	TOTAL	0	0	0	0	0
4	Used During Year					
5	Electric Generation	0	0	0	0	0
6	Miscellaneous Use	0	0	0	0	0
7		0	0	0	0	0
8	Sold or Transferred	0	0	0	0	0
9	TOTAL DISPOSED OF	0	0	0	0	0
10	BALANCE END OF YEAR	\$0	0	\$0	0	\$0

Line No.	Item (a)	Kinds of Fuel and Oil			
		Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
11	On Hand Beginning of Year	0	\$0	0	\$0
12	Received During Year	0	0	0	0
13	TOTAL	0	0	0	0
14	Used During Year				
15	Electric Generation	0	0	0	0
16	Miscellaneous Use	0	0	0	0
17		0	0	0	0
18	Sold or Transferred	0	0	0	0
19	TOTAL DISPOSED OF	0	0	0	0
20	BALANCE END OF YEAR	0	\$0	0	\$0

e of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)

1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable.
2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (e).
3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a).
(See Account 187, Deferred Losses From Sale of Utility Plant.)

Line No.	Description of Property (a)	Date J. E. Approved (b)	Total Amount of Loss (c)	Balance Beginning of Year (d)	Current Year		Balance End of Year (g)
					Amort. to A/C 411.6 (e)	Additional Losses (f)	
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
	TOTAL		\$0	\$0	\$0	\$0	\$0

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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)	Interest Rate (d)	Balance End of Year (e)
1	NONE				
2					
3					
4					\$0
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22		TOTAL			\$0

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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 (c)	Interest for Year	
			Rate (d)	Amount (e)
1	<u>Notes Payable to Associated Companies (Account 233)</u>			
2				
3				
4	Notes Payable to Eversource Energy Parent	\$ 143,400,000	Varies	\$ 329,849
5				
6	<u>Accounts Payable to Associated Companies (Account 234)</u>			
7				
8	Eversource Energy Parent	\$ 58,443	--	\$ -
9	Eversource Energy Service Company	10,158,082	--	-
10	The Connecticut Light and Power Company	9,318,552	--	-
11	Connecticut Yankee Atomic Power Company	19,000	--	-
12	Maine Yankee Atomic Power Company	660	--	-
13	Vermont Yankee Nuclear Power Corporation	(5,997)	--	-
14	Rocky River Realty	43,758	--	-
15	Northeast Nuclear Energy Company	41,923	--	-
16	Public Service Company of New Hampshire	70,453	--	-
17	Yankee Gas Services Company	318	--	-
18	NSTAR Electric Company	173,480	--	-
19	NSTAR Gas Company	9,168	--	-
20	NGS Sub, Inc.	2,775	--	-
21				
22	Total Account 234	\$ 19,890,615		\$ -
23				
24				
25	TOTAL	\$ 163,290,615		\$ 329,849
26				

Name of Respondent STERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)

1. In column (a) give a brief description of property creating the deferred gain and the date the gain was recognized. Identify items by department where applicable.
2. Gains on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).
3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a).
(See Account 256, Deferred Gains From Sale of Utility Plant.)

Line No.	Description of Property (a)	Date J. E. Approved (b)	Total Amount of Gain (c)	Balance Beginning of Year (d)	Current Year		Balance End of Year (g)
					Amort. to A/C 411.6 (e)	Additional Gains (f)	
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	TOTAL		\$0	\$0	\$0	\$0	\$0

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

OPERATING RESERVES (Accounts 228, 229)

- Report below an analysis of the changes during the year for each of the above-named reserves.
- 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.
- 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.
- For Accounts 261, Property Insurance Reserve, and Account 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
- For Account 265, Miscellaneous Operating Reserves, report separately each reserve composing the account and explain briefly its purpose.

Line No.	Item	Contra Account Debited or Credited (b)	Amount (c)
1	<u>Accumulated Provision for Property Insurance (Account 228.1)</u>		\$0
2	<u>Accumulated Provision for Injuries and Damages (Account 228.2)</u>		
3	Balance Beginning of Year		\$3,560,974
4	Credits: Workman's Compensation Expense Accrual & Adjustments	Various	2,255,291
5	Public Liability Expense Accrual & Adjustments	Various	1,053,217
6	Other Credits	131	348,518
7	Total Credits During the Year		3,657,026
8	Debits: Workman's Compensation Expense Accrual & Adjustments	Various	(1,151,449)
9	Public Liability Expense Accrual & Adjustments	Various	(1,035,816)
10	Other Debits	131	(838,444)
11	Total Debits During the Year		(3,025,709)
12	Balance at End of Year		\$4,192,291
13	<u>Accumulated Provision for Pensions and Benefits (Account 228.3)</u>		
14	Balance Beginning of Year		\$19,119,677
15	Credits: Supplemental Retirement Program Expense	131,182,926	26,368
16	Long-Term Disability Insurance	131,926	62,654
17	Group Medical	926	8,836
18	Supplemental Executive Retirement Program	Various	70,859
19	Other Post Employment Benefits Expense	131,182,926	1,147,449
20	MEDVANTAGE Expense	182,926	26,955
21	Pension Expense	182,926	5,734,735
22			
23	Total Credits During the Year		7,077,856
24	Debits: Supplemental Retirement Program Expense	131,182,926	(32,056)
25	Long-Term Disability Insurance	131,926	(301,287)
26	Group Medical	926	(122,853)
27	Supplemental Executive Retirement Program	Various	(48,120)
28	Other Post Employment Benefits Expense	131,182,926	(642,559)
29	MEDVANTAGE Expense	182,926	(13,884)
30	Pension Expense	129,182,926	(4,452,795)
31			
32	Total Debits During the Year		(5,613,554)
33	Balance at End of Year		\$20,583,979

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

OPERATING RESERVES (Accounts 228, 229)

- Report below an analysis of the changes during the year for each of the above-named reserves.
- 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.
- 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.
- For Accounts 261, Property Insurance Reserve, and Account 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
- For Account 265, Miscellaneous Operating Reserves, report separately each reserve composing the account and explain briefly its purpose.

Line No.	Item	Contra Account Debited or Credited (b)	Amount (c)
1	<u>Accumulated Miscellaneous Operating Provisions (Account 228.4)</u>		
2	Balance Beginning of Year		\$385,183
3	Credits: Environmental Liability	242	787,945
	Impairment Liability	186	594,070
4	Total Credits During the Year		1,382,015
5	Debits: Environmental Liability	Various	(895,720)
	Impairment Liability	186	(119,303)
6	Total Debits During the Year		(1,015,023)
7	Balance at End of Year		\$752,175
8	<u>Accumulated Provision for Rate Refunds (Account 229)</u>		
9	Balance Beginning of Year		\$0
10	Credits:		
11	Transmission Deferral		0
13	Total Credits During the Year		0
14	Debits:		
15	Transmission Deferral		0
16	Total Debits During the Year		0
17	Balance at End of Year		\$0
18	Balance at End of Year - All Operating Reserves		\$25,528,445

Name of Respondent WE IN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business as Eversource Energy'	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report Dec. 31, 2015

SALES OF ELECTRICITY TO ULTIMATE CONSUMERS

Report by account, the kWh 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. (a)	Schedule (b)	kWh (c)	Revenue (d)	Average Revenue per kWh (0.0000 cents) (e)	Number of Customers (per bills rendered)	
						July 31 (f)	December 31 (g)
1	440	Residential Rates:					
2		R-1	907,242,262	\$177,796,219	19.5974	133,764	133,346
3		R-2	216,731,830	24,850,216	11.4659	30,068	30,783
4		R-3	194,902,920	37,116,545	19.0436	18,274	18,406
5		R-4	51,978,111	5,929,242	11.4072	4,051	3,924
6		23	152,166	22,702	14.9195	7 #	7 #
7		T-2	16,532,500	976,979	5.9094	7	8
8		G-0	30,988,292	5,115,402	16.5075	3,212	3,206
9		G-2	49,336,201	3,940,568	7.9872	106	104
10		S-1	1,699,546	497,734	29.2863	1,135 #	1,128 #
12		T-0	12,600	1,246	9.8888	1	1
13		99	1,032	328	31.7568	1	1
14		Unbilled Revenue	(4,926,000)	(449,853)	9.1322	0	0
15		Total Residential	1,464,651,460	255,797,328	17.4647	189,484	189,779
18	442	Commercial Rates:					
19		23	21,690	6,361	29.3278	17 #	16 #
20		24	6,281,080	915,703	14.5787	201	196
21		T-0	1,488,357	78,007	5.2411	6	5
22		T-2	418,955,900	23,294,074	5.5600	154	151
23		T-4	5,436,610	393,898	7.2453	11	11
24		T-5	185,922,260	8,539,314	4.5929	10	12
25		G-0	522,000,361	70,520,355	13.5096	16,745	16,774
26		G-2	301,597,190	24,478,174	8.1162	790	794
27		99	1,226,896	205,038	16.7119	104	104
28		S-1	10,151,978	2,137,185	21.0519	3,006 #	2,980 #
29		Unbilled Revenue	5,698,000	311,543	5.4676	0	0
30		Total Commercial	1,458,780,322	130,879,651	8.9719	18,021	18,047

TOTAL SALES TO ULTIMATE CONSUMERS

Indicates duplication in the number of customers, and therefore, are excluded from the total.

Continued on S12-A)

Name of Respondent TERN MASSACHUSETTS ELECTRIC COMPANY 'DOING BUSINESS AS EVERSOURCE ENERGY'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report Dec. 31, 2015

SALES OF ELECTRICITY TO ULTIMATE CONSUMERS

Report by account, the kWh 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. (a)	Schedule (b)	kWh (c)	Revenue (d)	Average Revenue per kWh (0.0000 cents) (e)	Number of Customers (per bills rendered)	
						July 31 (f)	December 31 (g)
1	442	Industrial Rates:					
2		T-0	43,792	2,330	5.3208	1	2
3		T-2	283,794,866	15,608,305	5.4999	72	69
4		G-0	25,563,899	3,440,789	13.4596	418	411
5		G-2	61,434,946	5,802,926	9.4456	170	164
6		S-1	1,385,254	191,817	13.8471	184 #	184 #
7		T-4	1,585,096	167,183	10.5472	3	4
8		T-5	246,727,200	10,175,748	4.1243	8	7
9		Unbilled Revenue	423,000	50,241	11.8773	0	0
10							
11		Total Industrial	620,958,053	35,439,340	5.7072	672	657
12							
13							
14	444	Street Lighting Rates:					
15		99	79,715	18,031	22.6191	42	42
16		G-0	7,725	1,851	23.9553	4	4
17		S-1	15,156,803	3,964,968	26.1597	254 *	253 *
18		S-2	3,528,078	349,813	9.9151	102	103
19		Unbilled Revenue	29,000	7,548	26.0276	0	0
20							
21							
22		Total Street Lighting	18,801,321	4,342,210	23.0952	402	402
23		TOT. SALES TO ULTIMATE CONSUMERS	3,563,191,156	426,458,529	11.9684	208,579	208,885

Indicates duplication in the number of customers, and therefore, are excluded from the total.

* No duplicates for street light class

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

OTHER OPERATING INCOME (Account 414)

1. Report below the particulars called in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1	NONE				
2					
3					
4					
5					
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Name of Respondent STERN MASSACHUSETTS ELECTRIC COMPANY Doing Business As Eversource Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.	Item (a)	Length (Pole Miles)		
		Wood Poles (c)	Steel Towers (d)	Total (e)
1	Miles - Beginning of year	3,794.88	0.00	3,794.88
2	Added during year	43.28	0.00	43.28
3	Retired during year	32.50	0.00	32.50
4	Adjustment *	(394.32)	0.00	(394.32)
5	Miles - End of Year	3,411.34	-	3,411.34

6 Distribution System Characteristics -- A.C. or D.C., phases, cycles and
7 operating voltages for light and power.

* Previous years overhead distribution lines were reported in conductor miles. These lines are reported in circuit miles in 2015, which agree to our GIS records. Due to this change, an adjustment to prior year amounts of (394.32) has been made.

ELECTRIC DISTRIBUTION SERVICES

Line No.	Item (a)	Electric Services (b)
10	Number at Beginning of Year	157,302
11	Additions during year:	
12	Purchased	0
13	Installed	1,346
14	Associated with utility plant acquired	0
15	Total Additions	1,346
16	Reductions during year:	
17	Retirements	996
18	Associated with utility plant sold	0
	Total Reductions	996
20	Number at End of Year	157,652

Name of Applicant		This Report is: (1) X An Original (2) A Resubmission		Date of Report (Month, Day, Year) April 15, 2016		Year of Report December 31, 2015						
WESTERN MASSACHUSETTS ELECTRIC COMPANY "Doing Business As Eversource Energy"												
STREET LAMPS CONNECTED TO SYSTEM												
Line No.	City or Town (a)	Total (b)	TYPE									
			Incandescent		Mercury Vapor		Metal Halide		HP Sodium		Other Wattage	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	Municipal	Other
New OS1												
1	Agawam	2,871	-	-	91	86	9	102	2,065	517	-	-
2	Amherst	753	-	-	-	47	-	-	218	487	-	-
3	Ashfield	31	-	-	-	2	-	-	21	8	-	-
4	Becket	124	-	-	-	11	-	-	77	36	-	-
5	Barnardston	84	-	-	1	11	-	1	28	42	-	-
6	Blanford	83	-	-	-	-	-	-	39	24	-	-
7	Buckland	121	-	-	-	10	-	-	91	20	-	-
8	Cheshire	11	-	-	-	1	-	-	5	5	-	-
9	Chester	1	-	-	-	-	-	-	-	1	-	-
10	Chesterfield	38	-	-	-	5	-	-	16	17	-	-
11	Chicopee	0	-	-	-	-	-	-	-	-	-	-
12	Colrain	53	-	-	-	6	-	-	32	15	-	-
13	Conway	72	-	-	-	3	-	-	65	4	-	-
14	Cumington	17	-	-	-	9	-	-	-	8	-	-
15	Dalton	830	-	-	-	15	-	-	727	88	-	-
16	Dearfield	414	-	-	-	9	-	1	291	113	-	-
17	Easthampton	200	-	-	-	27	-	2	-	171	-	-
18	Erving	14	-	-	-	1	-	-	-	12	-	-
19	Gill	48	-	-	-	10	-	5	-	33	-	-
20	Granville	71	-	-	-	6	-	4	36	25	-	-
21	Greenfield	430	-	-	-	62	-	14	-	354	-	-
22	Hadley	426	-	-	-	30	-	8	243	145	-	-
23	Havcock	21	-	-	-	6	-	-	11	4	-	-
24	Hartfield	215	-	-	-	8	-	1	94	112	-	-
25	Hinsdale	181	-	-	-	6	-	-	128	47	-	-
26	Huntington	145	-	-	-	7	-	-	-	138	-	-
	Lanesboro	406	-	-	-	14	-	1	280	111	-	-
	Lee	551	-	-	-	17	14	2	426	92	-	-
29	Lenox	55	-	-	-	1	-	-	46	8	-	-
30	Leverett	45	-	-	-	4	-	-	3	38	-	-
31	Leyden	9	-	-	-	5	-	-	-	4	-	-
32	Longmeadow	1,662	114	39	200	22	23	1	1,124	139	-	-
33	Ludlow	2,282	-	-	-	40	175	13	1,718	336	-	-
34	Middlefield	17	-	-	-	1	-	-	4	12	-	-
35	Montague	963	-	-	-	24	-	1	813	125	-	-
36	Montgomery	5	-	-	-	-	-	-	2	3	-	-
37	New Ashford	6	-	-	-	3	-	-	-	3	-	-
38	Northfield	183	-	-	-	15	-	-	131	37	-	-
39	Otis	193	-	1	-	8	-	-	159	25	-	-
40	Pelham	5	-	-	-	-	-	-	-	5	-	-
41	Peru	7	-	-	-	3	-	-	2	2	-	-
42	Pittsfield	836	-	-	-	124	-	46	-	666	-	-
43	Plainfield	17	-	-	-	4	-	-	6	7	-	-
44	Richmond	22	-	-	-	7	-	-	3	12	-	-
45	Russell	111	-	-	-	-	-	-	104	7	-	-
46	Sandisfield	39	-	-	-	5	-	-	24	10	-	-
47	Savoy	17	-	-	-	1	-	-	8	8	-	-
48	Shelburne	146	-	-	-	12	-	-	98	36	-	-
49	Shutesbury	2	-	-	-	1	-	-	-	1	-	-
50	Southampton	217	-	-	-	11	-	-	164	42	-	-
51	Southwick	569	1	-	13	37	2	73	295	148	-	-
52	Springfield	16,801	11	4	1,773	334	918	414	11,048	2,299	-	-
53	Sunderland	139	-	-	-	2	1	1	61	74	-	-
54	Tolland	26	-	-	-	1	-	-	14	11	-	-
55	Tyringham	13	-	-	-	1	-	-	12	-	-	-
56	Washingten	11	-	-	-	2	-	-	-	9	-	-
57	Westfield	2	-	-	-	-	-	-	-	2	-	-
58	Westhampton	10	-	-	-	5	-	-	-	5	-	-
59	West Springfield	2,840	-	-	44	62	-	46	2,166	522	-	-
60	Whately	58	-	-	-	5	-	6	-	47	-	-
61	Wilbraham	0	-	-	-	-	-	-	-	-	-	-
62	Windsor	18	-	-	-	1	-	-	12	3	-	-
63	Worthington	20	-	-	-	1	-	-	5	14	-	-
New OS2												
1	Agawam	23	-	-	-	-	-	-	25	-	-	-
2	Amherst	1,032	-	-	1	-	-	-	6	6	1,018	-
3	Easthampton	1,144	-	-	2	-	-	-	656	-	486	-
4	Erving	99	-	-	1	-	-	-	93	5	-	-
5	Greenfield	1,232	2	-	3	21	-	-	17	28	1,160	-
	Montague	83	-	-	-	-	-	-	45	-	38	-
	Lee	6	-	-	-	-	6	-	-	-	-	-
8	Pittsfield	5,389	-	-	115	-	-	-	5,274	-	-	-
9	Southwick	58	-	-	-	-	58	-	-	-	-	-
10	Springfield	67	-	-	8	-	16	-	1	-	48	-
11	Gill	48	-	-	-	-	-	-	-	-	41	-

Name of Respondent: Western Massachusetts Electric Company Doing Business as Eversource Energy	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: (Mo, Da, Yr) April 15, 2016	Year of Report: December 31, 2015

RATE SCHEDULE INFORMATION

1. Attach copies of all filed rates for general consumers.
2. Show below the changes in rate schedules during year and the estimated increase or decrease in the annual revenue predicated on the previous year's operations.

Date Effective (a)	MA DPU Number (b)	Rate Schedule (c)	Estimated Effect on Annual Revenues	
			Increases	Decreases
			(d)	(e)
(2)		(1) Rate Schedules are attached at end of report.		
02/01/2011	1000W	R-1 Residential Electric (Non-Heating)	\$ 15,966,696	
02/01/2011	1034S	R-2 Residential-Low Income (Non-Heating)	1,345,924	
02/01/2011	1001W	R-3 Residential Space Electric Heating	3,325,411	
02/01/2011	1035S	R-4 Residential Space Heating-Low Income	635,976	
02/01/2011	1004W	G-0 Small General Service	4,382,564	
02/01/2011	1006W	G-2 Primary General Service		\$ (872,426)
02/01/2011	1005W	T-0 Small General Service Time-Of-Use		(4,720)
02/01/2011	1008W	T-2 Large Primary Service Time-Of-Use		(291,928)
02/01/2011	1007W	T-4 Primary General Service Time-Of-Use		(12,967)
02/01/2011	1049A	T-5 Extra Large Primary Service Time-Of-Use		(1,860,639)
02/01/2011	1002W	23 Optional Controlled Water Heating Electric	6,606	
02/01/2011	1003W	24 Optional Church	7,542	
Closed	N/A	99 Unmetered	35,718	
10/01/2012	1009AB	S-1 Street and Security Lighting	463,760	
10/01/2012	1010AB	S-2 Partial Street Lighting Service	15,254	
Totals			\$ 26,185,451	\$ (3,042,680)

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY (Doing Business As Eversource Energy)	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Date, Year) April 15, 2016	Year of Report December 31, 2015

ADVERTISING EXPENSES

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1			<u>CORPORATE ADVERTISING CHARGED TO OPERATING EXPENSES</u>	
2	909.0	Corporate	Television, radio, newspapers and bill inserts	\$ -
3	913.0	Corporate	Advertising Expense	-
4	930.1	Corporate	Special bill inserts, television and radio advertising	50,904
5				
6				50,904
7				
8				
9				
10				
11				
12			<u>CORPORATE ADVERTISING CHARGED TO NON-OPERATING EXPENSES</u>	
13	426.5	Corporate	Image Advertising	43,901
14	426.5	Corporate	Television, radio and newspapers	1
15				
16				43,902
17				
18				
19				
20				
21				
22				
23				
24				
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41				
42				
43				
44				
45				
46			TOTAL	\$ 94,806

Name of Respondent EASTERN MASSACHUSETTS ELECTRIC COMPANY "Doing Business as Eversource Energy"	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

CHARGES FOR OUTSIDE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside services, such as services concerning rates, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to 5% or more of total charges for outside professional and other consultative services, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

- (a) Name and address of person or organization rendering services,
 (b) description of services received during year and project or case to which services relate,
 (c) basis of charges,
 (d) total charges for the year, detailing utility department and account charges.

2. For aggregate payments to any one individual, group, partnership, corporation or organization of any kind in excess of \$25,000 (not included in No. 1), there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment. Amounts charged to plant accounts shall be reported separately.

3. All charges not reported under No. 1 or 2 shall be aggregated by the type of service and each type shall show the amount charged. Amounts charged to plant accounts shall be reported separately for each type.

4. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

5. Designate associated companies.

Line No.	Name and Address (a)	Description of Service (b)	Basis of Charge (c)	Amount Charged (d)	Amount (e)
1	INDIVIDUAL VENDORS				
2	(represent more than 5% of total Charges)				
3					
4	ACTION FOR BOSTON	Conservation & Load Management	Fees plus expenses	908	5,787,559
5	178 Tremont St Boston, MA 02111				
8	ADVANCED ENERGY GROUP	Conservation & Load Management	Fees plus expenses	908	4,151,974
9	26 Deer Park Dr.				
10	East Longmeadow, MA 01028				
11					
12	ASPLUNDH TREE EXPERT CO	Operations	Fees plus expenses	107	938,058
13	P.O. Box 532729			108	17,123
14	Atlanta, GA 30353-2729			163	627
15				184	555
16				185	1,397
17				186	341
18				580	2,716
19				582	5,720
20				583	7,101
21				584	245
22				593	4,022,702
23				594	2,431
24				595	2,441
25				596	64
26				598	79
27				923	1,230
28					
29	CONSERVATION SERVICES GROUP	Conservation & Load Management	Fees plus expenses	908	4,897,875
30	P.O. Box 415768				
31	Boston, MA 02241-5768				
32					
33					
34	TNT ENERGY	Conservation & Load Management	Fees plus expenses	908	3,743,090
35	407 South Street East Unit A2				
36	Rayham, MA 02767				
37					
38					
39	Remaining individual vendors under 5% of total charges				48,151,326
40	above \$25,000				
41	(see following pages for details)				
42					
43	Remaining individual vendors under 5% of total charges				1,933,615
44	below \$25,000				
45	(see following pages for details)				
46					
47					
48					
49	TOTAL INDIVIDUAL VENDORS				\$ 73,668,268
50					
51	*Associated Company transactions are reported on FERC Form 1 pages 428 - 429				

Vendor Name

Description of Service

Basis of Charge

Account Charged

Amount

UNITS LESS THAN 5% OF TOTAL CHARGES AND GREATER THAN \$25,000

ABB INC	Construction	Fees plus expenses	154	\$	2,570
			232		48,394
			241		(2,570)
ACTION INC	Conservation & Load Management	Fees plus expenses	908		31,779
ADVANCED ENERGY MANAGEMENT LLC	Conservation & Load Management	Fees plus expenses	908		251,799
AECOM TECHNICAL SERVICES INC	Conservation & Load Management	Fees plus expenses	908		1,065,504
ALTEC INDUSTRIES INC	Transportation	Fees plus expenses	107		313,333
			184		8,370
ALWAYS GROWING LANDSCAPING INC	Landscaping	Fees plus expenses	163		3,208
			184		8,107
			921		6,452
			923		13,669
AMERICAN CAPITAL ENERGY INC	Construction	Fees plus expenses	134		375,985
ARTHUR HURLEY CO INC	Operations	Fees plus expenses	154		4,584
			163		10,500
			232		206,975
ASPLUNDH CONSTRUCTION CORP	Construction	Fees plus expenses	107		17,905
			108		8,023
			593		19,402
			594		1,667
			595		7,749
AT&T MOBILITY	Information Technology	Fees plus expenses	107		259
			163		1,150
			184		649
			580		15,891
			582		327
			586		2,794
			902		2,534
			908		1,472
			921		938
AUTOMOTIVE RENTALS INC	Transportation	Fees plus expenses	107		35,265
			184		2,169
			232		17,172
			241		(867)
AVIAT US INC	Telecommunication	Fees plus expenses	107		173,075
AVTEC INC	Information Technology	Fees plus expenses	107		207,363
B2Q ASSOCIATES INC	Conservation & Load Management	Fees plus expenses	908		128,829
BARNHART NORTHEAST INC	Rental Services	Fees plus expenses	107		35,093
			108		1,443
			241		(7,672)
			594		5
BAY STATE PIPING COMPANY INC	Operations	Fees plus expenses	107		140,898
			108		276
BERKSHIRE FENCE CO	Construction	Fees plus expenses	107		10,472
			108		20,513
			241		(125)
			582		2,630
BLACKHAWK ENGAGEMENT	Conservation & Load Management	Fees plus expenses	908		751,653
BLACKHAWK ENGAGEMENT SOLUTIONS IBC	Conservation & Load Management	Fees plus expenses	908		263,095
BOWDITCH & DEWEY LLP	Legal	Fees plus expenses	923		54,156
BRIDGE ENERGY GROUP INC	Consulting	Fees plus expenses	107		75,669
			908		84,588
BULKLEY RICHARDSON & GELINAS	Legal	Fees plus expenses	408		37,525
			923		28,321
CASCADE ENGINEERING CONSULTANTS LLC	Consulting	Fees plus expenses	107		29,896
			108		7,108
			186		29,143
			580		1,228
CENTER FOR ECOTECHNOLOGY	Conservation & Load Management	Fees plus expenses	908		472,690
CITY OF CHICOPEE	Operations	Fees plus expenses	236		88,184
			582		140
			589		150
CITY OF PITTSFIELD	Operations	Fees plus expenses	107		37,038
			108		9,887
			163		198
			165		8,654
			184		453
			185		704
			583		4,480
			584		3,085

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			593	18,828
			594	5,335
			595	1,336
			596	990
			598	497
			921	378
			923	7
			935	114
CITY OF SPRINGFIELD	Operations	Fees plus expenses	107	185,819
			108	39,608
			185	1,458
			186	949
			583	2,157
			584	8,295
			586	350
			588	350
			592	624
			593	14,769
			594	42,192
			595	797
			596	1,903
			598	103
CITY OF WESTFIELD	Operations	Fees plus expenses	107	2,830
			108	250
			236	26,369
			583	140
			593	2,690
			594	30
			595	13
CLARKE C BOYNTON DBA	Information Technology	Fees plus expenses	107	43,347
			241	(1,604)
			556	7,117
			580	9,010
N HARBORS ENV SERVICES INC	Environmental	Fees plus expenses	107	247,631
			108	55,078
			184	2,070
			186	397,126
			241	(833)
			583	18,991
			584	16,778
			593	118,394
			594	53,916
			595	17,604
			596	6
CLEARRESULT CONSULTING INC	Conservation & Load Management	Fees plus expenses	908	2,736,134
CLEARVIEW ELECTRIC INC	Maintenance	Fees plus expenses	242	1,187,221
CLEVEST SOLUTIONS INC	Telecommunication	Fees plus expenses	107	50,210
COMENSURA INC	Management	Fees plus expenses	107	327,906
			186	45,048
			588	65
			593	89,512
			908	240,619
COMPETITIVE RESOURCES	Conservation & Load Management	Fees plus expenses	908	265,353
CONNECTICUT YANKEE ATOMIC POWER CO	Operations	Fees plus expenses	234	227,609
CONVERGENT	Collection Services	Fees plus expenses	903	56,499
			904	101,021
			908	191
COOPER POWER SYSTEMS	Repair Service	Fees plus expenses	232	33,186
CWPM LLC	Waste Management	Fees plus expenses	107	3,872
			108	168
			163	14,379
			184	17,419
			186	390
			580	(2,310)
			583	72
			593	1
			594	224
			595	6
			921	26,694
DANIEL BURKE ELECTRICAL	Construction	Fees plus expenses	107	1,441,827
			108	211,566
			185	1,326
			580	(55,096)

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			583	23,865
			584	12,211
			587	112
			588	6,210
			592	4,128
			593	214,215
			594	216,806
			595	20,590
			596	41,813
			598	7,820
DAVES TRUCK REPAIR INC	Transportation	Fees plus expenses	184	89,976
			241	(769)
			930	(95)
DAVEY TREE EXPERT CO	Landscaping	Fees plus expenses	587	42,139
DIG SAFE SYSTEM INC	Construction	Fees plus expenses	584	43,144
DIVAL SAFETY EQUIPMENT INC	Safety	Fees plus expenses	107	20,826
			154	19,578
			163	1,387
			232	182,862
			241	(11,050)
			583	54
			584	21
			588	19
ECOVA INC	Conservation & Load Management	Fees plus expenses	908	2,655,125
ELECCOMM CORPORATION	Construction	Fees plus expenses	593	112,273
ELECNOR HAWKEYE LLC	Operations	Fees plus expenses	107	392,751
			108	159,884
			583	56,922
			584	5,228
			593	364,899
			594	7,248
			595	12,742
			596	656
			598	660
ENERGY & RESOURCE SOLUTIONS	Conservation & Load Management	Fees plus expenses	908	187,293
ENERGY FEDERATION INC	Conservation & Load Management	Fees plus expenses	908	1,531,582
ENVIRONMENTAL SERVICES INC	Environmental	Fees plus expenses	107	7,048
			108	1,703
			228	1,405
			583	1,210
			584	788
			593	21,526
			594	1,223
			595	1,637
ENVIRONMENTAL SYSTEMS CORP	Environmental	Fees plus expenses	107	364,017
			163	1,335
			184	1,633
			921	2,410
FLEET CHARGE	Transportation	Fees plus expenses	163	30
			184	147,183
			186	372
GENERAL CABLE INDUSTRIES INC	Maintenance	Fees plus expenses	232	102,955
GENERAL ELECTRIC COMPANY	Operations	Fees plus expenses	107	3,981
			154	446
			232	40,779
			241	(958)
GLOBAL RENTAL COMPANY INC	Rental Services	Fees plus expenses	107	143,550
			241	(9,172)
			921	28,381
GLYNN ELECTRIC INC	Operations	Fees plus expenses	593	49,486
GRAYBAR ELECTRIC CO INC	Construction	Fees plus expenses	107	5,077
			154	13,041
			163	(14,169)
			186	(632)
			232	2,355,989
			241	(6,339)
			583	56,485
			584	(3)
			588	63
GREEN ENERGY SOLUTIONS INC	Conservation & Load Management	Fees plus expenses	908	1,573,459
HAMPSHIRE COUNCIL OF GOVERNMENTS	Operations	Fees plus expenses	242	3,221,227
HARP SERVICES INC	Construction	Fees plus expenses	107	760
			108	611

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			154	5,589
			232	92,938
			241	(3,960)
			583	2,937
			588	20,807
			593	2,255
HB COMMUNICATIONS INC	Information Technology	Fees plus expenses	107	144,247
			241	(4,312)
ICF RESOURCES INC	Conservation & Load Management	Fees plus expenses	908	198,654
INDEPENDENT FENCE & IRON WORKS	Construction	Fees plus expenses	107	21,258
			108	2,907
			163	745
			184	375
			582	1,585
			584	1,184
			592	3,048
			593	1,045
			594	4,496
			921	1,136
			935	1,535
INDUSTRIAL TOWER & WIRELESS LLC	Information Technology	Fees plus expenses	107	2,127
			143	34,128
			232	51,286
			589	5,702
INFOSYS LIMITED	Consulting	Fees plus expenses	107	83,261
			908	29,572
ITRON INC	Construction	Fees plus expenses	107	26,605
JACO ENVIRONMENTAL INC	Conservation & Load Management	Fees plus expenses	908	185,856
JAMES A KILEY CO	Transportation	Fees plus expenses	107	3,591
			184	80,304
			241	(29)
			253	94
			580	143
			582	7,199
	Construction	Fees plus expenses	107	17,302
			186	52,719
			584	210,064
JP MORGAN CHASE BANK	Financial	Fees plus expenses	107	90,026
			108	1,060
			163	8,964
			184	350,443
			186	4,101
			228	3,179
			232	67
			241	(9,209)
			454	27
			556	3,345
			580	27,180
			581	8,053
			582	21,617
			583	10,821
			584	6,074
			585	173
			586	2,554
			588	32,270
			590	1,630
			591	37
			592	9,010
			593	8,702
			594	826
			595	1,107
			596	0
			597	5
			902	2,684
			903	374
			908	4,983
			921	13,886
			935	343
KARLS SITE WORK INC	Construction	Fees plus expenses	107	65,810
			108	10,512
			163	30,627
			184	10,761
			185	2,744

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			583	3,494
			584	1,866
			588	353
			593	23,021
			594	34,380
			595	3,555
			596	29
			598	1,318
			921	41,387
KEEGAN WERLIN LLP	Legal	Fees plus expenses	181	7,800
			923	596,223
KELLIHER SAMETS LTD	Conservation & Load Management	Fees plus expenses	908	250,158
KEMA INCORPORATED	Conservation & Load Management	Fees plus expenses	908	253,843
KLEENRITE SERVICES	Custodial Services	Fees plus expenses	163	39,456
			184	50,721
			593	734
			921	72,970
LEWIS TREE SERVICE INC	Operations	Fees plus expenses	107	109,151
			593	228,329
LOCKHEED MARTIN SERVICES INC	Conservation & Load Management	Fees plus expenses	908	147,003
LUCAS TREE EXPERTS	Operations	Fees plus expenses	107	55,100
MARINO CRANE	Construction	Fees plus expenses	107	43,323
			108	58
			241	(459)
			584	314
			594	374
			595	35
MAVERICK CONSTRUCTION CORP	Operations	Fees plus expenses	593	130,526
MCPHEE ELECTRIC LTD LLC	Construction	Fees plus expenses	107	23,962
			108	1,304
MICHAEL A BIANCO LANDSCAPING INC	Maintenance	Fees plus expenses	163	9,770
			184	19,124
			921	16,969
M N ENVIRONMENTAL RECOVERY	Environmental	Fees plus expenses	107	41,027
			108	2,237
			583	5
			584	790
			593	3
			594	1,091
			595	100
			596	14
MORGAN BROWN JOY LLP	Legal	Fees plus expenses	923	131,137
MOUNTAIN VIEW LANDSCAPES	Landscaping	Fees plus expenses	163	10,178
			184	6,096
			921	21,136
			923	643
NAIR & LEVIN PC	Legal	Fees plus expenses	903	746
			904	30,886
NATIONAL GRID	Engineering	Fees plus expenses	232	56,470
NATIONAL RESOURCE MGMT INC	Conservation & Load Management	Fees plus expenses	908	221,681
NAVIGANT	Conservation & Load Management	Fees plus expenses	186	34,629
			908	36,076
NES RENTALS	Rental Services	Fees plus expenses	107	23,505
			108	2,412
			163	3,663
			184	3,240
			241	(654)
			580	(1,286)
			592	834
			594	297
			921	7,185
NEW ENGLAND UTILITIES INC	Operations	Fees plus expenses	593	56,487
NORTHEAST ENERGY EFFICIENCY	Conservation & Load Management	Fees plus expenses	908	38,364
NORTHERN TREE SERVICE INC	Environmental	Fees plus expenses	107	1,316,584
			108	180,576
			583	890
			593	53,030
			594	342
			595	155
			598	129
			923	16,968
NOVINIUM INC	Construction	Fees plus expenses	107	27,693
			593	265

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
LANDSCAPE EXCAVATION INC	Maintenance	Fees plus expenses	163	46,677
			184	41,291
			593	1,665
			921	122,298
			923	1,677
OLSEN CONSTRUCTION SERV LLC	Engineering	Fees plus expenses	107	969,418
			108	166,209
			163	4,558
			184	1,159
			186	4,023
			241	(7,931)
			921	4,459
OPINION DYNAMICS CORPORATION	Conservation & Load Management	Fees plus expenses	908	29,930
OWENS GENERAL CONTRACTOR INC	Construction	Fees plus expenses	107	51,192
			108	4,403
			163	2,248
			184	790
			921	10,653
PARAGO SERVICES CORP	Conservation & Load Management	Fees plus expenses	908	2,910,780
			930	(12,553)
PETES TIRE BARNS INC	Maintenance	Fees plus expenses	184	58,488
			241	(593)
PRICEWATERHOUSECOOPERS LLP	Consulting	Fees plus expenses	923	47,448
PUBLIC POWER & UTILITY INC	Operations	Fees plus expenses	242	476,641
RAY JURGEN CO LLC	Maintenance	Fees plus expenses	107	22,720
			108	780
			163	1,299
			184	1,494
			921	2,545
RED THREAD SPACES LLC	Maintenance	Fees plus expenses	107	29,257
			163	1,260
			184	443
			241	(16)
			921	1,703
ENGINEERING	Conservation & Load Management	Fees plus expenses	908	602,063
RIVER ENERGY CONSULTANTS	Conservation & Load Management	Fees plus expenses	908	127,005
RLC ENGINEERING LLC	Engineering	Fees plus expenses	186	102,227
SIEMENS ENERGY INC	Construction	Fees plus expenses	232	149,245
SMITH MOUNTAIN INVESTMENTS LLC	Operations	Fees plus expenses	583	185,754
SOUTHERN STATES LLC	Maintenance	Fees plus expenses	154	6,828
			232	61,529
			241	(3,846)
SOUTHWICK POLICE DEPARTMENT	Security	Fees plus expenses	107	72,398
			108	10,576
			583	4,493
			584	523
			593	(11,251)
			594	2,350
			595	1,407
			596	227
			598	95
SUMMIT HANDLING SYSTEMS INC	Maintenance	Fees plus expenses	107	82,574
			163	2,124
			580	1,203
SUNBELT RENTALS INC	Operations	Fees plus expenses	107	265,110
			108	16,755
			241	(3,471)
			583	1,546
			584	9,607
			593	66,614
			594	40,429
			595	1,022
			596	334
			930	(3,046)
SURNER HEATING CO INC	Construction	Fees plus expenses	163	439
			184	27,599
			921	4,041
TAIT NORTH AMERICA INC	Maintenance	Fees plus expenses	107	39
			556	2,378
			580	369,866
			930	(20,344)
TETRA TECH MA INC	Conservation & Load Management	Fees plus expenses	908	58,109
THE BOSTON GLOBE	Conservation & Load Management	Fees plus expenses	908	165,950

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
THE CADMUS GROUP INC DYNAMIC GROUP LTD	Conservation & Load Management	Fees plus expenses	908	507,761
	Construction	Fees plus expenses	107	47,509
			108	320
			232	(26,300)
			592	36,070
THE ERGONOMIC GROUP	Information Technology	Fees plus expenses	107	46,855
			184	243
			186	364
			232	8,147
			241	(2,492)
			580	4,431
			581	(8,147)
			582	546
			588	123
			908	151
THE WEIDT GROUP TIGHE & BOND CONS ENG	Conservation & Load Management	Fees plus expenses	908	64,903
	Construction	Fees plus expenses	107	35,941
			108	1,516
			184	7,358
			186	41,171
			228	12,189
			583	3,692
			593	15,904
			594	46
			107	28,755
TOWN OF AGAWAM	Operations	Fees plus expenses	108	4,079
			185	234
			186	918
			236	836,893
			582	266
			583	2,310
			584	175
			589	37
			593	9,055
			594	393
TOWN OF AMHERST	Operations	Fees plus expenses	595	278
			596	21
			107	16,091
			108	5,230
			185	657
			228	1,082
			236	465,609
			583	1,555
			584	391
			593	9,585
TOWN OF BERNARDSTON TOWN OF DALTON	Operations	Fees plus expenses	594	2,839
	Operations	Fees plus expenses	595	2,365
			598	14
			921	281
			593	25,711
			107	2,099
			108	778
			583	184
			584	0
			593	24,447
TOWN OF EASTHAMPTON	Operations	Fees plus expenses	594	230
			595	27
			596	83
			598	1
			107	50,458
			108	7,977
			185	209
			583	2,618
			584	60
			593	12,472
TOWN OF GREENFIELD	Operations	Fees plus expenses	594	786
			595	420
			597	183
			107	11,826
			108	2,130
			163	23
			165	4,306
			184	22

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			185	574
			186	189
			236	405,583
			431	141
			582	43
			583	1,042
			584	106
			587	4
			589	30
			593	14,015
			594	104
			595	1,431
			596	6
			598	44
			908	3,000
			921	45
TOWN OF HUNTINGTON	Operations	Fees plus expenses	107	4,627
			108	483
			163	13
			184	59
			236	46,144
			583	181
			593	3,279
			594	290
			595	457
			921	31
TOWN OF LEE	Operations	Fees plus expenses	107	17,976
			108	3,864
			232	114
			582	258
			583	842
			584	312
			593	6,414
			594	955
			595	837
			908	4,518
TOWN OF MONTAGUE	Operations	Fees plus expenses	107	21,945
			108	4,172
			583	1,560
			584	67
			593	6,355
			595	504
			598	12
TOWN OF NORTHFIELD	Operations	Fees plus expenses	107	5,506
			108	1,266
			583	19
			584	122
			593	26,716
			594	8
			595	854
TOWN OF SOUTHAMPTON	Operations	Fees plus expenses	107	23,826
			108	2,456
			583	910
			593	5,604
			594	87
			595	198
TOWN OF SUNDERLAND	Operations	Fees plus expenses	107	2,438
			108	624
			583	188
			584	32
			593	25,670
			594	29
			595	14
			908	4,127
TOWN OF TYRINGHAM	Operations	Fees plus expenses	107	2,412
			108	198
			583	131
			593	28,527
			594	44
			595	64
TOWN OF WEST SPRINGFIELD	Operations	Fees plus expenses	107	23,825
			108	2,877
			582	55

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			583	796
			584	411
			593	4,060
			594	2,010
			595	35
			596	56
			908	31,722
TRINITY MEYER UTILITY STRUCTURES LLC	Operations	Fees plus expenses	154	(8,236)
			232	74,876
			241	(3,920)
TYNDALE COMPANY INC	Environmental	Fees plus expenses	588	127,513
UNIFIRST CORP	Custodial Services	Fees plus expenses	586	29,874
UNIVERSAL ELECTRIC CO INC	Conservation & Load Management	Fees plus expenses	908	742,177
UTICOM SYSTEMS INC	Maintenance	Fees plus expenses	154	16,443
			163	407
			232	24,451
			241	(696)
UTILITY INTEGRATION SOLUTIONS INC	Consulting	Fees plus expenses	107	192,384
WAS BROTHERS CONSTRUCTION INC	Operations	Fees plus expenses	107	145,195
			108	6,148
			583	100
			584	605
			593	7
			594	2,723
			595	701
			596	8
WESTON & SAMPSON ENGINEERS INC	Environmental	Fees plus expenses	107	7,705
			228	12,648
			923	26,940
WILCOX BUILDERS INC	Construction	Fees plus expenses	107	185,308
			108	18,551
			241	(5,744)
WITCH ENTERPRISES INC	Construction	Fees plus expenses	107	1,122,000
			108	156,105
			583	2,537
			584	3,642
			588	31,459
			593	16,952
			594	137,241
			595	2,922
			596	3,598
			598	953
			903	568
			930	(306)
TOTAL - Remaining individual vendors under 5% of total charges but above \$25,000				\$ 48,151,326

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount		
AMOUNTS LESS THAN 5% OF TOTAL CHARGES, AND LESS THAN \$25,000						
OUS VENDORS	Advertising	Fees plus expenses	241	\$ (63)		
			593	497		
	Collection Services	Fees plus expenses	580	89		
			903	19,662		
			904	42,191		
			143	50		
	Conservation & Load Management	Fees plus expenses	154	1,307		
			163	78		
			184	69		
			232	3,310		
			908	174,635		
			921	153		
			930	(124)		
			Construction	Fees plus expenses	107	66,398
					108	3,808
					154	848
	163	5,647				
	184	6,961				
	186	217				
	232	28,387				
	241	(446)				
	556	10,423				
	580	1,288				
	582	22,386				
	583	2,037				
	584	64				
	588	1,328				
	589	200				
	590	399				
	592	2,731				
	593	10,006				
	594	2,952				
	595	33				
	Consulting	Fees plus expenses	921	7,879		
			107	44,797		
			108	1,613		
			184	(36)		
			186	8,722		
			588	22,939		
	Custodial Services	Fees plus expenses	908	41,710		
			163	365		
			184	9,780		
	Engineering	Fees plus expenses	921	711		
			107	16,930		
	Environmental	Fees plus expenses	108	296		
			154	1,491		
			163	334		
			186	(4,025)		
			232	48,130		
			241	(1,615)		
			580	2,773		
			923	19,645		
			107	11,386		
			108	1,422		
Excavation	Fees plus expenses	154	22			
		228	6,627			
		232	382			
		241	(22)			
		583	1,080			
		584	500			
		592	36			
		593	24,444			
		594	(933)			
		595	719			
Financial	Fees plus expenses	596	4			
		107	1,233			
		108	702			
Fire Protection	Fees plus expenses	241	(9)			
		594	144			
		107	126			
		903	4,833			
		163	662			

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			184	1,280
			228	53
			921	1,284
Food Service	Fees plus expenses		184	1,008
			241	(71)
			580	6,224
			582	596
			588	1,052
			593	582
			921	131
Information Technology	Fees plus expenses		107	126,035
			108	263
			163	958
			184	351
			186	15,337
			232	3,051
			241	(2,999)
			556	2,009
			580	16,814
			581	2,965
			584	78
			588	114
			593	(364)
			594	650
			903	(840)
			908	11,124
			921	777
			923	2,903
Inspection Service	Fees plus expenses		163	595
			184	526
			241	(9)
			921	1,167
Landscaping	Fees plus expenses		582	23,155
			908	7,050
Legal	Fees plus expenses		107	5,887
			108	124
			186	8,950
			584	31
			594	124
			595	5
			928	4,297
Mailing Service	Fees plus expenses		107	39
			184	41
			228	84
			556	220
			580	195
			590	4
			902	26
			908	103
Maintenance	Fees plus expenses		107	62,600
			108	2,619
			154	1,923
			163	19,004
			184	70,195
			232	15,230
			241	(592)
			582	1,209
			583	171
			584	388
			588	2,239
			592	2,065
			593	1,854
			595	16
			908	1,015
			921	31,118
			930	(514)
Management	Fees plus expenses		107	1,196
			108	100
			584	12
			593	0
			594	21
			595	2
			596	1

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
	Medical Services	Fees plus expenses	580	89
			588	2,559
	Operations	Fees plus expenses	107	135,962
			108	11,695
			154	909
			163	19,364
			184	27,192
			185	160
			186	2,571
			232	7,343
			241	(1,156)
			556	1,040
			580	1,195
			582	13,538
			583	3,768
			584	1,069
			586	211
			587	2
			588	1,760
			589	900
			590	321
			592	1,498
			593	175,904
			594	4,166
			595	1,007
			596	294
			598	1
			902	127
			908	3,108
			921	9,045
			923	31,906
			935	15,170
	Pest Control	Fees plus expenses	163	1,323
			184	756
			921	2,121
	Printing Services	Fees plus expenses	107	2,591
			163	16
			184	19
			580	14,345
			582	5,333
			583	774
			584	1,365
			588	5,029
			593	771
			594	15
			908	14,346
			921	21
	Rental Services	Fees plus expenses	107	10,844
			108	1,477
			186	(123)
			241	(274)
			580	2,165
			583	131
			588	1,086
			593	118
			594	7
			595	11
			930	(953)
	Repair Service	Fees plus expenses	154	115
			184	8,312
			232	8,124
			241	(199)
	Security	Fees plus expenses	107	19,025
			108	3,751
			163	266
			184	1,525
			241	(32)
			582	4,775
			583	1,718
			584	95
			586	326
			593	17,530
			594	303

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			595	1,675
			903	1,411
			921	520
	Telecommunication	Fees plus expenses	107	9,001
			241	(721)
			580	8,372
			593	2,565
	Training	Fees plus expenses	593	8,468
			108	4,014
			186	21,492
			583	335
			593	123
			596	96
			598	37
			920	22,896
	Transportation	Fees plus expenses	107	486
			108	421
			163	7,498
			184	88,357
			241	(15,482)
			580	301
			593	14,810
			594	343
			930	(205)
	Waste Management	Fees plus expenses	107	1,734
			108	73
			184	340
			241	(173)
			582	1,052
			588	12,867
			593	5
			594	71
			595	3
				\$ 1,933,615

T L - Remaining individual vendors under 5% of total charges and under \$25,000

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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 (a)	Amount (b)
1	Account 235, Customer Deposits, and Account 252, Advances, retain a credit balance, however,	\$ 2,474,826
2	we are unable to break down the amount by town.	
3		
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44		
45	TOTAL	\$ 2,474,826

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'		This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) April 15, 2016	Year of Report December 31, 2015
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line No.	Account (a)	Amount Current Year (b)	Amount Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES	XXXXXXXXXX	XXXXXXXXXX	
2	A. Steam Power Generation	XXXXXXXXXX	XXXXXXXXXX	
3	Operation	XXXXXXXXXX	XXXXXXXXXX	
4	(500) Operation Supervision and Engineering	\$ -	\$ -	
5	(501) Fuel	-	-	
6	(502) Steam Expenses	-	-	
7	(503) Steam from Other Sources	-	-	
8	(Less)(504) Steam Transferred - Cr.	-	-	
9	(505) Electric Expenses	-	-	
10	(506) Miscellaneous Steam Power Expenses	-	-	
11	(507) Rents	-	-	
12	(509) Allowances	-	-	
13	TOTAL Operation	\$ -	\$ -	
14	Maintenance	XXXXXXXXXX	XXXXXXXXXX	
15	(510) Maintenance Supervision and Engineering	\$ -	\$ -	
16	(511) Maintenance of Structures	-	-	
17	(512) Maintenance of Boiler Plant	-	-	
18	(513) Maintenance of Electric Plant	-	-	
19	(514) Maintenance of Miscellaneous Steam Plant	-	-	
20	TOTAL Maintenance	\$ -	\$ -	
21	TOTAL Power Production Expenses - Steam Power	\$ -	\$ -	
22	B. Nuclear Power Generation	XXXXXXXXXX	XXXXXXXXXX	
23	Operation	XXXXXXXXXX	XXXXXXXXXX	
24	(517) Operation	\$ -	\$ -	
25	(518) Fuel	-	-	
26	(519) Coolants and Water	-	-	
27	(520) Steam Expenses	-	-	
28	(521) Steam from Other Sources	-	-	
29	(Less)(522) Steam Transferred - Cr.	-	-	
30	(523) Electric Expenses	-	-	
31	(524) Miscellaneous Nuclear Power Expenses	-	-	
32	(525) Rents	-	-	
33	TOTAL Operation	\$ -	\$ -	
34	Maintenance	XXXXXXXXXX	XXXXXXXXXX	
35	(528) Maintenance Supervision and Engineering	\$ -	\$ -	
36	(529) Maintenance of Structures	-	-	
37	(530) Maintenance of Reactor Plant Equipment	-	-	
38	(531) Maintenance of Electric Plant	-	-	
39	(532) Maintenance of Miscellaneous Nuclear Plant	-	-	
40	TOTAL Maintenance	\$ -	\$ -	
41	TOTAL Power Production Expenses - Nuclear Power	\$ -	\$ -	
42	C. Hydraulic Power Generation	XXXXXXXXXX	XXXXXXXXXX	
43	Operation	XXXXXXXXXX	XXXXXXXXXX	
44	(535) Operation Supervision and Engineering	\$ -	\$ -	
45	(536) Water for Power	-	-	
46	(537) Hydraulic Expenses	-	-	
47	(538) Electric Expenses	-	-	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	-	-	
49	(540) Rents	-	-	
50	TOTAL Operation	\$ -	\$ -	

Name of Respondent		This Report Is:	Date of Report	Year of Report
WESTERN MASSACHUSETTS ELECTRIC COMPANY		(1) X An Original	(Mo, Da, Yr)	
'Doing Business As Eversource Energy'		(2) A Resubmission	April 15, 2016	December 31, 2015
ELECTRIC OPERATION AND MAINTENANCE EXPENSES [Continued]				
Line	Account	Amount	Amount	
No.	(a)	Current Year	Previous Year	
		(b)	(c)	
51	C. Hydraulic Power Generation (Continued)	XXXXXXXXXXXX	XXXXXXXXXXXX	
52	Maintenance	XXXXXXXXXXXX	XXXXXXXXXXXX	
53	(541) Maintenance Supervision and Engineering	\$ -	\$ -	
54	(542) Maintenance of Structures	-	-	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	-	-	
56	(544) Maintenance of Electric Plant	-	-	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	-	-	
58	TOTAL Maintenance	\$ -	\$ -	
59	TOTAL Power Production Expenses - Hydraulic Power	\$ -	\$ -	
60	D. Other Power Generation	XXXXXXXXXXXX	XXXXXXXXXXXX	
61	Operation	XXXXXXXXXXXX	XXXXXXXXXXXX	
62	(546) Operation Supervision and Engineering	\$ 20,447	\$ 31,348	
63	(547) Fuel	-	-	
64	(548) Generation Expenses	227,029	182,389	
65	(549) Miscellaneous Other Power Generation Expenses	-	-	
66	(550) Rents	-	-	
67	TOTAL Operation	\$ 247,476	\$ 213,737	
68	Maintenance	XXXXXXXXXXXX	XXXXXXXXXXXX	
69	(551) Maintenance Supervision and Engineering	\$ -	\$ -	
70	(552) Maintenance of Structures	-	-	
71	(553) Maintenance of Generating and Electric Plant	-	-	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	-	-	
73	TOTAL Maintenance	\$ -	\$ -	
74	TOTAL Power Production Expenses - Other Power	\$ 247,476	\$ 213,737	
75	E. Other Power Supply Expenses	XXXXXXXXXXXX	XXXXXXXXXXXX	
76	(555) Purchased Power	\$ 177,077,305	\$ 159,266,234	
77	(556) System Control and Load Dispatching	239,497	142,490	
78	(557) Other Expenses	16,101	19,102	
79	TOTAL Other Power Supply Expenses	\$ 177,332,903	\$ 159,427,826	
80	TOTAL Power Production Expenses	\$ 177,580,379	\$ 159,641,563	
81	2. TRANSMISSION EXPENSES	XXXXXXXXXXXX	XXXXXXXXXXXX	
82	Operation	XXXXXXXXXXXX	XXXXXXXXXXXX	
83	(560) Operation Supervision and Engineering	\$ 1,247,147	\$ 1,325,468	
84	(561) Load Dispatching	-	-	
85	(561.1) Load Dispatch - Reliability	4,730	12,368	
86	(561.2) Load Dispatch - Monitor and Operate Transmission System	15,410	50,569	
87	(561.3) Load Dispatch - Transmission Service and Scheduling	6,757	13,262	
88	(561.4) Scheduling, System Control and Dispatch Services	1,094,851	1,106,108	
89	(561.5) Reliability, Planning and Standards Development	410,437	405,796	
90	(561.6) Transmission Service Studies	172,477	122,133	
91	(561.7) Generation Interconnection Studies	-	-	
92	(561.8) Reliability, Planning and Standards Development Services	2,132	11,210	
93	(562) Station Expenses	1,341,764	536,095	
94	(563) Overhead Lines Expenses	124,455	111,802	
95	(564) Underground Lines Expenses	91,807	13,498	
96	(565) Transmission of Electricity by Others	(608,351)	13,174,678	
97	(566) Miscellaneous Transmission Expenses	284,996	27,220	
98	(567) Rents	200	12,094	
99	TOTAL Operation	\$ 4,168,812	\$ 16,922,301	

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(3 of 4)

Name of Respondent		This Report Is:	Date of Report	Year of Report
WESTERN MASSACHUSETTS ELECTRIC COMPANY		(1) X An Original	(Mo, Da, Yr)	
Doing Business As Eversource Energy		(2) A Resubmission	April 15, 2016	December 31, 2015
ELECTRIC OPERATION AND MAINTENANCE EXPENSES [Continued]				
Line	Account	Amount	Amount	
No.	(a)	Current Year	Previous Year	
		(b)	(c)	
100	Maintenance	XXXXXXXXXX	XXXXXXXXXX	
101	(568) Maintenance Supervision and Engineering	\$ 308,865	\$ 633,347	
102	(569) Maintenance of Structures	114,590	178,065	
103	(569.1) Maintenance of Computer Hardware	-	6,418	
104	(569.2) Maintenance of Computer Software	1,320	391,109	
105	(569.3) Maintenance of Communication Equipment	-	8,735	
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	-	-	
107	(570) Maintenance of Station Equipment	1,061,752	1,367,485	
108	(571) Maintenance of Overhead Lines	1,256,209	1,291,731	
109	(572) Maintenance of Underground Lines	30,803	(247,057)	
110	(573) Maintenance of Miscellaneous Transmission Plant	19,764	173,145	
111	TOTAL Maintenance	\$ 2,793,303	\$ 3,802,978	
112	TOTAL Transmission Expenses	\$ 6,962,115	\$ 20,725,279	
113	3. REGIONAL MARKET EXPENSES	XXXXXXXXXX	XXXXXXXXXX	
114	Operation	XXXXXXXXXX	XXXXXXXXXX	
115	(575.1) Operation Supervision	\$ -	\$ -	
116	(575.2) Day-Ahead and Real-Time Market Facilitation	-	-	
117	(575.3) Transmission Rights Market Facilitation	-	-	
118	(575.4) Capacity Market Facilitation	-	-	
119	(575.5) Ancillary Services Market Facilitation	-	-	
120	(575.6) Market Monitoring and Compliance	-	-	
121	(575.7) Market Facilitation, Monitoring and Compliance Services	19,268	52,007	
122	(575.8) Rents	-	-	
123	TOTAL Operation	\$ 19,268	\$ 52,007	
124	Maintenance	XXXXXXXXXX	XXXXXXXXXX	
125	(576.1) Maintenance of Structures and Improvements	\$ -	\$ -	
126	(576.2) Maintenance of Computer Hardware	-	-	
127	(576.3) Maintenance of Computer Software	-	-	
128	(576.4) Maintenance of Communication Equipment	-	-	
129	(576.5) Maintenance of Miscellaneous Market Operation Plant	-	-	
130	TOTAL Maintenance	\$ -	\$ -	
131	TOTAL Regional Transmission and Market Ops Expns	\$ 19,268	\$ 52,007	
132	4. DISTRIBUTION EXPENSES	XXXXXXXXXX	XXXXXXXXXX	
133	Operation	XXXXXXXXXX	XXXXXXXXXX	
134	(580) Operation Supervision and Engineering	\$ 2,327,438	\$ 1,998,995	
135	(581) Load Dispatching	709,188	760,083	
136	(582) Station Expenses	968,687	877,808	
137	(583) Overhead Line Expenses	1,080,968	1,173,561	
138	(584) Underground Line Expenses	567,745	673,430	
139	(585) Street Lighting and Signal System Expenses	186,448	70,682	
140	(586) Meter Expenses	1,817,159	1,890,237	
141	(587) Customer Installations Expenses	151,132	195,984	
142	(588) Miscellaneous Expenses	986,870	722,544	
143	(589) Rents	347,054	178,547	
144	TOTAL Operation	\$ 9,143,669	\$ 8,639,872	
145	Maintenance	XXXXXXXXXX	XXXXXXXXXX	
146	(590) Maintenance Supervision and Engineering	\$ 236,513	\$ 786,802	
147	(591) Maintenance of Structures	11,520	100,735	
148	(592) Maintenance of Station Equipment	827,354	665,221	
149	(593) Maintenance of Overhead Lines	9,240,451	9,703,851	
150	(594) Maintenance of Underground Lines	1,703,827	2,337,730	
151	(595) Maintenance of Line Transformers	553,659	709,020	
152	(596) Maintenance of Street Lighting and Signal Systems	201,130	240,966	
153	(597) Maintenance of Meters	22,519	240,120	
154	(598) Maintenance of Miscellaneous Distribution Plant	71,194	475,857	
155	TOTAL Maintenance	\$ 12,668,167	\$ 15,280,302	

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(4 of 4)

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) April 15, 2016	Year of Report December 31, 2015
ELECTRIC OPERATION AND MAINTENANCE EXPENSES [Continued]				
Line No.	Account (a)	Amount Current Year (b)	Amount Previous Year (c)	
157	5. CUSTOMER ACCOUNTS EXPENSES	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
158	Operation	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
159	(901) Supervision	\$ 16,241	\$ 11,243	
160	(902) Meter Reading Expenses	1,061,703	1,092,149	
161	(903) Customer Records and Collection Expenses	6,880,138	8,070,508	
162	(904) Uncollectible Accounts	8,301,456	2,018,286	
163	(905) Miscellaneous Customer Accounts Expenses	2,019,087	1,959,081	
164	TOTAL Customer Accounts Expenses	\$ 18,278,625	\$ 13,151,267	
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
166	Operation	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
167	(907) Supervision	\$ -	\$ -	
168	(908) Customer Assistance Expenses	41,865,255	42,337,269	
169	(909) Informational and Instructional Expenses	-	343,464	
170	(910) Miscellaneous Customer Service and Informational Expenses	35,295	25,038	
171	TOTAL Customer Service and Informational Expenses	\$ 41,900,550	\$ 42,705,769	
172	7. SALES EXPENSES	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
173	Operation	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
174	(911) Supervision	\$ 1,195	\$ 4,596	
175	(912) Demonstrating and Selling Expenses	-	491	
176	(913) Advertising Expenses	-	-	
177	(916) Miscellaneous Sales Expenses	8,853	17,052	
178	TOTAL Sales Expenses	\$ 10,048	\$ 22,139	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
180	Operation	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
181	(920) Administrative and General Salaries	\$ 21,942,279	\$ 18,270,040	
182	(921) Office Supplies and Expenses	1,431,165	2,878,032	
183	(Less)(922) Administrative Expenses Transferred - Credit	1,085,086	942,803	
184	(923) Outside Services Employed	7,162,012	4,324,307	
185	(924) Property Insurance	297,938	248,747	
186	(925) Injuries and Damages	1,708,968	1,850,482	
187	(926) Employee Pensions and Benefits	4,577,459	11,580,833	
188	(927) Franchise Requirements	-	-	
189	(928) Regulatory Commission Expenses	1,546,869	2,123,591	
190	(929) Duplicate Charges - Cr.	-	-	
191	(930.1) General Advertising Expenses	50,904	53,357	
192	(930.2) Miscellaneous General Expenses	1,737,178	2,300,779	
193	(931) Rents	709,242	603,487	
194	TOTAL Operation	\$ 40,078,928	\$ 43,290,852	
195	Maintenance	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
196	(935) Maintenance of General Plant	\$ 92,556	\$ 275,875	
197	TOTAL Administrative and General Expenses	\$ 40,171,484	\$ 43,566,727	
198	TOTAL Electric Operation and Maintenance Expenses	\$ 306,734,305	\$ 303,764,925	

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Western Massachusetts Electric Company
2015
Calculation of Return on Equity

Net utility income available for common shareholders (A)	\$ 52,200,298
Total utility common equity (B)	\$ 586,759,043
ROE % (A/B)	8.90%

(A) Net utility income available for common shareholders

Net utility operating income (pg. 117, line 27)	76,915,401
Plus:	
Service quality penalties	-
Less:	
Net interest charges (pg. 117, line 70)	24,791,958
Total dividends declared - preferred stock (pg. 118, line 29)	-
Subtotal	<u>24,791,958</u>

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

	balance @ end of year			
Total utility plant (pg. 110, line 4)	1,878,916,175	99.69%	99.69%	
Total other property and investments (note 1)	5,783,443	0.31%		
Total utility plant and other property and investments	<u>1,884,699,618</u>	100.00%	24,715,103	<u>24,715,103</u>

Net utility income available for common shareholders	52,200,298

(B) Total utility common equity

	balance @ beg. of year	balance @ end of year	
Total proprietary capital (pg. 112, line 16)	578,162,814	697,581,998	587,872,405
Plus:			
Discount on capital stock applicable to preferred stock (pg. 112, line 9)	-	-	-
Capital stock expense applicable to preferred stock (pg. 112, line 10)	-	-	-
Less:			
Preferred stock issued (pg. 112, line 3)	-	-	-
Unappropriated undistributed retained earnings (pg. 112, line 12)	<u>(715,321)</u>	<u>(707,171)</u>	<u>(711,246)</u>
Subtotal	578,878,135	698,289,169	588,583,652
			99.69%
Total utility common equity			586,759,043

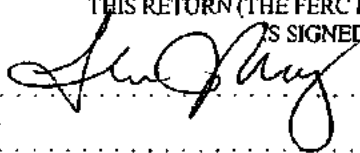
Notes:

(1) Other property and investments (pg. 110, line 32 less line 30) is adjusted for unappropriated undistributed subsidiary earnings (pg. 112, line 12).

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Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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



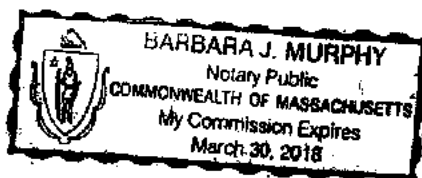
Thomas J. May	Chairman and a Director
Werner J. Schweiger	Chief Executive Officer and a Director
Craig A. Hallstrom	President and Chief Operating Officer
James J. Judge	Executive Vice President and Chief Financial Officer and a Director
Gregory B. Butler	Senior Vice President and General Counsel and a Director
James A. Muntz	Senior Vice President - Transmission
Ellen K. Angle	Vice President - Supply Chain, Environmental Affairs and Property Management
Jay S. But	Vice President, Controller and Chief Accounting Officer
James G. Daly	Vice President - Energy Supply
Philip J. Lembo	Vice President and Treasurer
Paul R. Renaud	Vice President - Engineering
Richard J. Morrison	Secretary and Clerk

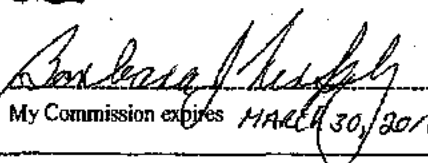
SIGNATURE OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF
 MASSACHUSETTS MUST BE PROPERLY SWORN TO

State of Massachusetts
 County of Suffolk
 Boston

April 15, 2016

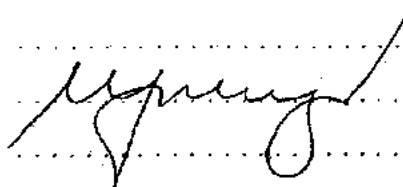
Then personally appeared THOMAS J. MAY and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.



 Notary Public
 My Commission expires MARCH 30, 2018

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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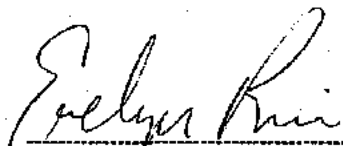
	Thomas J. May	Chairman and a Director
.....	Werner J. Schweiger	Chief Executive Officer and a Director
.....	Craig A. Hallstrom	President and Chief Operating Officer
.....	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
.....	Gregory B. Butler	Senior Vice President and General Counsel and a Director
.....	James A. Muntz	Senior Vice President - Transmission
.....	Ellen K. Anglely	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
.....	Paul R. Renaud	Vice President - Engineering
.....	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

April 15, 2016

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


My Commission expires 12-31-2018

Notary Public

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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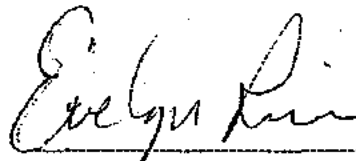
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.....	James J. Judge	Executive Vice President and Chief Financial Officer and a Director
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.....	Jay S. Buth	Vice President, Controller and Chief Accounting Officer
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.....	Richard J. Morrison	Secretary and Clerk

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State of Massachusetts
County of Suffolk
Boston

April 15, 2016

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



Notary Public

My Commission expires 12-31-2018

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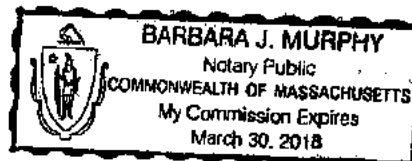
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State of Massachusetts
County of Suffolk
Boston

March 31, 2016

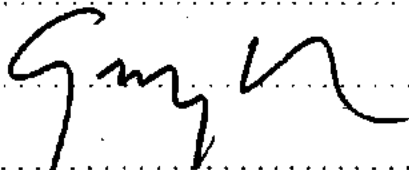
Then personally appeared James J. Judge and severally made oath to the truth of the forgoing statement
by him subscribed according to his best knowledge and belief.



Barbara J. Murphy Notary Public
My Commission expires *MARCH 30, 2018*

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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MASSACHUSETTS MUST BE PROPERLY SWORN TO

State of Connecticut
County of Hartford
Berlin

April 15, 2016

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

Kathleen Schmidt Notary Public
My Commission expires 9-30-2019

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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MASSACHUSETTS MUST BE PROPERLY SWORN TO

State of Connecticut
County of Hartford
Hartford

April 15, 2016

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

Cynthia L. Rioux
My Commission expires

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

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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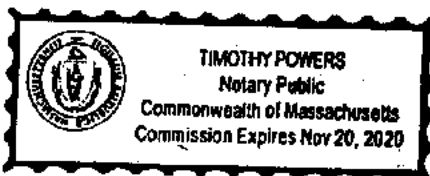
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.....	Richard J. Morrison	Secretary and Clerk

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State of Massachusetts
County of Suffolk
Boston

April 15, 2016

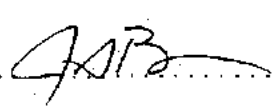
Then personally appeared Ellen K. Angley and severally made oath to the truth of the forgoing statement
by them subscribed according to their best knowledge and belief.



Timothy Powers Notary Public
My Commission expires

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY Doing Business As Eversource Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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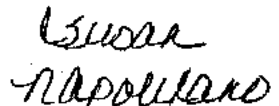
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State of Connecticut
County of Hartford
Berlin

April 15, 2016

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


Notary Public
My Commission expires 10/31/17

10/31/17

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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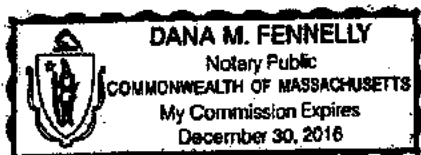
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State of Massachusetts
County of Suffolk
Boston

April 15, 2016

Then personally appeared James G. Daly 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
My Commission expires December 30, 2016

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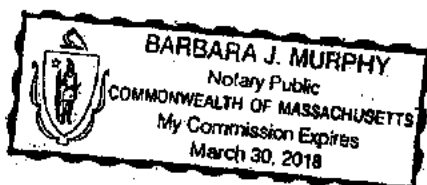
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.....	Paul R. Renaud	Vice President - Engineering
.....	Richard J. Morrison	Secretary and Clerk

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

State of Massachusetts
County of Suffolk
Boston

March 31, 2016

Then personally appeared Philip J. Lembo and severally made oath to the truth of the foregoing statement
by him subscribed according to his best knowledge and belief.



Barbara J. Murphy
My Commission Expires March 30, 2018

Notary Public . . .

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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..... <i>Paul R. Renaud</i>	Paul R. Renaud	Vice President - Engineering
.....	Richard J. Morrison	Secretary and Clerk

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State of Massachusetts
County of Suffolk
Boston

April 15, 2016

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



KEITH LOWELL JONES
Notary Public
Commonwealth of Massachusetts
My Commission Expires
September 16, 2016

Keith Lowell Jones Notary Public
My Commission expires

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Month, Day, Year) April 15, 2016	Year of Report December 31, 2015

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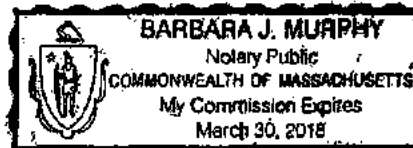
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State of Massachusetts
County of Suffolk
Boston

March 31, 2016

Then personally appeared Richard J. Morrison and severally made oath to the truth of the forgoing statement
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Barbara J. Murphy Notary Public
My Commission expires March 30, 2018

EXTRACTS FROM THE GENERAL LAWS.

CHAPTER 164.

Section 2. In construing sections^{***} seventy-four to eighty-three inclusive,^{***} unless this context otherwise requires, the terms "corporation", "gas company" and "electric company" shall include all persons, firms, associations and private corporations which own or operate works or a distributing plant for the manufacture and sale or distribution and sale of gas for heating and illuminating purposes, or of electricity, within the commonwealth.^{***}

GENERAL DUTIES OF DEPARTMENT

SECTION 76. The department shall have the general supervision of all gas and electric companies and shall make all necessary examination and inquiries and keep itself informed as to the condition of the respective properties owned by such corporation and the manner in which they are conducted with reference to the safety and convenience of the public and as to their compliance with the provisions of law and the orders, directions and requirements of the department.

FORM OF BOOKS AND ACCOUNTS PRESCRIBED.

SECTION 81. Gas and electric companies or persons engaged in the manufacture and sale or distribution of gas or electricity shall keep their books and accounts in a form to be prescribed by the department, and the accounts shall be closed annually, so that a balance sheet can be taken therefrom. Manufacturing companies in which the manufacture of gas or electricity is a minor portion of their business shall be required to keep accounts of the expenses and income of their gas or electric business only.

FORM OF STATION RECORDS PRESCRIBED.

SECTION 82. Gas and electric companies and manufacturing companies or persons engaged in the manufacture or sale of gas or electricity shall keep such records of their work at their manufacturing station, and in respect to their distributing plant, and in such forms as the department may from time to time require.

FORM OF ANNUAL RETURNS PRESCRIBED.

SECTION 83. Gas and electric companies and manufacturing companies and persons engaged in the manufacture and sale or distribution and sale of gas or electricity shall annually, on or before such date as the department fixes, make to the department, in the form prescribed by it, a return for the year ending on such date as the department may from time to time require, signed and sworn to by the president or vice-president, and treasurer or assistant treasurer, and a majority of the directors, of the amount of their authorized capital, their indebtedness and financial condition, on the said date, their income and expenses during the preceding year, their dividends paid and declared, a list of the names of all their salaried officers and the amount of the salary paid to each, and the balance sheet of their accounts as of said date. Such companies and persons shall at all times, upon request, furnish any information required by the department of its duly authorized employees relative to their condition, management and operation, and shall comply with all lawful orders of the department; but manufacturing companies in which the manufacture and sale of gas or electricity is a minor portion of their business shall be required to include in their annual returns the income and expenses and other data relative to their gas and electric business only.

PENALTY FOR FAILURE TO MAKE RETURN.

SECTION 84. Each such gas or electric company or manufacturing company or person neglecting to make the annual return required by the preceding section shall, for the first fifteen days or portion thereof during which such neglect continues, forfeit five dollars a day; for the second fifteen days or any portion thereof, ten dollars a day; and for each day thereafter not more than fifteen dollars a day. If any such company or person unreasonably refuses or neglects to make such return, it or he shall, in addition thereto, forfeit not more than five hundred dollars. If a return is defective or appears to be erroneous, the department shall notify the company or person to amend it within fifteen days. A company or person neglecting to amend said return within the time specified in the notice, when notified to do so, shall forfeit fifteen dollars for each day during which such neglect continues. All forfeitures incurred under this section may be recovered by an information in equity brought in the supreme judicial court by the attorney-general, at the relation of the department, and when so recovered shall be paid to the commonwealth.

CHAPTER 26 B

PENALTIES FOR MAKING FALSE REPORT.

SECTION 6. Except as provided in sections forty-eight and forty-nine of chapter one hundred and fifty-five, whoever shall willfully make false report to the department of public utilities, the department of public works, the department of banking and insurance, or the commissioner of corporations and taxation, or who, before any such department or commissioner, shall testify or affirm falsely to any material fact in any manner wherein an oath or affirmation is required or authorized, or shall make any false entry or memorandum upon any book, report, paper or statement of any company making report to any of the said departments or said commissioner, with intent to deceive the department or commissioner, or any agent appointed to examine the affairs of any such company, or to deceive the stockholders or any officer of any such company, or to injure or defraud any such company, and any person who with like intent aids or abets another in any violation of this section shall be punished by a fine of not more than one thousand dollars or by imprisonment for not more than one year, or both.

S-16

The following pages are the rate schedule attachments to page S-16.

They contain the complete set of revised WMECO Tariffs, Riders, Adjustments, and Terms and Conditions applicable to retail service on and after January 1, 2015.

The revisions result from the MA DPU's decision in WMECO's Rate Case Decision DPU 10-70 dated January 31, 2011 and its compliance filing DPU 14-122 dated December 30, 2014.