

THE COMMONWEALTH OF MASSACHUSETTS

ANNUAL RETURN

OF THE

MASSACHUSETTS ELECTRIC COMPANY

TO THE

DEPARTMENT OF PUBLIC UTILITIES

**For the Year Ended December 31,
2016**

nationalgrid

Commonwealth of Massachusetts
Department of Public Utilities
One South Street
Boston, MA 02110

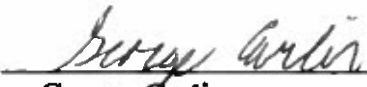
STATEMENT OF OPERATING REVENUES

YEAR 2016

Name of Company Massachusetts Electric Company
D/B/A _____
Address One Metrotech Center 12th Floor
Brooklyn, NY 11201

		<u>Location on</u> <u>Annual Return</u>
Massachusetts Operating Revenues (Intrastate)	\$ <u>2,228,194,018</u>	<u>refer to FERC Form 1</u>
Other Revenues (outside Massachusetts)	\$ _____	_____
Total Revenues	\$ <u>2,228,194,018</u>	<u>refer to FERC Form 1</u>

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

Signature 
Name George Carlin
Title VP, NE Financial Controller

The purpose of this statement is to provide the Department of Public Utilities with the amount of intrastate operating revenues for the annual assessment made pursuant to G.L. c. 25, § 18.

If invoices or correspondence are to be addressed to a particular individual or department of the Company, please provide the name, title, and address below.

Name _____
Title _____
Address _____

DEPARTMENT OF PUBLIC UTILITIES

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

CONDENSED FINANCIAL RETURN

FOR THE YEAR ENDED DECEMBER 31, 2016

FULL NAME OF COMPANY - MASSACHUSETTS ELECTRIC COMPANY

LOCATION OF PRINCIPAL BUSINESS OFFICE - 40 Sylvan Road, Waltham, MA 02451

STATEMENT OF INCOME FOR THE YEAR

See Copy of Income Statement Filed with the DPU Return Attached

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME	\$	\$
Operating Revenues		
Operating Expenses:		
Operation Expense See Copy of Statement of Income Filed		
Maintenance Expense with the DPU Return, attached.		
Depreciation Expense		
Amortization of Utility Plant		
Amortization of Property Losses		
Amortization of Conversion Expenses		
Taxes Other Than Income Taxes		
Income Taxes		
Provisions for Deferred Federal Income Taxes		
Federal Income Taxes Deferred in Prior Years - Cr		
Total Operating Expenses		
Net Operating Revenues		
Income from Utility Plant Leased to Others		
Other Utility Operating Income		
Total Utility Operating Income		
OTHER INCOME		
Income from Mdse. Jobbing & Contract Work		
Income from Nonutility Operations		
Nonoperating Rental Income		
Interest and Dividend Income		
Miscellaneous Nonoperating Income		
Total Other Income		
Total Income		
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization		
Other Income Deductions		
Total Income Deductions		
Income Before Interest Charges		
INTEREST CHARGES		
Interest on Long-Term Debt		
Amortization of Debt Discount and Expense		
Amortization of Premium on Debt - Credit		
Interest on Debt to Associated Companies		
Other Interest Expense		
Interest Charged to Construction - Credit		
Total Interest Charges		
Net Income		

BALANCE SHEET

See Copy of Balance Sheet Filed with the DPU Return Attached

Title of Account	Balance End of Year	Title of Account	Balance End of Year
	\$		\$
UTILITY PLANT		PROPRIETARY CAPITAL	
Utility Plant		CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued.....	
Nonutility Property.....		Preferred Stock Issued.....	
Investment in Associated Companies.....		Capital Stock Subscribed.....	
Other Investments.....		Premium on Capital Stock.....	
Special Funds.....		Total	
Total Other Property and Investments.....		SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital.....	
Cash.....		Earned Surplus.....	
Special Deposits.....		Surplus Invested in Plant.....	
Working Funds.....		Total	
Temporary Cash Investments.....		Total Proprietary Capital	
Notes and Accounts Receivable.....		LONG-TERM DEBT	
Receivables from Associated Companies.....		Bonds.....	
Materials and Supplies.....		Advances from Associated Companies.....	
Prepayments.....		Other Long-Term Debt.....	
Interest and Dividends Receivable.....		Total Long-Term Debt	
Rents Receivable.....		CURRENT AND ACCRUED LIABILITIES	
Accrued Utility Revenues.....		Notes Payable.....	
Misc. Current and Accrued Assets.....		Accounts Payable.....	
Total Current and Accrued Assets		Payables to Associated Companies.....	
DEFERRED DEBITS		Customer Deposits.....	
Unamortized Debt Discount and Expense.....		Taxes Accrued.....	
Extraordinary Property Losses.....		Interest Accrued.....	
Preliminary Survey and Investigation Charges.....		Dividends Declared.....	
Clearing Accounts.....		Matured Long-Term Debt.....	
Temporary Facilities.....		Matured Interest.....	
Miscellaneous Deferred Debits.....		Tax Collections Payable.....	
Total Deferred Debits		Misc. Current and Accrued Liabilities.....	
CAPITAL STOCK DISCOUNT AND EXPENSE		Total Current and Accrued Liabilities	
Discount on Capital Stock.....		DEFERRED CREDITS	
Capital Stock Expense.....		Unamortized Premium on Debt.....	
Total Capital Stock Discount and Expense		Customer Advances for Construction.....	
REACQUIRED SECURITIES		Other Deferred Credits.....	
Reacquired Capital Stock.....		Total Deferred Credits	
Reacquired Bonds.....		RESERVES	
Total Reacquired Securities		Reserves for Depreciation.....	
Total Assets and Other Debits		Reserves for Amortization.....	
		Reserve for Uncollectible Accounts.....	
		Operating Reserves.....	
		Reserve for Depreciation and Amortization of Nonutility Property.....	
		Reserves for Deferred Federal Income.....	
		Taxes	
		Total Reserves	
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction.....	
		Total Liabilities and Other Credits	
NOTES:			

STATEMENT OF EARNED SURPLUS

Unappropriated Earned Surplus (at beginning of period).....	\$	
Balance Transferred from Income.....		
Miscellaneous Credits to Surplus.....		
Miscellaneous Debits to Surplus.....		
Appropriations of Surplus.....		
Net Additions to Earned Surplus.....		
Dividends Declared – Preferred Stock.....		
Dividends Declared – Common Stock.....		
Unappropriated Earned Surplus (at end of period).....		

ELECTRIC OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF ELECTRICITY		
Residential Sales.....	\$ 451,036,307	\$ (321,417,902)
Commercial and Industrial Sales.....		
Small (or Commercial).....	97,845,704	(118,109,811)
Large (or Industrial).....	12,775,864	(17,911,538)
Public Street and Highway Lighting.....	944,486	(939,312)
Other Sales to Public Authorities.....		
Sales to Railroad and Railways.....		
Interdepartmental Sales.....		
Miscellaneous Electric Sales.....		
Provision for Rate Refunds.....	-18,613,292	(18,814,900)
Total Sales to Ultimate Consumers.....	581,215,653	(439,563,663)
Sales for Resale.....	301,950	(78,818)
Total Sales of Electricity.....	581,517,603	-439,642,481
OTHER OPERATING REVENUES		
Forfeited Discounts.....	2,814,360	(574,227)
Miscellaneous Service Revenues.....	365,171,734	(8,950,627)
Sales of Water and Water Power.....	0	0
Rent from Electric Property.....	13,432,733	3,346,483
Interdepartmental Rents.....	0	0
Other Electric Revenues.....	1,265,257,588	154,842,357
Total Other Operating Revenues.....	1,646,676,415	148,663,986
Total Electric Operating Revenues.....	2,228,194,018	-290,978,495

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.....	616,404,163		616,404,163
Total Power Production Expenses.....	616,404,163	0	616,404,163
Transmission Expenses.....	446,289,231	911,382	447,200,613
Distribution Expenses.....	69,379,861	97,763,871	167,143,732
Customer Accounts Expenses.....	343,384,001	0	343,384,001
Sales Expenses.....	2,222,468	0	2,222,468
Administrative and General Expenses.....	293,575,275	1,135,086	294,710,361
Total Electric Operation and Maintenance Expenses	1,771,254,999	99,810,339	1,871,065,338

GAS OPERATING REVENUES		(Not Applicable)	
Account	Operating Revenues		
	Amount for Year	Increase of (Decrease) from Preceding Year	
SALES OF GAS			
Residential Sales.....	\$	\$	
Commerical and Industrial Sales.....			
Small (or Commerical).....			
Large (or Industrial).....			
Other Sales to Public Authorities.....			
Interdepartmental Sales.....			
Miscellaneous Gas Sales.....			
Total Sales to Ultimate Consumers.....		0	0
Sales for Resale.....		0	0
Total Sales of Gas.....		0	0
OTHER OPERATING REVENUES			
Forfeited Discounts.....			
Miscellaneous Service Revenues.....			
Revenues from Transportation of Gas of Others.....			
Sales of Products Extracted from Natural Gas.....			
Revenues from Natural Gas Processed by Others.....			
Rent from Gas Property.....			
Interdepartmental Rents.....			
Other Gas Revenues.....			
Total Other Operating Revenues.....			
Total Gas Operating Revenues.....			

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES	(Not Applicable)
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Functional Classification	Operation	Maintenance	Total
Steam Production.....	\$	\$	\$
Manufactured Gas Production.....			
Other Gas Supply Expenses.....			
Total Production Expenses.....			
Local Storage Expenses.....			
Transmission and Distribution Expenses.....			
Customer Accounts Expenses.....			
Sales Expenses.....			
Administrative and General Expenses.....			
Total Gas Operation and Maintenance Expenses...			

.....March 21, 2017....., 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.

George Carlin 
 VP, NE Controller

Massachusetts Department of Public Utilities (DPU) Filing

**Massachusetts Electric Company
December 31, 2016**

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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 21, 2017	Year of Report December 31, 2016
GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS (AS OF DECEMBER 31, 2016)			
Titles	Names	Addresses	Annual Salaries
President	Reed, Marcy L.	Waltham, MA	151,191
Senior Vice President	Bruckner, John	Hicksville, NY	62,448
Senior Vice President	Macklin, Ronald	Hicksville, NY	53,776
Vice President and Chief Financial Officer	Urban, Dennis	Waltham, MA	91,265
Vice President (01/27/2016)	Hobbs, Doneen	Syracuse, NY	55,071
Vice President (01/27/2016)	Geraghty, Kathleen	Waltham, MA	83,015
Vice President (01/27/2016)	Malee, William	Waltham, MA	76,655
Vice President (02/9/2017)	Carlin, George	Brooklyn, NY	35,535
DIRECTORS* (AS OF DECEMBER 31, 2016)			
Names		Addresses	Fees Paid During Year
Reed, Marcy L. Bunszell, Daniel Urban, Dennis		Waltham, MA Brocton, MA Waltham, MA	
*By General Laws, Chapter 184, 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."			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 21, 2017	December 31, 2016

GENERAL INFORMATION - Continued

1. Corporate name of company making this report, Massachusetts Electric Company				
2. Date of organization, July 6, 1887				
3. Date of incorporation, July 6, 1887				
4. Give location (including street and number) of principal business office:-- 40 Sylvan Road, Waltham, Massachusetts 02451				
5. Total number of stockholders,	4			
6. Number of stockholders in Massachusetts,	1			
7. Amount of stock held in Massachusetts,	No. of shares,	2,398,111	\$	59,952,775
8. Capital stock issued prior to June 5, 1894,	No. of shares,	1,800	\$	45,000
9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894,	No. of shares,	2,420,696	\$	62,211,275
Total, 2,420,696 shares, par value,	\$	62,211,275	outstanding December 31 of the fiscal year	2016
<u>Class</u>	<u>No. Shares</u>	<u>Par Value</u>		<u>Amount</u>
Preferred	22,585	\$100		\$2,258,500
Common	2,398,111	\$25		\$59,952,775
	2,420,696			\$62,211,275

*Includes Capital Stock issued prior to June 5, 1894.

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

DTE # None

11. Management Fees and Expenses During the Year.

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

National Grid USA Service Company, Inc., pursuant to an agreement, a copy of which is on file with the Massachusetts Department of Public Utilities, rendered various services in 2016 as requested, at the actual cost thereof, pursuant to rules and orders of the Federal Energy Regulatory Commission. See Page S18 for additional detail.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 21, 2017	December 31, 2016
GENERAL INFORMATION - Continued			
Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.			
City or Town	Number of Customers' Meters	City or Town	Number of Customers' Meters
ABINGTON	7,958	DEERFIELD	1
ACCORD	2	DIGHTON	1,529
ADAMS	4,730	DOUGLAS	3,036
ALFORD	376	DRACUT	13,207
AMESBURY	8,056	DRURY	48
AMHERST	2	DUDLEY	5,007
ANDOVER	14,199	DUNSTABLE	1,270
ANNISQUAM	52	E BRIDGEWATER	6,066
ARLINGTON	1	E BRIMFIELD	15
ASBURY GROVE	8	E BROOKFIELD	1,147
ASHBURNHAM	1	E CHELMSFORD	75
ASHLEY FALLS	454	E HAMILTON	2
ATHOL	5,898	E LONGMEADOW	6,796
ATTLEBORO	17,283	E PEPPERELL	870
AUBURN	7,880	EAST BOXFORD	3
AVON	2,370	EAST DOUGLAS	869
AYER	4,137	EAST FOXBORO	60
BALLARDOVALE	10	EAST MILTON	1
BARRE	2,205	EAST NORTON	4
BEDFORD	1	EASTHAMPTON	6
BELCHERTOWN	6,806	EASTON	702
BELLINGHAM	5,588	EB WOONSOCKET	1
BERKELEY	1	ELMWOOD	1
BERLIN	1,364	ERVING	408
BEVERLY	18,475	ESSEX	2,059
BEVERLY FARMS	587	EVERETT	18,908
BILLERICA	12,802	FALL RIVER	44,826
BLACKSTONE	3,918	FARLEY	6
BOLTON	2,064	FARNAMS	19
BONDSVILLE	683	FAYVILLE	185
BOXFORD	2,949	FISKDALE	716
BOYLSTON	1	FITCHBURG	5
BRADFORD	5,312	FLORENCE	4,259
BRAINTREE	1	FLORIDA	245
BRIDGEWATER	10,440	FOXBORO	8,044
BRIGGSVILLE	7	FRANKLIN	13,137
BRIMFIELD	1,785	FURNACE	23
BROCKTON	40,193	GARDNER	10,169
BROOKFIELD	1,723	GEORGETOWN	1
BRYANTVILLE	1	GILBERTVILLE	514
BUCKLAND	1	GILL	1
BYFIELD	1,182	GLENDALE	10
CHARLEMONT	889	GLOUCESTER	16,644
CHARLTON	5,377	GOSHEN	888
CHARLTON CITY	211	GRAFTON	3,674
CHARLTON CTR	1	GRANBY	2,866
CHARLTON DPO	55	GREENFIELD	1
CHARTLEY	17	GROTON	2
CHELMSFORD	11,441	GROVELAND	1
CHELSEA	5	GT BARRINGTON	3,679
CHERRY VALLEY	908	HALIFAX	4,103
CHESHIRE	1,641	HAMILTON	644
CLARKSBURG	751	HAMPDEN	2,190
CLINTON	7,468	HANCOCK	618
COHASSET	4,024	HANOVER	6,414
COLLINSVILLE	13	HANSON	4,873
COLRAIN	1	HARDWICK	674
CONWAY	1		
CORDAVILLE	1		
DANVERS	1		
		Subtotal	415,188

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 21, 2017	Year of Report December 31, 2018
Massachusetts Electric Company			
GENERAL INFORMATION - Continued			
Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.			
City or Town	Number of Customers' Meters	City or Town	Number of Customers' Meters
HARVARD	2,243	N BROOKFIELD	2,330
HAVERTHILL	22,691	N CHELMSFORD	3,682
HAWLEY	207	N EGREMONT	425
HAYDENVILLE	571	N GRAFTON	1
HEATH	512	N OXFORD	2
HEBRONVILLE	18	N PEMBROKE	1
HINGHAM	92	N TEWKSBURY	28
HOLBROOK	4,626	N UXBRIDGE	416
HOLDEN	1	NAHANT	1,756
HOLLAND	1,483	NEW BRAINTREE	472
HOOSAC TUNNEL	17	NEW MARLBORO	811
HOPEDALE	2,526	NEW MARLBOROU	2
HOUSATONIC	877	NEW MARLBOROUGH	2
HUBBARDSTON	1,956	NEW SALEM	515
HUDSON	2	NEWBURY	2,219
HULL	2	NEWBURYPORT	10,072
INTERLAKEN	5	NORFOLK	2
IPSWICH	1	NORTH ADAMS	7,296
LANCASTER	2,576	NORTH ANDOVER	12,681
LANESBORO	2	NORTH BILLERICA	1
LANESVILLE	106	NORTH BROOKFIELD	1
LAWRENCE	30,296	NORTH DIGHTON	1,222
LEE	2	NORTH EASTON	4,879
LEEDS	730	NORTH GRAFTON	2,890
LEICESTER	3,220	NORTH ORANGE	48
LENOX	3,118	NORTH OXFORD	787
LEOMINSTER	19,981	NORTH QUINCY	8,967
LEVERETT	2	NORTH READING	1
LEYDEN	2	NORTH RUTLAND	28
LINWOOD	490	NORTH SHIRLEY	31
LITTLETON	2	NORTHAMPTON	10,007
LONGMEADOW	2	NORTHBOROUGH	6,781
LOWELL	43,646	NORTHBRIDGE	3,231
LUDLOW	2	NORTHFIELD	8
LUNENBURG	21	NORTON	7,748
LYNN	38,093	NORWELL	4,884
LYNNFIELD	1	NUTTINGS LAKE	3
MAGNOLIA	209	OAKHAM	928
MALDEN	27,441	ORANGE	4,141
MANCHAUG	216	OXFORD	5,464
MANCHESTER	2,750	PALMER	4,318
MANCHESTERBYTHESEA	13	PALMER CENTER	8
MANSFIELD	1	PAXTON	2
MARBLEHEAD	1	PEABODY	8
MARLBORO	5	PELHAM	1
MARLBOROUGH	19,306	PEMBROKE	6,386
MEDFORD	25,352	PEPPERELL	4,162
MELROSE	12,699	PETERSHAM	851
MELROSE HGLDS	50	PHILLIPSTON	916
MENDON	2,539	PIGEON COVE	136
MERRIMAC	1	PRITTSFIELD	16
METHUEN	20,629	PLAINVILLE	4,596
MIDDLETON	1	PRIDES KING	103
MILFORD	12,890	PRINCETON	1
MILL RIVER	159	QUINCY	28,604
MILLBURY	6,366	RANDOLPH	13,075
MILLVILLE	1,283	READING	1
MILTON	2	REHOBOTH	5,145
MONPONSETT	1	REVERE	22,466
MONROE	58	RICHMOND	2
MONROE BRIDGE	36	ROCHDALE	731
MONSON	3,632	ROCKLAND	8,451
MONTEREY	945	ROCKPORT	4,821
MT WASHINGTON	177	ROWE	279
N ADAMS	1		
N ANDOVER	13		
N ATTLEBORO	1		
N BILLERICA	3,967		
		Subtotal	533,493

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	March 21, 2017	December 31, 2016
GENERAL INFORMATION - Continued			
Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.			
City or Town	Number of Customers' Meters	City or Town	Number of Customers' Meters
ROWLEY	2	WARE	5,142
ROYALSTON	585	WARREN	1,823
RUTLAND	3,539	WARWICK	452
S ATTLEBORO	2,754	WASHINGTON	1
S CHELMSFORD	340	WEBSTER	9,291
S EGREMONT	651	WENDELL	458
S GRAFTON	81	WENDELL DEPOT	34
S HAMILTON	2,516	WENHAM	1,538
S LANCASTER	411	WEST BOXFORD	111
S ROYALSTON	102	WEST BOYLSTON	1
S WEYMOUTH	9	WEST BRIDGEWATER	7
SALEM	21,506	WEST CUDLEY	25
SALISBURY	4,088	WEST GROTON	1
SALISBURY BCH	1,403	WEST HAWLEY	15
SAUGUS	12,013	WEST MILLBURY	45
SAVOY	1	WEST NEWBURY	1,833
SCITUATE	8,701	WEST ORANGE	19
SEEKONK	6,618	WEST SUTTON	4
SHARON	85	WEST WARREN	543
SHEFFIELD	1,725	WESTBOROUGH	8,691
SHELBURNE	2	WESTFORD	9,988
SHELDONVILLE	17	WESTMINSTER	3,485
SHIRLEY	2,859	WESTPORT	3,316
SHIRLEY GTR	23	WEYMOUTH	25,306
SHREWSBURY	2	WHEELWRIGHT	168
SHUTESBURY	914	WHITINSVILLE	3,704
SOMERSET	7,990	WHITMAN	6,876
SOMERVILLE	130	WILBRAHAM	6,223
SOUTH BARRE	299	WILKINSONVL	17
SOUTH BERLIN	44	WILLIAMSBURG	924
SOUTH EASTON	5,060	WILLIAMSTOWN	3,528
SOUTH GRAFTON	1,790	WILMINGTON	2
SOUTH HADLEY	54	WINCHDON SPGS	247
SOUTH PEABODY	1	WINCHENDON	4,214
SOUTH WEYMOUTH	164	WINTHROP	6,396
SOUTHBOROUGH	4,163	WOBURN	2
SOUTHBRIDGE	8,452	WOLLASTON	8,196
SOUTHFIELD	202	WORCESTER	80,599
SOUTHVILLE	2	WRENTHAM	4,915
SPENCER	5,932		
SPRINGFIELD	3		
STERLING	4		
STERLING JCT	3		
STILL RIVER	84		
STOCKBRIDGE	1,854		
STONEHAM	1		
STOUGHTON	13,343		
STURBRIDGE	4,128		
SUTTON	3,811		
SWAMPSCOTT	6,449		
SWANSEA	7,539		
TAUNTON	1		
TEMPLETON	1		
TEWKSBURY	12,756		
THORNDIKE	450		
THREE RIVERS	1,246		
TOPSFIELD	2,781		
TYNGSBORO	5,302		
UPTON	3,182		
UXBRIDGE	5,633		
W BRIDGEWATER	3,784		
W BRIMFIELD	1		
W BROOKFIELD	1,939		
W CHELMSFORD	19		
W STOCKBRIDGE	1,026		
WALES	1,022		
WALPOLE	1		
WARD HILL	540		
		Subtotal	382,313
		Total	1,331,005

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 21, 2017	Year of Report December 31, 2016
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NOTES RECEIVABLE (Account 141) (Not Applicable)

1. Give the particulars called for below concerning notes receivable at 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					\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12	Total				\$

Name of Respondent		The Report is:	Date of Report	Year of Report
Massachusetts Electric Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) March 21, 2017	December 31, 2016
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)	(b)	Amount End of Year	
1	Customer (Account 142)			
2	Electric (includes \$ Unbilled Revenue).....		\$	418,878,886
3	Other Electric and Gas Utilities.....			
4	Other Accounts Receivable (Account 143):			
5	Officers and employees.....			
6	Due on subscriptions to capital stock (state class series			
7	of stock).....			
8	Miscellaneous (group and describe y classes):			
9				
10				
11	Miscellaneous Accounts Receivable (includes Property Damage and Energy Supply)		12,900,721	
12	Union Billable Labor		20,822	
13	Dependent Care		(11,000)	
14	Health Care Spend Account		(88,011)	
15	Employee Cash Advance		(3,443)	
16	LPI Reserve		(35)	
17	Emp Home Ownership Loan		4541.98	
18				
19				
20				
21		Subtotal	\$	12,912,887
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
		Total	\$	432,783,822

Name of Respondent		This Report Is:		Date of Report	Year of Report	
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		March 21, 2017	December 31, 2016	
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Except Nuclear Materials) (Not Applicable)						
1. Report below the information called for concerning production fuel and oil stocks. 2. Show quantities in tons of 2,000 lbs., or Mcf, whichever unit of quantity is applicable. 3. Each kind of coal or oil should be shown separately. 4. Show electric fuels separately by specific use.						
Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On hand Beginning of Year	\$0				
2	Received During Year	0				
3	TOTAL	0				
4	Used During Year (Note A)					
5	Generation of Fuel	0				
6	Sold or Transferred	0				
7	TOTAL DISPOSED OF	0				
8	BALANCE END OF YEAR	\$0	0	\$0	0	\$0
9						
10						
Line No.	Item (g)	Kinds of Fuel and Oil - Continued				
		Quantity (h)	Cost (i)	Quantity (j)	Cost (k)	
11	On hand Beginning of Year	0	\$0			
12	Received During Year					
13	TOTAL			0	0	
14	Used During Year (Note A)					
15	Generation Fuel					
16	Sold or Transferred					
17	TOTAL DISPOSED OF			0	0	
18	BALANCE END OF YEAR	0	0	0	0	
19						
20						

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

Note B -- Does not include joint owned units (Wyman Unit 4).

Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)	Balance Beginning of Year (d)	Current Year		Balance End of Year (g)
					Amortizations to Acc. 411,6 (e)	Additional Losses (f)	
Name of Respondent Massachusetts Electric Company DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 21, 2017		Year of Report December 31, 2016 (Not Applicable)	
1	1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable.						
2	2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).						
3	3. In column (b) give date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See Account 187, Deferred Losses From sale of Utility Plant.)						
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	Total		\$	\$	\$	\$	\$

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 21, 2017	Year of Report December 31, 2016	
NOTES PAYABLE (Account 231) Report particulars indicated concerning notes payable at year end			(Not Applicable)		
Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22				Total	0

Name of Respondent		This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 21, 2017	December 31, 2016
PAYABLE 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)
1	<u>Account 234</u>			
2	National Grid USA Parent	2,139,375		
3	Niagara Mohawk Holdings	12		
4	NGUSA Service Company	64,099,221		
5	NG Engineering Services, LLC	205,980		
6	National Grid Electric Service	329,834		
7	PSEG Electric Service TSA Co.	5,558		
8	Niagara Mohawk Power Corp	8,359,109		
9	Brooklyn Union Gas-KEDNY	142,571		
10	KS Gas East Corp-KEDLI	123		
11	Nantucket Electric Co.	14,204		
12	Boston Gas Company	4,848		
13	Colonial Gas Company	204		
14	Narragansett Electric Co	15,712,131		
15	Granite State Electric Co	1		
16	New England Power Company	5,862,735		
17	NE Hydro-Trans Corp	539		
18	NG Development Holdings Corp	351		
19	Valley Appliance & Merch	5		
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	Totals	\$ 96,876,799		

Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)	Balance Beginning of Year (d)	Current Year		Balance End of Year (g)
					Amortizations to Acc. 411.6 (e)	Additional Losses (f)	
Name of Respondent Massachusetts Electric Company DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 21, 2017		Year of Report December 31, 2016 (Not Applicable)	
1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable. 2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a). 3. In column (b) give date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See Account 187, Deferred Losses From sale of Utility Plant.)							
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23	Total		\$	\$	\$	\$	\$

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) March 21, 2017	Year of Report December 31, 2016
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- Report below an analysis of the changes during the year for each of the above-named reserves.
- Show name of reserve and account number, balance beginning of year, credits, debits, and balance at end of year. Credit amounts should be shown in black, debit amounts enclosed by parentheses.
- Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.
- For Accounts 261, Property Insurance Reserve, 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
- For Account 265, Miscellaneous Operating Reserves, report separately each reserve composing the account and explain briefly its purpose.

Line No.	Name of Reserve (a)	Bal. Beg. of Year (b)	Contra Acct. Debited Credited (e)	Debits (c)	Credits (d)	Balance at end of year (e)
1	<u>Account 262 (FERC 228.2)</u>					
2						
3	Incurred but Not Reported Reserves (IBNR)	5,133,858	925	15,463,759	19,091,221	8,771,320
4						
5	Workman's Compensation Reserve	1,970,060	232/925	22,971,637	23,349,491	2,347,914
6						
7	Injuries and Damages (includes Gen, Auto and OCIP)	10,540,265	925	80,389,452	73,182,757	3,333,570
8						
9	<u>Account 263 (FERC 253):</u>					
10						
11	Sales Tax Accrual	5,216,516	408.1/431	2,006,495	936,192	4,146,213
12						
13	Sales Tax Interest			-	1,061,280	1,061,280
14						
15	Highway Relocation Billed	24,201	144	4,290	-	19,911
16						
17	Deferred Compensation	385,931	431/426	73,531	27,617	340,017
18						
19	Environmental Reserves	90,982,608	182/930.2	138,996,782	127,352,565	79,338,391
20						
21	Pension Cost	91,385,843	182/926	113,289,706	121,871,184	99,977,421
22						
23	Pension - Supplemental	2,741,000	182/926	276,758	387,080	2,851,322
24						
25	<u>Account 265 (FERC 253)</u>					
26						
27	Financial Accounting Standard 106	129,237,009	242/182	39,743,030	53,734,322	143,228,301
28						
29	Financial Accounting Standard 112	8,851,035	926	8,280,905	6,708,243	9,278,373
30						
31	FIN 48 Tax Liability	2,660,453	409.1/431	51,967,925	49,817,017	509,546
32						
33	Deferred Credits - Miscellaneous	36,524,000	426.5	39,469,160	2,945,237	77
34						
35	ROE - Storm Fund Carrying Charge	-	426.5	26,137,886	64,836,474	38,698,588
36						
37	ROE - Smart Grid Program		426.5	100,648	687,766	587,118
38						
39	ROE - Solar Generation Program		426.5	16,432	793,146	776,714
40						
41	ROE -Energy Efficiency Working Capital Allowance		426.5		6,487,447	6,487,447
42						
43	ROE - Capital Investment Recovery		426.5		403,057	403,057
44						
45						
46	Total	\$ 385,662,879		\$ 539,178,396	\$ 555,672,096	\$ 402,156,579

Name of Respondent		This Report Is:		Date of Report	Year of Report		
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr) March 21, 2017	December 31, 2016		
SALES OF ELECTRICITY TO ULTIMATE CONSUMERS							
Report by account, the k.W.h. 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)	k.W.h (b)	Revenue (c)	Average Revenue per k.W.h. (cents) 0.0000 (d)	Number of Customers (Per Bills Rendered) avg	
						July 31, (e)	December 31, (f)
1	440	R-1 Residential	4,238,859,178	401,888,870	9.4783	612,486	604,691
2		R-2 Res-Low Income	505,543,597	50,159,585	9.9219	76,497	71,485
3		R-4 Res-Time of Use	1,810,022	181,580	10.0359	57	58
4		G-1 General Service Sm	10,502,692	-1,084,072	-10.3219	1,950	1,907
5		S-4 St Lt-Security	1,161,100	110,365	9.5052	0	0
7							
8		Total Account 440	4,757,876,589	451,036,307	9.4802	690,989	676,140
6		Rate Refunds, Net	-12,391,741	13,624,147	-109.9454		
9							
10							
11							
12							
13							
14	442	R-1 Residential	20,894,087	2,017,546	9.6581	1,404	1,380
15		R-4 Res-Time of Use	0	-11,490	0.0000	0	0
16		G-1 Gen Svc Small	853,073,149	42,953,261	5.0351	75,994	74,511
17		G-2 Gen Svc Demand	513,407,063	41,272,494	8.0389	2,832	2,779
18		G-3 Time of Use Lrg	331,334,421	23,125,912	6.9798	303	296
19		S-4 St Lt - Security	13,274,012	1,263,845	9.5212	0	0.0000
21							
22		Total Account 442	1,731,982,732	110,621,567	6.3870	80,534	78,967
20		Rate Refunds, Net	-4,511,085	4,959,741	-109.9456		
23							
24							
25	444	S-1 St Lt Co Own Equip	4,771,577	519,251	10.8822	75	74
26		S-2 St Lt Cust Own Equip	694,672	-1,476	-0.2125	17	13
27		S-3 St Lt UG Div of Own	659,734	81,510	9.3235	11	11
28		S-4 St Lt - Security	3,421,560	326,818	9.5517	0	0
29		St Lt - Cust Own Equip S-5	682,389	32,816	4.9542	6	6
30		Nonconforming St. Lt G-1	58,250	5,587	9.5575	31	30
32							
33		Total Street Lights	10,268,182	944,486	9.1982	140	134
31		Rate Refunds, Net	-26,744	28,404	-109.9456		
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46	TOTAL SALES TO ULTIMATE CONSUMERS		6,482,997,933	\$ 581,215,653	8.9652	771,664	757,241
47							

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 21, 2017	Year of Report December 31, 2016
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OTHER UTILITY OPERATING INCOME (Account 414) (Not Applicable)

Report below the particulars called for in each column.

Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1		\$	\$	\$	\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32	Total	\$	\$	\$	\$

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		March 21, 2017		December 31, 2016	
OVERHEAD DISTRIBUTION LINES OPERATED							
Line No.		Wood Poles	Length (Pole Miles) Steel Towers	Total			
1	Miles - Beginning of Year			21,835			
2	Added During Year			543			
3	Retired During Year			-104			
4	Adjusted During Year						
5	Miles - End of Year			22,275			
6							
7							
8	Distribution System Characteristics - A.C. or D.C., phase, cycles and operating voltages for light and power.						
9							
10							
11							
12							
13							
14							
15							
ELECTRIC DISTRIBUTION SERVICES							
Line No.	Item	Electric Services					
16	Number at beginning of year	1,392,279					
17	Additions during year :						
18	Purchased						
19	Installed						
20	Associated with utility plant acquired						
21	Total additions						
22	Reductions during year :						
23	Retirements						
24	Associated with utility plant sold						
25	Total reductions	(1,886)					
26	Adjustments during year:						
27	Adjustments						
27	Adjustments due to miscalculation in prior years						
26	Number at End of Year	1,390,393					

Name of Respondent		This Report Is:		Date of Report		Year of Report						
Massachusetts Electric Company		(1) [X] An Original (2) [] A Resubmission		(Mo, Da, Yr) March 21, 2017		December 31, 2016						
STREET LAMPS CONNECTED TO SYSTEM												
Line No	City or Town	Total (b)	Type									
			Incandescent		Mercury Vapor		Fluorescent		Sodium Vapor		Metal Halide	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	Municipal (k)	Other (l)
1	Abington Area Customers	1,128			1	4			811	308		4
2	Adams Area Customers	1,021			3	4			987	27		
3	Adams Area Customers	4				1			2			
4	Amesbury Area Customers	1,422	2		14	1			1,265	140		
5	Andover Area Customers	210	1	1	10	22			32	144		
6	Athol Area Customers	906			4	2			823	78		
7	Athol Area Customers	4,527			7	14			4,066	427	13	1
8	August Area Customers	443	2		1	3			218	221		
9	Avon Area Customers	889			1				705	177		3
10	Ayer Area Customers	569	1		10	4			507	77		
11	Barns Area Customers	295							239	55	1	
12	Belchertown Area Customers	408			2	5			281	120		
13	Bellingham Area Customers	958	1		7	4			870	75		1
14	Berlin Area Customers	87							69	18		
15	Beverly Area Customers	308				23			31	312		
16	Billerica Area Customers	2,878				2			2,811	259		8
17	Bischoffs Area Customers	733			1	1			680	61		
18	Bolton Area Customers	87			2	2			53	30		
19	Bolton Area Customers	58							47	11		
20	Bridgewater Area Customers	1,580				6			1,297	311		8
21	Brimfield Area Customers	187			1				117	69		
22	Brimfield Area Customers	1,482				18			12	1,414		10
23	Brimfield Area Customers	169							121	43	2	1
24	Charlton Area Customers	84				2			47	33		
25	Charlton Area Customers	163				1			68	98		
26	Charlton Area Customers	218							18	199		
27	Cheshire Area Customers	403			2	5			381	18		
28	Clarkburg Area Customers	230			1	2			219	8		
29	Canton Area Customers	188	11		10	2			78	83		2
30	Chatham Area Customers	620				1			525	91		3
31	Dighton Area Customers	578							524	54		
32	Douglas Area Customers	481				3			418	62		
33	Dracut Area Customers	1,751				1			1,421	229		
34	Dudley Area Customers	131				1			29	101		
35	Dunstable Area Customers	69			1				63	5		
36	East Bridgewater Area Customers	1,269							988	280		1
37	East Brookfield Area Customers	278			2	1			246	27		
38	East Longmeadow Area Customers	1,252			1	4			1,111	132		4
39	Easton Area Customers	472				25			50	391		6
40	Edgemont Area Customers	41				1			37	3		
41	Erving Area Customers	12				2			10			
42	Essex Area Customers	164			1	12			113	38		
43	Everett Area Customers	3,215			2	7			2,922	283		1
44	Fall River Area Customers	908				1			278	605	1	28
45	Florida Area Customers	134			2				130	2		
46	Foxboro Area Customers	581			5	1			381	194		
47	Franklin Area Customers	171			3	7			118	142		1
48	Gardner Area Customers	322				2			118	202		2
49	Glocester Area Customers	191				1			1	180		
50	Groton Area Customers	30							23	5		
51	Granton Area Customers	133							48	85		
52	Groton Area Customers	189				3			118	48		
53	Great Barrington Area Customers	614		1		16			491	106		
54	Helena Area Customers	423			1	3			170	249		
55	Hempton Area Customers	68				3				65		
56	Hempden Area Customers	199			2	1			188	20		
57	Hancock Area Customers	83			3	2			22	58		
58	Haverhill Area Customers	804				3			523	330		2
59	Hanson Area Customers	549				1			348	202		
60	Hendrick Area Customers	26			2	1			2	21		
61	Henry Area Customers	57	15		8	3			28	5		
62	Haverhill Area Customers	4,992			5	1			4,811	375		
63	Hewley Area Customers	5				2			1	2		
64	Heath Area Customers	18			1	2			8	7		
65	Hingham Area Customers	10							7	3		
66	Holyoke Area Customers	1,114	135		7	3			862	107		
67	Holland Area Customers	121							103	18		
68	Hopedale Area Customers	457							418	39		
69	Hubardston Area Customers	79							33	46		
70	Lancaster Area Customers	108				9			8	91		
71	Lawrence Area Customers	4,281			1	4			3,871	403		2
72	Leicester Area Customers	148				4			50	94		
73	Lenox Area Customers	343	8	1		30			255	51		
74	Leominster Area Customers	3,724			2	6			3,418	298		2
75	Lowell Area Customers	557				49			26	478		1
76	Lynn Area Customers	750			3	21			158	587		
77	Malden Area Customers	465			1	9			110	333		
78	Mandeville-By-The-Sea Area Customers	349			3				328	18		
79	Martborough Area Customers	3,101			3	5			2,792	297		4
80	Medford Area Customers	5,440			13	25			4,812	790		
81	Melrose Area Customers	108				2			4	190		
82	Mendon Area Customers	221				2			143	70		
83	Methuen Area Customers	317				4			21	286		1
84	Milford Area Customers	1,984			2	4			1,777	194		7
85	Milbury Area Customers	122				4			57	60		1
86	Milville Area Customers	159							131	25		
	Subtotal	68,583	174	4	157	433	0	0	51,818	13,881	17	99

Name of Respondent		This Report is:		Date of Report		Year of Report							
Massachusetts Electric Company		(1) Original (2) Revision		(Mo., Da., Yr) March 21, 2017		December 31, 2016							
STREET LAMPS CONNECTED TO SYSTEM													
Line No.	City or Town	Total (b)	Type										
			Incandescent		Mercury Vapor		Fluorescent		Sodium Vapor		Metal Halide		
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	Municipal (k)	Other (l)	
67	Monroe Area Customers	36				1				32	3		
68	Monson Area Customers	253				3				181	68	1	
69	Monterey Area Customers	20				2				23	1		
90	Mount Washington Area Customers	2									2		
91	Nebam Area Customers	440					2			422	18		
92	New Braintree Area Customers	33								3	30		
93	New Bedford Area Customers	41								38	3		
94	New Salem Area Customers	23		6						3	14		
95	Newbury Area Customers	516			4					414	38		
96	Newburyport Area Customers	110									118		1
97	North Adams Area Customers	1,803		1	2	28				1,500	70	2	2
98	North Andover Area Customers	158								10	142		
99	North Bedford Area Customers	300								242	52		
100	Northampton Area Customers	504	61		56	28				174	248		
101	Northampton Area Customers	817	2		1	2				708	108		
102	Northbridge Area Customers	1,117								870	144		1
103	Norton Area Customers	1,041				7				761	242		1
104	Norwell Area Customers	811				3				550	187		1
105	Oakham Area Customers	42								23	18		
106	Orange Area Customers	358			2	1				241	113		1
107	Oxford Area Customers	147		1	0	5				37	87		1
108	Palmer Area Customers	1,108								858	188		4
109	Pembroke Area Customers	603			3	12				537	308	1	4
110	Pewee Area Customers	464				7				414	43		
111	Pittsfield Area Customers	57		2						48	7		
112	Phillipston Area Customers	60		5	1					28	28		
113	Pittsfield Area Customers	753			2					669	82		
114	Quincy Area Customers	830					17			1	811		1
115	Randolph Area Customers	280				11				2	237		10
116	Randolph Area Customers	128				1	9			47	70		1
117	Revere Area Customers	4,183			2	10				3,633	531		6
118	Rockland Area Customers	1,082			1	5				717	367		2
119	Rockport Area Customers	809	333	1	38	2				460	28		
120	Roxe Area Customers	56				1				47	8		
121	Rye Area Customers	16								3	11		
122	Rye Area Customers	367		1						283	68		
123	Salem Area Customers	272			2	33				18	276		3
124	Salem Area Customers	970								853	118		
125	Salem Area Customers	402			1	4				30	374		3
126	Salem Area Customers	178				9				3	163		
127	Salem Area Customers	658			2	7				484	168		3
128	Shelburne Area Customers	88				4				52	27		2
129	Shelby Area Customers	67				8				1	60		
130	Shutesbury Area Customers	18				1				11	6		
131	Somerset Area Customers	1,881								1,738	138		4
132	Southborough Area Customers	1,029				4				870	64		1
133	Southbridge Area Customers	1,311			2	3				1,218	86		
134	Spencer Area Customers	97				2				12	83		
135	Stockbridge Area Customers	223	116		35	4				67	13		
136	Stoughton Area Customers	478				38				27	408		2
137	Sturbridge Area Customers	570				4				445	121		
138	Sutton Area Customers	77				1				7	66		
139	Swampscott Area Customers	108								88	40		
140	Swause Area Customers	1,869			1					1,863	176	1	8
141	Taunton Area Customers	1,834			1					1,713	218		
142	Topsfield Area Customers	183				2				167	22		2
143	Topsfield Area Customers	819			1					436	82		
144	Uxbridge Area Customers	348				1				310	35		2
145	Uxbridge Area Customers	417				2				225	188		5
146	Ware Area Customers	81								14	47		
147	Ware Area Customers	178	2		1	2				65	110		
148	Ware Area Customers	37									37		
149	Ware Area Customers	27								10	17		
150	Ware Area Customers	1,810			16	3				1,420	170		2
151	Ware Area Customers	17								1	15		
152	Ware Area Customers	34				1					23		
153	West Bridgewater Area Customers	920		1	2	3				850	263		11
154	West Brookfield Area Customers	227			1	7				194	23		2
155	West Newbury Area Customers	152								143	8		
156	West Stockbridge Area Customers	102		1						89	10		
157	Westborough Area Customers	375				20				102	261		8
158	Westford Area Customers	1,061				3				972	77		1
159	Westminster Area Customers	289		1		8				184	87		4
160	Westport Area Customers	173								105	68		2
161	Weymouth Area Customers	4,303			18	4				3,862	427		2
162	Whitman Area Customers	1,061								867	190		3
163	Woburn Area Customers	829			2	8				428	83		2
164	Wilmington Area Customers	33								3	26		
165	Wilmington Area Customers	630					14			568	57		
166	Windsor Area Customers	853		2						531	126		
167	Windsor Area Customers	160					1			47	113		
168	Worcester Area Customers	1,351					82			38	1,281		13
169	Worcester Area Customers	638				1	4			551	78		
170	Worcester Area Customers	47,928	548	22	209	434				28,718	18,886	5	120
	Subtotal												
	Grand Total	114,811	728	29	345	487				67,533	24,788	22	218

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		March 21, 2017	December 31, 2016
RATE SCHEDULE INFORMATION					
1. Attach copies of all filed rates for general consumers.					
2. Show below the changes in rate schedules during the year and the established increase or decrease in annual revenue predicated on the previous year's operations.					
Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues		
			Increases	Decreases	
1/1/2010	1148	RESIDENTIAL REGULAR R-1			
1/1/2010	1149	RESIDENTIAL-LOW INCOME R-2 R-1/R-2 COMBINED	13%		
1/1/2010	1150	RESIDENTIAL - TIME-OF-USE (OPTIONAL) R-4	8%		
1/1/2010	1151	GENERAL SERVICE - SMALL COMMERCIAL AND INDUSTRIAL G-1		-1%	
1/1/2010	1152	GENERAL SERVICE - DEMAND G-2	6%		
1/1/2010	1153	TIME-OF-USE - G-3		-1%	
1/1/2010	1154	STREET AND AREA LIGHTING - COMPANY OWNED EQUIPMENT S-1			
1/1/2010	1155	STREET LIGHTING - OVERHEAD - CUSTOMER OWNED EQUIPMENT S-2			
1/1/2010	1156	STREET LIGHTING - UNDERGROUND - DIVISION OF OWNERSHIP S-3			
1/1/2010	1157	STREET AND AREA LIGHTING - CUSTOMER OWNED EQUIPMENT S-5			
1/1/2010	1158	DECORATIVE STREET AND AREA LIGHTING - COMPANY OWNED EQUIPMENT S-6			
1/1/2010	1159	STREET AND AREA LIGHTING - HIGH PRESSURE SODIUM VAPOR CONVERSION COMPANY OWNED EQUIPMENT S-20 STREET AND AREA LIGHTING COMBINED		-4%	

Note: Effect on annual revenues is estimated for Massachusetts Electric Company and Nantucket Electric Company combined, together doing business as National Grid and includes estimated impact of changes in Net CapEx Factors, Residential Assistance Adjustment Factor, Storm Recovery Adjustment Factor, Storm Fund Replenishment Factor, Revenue Decoupling Mechanism Factor, Pension/PBOP Adjustment Factor and Basic Service Administrative Cost Factors

Name of Respondent		This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 21, 2017	December 31, 2016
ADVERTISING EXPENSES				
Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1	Account 99090000	Information and Instructional Advertising Expense		
2			Administrative & General Admin	51,736
3			Administrative & General Commercial & Industrial Admin (A&G C&I)	12,509
4			Appliance Management Program	89,183
5			Commercial & Industrial Demand Response	3,525
6			Commercial & Industrial Direct Install	235,567
7			Commercial & Industrial Existing Building	592,970
8			Commercial & Industrial Initial Purchase	52,705
9			Commercial & Industrial New Building Construction	272,612
10			Commercial	59,998
11			Commercial & Industrial Statewide Marketing	480,892
12			Low-Income Multi-Family Retrofit	33,456
13			Low-Income Statewide Marketing	140,572
14			Residential Administrative & General	61,661
15			Residential Behavior/Feedback	19,322
16			Residential Consumer Products	674,873
17			Residential Cooling & Heating Equipment	156,872
18			Residential Demand Response	220,132
19			Residential Education ALLC	697,579
20			Residential HEAT Loan	130,812
21			Residential Home Energy Services	932,439
22			Residential Lighting	778,960
23			Residential Multi-Family Retrofit	323,288
24			Residential New Construction	6,091
25			Residential Statewide Marketing	479,288
26			Customer Education D&G Bill Insert	110,679
27			Advertising Data & Analytics	4,877
28			Comm Leader-MA South	542
29			Creative Services	4,197
30			Digital Chan Engage	2,695
31			Employee Engagement	1,132
32			Energy Procurement	1,358
33			Energy Prod Marketing	330,823
34			Events & Sponsorships	4,889
35			Program Strategy, Policies & Evaluations	2,295
36			Process Excel Center of Excellence	3,217
37			VP Customer Engagement	25,854
38			Miscellaneous Advertising Expense	5,001
39			Minor Items <\$500	2,502
40				
39			Total Account 99090000	\$ 7,018,688
40				
41	Account 99130000	Advertising Expense		
42			Administrative & General Expenses	47,117
43			Administrative & General Outside Services	21,893
44			Administrative & General Salaries	376,847
45			Advertising Data & Analytics	95,296
46			Brand Deployment	2,876
47			Commissions	10,808
48			Digital Web Social	43,850
49			Economic Development & corporate Citizen Outside Services	17,912
50			Gas & Electric Software & Data	19,405
51			Infrastructure	26,493
52			Other Channels	400,986
53			Software & Data Subscriptions	83,933
54			Travel	2,268
55			Miscellaneous Advertising Expense	5,634
56			Minor Items <\$500	700
57				
58			Total Account 99130000	\$ 1,156,018
59				
60	Account 99301000	General Advertising Expense		
61			Brand Deployment	51,009
62				
63			Total Account 993010000	\$ 51,009
64				
65			Total	\$ 8,225,695

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Massachusetts Electric Company			

CHARGES FOR OUTSIDE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside services, such as services concerning rates, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to 5% or more of total charges for outside professional and other consultative services, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities:

- (a) Name and address of person or organization rendering services,
- (b) description of services received during year and project or case to which services relate,
- (c) basis of charges,
- (d) total charges for the year, detailing utility department and account charges.

2. For aggregate payments to any one individual, group, partnership, corporation or organization of any kind in excess of \$25,000 (not included in No. 1), there shall be reported the name of the payee, the predominant nature of the services performed and the amount of payment. Amounts charged to plant accounts shall be reported separately.

3. All charges not reported under No. 1 or 2 shall be aggregated by the type of service and each type shall show the amount charged. Amounts charged to plant accounts shall be reported separately for each type.

4. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.

5. Designate associated companies.

1 (a) National Grid USA Service Company, Inc. (Associated Company)
2 40 Sylvan Road, Waltham, Massachusetts 02451

3
4 (b) The following services are rendered:

5
6 Servicing Division:

7
8 Purchasing, Stores, Rates, Advertising, Employee Relations,
9 Treasury, Accounting, Audit, Insurance, Taxes, Emergency
10 Service, Administrative and Budgeting.

11
12 Engineering and Construction Division:

13 Civil and Mechanical Engineering, Electrical and District
14 Engineering, Transmission Lines and Properties, Engineering
15 Supervision, Construction, Emergency and Miscellaneous.

16
17 (c) At cost, including interest on borrowed capital and a reasonable
18 return on amount of capital necessary to perform services.
19 Services performed by the Service Company for companies in
20 the National Grid USA system will be rendered to them at cost
21 in accordance with the service contracts between Service Company
22 and its associate companies.

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Massachusetts Electric Company			

CHARGES FOR OUTSIDE SERVICES (Continued)

23	4 Service Agreement dated as of November 5, 2012 between National Grid USA Service Company, Inc. and certain of its affiliates party thereto.
24	
25	
26	
27	A Mutual Assistance Agreement dated as of March 28, 2008, as extended by a letter agreement effective as of March 19, 2018.
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Massachusetts Electric Company			
CHARGES FOR OUTSIDE SERVICES			
<u>Other Power Generation</u>			
75	95460000	Operation supervision and engineering	28,908
76			
77		Total Other Power Generation	\$ 28,908
78			
79	<u>Transmission Expenses</u>		
80			
81	95600000	TransOper Superv&Eng	324,409
82	95611000	Load dispatch - Reliability	237
83	95612000	Load dispatch - monitor and operate transmission system	193,246
84	95616000	Reliability planning and standards development	65,340
85	95620000	Station Expenses	78,024
86	95630000	Overhead Line Exp	24,190
87	95660000	Load Dispatching	13,192
88	95680000	Maint-Superv & Eng	129,360
89	95693000	Maint- communication equipment	5,885
90	95684000	Maintenance of miscellaneous regional transmission plant	4,102
91	95700000	Maint of station equipment	92,432
92	95710000	Maint of overhead lines	29,838
93	95730000	Maint of misc transmission plant	1,669
94			
95		Total Transmission	\$ 961,105
96			
97	<u>Distribution Expenses</u>		
98			
99	95800000	Load Disp-Monit&Oper	8,536,652
100	95810000	Load Dispatching	5,282,617
101	95820000	Station Expenses	785,807
102	95830000	Overhead Line Exp	1,528,428
103	95840000	Underground Line Exp	304,901
104	95850000	SI Light&Sig Sys Exp	91
105	95860000	Meter expenses	890,127
106	95870000	Customer Install Exp	71,489
107	95880000	Maint-Computer Software	6,793,612
108	95890000	Rents	584
109	95900000	Maint-Superv & Eng	1,423
110	95910000	Maint of structures	163
111	95920000	Maint-Station Equip	613,692
112	95930000	Maint-Overhead Lines	3,203,606
113	95940000	Maint of lines	12,628
114	95950000	Maint-Line Transform	5,911
115	95960000	Maint of street lighting and signal systems	691
116	95970000	Maint-Meters	111,967
117	95980000	Maint-Misc DistPlant	9,920
118			
119		Total Distribution	\$ 28,196,629
120			
121	<u>Customer Expenses</u>		
122			
123	99010000	Superv-Cust Acct Exp	1,418,583
124	99020000	Meter Reading Exp	832,698
125	99030000	Cust Record&Coil Exp	14,020,342
126	99040000	Uncollectible Accts	177,358
127	99050000	Misc Cust Accts Exp	2,035,055
128	99070000	Supervision	37,037
129	99080000	Customer Assst Exp	9,781,225
130	99090000	Informational and Instructional Advertising expenses	488,736
131	99100000	Misc Cust Serv&Info	767,828
132			
133		Total Customer	\$ 28,560,183
134			
135	<u>Sales Expense</u>		
136	99110000	Supervision	112,267
137	99120000	Demonstr&Selling Exp	745,438
138	99130000	Advertising Expenses	675,288
139			
140		Total Sales	\$ 1,533,023
141			
142	<u>Administrative and General Expense</u>		
143			
144	99200000	Admin & Gen Salaries	41,857,406
145	99210000	Office Supplies&Exp	19,818,285
146	99240000	Property Insurance	1,219,073
147	99250000	Injuries and damages	5,643,628
148	99260000	Empl Pensions & Ben	63,010,856
149	99280000	Reg Commission Exp	830,028
150	99301000	Gen Advertising Exp	51,049
151	99302000	Misc General Expense	1,550,880
152	99310000	Rents	6,473,480
153	99350000	Maint-General Plant	814,332
154			
155		Total Administrative and General	\$ 141,057,828
156			
157			
158		Total Electric Operating and Maintenance Expense	\$ 189,347,666
159			

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Massachusetts Electric Company			
CHARGES FOR OUTSIDE SERVICES (Continued)			
160	<u>Other Accounts</u>		
161	91070000 CWIP		40,436,728
162	91080000 Accum Prov for Depr		1,516,030
163	91630000 Stores Clearing		3,771,248
164	92282000 Injuries & Damages R		2,087,401
165	94030000 Depreciation expense		1,360,701
166	94050000 Amort of Other Plant		21,324,091
167	94081000 TaxOthThanInc-UtlOp		8,300,361
168	94171000 Exp Non-Utility Oper		2,808,479
169	94190000 Interest and Div Inc		(1,251,731)
170	94210000 Misc Non-Oper Inc		(266,180)
171	94281000 Donations		1,534,745
172	94282000 Life Insurance		532,232
173	94284000 Exp Civic, Polit Act		267,415
174	94285000 Other deductions		1,375,165
175	94310000 Other Interest Exp		(45,246)
176	91740000 Misc Cur&Accr Assel		10,634
177	91830000 Prel Surv&Inv Charge		918,715
178	94510000 Misc Service Revenue		389
179	94560000 Other Electric Revenue		305
180			
181	Total Other Accounts	\$	85,051,499
182			
183			
184	Total Charges	\$	284,399,154

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CHARGES FOR OUTSIDE SERVICES (Continued)			
185	<u>Charges for Outside Vendors and Other Consultative Service</u>		
186	<u>Vendor and Service</u>		
187	<u>Plant Accounts</u>		
188	ABINGTON POLICE DEPT		27,579
189	ANDERSON & KREIGER LLP		60,038
190	ANDOVER POLICE DEPARTMENT		117,355
191	ANNESE TELECOM & UTILITY		28,845
192	ASPLUNDH CONSTRUCTION CORP.		5,321,952
193	BEALS AND THOMAS INC.		215,041
194	BENHAM ARCHITECTS AND ENGINEERS		34,028
195	BEVERLY POLICE DEPARTMENT		120,688
196	BL COMPANIES INC.		57,563
197	BLACK & VEATCH CONSTRUCTION		350,387
198	BLACK & VEATCH CORPORATION		200,342
199	BORREGO SOLAR SYSTEMS INC		18,447,037
200	Boston Gas Company		618,748
201	BOSTON WELDING		514,035
202	BOWDITCH AND DEWEY LLP		135,659
203	BSC GROUP INC		338,071
204	BURNS AND MCDONNELL ENGINEERING CO		158,985
205	BURNS AND MCDONNELL INC.		747,310
206	CDM SMITH		58,214
207	CHA CONSULTING INC		1,787,042
208	CIAMBRO CORPORATION		464,252
209	CITWORKS CORP.		127,285
210	CITY MALDEN		109,775
211	CITY OF ATTLEBORO		83,302
212	CITY OF BROCKTON		64,181
213	CITY OF EVERETT		114,009
214	CITY OF GLOUCESTER		199,490
215	CITY OF HAVERHILL		80,168
216	CITY OF LEOMINSTER		40,222
217	CITY OF LOWELL		138,441
218	CITY OF LYNN		265,641
219	CITY OF MARLBOROUGH		118,512
220	CITY OF MEDFORD		116,087
221	CITY OF MELROSE		38,161
222	CITY OF METHUEN		145,656
223	CITY OF NORTHAMPTON		41,441
224	CITY OF QUINCY		152,660
225	CITY OF REVERE		45,603
226	CITY OF SALEM		29,396
227	CITY OF WORCESTER		1,220,236
228	CLEAN HARBORS ENVIRONMENTAL SERVICE		1,230,122
229	CLEAN HARBORS ENVIRONMENTAL SVCS		188,438
230	COMMONWEALTH ASSOCIATES INC.		27,527
231	CONECO ENGINEERS & SCIENTISTS INC.		761,386
232	CONTROLPOINT TECHNOLOGIES INC.		1,987,115
233	COSTELLO DISMANTLING COMPANY INC		155,228
234	DGT SURVEY GROUP		112,850
235	DRACUT POLICE DEPARTMENT		59,671
236	E S BOULOS COMPANY		811,643
237	ELECCOMM CORP		1,884,633
238	ELECNOR HAWKEYE LLC		71,319
239	ELITE ROOFING & RESTORATION LLC		56,908
240	ENERGY INITIATIVES GROUP LLC		685,582
241	ENVIRONMENTAL SOIL MANAGEMENT INC.		164,081
242	FALL RIVER POLICE DEPARTMENT		108,592
243	FEENEY BROTHERS EXCAVATION CORP.		2,728,603
244	GEORGE E OLSON		29,218
245	GRAFTON POLICE DEPARTMENT		53,653
246	GRATTAN LINE CONSTRUCTION CORP.		32,690
247	GZA GEOENVIRONMENTAL INC.		217,098
248	HARLAN ELECTRIC CO.		3,007,964
249	HAYNER SWANSON INC		280,560
250	INNOVATIVE ENGINEERING		93,441
251	J H LYNCH AND SONS INC.		171,339
252	LAWRENCE POLICE DEPARTMENT		58,486
253	LEIDOS ENGINEERING LLC		1,617,681
254	M J ELECTRIC LLC		1,192,559
255	MASSACHUSETTS DEPARTMENT OF STATE P		29,665
256	MCKENZIE ENGINEERING CO.		101,851
257	MCPHEE ELECTRIC LTD		2,083,661
258	MORAN ENVIRONMENTAL RECOVERY LLC		147,148
259	NESTLE WATERS NORTH AMERICA		28,318
260	New England Power Company		251,499
261	NORTHERN PLAINS POWER TECHNOLOGIES		55,750
262	NORTHLINE UTILITIES LLC		266,777
263			
264		Subtotal	53,876,104
265			

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Massachusetts Electric Company			
CHARGES FOR OUTSIDE SERVICES (Continued)			
266	<u>Charges for Outside Vendors and Other Consultative Service</u>		
267	<u>Vendor and Service</u>		
268	<u>Plant Accounts</u>		
269	NOVIUM INC.		159,611
270	OSMOSE UTILITIES SERVICES INC.		379,623
271	PEPPERELL POLICE DEPARTMENT		28,441
272	PHOENIX COMMUNICATIONS INC.		33,212
273	PIERCE ATWOOD LLP		37,119
274	POWER ENGINEERS CONSULTING INC.		628,688
275	POWER LINE CONTRACTOR'S INC		36,697
276	PREMIER UTILITY SERVICES LLC		545,774
277	PRO. UNLIMITED INC.		669,226
278	RG VANDERWERL ENGINEERS LLP		484,404
279	RIGGS DISTLER AND CO. INC.		3,187,935
280	ROYALSTON POLICE DEPARTMENT		29,672
281	RUSSELL N RAYMOND		41,550
282	SARGENT AND LUNDY LLC		33,010
283	SNC-LAVALIN CONSTRUCTORS INC.		308,990
284	SOLAR DESIGN ASSOCIATES INC.		49,459
285	SPAGNOLLO GISSNESS AND ASSOCIATES INC		26,067
286	SPRINGFIELD TERMINAL RAILWAY		33,669
287	STATE ELECTRIC CORP		753,079
288	T F MORAN INC.		33,766
289	TAUPER LAND SURVEY INC.		170,576
290	TEWKSBURY POLICE DEPARTMENT		76,384
291	TIGHE & BOND INC.		527,363
292	TOWN OF ATHOL		30,929
293	TOWN OF BELCHERTOWN		97,423
294	TOWN OF BILLERICA		108,791
295	TOWN OF BRIDGEWATER		28,303
296	TOWN OF CHELMSFORD		46,068
297	TOWN OF COHASSET		25,593
298	TOWN OF DUNSTABLE		57,336
299	TOWN OF FOXBOROUGH		51,955
300	TOWN OF FRANKLIN		166,125
301	TOWN OF GRANBY		54,676
302	TOWN OF GREAT BARRINGTON		51,575
303	TOWN OF HANOVER		54,840
304	TOWN OF MANCHESTER-BY-THE-SEA		41,316
305	TOWN OF MILFORD		47,095
306	TOWN OF MILLBURY		35,540
307	TOWN OF NORTH ANDOVER		121,899
308	TOWN OF NORTH BROOKFIELD		40,696
309	TOWN OF NORTON		45,261
310	TOWN OF NORWELL		54,482
311	TOWN OF OXFORD		80,701
312	TOWN OF PALMER		34,030
313	TOWN OF PAXTON		26,614
314	TOWN OF PEMBROKE		236,136
315	TOWN OF RANDOLPH		66,085
316	TOWN OF REHOBOTH		208,242
317	TOWN OF ROCKLAND		29,777
318	TOWN OF SAUGUS		35,284
319	TOWN OF SCITUATE - POLICE DETAILS		46,336
320	TOWN OF SEEKONK		73,907
321	TOWN OF SPENCER		27,309
322	TOWN OF SUTTON		31,159
323	TOWN OF SWAMPSCOTT		50,531
324	TOWN OF UXBRIDGE		47,026
325	TOWN OF WARE		36,608
326	TOWN OF WESTBOROUGH		66,902
327	TOWN OF WESTFORD		62,241
328	TOWN OF WEYMOUTH		44,321
329	TOWN OF WRENTHAM		81,731
330	TRC ENGINEERS INC		39,663
331	TRC ENGINEERS LLC		745,574
332	TRC ENVIRONMENTAL CORP.		1,614,589
333	URS CORP.		25,137
334	VANASSE HANGEN BRUSTLIN INC.		270,999
335	VERIZON BUSINESS SERVICES		57,180
336	WINTER STREET ARCHITECTS INC		33,544
337	Other Vendors (185 in total)		1,390,966
338			
339			
340		Subtotal	15,299,199
341			
342			
343			
344			
345		Total Plant Accounts	\$68,976,303
346			

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) March 21, 2017	Year of Report December 31, 2016
CHARGES FOR OUTSIDE SERVICES (Continued)			
347	<u>Vendor and Service</u>		
348	<u>Operation Accounts</u>		
349	ABB INC.		252,616
350	AECOM INC.		43,489
351	AECOM TECHNICAL SERVICES INC.		61,810
352	AKIN GUMP STRAUSS HAUER & FELD LLP		38,690
353	ALLIANCE POWER GROUP LLC		1,124,551
354	ALLIED ACCOUNT SERVICES INC		27,735
355	ALSTON & BIRD LLP		209,858
356	ANCHOR OEA LLC		528,641
357	ANDERSON & KREIGER LLP		62,731
358	ANNESE TELECOM & UTILITY		58,957
359	APTEC LLC		73,266
360	ARENT FOX KINTNER PLOTKIN & KAHN PL		41,277
361	ARIBA INC.		189,797
362	ASPLUNDH CONSTRUCTION CORP.		913,487
363	BLACK & VEATCH CONSTRUCTION		84,513
364	BOND SCHOENECK & KING PLLC		53,243
365	BORREGO SOLAR SYSTEMS INC		111,350
366	BOSTON WELDING		429,894
367	BOWDITCH AND DEWEY LLP		738,326
368	BOYDEN		42,124
369	BRIDGE ENERGY GROUP INC		69,279
370	BT AMERICAS INC		56,093
371	BURNS AND MCDONNELL INC.		25,200
372	BUSBY CONSTRUCTION CO. INC.		323,358
373	CEATI INTERNATIONAL TRUST INC.		43,003
374	CHA CONSULTING INC		26,855
375	CIAMBRO CORPORATION		53,382
376	CITWORKS CORP.		68,709
377	CITY OF LYNN		71,884
378	CITY OF WORCESTER		32,516
379	CLEAN HARBORS ENVIRONMENTAL SERVICE		1,248,685
380	CLEAN HARBORS ENVIRONMENTAL SVCS		71,885
381	COMPUTER SCIENCES CORP		1,551,215
382	CONECO ENGINEERS & SCIENTISTS INC.		525,647
383	CONTROLPOINT TECHNOLOGIES INC.		46,874
384	COSTELLO DISMANTLING COMPANY INC		36,803
385	COVINGTON & BURLING LLP		29,877
386	DAY PITNEY LLP		424,794
387	DE MAXIMIS INC		37,163
388	DELOITTE & TOUCHE LLP		104,274
389	DELOITTE CONSULTING LLP		1,903,985
390	DIG SAFE SYSTEM INC.		194,581
391	DOBLE ENGINEERING CO.		58,131
392	DOUCETTE & LAROSE LLC		106,842
393	EECS INC.		411,715
394	EFFICIO		43,884
395	ELECCOMM CORP		84,655
396	ELECTRIC POWER RESEARCH INSTITUTE I		321,794
397	ELECTRICAL CONSULTANTS INC		69,708
398	ENERGY INITIATIVES GROUP LLC		65,759
399	ENVIRONMENTAL HEALTH SERVICES INC.		40,521
400	ENVIRONMENTAL SOIL MANAGEMENT INC.		98,992
401	ERNST & YOUNG LLP		152,092
402	FDM GROUP INC		451,734
403	FEENEY BROTHERS EXCAVATION CORP.		433,292
404	FOSTER ASSOCIATES CONSULTANTS LLC		52,804
405	GAGNON LINE CONSTRUCTION INC.		653,802
406	GE MDS LLC		211,892
407	GEI CONSULTANTS INC.		180,808
408	GOLDSTEIN & LEE PC		30,449
409	GRATTAN LINE CONSTRUCTION CORP.		1,521,865
410	GZA GEDENVIRONMENTAL INC.		2,386,391
411	HAMPOEN COMMUNICATIONS CORP		43,789
412	HARLAN ELECTRIC CO.		779,201
413	HINCKLEY ALLEN & SNYDER LLP		143,610
414	HITCHCOCK EQUIPMENT SERVICES INC.		55,520
415	IBM CORP.		2,298,835
416	IBM CORPORATION		(341,951)
417	INNOVATIVE ENGINEERING		998,550
418	ITRON INC.		30,637
419	J R GRADY & SONS		51,990
420	JB I HELICOPTER SERVICES		85,183
421	JONES LANG LASALLE AMERICAS INC.		33,427
422	JOYCE & JOYCE		80,178
423	KEARNEY DONOVAN & MCGEE PC		26,485
424	KEEGAN WERLIN & PABIAN LLP		1,349,276
425			
426			
427			
		Subtotal	25,029,596

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 21, 2017	Year of Report December 31, 2016
Massachusetts Electric Company			
CHARGES FOR OUTSIDE SERVICES (Continued)			
428	<u>Vendor and Service</u>		
429		<u>Operation Accounts</u>	
430	KELLEY DRYE & WARREN LLP		27,164
431	KELLIHER SAMETS VOLK		38,780
432	KORN FERRY INTL. FUTURESTEP INC.		38,059
433	KPMG LLP		200,852
434	LANGUAGE SELECT LLC		514,577
435	LEIDOS ENGINEERING LLC		34,970
436	M I J A LANDSCAPING INC.		40,600
437	M J ELECTRIC LLC		204,491
438	M J BRADLEY & ASSOCIATES, LLC		42,811
439	MAIN LITE ELECTRIC CO		300,709
440	MARITIME GLOUCESTER		113,410
441	MARSH USA INC		62,488
442	MCDONOUGH ELECTRIC CONST CORP		910,548
443	MEABH PURCELL		198,599
444	MOHAWK LTD.		84,884
445	MORAN ENVIRONMENTAL RECOVERY LLC		215,869
446	MORGAN LEWIS & BOCKIUS LLP		51,115
447	NATIONWIDE CREDIT INC.		1,948,320
448	New England Power Company		121,390
449	NGUSA Service Company		1,030,752
450	Niagara Mohawk Power Corp		27,843
451	NORTHEAST ANIMAL CONTROL		73,594
452	NORTHERN LAND CLEARING INC		107,783
453	NORTHLINE UTILITIES LLC		526,848
454	OC TANNER RECOGNITION CO.		480,796
455	O'CONNELL ELECTRIC CO. INC.		257,782
456	O'DONNELL LINE CONSTRUCTION CO. INC		89,047
457	ON TARGET UTILITY SERVICES		1,834,755
458	OSMOSE UTILITIES SERVICES INC.		173,916
459	P A FIORE CONSTRUCTION LLC		114,169
460	P SCHNEIDER AND ASSOCIATES PLLC		288,325
461	PADILLA AND COMPANY LLP		73,299
462	POTOMAC COMMUNICATIONS GROUP INC.		26,777
463	POWER LINE CONTRACTOR'S INC		92,588
464	POWERPLAN INC.		52,751
465	PRICEWATERHOUSECOOPERS LLP		1,941,914
466	PRO. UNLIMITED INC.		2,944,498
467	RANSOM CONSULTING ENGINEERS		33,996
468	REPUBLIC SERVICES NATIONAL ACCOUNTS		98,580
469	RIGGS DISTLER AND CO. INC.		310,757
470	ROKSTAD POWER INC		483,008
471	SCHNEIDER ELECTRIC USA INC		51,027
472	SECURICON LLC		41,706
473	SIGMA CONSULTANTS INC.		31,829
474	STATE ELECTRIC CORP		288,182
475	STORM SERVICES ENGINEERING LLC		37,855
476	STRATEGIC BENEFITS ADVISORS INC		115,861
477	SUSSEX ECONOMIC ADVISORS LLC		39,035
478	SYSTEMS WEST PLLC		39,007
479	TIGHE & BOND INC		122,817
480	TOWERS WATSON DELAWARE INC		123,003
481	TOWERS WATSON DELAWARE INC.		27,284
482	TRC ENVIRONMENTAL CORP.		53,753
483	TRI-WIRE LINE CONSTRUCTION, INC		80,151
484	T-SYSTEMS NORTH AMERICA INC.		931,574
485	UNIPART SERVICES AMERICA		2,587,807
486	VEOLIA ES TECHNICAL SOLUTIONS LLC		33,742
487	VERIZON BUSINESS SERVICES		3,532,339
488	WASTE HARMONICS LLC		110,429
489	WIPRO LTD.		2,581,244
490	XEROX CORP.		646,948
491	YOUNG SAMUEL CHAMBERS LTD		41,183
492	Other Vendors (299 in total)		1,268,245
493			
494			
495		Subtotal	29,045,920
496			
497			
498		Total Operations	\$ 54,075,515
499			
500			
501		Total Outside Vendors	\$ 123,059,818
502			
503			
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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 184, Section 128.

Line No.	Name of City or Town	Controllable Amount	Plus Manual Controls Amount	Total
1	ABINGTON			135,325
2	ACCORD			765
3	ADAMS			40,885
4	AMESBURY			173,247
5	ANDOVER			1,264,100
6	ANNISQUAM			460
7	ASHLEY FALLS			1,530
8	ATHOL			72,644
9	ATTLEBORO			285,498
10	AUBURN			155,829
11	AVON			199,472
12	AYER			117,319
13	BARRE			29,204
14	BELCHERTOWN			36,598
15	BELLINGHAM			157,253
16	BERLIN			49,487
17	BEVERLY			507,613
18	BEVERLY FARMS			5,678
19	BILLERICA			597,273
20	BLACKSTONE			15,279
21	BOLTON			61,827
22	BONDSVILLE			4,777
23	BOXFORD			5,288
24	BRADFORD			109,194
25	BRIDGEWATER			175,628
26	BRIMFIELD			30,769
27	BROCKTON			853,429
28	BROOKFIELD			5,538
29	BYFIELD			7,079
30	CHARLEMONT			10,713
31	CHARLTON			88,672
32	CHARLTON CITY			3,571
33	CHARLTON DPO			260
34	CHELMSFORD			429,140
35	CHERRY VALLEY			10,613
36	CHESHIRE			6,875
37	CLARKSBURG			640
38	CLINTON			352,704
39	COHASSET			74,768
40	DIGHTON			9,429
41	DOUGLAS			40,846
42	DRACUT			137,824
43	DUDLEY			38,301
44	DUNSTABLE			795
45	E BRIDGEWATER			79,501
	Subtotal			6,383,716

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 184, Section 128.

Line No.	Name of City or Town	Controllable Amount	Plus Manual Controls Amount	Total
46	E BRIMFIELD			280
47	E BROOKFIELD			4,740
48	E CHELMSFORD			1,621
49	E LONGMEADOW			281,031
50	E PEPPERELL			12,591
51	EAST DOUGLAS			10,652
52	EAST FOXBORO			480
53	EASTON			18,342
54	EB WOONSOCKET			148
55	ERVING			1,216
56	ESSEX			28,550
57	EVERETT			604,663
58	FALL RIVER			1,054,106
59	FAYVILLE			4,888
60	FISKDALE			2,599
61	FLORENCE			72,676
62	FLORIDA			3,157
63	FOXBORO			321,831
64	FRANKLIN			520,266
65	GARDNER			171,596
66	GILBERTVILLE			3,027
67	GLOUCESTER			271,565
68	GOSHEN			431
69	GRAFTON			13,435
70	GRANBY			15,895
71	GT BARRINGTON			141,200
72	HALIFAX			38,856
73	HAMILTON			4,974
74	HAMPDEN			19,265
75	HANCOCK			240
76	HANOVER			221,492
77	HANSON			40,325
78	HARDWICK			6,876
79	HARVARD			16,387
80	HAVERHILL			387,922
81	HAWLEY			110
82	HAYDENVILLE			8,131
83	HEBRONVILLE			90
84	HINGHAM			11,238
85	HOLBROOK			103,301
86	HOLLAND			3,008
87	HOOSAC TUNNEL			49
88	HOPEDALE			58,147
89	HOUSATONIC			12,803
90	HUBBARDSTON			14,846
	Subtotal			4,509,024

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	Controllable Amount	Plus Manual Controls Amount	Total
91	LANCASTER			46,039
92	LANESVILLE			1,116
93	LAWRENCE			894,432
94	LEEDS			7,307
95	LEICESTER			42,732
96	LENOX			96,489
97	LEOMINSTER			489,351
98	LINWOOD			1,886
99	LOWELL			756,434
100	LYNN			842,641
101	MAGNOLIA			530
102	MALDEN			537,882
103	MANCHAUG			615
104	MANCHESTER			19,674
105	MARLBOROUGH			1,058,954
108	MEDFORD			557,273
107	MELROSE			96,619
108	MELROSE HGLDS			1,915
109	MENDON			27,074
110	METHUEN			365,082
111	MILFORD			439,348
112	MILL RIVER			756
113	MILLBURY			127,120
114	MILLVILLE			2,890
115	MONROE			28
116	MONROE BRIDGE			190
117	MONSON			32,756
118	MONTEREY			1,532
119	MT WASHINGTON			3,342
120	N BILLERICA			127,859
121	N BROOKFIELD			10,979
122	N CHELMSFORD			37,199
123	N EGREMONT			2,747
124	N TEWKSBURY			51,516
125	N UXBRIDGE			6,325
126	NAHANT			33,218
127	NEW BRAINTREE			2,176
128	NEW MARLBORO			6,625
129	NEW SALEM			1,311
130	NEWBURY			25,218
131	NEWBURYPORT			234,672
132	NORTH ADAMS			81,721
133	NORTH ANDOVER			278,500
134	NORTH BILLERICA			6,839
135	NORTH DIGHTON			9,653
	Subtotal			7,167,525

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 12B.

Line No.	Name of City or Town	Controllable Amount	Plus Manual Controls Amount	Total
136	NORTH EASTON			59,098
137	NORTH GRAFTON			32,771
138	NORTH OXFORD			11,510
139	NORTH QUINCY			260,478
140	NORTH SHIRLEY			1,032
141	NORTHAMPTON			222,016
142	NORTHBOROUGH			152,192
143	NORTHBRIDGE			36,788
144	NORTON			110,342
145	NORWELL			111,124
146	OAKHAM			335
147	ORANGE			44,448
148	OXFORD			99,963
149	PALMER			138,253
150	PEMBROKE			123,622
151	PEPPERELL			27,339
152	PETERSHAM			3,790
153	PHILLIPSTON			3,937
154	PIGEON COVE			280
155	PLAINVILLE			101,352
156	PRIDES XING			870
157	QUINCY			724,652
158	RANDOLPH			295,217
159	REHOBOTH			78,555
160	REVERE			417,602
161	ROCHDALE			8,074
162	ROCKLAND			239,872
163	ROCKPORT			46,835
164	ROWE			9,557
165	ROYALSTON			535
166	RUTLAND			13,351
167	S ATTLEBORO			28,693
168	S CHELMSFORD			135
169	S EGREMONT			2,607
170	S GRAFTON			-
171	S HAMILTON			11,146
172	S LANCASTER			15,944
173	S ROYALSTON			585
174	SALEM			448,183
175	SALISBURY			132,714
176	SALISBURY BCH			10,739
177	SAUGUS			268,354
178	SCITUATE			103,088
179	SEEKONK			165,002
180	SHARON			4,005
	Subtotal			4,564,988

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 12B.

Line No.	Name of City or Town	Controllable Amount	Plus Manual Controls Amount	Total
181	SHEFFIELD			15,224
182	SHIRLEY			29,999
183	SHIRLEY CTR			2,231
184	SHUTESBURY			2,493
185	SOMERSET			68,321
186	SOMERVILLE			570
187	SOUTH BARRE			824
188	SOUTH BERLIN			705
189	SOUTH EASTON			131,348
190	SOUTH GRAFTON			12,461
191	SOUTHBOROUGH			137,657
192	SOUTHBRIDGE			245,324
193	SOUTHFIELD			3,426
194	SPENCER			48,931
195	STILL RIVER			545
196	STOCKBRIDGE			12,117
197	STOUGHTON			428,238
198	STURBRIDGE			115,414
199	SUTTON			65,808
200	SWAMPSCOTT			102,203
201	SWANSEA			118,014
202	TEWKSBURY			317,538
203	THORNDIKE			3,240
204	THREE RIVERS			9,610
205	TOPSFIELD			28,857
206	TYNGSBORO			102,509
207	UPTON			25,332
208	UXBRIDGE			66,867
209	W BRIDGEWATER			161,589
210	W BROOKFIELD			48,301
211	W CHELMSFORD			275
212	W STOCKBRIDGE			14,814
213	WALES			581
214	WARD HILL			36,622
215	WARE			77,545
216	WARREN			33,328
217	WARWICK			439
218	WEBSTER			134,831
219	WENDELL			2,599
220	WENDELL DEPOT			252
221	WENHAM			14,213
222	WEST BOXFORD			835
223	WEST DUDLEY			196
224	WEST HAWLEY			100
225	WEST MILLBURY			136
	Subtotal			2,617,245

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	Controllable Amount	Plus Manual Controls Amount	Total
226	WEST NEWBURY			5,695
227	WEST WARREN			1,821
228	WESTBOROUGH			592,822
229	WESTFORD			334,806
230	WESTMINSTER			50,895
231	WESTPORT			15,518
232	WEYMOUTH			328,876
233	WHITINSVILLE			20,998
234	WHITMAN			86,386
235	WILBRAHAM			101,549
236	WILKINSONVL			64
237	WILLIAMSBURG			5,536
238	WILLIAMSTOWN			39,230
239	WINCHDON SPGS			108
240	WINCHENDON			40,675
241	WINTHROP			105,296
242	WOLLASTON			74,802
243	WORCESTER			2,055,685
244	WRENTHAM			78,038
245				
246				
247			Subtotal	3,938,598
248				
249				
250			Grand Total	\$ 29,161,095
251				
252				
253				
254				
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Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report [Mo, Da, Yr] March 21, 2017	Year of Report December 31, 2016
Massachusetts Electric Company			

THIS RETURN [THE FERC FORM NO. 1 AND THE MASSACHUSETTS SUPPLEMENT]
IS SIGNED UNDER THE PENALTIES OF PERJURY

George Carlin *George Carlin* VP, NE Controller

Charles DeRosa *C. DeRosa* VP, US Treasurer

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

State of New York
County of Kings ss. March 21 2017

Then personally appeared George Carlin and
Charles De Rosa

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

Phyllis Antonello Notary Public
Justice of the Peace

PHYLLIS ANTONELLO
NOTARY PUBLIC, State of New York
NO. 01AN5056414
Qualified in Kings County
Commission Expires March 3, 2018

Name of Respondent		This Report Is:	Date of Report	Year of Report
Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) March 21, 2017	December 31, 2016
RETURN ON EQUITY				
Line No.	FERC Form 1 Reference	Description	Amount (000's)	
1	Net Utility Income Available for Common Shareholders			
2				
3	Add: Page 117 Line 27	Net Utility Operating Income	112,221	
4				
5	Add:	Amort of Acquisition Premium		
6				
7				
8				
9	Less: Page 117 Line 70	Net Interest Charges	55,626	
10				
11	Less: Page 118 Line 29	Preferred Stock Dividends	100	
12				
13	Net Utility Income Available for Common Shareholders		56,495	
14				
15				
16	Total Utility Common Equity			
17				
18	Add: Page 112 Line 16	Total Proprietary Capital	2,455,602	
19				
20	Add: Page 112 Line 9	Discount on Preferred Stock	0	
21				
22	Add: Page 112 Line 10	Preferred Stock Expense	0	
23				
24	Less: Page 112 Line 3	Preferred Stock Issued	2,259	
25				
26	Less: Page 112 Line 12	Unappropriated, Undistributed Sub Earnings	0	
27				
28	Less: Page 200 Line 12	Acquisition Adjustments	1,062,533	
29				
30	Add: Page 200 Line 32	Amort of Plant Acquisition Adjustments	54,289	
31				
32	Total Common Equity Excluding Unamort Acquisition Adjustment		1,445,099	
33				
34	Electric Operations Allocator (Line 51 Below)		99.51%	
35				
36		Total Utility Common Equity	1,436,000	
37				
38				
39	Electric Operations Allocator			
40				
41	Add: Page 110 Line 4	Total Utility Plant	5,461,002	
42	Less: Page 200 Line 12	Acquisition Adjustments	1,062,533	
43				
44				
45				
46	Add: Page 110 Line 4	Total Utility Plant	5,461,002	
47	Add: Page 110 Line 32	Total Other Property and Investment	21,714	
48	Less: Page 200 Line 12	Acquisition Adjustments	1,062,533	
49				
50				
51		Electric Operations Allocator (Line 43 / Line 49)	99.51%	
52				
53				
54				
55	Return on Equity	(Line 13 / Line 36)	3.93%	
56				

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form 1 Approved
OMB No.1902-0021
(Expires 12/31/2019)

Form 1-F Approved
OMB No.1902-0029
(Expires 12/31/2019)

Form 3-Q Approved
OMB No.1902-0205
(Expires 12/31/2019)



**FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Massachusetts Electric Company

Year/Period of Report

End of 2016/Q4

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

IDENTIFICATION

01 Exact Legal Name of Respondent Massachusetts Electric Company		02 Year/Period of Report End of <u>2016/Q4</u>	
03 Previous Name and Date of Change (if name changed during year) //			
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 40 Sylvan Road, Waltham, MA 02451			
05 Name of Contact Person Joseph Marrese		06 Title of Contact Person Director	
07 Address of Contact Person (Street, City, State, Zip Code) One Metrotech Center, Brooklyn, NY 11201			
08 Telephone of Contact Person, Including Area Code (929) 324-4805	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		10 Date of Report (Mo, Da, Yr) //

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

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

01 Name George Carlin	03 Signature  George Carlin	04 Date Signed (Mo, Da, Yr) 03/17/2017
02 Title Vice President, NE Controller		

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

Name of Respondent Massachusetts Electric Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
LIST OF SCHEDULES (Electric Utility)					
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)		
1	General Information	101			
2	Control Over Respondent	102			
3	Corporations Controlled by Respondent	103	N/A		
4	Officers	104			
5	Directors	105			
6	Information on Formula Rates	106(a)(b)	N/A		
7	Important Changes During the Year	108-109			
8	Comparative Balance Sheet	110-113			
9	Statement of Income for the Year	114-117			
10	Statement of Retained Earnings for the Year	118-119			
11	Statement of Cash Flows	120-121			
12	Notes to Financial Statements	122-123			
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)			
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201			
15	Nuclear Fuel Materials	202-203	N/A		
16	Electric Plant in Service	204-207			
17	Electric Plant Leased to Others	213	N/A		
18	Electric Plant Held for Future Use	214			
19	Construction Work in Progress-Electric	216			
20	Accumulated Provision for Depreciation of Electric Utility Plant	219			
21	Investment of Subsidiary Companies	224-225	N/A		
22	Materials and Supplies	227			
23	Allowances	228(ab)-229(ab)	N/A		
24	Extraordinary Property Losses	230	N/A		
25	Unrecovered Plant and Regulatory Study Costs	230	N/A		
26	Transmission Service and Generation Interconnection Study Costs	231	N/A		
27	Other Regulatory Assets	232			
28	Miscellaneous Deferred Debits	233			
29	Accumulated Deferred Income Taxes	234			
30	Capital Stock	250-251			
31	Other Paid-in Capital	253			
32	Capital Stock Expense	254	N/A		
33	Long-Term Debt	256-257			
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261			
35	Taxes Accrued, Prepaid and Charged During the Year	262-263			
36	Accumulated Deferred Investment Tax Credits	266-267			

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	N/A
39	Accumulated Deferred Income Taxes-Other Property	274-275	
40	Accumulated Deferred Income Taxes-Other	276-277	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300-301	
43	Regional Transmission Service Revenues (Account 457.1)	302	N/A
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310-311	
46	Electric Operation and Maintenance Expenses	320-323	
47	Purchased Power	326-327	
48	Transmission of Electricity for Others	328-330	N/A
49	Transmission of Electricity by ISO/RTOs	331	N/A
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant	336-337	
53	Regulatory Commission Expenses	350-351	
54	Research, Development and Demonstration Activities	352-353	
55	Distribution of Salaries and Wages	354-355	
56	Common Utility Plant and Expenses	356	N/A
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	N/A
60	Monthly ISO/RTO Transmission System Peak Load	400a	N/A
61	Electric Energy Account	401	
62	Monthly Peaks and Output	401	
63	Steam Electric Generating Plant Statistics	402-403	N/A
64	Hydroelectric Generating Plant Statistics	406-407	N/A
65	Pumped Storage Generating Plant Statistics	408-409	N/A
66	Generating Plant Statistics Pages	410-411	N/A

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Line Statistics Pages	422-423	
68	Transmission Lines Added During the Year	424-425	N/A
69	Substations	426-427	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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GENERAL INFORMATION

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

George Carlin VP, NE Controller
One Metrotech Center
Brooklyn, NY 11201

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

Incorporated in Massachusetts on July 6, 1887

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

N/A

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

Massachusetts: Electric service to customers

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

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

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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CONTROL OVER RESPONDENT

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

National Grid USA held control over the Respondent through direct ownership of 100% of the voting stock.

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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CORPORATIONS CONTROLLED BY RESPONDENT

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

Definitions

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

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President	Reed, Marcy L.	151,191
2	Senior Vice President	Bruckner, John	62,449
3	Senior Vice President	Macklin, Ronald	53,776
4	Vice President and Chief Financial Officer	Urban, Dennis	91,285
5			
6			
7			
8	Appointments		
9			
10	Vice President (01/27/2016)	Hobbs, Doneen	55,071
11	Vice President (01/27/2016)	Geraghty, Kathleen	83,015
12	Vice President (01/01/2016)	Malee, William	76,855
13	Vice President (02/09/2017)	Carlin, George	35,535
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
Massachusetts Electric Company			

FOOTNOTE DATA

Schedule Page: 104 Line No.: 1 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$156,154. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2016 through 12-31-2016.

Schedule Page: 104 Line No.: 2 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$235,067. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2016 through 12-31-2016.

Schedule Page: 104 Line No.: 3 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$218,064. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2016 through 12-31-2016.

Schedule Page: 104 Line No.: 4 Column: c

Salary disclosure included amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$121,747. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2016 through 12-31-2016.

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

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$219,189. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2016 through 12-31-2016.

Schedule Page: 104 Line No.: 11 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$161,129. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2016 through 12-31-2016.

Schedule Page: 104 Line No.: 12 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$96,611. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2016 through 12-31-2016.

Schedule Page: 104 Line No.: 13 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$142,050. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2016 through 12-31-2016.

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2016/Q4
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DIRECTORS

- Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
- Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Reed, Marcy L. Director (President)	Waltham, MA
2	Bunszell, Daniel Director (Vice President)	Broclon, MA
3	Urban, Dennis Director (Vice President & CFO)	Waltham, MA
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent have formula rates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
---	--

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

Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding
1	IA-MECO-35-01	ER13-1475-001
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2016/Q4
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INFORMATION ON FORMULA RATES
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	--

2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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INFORMATION ON FORMULA RATES
Formula Rate Variances

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

Line No.	Page No(s).	Schedule	Column	Line No
1		Not Applicable		
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report //	Year/Period of Report End of <u>2016/Q4</u>
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

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

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. Changes in Franchise Rights:
None
2. Information on consolidations, mergers, and reorganizations:
None
3. Purchase or sale of an operating unit or system:
None
4. Important Leaseholds:
None
5. Important extension or reduction of transmission or distribution system:
None
6. Issuance of securities or assumption of liabilities or guarantees:
In advance of its short term 204 financing authority expiring in November 2013, MECO received an interest-free open account advance from NGUSA to fund its cash needs. As of December 31, 2016, \$150 million remains outstanding. MECO continues to operate with no FERC 204 short term borrowing authority and can meet any additional liquidity needs by receiving capital contributions from the parent under its equity contribution agreement if necessary.
7. Changes in Articles of Incorporation:
None
8. Wage Scale Increase:
The company union employees received a general wage increase of 2.5% wage increases effective 5/12/2016. The Non union management employees received 2.5% wage increases.
9. Status of Legal Proceedings:
Refer to Page 123 - Notes to Financial Statements - Note 13 Commitments and Contingencies
10. Additional Material Transactions Not Reported Elsewhere in this Report:
None
11. Reserved:
None
12. N/A
13. Changes in General Officers:

Appointments:

William Malee appointed as Vice President effective 1/1/2016
Doneen Hobbs appointed as Vice President effective 1/27/2016

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

Kathleen Geraghty appointed as Vice President effective 1/27/2016
James A. Cross appointed as Vice President effective 1/31/2016
Carol Sedewitz appointed as Vice President effective 8/8/2016
John Isberg appointed as Vice President effective 12/1/2016
George Carlin appointed as Vice President effective 2/9/2017

Resignations:

Sean P. Mongan resigned as Vice President effective 2/17/2016
Marie Jordan resigned as Senior Vice President effective 4/1/2016
Cheryl A. Warren removed as Senior Vice President effective 4/1/2016
Ross Turrini removed as Vice President effective 5/9/2016

14. N/A

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	5,327,265,010	5,147,256,288
3	Construction Work in Progress (107)	200-201	133,737,052	116,336,139
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		5,461,002,062	5,263,592,425
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,733,885,985	1,690,592,223
6	Net Utility Plant (Enter Total of line 4 less 5)		3,727,116,077	3,573,000,202
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		3,727,116,077	3,573,000,202
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		15,462,146	15,462,878
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,641,025	1,416,469
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	0	0
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		146,391	201,813
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		7,748,206	7,438,832
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		21,713,718	21,687,054
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		6,064,550	9,245,464
36	Special Deposits (132-134)		0	20,089
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		419,870,935	396,296,792
41	Other Accounts Receivable (143)		12,912,687	13,173,051
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		101,395,772	87,183,895
43	Notes Receivable from Associated Companies (145)		276,123,899	139,592,892
44	Accounts Receivable from Assoc. Companies (148)		96,328,568	54,981,022
45	Fuel Stock (151)	227	0	0
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	25,267,751	28,019,988
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	63,158,757	63,429,501

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2016/Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		284,989	4,024
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		27,526	59,820
61	Accrued Utility Revenues (173)		94,937,587	100,342,123
62	Miscellaneous Current and Accrued Assets (174)		143,038	284,374
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		893,722,515	718,265,265
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		8,998,102	5,506,098
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	971,921,650	1,084,913,996
73	Prelim. Survey and Investigation Charges (Electric) (183)		3,998,051	1,476,680
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		-58,374	25,216
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	80,659	668,827
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		2,733,919	3,143,113
82	Accumulated Deferred Income Taxes (190)	234	515,064,241	441,420,757
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,502,738,248	1,517,154,667
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		6,145,290,558	5,830,107,188

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

Schedule Page: 110 Line No.: 4 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Plant work orders for the year.

Reported Total	Revised Total
\$5,273,554,033	\$5,263,592,425

Schedule Page: 110 Line No.: 6 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Plant work orders for the year.

Reported Total	Revised Total
\$3,583,330,030	\$3,573,000,202

Schedule Page: 110 Line No.: 14 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Plant work orders for the year.

Reported Total	Revised Total
\$3,583,330,030	\$3,573,000,202

Schedule Page: 110 Line No.: 73 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Plant work orders for the year.

Reported Total	Revised Total
\$1,516,472	\$1,476,660

Schedule Page: 110 Line No.: 82 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct previously filed amounts.

Reported Total	Revised Total
\$437,724,053	\$441,420,757

Schedule Page: 110 Line No.: 84 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct previously filed amount.

Reported Total	Revised Total
\$1,513,497,775	\$1,517,154,667

Schedule Page: 110 Line No.: 85 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct previously filed amount

Reported Total	Revised Total
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Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

\$5,836,780,126

\$5,830,107,188

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) / /	Year/Period of Report end of 2018/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	59,952,775	59,952,775
3	Preferred Stock Issued (204)	250-251	2,258,500	2,258,500
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	1,853,348,050	1,693,049,050
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	534,963,515	478,598,548
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Required Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	5,078,338	5,071,707
16	Total Proprietary Capital (lines 2 through 15)		2,455,602,178	2,239,930,580
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,300,000,000	800,000,000
19	(Less) Required Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	150,000,000	525,000,000
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		2,037,784	2,127,082
24	Total Long-Term Debt (lines 18 through 23)		1,447,962,216	1,322,872,938
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		14,452,804	17,644,183
29	Accumulated Provision for Pensions and Benefits (228.3)		0	0
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		2,424,314	1,762,293
35	Total Other Noncurrent Liabilities (lines 26 through 34)		16,877,118	19,406,476
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		274,741,445	270,322,992
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		98,876,799	71,090,327
41	Customer Deposits (235)		29,161,095	30,401,043
42	Taxes Accrued (236)	262-263	-877,480	-709,887
43	Interest Accrued (237)		14,481,104	6,303,642
44	Dividends Declared (238)		25,089	25,069
45	Matured Long-Term Debt (239)		0	0

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 11	Year/Period of Report end of 2016/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		1,153,123	1,487,228
48	Miscellaneous Current and Accrued Liabilities (242)		122,036,908	162,961,080
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		537,598,063	541,861,494
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		5,351,969	4,401,145
57	Accumulated Deferred Investment Tax Credits (255)	266-267	9,510,666	7,138,827
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	387,703,775	368,018,696
60	Other Regulatory Liabilities (254)	278	84,106,338	241,654,819
61	Unamortized Gain on Reacquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		794,263,234	710,429,278
64	Accum. Deferred Income Taxes-Other (283)		406,315,000	374,395,135
65	Total Deferred Credits (lines 56 through 64)		1,687,250,982	1,708,035,700
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		6,145,290,557	5,830,107,188

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

Schedule Page: 112 Line No.: 11 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Plant work orders.

Reported Total	Revised Total
\$485,333,158	\$479,598,548

Schedule Page: 112 Line No.: 16 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Plant work orders.

Reported Total	Revised Total
\$2,245,665,190	\$2,239,930,580

Schedule Page: 112 Line No.: 42 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Property Tax for the year.

Reported Total	Revised Total
\$70,105	(\$709,887)

Schedule Page: 112 Line No.: 54 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Property Tax for the year.

Reported Total	Revised Total
\$542,641,486	\$541,861,494

Schedule Page: 112 Line No.: 63 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct previously filed amount.

Reported Total	Revised Total
\$710,587,613	\$710,429,278

Schedule Page: 112 Line No.: 65 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct previously filed amount.

Reported Total	Revised Total
\$1,706,194,036	\$1,706,035,700

Schedule Page: 112 Line No.: 66 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct previously filed amount.

Reported Total	Revised Total
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Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

\$5,836,780,126

\$5,830,107,188

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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STATEMENT OF INCOME

Quarterly

- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
- Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
- Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
- Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
- If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

- Do not report fourth quarter data in columns (e) and (f)
- Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	2,228,194,018	2,519,172,513		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,771,254,999	2,153,850,087		
5	Maintenance Expenses (402)	320-323	99,810,339	85,955,010		
6	Depreciation Expense (403)	336-337	133,874,541	127,552,778		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	11,956	3,674		
8	Amort. & Depl. of Utility Plant (404-405)	336-337				
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		2,006,906			
13	(Less) Regulatory Credits (407.4)		2,751,262			
14	Taxes Other Than Income Taxes (408.1)	262-263	74,591,207	70,156,058		
15	Income Taxes - Federal (409.1)	262-263	-1,472,879	-25,626,600		
16	- Other (409.1)	262-263	-6,708,945	-231,154		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	46,238,945	34,981,737		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	289,451			
19	Investment Tax Credit Adj. - Net (411.4)	266	-593,728	-670,300		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,115,972,628	2,445,971,288		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg 117, line 27		112,221,390	73,201,225		

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
2,228,194,018	2,519,172,513					2
						3
1,771,254,999	2,153,850,087					4
99,810,339	85,955,010					5
133,674,541	127,552,778					6
11,956	3,674					7
						8
						9
						10
						11
2,006,906						12
2,751,262						13
74,591,207	70,156,056					14
-1,472,879	-25,626,600					15
-6,706,945	-231,154					16
46,236,945	34,981,737					17
289,451						18
-593,728	-670,300					19
						20
						21
						22
						23
						24
2,115,972,628	2,445,971,288					25
112,221,390	73,201,225					26

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2016/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		112,221,390	73,201,225			
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
33	Revenues From Nonutility Operations (417)						
34	(Less) Expenses of Nonutility Operations (417.1)		2,808,479	2,911,284			
35	Nonoperating Rental Income (418)						
36	Equity in Earnings of Subsidiary Companies (418.1)	119					
37	Interest and Dividend Income (419)		7,041,995	15,106,508			
38	Allowance for Other Funds Used During Construction (419.1)		8,183,754	6,984,036			
39	Miscellaneous Nonoperating Income (421)		346,705	7,057,839			
40	Gain on Disposition of Property (421.1)		166,404				
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		12,930,379	26,237,099			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)			66			
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		1,962,639	1,327,000			
46	Life Insurance (426.2)		689,755	652,732			
47	Penalties (426.3)						
48	Exp. for Certain Civic, Political & Related Activities (426.4)		409,076	254,999			
49	Other Deductions (426.5)		16,782,392	12,556,713			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		19,843,862	14,791,510			
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	361,538	347,155			
53	Income Taxes-Federal (409.2)	262-263	1,372,489	7,452,646			
54	Income Taxes-Other (409.2)	262-263	358,458	1,851,589			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	-7,875,530	-4,953,082			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277					
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-5,783,045	4,698,308			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		-1,130,438	6,747,281			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		55,319,222	47,200,000			
63	Amort. of Debt Disc. and Expense (428)		367,901	324,282			
64	Amortization of Loss on Required Debt (428.1)		409,193	409,193			
65	(Less) Amort. of Premium on Debt-Credit (429)						
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)						
67	Interest on Debt to Assoc. Companies (430)						
68	Other Interest Expense (431)		2,537,810	1,844,317			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,008,418	3,042,128			
70	Net Interest Charges (Total of lines 62 thru 69)		55,625,708	46,735,664			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		55,465,244	33,212,842			
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)						
75	Net Extraordinary Items (Total of line 73 less line 74)						
76	Income Taxes-Federal and Other (409.3)	262-263					
77	Extraordinary Items After Taxes (line 75 less line 76)						
78	Net Income (Total of line 71 and 77)		55,465,244	33,212,842			

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 2 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Plant work orders for the year.

Reported Total	Revised Total
\$2,521,590,145	\$2,519,172,513

Schedule Page: 114 Line No.: 4 Column: d

This amount has been revised from the Company's originally filed FERC Form 1.

Reported Total	Revised Total
\$2,152,531,466	\$2,153,850,087

Schedule Page: 114 Line No.: 6 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's plant work orders for the year.

Reported Total	Revised Total
\$126,424,029	\$127,552,778

Schedule Page: 114 Line No.: 14 Column: d

Tax effect on adjustment to previously filed amount.

Reported Total	Revised Total
\$70,936,048	\$70,156,056

Schedule Page: 114 Line No.: 15 Column: d

Tax effect on adjustment to previously filed amount.

Reported Total	Revised Total
(\$26,693,547)	(\$25,626,600)

Schedule Page: 114 Line No.: 16 Column: d

Tax effect on adjustment to previously filed amounts.

Reported Total	Revised Total
(\$496,233)	(\$231,154)

Schedule Page: 114 Line No.: 17 Column: d

Tax effect on adjustment to previously filed amount.

Reported Total	Revised Total
\$37,888,964	\$34,981,737

Schedule Page: 114 Line No.: 25 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Plant work orders and property tax.

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
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Reported Total	Revised Total
\$2,445,879,111	\$2,445,971,288

Schedule Page: 114 Line No.: 26 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Plant work orders and property tax.

Reported Total	Revised Total
\$75,711,034	\$73,201,225

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

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Plant work orders for the year.

Reported Total	Revised Total
\$9,409,815	\$12,556,713

Schedule Page: 114 Line No.: 50 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Plant work orders for the year.

Reported Total	Revised Total
\$11,644,612	\$14,791,510

Schedule Page: 114 Line No.: 53 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct previously filed amount.

Reported Total	Revised Total
\$8,519,593	\$7,452,646

Schedule Page: 114 Line No.: 54 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct previously filed amount.

Reported Total	Revised Total
\$2,116,669	\$1,851,589

Schedule Page: 114 Line No.: 59 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct previously filed amount.

Reported Total	Revised Total
\$6,030,335	\$4,698,308

Schedule Page: 114 Line No.: 60 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

correct previously filed amount.

Reported Total	Revised Total
\$8,562,152	\$6,747,281

Schedule Page: 114 Line No.: 71 Column: d

This amount has been revised from the Company's originally filed FERC Form 1. Certain adjustments were required to correct the Company's Plant work orders and property tax.

Reported Total	Revised Total
\$37,537,522	\$33,212,842

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		479,598,548	446,485,983
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		55,465,244	33,212,842
17	Appropriations of Retained Earnings (Acct. 438)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 438)			
23	Dividends Declared-Preferred Stock (Account 437)			
24	Dividends Declared-Preferred Stock		-100,277	(100,277)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-100,277	(100,277)
30	Dividends Declared-Common Stock (Account 438)			
31				
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		534,963,515	479,598,548

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		534,963,515	479,598,548
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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STATEMENT OF CASH FLOWS

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) include commercial paper; and (d) identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 7B(c) on page 117)	55,465,244	33,212,842
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	133,886,497	127,556,452
5	Amortization of Debt Discount and Expense	367,901	324,282
6	Amortization of Loss on Recquired Debt	409,193	409,193
7	Amortization of Regulatory Debits and Credits, Net	4,758,168	
8	Deferred Income Taxes (Net)	38,073,964	30,028,655
9	Investment Tax Credit Adjustment (Net)	-593,728	-670,300
10	Net (Increase) Decrease in Receivables	-3,565,072	34,587,588
11	Net (Increase) Decrease in Inventory	2,752,237	-4,187,981
12	Net (Increase) Decrease in Allowances Inventory	272,744	-38,319,923
13	Net Increase (Decrease) in Payables and Accrued Expenses	-30,049,903	39,628,921
14	Net (Increase) Decrease in Other Regulatory Assets	95,447,690	-174,530,204
15	Net Increase (Decrease) in Other Regulatory Liabilities	-161,889,618	-7,922,995
16	(Less) Allowance for Other Funds Used During Construction	8,183,754	6,984,036
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):	-3,858,169	-4,731,103
19			
20	Net Change in Prepaid and Other current Assets	-280,985	898,101
21	Net Change in Other Deferred Credits	19,685,079	121,769,790
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	142,597,508	151,069,282
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-263,582,826	-291,418,892
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	732	-3,577
30	(Less) Allowance for Other Funds Used During Construction	-8,183,754	-6,984,036
31	Other (provide details in footnote):	105,603	-1,805,000
32	Cost of Removal	-24,300,594	-27,862,000
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-279,593,331	-314,105,433
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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STATEMENT OF CASH FLOWS

- (1) Codes to be used (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
- (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
- (4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):	-263,666	-321,039
54	Affiliate Moneypool Lending and Receivables/Payables	-152,092,081	-48,045,738
55	Net Change in Special Deposits	20,089	79,936,476
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-431,928,989	-280,535,734
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	500,000,000	
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	500,000,000	
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-375,000,000	
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):	181,250,824	135,018,035
77			
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock	-100,277	-100,277
81	Dividends on Common Stock		
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	286,150,547	134,917,758
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-3,180,934	5,451,308
87			
88	Cash and Cash Equivalents at Beginning of Period	9,245,484	3,794,178
89			
90	Cash and Cash Equivalents at End of period	6,064,550	9,245,484

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 11	2016/Q4
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 18 Column: b

Change in Miscellaneous Current and Accrued Assets	\$	141,338
Change in Unamortized Debt Expense		(3,770,627)
Change in Preliminary Survey and Investigation Charges		(2,521,391)
Change in Clearing Accounts		83,590
Change in Miscellaneous Deferred Debits		588,168
Change in Accumulated Provision for Injuries and Damages		(3,182,651)
Change in Miscellaneous Operating Provisions		(8,728)
Change in Asset Retirement Obligations		662,021
Change in Accumulated Deferred Investment Tax Credits		2,967,567
Change in Deferred Income Taxes		1,182,544
	\$	<u>(3,858,169)</u>

Schedule Page: 120 Line No.: 18 Column: c

	<u>2015</u>
<u>Operating Activities - Other</u>	
Change in Miscellaneous Current and Accrued Assets	\$ (68,976)
Change in Unamortized Debt Expense	(127,923)
Change in Preliminary Survey and Investigation Charges	(847,107)
Change in Miscellaneous Deferred Debits	6,216,281
Change in Clearing Accounts	(133,838)
Change in Accumulated Provision for Injuries and Damages	3,919,415
Change in Miscellaneous Operating Provisions	8,728
Change in Asset Retirement Obligations	(118,442)
Change in Accumulated Deferred Investment Tax Credits	(575,032)
Change in Deferred Income Taxes	(13,004,209)
	<u>\$ (4,731,103)</u>

Schedule Page: 120 Line No.: 31 Column: b

	<u>2016</u>
<u>Investing Activities - Other</u>	
Change in Utility Plant - Other	\$ 105,603
	<u>\$ 105,603</u>

Schedule Page: 120 Line No.: 31 Column: c

	<u>2015</u>
<u>Investing Activities - Other</u>	
Change in Utility Plant - Other	\$ (1,805,000)
	<u>\$ (1,805,000)</u>

Schedule Page: 120 Line No.: 53 Column: b

	<u>2016</u>
<u>Investing Activities - Other</u>	
Change in Other Investments	\$ 55,422
Change in Special Funds	(307,374)
Change in Accumulated Other Comprehensive Income	(11,714)
	<u>\$ (263,666)</u>

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 53 Column: c

	<u>2015</u>
<u>Investing Activities - Other</u>	
Change in Accumulated Other Comprehensive Income	\$ 39,273
Change in Other Investments	5,403
Change in Special Funds	(365,715)
	<u>\$ (321,039)</u>

Schedule Page: 120 Line No.: 76 Column: b

	<u>2016</u>
<u>Financing Activities - Other</u>	
Change in Customer Advances for Construction	\$ 950,824
Capital Contributions	160,300,000
	<u>\$ 161,250,824</u>

Schedule Page: 120 Line No.: 76 Column: c

	<u>2015</u>
<u>Financing Activities - Other</u>	
Capital Contributions	\$ 135,000,000
Change in Customer Advances for Construction	18,035
	<u>\$ 135,018,035</u>

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of <u>2016/Q4</u>
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NOTES TO FINANCIAL STATEMENTS

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

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

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

**MASSACHUSETTS ELECTRIC COMPANY
NOTES TO THE FINANCIAL STATEMENTS**

1. NATURE OF OPERATIONS AND BASIS OF PRESENTATION

Massachusetts Electric Company ("the Company") is an electric retail distribution company providing electric service to approximately 1.3 million customers in 171 cities and towns in Massachusetts. The properties of the Company consist principally of substations and distribution lines interconnected with transmission and other facilities of New England Power Company ("NEP"), an affiliated entity.

The Company is a wholly-owned subsidiary of National Grid USA ("NGUSA" or the "Parent"), a public utility holding company with regulated subsidiaries engaged in the generation of electricity and the transmission, distribution, and sale of both natural gas and electricity. NGUSA is a direct wholly-owned subsidiary of National Grid North America Inc. ("NGNA") and an indirect wholly-owned subsidiary of National Grid plc, a public limited company incorporated under the laws of England and Wales.

Pursuant to a settlement agreement associated with NGUSA's purchase of the Nantucket Electric Company ("Nantucket Electric") in 1996 approved by the Massachusetts Department of Public Utilities ("DPU"), the Company is considered, along with its affiliate Nantucket Electric as one regulated entity for the purpose of recovering its costs and establishing its rates assessed to its customers, with the exception of the recovery of the Nantucket Electric's investment in two undersea electric cables. In the recovery of certain regulatory assets, funding of the recovery is from the customers of both companies. However, the mechanism by which recovery is ultimately achieved is through a single regulatory asset recorded on the balance sheet of the Company. Nantucket Electric's share of these costs and recoveries are reflected through a return on equity mechanism between the Company and Nantucket Electric, as discussed in Note 5.

The accompanying financial statements are prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission ("FERC") as set forth in its applicable Uniform System of Accounts. This is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America ("U.S. GAAP"). The primary differences consist of the following:

- Intercompany accounts are presented on a gross basis for FERC reporting but are netted together by counterparty for U.S. GAAP reporting.
- For FERC reporting, regulatory assets and liabilities are presented on a gross basis and are classified as non-current. For U.S. GAAP reporting, regulatory assets and liabilities are presented on a net basis where appropriate and are classified as current or long-term as applicable.
- The accumulated amounts collected in rates for cost of removal over spending are included within accumulated depreciation for FERC reporting, but are presented as a regulatory liability for U.S. GAAP reporting.
- All debt is classified as long-term in the balance sheet for FERC reporting. Under U.S. GAAP, the presentation reflects current and long-term debt separately.
- Goodwill is included within utility plant for FERC reporting, but is presented as other non-current assets for U.S. GAAP reporting.
- For FERC reporting, the liability for uncertain tax positions related to temporary differences is not recognized pursuant to FERC guidance and deferred taxes are recognized based on the difference between positions taken in filed tax returns and amounts reported in the financial statements. For U.S. GAAP reporting, the liability for uncertain tax positions related to temporary differences is recognized and deferred taxes are recognized based on the difference between the positions taken in filed tax returns adjusted for uncertain tax positions related to temporary differences and amounts reported in the financial statements.

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- For FERC reporting, deferred tax assets and liabilities are presented on a gross basis. For U.S. GAAP reporting, deferred tax assets and liabilities are presented on a net basis.

The Company has evaluated subsequent events and transactions through March 17, 2017, the date of issuance of these financial statements, and concluded that there were no events or transactions that require adjustment to, or disclosure in, the financial statements as of and for the three months and twelve months ended December 31, 2016.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

In preparing financial statements that conform to FERC requirements, the Company must make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses, and the disclosure of contingent assets and liabilities included in the financial statements. Actual results could differ from those estimates.

Regulatory Accounting

The FERC and the Massachusetts Department of Public Utilities ("DPU") regulate the rates the Company charges its customers. In certain cases, the rate actions of the DPU can result in accounting that differs from non-regulated companies. In these cases, the Company defers costs (as regulatory assets) or recognizes obligations (as regulatory liabilities) if it is probable that such amounts will be recovered from, or refunded to, customers through future rates. Regulatory assets and liabilities are reflected in the statements of income consistent with the treatment of the related costs in the ratemaking process.

Revenue Recognition

Revenues are recognized for energy service provided on a monthly billing cycle basis. The Company records unbilled revenues for the estimated amount of services rendered from the time meters were last read to the end of the accounting period.

As approved by the DPU, the Company is allowed to pass through commodity-related costs to customers and also bills for approved rate adjustment mechanisms. In addition, the Company has an electric revenue decoupling mechanism ("RDM") which allows for an annual adjustment to the Company's delivery rates as a result of the reconciliation between annual target revenue and actual billed distribution revenue. Any difference between the annual target revenue and actual billed distribution revenue is recorded as a regulatory asset or regulatory liability.

Other Taxes

The Company collects taxes and fees from customers such as sales taxes, other taxes, surcharges, and fees that are levied by state or local governments on the sale or distribution of electricity. The Company accounts for taxes that are imposed on customers (such as sales taxes) on a net basis (excluded from revenues).

Income Taxes

Federal and state income taxes have been computed utilizing the asset and liability approach that requires the recognition of deferred tax assets and liabilities for the tax consequences of temporary differences by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities. Deferred income taxes also reflect the tax effect of net operating losses, capital losses, and general business credit carryforwards.

The effects of tax positions are recognized in the financial statements when it is more likely than not that the position taken, or

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expected to be taken, in a tax return will be sustained upon examination by taxing authorities based on the technical merits of the position. The financial effect of changes in tax laws or rates is accounted for in the period of enactment. Deferred investment tax credits are amortized over the useful life of the underlying property.

NGNA files consolidated federal tax returns including all of the activities of its subsidiaries. Each subsidiary determines its current and deferred taxes based on the separate return method, modified by benefits-for-loss allocation pursuant to a tax sharing agreement between NGNA and its subsidiaries. To the extent that the consolidated return group settles cash differently than the amount reported as realized under the benefit-for-loss allocation, the difference is accounted for as either a capital contribution or as a distribution.

Cash and Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments with original maturities of three months or less. Cash and cash equivalents are carried at cost which approximates fair value.

Special Deposits

Special Deposits primarily consist of deposits held by ISO New England, Inc. ("ISO-NE"). The Company had no special deposits at December 31, 2016 and 2015, respectively.

Accounts Receivable and Allowance for Doubtful Accounts

The Company recognizes an allowance for doubtful accounts to record accounts receivable at estimated net realizable value. The allowance is determined based on a variety of factors including, for each type of receivable, applying an estimated reserve percentage to each aging category, taking into account historical collection and write-off experience and management's assessment of collectability from individual customers as appropriate. The collectability of receivables is continuously assessed and, if circumstances change, the allowance is adjusted accordingly. Receivable balances are written off against the allowance for doubtful accounts when the accounts are disconnected and/or terminated and the balances are deemed to be uncollectible.

Plant Materials and Operating Supplies

Plant materials and operating supplies are stated at the lower of weighted average cost or market and are expensed or capitalized as used. The Company's policy is to write-off obsolete plant materials and operating supplies; there were no material write-offs of obsolete plant materials and operating supplies for the years ended December 31, 2016 or 2015.

Renewable Energy Certificates

Renewable Energy Certificates ("RECs") are stated at cost and are used to measure compliance with renewable energy standards. RECs are held primarily for consumption. At December 31, 2016 and December 31, 2015 the Company recorded purchased RECs of \$63.1 million and \$63.4 million within allowances and a compliance liability based on retail electricity sales of \$103.2 million and \$145.4 million within miscellaneous current and accrued liabilities in the accompanying balance sheets.

Fair Value Measurements

The Company measures available-for-sale securities at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following is the fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that a company has the ability to

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access as of the reporting date;

- Level 2: inputs other than quoted prices included within Level 1 that are directly observable for the asset or liability or indirectly observable through corroboration with observable market data; and
- Level 3: unobservable inputs, such as internally-developed forward curves and pricing models for the asset or liability due to little or no market activity for the asset or liability with low correlation to observable market inputs.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The Company uses valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

Utility Plant

Utility plant is stated at original cost. The cost of repairs and maintenance is charged to expense and the cost of renewals and betterments that extend the useful life of utility plant is capitalized. The capitalized cost of additions to utility plant includes costs such as direct material, labor and benefits, and an allowance for funds used during construction ("AFUDC").

Depreciation is computed over the estimated useful life of the asset using the composite straight-line method. Depreciation studies are conducted periodically to update the composite rates and are approved by the DPU. The average composite rate for each of the years ended December 31, 2016 and 2015 was 3.4%. The average service life for each of the years ended December 31, 2016 and 2015 was 44 years.

Depreciation expense includes a component for estimated future cost of removal, which is recovered through rates charged to customers.

Allowance for Funds Used During Construction

In accordance with applicable accounting guidance, the Company records AFUDC, which represents the debt and equity costs of financing the construction of new utility plant. AFUDC equity is reported in the statements of income as non-cash income and AFUDC debt is reported as a non-cash offset to interest expense. After construction is completed, the Company is permitted to recover these costs through their inclusion in rate base and corresponding depreciation expense. The Company recorded AFUDC related to equity of \$8.1 million and \$7.0 million and AFUDC related to debt of \$3.0 million and \$3.0 million for the years ended December 31, 2016 and 2015, respectively. The average AFUDC rates for the years ended December 31, 2016 and 2015 were 8.6% and 8.4%, respectively.

Goodwill

The Company tests goodwill for impairment annually on January 1, and when events occur or circumstances change that would more likely than not reduce the fair value of the Company below its carrying amount. Goodwill is tested for impairment using a two-step approach. The first step compares the estimated fair value of the Company with its carrying value, including goodwill. If the estimated fair value exceeds the carrying value, then goodwill is considered not impaired. If the carrying value exceeds the estimated fair value, then a second step is performed to determine the implied fair value of goodwill. If the carrying value of goodwill exceeds its implied fair value, then an impairment charge equal to the difference is recorded.

The fair value of the Company was calculated in the annual goodwill impairment test for the year ended March 31, 2016 utilizing both income and market approaches. The Company uses a 50% weighting for each valuation methodology, as it believes that each methodology provides equally valuable information. Based on the resulting fair value from the annual analyses, the Company determined that no adjustment of the goodwill carrying value was required at December 31, 2016 or 2015.

Available-For-Sale Securities

The Company holds available-for-sale securities that include equities, municipal bonds, and corporate bonds. These investments are

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recorded at fair value and are included in other special funds in the accompanying balance sheets. Changes in the fair value of these assets are recorded within other comprehensive income.

Asset Retirement Obligations

Asset retirement obligations are recognized for legal obligations associated with the retirement of utility plant, primarily associated with the Company's distribution facilities. Asset retirement obligations are recorded at fair value in the period in which the obligation is incurred, if the fair value can be reasonably estimated. In the period in which new asset retirement obligations, or changes to the timing or amount of existing retirement obligations are recorded, the associated asset retirement costs are capitalized as part of the carrying amount of the related long-lived asset. In each subsequent period the asset retirement obligation is accreted to its present value.

The following table represents the changes in the Company's asset retirement obligations:

	2016	2015
	<i>(in thousands of dollars)</i>	
Balance as of the beginning of the period	\$ 1,762	\$ 1,881
Accretion expense	75	85
Liabilities settled	(34)	(104)
Liabilities incurred in the current period	-	(100)
Revaluations to present values of estimated cash flows	621	-
Balance as of the end of the period	<u>\$ 2,424</u>	<u>\$ 1,762</u>

At December 31, 2016 the Company carried out a revaluation study that resulted in a net upward revaluation in estimated costs related to the asset retirement obligations. These increases were due to changes in remediation cost and enhanced asset replacement programs.

Accretion expense is deferred as part of the Company's asset retirement obligation regulatory asset as management believes it is probable that such amounts will be collected in future rates.

Employee Benefits

The Company participates with other subsidiaries in defined benefit pension plans and postretirement benefit other than pension ("PBOP") plans for its employees, administered by NGUSA. The Company recognizes its portion of the pension and PBOP plans' funded status in the balance sheets as a net liability or asset. The cost of providing these plans is recovered through rates; therefore, the net funded status is offset by a regulatory asset or liability. The pension and PBOP plans' assets are commingled and cannot be allocated to an individual company. The Company measures and records its pension and PBOP funded status at the year-end date. Pension and PBOP plan assets are measured at fair value, using the year-end market value of those assets.

New and Recent Accounting Guidance-Accounting Guidance Not Yet Adopted

Statement of Cash Flows

In August 2016, the FASB issued ASU No. 2016-15, "Classification of Certain Cash Receipts and Cash Payments (Topic 230)," which provides guidance about the classification of certain cash receipts and payments within the statement of cash flows, including debt prepayment or extinguishment costs, contingent consideration payments made after a business combination, proceeds from the settlement of insurance claims and policies, and distributions received from equity method investments. For non-public entities, the requirements of the new standard will be effective for annual reporting periods beginning after December 15, 2018 with early

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adoption permitted. For the Company, the requirements of the new standard will be effective for the fiscal year ended March 31, 2020, and interim periods thereafter, with early adoption permitted. The Company is currently evaluating the impact of the new guidance on the presentation of the Company's statements of cash flows.

Income Taxes

In October 2016, the FASB issued ASU No. 2016-16, "Income Taxes (Topic 740): Intra-Entity Transfers of Assets Other Than Inventory," which eliminates the exception for all intra-entity sales of assets other than inventory. As a result, a reporting entity would recognize the tax expense from the sale of the asset in the seller's tax jurisdiction when the transfer occurs, even though the pre-tax effects of that transaction are eliminated in consolidation. For the Company, the requirements of the new standard will be effective for the fiscal year ended March 31, 2020, and interim periods thereafter, with early adoption permitted. The application of this guidance is not expected to have a material impact on the results of operations, cash flows, or financial position of the Company.

Financial Instruments—Credit Losses

In June 2016, the FASB issued ASU No. 2016-13, "Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments." The amendment replaces the incurred loss impairment methodology in current U.S. GAAP with a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates. For the Company, the requirements of the new standard will be effective for the fiscal year ended March 31, 2022, and interim periods thereafter, with early adoption permitted for the fiscal year ended March 31, 2020 and interim periods within. The Company is currently evaluating the impact of the new guidance on the presentation, results of operations, cash flows, and financial position of the Company.

Revenue Recognition

In August 2015, the FASB issued ASU 2015-14, "Revenue from Contracts with Customers – Deferral of the Effective Date." The new standard defers by one year the effective date of ASU 2014-09 "Revenue from Contracts with Customers (Topic 606)." The underlying principle of "Revenue from Contracts with Customers" is that an entity will recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration the entity expects to be entitled to, in exchange for those goods or services. The new guidance must be adopted using either a full retrospective approach or a modified retrospective approach. For the Company, the new guidance is effective the fiscal year ended March 31, 2019, and interim periods thereafter, with early adoption permitted for the fiscal year ended March 31, 2018 and interim periods within.

Further, in March 2016, the FASB issued ASU 2016-08, which clarifies the implementation guidance on principal versus agent considerations. In April 2016, the FASB issued ASU No. 2016-10, "Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing," which provides guidance in the new revenue standard on identifying performance obligations and accounting for licenses of intellectual property. In May 2016, the FASB issued ASU 2016-12, providing additional clarity on various aspects of Topic 606, including a) Assessing the Collectability Criterion and Accounting for Contracts That Do Not Meet the Criteria for Step 1, b) Presentation of Sales Taxes and Other Similar Taxes Collected from Customers, c) Noncash Consideration, d) Contract Modifications at Transition, e) Completed Contracts at Transition, and f) Technical Correction. Lastly, in December 2016, the Financial Accounting Standards Board ("FASB") issued ASU No. 2016-20, "Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers." The amendments in this Update cover a variety of corrections and improvements to the Codification related to the new revenue recognition standard (Accounting Standards Update No. 2014-09). The effective date and transition requirements for the amendments in these updates are the same as the effective date and transition requirements of ASU 2014-09. The Company is currently evaluating the impact of the new guidance on the presentation, results of operations, cash flows, and financial position of the Company.

Employee Share-Based Payment Accounting

In March 2016, the FASB issued ASU No. 2016-09, "Improvements to Employee Share-Based Payment Accounting (Topic 718)," which simplifies several aspects of the accounting for share-based payment transactions, including the accounting for income taxes,

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forfeitures and statutory tax withholding requirements, as well as classification in the statement of cash flows. Most notably, entities will be required to recognize all excess tax benefits and shortfalls as income tax expense or benefit in the income statement within the reporting period in which they occur. For the Company, the requirements of the new standard will be effective for the fiscal year ended March 31, 2019, and interim periods thereafter, with early adoption permitted. The Company is currently evaluating the impact of the new guidance on the presentation, results of operations, cash flows, and financial position of the Company.

Leases

In February 2016, the FASB issued a new lease accounting standard, ASU 2016-02, "Leases (Topic 842)." The key objective of the new standard is to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. Lessees will need to recognize a right-of-use asset and a lease liability for virtually all of their leases (other than leases that meet the definition of a short-term lease). For income statement purposes, a dual model has been retained, with leases to be designated as operating leases or finance leases. Expenses will be recognized on a straight-line basis for operating leases, and a front-loaded basis for finance leases. For the Company, the new standard is effective for the fiscal year ended March 31, 2021, and interim periods thereafter, with early adoption permitted. The new standard must be adopted using a modified retrospective transition, and provides for certain practical expedients. The Company is currently evaluating the impact of the new guidance on the presentation, results of operations, cash flows, and financial position of the Company.

Financial Instruments – Classification and Measurement

In January 2016, the FASB issued ASU 2016-01, "Financial Instruments – Overall: Recognition and Measurement of Financial Assets and Financial Liabilities." The new guidance principally affects the accounting for equity investments and financial liabilities where the fair value option has been elected, as well as the disclosure requirements for financial instruments. For the Company, the new guidance is effective for the fiscal year ended March 31, 2020, and interim periods thereafter, with early adoption permitted for the fiscal year ended March 31, 2019 and interim periods within. The Company is currently evaluating the impact of the new guidance on the presentation, results of operations, cash flows, and financial position of the Company.

Measurement of Inventory

In July 2015, the FASB issued ASU 2015-11, "Simplifying the Measurement of Inventory." The new guidance requires that inventory be measured at the lower of cost and net realizable value (other than inventory measured using "last-in, first out" and the "retail inventory method"). For the Company, the new guidance, which must be applied prospectively, is effective for the fiscal year ended March 31, 2018, and interim periods thereafter, with early adoption permitted. The application of this guidance is not expected to have a material impact on the results of operations, cash flows, or financial position of the Company.

Intangibles – Goodwill and Other – Internal-Use Software, Customer's Accounting for Fees Paid in a Cloud Computing Arrangement

In April 2015, the FASB issued ASU 2015-05 "Intangibles – Goodwill and Other – Internal-Use Software (Subtopic 350-40): Customer's Accounting for Fees Paid in a Cloud Computing Arrangement." The amendments provide guidance to customers about whether a cloud computing arrangement includes a software license. If a cloud computing arrangement includes a software license, then the customer should account for the software license element of the arrangement consistent with the acquisition of other software licenses. If a cloud computing arrangement does not include a software license, the customer should account for the arrangement as a service contract. The guidance will not change U.S. GAAP for a customer's accounting for service contracts. In addition, all software licenses within the scope of Subtopic 350-40 will be accounted for consistent with other licenses of intangible assets. For the Company, the new guidance will be effective for the fiscal year ended March 31, 2017, and interim periods thereafter, with early adoption permitted. The Company is currently evaluating the impact of the new guidance on the presentation, results of operations, cash flows, and financial position of the Company.

Presentation of Financial Statements – Going Concern, Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern

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In August 2014, the FASB issued amendments on reporting about an entity's ability to continue as a going concern. In ASU 2014-15, "Presentation of Financial Statements – Going Concern (Subtopic 205 - 40): Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern." The amendments provide guidance about management's responsibility to evaluate whether there is substantial doubt surrounding an entity's ability to continue as a going concern. If management concludes that substantial doubt exists, the amendments require additional disclosures relating to management's evaluation and conclusion. For the Company, the amendments will be effective for the fiscal year ended March 31, 2017, and interim periods thereafter. The application of this guidance is not expected to have a material impact on the results of operations, cash flows, or financial position of the Company.

3. FINANCIAL STATEMENT REVISION

During the preparation of the December 31, 2016 FERC Form 1, management determined that certain changes needed to be made to the Company's previously issued financial statements. The Company corrected the accounting by revising the prior period financial statements, the impacts of which are described below.

During a review of the Company's open work orders sitting within capital work in progress, management identified charges that were inappropriately classified as capital instead of expense. A cumulative adjustment of \$6.1 million (net of income taxes) was recorded in the financial statements for the years ended December 31, 2015, of which \$2.8 million was recorded as a decrease to opening retained earnings (as of December 31, 2014) and \$3.3 million was recorded as a decrease to net income with the correction recorded within operation expenses for the year ended December 31, 2015.

Additionally, the Company has corrected various account balances that were improperly recorded. A cumulative adjustment of \$0.4 million (net of income taxes) was recorded, of which \$1.4 million was recorded as an increase to opening retained earnings (as of December 31, 2015) and \$1.0 million was recorded as a decrease to net income for the nine months ended December 31, 2015.

The following table shows the amounts previously reported as revised:

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	As Previously Reported	Adjustments	As Restated
	<i>(In thousands of dollars)</i>		
Statement of Income	December 31, 2015		December 31, 2015
Operating revenues	\$ 2,521,590	\$ (2,418)	\$ 2,519,172
Operation expenses	2,152,531	1,319	2,153,850
Net utility operating income	75,711	(2,510)	73,201
Net Income	37,538	(4,325)	33,213

	As Previously Reported	Adjustments	As Restated
	<i>(In thousands of dollars)</i>		
Balance Sheet	December 31, 2015		December 31, 2015
Total utility plant	\$ 5,273,554	\$ (9,962)	\$ 5,263,592
Net utility plant	3,583,330	(10,330)	3,573,000
Total assets	5,836,780	(7,342)	5,829,438
Total current and accrued liabilities	542,641	(780)	541,861
Total deferred credits	1,706,194	(827)	1,705,367
Total liabilities and stockholder equity	5,836,780	(7,342)	5,829,438
Retained Earnings	485,333	(5,735)	479,598

4. REGULATORY ASSETS AND LIABILITIES

The Company records regulatory assets and liabilities that result from the ratemaking process. The following table presents the regulatory assets and regulatory liabilities recorded in the accompanying balance sheets.

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Other regulatory assets

Postretirement benefits	\$	364,780	\$	343,890
Environmental response costs		78,442		89,507
Storm costs		119,333		307,442
Renewable energy certificates		40,001		81,965
Rate adjustment mechanisms		159,696		122,268
Energy efficiency		92,588		84,035
Net Metering Deferral		72,820		-
Other		44,262		35,806
Total	\$	<u>971,922</u>	\$	<u>1,064,914</u>

Other regulatory liabilities

Environmental response costs	\$	36,912	\$	48,567
Postretirement benefits		9,571		13,621
Rate adjustment mechanisms		6,901		15,015
Storm costs		2,636		153,749
Regulatory deferred tax liability		3,635		2,045
Energy efficiency		20,846		8,642
Other		3,605		16
Total	\$	<u>84,106</u>	\$	<u>241,655</u>

Energy efficiency ("EE"): This amount represents the difference between revenue billed to customers through its EE Charge and the costs of the Company's EE programs as approved by the DPU.

Environmental response costs: This regulatory asset represents deferred costs associated with the Company's share of the estimated costs to investigate and perform certain remediation activities at sites with which it may be associated. The Company's rate plans provide for specific rate allowances for these costs at a level of \$4.2 million per year, with variances deferred for future recovery or return to customers. The Company believes future costs, beyond the expiration of current rate plans, will continue to be recovered through rates. The regulatory liability represents the excess of amounts received in rates over the Company's actual site investigation and remediation costs.

Postretirement benefits: The Regulatory asset represents the Company's deferral related to the underfunded status of its pension and PBOP plans. The amount in regulatory liabilities primarily represents the excess of amounts received in rates over actual costs of the Company's pension and PBOP plans to be refunded in future periods. These balances accrue carrying charges as calculated in accordance with the Company's pension and PBOP reserve mechanism.

Rate adjustment mechanisms: The Company is subject to a number of rate adjustment mechanisms whereby an asset or liability is recognized resulting from differences between actual revenues and the underlying cost being recovered, or differences between actual revenues and targeted amounts as approved by the DPU. These amounts will be refunded to, or recovered from, customers.

Regulatory deferred tax liability: This amount represents unrecovered federal and state deferred taxes of the Company primarily as a result of regulatory flow through accounting treatment and tax rate changes. The income tax benefits or charges for certain plant related timing differences, such as equity AFUDC, are immediately flowed through to, or collected from, customers. The amortization of the related regulatory deferred tax asset, for these items, follows the book life of the underlying plant asset. The Company expects to address the recovery period of the net regulatory liability in its next rate case.

Renewable energy certificates: Represents deferred costs associated with the Company's compliance obligation with Massachusetts' Renewable Portfolio Standard ("RPS"). The RPS is legislation established to foster the development of new renewable energy sources. The regulatory asset will be recovered over the next year.

Storm costs: This regulatory asset represents the incremental costs to restore power to customers resulting from major storms. Additionally, the Company's rate order allows for the operation of a storm fund whereby the Company collects through rates an

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amount meant to offset incurred storm costs. The Company may use money in the fund for incremental storm costs that exceed a \$1.25 million threshold per event, subject to the Department reviewing the costs and determining that they have been reasonably and prudently incurred. The Company will defer the difference between the base rate allowance and actual major storm incremental costs for future refund to, or recovery from, customers. The regulatory liability represents the cumulative storm reserve allowance / funding for major storm incremental costs. The regulatory asset represents the cumulative costs incurred for qualified storm events.

The Company records carrying charges on regulatory balances for which cash expenditures have been made and are subject to recovery, or for which cash has been collected and is subject to refund. Carrying charges are not recorded on items for which expenditures have not yet been made.

Net Metering Deferral: Net Metering Deferral reflects revenue lost from customers who have installed on-site generation facilities. This surcharge provides the company with a mechanism to recover such amounts.

5. RATE MATTERS

Rate Matters

In November 2015, the Company, together with its affiliate, Nantucket Electric Company ("Nantucket Electric"), filed an application for new base distribution rates to become effective October 1, 2016. On September 30, 2016, the DPU issued a final order approving an overall increase in base distribution revenue of approximately \$169 million based upon a 9.9% return on equity and an overall capital structure of 50.69% equity, 49.22% long-term debt and 0.09% preferred stock. This increase in revenue includes capital and solar assets placed in service after the last rate case test year of December 2008 and previously collected through separate factors. The order also allows recovery over five years of the aggregate test-year balance of protected customer accounts receivable outstanding for more than 365 days of \$40.6 million. Storm recovery allowed in base rates increased from \$4.3 million to \$10.5 million and deferred storm costs as of September 30, 2016 remain subject to carrying charges at the Weighted Average Cost of Capital (WACC). Deferred storm costs incurred after October 1, 2016 will accrue carrying charges at the prime rate. Additionally, the order approved the extension of the recovery factor for costs associated with 16 storm events between February 2010 and March 2013 through August 2019, as further explained below.

The order also allows for an increase in the Company's CIRM (capital investment recovery mechanism) from \$170 million to \$249 million and also allows for the inclusion of property taxes related to these incremental capital additions. New rates went into effect October 1, 2016.

On February 2, 2017 the DPU issued its decision on the Company's motions for reconsideration and recalculation approving the Company's request for reconsideration of the operation of its storm fund and the timing of accruing carrying charges. In the order on our motions the DPU approved recalculation of the weighted average cost of debt and declined to update the equity component of the Company's capital structure. The DPU declined to further clarify the operation of the cap on the revenue decoupling mechanism requested by the Company. The net result of the DPU's decision is an increase in distribution revenue of approximately \$360 thousand out of a request of \$3.3 million.

Recovery of Transmission Costs

New England Power (NEP) a company affiliate operates the transmission facilities of its New England affiliates as a single integrated system and reimburses the Company for the cost of its transmission facilities, including a return on those facilities under NEP's Tariff No. 1. In turn, these costs are allocated among transmission customers in New England in accordance with the ISO New England Open Access Transmission Tariff ("ISO-NE OATT"). The Company is compensated for its actual monthly transmission costs with its authorized maximum return on equity ("ROE") of 11.74% on certain transmission assets. The amounts reimbursed to the Company by NEP for the twelve months ended December 31, 2016 and December 31, 2015 were \$17.2 million and \$21.8 million respectively, which are included within operations and maintenance expense in the accompanying statements of income.

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On October 16, 2014, the FERC issued an order, Opinion No. 531-A, resetting the base ROE applicable to transmission assets under the ISO-NE OATT from 11.14% to 10.57% effective as of October 16, 2014 and establishing a maximum ROE of 11.74%. On March 3, 2015, the FERC issued an Order on Rehearing, Opinion No. 531-B, affirming the 10.57% base ROE and clarifying that the 11.74% maximum ROE applies to all individual transmission projects with ROE incentives previously granted by the FERC.

In conformance with the terms of NEP's Tariff No. 1, on November 17, 2014, NEP submitted a filing to the FERC under Section 205 of the FPA proposing to reduce the ROE under its Tariff No. 1 formula rates so that they were consistent with those applied under the ISO-NE OATT pursuant to the FERC's Opinion Nos. 531 and 531-A. The FERC rejected NEP's filing on April 16, 2015, finding that it was inconsistent with the FERC's clarifications issued in its Order on Rehearing in Opinion No. 531-B. On January 21, 2016, NEP re-filed proposed amendments to its Tariff No. 1 formula rates for integrated facilities to be consistent with Opinion No. 531-B among other proposed changes. On March 8, 2016, the FERC accepted the filing approving an effective date of October 16, 2014 for the ROE components. NEP reduced its compensation to the Company in accordance with the Order.

2009 Capital Investment Audit

In the Company's and Nantucket Electric's 2009 distribution rate case, the DPU approved a capital investment recovery mechanism that was a part of the Company's RDM until October 2016. The Company files a report by July 1 of each year on its capital investment for the prior calendar year. In connection with the Company's first capital expenditure ("CapEx") filing made in July 2010, the DPU opened a proceeding in March 2011, as requested by the Massachusetts Office of the Attorney General ("Attorney General"), for an independent audit of the Company's 2009 capital investments which, in part, formed the basis for the Company's RDM rate. The auditor issued its Final Audit Report on August 5, 2015, certifying that the CapEx filing and supporting documentation demonstrated that the costs requested for recovery were supported by source documents and were properly allocable to the Company. On February 28, 2016, the DPU issued an order generally accepting the auditor's audit report and certification and directing the Company to implement the following recommendations: (1) perform a review of work orders on equipment energized in 2008 but recorded as in-service in 2009 for accounting purposes; (2) develop a detailed written policy describing the process of data extraction, the categorizing of projects, and any other steps used in producing the CapEx filing, including documentation of key controls, checkpoints and approvals; and (3) eliminate the lag time between energizing equipment and recording it in the Company's accounting system as in-service and to correct the Company's accounts for errors associated with manual adjustments associated with in-service dates of assets. The Company has completed the first recommendation and is currently on track to implement the remaining recommendations.

Storm Management Audit

In the December 11, 2012 order, the DPU ordered a management audit of the Company and Nantucket Electric's emergency planning, outage management, and restoration. The auditors completed their audit, and submitted their Final Report to the DPU on July 9, 2014. The DPU adopted the auditor's thirty recommendations, which include items such as improving emergency response training and tracking of training, designating additional personnel for storm roles, and considering the expanded use of technology and communication tools. The Company already has implemented all of the recommendations except for two, which the Company is in the process of implementing.

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Storm Cost Recovery

The Company and Nantucket Electric have deferred incremental storm costs to respond to and restore power associated with several major weather events occurring since January 2010, pending ultimate approval by the DPU to charge its deferred costs to the Company's Storm Contingency Fund. The deferred incremental storm cost and carrying cost amounts have been reduced to reflect the impact of actual and estimated billings to Verizon for vegetation management costs as a result of the DPU's order regarding the December 2008 ice storm. On May 3, 2013, following a request by the Company and Nantucket Electric for accelerated funding for the Company's Storm Contingency Fund, the DPU approved a Storm Fund Replenishment Factor ("SFRF") of \$40 million annually for up to three years, or \$120 million. This is in addition to \$4.3 million that the Company recovered annually in base rates for the Storm Contingency Fund pursuant to the Company's previous general rate case. In its ruling, the DPU also directed the Company and Nantucket Electric to submit two filings of all documentation supporting its storm costs for DPU review and approval. The first filing for \$128 million of costs relating to qualifying storms that occurred during calendar years 2010 and 2011 was made on May 31, 2013 (later updated to exclude vegetation management costs billed to Verizon – see below), with the second filing for \$94 million of storm costs (net of vegetation management costs billable to Verizon) related to storm events that occurred during calendar year 2012 through March 2013 was made on September 30, 2014. In its September 30, 2014 filing, the Company also requested an extension of the SFRF through June 2018 to eliminate the deficit in the Storm Contingency Fund created by storm events experienced through March 2013. On April 13, 2016, the DPU extended the SFRF for three additional months until August 4, 2016, unless otherwise ordered, while its prudency review is ongoing. Similarly, on August 1, 2016, the Department further extended the SFRF until the issuance of the final order. On September 30, 2016, the Department issued its order relative to the Company's request to recover costs related to the 2010 through March 2013 storm events. In its order, the Department disallowed approximately \$5 million of the \$213 million of requested costs primarily on the basis of unclear and/or insufficient documentation.

The DPU's disallowance of vegetation management costs attributable to Verizon resulted in an over-recovery of costs related to the December 2008 ice storm as of April 30, 2014. Consequently, on May 14, 2014, the Company and Nantucket Electric proposed to terminate the recovery related to the December 2008 ice storm in its current form effective July 1, 2014 and to combine approximately \$7 million it has been recovering annually with the \$40 million of SFRF recovery through the remainder of the three-year period. The DPU approved the Company's request on June 30, 2014. In addition, on August 29, 2014, the Company and Nantucket Electric submitted a final reconciliation of the December 2008 ice storm recoveries, which resulted in an over-recovery of \$1.6 million at June 30, 2014. The Company and Nantucket Electric proposed to credit the Storm Contingency Fund for the \$1.6 million balance, which the DPU approved on March 11, 2015.

As part of the November 2015 Electric Rate Case Filing, the Company proposed a further extension of the approximately \$47 million in total SFRF recoveries to August 2019, or fourteen months beyond the June 2018 date proposed and approved in the storm cost proceeding. This requested was approved in the rate case order on September 30, 2016.

Gas Transportation and Storage Contracts

On January 15, 2016, the Company and Nantucket Electric Company filed petitions with the Department of Public Utilities (the "Department") for approval of: (1) two long-term gas transportation and storage services agreements with Algonquin Gas Transmission, LLC ("Algonquin") on the proposed Access Northeast pipeline (together, the "ANE Contracts"); (2) two long-term transportation agreements with Tennessee Gas Pipeline, LLC ("Tennessee") on the proposed Northeast Energy Direct pipeline (together, the "NED Contracts"); (3) an Electric Reliability Service Program ("ERSP") to set parameters for the release of capacity and sale of LNG supply available by virtue of the ANE and NED Contracts; and (4) Long-Term Gas Transportation and Storage Contracts ("LGTSC") tariffs, which would allow for recovery of the costs associated with the agreements executed by National Grid for the provision of interstate pipeline transportation and gas storage services to electric generation facilities in the ISO-NE region, as well as an innovation incentive for the Company equal to 2.75 percent of the annual fixed contract payments under the proposed Contracts. Both pipelines were designed to provide increased natural gas deliverability to the New England markets. However on April 21, 2016, Tennessee notified the Company that it was suspending work on the NED pipeline, and on April 27 the Department granted the Company's motion to withdraw its petition to approve the NED contracts. Hearings before the Department on the ANE contracts began in August 2016. However on August 17, 2016, the Massachusetts Supreme Judicial Court (SJC) issued a decision

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holding that (1) the Department does not have the authority under current state law to approve electric distribution company contracts for gas pipeline capacity, and (2) approving such contracts would violate Massachusetts' 1997 Restructuring Act, which moved Massachusetts from a regulated electricity supply market to an open and competitive market for power. In light of this decision, on August 22 the Company filed a motion to withdraw its petition to approve the ANE contracts, without prejudice, but reserved its rights to seek DPU approval of the same or similar agreements in the future if there is a change in the Department's legal authority to approve such agreements. On October 7, 2016, the Department granted the Company's motion to withdraw its petition without prejudice, which would allow the Company to re-file a similar petition if the law changes.

6. UTILITY PLANT AND NON-UTILITY PROPERTY

The following table summarizes utility plant and non-utility property at cost along with accumulated depreciation and amortization:

	December 31,	
	2016	2015
	<i>(in thousands of dollars)</i>	
Plant and machinery	\$ 4,099,704	\$ 3,901,258
Goodwill	1,062,533	1,062,533
Land and buildings	172,688	191,239
Assets held for future use	562	562
Assets in construction	133,737	116,336
Motor Vehicle and Office Equipment	7,239	7,129
Total property, plant and equipment	<u>5,476,463</u>	<u>5,279,056</u>
Accumulated depreciation and amortization	<u>(1,735,527)</u>	<u>(1,692,009)</u>
Utility plant and non-utility property, net	<u>\$ 3,740,936</u>	<u>\$ 3,587,047</u>

7. FAIR VALUE MEASUREMENTS

The following tables present available-for-sale securities measured and recorded at fair value in the accompanying balance sheets on a recurring basis and their level within the fair value hierarchy as of December 31, 2016 and December 31, 2015:

	December 31, 2016			Total
	Level 1	Level 2	Level 3	
	<i>(in thousands of dollars)</i>			
Assets:				
Available-for-sale securities	\$ 3,353	\$ 4,393	\$ -	\$ 7,746

	December 31, 2015			Total
	Level 1	Level 2	Level 3	
	<i>(in thousands of dollars)</i>			
Assets:				
Available-for-sale securities	\$ 3,156	\$ 4,283	\$ -	\$ 7,439

Available-for-sale securities are included in other special funds in the accompanying balance sheets and primarily include equity and debt investments based on quoted market prices (Level 1) and municipal and corporate bonds based on quoted prices of similar traded assets in open markets (Level 2).

Other Fair Value Measurements

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The Company's balance sheets reflect long-term debt at amortized cost. The fair value of the Company's long-term debt was based on quoted market prices when available, or estimated using quoted market prices for similar debt. The fair value of this debt at December 31, 2016 and December 31, 2015 was \$1.5 billion and \$1.0 billion, respectively.

All other financial instruments in the accompanying balance sheets such as accounts receivable, accounts payable, and notes receivable from and payable to associated companies are stated at cost, which approximates fair value.

8. EMPLOYEE BENEFITS

The Company participates with other NGUSA subsidiaries in a qualified and non-qualified non-contributory defined benefit plan (the "Pension Plan") and Postretirement Benefits Other than Pension (PBOP) plan (together with the Pension Plan (the "Plan")), covering substantially all employees.

The Pension Plan is a defined benefit plan which provides union employees, as well as non-union employees hired before January 1, 2011, with a retirement benefit. Supplemental nonqualified, non-contributory executive retirement programs provide additional defined pension benefits for certain executives. The PBOP plan provides health care and life insurance coverage to eligible retired employees. Eligibility is based on age and length of service requirements and, in most cases, retirees must contribute to the cost of their coverage.

During the years ended December 31, 2016 and 2015, the Company made contributions of approximately \$20.9 million, and \$11.5 million, respectively, to the Plan.

Plan assets are commingled and cannot be allocated to an individual company. The Plan's costs are first directly charged to the Company based on the Company's employees that participate in the Plan. Costs associated with affiliated service companies' employees are then allocated as part of the labor burden for work performed on the Company's behalf. The Company applies deferral accounting for pension and PBOP expenses associated with its regulated electric operations. Any differences between actual pension costs and amounts used to establish rates are deferred and collected from or refunded to customers in subsequent periods. Pension and PBOP expense are included within operation expenses in the accompanying statements of income.

NGUSA's unfunded obligations at December 31, 2016 and 2015 are as follows:

	December 31,	
	2016	2015
	<i>(in thousands of dollars)</i>	
Pension	\$ 563,169	\$ 544,239
PBOP	<u>445,961</u>	<u>420,196</u>
	<u>\$ 1,009,130</u>	<u>\$ 964,435</u>

The Company's net pension and PBOP expenses directly charged and allocated from affiliated service companies, net of capital, for the years ended December 31, 2016 and 2015 are as follows:

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	December 31,	
	2016	2015
	<i>(in thousands of dollars)</i>	
Pension	\$ 28,924	\$ 28,651
PBOP	<u>9,111</u>	<u>8,403</u>
	<u>\$ 38,035</u>	<u>\$ 37,054</u>

Defined Contribution Plan

NGUSA has a defined contribution pension plan (employee savings fund plan) that covers substantially all employees. For the years ended December 31, 2016 and 2015, the Company recognized an expense in the accompanying statements of income of \$3.9 million and \$3.7 million, respectively, for matching contributions.

NGUSA sponsors certain qualified and non-qualified retirement benefit plans. A portion of the cost of these plans is charged to the Company to the extent employee's participating in those plans provide services to the Company. The Company is also allocated costs associated with affiliated service companies' employees for work performed on the Company's behalf.

Other Benefits

At December 31, 2016 and 2015, the Company had accrued workers compensation, auto, and general insurance claims which have been incurred but not yet reported ("IBNR") of \$8.8 million and \$5.1 million, respectively. IBNR reserves have been established for claims and/or events that have transpired, but have not yet been reported to the Company for payment.

9. ACCUMULATED OTHER COMPREHENSIVE INCOME

The following table represents the changes in the Company's accumulated other comprehensive income for the years ended December 31, 2016 and 2015:

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	Unrealized Gain (Loss) on Available- For-Sale Securities	Pension and Other Postretirement Benefits	Total
	<i>(in thousands of dollars)</i>		
Balance as of December 31, 2014	\$ 828	\$ 4,489	\$ 5,317
Other comprehensive income (loss) before reclassifications:			-
Unrecognized net actuarial loss (net of \$17 tax benefit)	-	(327)	(327)
Gain on investment (net of \$123 tax expense)	219	-	219
Amounts reclassified from other comprehensive income:			
Amortization of net actuarial loss (net of \$30 tax expense) ⁽¹⁾		43	43
Gain on investment (net of \$130 tax benefit) ⁽¹⁾	(180)	-	(180)
Net current period other comprehensive income (loss)	39	(284)	(245)
Balance as of December 31, 2015	\$ 867	\$ 4,205	\$ 5,072
Other comprehensive income (loss) before reclassifications:			-
Unrecognized net actuarial loss (net of \$218 tax benefit)		(25)	(25)
Gain on investment (net of \$146 tax expense)	184	-	184
Amounts reclassified from other comprehensive income:			
Amortization of net actuarial loss (net of \$28 tax expense) ⁽¹⁾		43	43
Gain on investment (net of \$120 tax benefit) ⁽¹⁾	(196)	-	(196)
Net current period other comprehensive income (loss)	(12)	18	6
Balance as of December 31, 2016	\$ 855	\$ 4,223	\$ 5,078

(1) Amounts are reported as net other income and deductions in the accompanying statements of income.

10. CAPITALIZATION

Debt Authorizations

The Company had regulatory approval from the FERC to issue up to \$750 million of short-term debt, which expired on November 30, 2013. Effective April 25, 2014, the Company entered into an Equity Contribution Agreement with the Parent which provides the Company with the ability to call upon the Parent for contributions to the Company's capital, in an aggregate amount equal to the short-term borrowing limit, until such time as regulatory approval for short-term borrowing is regained. The Company has received \$25 million under this ECA during 2016. Total contributions under the ECA were \$160 million at December 31, 2016.

In addition, the NGUSA board approved for additional capital contributions to the Company of up to \$150 million on August 3, 2016. On August 30, 2016 the Company received \$135.3 million under this authority.

On September 30, 2015, MADPU granted multi-year authority to issue up to \$784 million in new long-term debt securities through the period ending March 31, 2018.

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On August 2, 2016, the Company issued \$500 million of unsecured senior long-term debt at 4.00% with a maturity date of August 15, 2046.

Under a previous MADPU agreement, in November 2009, the Company issued \$800 million of unsecured long-term debt at 5.9% with a maturity date of November 15, 2039.

Long-term debt at December 31, 2016 and December 31, 2015 is as follows:

	Rate	Maturity	December 31,	
			2016	2015
<i>(in thousands of dollars)</i>				
Senior Notes:				
5.90%	5.90%	November 15, 2039	\$ 800,000	\$ 800,000
4.00%	4.00%	August 15, 2046	\$ 500,000	
Total long-term debt			<u>\$ 1,300,000</u>	<u>\$ 800,000</u>

Current Maturities of Long-term Debt

(in thousands of dollars)

Years Ending December 31.

2016	\$	-
2017		-
2018		-
2019		-
2020		-
Thereafter		1,300,000
Total		<u>\$ 1,300,000</u>

The Company is obligated to meet certain financial and non-financial covenants. During the years ended December 31, 2016 and 2015, the Company was in compliance with all such covenants.

Dividend Restrictions

Pursuant to the preferred stock arrangement, as long as any preferred stock is outstanding, certain restrictions on payment of common stock dividends would come into effect if the common stock equity was, or by reason of payment of such dividends became, less than 25% of total capitalization. Common stock equity at December 31, 2016 and December 31, 2015 was approximately 63% and 63%, respectively, of total capitalization. Accordingly, the Company was not restricted as to the payment of common stock dividends under the foregoing provisions at December 31, 2016 or December 31, 2015.

Cumulative Preferred Stock

The Company has non-participating cumulative preferred stock outstanding which can be redeemed at the option of the Company. There are no mandatory redemption provisions on the Company's cumulative preferred stock. A summary of cumulative preferred stock is as follows:

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Series	December 31,		December 31,		Call Price
	2016	2015	2016	2015	
	<i>(in thousands of dollars, except per share and number of shares data)</i>				
\$100 par value - 4.44% Series	22,585	22,585	\$ 2,259	\$ 2,259	\$ 104.068

The Company did not redeem any preferred stock during the years ended December 31, 2016 or 2015. The annual dividend requirement for cumulative preferred stock was approximately \$0.1 million for the years ended December 31, 2016 and 2015.

11. INCOME TAXES

Components of Income Tax Expense

The components of federal and state income tax expense are as follows:

	Years Ended December 31,	
	2016	2015
	<i>(in thousands of dollars)</i>	
Current tax expense (benefit):		
Federal	\$ (100)	\$ (18,174)
State	(6,351)	1,620
Total current tax expense (benefit)	(6,451)	(16,554)
Deferred tax expense:		
Federal	25,197	31,455
State	12,841	1,481
Total deferred tax expense	38,038	32,936
Amortized investment tax credits ⁽¹⁾	(594)	(670)
Total deferred tax expense	37,444	32,266
Total income tax expense	\$ 30,993	\$ 15,712
Total income taxes in the statements of income:		
Income taxes charged to operations	\$ 37,138	\$ 10,029
Income taxes credited to other income (deductions)	(6,145)	5,683
Total	\$ 30,993	\$ 15,713

(1) Investment tax credits ("ITC") are being deferred and amortized over the depreciable life of the property giving rise to the credits.

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Statutory Rate Reconciliation

The Company's effective tax rates for the years ended December 31, 2016 and 2015 are 35.9% and 30.0%, respectively. The following table presents a reconciliation of income tax expense at the federal statutory tax rate of 35% to the actual tax expense:

	Years Ended December 31,	
	2016	2015
	<i>(in thousands of dollars)</i>	
Computed tax	\$ 30,245	\$ 18,637
Change in computed taxes resulting from:		
State income tax, net of federal benefit	4,219	2,016
Provision to return adjustments	(337)	(58)
Investment tax credit	(594)	(670)
Adjustments related to prior year, federal and state	-	(1,654)
Allowance for equity funds used during construction	(2,607)	(2,266)
Other items, net	67	(293)
Total	748	(2,925)
Federal and state income taxes	\$ 30,993	\$ 15,712

The Company is included in NGNA and subsidiaries consolidated federal income tax return. The Company has joint and several liabilities for any potential assessments against the consolidated group.

In September 2013, the U.S. Department of the Treasury issued final tangible property regulations which provide guidance for the application of Internal Revenue Code ("IRC") §162(a) and IRC §263(a) to amounts paid to acquire, produce, or improve tangible property. In August 2014, the U.S. Department of the Treasury also finalized the depreciable property disposition regulations. Both sets of regulations become effective for tax years beginning on or after January 1, 2014, which, for the Company, is the fiscal year ended March 31, 2015. The Company adopted these regulations with its fiscal year 2015 federal tax return and has estimated a favorable §481(a) adjustment of \$23 million related to dispositions of depreciable property and an unfavorable §481(a) adjustment of \$20.9 million related to repairs deduction following casualty loss.

On July 24, 2013, Massachusetts legislature enacted into law transportation finance legislation which included significant tax changes affecting the classification of utility corporations. For tax years beginning on or after January 1, 2014, Massachusetts utility corporations will be taxed in the same manner as general business corporations. The state income tax rate will increase from 6.5% to 8.0%. Also, any unitary net operating loss generated post-2013 and allocated to the utilities will be allowed as a carry forward tax attribute. As of March 31, 2014, all state deferred tax balances at the regulated utilities were remeasured to the 8% rate, resulting in an increase in deferred tax liabilities of \$18.7 million with an offset to regulatory deferred tax asset. The application of this legislation is not expected to have a material impact on the Company's financial position, results of operations or cash flows.

Deferred Tax Components

Significant components of the Company's net deferred tax assets and liabilities at December 31, 2016 and December 31, 2015 are as follows:

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	<u>December 31,</u>	
	<u>2016</u>	<u>2015</u>
	<i>(in thousands of dollars)</i>	
Deferred tax assets:		
Net operating losses	\$ 185,409	\$ 114,741
Pensions, OPEB and other employee benefits	112,858	102,276
Environmental reserve	35,935	40,942
Future federal benefit on state taxes	41,502	37,080
Allowance for uncollectible accounts	43,600	37,489
Regulatory Liabilities - other	31,536	13,760
Other items	64,224	91,436
Total deferred tax assets ⁽¹⁾	<u>515,064</u>	<u>437,724</u>
Deferred tax liabilities:		
Property related differences	794,263	710,588
Regulatory assets - pension and OPEB	152,740	142,016
Regulatory assets - other	180,966	135,069
Regulatory Assets - storm costs	51,391	66,088
Property taxes	12,235	9,000
Other items	8,947	22,222
Total deferred tax liabilities	<u>1,200,542</u>	<u>1,084,983</u>
Net deferred income tax liability	685,478	647,259
Deferred investment tax credits	9,511	7,137
Net deferred income tax liability and investment tax credits	<u>\$ 694,989</u>	<u>\$ 654,396</u>

(1) The Company established a valuation allowance for deferred tax assets in the amount of \$909 thousand related to expiring charitable contribution carryforwards at December 31, 2016. There was no valuation allowance for deferred tax assets at December 31, 2015.

The following table presents the amounts and expiration dates of operating losses as of March 31, 2015:

Expiration of net operating losses:	Federal	MA
	<i>(in thousands of dollars)</i>	<i>(in thousands of dollars)</i>
3/31/2029	\$ 32,913	
3/31/2030	6,769	
3/31/2032	17,897	
3/31/2033	63,272	
3/31/2034	54,883	
3/31/2035	114,448	42,381
3/31/2036	96,451	13,259

Unrecognized Tax Benefits

The Company adopted the provisions of FASB guidance which clarifies the accounting for uncertain tax positions as modified by FERC Docket A107-2-000. FASB guidance provides that the financial effects of a tax position shall initially be recognized when it is more likely than not, based on the technical merits, that the position will be sustained upon examination, assuming the position will be audited and the taxing authority has full knowledge of all relevant information. FERC docket A107-2-000 issues supplementary

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NOTES TO FINANCIAL STATEMENTS (Continued)

guidance requiring entities to continue to recognize deferred income taxes for Commission accounting and reporting purposes based on the difference between positions taken in tax returns filed or expected to be filed and amounts reported in the financial statements. As of December 31, 2016 and 2015, the Company had unrecognized tax benefits of \$6.3 million and \$6.3 million on a FERC basis.

The following table represents changes to the Company's unrecognized tax benefits:

	Years Ended December 31,	
	2016	2015
	<i>(In thousands of dollars)</i>	
Beginning balance	\$ 38,297	\$ 45,777
Gross increases related to prior period	-	1,655
Gross decreases related to prior period	(972)	(11,585)
Gross increases related to current period	2,203	2,450
Gross decreases related to current period	-	-
Settlements with tax authorities	-	-
Reductions due to lapse of statute of limitations	-	-
Ending balance	<u>\$ 39,528</u>	<u>\$ 38,297</u>
Less: unrecognized tax benefits on temporary	<u>33,256</u>	<u>32,025</u>
Ending balance	<u>\$ 6,272</u>	<u>\$ 6,272</u>

As of December 31, 2016 and 2015, the Company has accrued for interest related to unrecognized tax benefits of \$1.2 million and \$0.9 million, respectively. During years ended December 31, 2016 and 2015, the Company recorded interest expense of \$0.3 million and zero million, respectively. The Company recognizes interest related to unrecognized tax benefits in other interest, including affiliate interest and related penalties, if applicable, in other deductions, net in the accompanying statements of income. No tax penalties were recognized during the years ended December 31, 2016 or 2015.

It is reasonably possible that other events will occur during the next twelve months that would cause the total amount of unrecognized tax benefits to increase or decrease. However, the Company does not believe any such increases or decreases would be material to its results of operations, financial position, or cash flows.

Federal income tax returns have been examined and all appeals and issues have been agreed with the Internal Revenue Service ("IRS") and the NGNA consolidated filing group, through March 31, 2007.

The Company is included in NGNA and subsidiaries' administrative appeal with the Internal Revenue Service ("IRS") related to the issues disputed in the examination cycles for the years ended March 31, 2008 and March 31, 2009. During the period, the IRS commenced its next examination cycle which includes income tax returns for the years ended March 31, 2010 through March 31, 2012. The examination is not expected to conclude until December 2017. The income tax returns for the years ended March 31, 2013 through March 31, 2016 remain subject to examination by the IRS.

The Company is a member of the NGUSA Service Company Massachusetts unitary group since fiscal year ended March 31, 2010. The tax returns for the fiscal years ended March 31, 2010 through March 31, 2016 remain subject to examination by the state of Massachusetts.

The following table indicates the earliest tax year subject to examination:

Jurisdiction	Tax Year
Federal	March 31, 2010
Massachusetts	March 31, 2010

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NOTES TO FINANCIAL STATEMENTS (Continued)			

12. ENVIRONMENTAL MATTERS

The normal ongoing operations and historic activities of the Company are subject to various federal, state and local environmental laws and regulations. Under federal and state Superfund laws, potential liability for the historic contamination of property may be imposed on responsible parties jointly and severally, without regard to fault, even if the activities were lawful when they occurred.

The United States Environmental Protection Agency ("EPA") and the Massachusetts Department of Environmental Protection ("DEP"), as well as private entities have alleged that the Company is a potentially responsible party under state or federal law for a number of sites at which hazardous waste is alleged to have been disposed. The Company's most significant liabilities relate to former Manufactured Gas Plant ("MGP") facilities. The Company is currently investigating and remediating, as necessary, those MGP sites and certain other properties under agreements with the EPA and the DEP. Expenditures incurred for the years ended December 31, 2016 and 2015 were \$17.2 million and \$16.8 million, respectively.

At December 31, 2016 and December 31, 2015, the Company had total reserves for environmental remediation costs of \$79.3 million and \$91.0 million, respectively, which include reserves established in connection with the Company's hazardous waste fund referred to below. These costs are expected to be incurred over approximately 36 years, and these undiscounted amounts have been recorded as other deferred credits in the accompanying balance sheets. However, remediation costs for each site may be materially higher than estimated, depending on changing technologies and regulatory standards, selected end use for each site, and actual environmental conditions encountered. The Company has recovered amounts from certain insurers and potentially responsible parties, and, where appropriate, the Company may seek additional recovery from other insurers and from other potentially responsible parties, but it is uncertain whether, and to what extent, such efforts will be successful.

The DPU has approved a settlement agreement that provides for rate recovery of remediation costs of former MGP sites and certain other hazardous waste sites located in Massachusetts. Under that agreement, qualified costs related to these sites are paid out of a special fund established as a regulatory liability in the accompanying balance sheets. Rate-recoverable contributions of approximately \$4 million are made along with interest, lease payments, and any recoveries from insurance carriers and other third-parties. Accordingly, as of December 31, 2016 and December 31, 2015, the Company has recorded environmental regulatory assets of \$78.4 million and \$89.5 million, respectively, and environmental regulatory liabilities of \$36.9 million and \$48.6 million, respectively.

The Company believes that its ongoing operations, and its approach to addressing conditions at historic sites, are in substantial compliance with all applicable environmental laws. Where the Company has regulatory recovery, it believes that the obligations imposed on it because of the environmental laws will not have a material impact on its results of operations or financial position.

13. COMMITMENTS AND CONTINGENCIES

Purchase Commitments

The Company has several long-term contracts for the purchase of electric power. Substantially all of these contracts require power to be delivered before the Company is obligated to make payment. In addition, the Company has various capital commitments related to the construction of utility plant and nonutility property.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Massachusetts Electric Company			2016/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The Company's commitments under these long-term contracts for the years subsequent to December 31, 2016 are summarized in the table below:

<i>(in thousands of dollars)</i>	Energy	Capital
<u>Years Ending December 31</u>	<u>Purchases</u>	<u>Expenditures</u>
2017	\$ 324,115	\$ 64,727
2018	-	724
2019	-	-
2020	-	-
2021	-	-
Thereafter	-	-
Total	<u>\$ 324,115</u>	<u>\$ 65,451</u>

The Company purchases additional energy to meet load requirements from independent power producers, other utilities, energy merchants or the ISO-NE at market prices.

Financial Guarantees

The Company unconditionally guarantees the full and prompt payment of the principal, premium, if any, and interest on certain tax-exempt bonds issued by the Massachusetts Development Finance Agency in connection with Nantucket Electric's financing of its first and second underground and submarine cable projects. The Company would be required to make any principal, interest or premium payments if Nantucket Electric failed to pay. The carrying value of the debt guaranteed is approximately \$51.3 million at December 31, 2016 and has maturities extending through 2042. This guarantee is absolute and unconditional. As of the date of this report, the Company has not had a claim made against it for this guarantee and has no reason to believe that Nantucket with default on its obligations.

Legal Matters

The Company is subject to various legal proceedings, primarily injury claims, arising out of the ordinary course of its business. The Company does not consider any of such proceedings to be material, individually or in the aggregate, to its business or likely to result in a material adverse effect on its results of operations, financial position, or cash flows.

14. RELATED PARTY TRANSACTIONS

Accounts Receivable from and Accounts Payable to Associated Companies

NGUSA and its affiliates provide various services to the Company, including executive and administrative, customer services, financial (including accounting, auditing, risk management, tax, and treasury/finance), human resources, information technology, legal, and strategic planning, that are charged between the companies and charged to each company.

The Company records short-term receivables from, and payables to, certain of its affiliates in the ordinary course of business. The amounts receivable from, and payable to, its affiliates do not bear interest and are settled through the intercompany money pool.

A summary of outstanding accounts receivable from associated companies and accounts payable to associated companies is as follows:

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Massachusetts Electric Company			

NOTES TO FINANCIAL STATEMENTS (Continued)

	Accounts Receivable from Associated Companies		Accounts Payable to Associated Companies	
	December 31, 2016	December 31, 2015	December 31, 2016	December 31, 2015
	<i>(In thousands of dollars)</i>			
Nantucket Electric Company	\$ 18,708	\$ 15,796	\$ 14	\$ -
New England Power Company	6,460	10,733	5,863	20,439
NGUSA Service Company	2,537	5,905	64,099	35,513
Niagara Mohawk Power Corporation	-	-	8,359	8,596
The Narragansett Electric Company	61,361	15,244	15,712	3,993
NG Engineering Svcs, LLC	3,268	3,268	206	148
Other	3,995	4,035	2,624	2,401
Total	<u>\$ 96,329</u>	<u>\$ 54,981</u>	<u>\$ 96,877</u>	<u>\$ 71,090</u>

Advance from Associated Companies

The Company had regulatory approval from the FERC and Board approval to borrow, interest free, from NGUSA up to \$600 million for working capital needs, which expired on November 30, 2013. The advance is non-interest bearing. At December 31, 2016 and December 31, 2015, the Company had an outstanding advance from associated companies of \$150 million and \$525 million, respectively.

Notes Receivable from and Notes Payable to Associated Companies ("Intercompany Money Pool")

The settlement of the Company's various transactions with NGUSA and certain associated companies generally occurs via the intercompany money pool in which it participates. The Company is a participant in the Regulated Money Pool and can both borrow and invest funds. Borrowings from the Regulated Money Pool bear interest in accordance with the terms of the Regulated Money Pool Agreement. As the Company fully participates in the Regulated Money Pool rather than settling intercompany charges with cash, all changes in the intercompany money pool balance and accounts receivable from associated companies and accounts payable to associated companies balances are reflected as investing or financing activities in the accompanying statements of cash flows. In addition, for the purpose of presentation in the statements of cash flows, it is assumed all amounts settled through the intercompany money pool are constructive cash receipts and payments, and therefore are presented as such.

The Regulated Money Pool is funded by operating funds from participants. Collectively, NGUSA and its subsidiary, KeySpan, have the ability to borrow up to \$3 billion from National Grid plc for working capital needs including funding of the Regulated Money Pool, if necessary. The Company had short-term intercompany money pool investments of \$276 million and \$140 million at December 31, 2016 and December 31, 2015, respectively. The average interest rates for the intercompany money pool were 0.97% and 0.65% for the twelve months ended December 31, 2016 and December 31, 2015, respectively.

Related Party Reimbursement

In accordance with the Credit and Operating Support Agreement dated March 26, 1996, the Company will reimburse Nantucket Electric an amount equal to the difference between Nantucket Electric's actual net income for the year and the net income necessary for Nantucket Electric to earn its DPU approved Return on Equity (ROE) for the fiscal year, currently 10.35%. This reimbursement shall constitute additional revenue to Nantucket Electric and expense to the Company. To the extent Nantucket Electric's actual ROE for the year exceeds its allowed ROE, there will be no reimbursement. For the years ended December 31, 2016 and 2015, the Company reimbursed Nantucket Electric \$10.5 million and \$8.6 million, respectively.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Service Company Charges

The affiliated service companies of NGUSA provide certain services to the Company at their cost. The service company costs are generally allocated to associated companies through a tiered approach. First and foremost, costs are directly charged to the benefited company whenever practicable. Secondly, in cases where direct charging cannot be readily determined, costs are allocated using cost/causation principles linked to the relationship of that type of service, such as number of employees, number of customers/meters, capital expenditures, value of property owned, and total transmission and distribution expenditures. Lastly, when a specific cost/causation principle is not determinable, costs are allocated based on a general allocator determined using a 3-point formula based on net margin, net utility, plant, and operations and maintenance expense.

Charges from and to the service companies of NGUSA, including but not limited to non-power goods and services, to the Company for the years ended December 31, 2016 and 2015 were \$382.6 million and \$348.6 million, respectively.

Holding Company Charges

NGUSA received charges from National Grid Commercial Holdings Limited (an affiliated company in the United Kingdom) for certain corporate and administrative services provided by the corporate functions of National Grid plc to its U.S. subsidiaries. These charges, which are recorded on the books of NGUSA, have not been reflected in these financial statements. Were these amounts allocated to the Company, the estimated effect on net income would be \$6.1 million and \$7.7 million before taxes, and \$ 3.6 million and 4.6 million after taxes, for the years ended December 31, 2016 and 2015, respectively.

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

- Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
- Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	827,643	4,488,734		
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income	(180,025)			
3	Preceding Quarter/Year to Date Changes in Fair Value	219,298	(283,943)		
4	Total (lines 2 and 3)	39,273	(283,943)		
5	Balance of Account 219 at End of Preceding Quarter/Year	866,916	4,204,791		
6	Balance of Account 219 at Beginning of Current Year	866,916	4,204,791		
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income	(196,178)			
8	Current Quarter/Year to Date Changes in Fair Value	184,463	18,345		
9	Total (lines 7 and 8)	(11,715)	18,345		
10	Balance of Account 219 at End of Current Quarter/Year	855,201	4,223,136		

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

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (Insert Footnote at Line 1 to specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1			5,316,377		
2			(180,025)		
3			(64,645)		
4			(244,670)	33,212,842	32,968,172
5			5,071,707		
6			5,071,707		
7			(196,178)		
8			202,808		
9			6,630	55,465,244	55,471,874
10			5,078,337		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	4,023,841,028	4,023,841,028		
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified	240,329,471	240,329,471		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	4,264,170,499	4,264,170,499		
9	Leased to Others				
10	Held for Future Use	581,509	581,509		
11	Construction Work in Progress	133,737,052	133,737,052		
12	Acquisition Adjustments	1,062,533,002	1,062,533,002		
13	Total Utility Plant (8 thru 12)	5,461,002,062	5,461,002,062		
14	Accum Prov for Depr, Amort, & Depl	1,733,885,985	1,733,885,985		
15	Net Utility Plant (13 less 14)	3,727,116,077	3,727,116,077		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	1,679,596,979	1,679,596,979		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant				
22	Total In Service (18 thru 21)	1,679,596,979	1,679,596,979		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj	54,289,006	54,289,006		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,733,885,985	1,733,885,985		

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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

- Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
- If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes during Year
			Additions (c)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)		
2	Fabrication		
3	Nuclear Materials		
4	Allowance for Funds Used during Construction		
5	(Other Overhead Construction Costs, provide details in footnote)		
6	SUBTOTAL (Total 2 thru 5)		
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)		
9	In Reactor (120.3)		
10	SUBTOTAL (Total 8 & 9)		
11	Spent Nuclear Fuel (120.4)		
12	Nuclear Fuel Under Capital Leases (120.6)		
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)		
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)		
15	Estimated net Salvage Value of Nuclear Materials in line 9		
16	Estimated net Salvage Value of Nuclear Materials in line 11		
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing		
18	Nuclear Materials held for Sale (157)		
19	Uranium		
20	Plutonium		
21	Other (provide details in footnote):		
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)		

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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
Changes during Year					
Amortization (d)	Other Reductions (Explain in a footnote) (e)			Balance End of Year (f)	Line No.
					1
					2
					3
					4
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Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)</p>				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization			
3	(302) Franchises and Consents			
4	(303) Miscellaneous Intangible Plant			
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)			
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights			
9	(311) Structures and Improvements			
10	(312) Boiler Plant Equipment			
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units			
13	(315) Accessory Electric Equipment			
14	(316) Misc. Power Plant Equipment			
15	(317) Asset Retirement Costs for Steam Production			
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)			
17	B. Nuclear Production Plant			
18	(320) Land and Land Rights			
19	(321) Structures and Improvements			
20	(322) Reactor Plant Equipment			
21	(323) Turbogenerator Units			
22	(324) Accessory Electric Equipment			
23	(325) Misc. Power Plant Equipment			
24	(326) Asset Retirement Costs for Nuclear Production			
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)			
26	C. Hydraulic Production Plant			
27	(330) Land and Land Rights			
28	(331) Structures and Improvements			
29	(332) Reservoirs, Dams, and Waterways			
30	(333) Water Wheels, Turbines, and Generators			
31	(334) Accessory Electric Equipment			
32	(335) Misc. Power Plant Equipment			
33	(336) Roads, Railroads, and Bridges			
34	(337) Asset Retirement Costs for Hydraulic Production			
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)			
36	D. Other Production Plant			
37	(340) Land and Land Rights			
38	(341) Structures and Improvements			
39	(342) Fuel Holders, Products, and Accessories			
40	(343) Prime Movers			
41	(344) Generators			
42	(345) Accessory Electric Equipment			
43	(346) Misc. Power Plant Equipment		39,524,755	13,294,259
44	(347) Asset Retirement Costs for Other Production			
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)		39,524,755	13,294,259
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)		39,524,755	13,294,259

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	964,523		
49	(352) Structures and Improvements	250,903		
50	(353) Station Equipment	7,117,647		-1,522,307
51	(354) Towers and Fixtures	1,380,656		-660,591
52	(355) Poles and Fixtures	29,413,569		187,122
53	(356) Overhead Conductors and Devices	25,177,799		3,089,848
54	(357) Underground Conduit	1,033,868		
55	(358) Underground Conductors and Devices	241,585		
56	(359) Roads and Trails	132,354		
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	65,712,904		1,094,072
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	23,415,954		2,640,461
61	(361) Structures and Improvements	26,574,088		120,757
62	(362) Station Equipment	534,163,587		63,327,403
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	634,867,955		18,660,302
65	(365) Overhead Conductors and Devices	787,771,284		39,446,660
66	(366) Underground Conduit	205,599,948		3,185,353
67	(367) Underground Conductors and Devices	604,734,849		64,633,615
68	(368) Line Transformers	495,069,494		18,350,038
69	(369) Services	227,848,821		15,105,188
70	(370) Meters	137,046,992		5,894,836
71	(371) Installations on Customer Premises			
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	98,037,641		1,344,314
74	(374) Asset Retirement Costs for Distribution Plant	232,000		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	3,775,362,613		232,708,927
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission and Market Operation Plant			
83	(388) Asset Retirement Costs for Regional Transmission and Market Oper			
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)			
85	6. GENERAL PLANT			
86	(389) Land and Land Rights	4,820,177		11,884
87	(390) Structures and Improvements	123,290,292		5,581,586
88	(391) Office Furniture and Equipment	6,543,704		98,959
89	(392) Transportation Equipment	585,322		
90	(393) Stores Equipment	745,166		
91	(394) Tools, Shop and Garage Equipment	7,552,835		897,804
92	(395) Laboratory Equipment	4,276,220		200,379
93	(398) Power Operated Equipment	9,669		
94	(397) Communication Equipment	54,621,341		1,268,331
95	(398) Miscellaneous Equipment	1,116,777		201,476
96	SUBTOTAL (Enter Total of lines 86 thru 95)	203,561,503		8,240,419
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Plant			
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	203,561,503		8,240,419
100	TOTAL (Accounts 101 and 106)	4,084,161,775		255,337,677
101	(102) Electric Plant Purchased (See Instr. 8)			
102	(Less) (102) Electric Plant Sold (See Instr. 8)			
103	(103) Experimental Plant Unclassified			
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	4,084,161,775		255,337,677

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

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

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

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
		352,847	352,847	4
		352,847	352,847	5
				6
				7
				8
				9
				10
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				37
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				39
				40
				41
				42
		-5,521,288	47,297,726	43
				44
		-5,521,288	47,297,726	45
		-5,521,288	47,297,726	46

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
			964,523		48
			250,903		49
80,506		34,271	5,549,105		50
			720,065		51
50,533			29,550,158		52
178,727			28,088,920		53
			1,033,868		54
			241,585		55
		125,113	257,467		56
					57
309,766		159,384	66,656,594		58
					59
13,036			26,043,379		60
430,590			26,264,255		61
11,401,655		-224,235	585,865,100		62
					63
7,423,839			646,104,418		64
10,837,422			816,380,522		65
162,009			208,623,292		66
18,080,855			651,287,609		67
3,526,888	-696,118	-663,704	508,532,822		68
3,413,284			239,540,725		69
2,235,673	-1,882,384		138,823,771		70
					71
					72
3,656,340			95,725,615		73
	-232,000	728,554	728,554		74
61,181,591	-2,810,502	-159,385	3,943,920,062		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
			4,832,061		86
167,443		-508,569	128,175,866		87
100,204		79,834	6,622,293		88
585,322					89
			745,166		90
1,300,617			7,150,022		91
459,958			4,016,641		92
			9,669		93
2,539,941			53,349,731		94
352,322		-352,848	613,085		95
5,505,807		-781,581	205,514,534		96
		428,737	428,737		97
					98
5,505,807		-352,844	205,943,271		99
66,997,164	-8,331,790	2	4,264,170,500		100
					101
					102
					103
66,997,164	-8,331,790	2	4,264,170,500		104

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1					
2					
3					
4					
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6					
7					
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46					
47	TOTAL				

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.					
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	R/W, Dracut, MA				
3	Previously used in utility operations				
4	Discontinued in 1977. Transferred to A/C 105 in 1977	12/31/1977		447,519	
5					
6	Minor items in property consisting of				
7	Land and Land Rights, Various Locations				
8	in Massachusetts, each less than \$250,000			113,990	
9	(2 in number)				
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Other Property:				
22					
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46					
47	Total			561,509	

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107)					
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)					
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1					
2	Solar Phase II Project MA	25,579,179			
3	Meadowbk New getaway&ldrs	6,212,187			
4	CAP OH 5310 MAE1000	6,212,012			
5	IE - BW OFC Initiative	4,172,393			
6	UMCR - Worcester Goddard Memorial	3,535,020			
7	LYNN #21 4.16KV SUB IMPRVMENTS	3,401,326			
8	ELngmd Sub- new fdr pos&caps	2,657,574			
9	Bancroft Street Sub Rebuild	2,477,699			
10	Plainville Replace Transformer	2,298,700			
11	Cape Ann 2325 Cable Replacement	2,210,213			
12	BS North-Dist-Damage&Failure Blankt	2,209,075			
13	Water 32 Retirement D-Line	2,176,476			
14	Foxboro #1- Install 2nd MITS	2,122,467			
15	Water 31 Retirement D-Sub	2,060,608			
16	I&M - BW D-Line OH Work From Insp	2,038,416			
17	BS North-Dist-Asset Replace Blanket	2,014,654			
18	Union St Sub-New W7/W8 fdr pos	1,866,019			
19	Everett37 13/4kV 37W9,BW1,37W6 Work	1,785,750			
20	West Gloucester 28	1,741,828			
21	I&M - BS D-Line OH Work From Insp	1,537,189			
22	IE - NM OFC Initiative	1,534,046			
23	N&G Mass. ARP Breakers & Reclosers	1,394,190			
24	Plainville-Recond 5.8 mi 2289 to	1,333,772			
25	RTU Rplcmnt Program - MECo	1,315,362			
26	BS North-Dist-New Bus-Comm Blanket	1,279,215			
27	BS West-Dist-New Bus-Comm Blanket	1,248,396			
28	Melrose 23kV pilot wire replacement	1,185,311			
29	Norman St#8 Transformer Replacement	1,159,235			
30	I&M - NM D-Line OH Work From Insp	1,140,247			
31	BS North-Dist-New Bus-Resid Blanket	1,119,388			
32	BWest-Dist-Subst LR/Rel Blnkt	1,088,648			
33	BS West-Dist-Asset Replace Blanket	1,073,971			
34	BS West-Dist-Damage&Failure Blanket	1,066,688			
35	Union St- New 348W7 Faeder (D-line)	1,059,967			
36	7&L3 Reconductor	1,032,840			
37	Beach Rd Grd Potential Improvements	1,006,595			
38	Depot St-Breakers, RTU, UF Re	996,636			
39	Sandy Pond #237 - Control House Rpl	987,884			
40	BS Field St 1W9 Assoc D Line	936,834			
41	IRURD Winter Hill Estates	910,817			
42	Minor Projects under \$1 Million	32,558,225			
43	TOTAL	133,737,052			

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,635,934,999	1,635,934,999		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	133,874,541	133,874,541		
4	(403.1) Depreciation Expense for Asset Retirement Costs	11,956	11,956		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	133,886,497	133,886,497		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	66,997,166	66,997,166		
13	Cost of Removal	40,924,181	40,924,181		
14	Salvage (Credit)	17,696,830	17,696,830		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	90,224,517	90,224,517		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,679,596,979	1,679,596,979		

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

20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	9,756,572	9,756,572		
25	Transmission	16,577,682	16,577,682		
26	Distribution	1,580,246,219	1,580,246,219		
27	Regional Transmission and Market Operation				
28	General	72,939,211	72,939,211		

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
29	TOTAL (Enter Total of lines 20 thru 28)	1,679,519,684	1,679,519,684		

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
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39				
40				
41				
42	Total Cost of Account 123.1 \$	0	TOTAL	

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) Interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (a)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
				3
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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MATERIALS AND SUPPLIES

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	474,658	416,612	
9	Distribution Plant (Estimated)	27,545,329	24,851,139	
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	28,019,988	25,267,751	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	28,019,988	25,267,751	

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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Allowances (Accounts 158.1 and 158.2)

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

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2017	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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Allowances (Accounts 158.1 and 158.2) (Continued)

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

2018		2019		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								1
								2
								3
								4
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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Allowances (Accounts 158.1 and 158.2)

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

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2017	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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Allowances (Accounts 158.1 and 158.2) (Continued)

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

2018		2019		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								1
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								4
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr.)] (a)	Total Amount of Loss (b)	Losses Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
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19						
20	TOTAL					

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)						
Line No.	Description of Unrecovered Plant and Regulatory Study Costs (Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo. yr to mo. yr)) (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
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48						
49	TOTAL					

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2					
3					
4					
5					
6					
7					
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9					
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12					
13					
14					
15					
16					
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21	Generation Studies				
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Environmental Response Fund	89,507,499	11,404,698	254	22,470,321	78,441,876
2	Storm Fund Deficit	307,442,313	52,401,343	593	316,521,823	43,321,833
3	Asset Retirement Obligation	1,533,825	728,629	411	95,724	2,166,730
4	Residential Assistance Adjustment Factor	9,766,483	1,330,877	456	11,097,360	
5	Rate Case Expense		1,251,857	1823	211,404	1,040,453
6	Income taxes	6,594,713	31,956,459	190/282/28	25,784,581	12,766,591
7	Pension	223,336,629	80,199,337	926	86,196,099	227,337,867
8	OPEB	104,441,137	69,814,148	926	60,779,003	113,476,282
9	Pension Exp Deferred - Electric	16,111,773	11,513,698	926	3,659,100	23,966,371
10	Smart Grid Program	17,832,529	3,156,495	580	7,609,071	13,379,953
11	Transmission Service	49,423,540	46,790,904	456	81,857,005	14,357,439
12	Renewable Energy Certificates Obligation	81,954,757	100,595,095	555	142,558,419	40,001,433
13	Revenue Decoupling Mechanism	65,575,098	50,652,680	456	58,476,053	57,751,705
14	Attorney General Consultant Expenses	78,801	575,402	928	29,434	624,769
15	Energy Efficiency	84,035,083	45,838,698	451	37,285,840	92,587,941
16	Basic Service Administrative Costs	7,269,816	6,937,643	456	9,140,014	5,067,445
17	Storm Fund Deficit		92,299,756	4491	16,288,892	76,010,864
18	Access Charge		3,843,051	456		3,843,051
19	Basic Service		99,472,688	456	66,281,445	33,191,243
20	Renewable Energy Recovery (LTCRER)		8,961,021	456	3,093,920	5,867,101
21	Solar Generation Program		2,207,768	456/419	1,496,625	709,143
22	SAP EHR1 Release Costs		2,258,129	407		2,258,129
23	Hardship Protected A/R Recovery		38,577,254	456		38,577,254
24	Capital Investment Recovery Mechanism		12,356,257	456		12,356,257
25	Net Metering Provision		72,819,920	660/456		72,819,920
26						
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44	TOTAL :	1,064,913,996	857,943,787		950,836,133	971,921,650

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 232 Line No.: 1 Column: a

Pursuant to the settlement DPU 93-194, the Company established a fund for hazardous waste clean up and liabilities. The fund pays for Environmental Response Costs paid after June 30, 1993, but does not include costs or expenses related to properties acquired after the date the settlement was approved by the DPU. The settlement defines Environmental Response Costs as 'Reasonable and prudently incurred costs or expenses (excluding all fines or penalties) associated with the investigation, testing, remediation, or other liabilities attributable to Mass. Electric relating to gas manufacturing facility or disposal sites, or sites to which material may have migrated or at which manufactured gas waste may have been deposited as a result of the earlier operation or decommissioning of gas manufacturing facilities in Massachusetts, material regulated under the Comprehensive Environmental Response, Compensation, and Liability Act, Resource Conservation and Recovery Act, Massachusetts General Laws Chapters 21C and 21E, and any other laws, regulations, or orders by courts or governmental authorities, or resulting from claims or contentions arising in tort, breach of contract, or violation of law, including sites unrelated to Massachusetts gas manufacturing facilities deposited before 1980 on sites or migrating to sites as a result of the operations of Mass. Electric or its predecessor companies, and the costs and expenses associated with the purchase of property acquired as part of an overall mitigation and response plan associated with the sites described above.

Schedule Page: 232 Line No.: 2 Column: a

Pursuant to a settlement in New England Electric System, D.P.U 96-25, the Department approved the establishment of a storm contingency fund having an annual recovery through base rates of \$3M million, effective March 1, 1998. In a subsequent settlement in D.T.E. 99-47, the Department approved an increase in the annual funding to the storm contingency fund to \$4.3 million effective May 1, 2000. In the Company's recent rate case in D.P.U. 09-39, the fund balance whether credit or deficit, is to accrue interest at the Company's weighted cost of capital. As part of that rate case, the DPU directed the Company to request reimbursement from the fund for incremental costs of qualifying weather events.

In March 2013, the Company requested, and the DPU approved in D.P.U. 13-59, a Storm Fund Replenishment Factor ("SFRF") designed to provide an incremental \$40 million annually of contributions to the Company's storm fund for a three year period commencing in May 2013. Also, effective July 1, 2014, in DPU 14-85, the DPU approved a Company request to include in the SFRF an incremental recovery amount of approximately \$7.6 million annually. This incremental amount was related to Company recoveries from the Storm Cost Adjustment Factor ("SCAF"). The SCAF was approved by the DPU, in D.P.U. 09-39, to recover costs associated with remediation efforts following a December 2008 Ice Storm for a five year period scheduled to conclude in December 2014. However, the SCAF fully recovered the 2008 Ice Storm remediation costs in April 2014, prompting the Company to transfer those recoveries to the SFRF and extend the recovery period through the conclusion of the SFRF, or May 2016.

Schedule Page: 232 Line No.: 3 Column: a

Pursuant to D.P.U. 08-27, the Company is allowed to recover the cost of retiring an asset through base rates.

Schedule Page: 232 Line No.: 4 Column: a

The Company is allowed recovery of the incremental costs associated with the operation of the Company's Arrearage Management Program ("AMP") offered to qualifying customers pursuant to Docket Nos. D.T.E. 05-86, D.T.E.01-106-C, and D.P.U. 08-4, and the discount provided to customers receiving retail delivery service under Residential Low Income Rate R-2 ("Rate R-2"). Discounts provided to eligible customers is based on 25% of the Customer's total bill for service, including charges for generation service, representing the level of discount received by these customers prior to March 1, 1998, pursuant to Massachusetts General Laws Chapter 164, § 1F.

Schedule Page: 232 Line No.: 5 Column: a

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

Amortization of rate case expense associated with the Company's last rate case beginning January 2010 for a period of 6 years, per the Company's last rate case in D.P.U. 09-39

Schedule Page: 232 Line No.: 7 Column: a

Pursuant to the DPU's ruling in the Company's last rate case in D.P.U. 09-39, the Company is allowed to recover actual, non-capitalized pension and postretirement benefits other than pensions (PBOP) expenses outside of base rates through a separate billing factor referred to as the Pension and PBOP Adjustment Factor (PAF). A return on the average annual prepaid or unfunded pension and PBOP balance at the weighted average cost of capital will be recorded. Over or under recovery of annual costs is surcharged or credited to customers over a three year period.

Schedule Page: 232 Line No.: 8 Column: a

Pursuant to the DPU's ruling in the Company's last rate case in D.P.U. 09-39, the Company is allowed to recover actual, non-capitalized pension and postretirement benefits other than pensions (PBOP) expenses outside of base rates through a separate billing factor referred to as the Pension and PBOP Adjustment Factor (PAF). A return on the average annual prepaid or unfunded pension and PBOP balance at the weighted average cost of capital will be recorded. Over or under recovery of annual costs is surcharged or credited to customers over a three year period.

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

Pursuant to the DPU's ruling in the Company's last rate case in D.P.U. 09-39, the Company is allowed to recover actual, non-capitalized pension and postretirement benefits other than pensions (PBOP) expenses outside of base rates through a separate billing factor referred to as the Pension and PBOP Adjustment Factor (PAF). A return on the average annual prepaid or unfunded pension and PBOP balance at the weighted average cost of capital will be recorded. Over or under recovery of annual costs is surcharged or credited to customers over a three year period.

Schedule Page: 232 Line No.: 10 Column: a

Pursuant to Massachusetts law and the DPU's order in D.P.U. 11-129, the Company is allowed to recover the following categories of smart grid pilot program-related costs: (1) capital costs for the installation of metering and communication technologies, software, and hardware, at the Company's weighted average cost of capital; (2) capital costs associated with the installation of distribution grid technologies; and (3) incremental costs for expenses related to the operations, maintenance, customer education and evaluation of the smart grid pilot. These costs are fully reconcilable and any difference between costs and revenue will be reflected in the following year's recovery.

Schedule Page: 232 Line No.: 11 Column: a

The Company arranges transmission service on behalf of its customers. Pursuant to the Company's Transmission Service Cost Adjustment Provision, the Company is allowed to recover the cost it incurs in arranging that transmission service as billed to the Company by its affiliate, NEP, any other transmission provider, the New England Power Pool, a regional transmission group, an independent system operator or any other entity that is authorized to bill the Company directly for transmission services. Transmission service costs are fully reconcilable and any over or under recoveries are passed on to customers receiving transmission service through the Company.

Schedule Page: 232 Line No.: 12 Column: a

Pursuant to the Company's Basic Service Adjustment Provision, the Company is allowed to recover costs associated with acquiring renewable energy certificates or remitting Alternate Compliance Payments to comply with the renewable portfolio standards established in Massachusetts General Laws, Chapter 25A, § 11F and the Department of Energy Resource's regulations codified in 225 C.M.R. 14.00 - 16.00 et seq.

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

Schedule Page: 232 Line No.: 13 Column: a

Pursuant to Massachusetts law and the Company's Revenue Decoupling Mechanism ("RDM") Provision, the Company is operating under an RDM by which its actual distribution revenue is measured against a target level of distribution revenue as established in the Company's most recent rate case, and the difference between actual distribution revenue and the revenue target is recovered from or credited to all customers. In addition, the Company's RDM includes a Capital Investment Recovery Mechanism by which it can begin to recover, on a one year lag, capital investment placed into service up to a maximum of \$170 million annually reduced by the annual depreciation expense reflected in base rates as determined in the Company's last rate case in D.P.U. 09-39.

Schedule Page: 232 Line No.: 14 Column: a

Pursuant to Massachusetts law and the Company's Attorney General Consultant Expenses Provision, the Company is allowed to recover the costs incurred by the Office of the Attorney General of Massachusetts for experts or consultants that have been engaged by the Attorney General in support of various proceedings before the Department, the use of which has been approved by the Department, and billed to the Company.

Schedule Page: 232 Line No.: 15 Column: a

Pursuant Massachusetts law and the Company's Energy Efficiency Provision, the Company administers an Energy Efficiency ("EE") plan and is allowed to recover the cost of that plan through a combination of a statutory EE Charge of 0.250¢ per kWh plus (1) amounts generated by the Forward Capacity Market program administered by the Independent System Operator-New England; (2) cap and trade pollution control programs, including, but not limited to, not less than 80 per cent of amounts generated by the carbon dioxide allowance trading mechanism established under the Regional Greenhouse Gas Initiative Memorandum of Understanding, and the NOx Allowance Trading Program; and (3) other funding as approved by the Department. The Company's annual Energy Efficiency Reconciling Factors ("EERFs") are designed to collect the estimated incremental costs of the Company's proposed EE programs for the year which represents those costs that are in excess of the expected funding above. EE costs, including an allowance for performance-based shareholder incentives, are fully reconcilable, and any over or under recovery of costs is passed on to all customers.

Schedule Page: 232 Line No.: 16 Column: a

Pursuant to the Company's Basic Service Adjustment Provision, the Company is allowed to recover the costs, including administrative costs, incurred by the Company in arranging Basic Service, including uncollectible costs associated with the amounts the Company bills for Basic Service supply, the administrative costs of complying with the requirements of Renewable Energy Portfolio Standards pursuant to 225 CMR14, cash working capital and other administrative costs associated with arranging basic service. The recovery of these costs is fully reconcilable with any over or under collection passed on to all customers

Schedule Page: 232 Line No.: 17 Column: a

Per D.P.U. 13-85, the Department approved recovery of the 'Recoverable Balance' or Storm Fund Deficit through the Storm Fund Replenishment Factors ("SFRFs") associated with a Storm Fund Replenishment Adjustment as approved by the Department. The SFRFs shall recover, beginning October 1, 2016, the balance of the Company's Storm Contingency Fund ("Storm Fund") at September 30, 2016, any residual costs associated with storms that are included in this balance, and incremental costs of eligible storms that occurred prior to October 1, 2016 not reviewed by the Department in D.P.U. 13-85 ("Recoverable Balance"). Storm Fund Replenishment Provision and the application of the SFRFs are effective during the recovery period that terminates on August 31, 2019 unless otherwise ordered by the Department. The remaining amount of the Recoverable Balance at August 31, 2019 shall be transferred to the Storm Contingency Fund as of that date.

Schedule Page: 232 Line No.: 18 Column: a

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

Pursuant To Massachusetts law and the Company's Transition Cost Adjustment Provision, the Company is authorized to recover costs charged by the Company's affiliate, New England Power Company ("NEP"), for stranded costs associated with NEP's former electric generation investments. The Transition Charge is fully reconcilable and any over or under recovery of costs are passed on to customers.

Schedule Page: 232 Line No.: 19 Column: a

Pursuant to D.P.U. 09-38 (October 23, 2009), the Company received approval to construct, own, and operate approximately five megawatts of solar generation at five separate sites owned by the Company and/or its affiliates. Since 2010, revenue was received monthly from the New England Independent System Operator ("ISO-NE") for the sale of energy produced by the solar facilities, which is used to reduce the costs for which the Company receives recovery from all customers through a separate billing factor.

Schedule Page: 232 Line No.: 20 Column: a

Renewable Energy Recovery Provision (LTCRER): Per M.D.P.U. No. 1235 The Company's rates for Retail Delivery Service and Basic Service are subject to adjustment to reflect recovery of payments under long term renewable energy contracts which the Company has executed pursuant to § 83 and § 83A of An Act Relative to Green Communities ("GCA") along with contract remuneration associated with payments made under such contracts, as approved by the Department.

Schedule Page: 232 Line No.: 21 Column: a

Pursuant to D.P.U. 09-38 (October 23, 2009), the Company received approval to construct, own, and operate approximately five megawatts of solar generation at five separate sites owned by the Company and/or its affiliates. Since 2010, revenue was received monthly from the New England Independent System Operator ("ISO-NE") for the sale of energy produced by the solar facilities, which is used to reduce the costs for which the Company receives recovery from all customers through a separate billing factor.

Schedule Page: 232 Line No.: 22 Column: a

Per the D.P.U Docket 15-155, The Company (Massachusetts Electric) agreed to defer and amortize EHRI operating expense incurred during the test year of \$2.7 million over the life of the EHRI capital asset, or seven years.

Schedule Page: 232 Line No.: 23 Column: a

Per the recent rate case, D.P.U. 15-155 the department allowed National Grid to recover \$40,607,637 from Hardship Protected Accounts. The amount is to be recovered over five years at \$8,121,527 annually. Accounts included in the balance are to be tracked and excluded from normal bad debt expense and any subsequent payments made by customers towards this balance are to be credited through the Residential Assistance Adjustment Factor (Department of Public Utilities' orders in D.T.E. 01-106-C, D.T.E. 05-86, D.P.U 08-4)

Schedule Page: 232 Line No.: 24 Column: a

In D.P.U. 07-50-A the MA DPU allowed National Grid to recover costs incurred from capital spending and inflation as the Capital Investment Recovery Mechanism. The CIRM was allowed to recover \$170 million with a one-percent rate cap and operated as a part of RDM. In the most recent rate case, D.P.U. 15-155, the Department increased CIRM recovery to \$249 million and ordered it to be operated independently of the Revenue Decoupling Mechanism.

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FOOTNOTE DATA			

Schedule Page: 232 Line No.: 25 Column: a

Per M.D.P.U No. 1322 The purpose of the NMRS is to recover the Net Metering Credits applied to customers and the non-reconciling distribution portion of revenue displaced by customers who have installed on-site generation facilities in accordance with G.L. c. 164, §§ 138 and 139. This surcharge provides the Distribution Company with a mechanism to recover such Credits and displaced revenue, and to reconcile actual NMRS revenue amounts recovered from customers with actual recoverable amounts.

Name of Respondent Massachusetts Electric Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4	
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
<p>1. Report below the particulars (details) called for concerning miscellaneous deferred debits.</p> <p>2. For any deferred debit being amortized, show period of amortization in column (a)</p> <p>3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.</p>						
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Cash Overs & Shorts & Misc	7,929	2,834,744	131/142	2,818,125	24,548
3						
4	Construction Advance	638,135	271,298	143/456	302,657	606,776
5						
6	Deferred debits - Miscellaneous		7,233,653	456	7,037,414	198,239
7						
8	Property Sales	22,763		930.2	22,763	
9						
10	HSBC-Virtual Card-Outgoing PIF			232	741,539	-741,539
11						
12	Document Splitting		210,244,126	232/242	210,249,491	-5,365
13						
14						
15						
16						
17						
18						
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21						
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42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	668,827				80,659

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Pension, OPEB and other employee benefits	102,275,544	112,857,840
3	Reserve - Environmental	40,942,496	35,935,483
4	Allowance for uncollectible accounts	37,489,075	43,600,182
5	Net Operating Losses	114,741,374	185,408,861
6			
7	Other	145,972,268	137,261,875
8	TOTAL Electric (Enter Total of lines 2 thru 7)	441,420,757	515,064,241
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	441,420,757	515,064,241

Notes

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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CAPITAL STOCKS (Account 201 and 204)

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

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Account 201			
2				
3				
4	Common Stock	2,398,111	25.00	
5	Total Common	2,398,111		
6				
7	Account 204			
8				
9				
10	Cumulative Preferred Stock			
11	4.44% Sales	22,585	100.00	
12				
13	Total Preferred	22,585		
14				
15				
16	The Respondent has no securities registered on			
17	exchanges			
18				
19				
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4			
CAPITAL STOCKS (Account 201 and 204) (Continued)						
<p>3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.</p> <p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.</p> <p>Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.</p>						
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
						2
						3
2,398,111	59,952,775					4
2,398,111	59,952,775					5
						6
						7
						8
						9
						10
22,585	2,258,500					11
						12
22,585	2,258,500					13
						14
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Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
OTHER PAID-IN CAPITAL (Accounts 208-211, Inc.)					
Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.					
(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.					
(b) Reduction In Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.					
(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.					
(d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.					
Line No.	Item (a)	Amount (b)			
1	Account 211 - Miscellaneous Paid-in Capital				
2					
3	Surplus Invested in plant representing the excess net depreciation of	41,978			
4	properties acquired from Deerfield Electric Company as of July 1, 1994				
5	Value of securities issues therefore				
6					
7	Capital contribution made by New England Electric System of 8,222 com.	653,987			
8					
9	Merger purchase accounting adjustments - acquisition by National Grid	1,246,836,382			
10					
11	Acquired other paid in capital - Acquisition of Eastern Edison Co.	249,325,404			
12					
13	Equity contribution made by parent company (NGUSA)	60,000,000			
14					
15	Gain on Capital Stock (Account 210):				
16					
17	Premium paid on -4.76% preferred stock redemption	-92,056			
18					
19	Stock Compensation Adjustment - CY2014	1,283,355			
20					
21	Equity contribution made by parent company (NGUSA) - CY 2015 Additions	135,000,000			
22					
23	Equity contribution made by parent company (NGUSA) - CY 2016 Additions	180,300,000			
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
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36					
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39					
40	TOTAL	1,853,349,050			

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
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21		
22 TOTAL		

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt Issued (b)	Total expense, Premium or Discount (c)
1			
2			
3	Account 221		
4			
5	Senior Note @5%	800,000,000	6,771,969
6			2,672,000 D
7	Senior Note @4.004% due 2046	500,000,000	3,888,827
8			
9	Account 223		
10			
11	Advances from Associated Companies	150,000,000	
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
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31			
32			
33	TOTAL	1,450,000,000	13,332,796

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
						4
11/18/2009	11/15/2039	11/18/2009	11/15/2039	800,000,000	47,200,000	5
						6
08/02/2016	08/15/2048	08/02/2016	08/15/2048	500,000,000	8,119,222	7
						8
						9
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				150,000,000		11
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				1,450,000,000	55,319,222	33

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	55,465,244
2		
3		
4	Taxable Income Not Reported on Books	
5	See footnotes for further details	29,006,366
6	Federal Income Taxes	24,502,715
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	See footnotes for further details	233,445,741
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	See footnotes for further details	-9,562,200
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	See footnotes for further details	-332,814,467
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	79,764
28	Show Computation of Tax:	
29	See footnotes for further details	
30		
31		
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44		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2016/Q4
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 5 Column: b

Employee Stock Purchase Plan Discount	89,011
Change in Cash Surrender Value	6,036
CONTRIB - AID OF CONSTRUCTION	27,072,441
UNBILLED REVENUE	1,838,879
Total	29,006,366

Schedule Page: 261 Line No.: 10 Column: b

ACCRUED OTHER	316,051
ACCRUED OTHER - PSA4	-12,541,075
ACCRUED OTHER - REC OBLIGATION	-42,217,545
AFUDC DEBT	2,956,287
AMORTIZATION EXPENSE	31,428
ASSET RETIREMENT OBLIGATION	544,958
BAD DEBTS	14,211,877
CHARITABLE CONTRIB LIMITATION	-387,614
STATE INCOME TAX	12,840,767
DEPRECIATION EXPENSE - BOOK	134,571,691
Flow-through AFUDC Equity - book depreciation	734,366
Flow-through Depreciation	289,129
Flow-through FAS 109 Reg Asset Recovery	-1,727,016
GAIN (LOSS) ON SALE OF ASSETS	-10,692,189
INCENTIVE PLAN	365,645
INSURANCE PROVISION	3,637,462
LIEN DATE PROPERTY TAXES	-397,057
Lobbying Expenses & Political Contributions	554,905
Meals and Entertainment	215,224
NET OPERATING LOSS	173,229,464
OPEB / FASB 106	13,991,293
Add-back of Income Tax Credits	100,388
REG ASSET - TRANSITION COSTS	-103
REG ASSET - OTHER	-100,631,425
REG ASSET - ARO	-632,905
RESERVE - FIN 48 STATE	0
RESERVE - GENERAL	-9,506,468
RESERVE - HEALTHCARE COSTS	0
RESERVE - SALES TAX	-9,023
RESERVE - OBSOLETE INVENTORY	-368,748
RESERVE - STORM	54,234,973
Other Differences	0
VACATION ACCRUAL	-268,998
Total	233,445,741

Schedule Page: 261 Line No.: 15 Column: b

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

Tax Exempt Interest Income	-155,128
Dividend Received Deduction	-45,741
Equity-based Compensation and Dividends	-1,177,577
Flow-through AFUDC Equity	-8,183,754
Total	-9,562,200

Schedule Page: 261 Line No.: 20 Column: b

ACCRUED INTEREST - TAX RESERVE	284,580
COST OF REMOVAL	-24,276,189
DEFERRED COMPENSATION	-45,914
DEPRECIATION EXPENSE - TAX	-74,478,987
DEPRECIATION EXPENSE - TAX BONUS	-116,512,362
FASB 112	427,338
INJURIES AND DAMAGES	-7,206,695
PENSION COST	9,139,477
REG ASSET - ENVIRONMENTAL	-589,225
REG ASSET - OPEB	-13,085,174
REG ASSET - PENSION	-11,855,838
REG ASSET - STORM COST	21,856,819
REG LIABILITY - OTHER	41,608,902
REPAIRS DEDUCTION	-121,576,486
RESERVE - ENVIRONMENTAL	-11,644,217
UNAMORTIZED DEBT DISCOUNT OR PREMIUM	377,853
WORKERS' COMPENSATION	
EQUITY RETURN - GAAP ONLY	-25,647,546
Total	-332,814,467

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Federal - Income Tax	-95,531		-100,388	-195,919	
2	FICA Contribution	338,243		11,145,900	9,784,091	1,404,688
3	Unemployment	984		55,047	54,919	-1
4	State - Income Tax	677,077		-8,350,487	-5,933,728	
5	Franchise - Gross Earnings					
6	Franchise - Excess Dividend					
7	Temporary Surcharges					
8	Sec. 186a (Gross Income)					
9	Sec. 186 (Gross Earnings)					
10	Sec. 186 (Excess Dividend)					
11	MTA Surcharge					
12	Unemployment Insurance	-5,399		361,128	357,696	
13	Disability Insurance					
14	Sales and Use					1,543,107
15	Petroleum Business Tax - k					
16	Other					
17	Total	915,374		5,111,200	4,067,059	2,947,804
18	Local:					
19	Real Estate	-281,734		62,547,282	62,274,315	-779,992
20	Special Franchise					
21	Municipal					
22	NYC Special Franchise					
23	Public Utility Excise					
24	Sales and Use	-1,333,527		843,387	160,275	
25	Other					
26	Total	-1,625,261		63,390,669	62,434,590	-779,992
27	Other (List):					
28	New Jersey Unemployment					
29	Non-NYS Franchise Tax					
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	-709,887		68,501,869	66,501,649	2,167,812

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more than one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
		-1,472,878			1,372,490	1
295,354		11,062,878			83,022	2
1,113		55,047				3
260,316		-6,708,945			358,458	4
						5
						6
						7
						8
						9
						10
						11
-1,967		361,128				12
						13
						14
						15
						16
554,816		3,297,230			1,813,970	17
						18
781,226		62,268,767			278,516	19
						20
						21
						22
						23
-2,193,522		843,387				24
						25
-1,432,296		63,112,154			278,516	26
						27
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						40
-877,480		66,409,384			2,092,488	41

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (i)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%	7,136,827				593,728	2,967,567
6							
7							
8	TOTAL	7,136,827				593,728	2,967,567
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
			3
			4
9,510,666	35 years		5
			6
			7
9,510,666			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
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			30
			31
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			46
			47
			48

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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OTHER DEFERRED CREDITS (Account 253)

- Report below the particulars (details) called for concerning other deferred credits.
- For any deferred credit being amortized, show the period of amortization.
- Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Sales Tax Accrual	5,216,516	408.1/431	2,006,495	936,192	4,146,213
2	Sales Tax Interest				1,061,280	1,061,280
3	Highway Relocation Billed	24,201	144	4,290		19,911
4	Deferred Compensation	385,931	431/426	73,531	27,617	340,017
5	Environmental Reserves	90,982,608	1823/930.2	138,996,782	127,352,565	79,338,391
6	Pension Cost	91,395,943	1823/926	113,289,706	121,871,184	99,977,421
7	Pension - Supplemental	2,741,000	1823/926	276,758	387,080	2,851,322
8	Financial Accounting Standard 106	129,237,009	242/1823	39,743,030	53,734,322	143,228,301
9	Financial Accounting Standard 112	8,851,035	926	8,280,905	8,708,243	9,278,373
10	ASC 740 - Income Taxes	2,660,453	409.1/431	51,967,925	49,817,017	509,545
11	Deferred Credits - Miscellaneous	36,524,000	426.5	39,469,160	2,945,237	77
12	ROE - Storm Fund Carrying Charge		426.5	26,137,886	64,836,474	38,698,588
13	ROE - Smart Grid Program		426.5	100,648	687,766	587,118
14	ROE - Solar Generation Program		426.5	16,432	793,146	776,714
15	ROE - Energy Efficiency Working					
16	- Capital Allowance		426.5		6,487,447	6,487,447
17	ROE - Capital Investment Recovery		426.5		403,057	403,057
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
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32						
33						
34						
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38						
39						
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41						
42						
43						
44						
45						
46						
47	TOTAL	368,018,696		420,363,548	440,048,627	387,703,775

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) //	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

Schedule Page: 269 Line No.: 10 Column: a
Accounting Standards Codification (ASC) 740 - Income Taxes

Schedule Page: 269 Line No.: 12 Column: a
G.A.A.P adjustment to deferred recognition of equity return component of WACC based carrying charge

Schedule Page: 269 Line No.: 13 Column: a
G.A.A.P adjustment to defer recognition of equity return component of revenue requirement

Schedule Page: 269 Line No.: 14 Column: a
G.A.A.P adjustment to defer recognition of equity return component of revenue requirement

Schedule Page: 269 Line No.: 15 Column: a
G.A.A.P adjustment to defer recognition of equity return component of working capital allowance

Schedule Page: 269 Line No.: 16 Column: a
G.A.A.P adjustment to defer recognition of equity return component of working capital allowance

Schedule Page: 269 Line No.: 17 Column: a
G.A.A.P adjustment to defer recognition of equity return component of revenue requirement

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.

2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES _ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
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NOTES (Continued)

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 282				
2	Electric	710,429,278	83,833,956		
3	Gas				
4					
5	TOTAL (Enter Total of lines 2 thru 4)	710,429,278	83,833,956		
6					
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	710,429,278	83,833,956		
10	Classification of TOTAL				
11	Federal Income Tax	616,807,118	68,236,943		
12	State Income Tax	93,622,160	15,597,015		
13	Local Income Tax				

NOTES

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
						794,263,234	2
							3
							4
						794,263,234	5
							6
							7
							8
						794,263,234	9
							10
						685,044,061	11
						109,219,175	12
							13

NOTES (Continued)

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
- For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Regulatory Assets -Pension	142,015,555	10,724,635	
4	Property taxes	8,999,620	3,235,249	
5	Regulatory Assets -Storm C	66,087,740	-14,697,224	
6	Other Items	157,292,220	32,657,205	
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	374,395,135	31,919,865	
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	374,395,135	31,919,865	
20	Classification of TOTAL			
21	Federal Income Tax	312,896,623	25,951,684	
22	State Income Tax	61,498,513	5,931,813	
23	Local Income Tax			

NOTES

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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
						152,740,190	3
						12,234,869	4
						51,390,516	5
						189,949,425	6
							7
							8
						406,315,000	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
						406,315,000	19
							20
						338,848,307	21
						67,430,326	22
							23

NOTES (Continued)

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Income taxes	2,044,922	190,282,283	2,715,866	4,305,940	3,634,996
2	Retirement Plan - Purchase Account Adjustment	13,620,806	184,926	4,050,028		9,570,778
3	Solar Generation Program	16,160	456,419	564,584	548,404	
4	Environmental Response Fund	48,566,671	182	20,577,725	8,922,878	36,911,823
5	Service Quality Penalties		456	1,398	1,398	
6	Storm Funding	153,749,893	456	208,025,362	56,911,971	2,636,502
7	Basic Service Costs	6,100,270	456	50,499,452	44,399,182	
8	OBR EE Fund Obligation	8,641,571	908	14,860,833	27,065,127	20,845,665
9	Transition Charge	8,217,813	456,431	8,825,890	608,077	
10	LTCRER Deferral	696,493	182	696,493		
11	Gain on Sale of Property		407		1,513,774	1,513,774
12	Hardship Protected - Refundable		456		6,901,343	6,901,343
13	Disgorgement Credit		555		1,206,505	1,206,505
14	Residential Assistance Adjustment Factor		456		684,752	684,752
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	241,654,619		310,817,632	153,269,351	84,105,338

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Massachusetts Electric Company			

FOOTNOTE DATA

Schedule Page: 278 Line No.: 2 Column: a

Pursuant to D.P.U. 09-39 the Company has been allowed to implement pension and PBOP mechanisms to collect non-capitalized pension and postretirement benefits other than pensions (PBOP) through a separate billing factor referred to as "PAF" (Pensions and PBOP Adjustment Factor). A return on the average annual prepaid or unfunded pension and PBOP balance at the weighted average cost of capital will be recorded. Over or under balance collections will be surcharged or credited to customers over a three year period.

Schedule Page: 278 Line No.: 3 Column: a

Pursuant to D.P.U. 09-38 (October 23, 2009), the Company received approval to construct, own, and operate approximately five megawatts of solar generation at five separate sites owned by the Company and/or its affiliates. Since 2010, revenue was received monthly from the New England Independent System Operator ("ISO-NE") for the sale of energy produced by the solar facilities, which is used to reduce the costs for which the Company receives recovery from all customers through a separate billing factor.

Schedule Page: 278 Line No.: 4 Column: a

Pursuant to the settlement DPU 93-194, the Company established a fund for hazardous waste clean-up and liabilities. The fund pays for Environmental Response Costs paid after June 30, 1993, but does not include costs or expenses related to properties acquired after the date the settlement was approved by the DPU. The settlement defines Environmental Response Costs as 'Reasonable and prudently incurred costs or expenses (excluding all fines or penalties) associated with the investigation, testing, remediation, or other liabilities attributable to Mass. Electric relating to gas manufacturing facility or disposal sites, or sites to which material may have migrated or at which manufactured gas waste may have been deposited as a result of the earlier operation or decommissioning of gas manufacturing facilities in Massachusetts, material regulated under the Comprehensive Environmental Response, Compensation, and Liability Act, Resource Conservation and Recovery Act, Massachusetts General Laws Chapters 21C and 21E, and any other laws, regulations, or orders by courts or governmental authorities, or resulting from claims or contentions arising in tort, breach of contract, or violation of law, including sites unrelated to Massachusetts gas manufacturing facilities deposited before 1980 on sites or migrating to sites as a result of the operations of Mass. Electric or its predecessor companies, and the costs and expenses associated with the purchase of property acquired as part of an overall mitigation and response plan associated with the sites described above.

Schedule Page: 278 Line No.: 5 Column: a

Under the Company's Service Quality Plan, it may be penalized for performance in certain categories that fall below any historic average. Any penalties are credited to customers in a manner directed by the DPU. Service Quality penalty credit factors were implemented pursuant to Docket Nos. D.P.U. 07-22 and D.P.U. 08-19 respectively, to refund customers for poor service in 2005 and 2006. Current balance consists of estimated penalties for 2011 and actual penalties relating to 2011 storms.

Schedule Page: 278 Line No.: 6 Column: a

Pursuant to a settlement in New England Electric System, D.P.U. 96-25, the Department approved the establishment of a storm contingency fund having an annual recovery through base rates of \$3.0 million, effective March 1, 1998. In a subsequent settlement in D.T.E. 99-47, the Department approved an increase in the annual funding to the storm contingency fund to \$4.3 million effective May 1, 2000. In the Company's recent rate case in D.P.U. 09-39, the fund balance, whether a credit or deficit, is to accrue interest at the Company's weighted cost of capital. As part of that rate case, the DPU directed the Company to request reimbursement from the fund for incremental costs of qualifying weather events.

In March 2013, the Company requested, and the DPU approved in D.P.U. 13-59, a Storm Fund Replenishment Factor ("SFRF") design to provide an incremental \$40 million annually of contributions to the Company's storm fund for a three year period commencing May, 2013. Also, effective July 1, 2014, in D.P.U. 14-85, the DPU approved a Company request to

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include in the SFRF an incremental recovery amount of approximately \$7.6 million annually. This incremental amount was related to Company recoveries from the Storm Cost Adjustment Factor ("SCAF"). The SCAF was approved by the DPU, in D.P.U. 09-39, to recover costs associated with remediation efforts following a December 2008 Ice Storm for a five year period scheduled to conclude in December 2014. However, the SCAF fully recovered the 2008 Ice Storm remediation costs in April 2014, prompting the Company to transfer those recoveries to the SFRF and extend the recovery period through the conclusion of the SFRF, or May 2016

Per DPU Order 14-85-A dated March 11, 2015, the Company received approval to transfer the excess of \$1.6 million through the Storm Recovery Adjustment Factor to the Storm Contingency Fund. Per FERC Form 1, the \$1.6 over-collection of recoveries related to the 2008 Ice Storm is netted with the Storm Contingency Fund Regulatory Liability shown on page 278 Other Regulatory Liabilities.

Schedule Page: 278 Line No.: 7 Column: a

Pursuant to the Company's Basic Service Adjustment Provision, the Company is allowed to recover costs associated with providing Basic Service to its customers. The cost of providing Basic Service includes payments to Basic Service suppliers, payments under renewable resource contracts entered into by the Company pursuant to § 83 of An Act Relative to Green Communities as approved by the DPU, payments to ISO-NE for procuring Basic Service power, the cost of acquiring renewable energy certificates or remitting Alternate Compliance Payments to comply with the renewable portfolio standards established by Massachusetts law, and the FERC-approved costs billed to the Company for the operation of the New England Power Pool ("NEPOOL") Generation Information System. The recovery of these costs is fully reconcilable with any over or under recovery recovered from or credited to all customers.

Schedule Page: 278 Line No.: 8 Column: a

Pursuant Massachusetts law and the Company's Energy Efficiency Provision, the Company administers an Energy Efficiency ("EE") plan and is allowed to recover the cost of that plan through a combination of a statutory EE Charge of 0.250¢ per kWh plus (1) amounts generated by the Forward Capacity Market program administered by the Independent System Operator-New England; (2) cap and trade pollution control programs, including, but not limited to, not less than 80 per cent of amounts generated by the carbon dioxide allowance trading mechanism established under the Regional Greenhouse Gas Initiative Memorandum of Understanding, and the NOx Allowance Trading Program; and (3) other funding as approved by the Department. The Company's annual Energy Efficiency Reconciling Factors ("EERFs") are designed to collect the estimated incremental costs of the Company's proposed EE programs for the year which represents those costs that are in excess of the expected funding above. EE costs, including an allowance for performance-based shareholder incentives, are fully reconcilable, and any over or under recovery of costs is passed on to all customers.

Schedule Page: 278 Line No.: 9 Column: a

Pursuant To Massachusetts law and the Company's Transition Cost Adjustment Provision, the Company is authorized to recover costs charged by the Company's affiliate, New England Power Company ("NEP"), for stranded costs associated with NEP's former electric generation investments. The Transition Charge is fully reconcilable and any over or under recovery of costs are passed on to customers.

Schedule Page: 278 Line No.: 10 Column: a

Per the RERP tariff explained in M.D.P.U. No. 1235, filed via D.P.U. Docket 13-147, the Company's rates for Retail Delivery Service and Basic Service are subject to adjustment to reflect recovery of payments under long term renewable energy contracts which the Company has executed pursuant to § 83 and § 83A of An Act Relative to Green Communities ("GCA") along with contract remuneration associated with payments made under such contracts, as approved by the Department.

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FOOTNOTE DATA			

Schedule Page: 278 Line No.: 11 Column: a

Department policy with respect to gains on the sale of utility property is to "require return to ratepayers of the entire gain associated with the sale, if those assets were recorded above-the-line and supported by ratepayers." Further, "a gain (or loss) associated with the transfer of utility plant from a company's plant accounts should properly be reflected in rates regardless of the timing of the transfer relative to the test year." In the most recent rate case D.P.U. 15-155, the Company acknowledged this treatment and the Department ordered a five-year amortization of this amount. A regulatory liability has been established with an annual amortization of one-fifth, or \$318,689 beginning October 2016, and ending September 2021. (Company's response to Information Request AG-1-20 at Attachment AG-1-20).

Schedule Page: 278 Line No.: 12 Column: a

G.A.A.P. adjustment to recognize liability component of Hardship Protected A/R Recovery due to portion of outstanding balance not reserved for in the company's Bad Debt provision.

Schedule Page: 278 Line No.: 13 Column: a

To be passed back to rate payers through the Transmission rate adjustment clause adjustment factor, pursuant to D.P.U. Docket 17-11 for the company's annual retail rate filing.

Schedule Page: 278 Line No.: 14 Column: a

The Company is allowed recovery of the incremental costs associated with the operation of the Company's Arrearage Management Program ("AMP") offered to qualifying customers pursuant to Docket Nos. D.T.E. 05-86, D.T.E.01-106-C, and D.P.U. 08-4, and the discount provided to customers receiving retail delivery service under Residential Low Income Rate R-2 ("Rate R-2"). Discounts provided to eligible customers is based on 25% of the Customer's total bill for service, including charges for generation service, representing the level of discount received by these customers prior to March 1, 1998, pursuant to Massachusetts General Laws Chapter 164, § 1F.

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ELECTRIC OPERATING REVENUES (Account 400)					
<p>1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.</p> <p>2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.</p> <p>4. If increases or decreases from previous period (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 458, and 457.2.</p>					
Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)		
1	Sales of Electricity				
2	(440) Residential Sales	451,036,307	772,454,209		
3	(442) Commercial and Industrial Sales				
4	Small (or Comm.) (See Instr. 4)	97,845,704	215,955,515		
5	Large (or Ind.) (See Instr. 4)	12,775,864	30,687,402		
6	(444) Public Street and Highway Lighting	944,486	1,683,798		
7	(445) Other Sales to Public Authorities				
8	(446) Sales to Railroads and Railways				
9	(448) Interdepartmental Sales				
10	TOTAL Sales to Ultimate Consumers	562,602,361	1,020,980,924		
11	(447) Sales for Resale	301,950	380,768		
12	TOTAL Sales of Electricity	562,904,311	1,021,361,692		
13	(Less) (449.1) Provision for Rate Refunds	-18,613,292	201,608		
14	TOTAL Revenues Net of Prov. for Refunds	581,517,603	1,021,160,084		
15	Other Operating Revenues				
16	(450) Forfeited Discounts	2,814,360	3,388,587		
17	(451) Miscellaneous Service Revenues	365,171,734	374,122,361		
18	(453) Sales of Water and Water Power				
19	(454) Rent from Electric Property	13,432,733	10,086,250		
20	(455) Interdepartmental Rents				
21	(456) Other Electric Revenues	1,265,257,588	1,110,415,231		
22	(456.1) Revenues from Transmission of Electricity of Others				
23	(457.1) Regional Control Service Revenues				
24	(457.2) Miscellaneous Revenues				
25					
26	TOTAL Other Operating Revenues	1,646,676,415	1,498,012,429		
27	TOTAL Electric Operating Revenues	2,228,184,018	2,519,172,513		

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5, and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
4,742,974	6,275,494	678,140	864,877	2
				3
1,548,880	2,134,939	77,369	99,866	4
179,973	269,120	1,598	2,175	5
11,180	16,575	134	162	6
				7
				8
				9
6,482,987	8,696,128	757,241	966,880	10
3,586	2,989	28	31	11
6,486,573	8,699,117	757,269	966,911	12
				13
6,486,573	8,699,117	757,269	966,911	14

Line 12, column (b) includes \$ 2,075,521 of unbilled revenues.
Line 12, column (d) includes -16,930 MWH relating to unbilled revenues

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FOOTNOTE DATA			

Schedule Page: 300 Line No.: 17 Column: b

Open Access Revenue-DSM	273,711,649.46
Open Access Revenue-Customer Charge	87,270,460.29
Misc Service Revenue-Electric	4,189,624.11
Total	\$ 365,171,733.86

Schedule Page: 300 Line No.: 17 Column: c

Open Access Revenue-DSM	288,912,107.15
Open Access Revenue-Customer Charge	81,053,522.97
Misc Service Revenue-Electric	4,156,730.53
Total	\$ 374,122,360.64

Schedule Page: 300 Line No.: 21 Column: b

Open Access Revenue - Access Charge	-10,581,259.84
Open Access Revenue - Transmission	447,974,437.98
Open Access Revenue - Distribution	797,138,468.89
Open Access Revenue - Revenue Decoupling	-8,086,986.05
Other Elec Revenue - Misc	26,570,023.20
Other Elec Revenue - Other Transmission	12,242,903.64
Total	\$ 1,265,257,587.82

Schedule Page: 300 Line No.: 21 Column: c

Open Access Revenue - Access Charge	-22,781,010.00
Open Access Revenue - Transmission	452,304,551.00
Open Access Revenue - Distribution	646,459,258.00
Open Access Revenue - Revenue Decoupling	19,837,365.00
Other Elec Revenue - Misc	20,951,140.46
Other Elec Revenue - Other Transmission	-6,356,073.46
Total	\$ 1,110,415,231.00

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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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34					
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39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding data for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Account 440					
2	Res-regular R1	4,238,859	400,206,982	604,691	7,010	0.0944
3	Res-Low Income R2	505,544	49,974,519	71,485	7,072	0.0989
4	Res-Time of Use R4	1,610	160,984	56	28,750	0.1000
5	Gen Service Small G1	10,503	-1,080,073	1,907	5,508	-0.1028
6	St Lgt-Security S4	1,181	109,958			0.0947
7	Gen Service Demand G2	-11				
8	Rate Refunds-Net		13,624,147			
9	Total Residential	4,757,666	462,996,517	678,139	7,016	0.0973
10						
11	Account 442					
12	Res-Regular R1	20,894	2,010,103	1,380	15,141	0.0962
13	Res-Time of Use R4		-11,447			
14	Gen Service Small G1	853,073	42,794,800	74,511	11,449	0.0502
15	Gen Service Demand G2	513,407	41,120,233	2,779	184,745	0.0801
16	Time of Use Large G3	331,334	23,040,597	296	1,119,372	0.0695
17	St Lgt-Security S4	13,274	1,258,183			0.0949
18	Rate Refunds-Net		4,959,741			
19						
20	Total Commercial & Industrial	1,731,982	115,173,210	78,968	21,933	0.0665
21						
22	Account 444					
23	St Lgt-Owned Equip S1	4,772	517,336	74	64,486	0.1084
24	St Lgt-Cust Owned Equip S2	695	-1,471	13	53,462	-0.0021
25	St Lgt-UG Div of Ownership S3	680	61,283	11	60,000	0.0929
26	St Lgt-Security S4	3,422	325,612			0.0952
27	St Lgt-Security S5	662	32,695	6	110,333	0.0494
28	Nonconforming St Lgt G1	58	5,547	30	1,933	0.0956
29	Rate Refunds-Net		29,404			
30						
31	Total Street Lights	10,289	870,406	134	76,634	0.0945
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	6,499,928	579,140,132	757,269	8,583	0.0891
42	Total Unbilled Rev.(See Instr. 6)	-16,930	2,075,521	0	0	-0.1226
43	TOTAL	6,482,998	581,215,653	757,269	8,561	0.0897

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SALES FOR RESALE (Account 447)							
<p>1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).</p> <p>2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years. SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less. LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.</p>							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
1	Massachusetts Bay Transit Authority	RQ					
2	Western Mass Electric	OS					
3	Hingham Electric	OS					
4	Boston Edison	OS					
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
	Subtotal RQ			0	0	0	
	Subtotal non-RQ			0	0	0	
	Total			0	0	0	

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SALES FOR RESALE (Account 447) (Continued)

- OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
- AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
100	7,795			7,795	1
2,486		210,442		210,442	2
283		22,868		22,868	3
717		60,845		60,845	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
100	7,795	0	0	7,795	
3,486	0	294,155	0	294,155	
3,586	7,795	294,155	0	301,950	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. POWER PRODUCTION EXPENSES				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering		14,446		
5	(501) Fuel				
6	(502) Steam Expenses				
7	(503) Steam from Other Sources				
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses				
10	(506) Miscellaneous Steam Power Expenses				
11	(507) Rents				
12	(509) Allowances				
13	TOTAL Operation (Enter Total of Lines 4 thru 12)		14,446		
14	Maintenance				
15	(510) Maintenance Supervision and Engineering				
16	(511) Maintenance of Structures				
17	(512) Maintenance of Boiler Plant				
18	(513) Maintenance of Electric Plant				
19	(514) Maintenance of Miscellaneous Steam Plant				
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)				
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)		14,446		
22	B. Nuclear Power Generation				
23	Operation				
24	(517) Operation Supervision and Engineering				
25	(518) Fuel				
26	(519) Coolants and Water				
27	(520) Steam Expenses				
28	(521) Steam from Other Sources				
29	(Less) (522) Steam Transferred-Cr.				
30	(523) Electric Expenses				
31	(524) Miscellaneous Nuclear Power Expenses				
32	(525) Rents				
33	TOTAL Operation (Enter Total of lines 24 thru 32)				
34	Maintenance				
35	(528) Maintenance Supervision and Engineering				
36	(529) Maintenance of Structures				
37	(530) Maintenance of Reactor Plant Equipment				
38	(531) Maintenance of Electric Plant				
39	(532) Maintenance of Miscellaneous Nuclear Plant				
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)				
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)				
42	C. Hydraulic Power Generation				
43	Operation				
44	(535) Operation Supervision and Engineering				
45	(536) Water for Power				
46	(537) Hydraulic Expenses				
47	(538) Electric Expenses				
48	(539) Miscellaneous Hydraulic Power Generation Expenses				
49	(540) Rents				
50	TOTAL Operation (Enter Total of Lines 44 thru 49)				
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering				
54	(542) Maintenance of Structures				
55	(543) Maintenance of Reservoirs, Dams, and Waterways				
56	(544) Maintenance of Electric Plant				
57	(545) Maintenance of Miscellaneous Hydraulic Plant				
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)				
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)				

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	71,261		
63	(547) Fuel			
64	(548) Generation Expenses			
65	(549) Miscellaneous Other Power Generation Expenses			
66	(550) Rents	21,666		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	92,927		
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures			
71	(553) Maintenance of Generating and Electric Plant			
72	(554) Maintenance of Miscellaneous Other Power Generation Plant			
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)			
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	92,927		
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	616,311,236		994,954,193
77	(556) System Control and Load Dispatching			
78	(557) Other Expenses			
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	616,311,236		994,954,193
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	616,404,163		994,968,639
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	333,130		271,499
84				
85	(561.1) Load Dispatch-Reliability	220		1,548
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	193,305		244,946
87	(561.3) Load Dispatch-Transmission Service and Scheduling			
88	(561.4) Scheduling, System Control and Dispatch Services	14,371,128		14,253,824
89	(561.5) Reliability, Planning and Standards Development	142,911		128,990
90	(561.6) Transmission Service Studies			
91	(561.7) Generation Interconnection Studies			
92	(561.8) Reliability, Planning and Standards Development Services			
93	(562) Station Expenses	139,711		867,992
94	(563) Overhead Lines Expenses	697,658		219,180
95	(564) Underground Lines Expenses	5,736		30,007
96	(565) Transmission of Electricity by Others	428,858,636		420,736,013
97	(566) Miscellaneous Transmission Expenses	1,502,254		1,210,518
98	(567) Rents	44,542		13,945
99	TOTAL Operation (Enter Total of lines 83 thru 98)	446,269,231		437,978,460
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	147,000		168,687
102	(569) Maintenance of Structures			
103	(569.1) Maintenance of Computer Hardware			
104	(569.2) Maintenance of Computer Software			3,538
105	(569.3) Maintenance of Communication Equipment	7,062		17,435
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	53,803		132,643
107	(570) Maintenance of Station Equipment	420,750		565,621
108	(571) Maintenance of Overhead Lines	119,940		1,404,846
109	(572) Maintenance of Underground Lines			5,953
110	(573) Maintenance of Miscellaneous Transmission Plant	162,827		212,584
111	TOTAL Maintenance (Total of lines 101 thru 110)	911,382		2,511,307
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	447,200,613		440,489,767

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES			
114	Operation			
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(575.3) Transmission Rights Market Facilitation			
118	(575.4) Capacity Market Facilitation			
119	(575.5) Ancillary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Compliance Services	130,985	90,527	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	130,985	90,527	
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements			
126	(576.2) Maintenance of Computer Hardware			
127	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipment			
129	(576.5) Maintenance of Miscellaneous Market Operation Plant			
130	Total Maintenance (Lines 125 thru 129)			
131	TOTAL Regional Transmission and Market Op Exps (Total 123 and 130)	130,985	90,527	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	11,909,665	8,583,859	
135	(581) Load Dispatching	6,560,116	4,464,074	
136	(582) Station Expenses	5,188,421	4,946,628	
137	(583) Overhead Line Expenses	7,519,279	6,386,553	
138	(584) Underground Line Expenses	744,479	1,173,555	
139	(585) Street Lighting and Signal System Expenses	311,837	1,173,368	
140	(586) Meter Expenses	6,759,205	7,938,756	
141	(587) Customer Installations Expenses	584,558	1,420,285	
142	(588) Miscellaneous Expenses	28,912,274	33,718,540	
143	(589) Rents	890,027	470,491	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	69,379,861	70,278,108	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	660,809	671,138	
147	(591) Maintenance of Structures	758,731	684,953	
148	(592) Maintenance of Station Equipment	4,108,008	3,790,304	
149	(593) Maintenance of Overhead Lines	76,750,443	63,070,564	
150	(594) Maintenance of Underground Lines	8,557,305	7,863,882	
151	(595) Maintenance of Line Transformers	868,838	1,547,250	
152	(596) Maintenance of Street Lighting and Signal Systems	3,024,429	2,728,146	
153	(597) Maintenance of Meters	173,340	222,825	
154	(598) Maintenance of Miscellaneous Distribution Plant	2,865,968	1,602,037	
155	TOTAL Maintenance (Total of lines 146 thru 154)	97,763,871	82,180,899	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	167,143,732	152,459,008	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	1,990,649	3,744,818	
160	(902) Meter Reading Expenses	4,517,293	5,824,295	
161	(903) Customer Records and Collection Expenses	26,200,692	24,852,348	
162	(904) Uncollectible Accounts	51,899,790	64,263,600	
163	(905) Miscellaneous Customer Accounts Expenses	2,502,432	1,821,821	
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	87,110,856	100,306,882	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
166	Operation			
167	(907) Supervision	37,037	140,353	
168	(908) Customer Assistance Expenses	247,867,512	268,437,888	
169	(909) Informational and Instructional Expenses	7,018,668	6,281,445	
170	(910) Miscellaneous Customer Service and Informational Expenses	1,218,943	525,589	
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	256,142,160	275,385,275	
172	7. SALES EXPENSES			
173	Operation			
174	(911) Supervision	118,374	312	
175	(912) Demonstrating and Selling Expenses	950,076	526,013	
176	(913) Advertising Expenses	1,156,018	947,140	
177	(916) Miscellaneous Sales Expenses			
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	2,222,468	1,473,465	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries	44,998,206	39,466,686	
182	(921) Office Supplies and Expenses	46,402,172	42,272,295	
183	(Less) (922) Administrative Expenses Transferred-Credit			
184	(923) Outside Services Employed	11,838,750	18,221,052	
185	(924) Property Insurance	49,744,605	51,151,858	
186	(925) Injuries and Damages	12,091,692	9,648,781	
187	(926) Employee Pensions and Benefits	66,626,133	56,313,920	
188	(927) Franchise Requirements			
189	(928) Regulatory Commission Expenses	6,656,921	6,516,174	
190	(929) (Less) Duplicate Charges-Cr.			
191	(930.1) General Advertising Expenses	51,009	34,138	
192	(930.2) Miscellaneous General Expenses	12,331,344	15,107,958	
193	(931) Rents	42,834,443	34,635,868	
194	TOTAL Operation (Enter Total of lines 181 thru 193)	293,575,275	273,368,730	
195	Maintenance			
196	(935) Maintenance of General Plant	1,135,086	1,262,804	
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	294,710,361	274,631,534	
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	1,871,065,338	2,239,805,097	

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4	
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Constellation	RQ				
2	NexEra Energy Power Marketing	RQ				
3	TransCanada Power Marketing Ltd	RQ				
4	Energy America	RQ				
5	DTE	RQ				
6	GDF	RQ				
7	Morgan Stanley Capital Group	RQ				
8	EMERA	RQ				
9	CALPINE	RQ				
10	Renewable Obligation					
11	Asset 1082	LU				
12	West Dudley Hydro	LU				
13	Union Energy	LU				
14	QF Accrual					
	Total					

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	GPT Jaclen - 42597	LU				
2	Erving Industries 47704	LU				
3	Stafford Solar 47281	LU				
4	Swansea Mall 47281	LU				
5	H&V 47699	LU				
6	West Nominee 47703	LU				
7	Brockton Walmart 47455	LU				
8	Plainville Gaming 47486	LU				
9	Seekonk Walmart 47530	LU				
10	Zorena LLC 47959	LU				
11	Gooding Family 47838	LU				
12	Bellingham Plaza 47955	LU				
13	Quabbin Wire 47836-47837	LU				
14	Dennison Lubricant 47985	LU				
	Total					

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Maybury 48166	LU				
2	Apollo 48081	LU				
3	General Woodworking 1,2 48205 -48206	LU				
4	Uxbridge Pro Storage 48226	LU				
5	Enright LLC 48407	LU				
6	Park Ridge 48177	LU				
7	Randolph & Baldwin 48167	LU				
8	Seasons Realty - 146 Supply Ctr-48221	LU				
9	City of Worcester 48249- 48250	LU				
10	Trinity EMS 48651	LU				
11	Stonehill College 48719	LU				
12	Cerebral Palsy 48753	LU				
13	RIN Logistics 48992	LU				
14	Evergreen Wind Power QF46951 (Oakfiel)	LU				
	Total					

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	LP ATHOL - 950	LU				
2	Wilson Holdings LLC - 16188	LU				
3	Cascade Diamond - 1122	LU				
4	MM Lowell Landfill - 954	LU				
5	Attleboro Landfill - 953	LU				
6	Majilite PV - 16234	LU				
7	Plainville QF - 2462	LU				
8	Dudley Hydro - 970	LU				
9	MWRA Cosgrove Asset 1062	LU				
10	MWRA Oakdale - 857	LU				
11	Quarry Energy - 16331	LU				
12	Varalan Semiconductor - 42495	LU				
13	Smith College - 43736	LU				
14	WRTA - 44023	LU				
	Total					

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4			
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	REC Obligation Quarterly					
2	Stafford Solar	LU				
3	Borderline					
4	NEISO					
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>				
PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.							
4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.							
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.							
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.							
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.							
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.							
9. Footnote entries as required and provide explanations following all required data.							
MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
2,031,975				160,700,525		160,700,525	1
553,847				33,057,429		33,057,429	2
1,838,922				102,666,600		102,666,600	3
330,465				19,501,550		19,501,550	4
1,165,216				84,597,544		84,597,544	5
671,977				66,702,619		66,702,619	6
59,048				5,711,329		5,711,329	7
111,875				6,496,054		6,496,054	8
34,290				1,528,183		1,528,183	9
				93,210,659	39,083,928	132,294,587	10
665				18,437		18,437	11
42				1,094		1,094	12
55				1,064		1,064	13
				1,022,240		1,022,240	14
6,804,738				572,311,328	43,999,908	616,311,236	

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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PURCHASED POWER (Account 555), (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
22				1,254		1,254	1
147				10,018		10,018	2
				10,795		10,795	3
609				17,841		17,841	4
995				23,822		23,822	5
275				6,060		6,060	6
9				175		175	7
				5		5	8
18				346		346	9
37				938		938	10
77				1,923		1,923	11
96				4,051		4,051	12
29				537		537	13
127				2,772		2,772	14
6,804,738				572,311,328	43,999,908	616,311,236	

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4				
PURCHASED POWER (Account 555) (Continued) (including power exchanges)							
<p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.</p> <p>5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.</p> <p>6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.</p> <p>7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.</p> <p>8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.</p> <p>9. Footnote entries as required and provide explanations following all required data.</p>							
MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
129				3,672		3,672	1
18				430		430	2
50				657		657	3
46				1,126		1,126	4
11				300		300	5
72				2,080		2,080	6
45				1,351		1,351	7
21				463		463	8
63				1,926		1,926	9
10				341		341	10
1,683				52,641		52,641	11
							12
314				7,831		7,831	13
127,516				11,257,588		11,257,588	14
6,804,738				572,311,328	43,999,908	616,311,236	

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
463				11,888		11,888	1
27				518		518	2
1,501				40,483		40,483	3
				-2,779		-2,779	4
360				10,604		10,604	5
18				697		697	6
18,078				476,421		476,421	7
362				10,278		10,278	8
2,762				87,381		87,381	9
7,971				259,324		259,324	10
2,307				57,772		57,772	11
2				54		54	12
824				20,545		20,545	13
				7		7	14
6,804,738				572,311,328	43,999,908	616,311,236	

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4				
PURCHASED POWER (Account 555) (Continued) (including power exchanges)							
<p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.</p> <p>5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.</p> <p>6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.</p> <p>7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.</p> <p>8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.</p> <p>9. Footnote entries as required and provide explanations following all required data.</p>							
MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			Line No.	
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
				-5,313,120		-5,313,120	1
11				258		258	2
9,122				1,036,132		1,036,132	3
-165,868				-11,011,205	4,915,980	-8,095,225	4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
6,804,738				572,311,328	43,999,908	616,311,236	

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as "wheeling")

- Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
- In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
TOTAL				

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(including transactions referred to as 'wheeling')

- Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
- In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
34				
TOTAL				

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
			0	0		0

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
						34
			0		0	

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as wheeling)

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (l) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
0	0	0	0	

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
0	0	0	0	34

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number. on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	ISO New England	FNS					355,194,327	355,194,327
2								
3	New England Power (NEP)	FNS					81,756,527	81,756,527
4								
5	NEP - Facility Credits						-17,249,883	-17,249,883
6								
7	Other Adjustments						8,703,593	8,703,593
8								
9	Northeast Utilities	FNS					454,072	454,072
10								
11								
12								
13								
14								
15								
16								
	TOTAL						428,858,636	428,858,636

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) //	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 1 Column: a
Independent System Operator NEw England, Inc. (Regional Transmission Network)

Schedule Page: 332 Line No.: 3 Column: a
Affiliated Company - Local Network Service

Schedule Page: 332 Line No.: 5 Column: a
Affiliated Company

Schedule Page: 332 Line No.: 7 Column: h
Other Adjustments

RNS Accrual - 2 Mo Lag 4,365,969

Transmission Refund Accrual release 4,337,624

Total Other Adjustments 8,703,593

Schedule Page: 332 Line No.: 9 Column: a
Northeast Utilities Service Company - Other Transmission Provider of Local Network Service

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)	Amount (b)			
1	Industry Association Dues				
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses	451,658			
4	Pub & Dist Info to Stkhdrs...expn servicing outstanding Securities				
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6	Hazardous Waste Accruals - Other	3,206,373			
7	Corporate Matters/Contracts	88,528			
8	Nantucket Electric Company Reimbursement agreement	7,310,093			
9	Meter Data Services	918,340			
10	Miscellaneous Write Offs and Adjustments	258,982			
11	Advanced Grid	18,794			
12	Utility of Future	78,576			
13					
14					
15					
16					
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45					
46	TOTAL	12,331,344			

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant	31,428				31,428
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	2,329,302				2,329,302
7	Transmission Plant	1,711,843				1,711,843
8	Distribution Plant	122,019,257	11,958			122,031,213
9	Regional Transmission and Market Operation					
10	General Plant	7,782,711				7,782,711
11	Common Plant-Electric					
12	TOTAL	133,874,541	11,958			133,886,497

B. Basis for Amortization Charges

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Production						
13	346	47,297					
14	Transmission						
15	350	965					
16	352	251	55.00	0.14	1.42	S4	30.35
17	353	5,549	46.20	0.14	1.65	R1.5	29.52
18	354	720	60.48	0.14	1.40	R4	31.60
19	355	29,550	40.75	0.87	2.17	S2	26.58
20	356	28,089	50.90	0.81	1.68	S1.5	34.41
21	357	1,034	49.55	0.16	1.81	S5	34.75
22	358	242	41.81	-0.29	-1.04	R4	4.58
23	359	257	61.51	0.02	0.25	S6	14.64
24	Distribution						
25	380	28,043					
26	361	26,264	58.42	0.85	1.59	R0.5	36.19
27	362	585,865	65.38	0.58	1.49	R1.5	38.59
28	364	646,104	40.17	1.07	2.34	S2	18.63
29	365	816,381	40.84	0.86	2.33	L1	19.44
30	366	208,623	50.08	0.68	1.88	S4	31.35
31	367	651,288	45.29	0.77	2.13	S0.5	34.38
32	368	508,533	32.95	1.01	2.79	S1.5	16.32
33	369	239,541	45.49	1.47	2.05	S2	19.61
34	370	138,824	25.97	1.13	3.39	R2	17.52
35	373	95,726	21.24	1.01	3.99	L2	6.08
36	374	729					
37	General						
38	389	4,832					
39	390	128,176	50.25	0.13	1.92	L1.5	31.90
40	391	6,822	15.00		6.67	SQ	10.65
41	392						
42	393	745	15.00		3.04	SQ	0.48
43	394	7,150	15.00		5.59	SQ	6.95
44	395	4,017	15.00		5.97	SQ	7.88
45	396	10					
46	397	53,350	25.00	0.18	3.65	S3	3.27
47	398	813	15.00		6.48	SQ	3.32
48	399.1	429					
49							
50	Total	4,263,819					

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
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Schedule Page: 336 Line No.: 50 Column: b

Depreciation base is the average of the beginning and ending balance of gross plant cost less salvage value.

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REGULATORY COMMISSION EXPENSES					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.					
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.					
Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	The Commonwealth of Massachusetts				
2	General Assessment, Attorney General				
3	Assessment	1,079,732		1,079,732	
4					
5	The Commonwealth of Massachusetts				
6	Storm Assessment	142,586		142,586	
7					
8	The Commonwealth of Massachusetts				
9	Trust Assessment	1,702,336		1,702,336	
10					
11	The Commonwealth of Massachusetts				
12	General Assessment	3,096,792		3,096,792	
13					
14	Labor & Expense - Gen Rate Studies		1,815,035	1,815,035	
15					
16	Rate Case Expense - Oct 2016 through Sep 2021				
17	Petition General Increase in Electric Rates				
18	The Commonwealth of Massachusetts				
19	DPU 15-155		62,280	62,280	
20					
21	Expense for Professional Services allocated				
22	to the Company per DPU 13-146 through 13-149				
23	(cost to retain experts & consultants)		-18,764	-18,764	78,801
24					
25					
26					
27					
28					
29					
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31					
32					
33					
34					
35					
36					
37					
38					
39					
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46	TOTAL	6,021,446	1,858,551	7,879,997	78,801

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CURRENTLY CHARGED TO			Deferred to Account 182.3 (l)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (i)	
Department (f)	Account No. (g)	Amount (h)					
							1
							2
Electric	928	1,079,358					3
							4
							5
Electric	928	142,586					6
							7
							8
Electric	928	1,702,336					9
							10
							11
Electric	928	3,096,792					12
							13
Electric	928	1,837,940					14
							15
							16
							17
Electric	928	-1,245,607	1,245,607	928	62,280	1,183,327	19
							20
							21
							22
Electric	928	-45,368	575,219	928	26,602	627,419	23
							24
							25
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		6,568,039	1,820,826		88,882	1,810,746	46

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

Schedule Page: 350 Line No.: 16 Column: a

Petition made to the Commonwealth of Massachusetts for a General Increase in Electric Rates. Docket NO. 15-155

Rate Case expense includes preparation and expert services regarding: (1) legal support services; (2) miscellaneous expenses associated with preparing the rate case; (3) the marginal cost distribution study; (4) depreciation study; (5) cost of capital/ROE D.P.U.
15-155 Page 229

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

- (1) Generation
 - a. hydroelectric
 - i. Recreation fish and wildlife
 - ii Other hydroelectric
 - b. Fossil-fuel steam
 - c. Internal combustion or gas turbine
 - d. Nuclear
 - e. Unconventional generation
 - f. Siting and heat rejection
- (2) Transmission

a. Overhead

b. Underground

- (3) Distribution
- (4) Regional Transmission and Market Operation
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of \$50,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		
2		
3	(6) Other	R, D & D and Related Activities
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
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17		
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

- (1) Generation
 - a. hydroelectric
 - i. Recreation fish and wildlife
 - ii Other hydroelectric
 - b. Fossil-fuel steam
 - c. Internal combustion or gas turbine
 - d. Nuclear
 - e. Unconventional generation
 - f. Siting and heat rejection
- (2) Transmission

- a. Overhead
- b. Underground
- (3) Distribution
- (4) Regional Transmission and Market Operation
- (5) Environment (other than equipment)
- (6) Other (Classify and include items in excess of \$50,000.)
- (7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
38		

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute
 (3) Research Support to Nuclear Power Groups
 (4) Research Support to Others (Classify)
 (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
98,344	353,315	930.2	451,659		3
					4
					5
					6
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
 - (3) Research Support to Nuclear Power Groups
 - (4) Research Support to Others (Classify)
 - (5) Total Cost Incurred
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					37
					38

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	1,452,913		
5	Regional Market			
6	Distribution	42,532,167		
7	Customer Accounts	14,509,850		
8	Customer Service and Informational	11,373,186		
9	Sales	1,268,647		
10	Administrative and General	44,998,206		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	116,134,969		
12	Maintenance			
13	Production			
14	Transmission	317,487		
15	Regional Market			
16	Distribution	40,351,249		
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)	40,668,736		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)	1,770,400		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	82,883,416		
24	Customer Accounts (Transcribe from line 7)	14,509,850		
25	Customer Service and Informational (Transcribe from line 8)	11,373,186		
26	Sales (Transcribe from line 9)	1,268,647		
27	Administrative and General (Enter Total of lines 10 and 17)	44,998,206		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	156,803,705	4,705	156,808,410
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	156,803,705	4,705	156,808,410
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	74,857,542	4,070,803	78,928,345
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	74,857,542	4,070,803	78,928,345
72	Plant Removal (By Utility Departments)			
73	Electric Plant			
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)			
77	Other Accounts (Specify, provide details in footnote):			
78	Other work in progress (174)	275,841		275,841
79				
80				
81				
82				
83	Misc Income Deductions	279,182		279,182
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	555,023		555,023
96	TOTAL SALARIES AND WAGES	232,216,270	4,075,508	236,291,778

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i> / /	Year/Period of Report End of <u>2016/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	(2,996,058)	(3,989,243)	(6,166,543)	(3,876,429)
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services	4,813,269	4,663,042	5,777,181	5,024,479
6	Other Items (list separately)				
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8					
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46	TOTAL	1,817,211	673,799	(389,362)	1,148,050

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

(1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.

(2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.

(3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.

(4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.

(5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.

(6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch		MWH	13,559,565			
2	Reactive Supply and Voltage			3,913,620			
3	Regulation and Frequency Response						
4	Energy Imbalance						
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other			2,804,788			
8	Total (Lines 1 thru 7)			20,277,973			

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

Schedule Page: 398 Line No.: 7 Column: d

ISO Schedule 5 Nescoc	\$ 112,465.48
Black Start	\$ 2,619,834.42
GIS costs	\$ 72,487.75
	\$ 2,804,787.65

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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

- (1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
(2) Report on Column (b) by month the transmission system's peak load.
(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent Massachusetts Electric Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	6,482,987
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	100
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	3,486
5	Hydro-Conventional		25	Energy Furnished Without Charge	18
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	34,284
7	Other		27	Total Energy Losses	283,863
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	6,804,738
9	Net Generation (Enter Total of lines 3 through 8)				
10	Purchases	6,804,738			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	6,804,738			

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	697,840	364	3,450	19	19
30	February	534,760	378	3,422	14	19
31	March	508,602	317	3,033	3	19
32	April	439,379	301	3,003	4	20
33	May	457,808	274	3,302	31	18
34	June	487,409	243	3,513	29	17
35	July	659,402	345	4,360	22	18
36	August	658,180	265	4,541	12	15
37	September	509,066	243	4,047	9	17
38	October	464,561	203	2,781	27	19
39	November	468,099	269	3,024	21	18
40	December	597,881	384	3,497	16	18
41	TOTAL	6,482,987	3,586			

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
			1
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Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)					
<p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)</p> <p>2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.</p>					
Line No.	Item (a)	FERC Licensed Project No. Plant Name: (b)	0	FERC Licensed Project No. Plant Name: (c)	0
1	Kind of Plant (Run-of-River or Storage)				
2	Plant Construction type (Conventional or Outdoor)				
3	Year Originally Constructed				
4	Year Last Unit was Installed				
5	Total installed cap (Gen name plate Rating in MW)		0.00		0.00
6	Net Peak Demand on Plant-Megawatts (60 minutes)		0		0
7	Plant Hours Connect to Load		0		0
8	Net Plant Capability (in megawatts)				
9	(a) Under Most Favorable Oper Conditions		0		0
10	(b) Under the Most Adverse Oper Conditions		0		0
11	Average Number of Employees		0		0
12	Net Generation, Exclusive of Plant Use - Kwh		0		0
13	Cost of Plant				
14	Land and Land Rights		0		0
15	Structures and Improvements		0		0
16	Reservoirs, Dams, and Waterways		0		0
17	Equipment Costs		0		0
18	Roads, Railroads, and Bridges		0		0
19	Asset Retirement Costs		0		0
20	TOTAL cost (Total of 14 thru 19)		0		0
21	Cost per KW of Installed Capacity (line 20 / 5)		0.0000		0.0000
22	Production Expenses				
23	Operation Supervision and Engineering		0		0
24	Water for Power		0		0
25	Hydraulic Expenses		0		0
26	Electric Expenses		0		0
27	Misc Hydraulic Power Generation Expenses		0		0
28	Rents		0		0
29	Maintenance Supervision and Engineering		0		0
30	Maintenance of Structures		0		0
31	Maintenance of Reservoirs, Dams, and Waterways		0		0
32	Maintenance of Electric Plant		0		0
33	Maintenance of Misc Hydraulic Plant		0		0
34	Total Production Expenses (total 23 thru 33)		0		0
35	Expenses per net KWh		0.0000		0.0000

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 0 Plant Name: (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
			8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
			13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0.0000	0.0000	0.0000	21
			22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give the which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."

Line No.	Item (a)	FERC Licensed Project No. Plant Name: (b)
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total Installed cap (Gen name plate Rating in MW)	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	
6	Plant Hours Connect to Load While Generating	
7	Net Plant Capability (in megawatts)	
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - Kwh	
10	Energy Used for Pumping	
11	Net Output for Load (line 9 - line 10) - Kwh	
12	Cost of Plant	
13	Land and Land Rights	
14	Structures and Improvements	
15	Reservoirs, Dams, and Waterways	
16	Water Wheels, Turbines, and Generators	
17	Accessory Electric Equipment	
18	Miscellaneous Powerplant Equipment	
19	Roads, Railroads, and Bridges	
20	Asset Retirement Costs	
21	Total cost (total 13 thru 20)	
22	Cost per KW of installed cap (line 21 / 4)	
23	Production Expenses	
24	Operation Supervision and Engineering	
25	Water for Power	
26	Pumped Storage Expenses	
27	Electric Expenses	
28	Misc Pumped Storage Power generation Expenses	
29	Rents	
30	Maintenance Supervision and Engineering	
31	Maintenance of Structures	
32	Maintenance of Reservoirs, Dams, and Waterways	
33	Maintenance of Electric Plant	
34	Maintenance of Misc Pumped Storage Plant	
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per KWh (line 37 / 9)	

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)

6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.
7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWh as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

FERC Licensed Project No. Plant Name: (c)	FERC Licensed Project No. Plant Name: (d)	FERC Licensed Project No. Plant Name: (e)	Line No.
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1						
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3						
4						
5						
6						
7						
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
						2
						3
						4
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Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Various		115.00	115.00	various	121.67		40
2	Various		69.00	69.00	various	21.69		6
3	Various		46.00	46.00		26.82		
4	Various		34.50	34.50		5.52		
5	Various		23.00	23.00		687.21		
6	Various	less than 23	23.00	23.00		277.28		
7	All Lines							
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	1,140.19		46

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
								2
								3
								4
								5
				703,394	119,940	44,542	867,876	6
	964,523	58,359,140	59,323,663					7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	964,523	58,359,140	59,323,663	703,394	119,940	44,542	867,876	36

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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TRANSMISSION LINES ADDED DURING YEAR

- Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
- Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
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39							
40							
41							
42							
43							
44	TOTAL						

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TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
									1
									2
									3
									4
									5
									6
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									44

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2016/Q4
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Adams 21	DIST-Unattended	23.00	13.80	
2	Ames Street 911	TRANS- Unattended	112.00	14.40	
3	Amesbury 5	DIST-Unattend	23.00	4.10	
4	Andover 3	DIST-Unattended	14.40	4.10	
5	Andover 3	DIST-Unattended	23.00	13.80	
6	Atlantic 4	DIST-Unattended	13.80	4.10	
7	Avon Unit 68	DIST-Unattended	13.80	4.16	
8	Balch Street 72	DIST-Unattended	23.00	13.80	
9	Bancroft Street 3	DIST-Unattended	13.80	4.16	
10	Bancroft Street 3	DIST-Unattended	13.20	4.10	
11	Bates 115	DIST-Unattended	112.00	14.40	
12	Beach Road 7	DIST-Unattended	23.00	13.20	
13	Belmont 98	TRANS-Unattended	115.00	13.80	
14	Beverly 12	DIST-Unattended	23.00	4.16	
15	Blossom Street 5	DIST-Unattended	14.40	4.10	
16	Boston Road 58	DIST-Unattended	23.00	13.20	
17	Boulevard 77	DIST-Unattended	23.00	13.80	
18	Bridge 6	DIST-Unattended	13.80	4.10	
19	Brooks Street 13	DIST-Unattended	13.80	4.10	
20	Brown Street 1	DIST-Unattended	23.00	13.80	
21	Burrill 2	DIST-Unattended	13.80	4.10	
22	Byfield 34	DIST-Unattended	23.00	2.40	
23	Cambridge Street 4	DIST-Unattended	13.80	4.16	
24	Central Street Unit 67	DIST-Unattended	13.80	4.16	
25	Chandler Street 2	DIST-Unattended	13.80	4.16	
26	Charlemont 7	DIST-Unattended	8.32	2.40	
27	Chartley Pond 8	TRAN-Unattended	23.00	13.20	
28	Chelmsford 9	DIST-Unattended	23.00	4.10	
29	Clara Street 6	DIST-Unattended	23.00	2.40	
30	Codding Ave 64	DIST-Unattended	23.00	4.10	
31	Concord Road 24	DIST-Unattended	23.00	13.20	7.60
32	Concord Road 24	DIST-Unattended	23.00	13.20	
33	Court Street Unit 69	DIST-Unattended	13.80	4.36	
34	Crocker Pond 3424	DIST-Unattended	23.90	13.80	
35	Dale Street 55	DIST-Unattended	23.00	13.20	
36	Danvers Road 69	DIST-Unattended	23.00	4.16	
37	Deerfield 5 Switchyard	TRANS-Unattended	23.00	13.80	
38	Division Street Unit 64	DIST-Unattended	13.80	4.16	
39	Dupont 91	TRANS- Unattended	115.00	13.80	
40	East Beverly 51	DIST-Unattended	23.00	13.20	

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SUBSTATIONS

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2. Substations which serve only one industrial or street railway customer should not be listed below.
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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	East Boxford 33	DIST-Unattended	23.00	13.20	
2	East Bradford 65	DIST-Unattended	23.00	13.80	
3	East Bridgewater 797	TRANS-Unattended	115.00	13.80	
4	East Holbrook 2	DIST-Unattended	23.00	13.80	
5	East Holbrook 2	DIST-Unattended	115.00	23.00	
6	East Weymouth 9	DIST-Unattended	23.00	13.80	
7	Easton 92	TRANS-Unattended	112.00	14.40	
8	Everett 37	DIST-Unattended	23.00	4.10	
9	Faraday Street 11	DIST- Unattend	13.20	4.10	
10	Fayette 3	DIST-Unattended	13.80	4.10	
11	Field Street 1	DIST-Unattended	13.80	2.40	
12	Five Corners 527	DIST-Unattended	115.00	23.00	13.80
13	Florence Jct 9	DIST-Unattended	115.00	13.80	
14	Forest Street 2	DIST-Unattended	23.00	4.10	
15	Foxboro 1 3431	DIST-Unattended	22.90	13.80	
16	Foxboro 2 3432	DIST-Unattended	23.00	13.80	
17	Franklin 341	DIST-Unattended	23.00	13.80	
18	Franklin 341	DIST-Unattended	23.00	13.80	
19	Gloucester 24	DIST-Unattended	23.00	4.10	
20	Gloucester 24	DIST-Unattended	34.50	4.16	
21	Gorton-Quincy 81	DIST-Unattended	23.00	4.10	
22	Grafton Street 9	DIST-Unattended	13.80	4.10	
23	Granite 12	DIST-Unattended	13.80	4.10	
24	Halhaway 106	DIST-Unattended	23.00	13.80	
25	Hillside 66	DIST-Unattended	23.00	13.80	
26	Holbrook 10	DIST-Unattended	23.00	13.80	
27	Honeywell Bull	DIST-Unattended	23.00	13.80	
28	Hoover Street 21	DIST-Unattended	23.00	13.20	
29	Hudson 7	DIST-Unattended	13.80	4.10	
30	Humphrey 1	DIST-Unattended	13.80	4.10	
31	Kent 13	DIST-Unattended	13.80	4.10	
32	King Street Unit 18	DIST-Unattended	13.80	4.36	
33	Lashaway 525	DIST-Unattended	23.00	13.80	
34	Lawrence 1	DIST-Unattended	22.90	13.80	
35	Lawrence 1	DIST-Unattended	23.00	13.80	
36	Lawrence 2	DIST-Unattended	13.80	4.10	
37	Lawrence Street 53	DIST-Unattended	13.80	4.10	
38	Lenox Depot 1103	DIST-Unattended	23.00	13.80	
39	Lightoller	DIST-Unattended	13.80	0.27	
40	Lincoln Plaza 15	DIST-Unattended	13.20	4.10	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Lincoln Street Unit 60	DIST-Unattended	13.80	4.36	
2	Litchfield St 207	DIST-Unattended	115.00	14.40	
3	Lynn 21	DIST-Unattended	23.00	4.36	
4	Malden 5	DIST-Unattended	23.00	4.16	
5	Manchester 23	DIST-Unattended	23.00	2.40	
6	Maplewood 16	DIST-Unattended	23.00	4.10	
7	Meadowbrook 16	DIST-Unattended	23.00	13.20	
8	Medford 9	DIST-Unattended	23.00	4.00	
9	Melrose 4	DIST-Unattended	23.00	4.10	
10	Melcalf Square 96	DIST-Unattended	23.00	13.80	
11	Methuen 5	DIST-Unattended	23.00	4.10	
12	Methuen 5	DIST-Unattended	23.50	13.80	4.16
13	Mill Street 912	DIST-Unattended	110.00	14.40	
14	Millbrook Street 12	DIST-Unattended	13.20	4.10	
15	Nahant 79	DIST-Unattended	13.80	2.40	
16	Newbury 60	DIST-Unattended	23.00	13.20	
17	Newburyport 36	DIST-Unattended	22.90	13.20	
18	Norman Street 8	DIST-Unattended	23.00	8.00	
19	North Abington 99	DIST-Unattended	110.00	14.40	
20	North Andover 7	DIST-Unattended	23.00	4.10	
21	North Andover Jct 71	DIST-Unattended	23.00	13.20	
22	North Beverly 18	DIST-Unattended	23.00	4.10	
23	North Beverly 18	DIST-Unattended	23.00	13.80	
24	North Chelmsford 2	DIST-Unattended	23.00	13.20	
25	North Haverhill 48	DIST-Unattended	23.00	13.20	
26	North Lawrence 6	DIST-Unattended	13.80	4.10	
27	North Lawrence 6	DIST-Unattended	23.00	13.20	
28	North Scituate Unit 65	DIST-Unattended	13.80	4.33	
29	North Weymouth 8	DIST-Unattended	23.00	13.80	
30	Norton 4	DIST-Unattended	23.00	2.40	
31	Norton 4	DIST-Unattended	23.00	13.80	
32	Norwell 96	DIST-Unattended	115.00	13.80	
33	Palmer 18	DIST-Unattended	13.80	2.40	
34	Palmer 18	DIST-Unattended	24.60	4.36	
35	Parkview 94	DIST-Unattended	112.00	14.40	
36	Perry Street 3	DIST-Unattended	13.80	4.16	
37	Phillips Lane 95	DIST-Unattended	112.00	14.40	
38	Pine Banks 67	DIST-Unattended	23.00	4.10	
39	Plainville 3451	DIST-Unattended	23.00	13.80	
40	Pleasant Street 8	DIST-Unattended	23.00	13.80	

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SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Plymouth 93	DIST-Unattended	112.00	14.40	
2	Quebec Street 17	DIST-Unattended	23.00	13.80	
3	Quinn 24	DIST-Unattended	23.00	13.80	
4	Randolph 5	DIST-Unattended	23.00	13.80	
5	Raytheon 68	DIST-Unattended	23.00	13.80	
6	Read Street 9	DIST-Unattended	23.00	13.80	
7	Rehoboth 3	DIST-Unattended	23.00	4.10	
8	Rehoboth 3	DIST-Unattended	23.00	4.80	
9	Rena Street 10	DIST-Unattended	13.80	4.16	
10	Revere 7	DIST-Unattended	23.00	4.10	
11	Revere 7	DIST-Unattended	23.00	13.80	
12	Revere Beach 35	DIST-Unattended	23.00	4.10	
13	Risingdale 9	DIST-Unattended	23.00	13.80	
14	River Road 62	DIST-Unattended	8.00	2.40	2.40
15	Riverdale 52	DIST-Unattended	23.00	4.10	
16	Riverdale 52	DIST-Unattended	23.00	13.80	
17	Riverside 17	DIST-Unattended	13.40	2.40	
18	Rockland Street 39	DIST-Unattended	23.00	13.80	
19	Rockport 40	DIST-Unattended	22.90	4.16	
20	Rockport 40	DIST-Unattended	34.50	13.20	
21	Salem 1 Peabody St	DIST-Unattended	23.00	4.10	
22	Salem 2 Valley St	DIST-Unattended	23.00	13.80	
23	Salem 3 Boston St	DIST-Unattended	23.00	4.10	
24	Salsbury St 16	DIST-Unattended	13.80	4.10	
25	Saugus 23	DIST-Unattended	23.00	13.80	
26	Scituate 915	TRANS-Unattended	110.00	14.40	
27	Scituate Unit 15	DIST-Unattended	13.80	4.38	
28	Scituate Unit 17	DIST-Unattended	13.80	4.16	
29	Shearers Comer 514	DIST-Unattended	23.00	13.80	
30	Sheffield 8	DIST-Unattended	23.00	13.80	
31	Silver Lake Unit 70	DIST-Unattended	13.80	4.36	
32	Snow Street 413	TRANS-Unattended	115.00	13.20	
33	South Attleboro 5	DIST-Unattended	23.00	4.10	
34	South Billerica 18	DIST-Unattended	23.00	4.10	
35	South Billerica 18	DIST-Unattended	23.00	13.80	
36	South Essex Sewage	DIST-Unattended	23.00	13.80	
37	South Randolph 97	TRANS-Unattended	115.00	13.80	
38	South Union St 61	DIST-Unattended	23.00	13.20	
39	South Wrentham 3422	DIST-Unattended	23.00	13.20	
40	Southbridge Power 8481	DIST-Unattended	13.20	4.16	

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SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (in MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Southbridge Street 42	DIST-Unattended	13.20	0.24	
2	Squantum Street 14	DIST-Unattended	13.20	4.10	
3	Steams Street 7	DIST-Unattended	13.20	4.10	
4	Stockbridge 2	DIST-Unattended	23.00	13.80	
5	Stoughton 913	DIST-Unattended	110.00	14.40	
6	Swampscott 22	DIST-Unattended	23.00	13.80	
7	Tatnuck 1	DIST-Unattended	13.80	4.10	
8	Tatnuck 1	DIST-Unattended	13.20	4.10	
9	Tedesco 9	DIST-Unattended	13.80	4.10	
10	Temple St Unit 712	DIST-Unattended	13.80	4.16	
11	Tewksbury 14	DIST-Unattended	14.40	4.10	
12	Tewksbury 22	DIST-Unattended	23.00	13.20	
13	Thorndike St 10	DIST-Unattended	23.00	4.10	
14	Topsfield 26	DIST-Unattended	22.90	13.20	
15	Tufts University	DIST-Unattended	23.00	13.80	
16	Tumplike 19	DIST-Unattended	23.00	13.80	
17	Tyngsboro 211	DIST-Unattended	23.00	13.20	
18	Vernon Hill 8	DIST-Unattended	13.80	4.16	
19	Walker Street 15	DIST-Unattended	22.90	13.80	
20	Walnut Street 32	DIST-Unattended	24.00	4.10	
21	Ward Hill 43	DIST-Unattended	23.00	13.20	
22	Water Street 31	DIST-Unattended	22.00	2.40	
23	Water Street 910	TRANS Unattended	110.00	14.40	
24	Webster Street 6	DIST-Unattended	13.80	4.10	
25	Wellington 11	DIST-Unattended	23.00	4.10	
26	West Andover 8	DIST-Unattended	13.20	0.24	
27	West Bridgewater Unit 40	DIST-Unattended	13.80	4.16	
28	West Chelmsford 73	DIST-Unattended	23.00	13.80	
29	West Gloucester 28	DIST-Unattended	23.00	13.20	
30	West Gloucester 28	DIST-Unattended	34.50	23.00	
31	West Medford 17	DIST-Unattended	23.00	4.10	
32	West Melhuen 63	TRANS-Unattended	23.00	13.80	
33	West Newbury 47	DIST-Unattended	23.00	13.80	
34	West Quincy 3	DIST-Unattended	13.80	4.10	
35	West Quincy 3	DIST-Unattended	23.00	14.10	
36	Westborough Computer Center	DIST-Unattended	13.80	0.48	
37	Western 4	DIST-Unattended	13.80	4.10	
38	Whittier 78	DIST-Unattended	23.00	13.20	
39	Williamstown 3	DIST-Unattended	22.90	13.80	
40	Winfield Street 45	DIST-Unattended	13.80	0.80	

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SUBSTATIONS

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (in MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Winthrop 22	DIST-Unattended	23.00	4.10	
2	Winthrop 22	DIST-Unattended	22.90	13.80	
3	Worthen Street	DIST-Unattended	13.80	4.16	
4	TOTAL		6026.82	1811.52	27.96
5					
6					
7					
8					
9					
10					
11					
12					
13					
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (l)	Number of Units (j)	Total Capacity (In MVA) (k)	
15	2					1
25	1					2
17	4	1				3
15	2					4
18	1					5
10	2					6
4	1					7
10	1					8
11	2					9
7	1					10
56	2					11
17	3					12
33	1					13
13	5					14
10	2					15
20	3					16
20	2					17
3	1					18
4	1					19
7	1					20
3	1					21
3	3					22
7	1					23
3	1					24
15	2					25
1	3	1				26
27	4					27
5	1					28
4	1					29
15	2					30
15	2					31
5	1					32
5	1					33
12	1					34
15	2					35
4	1					36
5	1					37
3	1					38
68	2					39
22	3					40

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
12	2					1
10	1					2
44	2					3
10	2					4
40	2					5
10	2					6
28	1					7
2	3					8
15	2					9
3	1					10
15	2					11
20	2					12
24	1					13
7	1					14
8	1					15
10	2					16
3		3				17
3		3				18
19	5					19
10	1					20
5	1					21
22	10					22
8	2					23
11	3					24
22	2					25
6	1					26
10	2					27
17	3					28
6	2					29
5	1					30
4	1					31
4	1					32
5	1					33
30	2					34
21	3					35
15	3					36
15	2					37
15	2					38
1	1					39
4	3					40

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (l)	Number of Units (j)	Total Capacity (In MVA) (k)	
4	1					1
20	1					2
30	2					3
22	3					4
10	2					5
15	2					6
22	3					7
15	2					8
15	2					9
12	1					10
15	2					11
10	1					12
28	1					13
5	3					14
3	1					15
25	4					16
30	4					17
1	3					18
25	1					19
5	1					20
12	1					21
15	2					22
10	2					23
25	4					24
30	4					25
15	2					26
27	2					27
4	1					28
24	2					29
2	3					30
15	2					31
24	1					32
4	3					33
3	1					34
28	1					35
15	2					36
28	1					37
15	2					38
10	2					39
10	2					40

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
25	1					1
25	2					2
14	2					3
20	2					4
10	2					5
15	2					6
3	3					7
2	4	1				8
7	1					9
15	2	1				10
25	4					11
15	2					12
24	2					13
2	2	1				14
5	1					15
5	1					16
7	6					17
18	2					18
7	2					19
7	1					20
17	2					21
13	2					22
15	2					23
5	1					24
12	1					25
28	1					26
4	1					27
3	1					28
5	1					29
10	2					30
4	1					31
24	1					32
3	1					33
4	2					34
18	3					35
15	3					36
12	1					37
17	3					38
27	4					39
5	1					40

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (l)	Number of Units (j)	Total Capacity (In MVA) (k)	
1	3					1
10	2					2
3	3					3
5	1					4
28	1					5
24	2					6
5	3					7
5	1					8
3	1					9
3	1					10
3	2	2				11
10	1					12
15	2					13
17	2					14
5	1					15
12	2					16
12	2					17
8	1					18
15	2					19
15	2					20
22	4					21
12	2	1				22
20	1					23
21	4	1				24
15	2					25
	1					26
3	1					27
10	1					28
7	1					29
10	1					30
15	2					31
24	2					32
12	2					33
12	2					34
34	3					35
5	3					36
3	1					37
12	1					38
13	2					39
1	2					40

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (l)	Number of Units (j)	Total Capacity (In MVa) (k)	
15	2					1
9	2					2
						3
2665	386	15				4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

Name of Respondent Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3	Miscellaneous labor, benefits and service	National Grid USA Parent	various	4,554,924
4	Miscellaneous labor, benefits and service	NGUSA Service Company	various	549,504,538
5	Miscellaneous labor, benefits and service	Niagara Mohawk Power Corp	various	11,780,944
6	Miscellaneous labor, benefits and service	Nantucket Electric Co	various	25,258,466
7	Miscellaneous labor, benefits and service	Boston Gas Company	various	2,224,282
8	Miscellaneous labor, benefits and service	Narragansett Electric Co	various	3,306,615
9	Miscellaneous labor, benefits and service	New England Power Company	various	7,623,444
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21				
22	Miscellaneous labor, benefits and service	NGUSA Service Company		193,913,948
23	Miscellaneous labor, benefits and service	Niagara Mohawk Power Corp		2,275,347
24	Miscellaneous labor, benefits and service	Nantucket Electric Co		2,531,774
25	Miscellaneous labor, benefits and service	Boston Gas Company		1,807,423
26	Miscellaneous labor, benefits and service	Colonial Gas Company		376,585
27	Miscellaneous labor, benefits and service	Narragansett Electric Co		4,289,858
28	Miscellaneous labor, benefits and service	New England Power Company		10,185,284
29				
30				
31				
32				
33				
34				
35				
36				
37				
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39				
40				
41				
42				

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	11	2016/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 3 Column: d

Benefits-Thrift Plan	4,431,674.92
Contr Srv-Personnel	15,450.47
Mat-Clothing & Shoes	107,798.84
	\$ 4,554,924.23

Schedule Page: 429 Line No.: 4 Column: d

401k Thrift	2,098,664.08
401k Thrift-Settled	3,510,006.92
A/P Cash Disc Taken	5,228.43
Acc Contractor Costs	683,813.49
Bad Debt Exp-Settled	177,356.07
Benefits-FAS106	36,307.70
Benefits-FAS112	977.71
Benefits-FAS-Settled	332,665.97
Benefits-Gro-Settled	2,723,826.97
Benefits-Group Life Insurance	4,910.33
Benefits-Health Care	215,338.40
Benefits-Hea-Settled	28,798,966.40
Benefits-Other	200.57
Benefits-Oth-Settled	619,609.28
Benefits-Payroll Taxes	40,945.25
Benefits-Pay-Settled	26,766.77
Benefits-Pen-Settled	96,328.04
Benefits-Pension	108,973.27
Benefits-Thrift Plan	22,594.63
Benefits-Thr-Settled	386,735.92
Benefits-WorkersComp	1,978.49
Benefits-Wor-Settled	2,246,328.17
Commission expenses	440,867.34
Consultants	1,162,568.87
Consultants -Settled	74,831,978.55
Consultants--Settled	5,189,296.07
Consult-Legal Setlmt	-
Contr Srv-Genrl/Oth	26,324.33
Contr Srv-Personnel	15,677.00
Contractors -Settled	48,446,546.10
Contractors--Settled	217.00
Depreciation-Settled	1,360,701.40
Employee CC Clear	325,178.04
FAS 112 Post Retmnt	209,011.14
FAS 112 Post-Settled	337,685.80
FLEET PRICING	1,745,856.15
FLEET PRICING settle	524,579.59
Group Life	403,941.49
Group Life-Settled	681,990.55
Hardware	35,088.12
Hardware - S-Settled	383,140.82
Health Insurance	6,270,212.72
Health Insur-Settled	10,667,527.81
Inv Scrapping-Stock	912,406.44
Inventory - Fleet	641.88
Inventory - Stock	16,894,802.34

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
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FOOTNOTE DATA

Labor-Monthly-F920	36,731.22
Labor-Weekly-F920	326,949.67
Management -Settled	49,864,094.81
Mat And Supp (Man Ad	25,540,692.63
MatAndSupp-Inventory	12,307,149.26
Mat-Clothing & Shoes	292,164.57
Material-Inv-Settled	23,363.62
Materials-CI-Settled	848,029.81
Materials-Fr-Settled	244,373.81
Materials-Ou-Settled	3,188,995.02
Materials-Pu-Settled	7,054.41
Materials-St-Settled	600,080.61
Mat-Outside Vendor	536,442.35
Mat-Purch Elec Gen	8,360.63
Mat-Stores Handling	23,253.02
MGMT Labor - DT	1,057.25
MGMT Labor - NT	29,312,021.95
MGMT Labor - OT	743,510.21
OPEBs - US GAAP	3,264,502.26
OPEBs - US G-Settled	5,778,891.70
Oth Exp-Adve-Settled	452,073.49
Oth Exp-Clai-Settled	1,427,861.03
Oth Exp-Dues-Settled	847,874.97
Oth Exp-Mess-Settled	72,731.72
Oth Exp-Othe-Settled	5,950,258.13
Oth Exp-Paym-Settled	34.50
Oth Exp-Post-Settled	11,007,848.42
Oth Exp-Prin-Settled	405,203.95
Oth Exp-Reim-Settled	250,740.88
Oth Exp-Rese-Settled	1,664.93
Oth Exp-Serv-Settled	357,827.02
Oth Exp-Spon-Settled	354,138.76
Oth Exp-Supe-Settled	100.04
Oth Exp-Trai-Settled	823,839.32
OTHEXP - SALVAGE	25,693.80
OTHEXP - SALVAGE-Settled	124.81
OthExp-Bus&Prop Ins	4,993,577.57
OthExp-Other	1,657,103.07
OthExp-Postage	15,153.79
OthExp-Print & Mail	63,978.56
OthExp-Sponsorships	2,800.00
OthExp-Training	57,854.33
Outside Vendor-Stock	8,043,776.01
P/A-Reg Wkly-Set	2,947,002.76
Pay-Gainsharing	20,730.99
Pay-Regular Monthly	405,223.40
Pay-Regular Weekly	10,809.22
Payroll Taxes	3,445,768.61
Payroll Tax-Settled	5,893,308.03
Payroll-Gain-Settled	235,285.58
Payroll-Over-Settled	584,627.35
Payroll-Regu-Settled	616,340.94
Payroll-Time-Settled	2,502,703.00
Payroll-Vari-Settled	1,669,505.76
Pay-Time Not Worked	63,834.24

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	11	2016/Q4

FOOTNOTE DATA

Pay-Variable-APP	3,298,880.47
Pay-Var-Sales Comm	1,862,145.67
Pensions – US GAAP	9,670,315.54
Pensions – U-Settled	16,100,876.20
Rent/Lse Non-RealEst	13,494,211.57
Rents-Interc-Settled	1,332,393.70
Rents-Rental-Settled	7,749,887.04
Software	139,742.27
Software - S-Settled	22,366,254.36
Stores Clearing-Cr	41,187.78
Stores Clearing-Dr	32,316.11
Supervision & Admin	15,459.66
Supervision -Settled	845,920.40
Telcom-Cell Phones	487,458.87
Telecommunic-Settled	23,109,847.11
Time Not Worked	5,387,409.27
Time Not Wor-Settled	9,303,203.93
Transp Exp-Clearing	3,762.17
Transportati-Settled	694,357.85
U-Benefits-F-Settled	18,645.76
U-Benefits-P-Settled	63,033.50
Union - OT-Settled	599,910.73
Union - Prem-Settled	59,170.15
Union - Stra-Settled	7,865,265.12
UNION Labor - DT	424,244.08
UNION Labor - NT	8,024,786.37
UNION Labor - OT	1,242,959.34
Variable Pay – Mngt	4,224,319.93
Variable Pay – Union	340,403.54
Variable Pay-Settled	8,718,413.37
Workman's Comp	299,964.07
Workman's Co-Settled	527,912.14
\$549,504,538.27	

Schedule Page: 429 Line No.: 5 Column: d

401k Thrift	39,772.16
Benefits-FAS106	4.95
Benefits-FAS112	0.24
Benefits-Group Life Insurance	1.65
Benefits-Health Care	17.19
Benefits-Payroll Taxes	8.71
Benefits-Pension	15.54
Benefits-Thrift Plan	4.00
Benefits-WorkersComp	2.12
Consultants	943,480.67
Contr Srv-Genrl/Oth	3,823,929.23
Contr Srv-LoB Ops	290,711.88
Contr Srv-Personnel	66,081.98
Contr-Pave/Hot Patch	3,945.36
Contr-Police/Summons	468,569.69
FAS 112 Post Retmnt	18,799.60
FLEET PRICING	164,867.61
Group Life	6,652.55
Hardware	19,617.98

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Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2016/Q4
FOOTNOTE DATA			

Health Insurance	216,596.22
Inventory - Fleet	9.83
Inventory - Stock	226.60
Mat-Outside Vendor	970,941.44
MGMT Labor - NT	44,652.92
MGMT Labor - OT	14,331.03
OPEBs - US GAAP	302,154.48
OthExp-Advertising	775.00
OthExp-Con Load Mgmt	5,616.02
OthExp-Other	229,505.42
OthExp-Postage	17,266.86
OthExp-Print & Mail	256,775.31
OthExp-Training	31,666.79
Outside Vendor-Stock	53,633.54
Pay-Gainsharing	4.71
Pay-Overtime Weekly	0.08
Pay-Regular Weekly	94.21
Payroll Taxes	125,896.25
Pay-Time Not Worked	18.61
Pay-Variable-Payroll	48,286.83
Pensions - US GAAP	207,788.49
Rent/Lse Non-RealEst	12,506.42
Rent/Lse Real Estate	1,006,533.98
Software	138,723.06
Supervision & Admin	499,591.84
Telecom-Phones	14,394.24
Time Not Worked	256,062.42
Transp Exp-Gas/Fuel	20.73
UNION Labor - DT	150,137.62
UNION Labor - NT	1,006,951.26
UNION Labor - OT	234,837.74
Variable Pay - Mngt	3,478.21
Variable Pay - Union	58,359.04
Workman's Comp	26,624.36
	\$ 11,780,944.67

Schedule Page: 429 Line No.: 6 Column: d

401k Thrift	1,000.49
401k Thrift-Settled	28.37
Benefits-FAS106	14.03
Benefits-FAS112	2.50
Benefits-Group Life Insurance	1.48
Benefits-Health Care	30.88
Benefits-Payroll Taxes	15.44
Benefits-Pension	42.59
Benefits-Thrift Plan	9.19
Benefits-WorkersComp	1.43
Commission expenses	0.22
Consultants	110.82
Contr Srv-Genrl/Oth	6,333,358.33
Contr Srv-LoB Ops	4,580.30
Contr Srv-Personnel	1,718.64
Contractors -Settled	3,751.80
FAS 112 Post Retmnt	7,394.60

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FOOTNOTE DATA

FAS 112 Post-Settled	1.70
FLEET PRICING	54,076.77
Group Life	786.97
Group Life-Settled	10.72
Hardware	235.62
Health Insurance	2,645.82
Health Insur-Settled	126.60
Inventory - Stock	107,728.41
Materials-Ou-Settled	6,095.68
Mat-Outside Vendor	5,128,772.15
MGMT Labor - NT	4,519.33
Nant Re_NI-Meco Elim	11,600,686.24
OPEBs - US GAAP	2,670.52
OPEBs - US G-Settled	37.61
OthExp-Con Load Mgmt	1,292,922.54
OthExp-Other	396,737.13
Outside Vendor-Stock	445.29
Pay-Overtime Weekly	0.02
Pay-Regular Monthly	177,507.90
Payroll Taxes	1,695.64
Payroll Tax-Settled	61.03
Pay-Time Not Worked	21.61
Pay-Variable-APP	24.07
Pensions - US GAAP	4,642.41
Pensions - U-Settled	118.73
Small Differences	62,378.39
Software	48.76
Supervision & Admin	6,730.65
Telcom-Cell Phones	0.71
Time Not Worked	3,641.06
Time Not Wor-Settled	131.66
Union - OT-Settled	240.38
Union - Stra-Settled	321.04
UNION Labor - NT	39,048.40
UNION Labor - OT	6,634.90
Variable Pay - Mngt	226.65
Variable Pay - Union	902.19
Variable Pay-Settled	27.40
Workman's Comp	1,490.96
Workman's Co-Settled	11.86
\$ 25,256,466.63	

Schedule Page: 429 Line No.: 7 Column: d

401k Thrift	1,313.41
401k Thrift-Settled	1.76
Consultants	46,667.93
Consult-Legal Setlmt	-
Contr Srv-Genrl/Oth	670,509.30
Contr Srv-LoB Ops	36,556.52
FAS 112 Post Retmnt	1,179.16
FAS 112 Post-Settled	0.03
FLEET PRICING	58,426.22
Group Life	543.15
Group Life-Settled	0.38

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	//	2016/Q4

FOOTNOTE DATA

Hardware	86.50
Health Insurance	13,293.10
Health Insur-Settled	5.36
IC Rent/Lease-Non-RE	721,219.05
Inventory - Stock	1,527.61
Mat-Clothing & Shoes	70.83
Mat-Outside Vendor	69,098.09
MGMT Labor - NT	2,260.05
OPEBs - US GAAP	5,746.93
OPEBs - US G-Settled	2.42
OthExp-Advertising	50,000.00
OthExp-Dues/Subscript	-
OthExp-Other	6,977.14
Outside Vendor-Stock	3,955.80
Pay-Overtime Weekly	44.42
Payroll Taxes	8,537.81
Payroll Tax-Settled	2.92
Pensions - US GAAP	19,575.38
Pensions - U-Settled	7.79
Small Differences	378,249.07
Software	712.66
Supervision & Admin	3,799.24
Time Not Worked	13,493.53
Time Not Wor-Settled	4.78
Transp Exp-Gas/Fuel	319.00
Union - OT-Settled	-
UNION Labor - DT	547.86
UNION Labor - NT	34,945.49
UNION Labor - OT	73,365.28
Variable Pay - Mngt	284.60
Variable Pay - Union	2,264.19
Variable Pay-Settled	1.10
Workman's Comp	686.75
Workman's Co-Settled	0.30
	\$ 2,224,282.91

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401k Thrift	23,090.03
401k Thrift-Settled	25.70
Benefits-Health Care	179.37
Benefits-Pension	333.59
Consultants	305,422.86
Consult-Legal Setlmt	915.57
Contr Srv-Genr/Oth	317,228.31
Contr Srv-Personnel	25,212.90
FAS 112 Post Retmnt	4,110.53
FLEET PRICING	100,679.93
Group Life	8,446.56
Group Life-Settled	10.20
Health Insurance	77,136.11
Health Insur-Settled	83.52
IC Rent/Lease-Non-RE	79,770.00
Inventory - Stock	36,297.80
MatAndSupp-Inventory	198.30

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report 2016/Q4
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FOOTNOTE DATA

Materials-Fr-Settled	16.64
Materials-Ou-Settled	359.60
Mat-Outside Vendor	70,319.62
MGMT Labor - NT	181,803.99
MGMT Labor - OT	2,628.14
OPEBs - US GAAP	37,623.64
OPEBs - US G-Settled	43.83
OthExp-Cap Overheads	4,706.50
OthExp-Con Load Mgmt	32,557.55
OthExp-Other	554,538.34
Outside Vendor-Stock	1,522.85
Pay-Overtime Weekly	0.44
Pay-Regular Weekly	1,593.22
Payroll Taxes	41,653.56
Payroll Tax-Settled	48.01
Pensions - US GAAP	100,304.47
Pensions - U-Settled	105.15
Rent/Lse Non-RealEst	192.25
Small Differences	805,169.84
Supervision & Admin	132,686.27
Supervision -Settled	6.93
Time Not Worked	86,338.09
Time Not Wor-Settled	95.23
Transportati-Settled	195.57
Union - OT-Settled	59.27
Union - Stra-Settled	431.33
UNION Labor - DT	40,143.82
UNION Labor - NT	159,050.81
UNION Labor - OT	32,672.43
Variable Pay - Mngt	21,335.87
Variable Pay - Union	11,764.29
Variable Pay-Settled	20.42
Workman's Comp	7,475.51
Workman's Co-Settled	10.35
	\$ 3,306,615.11

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401k Thrift	2,753.26
401k Thrift-Settled	0.98
Benefits-FAS106	254.66
Benefits-FAS112	40.46
Benefits-Group Life Insurance	404.36
Benefits-Health Care	5,557.28
Benefits-Other	3,546.43
Benefits-Payroll Taxes	2,831.20
Benefits-Pension	7,712.06
Benefits-Thrift Plan	946.47
Benefits-WorkersComp	897.71
Consultants	2,197,338.64
Consult-Legal Setlmt	7,989.53
Contr Srv-Genrl/Oth	257,121.45
Contr Srv-LoB Ops	1,633,902.50
Contr Srv-Personnel	139,280.74
FAS 112 Post Retmnt	417.28

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

FAS 112 Post-Settled	0.05
FLEET PRICING	2,354.42
Group Life	1,176.25
Group Life-Settled	0.48
Health Insurance	11,736.65
Health Insur-Settled	4.89
Inv Scrapping-Stock	19,644.88
Material-Other Exp	39,401.34
Materials-Ou-Settled	74.20
Mat-Outside Vendor	701,603.46
MGMT Labor - NT	27,324.31
OPEBs - US GAAP	3,194.14
OPEBs - US G-Settled	1.32
OthExp-Cap Overheads	12,978.42
OthExp-Other	620,453.46
OthExp-RDV Work Del	827.90
OthExp-SrvCo Op Cost	53.17
Outside Vendor-Stock	67,237.91
Pay-Overtime Monthly	163.40
Pay-Overtime Weekly	459.84
Pay-Regular Monthly	28,284.73
Pay-Regular Weekly	2,029.93
Payroll Taxes	5,776.92
Payroll Tax-Settled	2.24
Pay-Time Not Worked	5,617.25
Pay-Variable-APP	3,971.88
Pensions - US GAAP	12,709.12
Pensions - U-Settled	4.08
Rent/Lse Non-RealEst	1,645,158.83
Small Differences	48,866.18
Supervision & Admin	16,759.54
Time Not Worked	12,843.90
Time Not Wor-Settled	4.48
Transp Exp-Fleet Lse	184.86
Union - Stra-Settled	-
UNION Labor - DT	8,026.79
UNION Labor - NT	48,769.10
UNION Labor - OT	8,270.67
Variable Pay - Mngt	2,542.44
Variable Pay - Union	2,558.37
Variable Pay-Settled	1.20
Workman's Comp	1,375.59
Workman's Co-Settled	0.46
	\$ 7,623,444.04

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401k Thrift	114,874.25
401k Thrift-Settled	243,873.90
A/P Cash Disc Taken	58,108.32
Acc Contractor Costs	81,365.48
Benefits-F926	427.53
Benefits-FAS-Settled	581,334.79
Benefits-Gro-Settled	1,102,216.80

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
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FOOTNOTE DATA

Benefits-Health Care	145,597.53
Benefits-Hea-Settled	4,361,083.07
Benefits-Oth-Settled	227,029.60
Benefits-Pay-Settled	24,952.67
Benefits-Pen-Settled	291,996.17
Benefits-Thr-Settled	766,105.14
Benefits-Wor-Settled	188,283.61
Blocked-Data Mig Inv	20,350,254.71
Commission expenses	30,076.36
Consultants -Settled	59,411,128.94
Consultants--Settled	2,419,262.56
Contr Srv-Genrl/Oth	21,599.47
Contractors -Settled	21,995,654.34
Employee CC Clear	518,843.42
FAS 112 Post Retmnt	9,824.45
FAS 112 Post-Settled	15,215.19
FLEET PRICING	39,963.45
FLEET PRICING settle	24,148.69
Group Life	28,630.72
Group Life-Settled	48,037.90
Hardware	116.77
Hardware - S-Settled	163,534.70
Health Insurance	371,251.88
Health Insur-Settled	711,173.38
Inventory - Stock	1,363,382.13
Labor-Monthly-F920	15,362.56
Management --Settled	4,242,277.17
Mat And Supp (Man Ad	8,690,195.55
MatAndSupp-inventory	175.57
Mat-Clothing & Shoes	572.65
Materials-CI-Settled	269,753.51
Materials-Fr-Settled	14,581.48
Materials-Ou-Settled	838,216.04
Materials-Pu-Settled	869.93
Materials-St-Settled	82,162.79
Mat-Outside Vendor	5,115.83
Mat-Stores Handling	115,358.32
MGMT Labor - NT	6,676,374.35
MGMT Labor - OT	5,438.39
OPEBs -- US GAAP	166,962.73
OPEBs -- US G-Settled	385,275.00
Oth Exp-Adve-Settled	5,074.40
Oth Exp-Clai-Settled	85,002.48
Oth Exp-Dues-Settled	121,371.08
Oth Exp-Mess-Settled	2,134.13
Oth Exp-Othe-Settled	3,496,268.70

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	2016/Q4
FOOTNOTE DATA			

Oth Exp-Post-Settled	4,583,554.78
Oth Exp-Prin-Settled	73,467.56
Oth Exp-Reim-Settled	482,731.18
Oth Exp-Serv-Settled	260,564.48
Oth Exp-Spon-Settled	11,286.28
Oth Exp-Trai-Settled	260,613.11
Other-F921	1,484.74
OTHEXP - SALVAGE	12,846.90
OthExp-Bus&Prop Ins	278,276.40
OthExp-Other	78,375.98
OthExp-Training	3,628.67
Outside Vendor-Stock	12,077.78
P/A-Reg Wkly-Set	2,866,002.14
Pay-Overtime Weekly	89.00
Pay-Regular Monthly	13,092.35
Pay-Regular Weekly	6,800.61
Payroll Taxes	202,497.04
Payroll Tax-Settled	403,621.43
Payroll-Gain-Settled	169,033.71
Payroll-Over-Settled	57,522.75
Payroll-Regu-Settled	387,111.21
Payroll-Time-Settled	1,858,703.46
Payroll-Vari-Settled	422,388.71
Pay-Variable-APP	420,179.07
Pay-Var-Sales Comm	496,086.41
Pensions – US GAAP	525,969.01
Pensions – U-Settled	1,088,921.97
Rent/Lse Non-RealEst	19,509.11
Rents-Rental-Settled	2,109,616.41
Software - S-Settled	13,523,259.45
Stores Clearing-Cr	161,670.51
Stores Clearing-Dr	323,051.77
Supervision & Admin	170,962.74
Supervision -Settled	26,539.09
Telcom-Cell Phones	-
Telecommunic-Settled	15,520,908.24
Time Not Worked	358,304.65
Time Not Wor-Settled	634,452.68
Transp Exp-Clearing	23,959.61
Transp Exp-Fleet Lse	1,729,341.04
Transp Exp-Gas/Fuel	(2,012.27)
Transportati-Settled	171,968.36
U-Benefits-F-Settled	324,129.68
U-Benefits-P-Settled	599,242.92
Union - OT-Settled	18,781.46
Union - Prem-Settled	3,073.17

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
Massachusetts Electric Company			

FOOTNOTE DATA

Union - Stra-Settled	264,859.14
UNION Labor - DT	21,183.81
UNION Labor - NT	878,764.40
UNION Labor - OT	143,085.19
Variable Pay – Mngt	253,597.92
Variable Pay – Union	22,595.50
Variable Pay-Settled	649,676.87
Workman’s Comp	25,897.67
Workman’s Co-Settled	32,711.61

NGUSA Service Company Total **\$ 193,913,948**

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401k Thrift	8,927.66
Benefits-FAS106	9,711.38
Benefits-FAS112	262.46
Benefits-Group Life Insurance	1,312.34
Benefits-Health Care	18,635.34
Benefits-Payroll Taxes	11,023.72
Benefits-Pension	29,134.14
Benefits-Thrift Plan	6,036.80
Benefits-WorkersComp	524.94
Consultants	25.08
Contr Srv-Genrl/Oth	27,575.72
Contr Srv-LoB Ops	2,172.69
FAS 112 Post Retmnt	1,605.23
FLEET PRICING	119,936.36
Group Life	3,137.47
Health Insurance	41,046.17
MatAndSupp-Inventory	183.60
MGMT Labor - NT	34,474.28
MGMT Labor - OT	4,201.01
OPEBs – US GAAP	21,533.63
OthExp-Con Load Mgmt	342,718.09
OthExp-Other	253,722.70
Pay-Overtime Weekly	5.11
Pay-Regular Monthly	108,244.46
Pay-Regular Weekly	99.85
Payroll Taxes	21,232.43
Pay-Time Not Worked	17,060.54
Pay-Variable-APP	18,110.40
Pay-Variable-Payroll	743,163.63
Pensions – US GAAP	39,390.55
Supervision & Admin	25,056.97
Telcom-Cell Phones	21,998.62
Time Not Worked	46,063.51

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2016/Q4
FOOTNOTE DATA			

UNION Labor - DT	12,021.57
UNION Labor - NT	190,412.33
UNION Labor - OT	78,813.62
Variable Pay – Mngt	1,201.59
Variable Pay – Union	9,920.03
Workman's Comp	4,651.72

Niagara Mohawk Power Corp Total **\$ 2,275,347**

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401k Thrift	18,245.36
401k Thrift-Settled	1,069.08
Commission expenses	144.45
Consultants	1.53
Contr Srv-Genrl/Oth	17,934.59
Contractors -Settled	15,287.04
FAS 112 Post Retmnt	3,892.07
FAS 112 Post-Settled	149.02
FLEET PRICING	74,755.12
Group Life	7,665.92
Group Life-Settled	453.27
Health Insurance	65,893.46
Health Insur-Settled	3,935.96
IC Rent/Lease-Non-RE	392.89
Inventory - Stock	70,745.16
MatAndSupp-Inventory	144.10
Materials-Fr-Settled	375.17
Materials-Ou-Settled	42,084.57
MGMT Labor - NT	42,271.31
MGMT Labor - OT	3,370.31
Nant Re_Nt-Meco Elim	1,088,027.58
OPEBs – US GAAP	21,512.65
OPEBs – US G-Settled	1,234.64
OthExp-Con Load Mgmt	3,906.55
OthExp-Other	205,094.67
Pay-Overtime Weekly	0.07
Payroll Taxes	36,882.13
Payroll Tax-Settled	2,194.26
Pay-Var-Sales Comm	11,174.73
Pensions – US GAAP	87,203.50
Pensions – U-Settled	5,069.97
Small Differences	62,378.39
Software	169.19
Supervision & Admin	109,068.25
Supervision -Settled	12.53
Telcom-Cell Phones	476.03

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
Massachusetts Electric Company			

FOOTNOTE DATA

Time Not Worked	85,973.39
Time Not Wor-Settled	5,063.02
Union - OT-Settled	6,342.77
Union - Prem-Settled	705.25
Union - Stra-Settled	17,278.95
UNION Labor - DT	29,914.63
UNION Labor - NT	210,278.09
UNION Labor - OT	137,580.49
Variable Pay - Mngt	5,233.65
Variable Pay - Union	18,827.16
Variable Pay-Settled	1,215.51
Workman's Comp	9,602.84
Workman's Co-Settled	543.56
Nantucket Electric Co Total	\$ 2,531,774

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401k Thrift	9,304.95
401k Thrift-Settled	19.88
Benefits-FAS106	4,855.69
Benefits-FAS112	131.23
Benefits-Group Life Insurance	656.17
Benefits-Health Care	9,317.67
Benefits-Payroll Taxes	5,511.86
Benefits-Pension	14,567.07
Benefits-Thrift Plan	3,018.40
Benefits-WorkersComp	262.47
Consultants	6,639.36
Consult-Legal Setlmt	189.96
Contr Srv-Genrl/Oth	31,840.30
FAS 112 Post Retmnt	1,273.42
FAS 112 Post-Settled	0.33
FLEET PRICING	50,970.08
Group Life	3,929.53
Group Life-Settled	4.15
Health Insurance	38,491.96
Health Insur-Settled	60.50
IC Rent/Lease-Non-RE	264,380.28
Materials-Ou-Settled	2,589.05
Mat-Outside Vendor	1,060.25
MGMT Labor - NT	71,322.64
OPEBs - US GAAP	11,099.89
OPEBs - US G-Settled	27.34
OthExp-Other	1,550.33
Pay-Regular Monthly	52,493.94
Payroll Taxes	19,771.77

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

Payroll Tax-Settled	33.14
Pay-Time Not Worked	8,530.27
Pay-Variable-APP	9,055.20
Pay-Var-Sales Comm	469,064.16
Pensions – US GAAP	43,233.13
Pensions – U-Settled	87.84
Small Differences	378,249.07
Software	1,041.95
Supervision & Admin	56,345.82
Telcom-Cell Phones	9,621.22
Time Not Worked	44,081.71
Time Not Wor-Settled	53.87
Union - OT-Settled	302.09
UNION Labor - DT	4,360.57
UNION Labor - NT	127,766.64
UNION Labor - OT	29,946.53
Variable Pay – Mngt	8,396.66
Variable Pay – Union	7,191.29
Variable Pay-Settled	12.43
Workman's Comp	4,706.41
Workman's Co-Settled	3.32
Boston Gas Company Total	\$ 1,807,423

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401k Thrift	1,383.53
Benefits-FAS106	8,324.04
Benefits-FAS112	224.97
Benefits-Group Life Insurance	1,124.86
Benefits-Health Care	15,973.15
Benefits-Payroll Taxes	9,448.90
Benefits-Pension	24,972.12
Benefits-Thrift Plan	5,174.40
Benefits-WorkersComp	449.95
Consultants	1,526.92
Consult-Legal Setlmt	227.96
Contr Srv-Genrl/Oth	3,523.57
FAS 112 Post Retmnt	200.98
FLEET PRICING	17,086.16
Group Life	575.28
Health Insurance	5,148.28
IC Rent/Lease-Non-RE	2,712.79
MGMT Labor - NT	2,172.62
OPEBs – US GAAP	1,613.48
Pay-Regular Monthly	89,989.63
Payroll Taxes	2,842.48

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 11	2018/Q4
FOOTNOTE DATA			

Pay-Time Not Worked	14,623.32
Pay-Variable-APP	15,523.20
Pay-Var-Sales Comm	92,449.93
Pensions – US GAAP	6,469.84
Small Differences	246.50
Software	212.65
Supervision & Admin	8,385.74
Telcom-Cell Phones	2,654.20
Time Not Worked	6,595.16
UNION Labor - DT	1,069.15
UNION Labor - NT	28,775.79
UNION Labor - OT	2,467.31
Variable Pay – Mngt	267.08
Variable Pay – Union	1,442.45
Workman's Comp	707.41
Colonial Gas Company Total	\$ 376,585

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401k Thrift	53,210.57
401k Thrift-Settled	5.95
Benefits-FAS106	3,468.35
Benefits-FAS112	93.74
Benefits-Group Life Insurance	468.69
Benefits-Health Care	6,655.48
Benefits-Payroll Taxes	3,937.04
Benefits-Pension	10,405.05
Benefits-Thrift Plan	2,156.00
Benefits-WorkersComp	187.48
Consultants	328.86
Consult-Legal Setlmt	721.86
Contr Srv-Genrl/Oth	10,997.29
Contr Srv-Personnel	203.04
FAS 112 Post Retmnt	7,841.24
FLEET PRICING	490,110.95
Group Life	21,738.06
Group Life-Settled	2.68
Health Insurance	202,185.86
Health Insur-Settled	19.33
IC Rent/Lease-Non-RE	13,077.52
Inventory - Stock	114,803.13
MatAndSupp-Inventory	2,201.25
MGMT Labor - NT	595,073.09
MGMT Labor - OT	26,812.64
OPEBs – US GAAP	62,027.82
OPEBs – US G-Settled	9.52

Name of Respondent Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

OthExp-Con Load Mgmt	52,793.79
OthExp-Constr Reimb	-
OthExp-Other	36,162.41
Pay-Overtime Weekly	0.75
Pay-Regular Monthly	122,702.57
Pay-Regular Weekly	2,321.94
Payroll Taxes	107,816.19
Payroll Tax-Settled	11.90
Pay-Time Not Worked	6,093.05
Pay-Variable-APP	6,468.00
Pay-Variable-Payroll	7.12
Pensions -- US GAAP	248,516.40
Pensions -- U-Settled	25.28
Small Differences	805,169.84
Software	8,233.66
Supervision & Admin	321,302.45
Supervision -Settled	35.29
Telcom-Cell Phones	15,277.02
Time Not Worked	248,261.24
Time Not Wor-Settled	21.41
Transportati-Settled	1,082.67
Union - OT-Settled	38.27
Union - Stra-Settled	57.30
UNION Labor - DT	30,246.99
UNION Labor - NT	428,595.87
UNION Labor - OT	93,791.63
Variable Pay -- Mngt	71,302.92
Variable Pay -- Union	28,293.75
Variable Pay-Settled	5.35
Workman's Comp	26,479.36
Workman's Co-Settled	2.08

Narragansett Electric Co **\$ 4,289,858**

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401k Thrift	156,317.28
401k Thrift-Settled	87.65
Consultants	89,809.20
Contr Srv-Genrl/Oth	47,934.82
Contr Srv-LoB Ops	64,306.97
Contractors -Settled	325.00
FAS 112 Post Retmnt	22,252.03
FAS 112 Post-Settled	5.44
FLEET PRICING	722,404.87
Group Life	65,758.30
Group Life-Settled	33.52

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Massachusetts Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	2016/Q4

FOOTNOTE DATA

Health Insurance	631,351.93
Health Insur-Settled	402.89
IC Rent/Lease-Non-RE	7,882.69
Inventory - Stock	10,883.81
MatAndSupp-Inventory	21,767.62
Materials-Du-Settled	16,428.70
Mat-Outside Vendor	595,498.50
MGMT Labor - NT	735,865.45
OPEBs – US GAAP	181,832.42
OPEBs – US G-Settled	84.48
OthExp-Other	791,855.82
Pay-Regular Monthly	250.67
Pay-Regular Weekly	616.34
Payroll Taxes	326,097.40
Payroll Tax-Settled	192.46
Pensions – US GAAP	715,527.02
Pensions – U-Settled	354.17
Rent/Lse Non-RealEst	975.51
Small Differences	48,866.18
Supervision & Admin	951,268.95
Time Not Worked	735,816.09
Time Not Wor-Settled	430.36
Union - OT-Settled	875.85
Union - Stra-Settled	1,282.28
UNION Labor - DT	200,098.88
UNION Labor - NT	1,933,662.55
UNION Labor - OT	797,563.30
Variable Pay – Mngt	85,881.76
Variable Pay – Union	143,103.14
Variable Pay-Settled	84.21
Workman's Comp	79,209.55
Workman's Co-Settled	38.57
New England Power Company Total	\$ 10,185,284