

The Commonwealth of Massachusetts

Return

Of The

NSTAR Gas

Company

To The

Department of
Public Utilities

of Massachusetts

For the Year Ended December 31,

2009

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

Robert J. Weafer, Jr.

Official title Vice President, Controller
and Chief Accounting Officer

Office address One NSTAR Way
Westwood, MA 02090-9230

Annual report ofNSTAR GAS COMPANY.....Year ended December 31, 2009

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Overhead Distribution Lines Operated	69	N/A
Electric Distribution Services, Meters and Line Transformers	69	N/A
Conduit, Underground Cable and submarine Cable	70	N/A
Street Lamps Connected to System	71	N/A
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Gas Generating Plant	74	N/A
Boilers	75	N/A
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Annual report ofNSTAR GAS COMPANY.....Year ended December 31,2009

GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS *			
Titles	Names	Addresses	Annual Salaries **
Chairman of the Board, President and Chief Executive Officer	Thomas J. May	(A)	136,158
Senior Vice President-Human Resources	Christine Carmody	(B)	44,751
Senior Vice President /Strategy, Law and Policy,Clerk and General Counsel	Douglas S.Horan	(A)	49,093
Senior Vice President and Chief Financial Officer	James J. Judge (3)	(A)	54,046
Senior Vice President -Customer and Corporate Relations	Joseph R. Nolan, Jr.	(A)	40,674
Senior Vice President -Operations	Werner J. Schweiger	(B)	55,685
Senior Vice President - Information Technology	Eugene J. Zimon (1)	(B)	19,462
Vice President, Controller and Chief Accounting Officer	Robert J. Weafer, Jr.	(B)	31,151
Vice President-Energy Supply and Supply Chain Management	Ellen K. Angley	(B)	30,765
Vice President-Customer Care	Penelope Conner	(B)	31,847
Vice President-Financial Strategic Planning and Policy	Geoffrey O. Lubbock	(B)	16,163
Vice President-Gas Operations	Philip B. Andreas	(B)	215,333
Vice President and Treasurer	Philip J. Lembo (2)	(B)	26,418
Assistant Treasurer	Donald Anastasia	(B)	26,776
Secretary	Richard J. Morrison	(B)	34,084
Assistant Secretary	Florence J. Iacono	(B)	12,878
<p>(1) Eugene J. Zimon resigned as Senior Vice President - Information Technology, effective 7/31/09. Katherine Kountze-Tatum appointed Vice President - Information Technology and Chief Information Officer, effective 1/11/10.</p> <p>(2) Philip J.Lembo appointed to Vice President and Treasurer, effective 3/26/09</p> <p>(3) James J. Judge title changed to Senior Vice President and Chief Financial Officer, effective 3/26/09</p> <p>** The salary of these officers exceeds \$50,000 in total but such salary is allocated, in part to affiliate companies.</p>			
DIRECTORS *			
Names	Addresses	Fees Paid During Year	
Thomas J. May	800 Boylston Street, Boston, MA 02199		
James J. Judge	800 Boylston Street, Boston, MA 02199		
Douglas Horan	800 Boylston Street, Boston, MA 02199		
<p>Notes: (A) 800 Boylston Street, Boston, MA 02199 (B) One NSTAR Way, Westwood, MA 02090-9230</p> <p>* By General Laws, Chapter 164 , Section 83, the Return must contain a "list of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors."</p>			

GENERAL INFORMATION - Continued

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

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

3. Date of incorporation.
May 31, 1851.

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

5. Total number of stockholders: One

6. Number of stockholders in Massachusetts: One

7. Amount of stock held in Massachusetts,	No. of shares,	2,857,000	\$71,425,000
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8. Capital stock issued prior to June 5, 1894,	No. of shares,	48,000	\$1,200,000
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9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894,	No. of shares,	2,809,000	\$70,225,000
Total 2,857,000 shares, par value, \$25.00, outstanding December 31 of the fiscal year 2009			\$71,425,000

10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole of any part of the issue was sold at auction, the date of dates of such sale or sales, the number of shares sold and the amounts realized therefrom.

D.T.E. # NONE

11. Management Fees and Expenses during the Year.

List all individuals, corporations or concerns with whom the company has any contact or agreement covering management or supervision of its affairs, such as accounting, financing, engineering, construction, purchasing, operation, etc., and show the total amount paid to each for the year.

NSTAR Electric & Gas Company rendered various services at cost amounting to \$29,978,147.41

GENERAL INFORMATION - Continued

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

In Gas property:

ADDITIONS:

- A. 1,520' of 10"-30" mains steel pipe at Worcester Gateway(Quinsigamond Ave.) Worcester
- B. 6,955' of 2"-8" mains plastic pipe at Pembroke St. Section C., Kingston
- C. 1,709' of 8" mains plastic pipe at Brookline St (Pacific to Putnam), Cambridge
- D. 6,243' of 8" mains plastic pipe at Salisbury St., Holden
- E. 5,189' of 2"-8" mains plastic pipe at Standish Ave., Plymouth
- F. 1,677' of 2"-8" mains plastic pipe at Curtis St., Somerville
- G. 533' of 8"-16" mains steel pipe at Lamartine St.-Quinsigamond Ave. Worcester

RETIREMENTS

- A. 4,568' of 16"-30" mains cast iron pipe at Worcester Gateway(Quinsigamond Ave.) Worcester
- B. 7,238' of 2"-4" mains steel pipe at Pembroke St. Section C., Kingston
- C. 1,538' of 3"-8" cast iron mains pipe at Brookline St (Pacific to Putnam), Cambridge
- D. 4,149' of 2"-6" mains steel pipe at Standish Ave., Plymouth
- E. 1,128' of 4"-6" cast iron mains pipe at Curtis St., Somerville

NSTAR GAS
Year ended December 31, 2009

GENERAL INFORMATION - Continued

Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.		Names of the cities or towns in which the company supplies GAS, with the number of customers' meters in each place.	
City of Town	Number of Customers' Meters, Dec 31, 2009	City of Town	Number of Customers' Meters, Dec 31, 2009
Acushnet	1,899	Plymouth	8,542
Ashland	4,691	Rochester	244
Auburn	1,242	Sherborn	408
Berlin	146	Shrewsbury	7,014
Bolton	26	Somerville	20,033
Boylston	222	Southboro	1,337
Cambridge	33,610	Stow	666
Carver	1,258	Sutton	295
Dartmouth	6,758	Upton	660
Dedham	8,136	Uxbridge	1,773
Dover	12	Wayland	26
Fairhaven	5,790	Westboro	4,141
Framingham	13,329	West Boylston	1,117
Freetown	220	Westwood	2,074
Grafton	3,801	Worcester	46,779
Holden	946		
Holliston	3,219		
Hopedale	359		
Hopkinton	2,676		
Hudson	5,849		
Hyde Park	9,304		
Kingston	1,778		
Leicester	5		
Marion	818		
Marlboro	10,374		
Mattapoisett	1,342		
Maynard	3,032		
Medford	61		
Mendon	91		
Middleboro	27		
Milford	5,466		
Millbury	1,924		
Milton	8		
Millville	1		
Natick	7,255		
Needham	5,431		
New Bedford	37,202		
Northboro	2,226		
Northbridge	2,209		
		TOTAL	277,852

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2009

COMPARATIVE BALANCE SHEET Assets and Other Debits				
Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
		\$	\$	\$
1	UTILITY PLANT			
2	Utility Plant (101-107) P.13.....	684,659,889	729,941,732	45,281,844
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P.19.....	4,243,352	4,243,352	-
5	Investments in Associated Companies (123) P.20.....			
6	Other Investments (124) P.20.....	9,000	6,000	(3,000)
7	Special Funds (125,126,127,128) P.21.....	-	-	-
8	Total Other Property and Investments.....	4,252,352	4,249,352	(3,000)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131).....	2,047,169	1,549,862	(497,307)
11	Special Deposits (132,133,134) P.21.....	-	-	-
12	Working Funds (135).....	-	-	-
13	Temporary Cash Investments (136) P.20.....	-	-	-
14	Notes and Accounts Receivable (141,142,143) P.22.....	58,873,707	38,335,040	(20,538,667)
15	Receivables from Assoc. Companies (145,146) P.23.....	46,675,653	46,348,776	(326,876)
16	Material and Supplies (151-159,163,164) P.24.....	64,070,299	37,912,123	(26,158,176)
17	Prepayments (165).....	6,928,512	1,957,836	(4,970,676)
18	Interest and Dividends Receivable (171).....	-	-	-
19	Rent Receivable (172).....	-	-	-
20	Accrued Utility Revenues (173,175).....	23,494,283	25,424,229	1,929,946
21	Misc. Current and Accrued Assets (174).....	-	-	-
22	Total Current and Accrued Assets.....	202,089,623	151,527,867	(50,561,756)
23	DEFERRED DEBITS			
24	Unamortized Debit Discount and Expense (181) P.26.....	440,211	502,828	62,616
25	Extraordinary Property Losses (182) P.27.....	-	-	-
26	Preliminary Survey and Investigation Charges (183).....	2,361	0	(2,361)
27	Clearing Accounts (184).....	-	-	-
28	Temporary Facilities (185).....	-	-	-
29	Miscellaneous Deferred Debits (186) P.27.....	162,397,798	136,544,198	(25,853,600)
30	Matured Interest (240).....	-	-	-
31	Total Deferred Debits.....	162,840,371	137,047,026	(25,793,345)
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P.28.....	-	-	-
33	Capital Stock Expense (192) P.28.....	-	-	-
34	Total Capital Stock Discount and Expense.....	-	-	-
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196).....	-	-	-
37	Reacquired Bonds (197).....	-	-	-
38	Total Reacquired Securities.....	-	-	-
39	Total Assets and Other Debits.....	1,053,842,234	1,022,765,977	(31,076,257)

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
		\$	\$	\$
1	PROPRIETARY CAPITAL			
2	CAPITAL STOCK			
3	Common Stock Issued (201) P.29.....	71,425,000	71,425,000	-
4	Preferred Stock Issued (204) P.29.....	-	-	-
5	Capital Stock Subscribed (202,205).....	-	-	-
6	Premium on Capital Stock (207) P.29.....	118,569,287	118,569,287	-
7	Total.....	189,994,287	189,994,287	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 12.....	-	-	-
10	Earned Surplus (215,216) P. 12.....	142,935,090	151,981,261	9,046,172
11	Surplus Invested In Plant (217).....	-	-	-
12	Total.....	142,935,090	151,981,261	9,046,172
13	Total Proprietary Capital.....	332,929,377	341,975,549	9,046,172
14	LONG TERM DEBT			
15	Bonds (221) P.31.....	85,000,000	85,000,000	-
16	Advances from Assoc. Companies (223) P.31.....	-	-	-
17	Other Long-Term Debt (224) P.31.....	-	-	-
18	Total Long-Term Debt.....	85,000,000	85,000,000	-
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32.....	146,300,000	129,900,000	(16,400,000)
21	Accounts Payable (232).....	35,008,088	29,607,116	(5,400,972)
22	Payables to Associated Companies (233,234) P.32.....	12,663,928	1,173,978	(11,489,950)
23	Customer Deposits (235) P.80C.....	1,677,138	1,586,696	(90,442)
24	Taxes Accrued (236).....	0	-	(0)
25	Interest Accrued (237).....	883,044	725,269	(157,775)
26	Dividends Declared (238).....	-	-	-
27	Matured Long-Term Debt(239).....	-	-	-
28	Matured Interest (240).....	-	-	-
29	Tax Collections Payable (241).....	553,171	368,493	(184,679)
30	Misc. Current and Accrued Liabilities (242) P.33.....	5,185,711	5,068,206	(117,505)
31	Total Current and Accrued Liabilities.....	202,271,080	168,429,757	(33,841,323)
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P.26.....	-	-	-
34	Customer Advances for Construction (252).....	3,198,675	3,187,895	(10,780)
35	Other Deferred Credits (253) P.33.....	103,750,513	71,562,094	(32,188,420)
36	Total Deferred Credits.....	106,949,188	74,749,989	(32,199,199)
37	RESERVES			
38	Reserves for Depreciation (254-256) P.13.....	232,906,329	249,562,656	16,656,328
39	Reserves for Amortization (257-259) P.13.....	11,190,058	12,998,356	1,808,298
40	Reserve for Uncollectible Accounts (260).....	7,328,546	6,065,509	(1,263,037)
41	Operating Reserves (261-265) P.35.....	10,458,375	10,911,614	453,239
42	Reserve for Depreciation & Amortization of Nonutility Property (266).....	(3,197)	(3,197)	-
43	Reserves for Deferred Federal Income Taxes (268).....	64,812,479	73,075,745	8,263,266
44	Total Reserves.....	326,692,589	352,610,682	25,918,093
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36.....	-	-	-
47	Total Liabilities and Other Credits.....	1,053,842,234	1,022,765,977	(31,076,257)

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31, 2009

STATEMENT OF INCOME FOR THE YEAR

Line No.	Account (a)	Current Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OPERATING INCOME		
2	Operating Revenues (400) P.43.....	475,991,977	(72,197,037)
3	Operating Expenses:		
4	Operation Expense (401) P.42,47.....	379,784,970	(77,623,300)
5	Maintenance Expense (402) P.42,47.....	9,588,277	453,323
6	Depreciation Expense (403) P.34.....	20,647,262	1,653,084
7	Amortization of Utility Plant (404 and 405).....	2,105,550	(130,809)
8	Amortization of Regulatory Debits (407.3).....	4,400,960	(774,724)
9	Amortization of Investment Tax Credit (406).....	(186,736)	0
10	Taxes Other Than Income Taxes (408) P.49.....	13,569,496	948,793
11	Income Taxes (409) P.49.....	4,634,793	1,180,253
12	Provision for Deferred Fed. Inc. Taxes (410) P.36.....	8,263,266	(739,478)
13	Fed. Inc. Taxes Def. in Prior Yrs.-Cr. (411) P.36.....	-	200,000
14	Total Operating Expenses.....	442,807,837	(74,832,858)
15	Net Operating Revenues.....	33,184,140	2,635,821
16	Income from Utility Plant Leased to Others (412)-Net.....	-	-
17	Other Utility Operating Income (414) P.50.....	-	-
18	Total Utility Operating Income.....	33,184,140	2,635,821
19	OTHER INCOME		
20	Income from Mdse. Job & Contract Work (415) P.51.....	-	-
21	Income from Nonutility Operations (417).....	176,747	74,623
22	Nonoperating Rental Income (418).....	257,844	(1,562)
23	Interest and Dividend Income (419).....	89,691	(2,165)
24	Miscellaneous Nonoperating Income (421).....	10,254	(4,739,441)
25	Total Other Income.....	534,537	(4,668,545)
26	Total Income.....	33,718,676	(2,032,724)
27	MISCELLANEOUS INCOME DEDUCTIONS		
28	Miscellaneous Amortization (425).....	-	-
29	Other Income Deductions (426).....	336,887	(238,112)
30	Total Income Deductions.....	336,887	(238,112)
31	Income Before Interest Charges.....	33,381,789	(1,794,612)
32	INTEREST CHARGES		
33	Interest on Long-Term Debt (427) P.31.....	6,736,000	-
34	Amortization of Debt Disc. & Expense (428) P.26.....	34,480	-
35	Amortization of Prem. on Debt-Credit (429) P.26.....	-	-
36	Int. on Debt to Associated Companies (430) P.32.....	429,082	(2,403,814)
37	Other Interest Expense (431).....	1,197,199	361,951
38	Interest Charged to Construction-Credit (432).....	(61,145)	71,308
39	Total Interest Charges.....	8,335,616	(1,970,555)
40	Net Income.....	25,046,172	175,943
41	EARNED SURPLUS		
42	Unappropriated Earned Surplus (at beginning of period) (216).....	142,935,090	8,870,229
43	Balance Transferred from Income (433).....	25,046,172	175,943
44	Miscellaneous Credits to Surplus (434).....	-	-
45	Miscellaneous Debits to Surplus (435).....	-	-
46	Appropriations of Surplus (436).....	-	-
47	Net Additions of Earned Surplus.....	25,046,172	175,943
48	Dividends Declared-Preferred Stock (437).....	-	-
49	Dividends Declared-Common Stock (438).....	16,000,000	-
50	Unappropriated Earned Surplus (at end of period) (216).....	151,981,262	9,046,172

STATEMENT OF EARNED SURPLUS (Accounts 215-216)

1. Report in this schedule an accounting for changes in appropriated and unappropriated earned surplus for the year.
 2. Each credit and debit during the year should be identified as to the surplus account in which included (Accounts 433-438 inclusive) and the contra primary account affected shown. Minor items may be grouped by classes; however, the number of items in each group should be shown.
 3. For each reservation or appropriation of earned surplus state the purpose, amount, and in the case of reservations, the reserve account credited.

Explain in a footnote the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual payments to be reserved or appropriated as well as the totals eventually to be accumulated.
 4. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
 5. List credits first; then debits.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	UNAPPROPRIATED EARNED SURPLUS (Account 216)		\$
2	Balance-Beginning of Year		142,935,090
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14	Credits:		
15	Net income (loss)	433	25,046,172
16			
17			
18	Debits:		
19	Dividends on Common Stock:		
20	Cash Dividend on Common Stock	131	16,000,000
21			
22			
23	01/09 -2,857,000 shares at \$5.60 per share		
24			
25			
26			
27	Balance - end of year		151,981,262
28	APPROPRIATED EARNED SURPLUS (Account 215)		\$
29	State balance and purpose of each appropriated earned surplus amount at end		
30	of year and give accounting entries for any applications of appropriated earned		
31	surplus during the year.		
32			
33	NONE		
34			
35			
36			
37			
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39			
40			
41			
42			
43			
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45			
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48			
49			

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SUMMARY OF UTILITY PLANT AND RESERVES FOR DEPRECIATION AND AMORTIZATION

Line No.	Item (a)	Total (b)	Electric (c)	Gas (d)	(e)	(f)	Common (g)
1	UTILITY PLANT:	\$	\$	\$	\$	\$	\$
2	In Service:						
3	101 Plant in Service (Classified)	711,612,259		711,612,259			
4	106 Completed Construction not Classified.....	10,189,393		10,189,393			
5	Total P. 18.....	721,801,652	0	721,801,652	0	0	0
6	104 Leased to Others.....						
7	105 Held for Future Use.....						
8	107 Construction Work in Progress.....	8,140,080		8,140,080			
9	Total Utility Plant.....	729,941,732	0	729,941,732	0	0	0
10	DETAIL OF RESERVES FOR DEPRECIATION AND AMORTIZATION						
11	In Service:						
12	254 Depreciation P. 34.....	249,562,656		249,562,656			
13	257 Amortization P. 9.....	12,998,356		12,998,356			
14	Total, in Service.....	262,561,012	0	262,561,012	0	0	0
15	Leased to Others:						
16	255 Depreciation.....						
17	258 Amortization.....						
18	Total, Leased to Others.....	0	0	0	0	0	0
19	Held For Future Use:						
20	256 Depreciation.....						
21	259 Amortization.....						
22	Total, Held for Future Use.....	0	0	0	0	0	0
23	Total Reserves for Depreciation and Amortization.....	262,561,012	0	262,561,012	0	0	0

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UTILITY PLANT - GAS

1. Report below the cost of utility plant in service according to prescribed accounts.
2. Do not include as adjustments, corrections of additions and retirements for the current or

- the preceding year. Such items should be included in column (c) or (d) as appropriate.
3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	1. INTANGIBLE PLANT		\$	\$	\$	\$	\$
2	301 Organization.....						
3	303 Miscellaneous Intangible Plant.....	10,189,900	67,476	294,836	(4,584)		9,957,955
4	Total Intangible Plant.....	10,189,900	67,476	294,836	(4,584)	0	9,957,955
5	2. PRODUCTION PLANT						
6	Manufactured Gas Production Plant.....						
7	304 Land and Land Rights.....						
8	305 Structures and Improvements.....						
9	306 Boiler Plant Equipment.....						
10	307 Other Power Equipment.....						
11	310 Water Gas Generating Equipment.....						
12	311 Liquefied Petroleum Gas Equipment.....						
13	312 Oil Gas Generating Equipment.....						
14	313 Generating Equipment-Other Processes.....						
15	315 Catalytic Cracking Equipment.....						
16	316 Other Reforming Equipment.....						
17	317 Purification Equipment.....						
18	321 LNG Equipment.....						
19	319 Gas Mixing Equipment.....						
20	320 Other Equipment.....						
21	Total Manufactured Gas Production Plant.....	0	0	0	0	0	0
22	3. STORAGE PLANT						
23	360 Land and Land Rights.....						
24	361 Structures and Improvements.....						
25	362 Gas Holders.....						
26	363 Other Equipment.....						
27	Total Storage Plant.....	0	0	0	0	0	0

UTILITY PLANT - GAS (Continued)

Line No.	Account (a)	Balance Beginning of Year (g)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT	\$	\$	\$	\$	\$	\$
2	365.1 Land and Land Rights.....	750,723	(6,000)				744,723
3	365.2 Rights of Way.....	253,643					253,643
4	366 Structures and Improvements.....	3,629,784	51,397	1,420		(11,730)	3,668,030
5	367 Mains.....	302,034,888	26,285,038	599,339		(69,663)	327,650,925
6	368 Compressor Station Equipment.....	0					0
7	369 Measuring and Regulating Station Equipment.....	23,757,194	2,310,022	166,922			25,900,294
8	380 Services.....	228,712,739	12,977,335	841,541		69,663	240,918,197
9	381 Meters.....	30,093,562	761,106	476,130			30,378,538
10	382 Meter Installations.....	38,610,996	4,578,166	369,221			42,819,941
11	383 House Regulators.....	673,956					673,956
12	386 Other Property on Cust's Prem.....	0					0
13	387 Other Equipment.....	2,803,134	933,813	218,801			3,518,146
14	Total Transmission and Distribution Plant.....	631,320,618	47,890,877	2,673,373	0	(11,730)	676,526,393
15	5. GENERAL PLANT						
16	389 Land and Land Rights.....	1,068,698	1	48,187			1,020,512
17	390 Structures and Improvements.....	20,539,714	124,347	33,749		11,730	20,642,042
18	391 Office Furniture and Equipment.....	5,747,311	478,662	31,725			6,194,248
19	392 Transportation Equipment.....	0					0
20	393 Stores Equipment.....	422,522	73,566				496,087
21	394 Tools, Shop, and Garage Eqpt.....	426,651	206,017	6,268			626,400
22	395 Laboratory Equipment.....	21,852		21,853			0
23	396 Power Operated Equipment.....	561					561
24	397 Communication Equipment.....	5,037,616	1,258,352				6,295,968
25	398 Miscellaneous Equipment.....	44,416		2,930			41,486
26	399 Other Tangible Property.....	0					0
27	Total General Plant.....	33,309,340	2,140,944	144,711	0	11,730	35,317,303
28	Total Gas Plant in Service.....	674,819,858	50,099,297	3,112,920	(4,584)	0	721,801,652
29	104 Utility Plant Leased to Others.....	0					0
30	105 Property Held for Future Use.....	0					0
31	107 Construction Work in Progress.....	9,840,030	(1,699,950)				8,140,080
32	Total Utility Plant - Gas.....	684,659,888	48,399,347	3,112,920	(4,584)	0	729,941,732

Note: Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distribution of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

NONUTILITY PROPERTY (ACCOUNT 121)

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

Line No.	Description and Location (a)	Book Value At End of Year (b)	Revenue for the Year (c)	Expense for the year (d)	Net Revenue for the Year (e)
1	Land - 15,378 sq. ft (1904)				
2	Fence (1980 & 1990)				
3	Southbridge Street				
4	Worcester	12,577	12,000	1,200	10,800
5					
6	Land - 453,546 sq. ft (1868 - 1983)				
7	Quinsigamond Avenue				
8	Worcester	172,268		33,072	(33,072)
9					
10					
11	Land - 690,805,334 sq. ft (1971 - 1993)				
12	Wilson St				
13	Hopkinton	1,065,004	165,300		165,300
14					
15	Land - 6,600 sq. ft (1991)				
16	Kruger Road				
17	Hopkinton	19,077			0
18					
19	Land - 736,164 sq. ft. (1894 - 1925)				
20	Main Street				
21	Milford	1,982		19,668	(19,668)
22					
23	Land - Lot 1, 31.54 acres; Lot 2, 17,283 sq. ft (1996)				
24	Peckham Road				
25	Acushnet	86,237			0
26					
27	Land 27,700 sq. ft. (1997)				
28	Improvements (1997)				
29	Front Street (Pole Yar)				0
30	New Bedford	102,750			
31					
32	Land - 58,436 sq. ft. (1997)				
33	Improvements (1997)				
34	Front Street (Parking)				
35	New Bedford	81,887	25,872	26,988	(1,116)
36					
37	Land - 212.93 acres (2000)				
38	Peckham Road Keene Road				
39	Acushnet	2,692,576	135,600		135,600
40					
41	Land - 10.7 acres (2006)				
42	Easement				
43	Plymouth	8,993.50			0
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
	TOTALS	4,243,352	338,772	80,928	257,844

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2009

INVESTMENTS (ACCOUNTS 123, 124, 136)

notes, etc. held by the respondent at the end of the year.
 at thereunder the information called for.

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

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

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

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

Line No.	Name of fund and Trustee if Any (a)	End of Year (b)	Rate (c)	Balance End of Year (b)
1	Account 126 - Depreciation Funds	\$		\$
2				
3	Plant Replacement Fund Assets - Cash			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19			TOTAL	NONE
20				
21	SPECIAL DEPOSITS (Accounts 132, 133, 134)			Balance End of Year (b)
22				
23	1. Report below the amount of special deposits by classes at end of year.			
24	2. If any deposit consists of assets other than cash, give a brief description of such assets.			
25	3. If any deposit is held by an associated company, give name of company.			
26				
27				
28	Interest Special Deposits (Account 132).....			
29	Dividend Special Deposits (Account 133).....			
30				
31	Other Special Deposits (Account 134):			
32	(specify purpose of each other special deposit).....			
33				
34				
35				
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42				
43				
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46				
47				
48				
49			TOTAL	NONE
50				

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2009

NOTES RECEIVABLE (Account 141)

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

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

ACCOUNTS RECEIVABLE (Accounts 142, 143)

1. Give the particulars called for below concerning accounts receivable at end of year.
2. Designate any account included in Account 143 in excess of \$5,000.

Line No.	Description (a)	Amount End of Year (b)
23	Customers (Account 142):	
24	Electric	\$ -
25	Gas (excludes Unbilled Revenue)	37,385,542
26	Other Electric and Gas Utilities	-
27	Other Accounts Receivable (Account 143):	-
28	Officers and employees	-
29	Reimbursable maintenance & construction	133,800
30	Miscellaneous (group and describe by classes):	
31		
32	FEENEY BROS	6,318
33	MASS HWY	147,571
34	MASS INSTITUTE OF TECHNOLOGY	90,412
35	R H WHITE	5,987
36	SPECTRA ENERGY	32,781
37	SPS NEW ENGLAND, INC	42,111
38	UPSCO	17,646
39	A.F. AMORELLO & SONS	7,058
40	BELLA CONSTRUCTION CO	13,399
41	DEFELICE CORP	14,171
42	J F WHITE CONTRACTING CO	11,707
43	J.R.D., INC.	9,447
44	MANUEL R PAVAO CONTRACTOR	5,145
45	MURRAY PAVING	5,321
46	NATIONAL GRID	6,470
47	NEW ENGLAND CONCRETE INC	7,966
48	NITTI CONSTRUCTION	14,650
49	SOUTH SHORE UTILITY	5,635
50	STEPHEN W MULLEN	5,075
	Sundries	366,829
	TOTAL	\$ 38,335,040

RECEIVABLES FROM ASSOCIATED COMPANIES (Accounts 145,146)

- | | |
|---|---|
| <p>1. Report particulars of notes and accounts receivable from associated companies at end of year.</p> <p>2. Provide separate headings and totals for Account 145, Notes Receivable from Associated Companies, and 146, Accounts Receivable from Associated Companies, in addition to a total for the combined accounts.</p> <p>3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note and date of maturity.</p> | <p>4. If any note was received in satisfaction of an open account, state the period covered by such open account.</p> <p>5. Include in column (d) interest recorded as income during the year, including interest on accounts and notes held any time during the year.</p> <p>6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.</p> |
|---|---|

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
		\$		\$
1	Account 146:			
2				
3	NSTAR Electric Company	2,894,946		NONE
4				
5	NSTAR Electric & Gas Company	43,445,783		NONE
6				
7	NSTAR	8,047		NONE
8				
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10				
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44	TOTALS	46,348,776		NONE

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2009

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

Line No.	Account (a)	Electric (b)	Gas (c)
1	Fuel (Account 151) (See Schedule, Page 25).....		16,758,254
2	Fuel Stock Expenses (Account 152).....		
3	Residuals (Account 153).....		
4	Plant Materials and Operating Supplies (Account 154).....	NOT	1,304,517
5	Merchandise (Account 155).....	APPLICABLE	
6	Other Materials and Supplies (Account 156).....		
7	Liquefied Natural Gas (Account 164, Page 25).....		19,849,352
8	Nuclear Fuel Assemblies and Components-Stock Account (Account 158).....		
9	Nuclear Byproduct Materials (Account 159).....		
10	Stores Expense (Account 163).....		
11			
12	Total Per Balance Sheet	\$	37,912,123
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PRODUCTION FUEL AND OIL STOCKS - Included in Account 151
(Except Nuclear Materials)

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

Line No.	Item (a)	Kinds of Fuel and Oil			
		Total Cost	Liquefied Natural Gas (MCF) - Acct 164		
		(b)	Quantity (c)	Cost (d)	
1	On Hand Beginning of Year	\$62,540,065	2,769,362	\$32,696,052	
2	Received During Year	47,579,677	2,426,570	12,339,900	
3					
4	TOTAL	110,119,741	5,195,932	45,035,951	
5	Used During Year (Note A)				
6	LNG Vaporized	17,826,356	1,715,689	17,826,356	
7	LNG Boil Off	6,975,366	705,903	6,975,366	
8	From Storage for Distribution to	384,878	50,963	384,878	
9	Customers	21,877,947	-	-	
10	Fuel Gas	395,740	-	-	
11	Sold or Transferred	26,051,849	-	-	
12	TOTAL DISPOSED OF	73,512,135	2,472,555	25,186,599	
13	BALANCE END OF YEAR	\$36,607,606	2,723,377	\$19,849,352	
			Natural Gas in Storage - (Acct 151)		
			Algonquin Inventory (MMbtu)	Tennessee Inventory (MMbtu)	
		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)
14	On Hand Beginning of Year	2,037,495	\$20,284,397	984,706	\$9,559,616
15	Received During Year	4,602,813	22,948,593	2,511,045	12,291,185
16					
17	TOTAL	6,640,308	43,232,989	3,495,751	21,850,801
18	Used During Year (Note A)				
19	Taken from Storage for Distribution to				
20	Customers	1,675,978	14,986,992	780,515	6,890,955
21	Fuel Gas	23,417	206,213	21,467	189,526
22	Sold or Transferred	2,934,495	16,529,964	1,756,017	9,521,885
23	TOTAL DISPOSED OF	4,633,890	\$31,723,169	2,557,999	\$16,602,367
24	BALANCE END OF YEAR	2,006,418	\$11,509,820	937,752	\$5,248,434

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

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

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particularly of discount and expense or premium applicable to each class and series of long-term debt.
 2. Show premium amounts by enclosure in parentheses.
 3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
 5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Department's authorization of treatment other than as specified by the Uniform System of

Accounts.
 6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
 7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount or Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Securities to which Discount and Expenses or Premium Minus Expense, Relates (Omit Cents) (b)	Total Discount and Expense or Net Premium (Omit Cents) (c)	Amortization Period		Balance Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance End of Year (i)
				From (d)	To (e)				
1	Account 181								
2									
4	Series J Bonds 9.95%	25,000,000	190,000	12-01-90	12-01-20	86,913	-	7,243	79,670
5	Series K Bonds 7.11%	35,000,000	265,068	12-30-93	12-30-33	176,879	-	7,075	169,804
7	Series M Bonds 7.04%	25,000,000	399,897	09-26-97	09-30-17	176,419		20,162	156,257
8	Series N Bonds 4.46% (A)					0	97,097		97,097
9									
10									
11									
12	TOTAL	85,000,000	854,965			440,211	97,097	34,480	502,828
13									
14									
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22									
23									

(A) On January 14, 2010, NSTAR Gas entered into a \$125 million Bond Purchase Agreement with private investors on a 10-year First Mortgage Bond series at a coupon rate of 4.46%

Annual report of.....NSTAR GAS COMPANY.....Year ended December 31,2009

EXTRAORDINARY PROPERTY LOSSES (Account 182)

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

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written Off (c)	Written off During Year		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
	TOTALS					NONE

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
6	Billing Work in Progress	5,901	14,338	143	14,070	6,168
7						
8	Environmental Liability(A)	20,930,773	1,518,696	814/426	1,690,580	20,653,654
9				131	105,236	
10						
11	Regulatory Assets - Postretirement Benefits	8,042,507		926	1,959,530	6,082,977
12						
13	Goodwill (B)	87,446,062		407	2,851,512	84,594,550
14						
15	Cost to Achieve (C)	1,549,464		407	1,549,464	0
16						
17	Deferred Pension Adjustment Mechanism	150,445	17,182,457	926/485/456	4,642,680	12,690,221
18						
19	Deferred CGAC bad debt costs	4,796,578	7,490,845	175	8,348,730	3,938,693
20						
21	Deferred Regulatory proceeding	359,704		928	98,004	261,700
22						
23	SFAS 133 Above Market Costs	32,875,584	693,246	253	31,913,645	1,655,185
24						
25	Regulatory Assets - ARO	6,114,440	403,860	230/108	-	6,518,300
26						
27	Deferred ASP Costs (D)	126,340	7,615	921	48,616	85,339
28						
29	Deferred Lease Syndication Costs (E)	-	57,410			57,410
30						
31						
	(A) Amortized over a seven-year period per DPU#89-161					
	(B) Amortized over a forty-year period					
	(C) Amortized over a ten-year period					
	(D) Amortized over a five-year period					
	(E) Amortized over a nine-year period					
	TOTALS	162,397,797	27,368,467		53,222,067	136,544,198

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

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

Line No.	Class and Series of Stock (a)	Number of Shares Authorized (b)	Per Value per Share (c)	Amount Authorized (d)	Outstanding per Balance Sheet		Premium at End of Year (g)
					Shares (e)	Amount (f)	
1	Account 201 and 207						
2	Common Stock	2,857,000	\$25.00	\$71,425,000	2,857,000	\$71,425,000	\$118,569,287
3							
4							
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22							
23							
24	TOTALS	2,857,000	\$25.00	\$71,425,000	2,857,000	\$71,425,000	\$118,569,287

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LONG TERM DEBT (Accounts 221,223-224)

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

Line No.	Class and Series of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Amount Authorized (d)	Amount Actually Outstanding at End of Year (e)	Interest Provisions Rate per Cent (f)	Dates Due (g)	Interest Accrued During Year, Charged to Income (h)	Interest Paid During Year (i)
1	Account 221								
2	-----								
3	Series J	12-01-90	12-01-20	25,000,000	25,000,000	9.95%	NOTE (1)	2,487,500	2,487,500
4	Series K	12-30-93	12-30-33	35,000,000	35,000,000	7.11%	NOTE (2)	2,488,500	2,488,500
5	Series M	09-26-97	09-30-17	25,000,000	25,000,000	7.04%	NOTE (3)	1,760,000	1,760,000
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	Notes:								
16	(1) March, June, September and December								
17	(2) June and December								
18	(3) March and September								
19									
20	-----								
			TOTALS	85,000,000	85,000,000			6,736,000	6,736,000

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

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

Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
	<u>Account 231</u>				\$
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21			TOTAL		NONE

PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)

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

Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year	
			Rate (c)	Amount (d)
	<u>Account 233</u>	\$		\$
22	NSTAR	129,900,000	(A)	429,082
23				
24				
25				
	<u>Account 234</u>			
27				
28				
29				
30				
31	Hopkington LNG	1,173,978		
32	Operating Expenses			
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	(A) Based on NSTAR Short-term borrowing rate			
43				
44				
45				
46				
47	TOTALS	131,073,978		429,082

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.
0.00

Line No.	Item (a)	Amount (b)
1	Refunds from Pipeline Suppliers due Customers	690,382
2	Self-Insurance Liability	601,659
3	Deferred Home Heating Protection Plan Revenues	2,934,624
4	Meter Installation Costs	809,717
5	Other	31,824
6		
7		
8		
9		
10		
12		
13		
14		
15		
16		
17		
18		
19		
20	TOTAL	5,068,206

OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description of Other Deferred Credit (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
20	Unamortized ITC 1962-1993 (A)	3,358,874	406	186,736	-	3,172,138
21	FAS #109 Liability	1,135,832	409/236/186		158,353	1,294,185
22						
23						
24	FAS #133 Above Mkt cost liab	32,875,584	182	31,220,399		1,655,185
25						
26	FAS #109 Goodwill ADIT- Federal	28,616,615	410	933,156	-	27,683,459
27	FAS #109 Goodwill ADIT- Mass	5,684,094	410	185,352	-	5,498,742
28						
29	Post Retirement Liability	5,838,462	926	991,811		4,846,651
30						
31	Customer Contribution	3,792,203	409/131 /107	230,599	179,675	3,741,279
32						
33						
34	Environmental Clean Up Costs-MGP	13,260,000	186		774,000	14,034,000
35						
36	Gain on Sale of Property	1,855,420	495	341,219		1,514,201
37						
38	Sale of Property Clearing	(228,764)	131	22,165	355,828	104,899
39						
40	Regulatory Commission Expense	233,282	928	505,825	576,038	303,495
41						
42	ARO Liability	6,636,891	182 /107		384,948	7,021,839
43						
44	Leased appliance business	692,021	131			692,021
45						
46						
47						
48	(A) Amortization is based on the estimated useful life of the property subject to the investment tax credit.					
	TOTALS	103,750,514		34,617,262	2,428,842	71,562,094

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

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

Line No.	(a)	Electric (b)	Gas (c)	Total (d)
1	Balance at beginning of year			232,906,329
2	Credits to Depreciation Reserve during year:			
3	Account 403 Depreciation.....		SAME	20,647,262
4	Other accounts - Leased Appliances.....		AS	-
5				
6	TOTAL CREDITS DURING YEAR.....			20,647,262
7				
8	Net Charges for Plant Retired:			
9	Book Cost of Plant Retired.....		TOTAL	2,818,084
10	Cost of Removal.....			1,239,950
11	Salvage (Credit).....			(48,187)
12	Asset Retirement Obligation(Credit).....			(18,912)
13				
	NET CHARGES DURING YEAR.....			3,990,935
14	Balance December 31.....			249,562,656

METHOD OF DETERMINATION OF DEPRECIATION CHARGES

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

15	Depreciation is provided using the straight-line method at rates intended to amortize the original cost of properties over their estimated economic lives. The depreciation percent based on the useful lives of the average cost of depreciable property in use at the beginning and end of the year is 3.13%.
16	
17	Straight-line depreciation for leased appliances is based on their estimated lives.
18	
19	Estimated depreciation claimed for Federal Tax purposes is \$48,208,190
20	
21	
22	
23	

DIVIDENDS DECLARED DURING THE YEAR (Accounts 437,438)

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

Line No.	Name of Security on Which Dividend was Declared (a)	Rate Per Cent		Amount of Capital Stock On Which Dividend Was Declared (d)	Amount of Dividend (e)	Date	
		Regular (b)	Extra (c)			Declared	Payable
24	Account 438						
25	Common Stock	5.60		2,857,000	16,000,000	01/24/09	02/02/09
26							
27							
28							
29							
30							
31							
32							
33	TOTALS	5.60			16,000,000		
34							
35	Dividend rates on Common Stock and Premium						
36	Dividend rates on Common Stock, Premium and Surplus						

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

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1	Account 265		
2			
3	Reserve for Deferred Massachusetts Franchise Tax		
4			
5	Balance @ January 1, 2009		10,458,375
6			
7			
8	Provision	410	1,572,329
9			
10	Provision	410	(1,119,090)
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
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42			
43			
44			
45			
46			
47			
48		TOTAL	10,911,614

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

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

Line No.	Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year			Balance End of Year (f)
			Amounts Debited Account 410 (1) (c)	Amounts Credited Account 411 (2) (d)	Adjustments (e)	
1	Accelerated Amortization	\$	\$	\$	\$	\$
2	(Account 267)					
3	Electric.....					
4	Gas.....					
5	Other (Specify).....					
6	Totals.....	0.00	0.00	0.00	0.00	0.00
8	Liberalized Depreciation					
9	(Account 268)					
10	Electric.....					
11	Gas - State.....					
	Gas - Federal.....	64,812,479	8,263,266			73,075,745
12	Other (Specify).....					
13	Totals.....	64,812,479	8,263,266	0	-	73,075,745
14						
15	Total (Accounts 267, 268)					
16	Electric.....					
17	Gas.....					
18	Other Adjustments.....					
19	Totals.....	64,812,479	8,263,266	0	-	73,075,745
20						
21	(1) Account 410, Provision for Deferred Federal Income Taxes.					
22	(2) Account 411, Federal Income Taxes Deferred in Prior Years - Credit.					
23	(3) Column (e) Includes adjustments made to account 236					
24						

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

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

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

Explanation as requested in Instruction 2b:

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

Deferred Federal Income Tax from 1956 to Date

Year	Account 236 (See Note 3)	Account 131 (See Note 2)	Account 410	Account 426 (See Note 1)	Account 411	Account 182	Account 234	Account 253 (See Note 4)
1956			106,243					\$
1957			99,937					
1958			131,798					
1959			180,269					
1960			218,999					
1961			257,303					
1962			470,903					
1963			494,495					
1964			511,243					
1965			477,950		(835)	(2,277)		
1966			478,717		(228)	(330,714)		
1967			404,161		(8,575)	(38,826)		
1968			404,162		(19,228)	13,315		
1969			405,561		(16,444)	(124,386)		
1970			384,505		(30,183)	27,084		
1971			449,367	(33,352)	(53,220)	51,829		
1972			632,188		(54,862)	51,829		
1973			635,259		(53,757)	51,829		
1974			872,569		(58,761)	51,832		
1975			782,823		(52,950)	51,858		
1976			757,406		(52,637)	51,569		
1977			446,175		(37,857)	18,511		
1978			568,773		(43,701)	13,770		
1979			513,578		(51,429)	13,770		
1980			704,668		(74,207)			
1981		2,608,011	1,067,345		(25,491)			
1982	17,609	(119,197)	1,512,510		(39,871)			
1983	35,215	(107,715)	1,662,555		(62,808)			
1984		(105,322)	1,747,353		(42,197)			
1985		(123,242)	1,930,448		(90,042)			
1986		(131,656)	2,518,290		(131,575)			
1987		(104,962)	1,783,421		(136,466)			
1988		(106,790)	1,574,928		(212,881)			
1989		(112,893)	2,126,742		(230,341)			
1990		(112,894)	2,511,602		(211,767)			
1991		45,478	1,919,811		(199,454)			
1992		(197)	1,831,891		(147,588)			(5,699,414)
1993		(227)	1,942,475		(207,344)			714,080
1994		(212)	2,294,350		(167,071)			(419,158)
1995		(211)	1,737,833		(210,856)			
1996		(212)	1,577,419		(282,649)			
1997		(260)	1,184,200		(279,149)			
1998		(253)	759,428		(275,149)			
1999		58	1,142,912		(414,683)			
2000			1,243,711		(293,151)			
2001			487,905		(1,481,896)		(183)	
2002			4,324,537		(434,369)			
2003			7,389,032		(434,369)			
2004			8,266,643		(841,671)			
2005			1,962,203		(638,021)			
2006			(540,099)		(643,232)			
2007			1,926,999		(665,892)			
2008			9,002,744		(200,000)			
2009			8,263,266		0			
Total	52,824	1,627,304	86,541,507	(33,352)	(9,608,856)	(99,007)	(183)	(5,404,492)

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

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

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

(Note 4) Taxes relating to adoption of FAS #109.

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GAS OPERATING REVENUES (Account 400)

1. Report below the amount of operating revenue for the year for each prescribed account and the amount of increase or decrease over the preceding year.
 2. If increases and decreases are not derived from previously reported figures explain any inconsistencies.
 3. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings

are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating etc., indicate in a footnote the number of such duplicate customers included in the

classification.
 4. Unmetered sales should be included below. The details of such sales should be given in a footnote.
 5. Classification of Commercial and Industrial Sales, Account 481, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent.

Line No.	Account (a)	Operating Revenues		MMbtu Sold		Average Number of Customers per Month	
		Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	Amount for Year (d)	Increase or (Decrease) from Preceding Year (See Note) (e)	Number for Year (f)	Increase or (Decrease) from Preceding Year (g)
1	SALES OF GAS	\$	\$				
2	480 Residential Sales.....	301,909,143	(10,541,969)	20,835,447	291,017	239,955	4,753
3	481 Commercial and Industrial Sales:						
4	Small (or Commercial)...see instr.5.....	113,599,035	(22,249,674)	11,071,259	681,580	21,569	580
5	Large (or Industrial)...see instr.5.....	9,341,837	(1,548,905)	739,986	(117,700)	725	27
6	482 Other Sales to Public Authorities.....	9,314,088	(2,018,657)	764,779	(110,129)	1,013	44
7	484 Interdepartmental Sales.....	-	-	-	-	-	-
8	485 Miscellaneous Gas Sales... Unbilled.....	1,849,292	(14,033,975)	428,561	62,628	-	-
9	Total Sales to Ultimate Consumers.....	436,013,396	(50,393,179)	33,840,032	807,396	263,263	5,404
10	483 Sales for Resale.....	11,764,591	(20,358,114)	(155,316)	(679,958)	2	(5)
11	Total Sales of Gas *	447,777,987	(70,751,293)	33,684,716	127,438	263,265	5,399
12	OTHER OPERATING REVENUES						
13	487 Forfeited Discounts.....	400,531	(71,480)				
14	488 Miscellaneous Service Revenues.....	61,500	(402,585)				
15	489 Revenues from Trans.of Gas of Others.....	25,657,150	(2,292,808)	15,173,870	319,130	3,462	902
16	490 Sales of Products Extracted from Natural Gas.....	-	-				
17	491 Rev. from Natural Gas Processed by Others.....	-	-				
18	493 Rent from Gas Property	666,833	118,310				
19	494 Interdepartmental Rents.....	-	-				
20	495 Other Gas Revenues.....	1,427,975	1,202,821				
21	Total Other Operating Revenues.....	28,213,990	(1,445,741)				
22	Total Gas Operating Revenues.....	475,991,977	(72,197,035)	48,858,586	446,568	266,726	6,302
			Purchased Price Adjustment Clauses	Fuel Clauses			
	* Includes revenues from application of		299,064,463	Billed Sales Only			
	Total MMBTU to which applied		30,566,354	Billed Sales Only			

Annual report ofNSTAR GAS COMPANY.....Year ended Decemeber 31, 2009

SALES OF GAS TO ULTIMATE CONSUMERS

Report by account the MMBTU sold, the amount derived and the number of customers under each filed schedule or contract. Contract sales and unbilled sales may be reported separately in total.

Line No.	Account No.	Schedule (a)	MMBTU (b)	Revenue (c)	Average Revenue per MMBTU (\$0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	480	Residential					
2		420	378,283	7,082,251	18.7221	22,180	21,879
3		421	49,511	666,411	13.4599	1,964	2,150
4		422	18,501,014	270,166,300	14.6028	191,666	193,576
5		423	1,906,640	23,994,181	12.5845	22,614	22,881
6		TOTAL - Residential	20,835,447	301,909,143	14.4902	238,424	240,486
7							
8							
9	481	Commercial					
10		Industrial					
11		430	3,121,914	44,042,997	14.1077	16,810	17,004
12		431	2,641,366	32,920,962	12.4636	1,204	1,196
13		432	667,583	7,920,788	11.8649	43	35
14		433	966,671	10,194,466	10.5459	3,402	3,382
15		434	1,275,814	11,554,450	9.0565	575	570
16		435	292,481	2,815,257	9.6254	19	14
17		Interruptible	2,845,416	13,491,952	4.7416	20	47
18		TOTAL -Commercial and Industrial	11,811,245	122,940,872	10.4088	22,073	22,248
19							
20							
21	482	Municipal					
22		422	289	4,288	14.8322	5	5
23		430	196,180	2,632,919	13.4209	656	670
24		431	366,019	4,304,882	11.7614	146	152
25		432	81,803	1,078,980	13.1901	6	3
26		433	23,795	281,914	11.8475	167	166
27		434	60,191	589,287	9.7902	23	24
28		435	35,866	408,559	11.3913	2	3
29		Interruptible	636	13,259	20.8511	3	3
30		TOTAL -Municipal	764,779	9,314,088	12.1788	1,008	1,026
31							
32							
33		Miscellaneous Gas Sales					
34		Unbilled Gas Sales	428,561	1,849,293			
35							
36							
37							
38							
39							
40							
41		TOTAL SALES TO ULTIMATE					
42		CONSUMERS (Page 43 line 9)	33,840,032	436,013,396	12.8845	261,505	263,760

GAS OPERATION AND MAINTENANCE EXPENSES

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

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

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GAS OPERATION AND MAINTENANCE EXPENSES-Continued			
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)
1	OTHER GAS SUPPLY EXPENSES	\$	\$
2	Operation:		
3	804 Natural gas city gate purchases.....	271,618,985	(77,982,465)
4	805 Other gas purchases.....	-	-
5	806 Exchange gas.....	-	-
6	807 Purchased gas expenses.....	-	-
7	808 Liquefied natural gas.....	36,720,483	1,803,201
8	811 Gas used for products extraction-CR.....	-	-
9	812 Gas used for other utility operations-Cr.....	-	260,512
10	813 Other gas supply expenses.....	-	-
11	814 Environmental response expense - manufactured gas plants.....	1,463,660	1,782,853
12	815 Conservation and load management.....	7,838,976	2,540,607
13	Total other gas supply expenses.....	317,642,103	(71,595,292)
14	Total production expenses	317,642,103	(71,595,292)
15	LOCAL STORAGE EXPENSES		
16	Operation:		
17	840 Operation supervision and engineering.....	-	-
18	841 Operation labor and expenses.....	862,231	(103,710)
19	842 Rents.....	-	-
20	Total Operation.....	862,231	(103,710)
21	Maintenance:		
22	843 Maintenance supervision and engineering.....	-	-
23	844 Maintenance of structures and improvements.....	-	-
24	845 Maintenance of gas holders.....	107,147	(3,277)
25	846 Maintenance of other equipment.....	-	-
26	Total maintenance.....	107,147	(3,277)
27	Total storage expenses.....	969,379	(106,987)
28	TRANSMISSION AND DISTRIBUTION EXPENSES		
29	Operation:		
30	850 Operation supervision and engineering.....	8,373,127	(538,381)
31	851 System control and load dispatching.....	719,507	(635,457)
32	852 Communication system expenses.....	-	-
33	853 Compressor station labor and expenses.....	-	-
34	855 Fuel and power for compressor stations.....	-	-
35	857 Measuring and regulating station expenses.....	802,580	(60,056)
36	858 Transmission and Compression of gas by others.....	-	-
37	874 Mains and services expenses.....	4,823,113	396,156
38	878 Meter and house regulator expenses.....	1,600,476	587,963
39	879 Customer Installations expenses.....	(1,202,575)	(459,579)
40	880 Other expenses.....	666,969	(282,383)
41	881 Rents.....	552,748	(7,693)
42	Total operation.....	16,335,943	(999,430)
43	Maintenance:		
44	885 Maintenance supervision and engineering.....	2,278,892	176,343
45	886 Maintenance of structures and improvements.....	-	-
46	887 Maintenance of mains.....	3,150,836	742,102
47	888 Maintenance of compressor station equipment.....	-	-
48	889 Maintenance of measuring and regulating station equipment.....	660,220	875
49	892 Maintenance of services.....	2,017,074	(393)
50	893 Maintenance of meters and house regulators.....	868,661	(362,542)
51	894 Maintenance of other equipment.....	505,446	(99,786)
52	Total maintenance.....	9,481,129	456,600
53	Total transmission and distribution expenses.....	25,817,073	(542,830)

GAS OPERATION AND MAINTENANCE EXPENSES-Continued				
Line No.	Account (a)	Amount for Year (b)	Increase or (Decrease) from Preceding Year (c)	
1	CUSTOMER ACCOUNTS EXPENSES	\$	\$	
2	Operation:			
3	901 Supervision.....	368,759	(9,244)	
4	902 Meter reading expenses.....	633,666	(100,804)	
5	903 Customer records and collection expenses.....	4,060,615	(516,438)	
6	904 Uncollectible accounts.....	10,982,114	380,009	
7	905 Miscellaneous customer accounts expenses.....	932,642	(106,721)	
8	Total customer accounts expenses.....	16,977,796	(353,199)	
9	SALES EXPENSES			
10	Operation:			
11	909 Informational and instructional ad exps.....	-	-	
12	910 Misc. cust. svc and informational exps.....	-	-	
13	911 Supervision.....	(1,438)	(843)	
14	912 Demonstrating and selling expenses.....	1,685,236	(152,738)	
15	913 Advertising expenses.....	249,775	(32,415)	
16	916 Miscellaneous sales expenses.....	877,180	115,648	
17	Total sales expenses.....	2,810,752	(70,348)	
18	ADMINISTRATIVE AND GENERAL EXPENSES			
19	Operation:			
20	920 Administrative and general salaries.....	7,240,066	(897,781)	
21	921 Office supplies and expenses.....	2,078,214	(558,192)	
22	922 Administrative expenses transferred-Cr.....	(528,933)	(84,037)	
23	923 Outside services employed.....	898,008	(960,618)	
24	924 Property Insurance.....	40,883	416	
25	925 Injuries and damages.....	2,268,096	363,248	
26	926 Employees pensions and benefits.....	11,777,064	(2,320,087)	
27	928 Regulatory commission expenses.....	645,882	160,776	
28	929 Duplicate charges-Cr.....	-	-	
29	930 Miscellaneous general expenses.....	452,813	(146,548)	
30	931 Rents.....	284,052	(58,498)	
31	Total operation.....	25,156,144	(4,501,322)	
32	Maintenance:			
33	932 Maintenance of general plant.....	-	-	
34	Total administrative and general expenses.....	25,156,144	(4,501,322)	
35	Total gas operation and maintenance expenses	389,373,247	(77,169,977)	
SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES				
Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
36	Steam Production.....			
37	Manufactured gas production.....			
38	Other gas supply expenses.....	317,642,103	0	317,642,103
39	Total production expenses.....	317,642,103	0	317,642,103
40	Local storage expenses.....	862,231	107,147	969,379
41	Transmission and distribution expenses.....	16,335,943	9,481,129	25,817,073
42	Customer accounts expenses.....	16,977,796	0	16,977,796
43	Sales expenses.....	2,810,752	0	2,810,752
44	Administrative and general expenses.....	25,156,144	0	25,156,144
45	Total gas operation and maintenance expenses.....	379,784,970	9,588,277	389,373,247
46	Ratio of operating expenses to operating revenues (carry out decimal two places, e.g.: 0.00%) Compute by dividing Revenues (Acct. 400) into the sum of Operation and Maintenance Expenses (p. 47, line 43(d), Depreciation (Acct. 403) and Amortization (Acct. 407)			86.58%
47	Total salaries and wages of gas department for year, including amounts charged to operating expenses, construction and other accounts.		\$	52,075,997
48	Total number of employees of gas department at end of year, including administrative, operating, maintenance, construction and other employees (including part time employees).			412
Footnote: Total salaries & wages reflects Service Company allocated labor and direct NSTAR GAS charged labor The total number of employees of Gas department at year end include only employees directly charged to NSTAR Gas.				

Annual report of.....NSTAR GAS COMPANY.....Year Ended December 31, 2009

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

SALES FOR RESALE (Account 483)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	MMBTU (c)	Rate per MMBTU (d)	Amount (e)
1	Total Sale for Resale				\$12,307,289
2					
3	Cash Out Imbalance		(155,316)		(542,698)
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15		TOTALS	(155,316)		\$11,764,591

SALE OF RESIDUALS (Accounts 730, 731)

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

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

PURCHASED GAS (Accounts 804-806)

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

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

PURCHASED GAS (Accounts 804-806)

Line No.	Names of Companies to Which Gas is Sold (a)	Where Delivered and Where and How Measured (b)	MMBTU (c)	Rate per MMBTU (d)	Amount (e)
1					
2		(A)			
3					
4					
5	Gas Purchases through Algonquin & Tennessee Pipelines		30,119,802	5.7879	\$ 174,331,482
6					
7	Demand Charges				\$ 42,529,277
8					
9	Storage Inventory Activity		77,731		\$ 13,085,291
10					
11	Storage Demand				\$ 5,864,910
12					
13	Transfers to LNG Inventory		(2,426,570)		\$ (11,179,675)
14					
15	Pipeline Refunds				\$ (731)
16					
17	Gas Hedging Settlement Costs				\$ 46,988,430
18					
19					
20					
21					
22	Total		27,770,963	9.7807	\$ 271,618,985
23					
24					
25					
26					
27					
28	(A)	Gas is delivered at Milford, Westwood, Hopedale, Ashland, Dover, Medford, Cambridge, Freetown, New Bedford, 2 locations in Plymouth, Worcester, Hudson, Grafton, Hopkinton, Framingham, Marlboro & Needham. Measurement devices used include Ultrasonic, Orifice & Turbine Meters.			
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30					
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TAXES CHARGED DURING YEAR

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
 2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
 3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal", "State",

and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.

4. The accounts to which the taxes charged were distributed should be shown in columns (c) to (h). Show both the utility department and number of account charged. For taxes charged to utility plant show the number of the appropriate balance sheet plant account or subaccount.

5. For any tax which it was necessary to apportion to more than one utility

department or account, state in a footnote the basis of apportioning such a tax.

6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (omit cents) (b)	Distribution of Taxes Charged (omit cents) (Show utility department where applicable and account charged)							
			Electric Acct. 408, 409 (c)	Gas Acct. 408, 409 (d)	Acct. 107 (e)	Acct. 186 (f)	Acct. 146 (f)	Acct. 916 (g)	Acct. 418 (h)	Acct. 415 (i)
			1	Federal Income	4,634,793		4,634,793			
2										
3										
4	Total Federal	4,634,793		4,634,793						
5										
6	Federal Unemployment	32,996		24,090	8,905			0		
7	Federal Old Age Benefit	3,794,897		2,770,685	1,024,212			0		
8										
9	State Franchise	2,563,350		2,563,350						
10	State Unemployment	239,494		174,856	64,637			0		
11	Local Real Estate and									
12	Personal Property	7,914,101		7,833,173					80,928	
13										
14										
15	Total Taxes other than Federal Income Tax	14,544,838		13,366,155	1,097,755		-	0	80,928	-
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31	TOTALS	19,179,631		18,000,948	1,097,755		-	0	80,928	-
32										

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

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

Line No.	Item (a)	Electric Department (b)	Gas Department (c)	Other Utility Department (d)	Total (e)
1	Revenues:	\$	\$	\$	\$
2	Merchandise sales, less discounts,				
3	allowance and returns				0
4					
5					
6					
7					
8					
9					
10	Total Revenues		0		0
11					
12					
13	Costs and Expenses:				
14	Cost of sales (list according to major				
15	classes of cost)				
16	Appliances				0
17	Delivery & Installation				0
18					
19					
20					
21					
22					
23					
24					
25					
26					
27	Customer accounts expenses				0
28	Salaries & Commissions				0
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
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46					
47					
48					
49					
50	Total Costs and Expenses		0		0
51	Net Profit (or Loss)		0		0

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

Line No.	Item	Total	January	February	March	April	May
1	<u>Gas Made</u>						
2							
3	Propane Gas						
4	Liq. Natural Gas	3,000,498	824,962	580,085	389,965	79,109	49,284
5							
6							
7							
8	TOTAL	3,000,498	824,962	580,085	389,965	79,109	49,284
9							
10							
11	<u>Gas Purchased</u>						
12							
13	Natural	30,558,336	5,966,593	4,319,256	3,874,094	2,154,835	1,354,715
14	Fuel Gas	-	-	-	-	-	-
15	Turnback Gas	-	-	-	-	-	-
16							
17	TOTAL	30,558,336	5,966,593	4,319,256	3,874,094	2,154,835	1,354,715
18							
19	TOTAL MADE AND						
20	PURCHASED	33,558,834	6,791,555	4,899,341	4,264,059	2,233,944	1,403,999
21							
22	Net Change in Holder						
23	Gas*						
24							
25	EUT Nominated	31,640,171	3,499,529	3,159,717	3,210,333	2,683,752	1,885,533
26							
27	TOTAL SENDOUT	65,199,005	10,291,084	8,059,058	7,474,392	4,917,696	3,289,532
28							
29							
30							
31							
32	Gas Sold **	63,950,235	9,927,557	7,885,274	7,383,889	4,944,832	3,285,265
33							
34	Gas Used by Company	117,951	43,537	18,356	12,509	10,921	6,685
35							
36	Gas Accounted for	64,068,186	9,971,094	7,903,630	7,396,398	4,955,753	3,291,950
37							
38	Gas Unaccounted for ***	1,130,819	319,990	155,428	77,994	(38,057)	(2,418)
39							
40	% Unaccounted						
41	for (0.00%)	1.73	3.11	1.93	1.04	(0.77)	(0.07)
42							
43							
44							
45							
46	<u>Sendout in 24 hours</u>						
47							
48	in MMBTU						
49							
50	Maximum-MMBTU	370,009	370,009	348,599	300,845	179,324	99,164
51	Maximum-Date	15-Jan-09	15-Jan-09	5-Feb-09	3-Mar-09	12-Apr-09	5-May-09
52	Minimum-MMBTU	36,751	208,153	124,154	98,739	52,323	43,013
53	Minimum-Date	15-Aug-09	23-Jan-09	27-Feb-09	7-Mar-09	25-Apr-09	24-May-09
54							
55							
56							
57							
58	B.T.U. Content of Gas Delivered to Customers 1.032 per Cubic Foot						

* Add Decreases in Holder Gas , Deduct increases.

** Includes unbilled gas volumes.

*** Excludes unbilled gas volumes.

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TRANSMISSION AND DISTRIBUTION MAINS

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

Line No.	Diameter	Total Length in Feet at Beginning of Year	Added During Year	Taken Up During Year	Abandoned but Not Removed During Year	Total Length in Feet at End of Year
1 CAST IRON:						
2	2" or Less	(705)			0	(705)
3	3"	282,870			10,224	272,646
4	4"	1,003,228			21,307	981,921
5	6"	536,868			6,465	530,403
6	8"	186,135			2,752	183,383
7	10"	29,845			14	29,831
8	12"	132,677			37	132,640
9	14"	3,164			0	3,164
10	16"	51,385			378	51,007
11	18"	5,021			0	5,021
12	20"	47,242			2,567	44,675
13	24"	30,745			997	29,748
14	30"	2,588			781	1,807
15	36"	1,030			0	1,030
16	TOTAL	2,312,093	0		45,522	2,266,571

17 WELDED STEEL:

18	2" or Less	1,965,796	0		31,207	1,934,589
19	3"	211,121	0		3,001	208,120
20	4"	2,085,752	163		21,076	2,064,839
21	6"	706,109	369		7,127	699,351
22	8"	598,798	10		7,257	591,551
23	10"	21,794	1		14	21,781
24	12"	509,552	187		111	509,628
25	14"	8,880	0		0	8,880
26	16"	107,168	813		0	107,981
27	18"	14,450	0		0	14,450
28	20"	2,618	247		28	2,837
29	24"	3,443	898		0	4,341
30	30"	229	365		0	594
31	36"	3	0		0	3
32	TOTAL	6,235,713	3,053		69,821	6,168,945

33 PLASTIC:

34	2" or Less	3,660,026	44,659		6,063	3,698,622
35	3"	191,639	82		583	191,138
36	4"	2,347,194	44,856		2,272	2,389,778
37	6"	730,371	11,304		305	741,370
38	8"	1,011,480	44,337		385	1,055,432
39	12"	13,725	1,136		0	14,861
40	TOTAL	7,954,435	146,374		9,608	8,091,201

40						
41						
42						
43						
44						
45						
46						
	TOTALS	16,502,241	149,427		124,951	16,526,717

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

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

GAS DISTRIBUTION SERVICES, HOUSE GOVERNORS AND METERS				
Line No.	Item	Gas Services	House Governors	Meters
1	Number at beginning of year	188,004	29,298	299,425
2	Additions during year:			
3	Purchased			10,695
4	Installed	2,945	76,834	
5	Associated with Plant acquired			
6	Total Additions	2,945	76,834	10,695
7	Reductions during year:			
8	Retirements	2,178	0	10,415
9	Associated with Plant sold			
10	Total Reductions	2,178	0	10,415
11	Number at End of Year	188,771	106,132	299,705
12	In Stock			21,624
13	On Customers' Premises - Inactive			
14	On Customers' Premises - Active			277,852
15	In Company Use			229
16	Number at End of Year			299,705
17	Number of Meters Tested by State Inspectors During Year			42,357

Annual report ofNSTAR GAS COMPANY.....Year ended December 31,2009

RATE SCHEDULE INFORMATION

1. Attach copies of all Filed Rates for General Consumers.
2. Show below the changes in rate schedules during year and the estimated increase or decrease in annual revenue predicated on the previous year's operations.

Date Effective	M.D.T.E. Number	Rate Schedule	Estimated Effect on Annual Revenues	
			Increases	Decreases
1/1/2009	401A	Seasonal Cost Of Gas Adjustment Clause		14,819,791
1/1/2009	402B	Local Distribution Adjustment Charge		419,235
1/1/2009	405	Energy Conservation Service Charge	328,588	

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

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

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

(e) newspaper and magazine editorial services; and (f) other advertising.

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Expenditures Associated with Lobbying Activities incurred and paid	
2	to the following:	
3		
4		
5	NSTAR Electric & Gas Company	418,722
6		
7		
8		
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39	TOTAL	418,722

913. ADVERTISING EXPENSES.

Line No.	Type (a)	General Description (b)	Amount for year (c)
1		Cost of advertising programs associated	
2		with service and home heating protection plans	249,775
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60		TOTAL	249,775

Annual report ofNSTAR GAS COMPANY.....Year ended December 31,2009

DEPOSITS AND COLLATERAL

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

Line NO.	Name of City or Town	Amount
		\$
1	Acton	-
2	Acushnet	1,115
3	Ashland	21,072
4	Auburn	47,769
5	Berlin	980
6	Boylston	1,940
7	Cambridge	181,779
8	Carver	4,045
9	Dartmouth	19,543
11	Dedham	17,758
12	Fairhaven	9,356
13	Framingham	135,646
14	Grafton	9,816
15	Holden	2,760
16	Holliston	18,541
17	Hopedale	200
19	Hopkinton	4,809
21	Hudson	25,335
22	Hyde Park	56,032
23	Kingston	14,733
24	Leicester	-
25	Marlborough	87,930
26	Mattapoisett	1,995
27	Maynard	16,477
28	Mendon	1,350
29	Milford	39,100
30	Millbury	19,942
31	Natick	36,463
32	Needham	16,582
33	New Bedford	158,356
34	Northborough	23,410
35	Northbridge	9,237
36	Plymouth	33,275
37	Sherborn	-
38	Shrewsbury	29,509
39	Somerville	60,159
40	Southborough	15,385
41	Stow	185
42	Sutton	1,300
43	Upton	2,286
44	Uxbridge	13,508
45	West Boylston	14,300
46	Westborough	41,864
47	Westwood	8,005
48	Worcester	382,849
49		
50		
51		
52		
53	TOTAL	\$ 1,586,696

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THIS RETURN IS SIGNED UNDER THE PENALTIES OF PERJURY

Robert J. Weafer, Jr.

Robert J Weafer

Vice President, Controller and
Chief Accounting Officer

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

_____ ss.

_____ 2009

Then personally appeared

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

_____ Notary Public or Justice of the Peace

The Commonwealth of Massachusetts

Department of Public Utilities

OFFICE OF UTILITY ACCOUNTING
One South Station - 2nd Floor
Boston, MA 02110

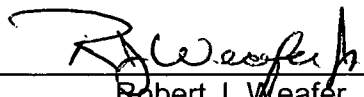
REVENUE STATEMENT

2009

Name of Company **NSTAR Gas Company**
Address 800 Boylston Street
Boston, MA 02199-8003

Massachusetts Gross Revenues (Intrastate)	\$436,013,396
Other Revenues (Outside Massachusetts)	--
Total Revenues as per Annual Return	<u>\$436,013,396</u> =====

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



Robert J. Weafer, Jr.

Title Vice President, Controller and
Chief Accounting Officer

Instructions to Department:

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

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

DEPARTMENT OF Public Utilities

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

CONDENSED FINANCIAL RETURN

FOR YEAR ENDED DECEMBER 31, 2009

NSTAR GAS COMPANY

FULL NAME OF COMPANY

800 BOYLSTON STREET

LOCATION OF PRINCIPAL BUSINESS OFFICE

BOSTON, MA 02199

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		
Operating Revenues	475,991,977	(\$72,197,037)
Operating Expenses		
Operation Expense	379,784,970	(77,623,300)
Maintenance Expense	9,588,277	453,323
Depreciation Expense	20,647,262	1,653,084
Amortization of Utility Plant	2,105,550	(130,809)
Amortization of Regulatoru Debits	4,400,960	(774,724)
Amortization of Investment Tax Credit	(186,736)	0
Taxes other than Income Taxes	13,569,496	948,793
Income Taxes	4,634,793	1,180,253
Provisions for Deferred Federal Income Taxes	8,263,266	(739,478)
Federal Income Taxes Deferred In Prior Years..(Credit)	-	200,000
Total Operating Expenses	442,807,837	(74,832,858)
Net Operating Revenues	33,184,140	2,635,822
Income from Utility Plant Leased to Others	-	-
Other Utility Operating Income	-	-
Total Utility Operating Income	33,184,140	2,635,822
OTHER INCOME		
Income from Mdse. Jobbing & Contract Work	-	-
Income from Nonutility Operations	176,747	74,623
Nonoperating Rental Income	257,844	(1,562)
Interest and Dividend Income	89,691	(2,165)
Miscellaneous Nonoperating Income	10,254	(4,739,441)
Total Other Income	534,537	(4,668,545)
Total Income	33,718,676	(2,032,723)
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization	-	-
Other Income Deductions	336,887	(238,112)
Total Income Deductions	336,887	(238,112)
Income Before Interest Charges	33,381,789	(1,794,611)
INTEREST CHARGES		
Interest on Long-Term Debt	6,736,000	0
Amortization of Debt Discount and Expense	34,480	-
Amortization of Premium on Debt-Credit	-	-
Interest on Debt to Associated Companies	429,082	(2,403,814)
Other Interest Expense	1,197,199	361,951
Interest Charged to Construction-Credit	(61,145)	71,308
Total Interest Charges	8,335,616	(1,970,555)
Net Income	\$25,046,172	175,943

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT		PROPRIETARY CAPITAL	
Utility Plant.....	729,941,732	CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued.....	71,425,000
Nonutility Property.....	4,243,352	Preferred Stock Issued.....	-
Investment in Associated Companies.....	-	Capital Stock Subscribed.....	-
Other Investments.....	6,000	Premium on Capital Stock.....	118,569,287
Special Funds.....	-	Total.....	189,994,287
Total Other Property and Investments	4,249,352	SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital.....	-
Cash.....	1,549,862	Earned Surplus.....	151,981,261
Special Deposits.....	-	Surplus Invested in Plant.....	-
Working Funds.....	-	Total.....	151,981,261
Temporary Cash Investments.....	-	LONG-TERM DEBT	
Notes and Accounts Receivable.....	38,335,040	Bonds.....	85,000,000
Receivables from Associated Companies.....	46,348,776	Advances from Associated Companies.....	-
Materials and Supplies.....	37,912,123	Other Long-Term Debt.....	-
Prepayments.....	1,957,836	Total Long-Term Debt.....	85,000,000
Interest and Dividends Receivable.....	-	CURRENT AND ACCRUED LIABILITIES	
Rents Receivable.....	-	Notes Payable.....	129,900,000
Accrued Utility Revenues.....	25,424,229	Accounts Payable.....	29,607,116
Misc. Current and Accrued Assets.....	-	Payables to Associated Companies.....	1,173,978
Total Current and Accrued Assets.....	151,527,867	Customer Deposits.....	1,586,696
DEFERRED DEBITS		Taxes Accrued.....	-
Unamortized Debt Discount and Expense.....	502,828	Interest Accrued.....	725,269
Extraordinary Property Losses.....	-	Dividends Declared.....	-
Preliminary Survey and Investigation Charges.....	-	Matured Long-Term Debt.....	-
Clearing Accounts.....	-	Matured Interest.....	-
Temporary Facilities.....	-	Tax Collections Payable.....	368,493
Miscellaneous Deferred Debits.....	136,544,198	Misc. Current and Accrued Liabilities.....	5,068,206
Total Deferred Debits.....	137,047,026	Total Current and Accrued Liabilities.....	168,429,757
CAPITAL STOCK DISCOUNT AND EXPENSE		DEFERRED CREDITS	
Discount on Capital Stock.....	-	Unamortized Premium on Debt.....	-
Capital Stock Expense.....	-	Customer Advances for Construction.....	3,187,895
Total Capital Stock Discount and Expense.....	-	Other Deferred Credits.....	71,562,094
REACQUIRED SECURITIES		Total Deferred Credits.....	74,749,989
Reacquired Capital Stock.....	-	RESERVES	
Reacquired Bonds.....	-	Reserves for Depreciation.....	249,562,656
Total Reacquired Securities.....	-	Reserves for Amortization.....	12,998,356
Total Assets and Other Debits.....	\$ 1,022,765,977	Reserves for Uncollectible Accounts.....	6,065,509
		Operating Reserves.....	10,911,614
		Reserve for Depreciation and Amortization of Nonutility Property.....	(3,197)
		Reserves for Deferred Income Taxes.....	73,075,745
		Total Reserves.....	352,610,682
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction.....	-
		Total Liabilities and Other Credits.....	\$ 1,022,765,977

STATEMENT OF EARNED SURPLUS

Account	Amount for Year	Inc/(Dec) from Preceding Year
Unappropriated Earned Surplus (at beginning of period).....	142,935,090	8,870,230
Balance Transferred from Income.....	25,046,172	175,943
Miscellaneous Credits to Surplus.....	-	-
Miscellaneous Debits to Surplus.....	-	-
Appropriations of Surplus.....	-	-
Net Additions to Earned Surplus.....	25,046,172	175,943
Dividends Declared-Preferred Stock.....	-	-
Dividends Declared-Common Stock.....	16,000,000	0
Unappropriated Earned Surplus (at end of period).....	151,981,262	9,046,173

ELECTRIC OPERATING REVENUES

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

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

GAS OPERATING REVENUES		
Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF GAS		
Residential Sales.....	\$ 301,909,143	\$ (10,541,969)
Commercial and Industrial Sales		
Small (or Commercial).....	113,599,035	(22,249,674)
Large (or Industrial).....	9,341,837	(1,548,905)
Other Sales to Public Authorities.....	9,314,088	(2,018,657)
Interdepartmental Sales.....	-	-
Miscellaneous Gas Sales.....	1,849,292	(14,033,975)
Total Sales to Ultimate Consumers.....	436,013,395	(50,393,180)
Sales for Resale.....	11,764,591	(20,358,114)
Total Sales of Gas.....	447,777,986	(70,751,294)
OTHER OPERATING REVENUES		
Forfeited Discounts-Late Payment Charges.....	400,531	(71,480)
Miscellaneous Service Revenues.....	61,500	(402,585)
Revenues from Transportation of Gas to Others.....	25,657,150	(2,292,808)
Sales of Products Extracted from Natural Gas.....	-	-
Revenues from Natural Gas Processed by Others.....	-	-
Rent from Gas Property.....	666,833	118,310
Interdepartmental Rents.....	-	-
Other Gas Revenues.....	1,427,975	1,202,820
Total Other Operating Revenues.....	28,213,989	(1,445,742)
Total Gas Operating Revenues.....	475,991,976	(72,197,037)

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES			
Functional Classification	Operation	Maintenance	Total
Steam Production.....	-	-	-
Manufactured Gas Production.....	-	-	-
Other Gas Supply Expenses.....	317,642,103	-	317,642,103
Total Production Expenses.....	317,642,103	-	317,642,103
Local Storage Expenses.....	862,231	107,147	969,379
Transmission and Distribution Expense.....	16,335,943	9,481,129	25,817,073
Customer Accounts Expense.....	16,977,796	-	16,977,796
Sales Expense.....	2,810,752	-	2,810,752
Administrative and General Expenses.....	25,156,144	-	25,156,144
Total Gas Operation and Maintenance Expenses.....	379,784,970	9,588,277	389,373,247

March 31, 2010, I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury.


 Robert J. Weefe, Jr.
 Vice President, Controller and Chief Accounting Officer

NSTAR GAS COMPANY
2009
Calculation of Return on Equity

Net utility income available for common shareholders (A)	\$	24,896,869
Total utility common equity (B)	\$	335,495,239
ROE % (A/B)		7.42%
ROE excluding incentives and prior period items		7.12% (note 3)

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

Total utility operating income		33,184,139
Plus:		
Service quality penalties		-
Amortization of acquisition premium		
Less:		
Total interest charges	8,335,616	
Preferred dividends declared	-	
Subtotal	8,335,616	

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

	balance @ end of year			
Total utility plant (pg. 8, In 2)	729,941,733	0.99	0.99	
Total other property and investments (pg. 8, In 8)	4,249,352	0.01		
Total utility plant and other property and investments	734,191,084	1.00	8,287,270	8,287,270

Net utility income available for common shareholders 24,896,869

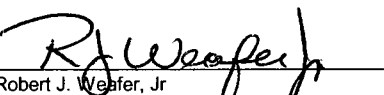
(B) Total utility common equity (Note 2)

	balance @ beg. of year	balance @ end of year	
Total proprietary capital (pg. 9, In 13)	332,929,377	341,975,549	337,452,463
Less:			
Preferred Stock Issued	-	-	-
Unamortized acquisition premium			
Subtotal	332,929,377	341,975,549	337,452,463

Total utility common equity 335,495,239

Notes:

- (1) Amortization of acquisition premium included due to approval for recovery in DTE 99-19.
- (2) unamortized acquisition premium adjustment is not applicable due to approval for recovery in DTE 99-19.
- (3) Excluding the impact of DSM lost base revenues (\$1,684,784) the distribution business ROE was 7.12% .


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

NSTAR GAS COMPANY
2009
Calculation of Return on Equity

Net utility income available for common shareholders (A)	\$	24,896,869
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Total utility operating income		33,184,139
Plus:		
Service quality penalties		-
Amortization of acquisition premium		-
Less:		
Total interest charges	8,335,616	
Preferred dividends declared	-	
Subtotal	8,335,616	

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

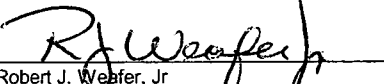
	balance @ end of year			
Total utility plant (pg. 8, ln 2)	729,941,733	0.99		0.99
Total other property and investments (pg. 8, ln 8)	4,249,352	0.01		
Total utility plant and other property and investments	734,191,084	1.00	8,287,270	8,287,270

Net utility income available for common shareholders 24,896,869

(B) Total utility common equity (Note 2)			
Total proprietary capital (pg. 9, ln 13)	balance @ beg. of year	balance @ end of year	337,452,463
	332,929,377	341,975,549	
Less:			
Preferred Stock Issued	-	-	-
Unamortized acquisition premium			
Subtotal	332,929,377	341,975,549	337,452,463
Total utility common equity			335,495,239

Notes:

- (1) Amortization of acquisition premium included due to approval for recovery in DTE 99-19.
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