

THE COMMONWEALTH OF MASSACHUSETTS

ANNUAL RETURN

OF THE

MASSACHUSETTS ELECTRIC COMPANY

TO THE

DEPARTMENT OF PUBLIC UTILITIES

**For the Year Ended December 31,
2015**

nationalgrid

DEPARTMENT OF PUBLIC UTILITIES

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

CONDENSED FINANCIAL RETURN

FOR THE YEAR ENDED DECEMBER 31, 2015

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		Dividends Declared.....	
Charges.....		Matured Long-Term Debt.....	
Clearing Accounts.....		Matured Interest.....	
Temporary Facilities.....		Tax Collections Payable.....	
Miscellaneous Deferred Debits.....		Misc. Current and Accrued Liabilities.....	
Total Deferred Debits.....		Total Current and Accrued Liabilities.....	
CAPITAL STOCK DISCOUNT AND EXPENSE		DEFERRED CREDITS	
Discount on Capital Stock.....		Unamortized Premium on Debt.....	
Capital Stock Expense.....		Customer Advances for Construction.....	
Total Capital Stock Discount and Expense.....		Other Deferred Credits.....	
REACQUIRED SECURITIES		Total Deferred Credits.....	
Reacquired Capital Stock.....		RESERVES	
Reacquired Bonds.....		Reserves for Depreciation.....	
Total Reacquired Securities.....		Reserves for Amortization.....	
Total Assets and Other Debits.....		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.....	\$ 772,552,870	\$ 70,261,544
Commercial and Industrial Sales.....		
Small (or Commercial).....	215,955,515	(52,319,772)
Large (or Industrial).....	30,687,402	(9,640,355)
Public Street and Highway Lighting.....	1,883,798	152,448
Other Sales to Public Authorities.....		
Sales to Railroad and Railways.....		
Interdepartmental Sales.....		
Miscellaneous Electric Sales.....		
Provision for Rate Refunds.....	201,608	(138,654,445)
Total Sales to Ultimate Consumers.....	1,020,877,977	147,108,310
Sales for Resale.....	380,768	(271,901)
Total Sales of Electricity.....	1,021,258,745	146,836,409
OTHER OPERATING REVENUES		
Forfeited Discounts.....	3,388,587	772,336
Miscellaneous Service Revenues.....	374,122,361	45,994,557
Sales of Water and Water Power.....	0	0
Rent from Electric Property.....	10,086,250	(1,212,851)
Interdepartmental Rents.....	0	0
Other Electric Revenues.....	1,112,734,202	(14,811,396)
Total Other Operating Revenues.....	1,500,331,400	30,742,646
Total Electric Operating Revenues.....	2,521,590,145	177,579,055

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.....	994,968,639		994,968,639
Total Power Production Expenses.....	994,968,639	0	994,968,639
Transmission Expenses.....	437,978,460	2,511,307	440,489,767
Distribution Expenses.....	70,278,109	82,180,899	152,459,008
Customer Accounts Expenses.....	375,692,157	0	375,692,157
Sales Expenses.....	1,473,465	0	1,473,465
Administrative and General Expenses.....	272,140,636	1,262,804	273,403,440
Total Electric Operation and Maintenance Expenses	2,152,531,466	85,955,010	2,238,486,476

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)
--	------------------

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...			

.....20....., 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.

Sharon Partridge

 VP, US Financial Controller

Massachusetts Department of Public Utilities (DPU) Filing

Massachusetts Electric Company

December 31, 2015

TABLE OF CONTENTS

General Information	S1-S3
Notes Receivable	S4
Accounts Receivable	S5
Production Fuel & Oil Stocks	S6
Deferred Losses From Disposition Of Utility Plant	S7
Notes Payable	S8
Payables to Associated Companies	S9
Deferred Gains from Disposition Of Utility Plant	S10
Operating Reserves	S11
Sales of Electricity To Ultimate Customers	S12
Other Utility Operating Income	S13
Overhead Distribution Lines Operated	S14
Street Lamps Connected To System	S14
Street Lamps Connected To System	S15
Rate Schedule Information	S16
Advertising Expenses	S17
Charges For Professional & Other Consulting Services	S18
Deposits & Collateral	S19
Signature Page	S20
Return on Equity	S21

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 29, 2016	Year of Report Dec. 31, 2015
GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS (AS OF DECEMBER 31, 2015)			
Titles	Names	Addresses	Annual Salaries
President Senior Vice President Senior Vice President	Reed, Marcy L. Bruckner, John Warren, Cheryl A	Waltham, MA Hicksville, NY Albany, NY	151,148 94,816 33,258
Director (5/15/15) Senior Vice President (11/23/2015) Vice President and CFO (12/21/2015)	Bunszell, Daniel Jordan, Marie Urban, Dennis	Brockton, MA Waltham, MA Waltham, MA	72,793 252
DIRECTORS* (AS OF DECEMBER 31, 2015)			
Names	Addresses	Fees Paid During Year	
Urban, Dennis Reed, Marcy Bunszell, Daniel	Waltham, MA Waltham, MA Brockton, MA		
<p>*By General Laws, Chapter 164, Section 83, the Return must contain a "list of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the Department is required to include in its annual report "the names and addresses of the principal officers and of the directors."</p>			

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 29, 2016	Year of Report Dec. 31, 2015
Massachusetts Electric Company			
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,	21		
6. Number of stockholders in Massachusetts,	5		
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,	2,497,576	\$ 70,034,275
Total,	shares, par value,	\$	outstanding December 31 of the fiscal year 2015
<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 2015 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 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 29, 2016	Year of Report Dec. 31, 2015
GENERAL INFORMATION - Continued			
Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.			
City or Town	Number of Customers' Meters	City or Town	Number of Customers' Meters
ABINGTON	2,615	FITCHBURG	6
ACCORD	1	FLORENCE	3,640
ADAMS	4,241	FLORIDA	350
ALFORD	367	FOXBORO	7,610
AMESBURY	7,588	FRANKLIN	12,248
ANDOVER	13,890	GARDNER	9,708
ASHLEY FALLS	323	GILBERTVILLE	475
ATHOL	4,498	GLENDALE	46
ATTLEBORO	7,821	GLOUCESTER	5,567
AUBURN	7,015	GOSHEN	124
AVON	1,011	GRAFTON	1,106
AYER	3,132	GRANBY	2,394
BARRE	970	GREAT BARRINGTON	3,125
BELCHERTOWN	2,541	GROTON	1
BELLINGHAM	1,598	HALIFAX	3,053
BERLIN	1,380	HAMILTON	557
BEVERLY	16,852	HAMPDEN	2,113
BILLERICA	4,185	HANCOCK	575
BLACKSTONE	3,739	HANOVER	5,258
BOLTON	2,013	HANSON	4,100
BONDSVILLE	459	HARDWICK	630
BOXFORD	290	HARVARD	2,035
BRADFORD	10,412	HAVERHILL	10,108
BRIDGEWATER	7,931	HAWLEY	169
BRIMFIELD	1,591	HAYDENVILLE	539
BRINFIELD	6	HEATH	499
BROCKTON	37,760	HINGHAM	88
BROOKFIELD	1,218	HOLBROOK	1,104
BRYANTVILLE T PEM	1	HOLLAND	1,162
BYFIELD	1,132	HOOSAC TUNNEL	15
CHARLEMONT	804	HOPEDALE	2,218
CHARLTON	5,376	HOUSATONIC	510
CHARTLEY	17	HUBBARDSTON	1,560
CHELMSFORD	9,886	LANCASTER	2,395
CHELSEA	1	LAWRENCE	16,465
CERRY VALLEY	746	LEEDS	537
CHESHIRE	1,356	LEICESTER	1,264
CLARKSBURG	771	LENOX	1,179
CLINTON	7,123	LEOMINSTER	17,552
COHASSET	3,447	LINWOOD	409
DIGHTON	1,179	LONGMEADOW	2
DOUGLAS	2,943	LOWELL	39,706
DRACUT	5,003	LUNENBURG	3
DRURY	45	LYNN	37,057
DUDLEY	4,500	MALDEN	5,151
DUNSTABLE	1,159	MANCHAUG	203
EAST BRIDGEWATER	2,094	MANCHESTER	2,551
EAST BROOKFIELD	1,011	MARLBOROUGH	18,752
EAST DOUGLAS	4	MEDFORD	21,296
EAST LONGMEADOW	2,721	MELROSE	10,579
EASTHAMPTON	4	MELROSE HIGHLANDS	3
EASTON	189	MENDON	2,277
EGREMONT	356	METHUEN	19,323
ELMWOOD	1	MILFORD	9,979
ERVING	98	MILL RIVER	244
ESSEX	2,077	MILLBURY	2,976
EVERETT	14,622	MILLVILLE	1,265
FALL RIVER	43,248		
FAYVILLE	156	Subtotal	551,984
FISKDALE	606		

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 29, 2016	Dec. 31, 2015
GENERAL INFORMATION - Continued			
Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.			
City or Town	Number of Customers' Meters	City or Town	Number of Customers' Meters
MILTON	2	SOUTH EASTON	4,515
MONPONSETT	2	SOUTH EGREMONT	142
MONROE	77	SOUTH GRAFTON	1859
MONSON	2747	SOUTH HADLEY	49
MONTEREY	812	SOUTH HAMILTON	2,469
MOUNT WASHINGTON	75	SOUTH PEABODY	1
NAHANT	1,651	SOUTHBOROUGH	3,857
NEW BRAintree	171	SOUTHBRIDGE	8,348
NEW MARLBORO	634	SOUTHFIELD	135
NEW SALEM	489	SPENCER	4,211
NEWBURY	2084	STERLING	5
NEWBURYPORT	9,548	STILL RIVER	77
NORTH ADAMS	5,571	STOCKBRIDGE	624
NORTH ANDOVER	3,989	STOUGHTON	9,489
NORTH ATTLEBORO	1	STURBRIDGE	3,030
NORTH BILLERICA	2,834	SUTTON	1,414
NORTH BROOKFIELD	2,270	SWAMPSCOTT	5,581
NORTH CHELMSFORD	3,836	SWANSEA	7,074
NORTH CLEMSFORD	0	TEWKSBURY	2,537
NORTH DIGHTON	1,129	THORNDIKE	438
NORTH EASTON	1,404	THREE RIVERS	1217
NORTH GRAFTON	2548	TOPSFIELD	2,754
NORTH PEMBROKE	1	TYNGSBORO	4,957
NORTH QUINCY	7,914	UPTON	2,589
NORTH UXBRIDGE	423	UXBRIDGE	5,604
NORTHAMPTON	9,069	W. BRIDGEWATER	2,540
NORTHBOROUGH	1,765	WALES	698
NORTHBRIDGE	2,974	WARD HILL	5,648
NORTON	6,906	WARE	4,810
NORWELL	4,336	WARREN	1,244
NUTTINGS LAKE	0	WARWICK	443
OAKHAM	866	WEBSTER	8,421
ORANGE	3,633	WENDELL	376
OXFORD	4,824	WENDELL DEPOT	26
PALMER	4,195	WENHAM	413
PEABODY	6	WEST BOXFORD	116
PEMBROKE	7,544	WEST BROOKFIELD	1629
PEPPERELL	4,916	WEST DUDLEY T OXFORD	908
PETERSHAM	844	WEST GROTON	0
PHILLIPSTON	875	WEST MILLBURY	38
PITTSFIELD	37	WEST NEWBURY	499
PLAINVILLE	4,211	WEST STOCKBRIDGE	881
PRIDES CROSSING	99	WEST WARREN	509
QUINCY	25,719	WESTBOROUGH	8,385
RANDOLPH	4,814	WESTFORD	9,829
REHOBOTH	4,846	WESTMINSTER	2,540
REVERE	18,953	WESTPORT	3,015
ROCHDALE	302	WEYMOUTH	24,367
ROCKLAND	8,796	WHEELWRIGHT	172
ROCKPORT	1,881	WHITINSVILLE	1,197
ROWE	122	WHITMAN	5,165
ROYALSTON	548	WILBRAHAM	2,317
RUTLAND	3,327	WILLIAMSBURG	780
S LANCASTER	127	WILLIAMSTOWN	1601
SALEM	8,275	WINCHENDON	845
SALISBURY	1,734	WINTHROP	7,282
SAUGUS	10,261	WOLLASTON	6,613
SCITUATE	7,921	WORCESTER	55,774
SEEKONK	5,033	WRENTHAM	3,739
SHARON	7		
SHEFFIELD	1351		
SHELDONVILLE	26		
SHIRLEY	2,690		
SHREWSBURY T WES	1		
SHUTESBURY	868		
SOMERSET	7,786		
SOMERVILLE	136		
SOUTH BARRE	235		
		Subtotal	454,839
		TOTAL	1,006,823

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 29, 2016	Dec. 31, 2015
NOTES RECEIVABLE (Account 141) (Not Applicable)					
<p>1. Give the particulars called for below concerning notes receivable at end of year.</p> <p>2. Give particulars of any note pledged or discounted.</p> <p>3. Minor items may be grouped by classes, showing number of such items.</p> <p>4. Designate any note the maker of which is a director, officer or other employee.</p>					
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		This Report Is	Date of Report	Year of Report
Massachusetts Electric Company		(1) [X] An Original (2) [] A Resubmission	(Mo, Da, Yr) March 29, 2019	Dec. 31, 2015
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).....			398,285,782
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)		13,241,394	
12	Union Billable Labor		15,060	
13	Dependent Care		(11,172)	
14	Health Care Spend Account		(88,336)	
15	Employee Cash Advance		(2,850)	
16	LRI Reserve		(35)	
17				
18				
19				
20				
21			13,173,051	
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			409,489,843

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 29, 2016	Dec. 31, 2015	
PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Except Nuclear Materials)						
1. Report below the information called for concerning production fuel and oil stocks. 2. Show quantities in tons of 2,000 lbs., 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						
7						
8	Sold or Transferred	0				
9	TOTAL DISPOSED OF	0				
10	BALANCE END OF YEAR	\$0	0	\$0	0	\$0
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			0	0	
13	TOTAL					
14	Used During Year (Note A)					
15						
16	Generation Fuel					
17						
18	Sold or Transferred					
19	TOTAL DISPOSED OF	0	0	0	0	
20	BALANCE END OF YEAR	0	0	0	0	

Note A -- Indicate specific purpose for which used, e.g., Boiler Oil, Make 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		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 29, 2016	Dec. 31, 2015		
<p>DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187) (Not Applicable)</p> <p>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.</p> <p>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).</p> <p>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.)</p>							
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	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	(Mo, Da, Yr) March 29, 2016	Dec. 31, 2015	
NOTES PAYABLE (Account 231)			(Not Applicable)		
Report particulars indicated concerning notes payable at year end					
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 29, 2016		Dec. 31, 2015	
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	(1,669,408)					
3	Niagara Mohawk Holdings	(12)					
4	NGUSA Service Company	(35,512,750)					
5	NG Engineering Services, LLC	(148,343)					
6	National Grid Electric Service	(329,834)					
7	PSEG Electric Service TSA Co.	(5,556)					
8	Niagara Mohawk Power Corp	(8,600,880)					
9	Brooklyn Union Gas-KEDNY	(958)					
10	KS Gas East Corp-KEDLI	(317)					
11	Boston Gas Company	(7,105)					
12	Colonial Gas Company	(727)					
13	Narragansett Electric Co	(3,992,573)					
14	Granite St Elec-Post Sale	(379,151)					
15	EnergyNorth Gas-Post Sale	(2,911)					
16	New England Power Company	(20,438,906)					
17	NE Hydro-Trans Corp	(539)					
18	NE Electric Trans Corp	(1)					
19	NG Development Holdings Corp	(351)					
20	Valley Appliance & Merch	(5)					
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	(71,090,327)					\$0

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 29, 2016	Dec. 31, 2015			
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)				(Not Applicable)			
<p>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.</p> <p>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).</p> <p>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.)</p>							
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)	
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	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 29, 2016	Dec. 31, 2015

OPERATING RESERVES (Accounts 261, 262, 263, 265) (Not Applicable)

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

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
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			

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 29, 2016	Dec. 31, 2015		
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	5,559,944,632	675,937,619	12.1573	761,869	757,064
2		R-2 Res-Low Income	771,494,601	95,604,256	12.3921	107,094	105,191
3		R-4 Res-Time of Use	2,657,622	361,110	13.5877	89	85
4		G-1 General Service Sm	12,594,594	479,576	3.8078	2,335	2,337
5		S-4 St Lt-Security	1,411,089	170,307	12.0692		
7							
8		Total Account 440	6,348,102,538	772,552,870	12.1698	871,387	864,677
6		Rate Refunds, Net	-68,741,000	129,369	-0.1882		
9							
10							
11							
12							
13							
14	442	R-1 Residential	29,500,892	3,676,475	12.4623	1,762	1,734
15		R-4 Res-Time of Use	151,360	12,683	8.3794	1	1
16		G-1 Gen Svc Small	1,160,570,165	101,507,945	8.7464	96,918	96,126
17		G-2 Gen Svc Demand	729,313,436	84,838,969	11.6327	3,850	3,724
18		G-3 Time of Use Lrg	491,055,616	54,562,524	11.1113	483	455
19		S-4 St Lt - Security	16,986,136	2,044,321	12.0352		0.0000
21							
22		Total Account 442	2,427,577,605	246,642,917	10.1600	103,014	102,040
20		Rate Refunds, Net	-26,287,000	49,472	-0.1882		
23							
24							
25	444	S-1 St Lt Co Own Equip	7,021,902	1,046,633	14.9053	86	86
26		S-2 St Lt Cust Own Equip	1,335,287	22,941	1.7181	25	23
27		S-3 St Lt UG Div of Own	686,256	185,081	26.9697	15	14
28		S-4 St Lt - Security	4,373,532	422,511	9.6606	0	0
29		St Lt - Cust Own Equip S-5	2,148,769	198,368	9.2317	7	7
30		Nonconforming St. Lt G-1	68,402	8,264	12.0815	33	32
32							
33		Total Street Lights	15,634,148	1,883,798	12.0493	166	162
31		Rate Refunds, Net	-169,000	319	-0.1888		
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46	TOTAL SALES TO ULTIMATE						
47	CONSUMERS		8,696,117,291	1,021,258,745	11.7438	974,567	966,879

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 29, 2016	Year of Report Dec. 31, 2015
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		(Mo, Da, Yr) March 29, 2016	Dec. 31, 2015
OVERHEAD DISTRIBUTION LINES OPERATED					
Line No.		Wood Poles	Length (Pole Miles) Steel Towers	Total	
1	Miles - Beginning of Year	21,515.04		21,515.04	
2	Added During Year	466.01		466.01	
3	Retired During Year	-145.72		-145.72	
4	Adjusted During Year			0.00	
5	Miles - End of Year	21,835.33		21,835.33	
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	1,387,631			
17	Additions during year:				
18	Purchased				
19	Installed	5,520			
20	Associated with utility plant acquired				
21	Total additions	5,520			
22	Reductions during year:				
23	Retirements	(872)			
24	Associated with utility plant sold				
25	Total reductions	(872)			
26	Adjustments during year:				
27	Adjustments				
27	Adjustments due to miscalculation in prior years				
26	Number at End of Year	1,392,279			

Name of Respondent		This Report is (1) [X] An Original (2) [] A Resubmission		Date of Report (Mo, Da, Yr) March 29, 2016		Year of Report Dec. 31, 2015						
Massachusetts Electric Company												
STREETLAMPS CONNECTED TO SYSTEM												
Line No	City or Town (a)	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	1,156			1	4			614	333		4
2	Adams Area Customers	1,023			3	4			967	26		
3	Alford Area Customers	4		1		1			2			
4	Amesbury Area Customers	1,418	2		14	1			1,284	137		
5	Andover Area Customers	1,936	124	1	553	24			1,089	145		
6	Athol Area Customers	915			4	2			823	86		
7	Attleboro Area Customers	4,549			7	15			4,053	481	13	
8	Auburn Area Customers	450	2		1	3			212	232		
9	Avon Area Customers	890			1				705	180		4
10	Ayer Area Customers	598	1		10	4			507	76		
11	Barnstable Area Customers	312				5			253	58	1	
12	Belcherlow Area Customers	411			2	5			281	123		
13	Bellingham Area Customers	952	1		7	5			851	88		
14	Berlin Area Customers	87							69	18		
15	Beverly Area Customers	379				21			31	327		
16	Billerica Area Customers	2,906				2			2,029	271	4	
17	Blackstone Area Customers	732			1	1			680	50		
18	Bolton Area Customers	85			2	3			53	27		
19	Borford Area Customers	58							47	11		
20	Bridgewater Area Customers	1,585				5			1,266	313		1
21	Brimfield Area Customers	191			1				117	73		
22	Brockton Area Customers	1,508				17			6	1,476		9
23	Brookfield Area Customers	172							118	51	2	1
24	Charlton Area Customers	80				4			46	30		
25	Charlton Area Customers	167				1			65	101		
26	Chelmsford Area Customers	224				1			16	207		
27	Cheshire Area Customers	405			2	5			381	17		
28	Clarkburg Area Customers	230			2	2			218	8		
29	Clinton Area Customers	168	11		10	2			70	87		2
30	Cohasset Area Customers	628				2			527	96		3
31	Dighton Area Customers	581							513	68		
32	Douglas Area Customers	484				3			416	65		
33	Dracut Area Customers	1,783				1			1,555	227		
34	Dudley Area Customers	143				1			29	113		
35	Dunstable Area Customers	71			1	1			63	8		
36	East Bridgewater Area Customers	1,284							988	295		1
37	East Brookfield Area Customers	275			2	1			248	26		
38	East Longmeadow Area Customers	1,258			1	4			1,110	138		7
39	Easton Area Customers	495				27			50	408		1
40	Easton Area Customers	41				1			37	3		
41	Enfield Area Customers	15				4				11		
42	Essex Area Customers	165			1	13			113	40		
43	Essex Area Customers	3,223			2	7			2,932	261		1
44	Fall River Area Customers	930				1			274	533	1	21
45	Florida Area Customers	133			2				129	2		
46	Foxboro Area Customers	611			5	2			369	204		
47	Franklin Area Customers	184			3	8			22	149		1
48	Gardner Area Customers	330				2			118	212		
49	Gloucester Area Customers	195				10				184		1
50	Goshen Area Customers	30				1			23	6		
51	Grafton Area Customers	135							47	88		
52	Granby Area Customers	108				5			115	45		
53	Great Barrington Area Customers	626		1		15			491	119		
54	Halifax Area Customers	430			1	3			170	258		
55	Hamilton Area Customers	89				3				66		
56	Hampton Area Customers	201			2	2			169	26		
57	Hancock Area Customers	64			3	2			22	57		
58	Hanover Area Customers	894				6			523	364		2
59	Hanson Area Customers	557				2			345	209		
60	Hardwick Area Customers	26			2	1			2	21		
61	Harvard Area Customers	57	10		8	3			25	5		
62	Haverhill Area Customers	6,003			5	1			4,607	390		
63	Hawley Area Customers	5				2			1	2		
64	Heath Area Customers	19			1	2			8	8		
65	Hingham Area Customers	11							7	4		
66	Holbrook Area Customers	1,131	154		8	5			850	110		
67	Holland Area Customers	122							103	19		
68	Hopedale Area Customers	477							418	59		
69	Hubbardston Area Customers	78							33	45		
70	Lancaster Area Customers	115				11				98		
71	Lawrence Area Customers	4,305			1	4			3,861	410		
72	Leicester Area Customers	152				4			50	95		
73	Lenox Area Customers	343	6	1		31			255	50		
74	Leominster Area Customers	3,792			2	9			3,472	305		1
75	Lowell Area Customers	575				52			13	509		1
76	Lynn Area Customers	761			4	23			151	573		
77	Malden Area Customers	454			1	9			107	337		
78	Manchester-By-The-Sea Area Customers	379			4	1			354	20		
79	Martinsburg Area Customers	3,112			3	7			2,760	308		4
80	Medford Area Customers	5,447			13	25			4,808	601		
81	Melrose Area Customers	247				2			65	190		
82	Mendon Area Customers	221				2			143	76		
83	Methuen Area Customers	3,918			1	10			3,613	291	2	1
84	Millis Area Customers	1,980				4			1,781	189		7
85	Millbury Area Customers	125				4			57	85		1
86	Millville Area Customers	155							131	27		
	Subtotal	72,621	317	4	699	469	0	0	58,624	14,414	10	78

Name of Respondent		This Report is: (1) Original (2) A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report							
Massachusetts Electric Company				March 28, 2016		Dec. 31, 2015							
STREET LAMPS CONNECTED TO SYSTEM													
Line No.	City or Town (a)	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)	
87	Monroe Area Customers	37				1				33	3		
88	Monson Area Customers	208								160	104	1	
89	Monterey Area Customers	26				2				23	1		
90	Mount Washington Area Customers	2									2		
91	Nehant Area Customers	477					2			448	20		
92	New Britain Area Customers	33								3	30		
93	New Marlboro Area Customers	41								38	3		
94	New Salem Area Customers	23		5						3	14		
95	Newbury Area Customers	530	1		4					485	40		
96	Newburyport Area Customers	141									141		
97	North Adams Area Customers	1625		1	2	26				1498	92	2	2
98	North Andover Area Customers	161				3				10	148		
99	North Brookfield Area Customers	305								240	83		
100	Northampton Area Customers	657	81		59	26				188	293		
101	Northborough Area Customers	812	2		1	2				706	101		
102	Northbridge Area Customers	1124								967	154		1
103	Norton Area Customers	1039				7				792	239		1
104	Norwell Area Customers	813				3				646	104		
105	Oakham Area Customers	41				1				23	17		
106	Orange Area Customers	365				2	1			240	121		1
107	Oxford Area Customers	145		1	8	6				34	67		1
108	Palmer Area Customers	1120		1						938	190		2
109	Pembroke Area Customers	672			3	12				630	316	1	4
110	Pewee Area Customers	468				5				414	46		
111	Pelham Area Customers	60		2		1				48	9		
112	Phillipston Area Customers	59		5		1				28	25		
113	Plainville Area Customers	747				9				684	60		
114	Quincy Area Customers	648					10				629		
115	Randolph Area Customers	269				11				2	246		10
116	Rahoboth Area Customers	130				1	0			47	71		2
117	Revere Area Customers	4184				2	10			3628	536		8
118	Rockland Area Customers	1081				1	6			717	367		
119	Rockport Area Customers	801	338	1	40	3				365	26		
120	Rose Area Customers	57					1			48	8		
121	Roxelston Area Customers	23					4			3	20		
122	Rutland Area Customers	374		1						306	63		
123	Salem Area Customers	285				2	29			13	215		3
124	Salem Area Customers	969								853	115		
125	Saugus Area Customers	401				1	4			29	373		3
126	Schuette Area Customers	1621				5	10			1435	171		
127	Seekonk Area Customers	707				1	10			465	168		3
128	Sheffield Area Customers	87		1			4			52	28		2
129	Shirley Area Customers	60					9			1	50		
130	Shutesbury Area Customers	19					1			11	7		
131	Somerset Area Customers	1880								1735	140		4
132	Southborough Area Customers	1030					5			970	64		1
133	Southbridge Area Customers	1324				2	4			1229	69		
134	Spencer Area Customers	101					2			13	60		
135	Stockbridge Area Customers	225	116		30	4				50	13		
136	Stoughton Area Customers	486					38			27	419		2
137	Sturbridge Area Customers	587					4			443	140		
138	Sturton Area Customers	74					1				73		
139	Swampscott Area Customers	110								66	42		
140	Swans Area Customers	1871				1				1680	199	1	2
141	Tewksbury Area Customers	1935				1	1			1713	220		
142	Topsfield Area Customers	163					2			167	22		2
143	Tyrone Area Customers	520				1	2			436	81		
144	Union Area Customers	350					1			316	33		
145	Uxbridge Area Customers	430					2			225	198		5
146	Wales Area Customers	61								14	47		
147	Ware Area Customers	179	2			1	1			55	120		
148	Ware Area Customers	461								423	36		
149	Ware Area Customers	27								10	17		
150	Webster Area Customers	1616				18	3			1421	174		2
151	Wendell Area Customers	20					3			1	16		
152	Wenham Area Customers	24					1				23		
153	West Bridgewater Area Customers	916		1		2	3			640	252		9
154	West Brookfield Area Customers	227				1	7			194	22		3
155	West Newbury Area Customers	150					1			142	7		
156	West Stockbridge Area Customers	102		1			2			89	10		
157	Westborough Area Customers	379					23			106	242		5
158	Westford Area Customers	1065				3	11			972	79		
159	Westminster Area Customers	204		1			3			184	102		4
160	Westport Area Customers	178								104	73		1
161	Weymouth Area Customers	4401				23	6			3910	458		2
162	Whitman Area Customers	1070					2			664	168		6
163	Wilbraham Area Customers	525				2	0			432	63		2
164	Williamsburg Area Customers	34								3	31		
165	Williamstown Area Customers	655				11	16			568	61		
166	Winchendon Area Customers	688		2			1			550	135		
167	Wintthrop Area Customers	151								47	114		
168	Worcester Area Customers	1408					55			20	1318		6
169	Wrentham Area Customers	633	2		3	4				646	76		
	Subtotal	50,376	550	24	237	458	-	-	-	37,661	11,342	6	69
	Grand Total	122,997	607	28	633	927	-	-	-	94,265	25,756	24	177

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 29, 2016	Dec. 31, 2015
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	10%		
1/1/2010	1150	RESIDENTIAL - TIME-OF-USE (OPTIONAL) R-4	11%		
1/1/2010	1151	GENERAL SERVICE - SMALL COMMERCIAL AND INDUSTRIAL G-1	10%		
1/1/2010	1152	GENERAL SERVICE - DEMAND G-2		8%	
1/1/2010	1153	TIME-OF-USE - G-3		7%	
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 29, 2016	December 31, 2015
ADVERTISING EXPENSES				
Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1	Account 99090000			
2	A&G Admin			27,591
3	A&G C&I Admin			22,787
4	A&G Residential Admin			12,828
5	Appliance Management Program			44,503
6	C&I Direct Install			319,658
7	C&I New Construction			90,191
8	C&I Retrofit			523,739
9	C&I Statewide Marketing			566,583
10	Low-Income			16,513
11	Low-Income Statewide Marketing			83,740
12	Residential Behavior/Feedback			20,715
13	Residential Consumer Products			760,209
14	Residential Cooling & Heating Equipment			123,850
15	Residential Education			637,793
16	Residential HEAT Loan			89,818
17	Residential Home Energy Services			736,980
18	Residential Lighting			658,124
19	Residential Multi-Family Retrofit			479,327
20	Residential New Construction			11,451
21	Residential R&D and Demonstration			16
22	Residential Statewide Marketing			792,866
23	MA-E: C&I Sponsorships & Subscripti			281
24	Miscellaneous			261,883
25				
26	Total Account 99090000			<u>6,281,445</u>
27				
28	Account 99130000			
29	A&G Expenses			5,961
30	A&G Outside Services			80,421
31	Bill Inserts			174,050
32	Brand Deployment			50,637
33	Commissions			6,105
34	Event Management			6,616
35	Infrastructure			106,807
36	Other Channels			514,939
37	Print Media			1,133
38	Training			472
39				
40	Total Account 99130000			<u>947,140</u>
39				
40	Account 99301000			
41	Brand Deployment			5,000
42	A&G Expenses			29,138
43				
44	Total Account 9930100			<u>34,138</u>
45				
46				
Total				<u>7,262,724</u>

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 29, 2016	Dec. 31, 2015

CHARGES FOR OUTSIDE SERVICES

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

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

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

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

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

5. Designate associated companies.

- 1 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 return on amount of capital necessary to perform services.

18

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.

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 29, 2016	Dec. 31, 2015

CHARGES FOR OUTSIDE SERVICES (Continued)

23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74

4 Service Agreement dated as of November 5, 2012 between National Grid USA Service Company, Inc. and certain of its affiliates party thereto.

A Mutual Assistance Agreement dated as of March 28, 2008, as extended by a letter agreement effective as of March 19, 2017.

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 29, 2016	December 31, 2015
CHARGES FOR OUTSIDE SERVICES			
75			
76	<u>Transmission Expenses</u>		
77	95600000 TransOper Superv&Eng		245,315
78	95620000 Station Expenses		119,366
79	95660000 Load Dispatching		28,349
80	95680000 Maint-Superv & Eng		156,788
81			
82	Total Transmission		\$ 549,837
83			
84	<u>Distribution Expenses</u>		
85	95800000 Load Disp-Mon&Oper		5,163,657
86	95810000 Load Dispatching		3,638,378
87	95820000 Station Expenses		891,354
88	95830000 Overhead Line Exp		1,724,143
89	95840000 Underground Line Exp		275,596
90	95850000 St.Lght&Sig Sys Exp		393
91	95860000 Meter expenses		1,124,877
92	95870000 Customer Install Exp		160,050
93	95880000 Maint-Computer Software		7,919,652
94	95890000 Rents		369
95	95900000 Maint-Superv & Eng		2,605
96	95920000 Maint-Station Equip		749,560
97	95930000 Maint-Overhead Lines		2,610,690
98	95950000 Maint-Line Transform		4,770
99	95970000 Maint-Meters		116,469
100	95980000 Maint-Misc DistPlant		12,862
101			
102	Total Distribution		\$ 24,195,743
103			
104			
105	<u>Customer Expenses</u>		
106	99010000 Superv-Cust Acct Exp		1,351,401
107	99020000 Meter Reading Exp		954,919
108	99030000 Cust Record&Coll Exp		12,109,470
109	99040000 Uncollectible Accts		5,057
110	99050000 Misc Cust Accts Exp		1,324,146
111	99080000 Customer Assist Exp		9,555,873
112	99090000 Informational and Instructional Advertising Expenses		351,583
113	99100000 Misc Cust Serv&Info		348,581
114			
115	Total Customer		\$ 26,001,029
116			
117			
118	<u>Sales Expense</u>		
119	99120000 Demonstr&Selling Exp		393,078
120	99130000 Advertising E Total Distribution		100,710
121			
122	Total Sales		\$ 493,788
123			
124	<u>Administrative and General Expense</u>		
125	99200000 Admin & Gen Salaries		38,116,916
126	99210000 Office Supplies&Exp		15,630,743
127	99230000 OutsideServ Employed		95
128	99240000 Property Insurance		2,619,834
129	99250000 Injuries and Damages		2,437,504
130	99260000 Empl Pensions & Ben		56,377,221
131	99280000 Reg Commission Exp		716,840
132	99301000 Gen Advertising Exp		29,138
133	99302000 Misc Genera Total Customer		1,909,297
134	99310000 Rents		7,933,078
135	99350000 Maint-General Plant		1,110,598
136			
137	Total Administrative and General		\$ 128,781,263
138			
139			
140			
141			
142			
143			
144			
145			
146			
147			
148			
149			
150			
151			
152			
153			
154			
155			
156			
157	Total Electric Operating and Maintenance Expense		\$ 179,021,661
158			

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 29, 2016	December 31, 2015

CHARGES FOR OUTSIDE SERVICES (Continued)

Other Accounts		
159		
160	91070000 CWIP	42,668,035
161	91080000 Accum Prov for Depr	577,646
162	91630000 Stores Clearing	4,210,357
163	92282000 Injuries & Damages R	2,115,262
164	92340000 Accounts Payable to Associated Companies	(2)
165	94030000 Depreciation expense	1,205,433
166	94050000 Amort of Other Plant	15,088,030
167	94081000 TaxOthThanInc-UtilOp	6,069,836
168	94171000 Exp Non-Utility Oper	1,837,551
169	94190000 Interest and Div Inc	(1,069,296)
170	94210000 Misc Non-Oper Inc	(281,959)
171	94212000 Loss Dispos of Prop	66
172	94261000 Donations	1,301,686
173	94262000 Life insurance	492,526
174	94264000 Exp Civic, Polt Act	166,294
175	94265000 Other deductions	979,340
176	94310000 Other Interest Exp	183,664
177	91740000 Misc Curr&Accr Asset	25,558
178	91630000 Prel Surv&Inv Charge	929,989
179	91640000 Clearing Accounts	185
180	94510000 Misc Service Revenue	1,022
181		
182		
183		
184		
185		
186	Total Other Accounts	\$ 76,501,420
187		
188	Total Charges	\$ 254,623,081

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 29, 2016	December 31, 2015
CHARGES FOR OUTSIDE SERVICES (Continued)			
189	<u>Charges for Outside Vendors and Other Consultative Service</u>		
190	<u>Vendor and Service</u>		
191	<u>Plant Accounts</u>		
192	ABB INC.		184,514.00
193	AKERSON & WILEY, INC.		30,590.00
194	ANDERSON & KREIGER LLP		48,601.17
195	ANDOVER POLICE DEPARTMENT		190,945.86
196	ANTARES GROUP INC.		52,256.57
197	BEALS AND THOMAS INC.		504,571.62
198	BEVERLY POLICE DEPARTMENT		121,193.60
199	BL COMPANIES INC.		65,979.84
200	BLACK & VEATCH		307,471.33
201	BLACK & VEATCH CONSTRUCTION		528,834.91
202	BLACK & VEATCH CORPORATION		130,902.48
203	BORREGO SOLAR SYSTEMS INC		17,142,832.84
204	BOWDITCH AND DEWEY LLP		211,058.14
205	BSC GROUP INC		287,760.39
206	BURNS AND MCDONNELL INC.		338,450.98
207	C C POWER LLC		34,733.52
208	CDM SMITH		118,870.29
209	CGKV ARCHITECTS INC		28,240.00
210	CHA CONSULTING INC		2,291,320.15
211	CHARTER ENVIRONMENTAL INC.		230,363.80
212	CIAMBRO CORPORATION		1,258,309.11
213	CITY MALDEN		97,526.42
214	CITY OF ATTLEBORO		59,429.15
215	CITY OF BROCKTON		58,940.20
216	CITY OF EVERETT		106,155.82
217	CITY OF GARDNER		33,831.40
218	CITY OF GLOUCESTER		129,163.55
219	CITY OF HAVERHILL		76,362.74
220	CITY OF LEOMINSTER		45,782.25
221	CITY OF LOWELL		197,840.18
222	CITY OF LYNN		338,285.85
223	CITY OF MARLBOROUGH		130,533.68
224	CITY OF MEDFORD		93,933.25
225	CITY OF MELROSE		36,785.58
226	CITY OF METHUEN		65,255.56
227	CITY OF NORTHAMPTON		32,436.78
228	CITY OF QUINCY		176,932.57
229	CITY OF REVERE		184,109.70
230	CITY OF SALEM		47,586.00
231	CITY OF WORCESTER		1,525,835.09
232	CLEAN HARBORS ENVIRONMENTAL SERVICE		1,136,296.63
233	CLEAN HARBORS ENVIRONMENTAL SVCS		94,843.87
234	COMMONWEALTH ASSOCIATES INC.		35,110.26
235	CONECO ENGINEERS & SCIENTISTS INC.		827,586.79
236	CONTROLPOINT TECHNOLOGIES INC.		2,355,493.92
237	DAVIS H ELLIOT CONSTRUCTION CO. INC		98,146.53
238	DGT SURVEY GROUP		67,612.50
239	DIVERSIFIED PROJECT MANAGEMENT INC.		63,343.01
240	DOBLE ENGINEERING CO.		44,465.00
241	DRACUT POLICE DEPARTMENT		47,787.95
242	E S BOULOS CO		25,450.50
243	E S BOULOS COMPANY		4,578,880.86
244	ELECCOMM CORP		1,371,064.56
245	ELECTROTEK CONCEPTS INC		28,000.00
246	EN ENGINEERING, LLC		98,721.36
247	ENERGY INITIATIVES GROUP LLC		769,217.88
248	ENVIRONMENTAL SOIL MANAGEMENT INC.		145,361.31
249	EXPONENT INC.		25,398.88
250	FALL RIVER POLICE DEPARTMENT		113,083.30
251	GRAFTON POLICE DEPARTMENT		25,703.50
252	GZA GEOENVIRONMENTAL INC.		328,166.26
253	HALIFAX POLICE DEPT		63,996.22
254	HARLAN ELECTRIC CO.		1,948,843.32
255	HAYNER SWANSON INC		256,207.65
256	HOOVER TREATED WOOD PRODUCTS INC		135,238.83
257	HYDRO-QUEBEC		69,774.26
258	INNOVATIVE ENGINEERING		110,099.02
259	K&M UTILITY LINES LTD		27,323.04
260	KLEINFELDER INC		37,285.31
261	LAWRENCE POLICE DEPARTMENT		57,790.21
262	LEE ELECTRICAL CONSTRUCTION INC.		52,812.00
263	LEIDOS ENGINEERING LLC		2,071,388.44
264	M J ELECTRIC LLC		2,000,038.49
265	Massachusetts Electric Co		48,800.30
266	MASSACHUSETTS STATE POLICE		67,959.14
267			
268		Subtotal	\$46,771,639
269			

Name of Respondent	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) March 29, 2016	Year of Report December 31, 2015
CHARGES FOR OUTSIDE SERVICES (Continued)			
270	<u>Charges for Outside Vendors and Other Consultative Service</u>		
271	<u>Vendor and Service</u>		
272	<u>Plant Accounts</u>		
273	MATRIX PDM ENGINEERING		41,599
274	MAXYMILLIAN TECHNOLOGIES INC.		33,296
275	MCKENZIE ENGINEERING CO.		124,349
276	MCPHEE ELECTRIC LTD		2,618,428
277	MIDDOUGH INC		75,610
278	MIDWEST POWERLINE INC.		30,169
279	MIRARCHI BROTHERS INC.		61,218
280	MORAN ENVIRONMENTAL RECOVERY LLC		63,524
281	New England Power Company		46,360
282	NORTHERN PLAINS POWER TECHNOLOGIES		49,540
283	NORTHSTAR CONTRACTING GROUP, INC		125,707
284	NOVINIUM INC.		1,295,963
285	OSMOSE UTILITIES SERVICES INC.		234,326
286	PIKE ELECTRIC LLC		33,543
287	PLYMOUTH COUNTY SHERIFF'S DEPARTMEN		25,948
288	POWER ENGINEERS CONSULTING INC.		1,236,134
289	POWER LINE CONTRACTOR'S INC		248,245
290	POWERCON CORPORATION		109,940
291	PREMIER UTILITY SERVICES LLC		135,986
292	PRO. UNLIMITED INC.		953,067
293	QINETIQ NORTH AMERICA INC (TSG)		73,302
294	QUALITY LINES, INC		40,161
295	RG VANDERWEIL ENGINEERS LLP		229,993
296	RIGGS DISTLER AND CO. INC.		2,060,473
297	ROYALSTON POLICE DEPARTMENT		28,888
298	RUSSELL N RAYMOND		25,500
299	SARGENT AND LUNDY LLC		130,887
300	SAUGUS POLICE DEPARTMENT		42,728
301	SIMPSON GUMPERTZ AND HEGER INC.		49,370
302	SNC-LAVALIN CONSTRUCTORS INC.		263,700
303	SOUTHBRIDGE POLICE DEPT		58,255
304	SPX TRANSFORMER SOLUTIONS INC.		282,500
305	STATE ELECTRIC CORP		2,057,758
306	STOUGHTON POLICE DEPARTMENT		28,311
307	SYSTEMS CONTROL		258,976
308	T F MORAN INC.		188,525
309	TANGIBL LLC		153,692
310	TAUPER LAND SURVEY INC.		235,612
311	TEWKSBURY POLICE DEPARTMENT		121,465
312	THE DANELLA COMPANIES, INC.		26,419
313	THE HYDAKER WHEATLAKE CO.		63,731
314	TIGHE & BOND INC.		502,769
315	TOWN OF AMESBURY		25,172
316	TOWN OF AUBURN		44,242
317	TOWN OF BELCHERTOWN		98,554
318	TOWN OF BELLINGHAM		31,426
319	TOWN OF BILLERICA		101,473
320	TOWN OF BLACKSTONE		26,100
321	TOWN OF BRIDGEWATER		35,622
322	TOWN OF CHELMSFORD		48,272
323	TOWN OF CLINTON		34,869
324	TOWN OF COHASSET		60,641
325	TOWN OF DUDLEY		47,380
326	TOWN OF DUNSTABLE		34,602
327	TOWN OF FOXBOROUGH		38,853
328	TOWN OF FRANKLIN		196,525
329	TOWN OF GRANBY		43,853
330	TOWN OF GREAT BARRINGTON		35,996
331	TOWN OF HAMPDEN		46,939
332	TOWN OF HANOVER		56,215
333	TOWN OF HANSON		28,033
334	TOWN OF LEICESTER		62,223
335	TOWN OF MANCHESTER-BY-THE-SEA		66,375
336	TOWN OF MILFORD		50,823
337	TOWN OF NORTHBRIDGE		26,490
338	TOWN OF NORWELL		46,741
339	TOWN OF OXFORD		64,443
340	TOWN OF PEMBROKE		61,219
341	TOWN OF PETERSHAM		27,016
342	TOWN OF PLAINVILLE		60,554
343	TOWN OF RANDOLPH		73,519
344	TOWN OF REHOBOTH		60,599
345	TOWN OF ROCKLAND		34,137
346	TOWN OF SEEKONK		137,018
347	TOWN OF SWAMPSCOTT		55,268
348			
349		Subtotal	\$16,327,156
350			

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 29, 2016	December 31, 2015
CHARGES FOR OUTSIDE SERVICES (Continued)			
351	<u>Charges for Outside Vendors and Other Consultative Service</u>		
352	<u>Vendor and Service</u>		
353	<u>Plant Accounts</u>		
354	TOWN OF TYNGSBOROUGH		30,424.22
355	TOWN OF UXBRIDGE		28,721.15
356	TOWN OF WEBSTER		44,003.70
357	TOWN OF WESTBOROUGH		71,463.19
358	TOWN OF WESTFORD		44,607.25
359	TOWN OF WEYMOUTH		157,260.60
360	TOWN OF WHITMAN		26,065.60
361	TOWN OF WILBRAHAM		55,637.42
362	TOWN OF WILLIAMSTOWN		26,318.64
363	TOWN OF WINTHROP		30,014.70
364	TOWN OF WRENTHAM		75,843.12
365	TPC WIRE AND CABLE CORP		38,747.76
366	TRANSGARD LLC		31,773.00
367	TRC ENGINEERS LLC		3,129,513.49
368	TRC ENVIRONMENTAL CORP.		282,903.62
369	UNITED SITE SERVICES INC.		30,634.41
370	VANASSE HANGEN BRUSTLIN INC.		136,298.98
371	VISI-FLASH RENTALS EASTERN INC.		27,700.00
372	WASTE MANAGEMENT OF MASSACHUSETTS		25,158.28
373	Other Vendors (246 in total)		1,886,284.44
374			
375			
376			
377			
378			
379			
380			
381			
382			
383			
384			
385			
386			
387			
388			
389			
390		Subtotal	6,179,374
391			
392		Total Plant Accounts	69,278,169
393			
394			

Name of Respondent	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) March 29, 2016	Year of Report December 31, 2015
Massachusetts Electric Company			
CHARGES FOR OUTSIDE SERVICES (Continued)			
395	<u>Vendor and Service</u>		
396		<u>Operation Accounts</u>	
397	A1 UTILITY CONTRACTOR INC.		160,681
398	ABYSSPOINT LLC		81,422
399	ACCENTURE UK LIMITED		46,147
400	ACCURATE BACKGROUND, INC		30,992
401	AECOM INC.		70,310
402	AKIN GUMP STRAUSS HAUER & FELD LLP		37,061
403	ALLAN BRITWAY ELECTRICAL UTILITY		31,259
404	ALLIANCE POWER GROUP LLC		421,428
405	ALSTON & BIRD LLP		61,318
406	ANCHOR QEA LLC		618,982
407	ANDERSON & KREIGER LLP		131,581
408	AON CONSULTING, INC.		256,658
409	APTEC LLC		49,520
410	ARENT FOX KINTNER PLOTKIN & KAHN PL		28,218
411	ARIBA INC.		348,017
412	ASPLUNDH CONSTRUCTION CORP.		247,700
413	ASPLUNDH TREE EXPERT CO.		1,019,599
414	AUI INC		58,364
415	BARNES TREE SERVICE INC.		52,623
416	BEHAVIORAL SCIENCE TECHNOLOGY INC		70,079
417	BOND SCHOENECK & KING PLLC		42,849
418	BOWDITCH AND DEWEY LLP		1,038,643
419	BOYDEN		52,754
420	BRIDGE ENERGY GROUP INC		52,505
421	BROWN AND CALDWELL		94,755
422	BUSBY CONSTRUCTION CO. INC.		75,101
423	C C POWER LLC		493,432
424	C W WRIGHT CONSTRUCTION CO. INC.		205,308
425	CANNY BOWEN INC		37,543
426	CARR. AND DUFF INC.		162,009
427	CEATI INTERNATIONAL TRUST INC.		25,836
428	CHA CONSULTING INC		32,937
429	CIANBRO CORPORATION		104,929
430	CITY OF WORCESTER		57,451
431	CLEAN HARBORS ENVIRONMENTAL SERVICE		785,550
432	CONCENTRIC ENERGY ADVISORS		167,003
433	CONECO ENGINEERS & SCIENTISTS INC.		641,397
434	CONTROLPOINT TECHNOLOGIES INC.		94,668
435	CORPTAX INC.		29,425
436	CORRIGAN JOHNSON & TUTOR PA		45,659
437	COSTELLO DISMANTLING COMPANY INC		47,880
438	COVINGTON & BURLING LLP		52,162
439	CSS REFUND ONE-TIME VENDOR		35,000
440	CULVER CO. INC.		30,218
441	DAVIS H ELLIOT CONSTRUCTION CO. INC		1,387,756
442	DAY PITNEY LLP		311,360
443	DELOITTE & TOUCHE LLP		843,384
444	DELOITTE CONSULTING LLP		7,859,437
445	DELOITTE TAX LLP		84,531
446	DIG SAFE SYSTEM INC.		204,834
447	DOBLE ENGINEERING CO.		51,743
448	DON LIA		550,000
449	DOUCETTE & LAROSE LLC		35,042
450	DUFF & PHELPS LLC		75,235
451	E S BOULOS COMPANY		40,450
452	E+E POWERLINE LTD		141,362
453	EECS INC.		395,051
454	EFFICIO		318,858
455	E-J ELECTRIC T&D LLC		145,846
456	ELECCOMM CORP		101,790
457	ELECNR HAWKEYE LLC		71,200
458	ELECTRIC POWER RESEARCH INSTITUTE I		183,619
459	EMPYREAN BENEFIT SOLUTIONS, INC.		192,437
460	EN ENGINEERING, LLC		27,884
461	ENVIRONMENTAL HEALTH SERVICES INC.		42,085
462	ERNST & YOUNG LLP		841,304
463	FDM GROUP INC		141,907
464	FIT FOR WORK LLC		26,016
465	FOSTER ASSOCIATES CONSULTANTS LLC		60,856
466	GAGNON LINE CONSTRUCTION INC.		255,912
467	GE MDS LLC		107,346
468	GEI CONSULTANTS INC.		312,628
469	GNARUS ADVISORS LLC		52,548
470	GRATTAN LINE CONSTRUCTION CORP.		176,894
471	GRAYS POWER SUPPLY		87,502
472	GZA GEOENVIRONMENTAL INC.		2,523,239
473			
474		Subtotal	25,857,007
475			

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 29, 2016	Year of Report December 31, 2015
Massachusetts Electric Company			
CHARGES FOR OUTSIDE SERVICES (Continued)			
476	<u>Vendor and Service</u>		
477	<u>Operation Accounts</u>		
478	HARLAN ELECTRIC CO.		471,785
479	HINCKLEY ALLEN & SNYDER LLP		210,384
480	HP ENTERPRISE SERVICES LLC		330,238
481	HSG GROUP INC.		36,670
482	HYDRO-QUEBEC		1,482,789
483	IBM CORP.		1,698,067
484	IBM CORPORATION		66,059
485	INNOVATIVE ENGINEERING		1,127,226
486	ITRON INC.		105,482
487	J H LYNCH AND SONS INC.		105,253
488	J J KELLER & ASSOCIATES INC		31,945
489	JOHN LUCAS TREE EXPERT CO.		194,469
490	JONES LANG LASALLE AMERICAS INC.		35,427
491	JOYCE & JOYCE		85,856
492	K&M UTILITY LINES LTD		385,720
493	KEARNEY DONOVAN & MCGEE PC		27,902
494	KEEGAN WERLIN & PABIAN LLP		255,999
495	KELLIHER SAMETS VOLK		215,211
496	K-LINE CONSTRUCTION LTD		191,047
497	KPMG LLP		898,392
498	LANGUAGE SELECT LLC		502,431
499	LEE ELECTRICAL CONSTRUCTION INC.		747,889
500	LEIDOS ENGINEERING LLC		55,356
501	LEWIS TREE SERVICE INC.		1,504,050
502	M J ELECTRIC LLC		177,266
503	M.J. BRADLEY & ASSOCIATES, LLC		55,140
504	MAIN LITE ELECTRIC CO		126,439
505	MARITIME GLOUCESTER		122,500
506	MARSH USA INC		59,903
507	Massachusetts Electric Co		137,188
508	MASTEC NORTH AMERICA INC.		156,323
509	MAYER TREE SERVICE		78,056
510	MCDONOUGH ELECTRIC CONST CORP		259,290
511	MCPHEE ELECTRIC LTD		37,137
512	MEABH PURCELL		145,616
513	MERCER HUMAN RESOURCE CONSULTING IN		293,281
514	MICHELS POWER		156,050
515	MIDDOUGH INC		38,940
516	MIDWEST POWERLINE INC.		514,684
517	MIRARCHI BROTHERS INC.		848,384
518	MORAN ENVIRONMENTAL RECOVERY LLC		53,639
519	MORGAN LEWIS & BOCKIUS LLP		55,929
520	NATIONAL GRID		32,390
521	NATIONWIDE CREDIT INC.		35,137
522	NELSON TREE SERVICE INC.		490,682
523	NGUSA Service Company		1,708,110
524	Niagara Mohawk Power Corp		46,388
525	NOISE CONSULTING GROUP INC.		67,636
526	NORTHEAST ANIMAL CONTROL		46,797
527	NORTHLINE UTILITIES LLC		102,845
528	NORTHSTAR CONTRACTING GROUP, INC		29,605
529	OC TANNER RECOGNITION CO.		508,717
530	O'CONNELL ELECTRIC CO. INC.		74,673
531	O'DONNELL LINE CONSTRUCTION CO. INC		38,327
532	ON TARGET UTILITY SERVICES		1,514,350
533	OSMOSE UTILITIES SERVICES INC.		188,440
534	P A FIORE CONSTRUCTION LLC		29,925
535	PADILLA AND COMPANY LLP		96,405
536	PICTOMETRY INTERNATIONAL CORP		27,552
537	PIKE ELECTRIC LLC		474,284
538	POWER ENGINEERS CONSULTING INC.		26,174
539	POWER LINE CONTRACTOR'S INC		58,115
540	POWERPLAN INC.		237,673
541	PRICEWATERHOUSECOOPERS LLP		2,279,631
542	PRO. UNLIMITED INC.		2,555,763
543	QUALITY LINES, INC		567,860
544	QUANTA TECHNOLOGY LLC		88,845
545	REPUBLIC SERVICES NATIONAL ACCOUNTS		116,294
546	RICHARDSON WAYLAND ELECTRICAL LLC		51,021
547	RIGGS DISTLER AND CO. INC.		304,375
548	ROKSTAD POWER INC		332,829
549	SAP AMERICA INC.		91,787
550	SIGMA CONSULTANTS INC.		38,008
551	SOLOMON AND SOLOMON PC		39,875
552	SPE UTILITY CONTRACTORS LLC		134,105
553			
554			
555		Subtotal	26,514,423
556			

Name of Respondent	This Report Is: (1) [X] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) March 29, 2016	Year of Report December 31, 2015
Massachusetts Electric Company			
CHARGES FOR OUTSIDE SERVICES (Continued)			
557	<u>Vendor and Service</u>		
558		<u>Operation Accounts</u>	
559	STANLEY TREE SERVICE INC.		322,359
560	STORM SERVICES ENGINEERING LLC		1,105,000
561	STRATEGIC BENEFITS ADVISORS INC		151,400
562	SUMTER UTILITIES INC.		183,435
563	SUSSEX ECONOMIC ADVISORS LLC		44,178
564	SUTHERLAND ASBILL & BRENNAN LLP		55,247
565	T&D SOLUTIONS LLC		36,303
566	THE DANELLA COMPANIES, INC.		237,774
567	THE DAVEY TREE EXPERT COMPANY		121,976
568	THE HYDAKER WHEATLAKE CO.		901,135
569	THE UNITED ILLUMINATING COMPANY		80,879
570	TIGHE & BOND INC.		79,198
571	TOWERS WATSON DELAWARE INC		168,821
572	TOWERS WATSON DELAWARE INC.		93,222
573	TRC ENGINEERS LLC		61,040
574	TRC ENVIRONMENTAL CORP.		63,851
575	TREES INC.		140,076
576	TRI-WIRE LINE CONSTRUCTION, INC		214,609
577	UNIPART SERVICES AMERICA		3,224,659
578	UNITED STATES ENVIRONMENTAL PROTECT		853,220
579	VANASSE HANGEN BRUSTLIN INC.		42,851
580	VERIZON BUSINESS SERVICES		28,152
581	WASTE HARMONICS LLC		109,558
582	WEBSAN SOLUTIONS INC.		135,663
583	WIPRO LTD.		5,177,527
584	XEROX CORP.		122,001
585	Other Vendors (376 in total)		1,524,637
586			
587		Subtotal	15,276,772
588			
589		Total Operation	67,650,203
590			
591		Total Outside Vendors	136,928,372
592			
593			
594			
595			
596			
597			
598			
599			
600			
601			
602			
603			
604			
605			
606			
607			
608			
609			
610			
611			
612			
613			
614			
615			
616			
617			
618			
619			
620			
621			
622			
623			
624			
625			
626			
627			
628			
629			
630			
631			
632			
633			
634			
635			
636			
637			

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
1	ABINGTON			145,866.50
2	ACCORD			765.00
3	ADAMS			34,703.34
4	AMESBURY			180,230.50
5	ANDOVER			862,657.14
6	ASHLEY FALLS			2,329.00
7	ATHOL			74,683.00
8	ATTLEBORO			323,092.94
9	AUBURN			151,485.50
10	AVON			233,937.50
11	AYER			123,049.00
12	BARRE			35,585.00
13	BELCHERTOWN			37,601.00
14	BELLINGHAM			141,331.16
15	BERLIN			67,267.00
16	BEVERLY			519,841.75
17	BEVERLY FARMS			5,633.00
18	BILLERICA			609,478.50
19	BLACKSTONE			23,262.77
20	BOLTON			70,754.00
21	BONDSVILLE			5,210.00
22	BOXFORD			11,065.00
23	BRADFORD			95,006.25
24	BRIDGEWATER			144,424.79
25	BRIMFIELD			21,798.50
26	BROCKTON			857,983.57
27	BROOKFIELD			7,830.50
28	BYFIELD			3,820.00
29	CHARLEMONT			8,835.00
30	CHARLTON			84,243.72
31	CHARLTON CITY			3,476.00
32	CHELMSFORD			378,173.05
33	CHERRY VALLEY			11,825.00
34	CHESHIRE			6,737.00
35	CLARKSBURG			818.00
36	CLINTON			354,238.75
37	COHASSET			61,182.00
38	COLLINSVILLE			130.00
39	DIGHTON			8,903.50
40	DOUGLAS			37,004.00
41	DRACUT			157,008.25
42	DUDLEY			54,246.50
43	DUNSTABLE			732.00
44	E BRIDGEWATER			87,234.25
45	E BRIMFIELD			260.00
	Subtotal			\$ 6,045,739

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
46	E BROOKFIELD			5,209.00
47	E CHELMSFORD			1,970.00
48	E LONGMEADOW			121,890.00
49	E PEPPERELL			14,135.00
50	EAST DOUGLAS			10,814.39
51	EASTON			17,277.00
52	ERVING			2,185.00
53	ESSEX			31,647.00
54	EVERETT			594,482.62
55	FALL RIVER			935,918.42
56	FAYVILLE			3,750.00
57	FISKDALE			3,518.00
58	FLORENCE			69,823.00
59	FLORIDA			2,130.00
60	FOXBORO			402,452.00
61	FRANKLIN			456,221.01
62	GARDNER			157,980.62
63	GILBERTVILLE			1,535.00
64	GLOUCESTER			239,741.00
65	GOSHEN			970.00
66	GRAFTON			14,783.00
67	GRANBY			14,268.50
68	GT BARRINGTON			148,309.25
69	HALIFAX			42,441.86
70	HAMILTON			10,072.00
71	HAMPDEN			12,426.00
72	HANCOCK			240.00
73	HANOVER			185,010.78
74	HANSON			56,701.50
75	HARDWICK			8,283.00
76	HARVARD			8,798.50
77	HAVERTHILL			475,018.37
78	HAWLEY			850.00
79	HAYDENVILLE			8,384.00
80	HEBRONVILLE			260.00
81	HINGHAM			18,665.00
82	HOLBROOK			96,756.00
83	HOLLAND			5,783.00
84	HOPEDALE			57,191.75
85	HOUSATONIC			14,707.00
86	HUBBARDSTON			12,667.50
87	LANCASTER			46,398.00
88	LANESVILLE			1,115.00
89	LAWRENCE			847,418.88
90	LEEDS			3,780.00
	Subtotal			\$ 5,163,778

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	LEICESTER			34,921.00
92	LENOX			95,223.00
93	LEOMINSTER			510,316.51
94	LINWOOD			2,142.00
95	LOWELL			864,588.81
96	LYNN			721,965.10
97	MAGNOLIA			1,029.00
98	MALDEN			589,896.38
99	MANCHAUG			140.00
100	MANCHESTER			13,136.50
101	MARLBOROUGH			1,023,767.83
102	MEDFORD			646,618.25
103	MELROSE			117,725.75
104	MELROSE HGLDS			3,040.00
105	MENDON			33,934.84
106	METHUEN			326,190.50
107	MILFORD			429,189.00
108	MILL RIVER			756.00
109	MILLBURY			167,774.94
110	MILLVILLE			2,034.00
111	MONROE BRIDGE			190.00
112	MONSON			37,288.00
113	MONTEREY			1,870.00
114	MT WASHINGTON			4,524.00
115	N BILLERICA			126,696.00
116	N BROOKFIELD			9,164.00
117	N CHELMSFORD			47,789.00
118	N EGREMONT			2,517.00
119	N OXFORD			
120	N TEWKSBURY			29,726.00
121	N UXBRIDGE			8,281.00
122	NAHANT			35,968.00
123	NEW BRAintree			2,075.00
124	NEW MARLBORO			6,268.00
125	NEW SALEM			895.00
126	NEWBURY			32,344.00
127	NEWBURYPORT			238,574.43
128	NORTH ADAMS			86,801.87
129	NORTH ANDOVER			331,167.75
130	NORTH DIGHTON			14,850.06
131	NORTH EASTON			68,531.00
132	NORTH GRAFTON			38,382.00
133	NORTH OXFORD			11,748.00
134	NORTH QUINCY			228,427.00
135	NORTH SHIRLEY			1,123.00
	Subtotal			\$ 6,949,590

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
136	NORTHAMPTON			239,953.43
137	NORTHBOROUGH			141,945.00
138	NORTHBRIDGE			24,483.00
139	NORTON			115,903.00
140	NORWELL			97,220.00
141	OAKHAM			700.00
142	ORANGE			49,899.14
143	OXFORD			93,026.29
144	PALMER			156,502.75
145	PEMBROKE			129,612.25
146	PEPPERELL			29,641.00
147	PETERSHAM			1,240.00
148	PHILLIPSTON			5,075.00
149	PIGEON COVE			130.00
150	PITTSFIELD			220.00
151	PLAINVILLE			120,843.48
152	PRIDES XING			1,300.00
153	QUINCY			730,536.79
154	RANDOLPH			255,060.19
155	REHOBOTH			85,838.50
156	REVERE			372,829.84
157	ROCHDALE			9,898.00
158	ROCKLAND			211,444.75
159	ROCKPORT			41,233.50
160	ROYALSTON			535.00
161	RUTLAND			16,255.75
162	S ATTLEBORO			26,894.00
163	S CHELMSFORD			845.00
164	S EGREMONT			3,651.00
165	S HAMILTON			13,020.00
166	S LANCASTER			12,881.00
167	S ROYALSTON			585.00
168	SALEM			422,225.07
169	SALISBURY			112,457.35
170	SALISBURY BCH			13,775.50
171	SAUGUS			253,134.62
172	SCITUATE			109,420.50
173	SEEKONK			167,666.50
174	SHARON			5,690.00
175	SHEFFIELD			18,913.00
176	SHIRLEY			33,459.50
177	SHIRLEY CTR			2,230.00
178	SHUTESBURY			2,492.00
179	SOMERSET			75,418.00
180	SOUTH BARRE			3,085.00
	Subtotal			\$ 4,209,170

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
181	SOUTH BERLIN			
182	SOUTH EASTON			126,950.00
183	SOUTH GRAFTON			13,713.00
184	SOUTHBOROUGH			139,247.25
185	SOUTHBRIDGE			261,015.22
186	SOUTHFIELD			3,958.00
187	SPENCER			58,957.25
188	STILL RIVER			545.00
189	STOCKBRIDGE			9,984.00
190	STOUGHTON			487,637.59
191	STURBRIDGE			126,519.50
192	SUTTON			27,741.32
193	SWAMPSCOTT			73,195.25
194	SWANSEA			108,538.00
195	TEWKSBURY			426,390.25
196	THORNDIKE			4,172.00
197	THREE RIVERS			20,574.00
198	TOPSFIELD			33,402.25
199	TYNGSBORO			114,684.00
200	UPTON			23,228.00
201	UXBRIDGE			75,524.32
202	W BRIDGEWATER			189,858.00
203	W BROOKFIELD			26,812.50
204	W CHELMSFORD			180.00
205	W STOCKBRIDGE			18,734.00
206	WALES			862.00
207	WARD HILL			24,038.75
208	WARE			86,221.39
209	WARREN			28,106.75
210	WARWICK			439.00
211	WEBSTER			135,164.83
212	WENDELL			2,558.00
213	WENHAM			10,009.00
214	WEST BOXFORD			835.00
215	WEST DUDLEY			385.00
216	WEST HAWLEY			200.00
217	WEST MILLBURY			185.00
218	WEST NEWBURY			8,895.00
219	WEST WARREN			2,172.00
220	WESTBOROUGH			876,494.00
221	WESTFORD			281,241.75
222	WESTMINSTER			136,425.00
223	WESTPORT			25,652.00
224	WEYMOUTH			366,076.50
225	WHITINSVILLE			20,730.00
	Subtotal			\$ 4,378,252

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	WHITMAN			90,528.72
227	WILBRAHAM			106,090.00
228	WILLIAMSBURG			6,703.00
229	WILLIAMSTOWN			50,739.00
230	WINCHDON SPGS			150.00
231	WINCHENDON			53,321.50
232	WINTHROP			88,846.75
233	WOLLASTON			70,664.50
234	WORCESTER			2,027,177.23
235	WRENTHAM			80,163.25
236				
237				
238				
239				
240				
241				
242				
243				
244				
245				
246				
247				
248				
249				
250				
251				
252				
253				
254				
255				
256				
257				
258				
259				
260				
261				
262				
263				
264				
265				
266				
267				
268				
269				
270				
	Subtotal			\$ 2,574,384

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
271				
272				
273				
274				
275				
276				
277				
278				
279				
280				
281				
282				
283				
284				
285				
286				
287				
288				
289				
290				
291				
292				
293				
294				
295				
296				
297				
298				
299				
300				
301				
302				
303				
304				
305				
306				
307				
308				
309				
	Subtotal			
	Grand Total			\$ 29,320,912

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 29, 2016	Year of Report Dec. 31, 2015
--	---	--	---------------------------------

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

Sharon Partridge  VP, US Financial Controller

Charles DeRosa  VP, US Treasurer

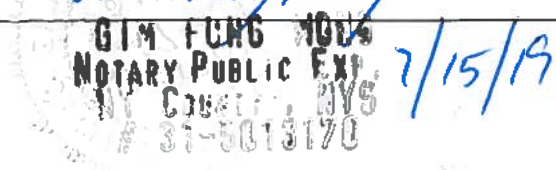
SIGNATURE OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF
MASSACHUSETTS MUST BE PROPERLY SWORN TO

New York SS. March 29 2016

Then personally appeared Sharon Partridge, VP US Financial Controller
Treasurer and Charles DeRosa, VP US
Treasurer

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

 _____
Notary Public
Justice of the Peace



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 29, 2016	Dec. 31, 2015
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	75,711	
4				
5	Add:	Amort of Acquisition Premium		
6				
7				
8				
9	Less: Page 117 Line 70	Net Interest Charges	46,736	
10				
11	Less: Page 118 Line 29	Preferred Stock Dividends	100	
12				
13	Net Utility Income Available for Common Shareholders		28,875	
14				
15				
16	Total Utility Common Equity			
17				
18	Add: Page 112 Line 16	Total Proprietary Capital	2,245,665	
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		1,235,162	
33				
34	Electric Operations Allocator (Line 51 Below)		99.66%	
35				
36		Total Utility Common Equity	1,230,949	
37				
38				
39	Electric Operations Allocator			
40				
41	Add: Page 110 Line 4	Total Utility Plant	5,273,554	
42	Less: Page 200 Line 12	Acquisition Adjustments	1,062,533	
43				
44				
45				
46	Add: Page 110 Line 4	Total Utility Plant	5,273,554	
47	Add: Page 110 Line 32	Total Other Property and Investment	21,687	
48	Less: Page 200 Line 12	Acquisition Adjustments	1,062,533	
49				
50				
51		Electric Operations Allocator (Line 43 / Line 49)	99.66%	
52				
53				
54				
55	Return on Equity	(Line 13 / Line 36)	2.35%	
56				

THIS FILING IS

Item 1: An Initial (Original)
Submission

OR Resubmission No. _____

Form 1 Approved
OMB No.1902-0021
(Expires 11/30/2016)
Form 1-F Approved
OMB No.1902-0029
(Expires 11/30/2016)
Form 3-Q Approved
OMB No.1902-0205
(Expires 11/30/2016)



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 2015/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>2015/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 Sharon Partridge	03 Signature  Sharon Partridge	04 Date Signed (Mo, Da, Yr) 03/29/2016
02 Title VP, US Financial 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 2015/Q4
--	---	---------------------------------------	---

LIST OF SCHEDULES (Electric Utility)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	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 2015/Q4
LIST OF SCHEDULES (Electric Utility) (continued)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
37	Other Deferred Credits	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 2015/Q4
LIST OF SCHEDULES (Electric Utility) (continued)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
67	Transmission Line Statistics Pages	422-423		
68	Transmission Lines Added During the Year	424-425	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>2015/Q4</u>
--	---	---------------------------------------	--

GENERAL INFORMATION

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

Sharon Partridge VP, US Financial 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, 1987

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>2015/Q4</u>
--	---	---------------------------------------	--

CONTROL OVER RESPONDENT

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

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 2015/Q4
--	---	---------------------------------------	---

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)
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				

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 2015/Q4
--	---	---------------------------------------	---

OFFICERS

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Director, President	Reed, Marcy L	154,148
2	Senior Vice President	Bruckner, John	94,816
3	Senior Vice President	Warren, Cheryl A	33,258
4			
5			
6			
7	Appointments		
8			
9	Director (05/15/2015)	Bunszell, Daniel	
10	Senior Vice President (11/23/2015)	Jordan, Marie (resigned 3/18/16)	72,793
11			
12			
13			
14	Resignations		
15			
16	Senior Vice President (10/07/2015)	Madej, James	57,510
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			
42			
43			
44			

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 2015/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 \$137,557. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2015 through 12-31-2015.

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 \$179,626. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2015 through 12-31-2015.

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 \$99,124. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2015 through 12-31-2015.

Schedule Page: 104 Line No.: 9 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$180,177. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2015 through 12-31-2015.

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 \$184,551. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2015 through 12-31-2015.

Schedule Page: 104 Line No.: 16 Column: c

Salary disclosure includes amounts that have been allocated to Massachusetts Electric (reporting entity). The salary amount allocated to other companies was \$184,551. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2015 through 12-31-2015.

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 2015/Q4
--	---	---------------------------------------	---

DIRECTORS

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

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Reed, Marcy L (President)	Waltham, MA
2	Bunszell, Daniel (Vice President)	Brockton, MA
3	Doxsee, David B (Vice President & CFO)	Brooklyn, NY
4	Urban, Dennis (Vice President & CFO)	Waltham, MA
5	Nigloschy, Stephen (Vice President & CFO) resigned 3/31/15	Waltham, MA
6	Jordan, Marie (Senior Vice President) resigned 3/18/16	Waltham, MA
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		
41		
42		
43		
44		
45		
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 <u>2015/Q4</u>
--	---	---------------------------------------	--

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
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		
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 2015/Q4
--	---	---------------------------------------	---

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

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<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
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					
41					
42					
43					
44					
45					
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 2015/Q4
--	---	---------------------------------------	---

INFORMATION ON FORMULA RATES
Formula Rate Variances

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

Line No.	Page No(s).	Schedule	Column	Line No
1		Not Applicable		
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				
41				
42				
43				
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 / /	Year/Period of Report End of 2015/Q4
--	---	-----------------------	---

IMPORTANT CHANGES DURING THE QUARTER/YEAR

- Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.
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 2015/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, \$525 million of which 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 5/12/2015. Non union management employees received 0% wage increases.

9. Status of Legal Proceedings:
Refer to Page 123 - Notes to Financial Statements - Note 12. 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:

Ronald J. Macklin appointed to Vice President effective 2/23/2015

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 2015/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

Daniel Bunszell appointed to Vice President effective 5/18/2015
 Randall Rotermund appointed to Vice President effective 5/18/2015
 David B. Doxsee appointed to Vice President effective 8/26/2015
 David C. Way appointed to Senior Vice President effective 8/27/2015
 Fredrick Raymond appointed to Vice President effective 11/23/2015
 Marie Jordan appointed to Senior Vice President effective 11/23/2015
 Ronald J. Macklin appointed to Senior Vice President effective 11/23/2015
 Sharon Partridge appointed to Vice President effective 11/23/2015
 Dennis Urban appointed to Vice President effective 12/14/2015
 William Malee appointed to Vice President effective 12/21/2015
 Kristin DeSousa appointed to Vice President effective 12/22/2015

Resignations:

Colin Owyang resigned as Senior Vice President effective 2/18/2015
 Stephen Nigloschy resigned as Vice President effective 3/31/2015
 Marie Jordan resigned as Senior Vice President effective 5/18/2015
 James Madej resigned as Senior Vice President effective 10/7/2015
 Christopher McConnachie resigned as Vice President effective 11/01/2015
 David B. Doxsee resigned as Vice President effective 11/16/2015
 Ronald J. Macklin resigned as Vice President effective 11/23/2015
 Marie Jordan resigned as Senior Vice President effective 3/18/2016

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 End of 2015/Q4
--	---	---------------------------------------	---

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	5,147,256,286	4,965,046,072
3	Construction Work in Progress (107)	200-201	126,297,747	118,138,546
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		5,273,554,033	5,083,184,618
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,690,224,003	1,701,252,481
6	Net Utility Plant (Enter Total of line 4 less 5)		3,583,330,030	3,381,932,137
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)		3,583,330,030	3,381,932,137
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		15,462,878	15,459,301
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,416,469	1,650,235
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)		201,813	207,216
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		7,438,832	7,073,117
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)		21,687,054	21,089,399
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		9,245,484	3,794,178
36	Special Deposits (132-134)		20,089	79,956,565
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		396,296,792	367,011,037
41	Other Accounts Receivable (143)		13,173,051	24,576,908
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		87,183,895	66,690,957
43	Notes Receivable from Associated Companies (145)		139,592,892	76,626,991
44	Accounts Receivable from Assoc. Companies (146)		54,981,022	66,133,555
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	28,019,988	23,832,007
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	63,429,501	25,109,578

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 2015/Q4
--	---	---------------------------------------	---

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	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)		4,024	902,125
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		59,820	689,532
61	Accrued Utility Revenues (173)		100,342,125	131,688,959
62	Miscellaneous Current and Accrued Assets (174)		284,374	215,398
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)		718,265,267	733,845,876
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		5,506,098	5,613,423
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	1,064,913,996	885,420,827
73	Prelim. Survey and Investigation Charges (Electric) (183)		1,516,472	759,683
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)		25,216	-108,622
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	668,827	6,216,281
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)		3,143,113	3,552,306
82	Accumulated Deferred Income Taxes (190)	234	437,724,053	298,996,670
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,513,497,775	1,200,450,568
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		5,836,780,126	5,337,317,980

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 2015/Q4
--	---	---------------------------------------	---

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	1,693,049,050	1,558,049,050
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	485,333,158	447,895,913
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)	5,071,707	5,316,377
16	Total Proprietary Capital (lines 2 through 15)		2,245,665,190	2,073,472,615
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	800,000,000	800,000,000
19	(Less) Required Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	525,000,000	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)		2,127,062	2,216,096
24	Total Long-Term Debt (lines 18 through 23)		1,322,872,938	1,322,783,904
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)		17,635,455	13,716,040
29	Accumulated Provision for Pensions and Benefits (228.3)		0	0
30	Accumulated Miscellaneous Operating Provisions (228.4)		8,728	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)		1,762,293	1,880,735
35	Total Other Noncurrent Liabilities (lines 26 through 34)		19,406,476	15,596,775
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		270,322,992	279,285,308
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		71,090,327	65,322,697
41	Customer Deposits (235)		30,401,043	24,223,113
42	Taxes Accrued (236)	262-263	70,105	4,968,693
43	Interest Accrued (237)		6,303,642	6,234,198
44	Dividends Declared (238)		25,069	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 2015/Q4
--	---	--------------------------------------	---

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		1,467,228	857,777
48	Miscellaneous Current and Accrued Liabilities (242)		162,961,080	115,548,085
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)		542,641,486	496,464,940
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		4,401,145	4,383,110
57	Accumulated Deferred Investment Tax Credits (255)	266-267	7,136,827	8,382,159
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	368,018,696	245,580,079
60	Other Regulatory Liabilities (254)	278	241,654,619	250,028,216
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)		710,587,613	635,227,296
64	Accum. Deferred Income Taxes-Other (283)		374,395,136	285,398,886
65	Total Deferred Credits (lines 56 through 64)		1,706,194,036	1,428,999,746
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		5,836,780,126	5,337,317,980

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 2015/Q4
--	---	---------------------------------------	---

STATEMENT OF INCOME

- Quarterly
- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
 - 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	2,521,590,145	2,344,011,090		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	2,152,531,466	1,981,857,710		
5	Maintenance Expenses (402)	320-323	85,955,010	74,722,358		
6	Depreciation Expense (403)	336-337	126,424,029	121,613,339		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	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)					
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	70,936,048	64,371,185		
15	Income Taxes - Federal (409.1)	262-263	-26,693,547	29,231,866		
16	- Other (409.1)	262-263	-496,233	6,700,891		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	37,888,964	6,652,234		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277		17,119,671		
19	Investment Tax Credit Adj. - Net (411.4)	266	-670,300	-743,866		
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)			19,216		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,445,879,111	2,267,305,262		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg 117, line 27		75,711,034	76,705,828		

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 2015/Q4
--	---	---------------------------------------	---

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
2,521,590,145	2,344,011,090					2
						3
2,152,531,466	1,981,857,710					4
85,955,010	74,722,358					5
126,424,029	121,613,339					6
3,674						7
						8
						9
						10
						11
						12
						13
70,936,048	64,371,185					14
-26,693,547	29,231,866					15
-496,233	6,700,891					16
37,888,964	6,652,234					17
	17,119,671					18
-670,300	-743,866					19
						20
						21
						22
	19,216					23
2,445,879,111	2,267,305,262					24
75,711,034	76,705,828					25
						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 2015/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		75,711,034	76,705,828			
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)		2,911,284	2,386,653			
35	Nonoperating Rental Income (418)						
36	Equity in Earnings of Subsidiary Companies (418.1)	119					
37	Interest and Dividend Income (419)		15,106,508	16,139,093			
38	Allowance for Other Funds Used During Construction (419.1)		6,984,036	5,991,430			
39	Miscellaneous Nonoperating Income (421)		7,057,839	1,941,792			
40	Gain on Disposition of Property (421.1)						
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		26,237,099	21,685,662			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		66				
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		1,327,000	1,864,134			
46	Life Insurance (426.2)		652,732	1,205,773			
47	Penalties (426.3)						
48	Exp. for Certain Civic, Political & Related Activities (426.4)		254,999	282,627			
49	Other Deductions (426.5)		9,409,815	11,616,479			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		11,644,612	14,969,013			
51	Taxes Applicable to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	347,155	185,350			
53	Income Taxes-Federal (409.2)	262-263	8,519,593	2,998,163			
54	Income Taxes-Other (409.2)	262-263	2,116,669	744,885			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	-4,953,082	-4,169,743			
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)		6,030,335	-241,345			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		8,562,152	6,957,994			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		47,200,000	47,241,384			
63	Amort. of Debt Disc. and Expense (428)		324,282	355,057			
64	Amortization of Loss on Reacquired Debt (428.1)		409,193	409,193			
65	(Less) Amort. of Premium on Debt-Credit (429)						
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)						
67	Interest on Debt to Assoc. Companies (430)						
68	Other Interest Expense (431)		1,844,317	3,139,766			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,042,128	2,652,764			
70	Net Interest Charges (Total of lines 62 thru 69)		46,735,664	48,492,636			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		37,537,522	35,171,186			
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)		37,537,522	35,171,186			

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 2015/Q4
--	---	---------------------------------------	---

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		447,895,913	424,423,555
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5	Adjustments to Retained Earnings (Account 439)			(11,598,551)
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			(11,598,551)
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		37,537,522	35,171,186
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24			-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)		485,333,158	447,895,913
	APPROPRIATED RETAINED EARNINGS (Account 215)			

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 2015/Q4
--	---	---------------------------------------	---

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)
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)		485,333,158	447,895,913
	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 2015/Q4
--	---	---------------------------------------	---

STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	37,537,522	35,171,186
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	126,427,703	121,613,339
5	Amortization of Debt Discount and Expense	324,282	355,057
6	Amortization of Loss on Recquired Debt	409,193	409,193
7			
8	Deferred Income Taxes (Net)	32,935,882	-14,637,180
9	Investment Tax Credit Adjustment (Net)	-670,300	-743,866
10	Net (Increase) Decrease in Receivables	34,587,586	-65,251,345
11	Net (Increase) Decrease in Inventory	-4,187,981	-4,521,686
12	Net (Increase) Decrease in Allowances Inventory	-38,319,923	4,665,179
13	Net Increase (Decrease) in Payables and Accrued Expenses	40,408,916	75,162,113
14	Net (Increase) Decrease in Other Regulatory Assets	-174,530,204	-82,772,762
15	Net Increase (Decrease) in Other Regulatory Liabilities	-7,922,995	53,336,959
16	(Less) Allowance for Other Funds Used During Construction	6,984,036	5,991,430
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):	-5,270,338	30,162,612
19			
20	Net change in Prepaid and Other Current Assets	898,101	64,485,900
21	Net change in Other Deferred Credits	122,438,617	-33,302,929
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	158,082,025	178,140,340
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-298,392,362	-246,959,785
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	-3,577	-2,578,939
30	(Less) Allowance for Other Funds Used During Construction	-6,984,036	-5,991,430
31	Other (provide details in footnote):	-1,805,000	
32	Cost of Removal	-27,862,000	-10,262,625
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-321,078,903	-253,809,919
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 2015/Q4
STATEMENT OF CASH FLOWS				
<p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p>				
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):	-360,312	-629,340	
54	Affiliate Money pool Lending and Receivables/Payables, Net	-46,045,738	162,335,876	
55	Net Change in Special Deposits	79,936,476	3,128,680	
56	Net Cash Provided by (Used in) Investing Activities			
57	Total of lines 34 thru 55)	-287,548,477	-88,974,703	
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long-Term Debt (b)			
62	Preferred Stock			
63	Common Stock			
64	Other (provide details in footnote):			
65				
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)			
71				
72	Payments for Retirement of:			
73	Long-term Debt (b)		-20,000,000	
74	Preferred Stock			
75	Common Stock			
76	Other (provide details in footnote):	135,018,035	7,070	
77	Change in Advances from Associated Companies		-75,000,000	
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)	134,917,758	-95,093,207	
84				
85	Net Increase (Decrease) in Cash and Cash Equivalents			
86	(Total of lines 22,57 and 83)	5,451,306	-5,927,570	
87				
88	Cash and Cash Equivalents at Beginning of Period	3,794,178	9,721,748	
89				
90	Cash and Cash Equivalents at End of period	9,245,484	3,794,178	

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 2015/Q4
FOOTNOTE DATA			

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

Other

	2015
<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 (Electric)	(756,789)
Change in Accumulated Other Comprehensive Income	39,273
Change in Clearing Accounts	(133,838)
Change in Miscellaneous Deferred Debits	5,547,454
Change in Accumulated Provision for Injuries and Damages	3,919,415
Change in Asset Retirement Obligations	(118,442)
Change in Accumulated Deferred Investment Tax Credits	(575,032)
Change in Deferred Income Taxes	(13,004,208)
	<u>\$ (5,270,338)</u>

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

Other

	2014
<u>Operating Activities - Other</u>	
Change in Miscellaneous Current and Accrued Assets	838,424
Change in Preliminary Survey and Investigation Charges	(185,059)
Change in Clearing Accounts	51,418
Change in Miscellaneous Deferred Debits	1,635,131
Change in Accumulated Other Comprehensive Income	39,670
Change in Accumulated Provision for Injuries and Damages	1,629,957
Change in Asset Retirement Obligations	227,032
Changes in Deferred Income Taxes	25,926,040
	<u>\$ 30,162,612</u>

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

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

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

	2015
<u>Investing Activities - Other</u>	
Change in Other Investments	\$ 5,403
Change in Special Funds	(365,715)
	<u>\$ (360,312)</u>

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

	2014
<u>Investing Activities - Other</u>	
Change in Notes Receivable	

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 2015/Q4
FOOTNOTE DATA			

Change in Other Investments	\$ 81,566
Change in Special Funds	(710,906)
	<u>\$ (629,340)</u>

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

	<u>2015</u>
<u>Financing Activities - Other</u>	
Change in Customer Advances for Construction	\$ 18,035
Parent Tax loss Allocation	135,000,000
	<u>\$ 135,018,035</u>

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

	<u>2014</u>
<u>Financing Activities - Other</u>	
Change in Customer Advances for Construction	\$ 7,070
	<u>\$ 7,070</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 2015/Q4
--	---	-----------------------	---

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However 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 2015/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 "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 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.

The financial statements for the years ended December 31, 2015 and 2014 are prepared in accordance with 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 ("U.S. GAAP"). The primary differences consist of the following:

- The accumulated amounts collected in rates for cost of removal over spending are included within accumulated depreciation for FERC reporting, but are presented separately as a regulatory liability for U.S. GAAP reporting.
- Intercompany accounts are presented on a gross basis for FERC reporting but are netted together by counterparty for U.S. GAAP reporting.
- Regulatory assets and liabilities are presented on a gross basis and are classified as non-current for FERC reporting, but are presented on a net basis where appropriate with current or long-term classification as applicable for U.S. GAAP reporting.
- The Company is permitted to recover certain equity costs in rates. A regulatory asset is recognized for such amounts under FERC reporting, but not for U.S. GAAP reporting.
- All debt is classified as long-term in the balance sheet for FERC reporting but is classified as current or long-term as applicable for U.S. GAAP reporting.
- The liability for uncertain tax positions related to temporary differences is not recognized, and deferred taxes are recognized based on the difference between positions taken in filed tax returns and amounts reported in the financial statements, for FERC 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 for U.S. GAAP reporting.
- Deferred tax assets and liabilities are presented on a gross basis and are classified as non-current for FERC reporting, but are presented on a net basis where appropriate with current and long-term classification as applicable for U.S. GAAP reporting.

The Company has evaluated subsequent events and transactions through March 29, 2016, 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 year ended December 31, 2015.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Use of Estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Regulatory Accounting

The Federal Energy Regulatory Commission ("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 amortized to 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 other approved rate adjustment mechanisms. In addition, the Company has a revenue decoupling mechanism ("RDM") which requires the Company to adjust its base rates annually to reflect the over or under recovery of the Company's targeted base distribution revenues from the prior fiscal year.

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 carry-forwards.

The effects of tax positions are recognized in the financial statements when it is more likely than not that the position taken or 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 company determines its current and deferred taxes based on the separate return method. The Company settles its current tax liability or benefit each year with NGNA pursuant to a tax sharing arrangement between NGNA and its subsidiaries. Tax benefits attributable to the tax attributes of other group companies and allocated by NGNA are treated as capital contributions.

Cash and Cash Equivalents

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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") and health care claim deposits.

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 value and are expensed or capitalized as used. The Company's policy is to write-off obsolete inventory; there were no material write-offs of obsolete inventory for the years ended December 31, 2015 or 2014.

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 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 rates for each of the years ended December 31, 2015 and 2014 was 3.2%. The average service lives for each of the years ended December 31, 2015 and 2014 was 44 years.

Depreciation expense includes a component for estimated future cost of removal, which is recovered through rates charged 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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

customers. The Company had cumulative costs of removal recovered in excess of costs incurred of \$251.0 million and \$244.2 million at December 31, 2015 and 2014, respectively.

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 in other income, net and AFUDC debt is reported as a non-cash offset to other interest, including affiliate interest. 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 \$7.0 million and \$6.0 million for the years ended December 31, 2015 and 2014, respectively, and AFUDC related to debt of \$3.0 million and \$ 2.7 million for the years ended December 31, 2015 and 2014, respectively. The average AFUDC rates for the years ended December 31, 2015 and 2014 were 8.45% and 8.35%, respectively.

Goodwill

Goodwill is included in utility plant in the accompanying balance sheets and represents the excess of the purchase price of a business over the fair value of the tangible and intangible assets acquired, net of the fair value of liabilities assumed and the fair value of any non-controlling interest in the acquisition. The Company tests goodwill for impairment annually, and when events occur or circumstances change that would more likely than not reduce the fair value of the Company below its carrying amount. Effective in 2015, the Company is utilizing an annual impairment assessment date of January 1, having previously used an assessment date of January 31. Management has determined that the use of January 1 as its annual impairment assessment date is preferable to January 31 because it facilitates a more timely evaluation in advance of the Company's fiscal year end of March 31. The movement of the date has not resulted in a substantive change in the timing of recording any potential impairment.

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 December 31, 2015 utilizing both income and market approaches.

- To estimate fair value utilizing the income approach, the Company used a discounted cash flow methodology incorporating its most recent business plan forecasts together with a projected terminal year calculation. Key assumptions used in the income approach were: (a) expected cash flows for the period from April 1, 2015 to March 31, 2020; (b) a discount rate of 5.2%, which was based on the Company's best estimate of its after-tax weighted-average cost of capital; and (c) a terminal growth rate of 2.25%, based on the Company's expected long-term average growth rate in line with estimated long-term U.S. economic inflation.
- To estimate fair value utilizing the market approach, the Company followed a market comparable methodology. Specifically, the Company applied a valuation multiple of earnings before interest, taxes, depreciation and amortization ("EBITDA"), derived from data of publicly-traded benchmark companies, to business operating data. Benchmark companies were selected based on comparability of the underlying business and economics. Key assumptions used in the market approach included the selection of appropriate benchmark companies and the selection of an EBITDA multiple of 11, which the Company believes is appropriate based on comparison of its business with the benchmark companies.

The Company determined the fair value of the business using 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, 2015 or 2014.

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Available-For-Sale Securities

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

Sales and Use Tax Contingencies

The Company is subject to periodic tax audits by federal and state authorities. The Commonwealth of Massachusetts has recently concluded an audit for the period April 2007 through December 2010 and the Company has appealed the assessed liability. Additionally, The Commonwealth of Massachusetts has announced an audit for the period January 2011 through December 2014. The Company has accrued \$5.2 million and \$1.3 million as of December 31, 2015 and 2014, respectively, as miscellaneous current and accrued liabilities in the accompanying balance sheets.

Asset Retirement Obligations

Asset retirement obligations are recognized for legal obligations associated with the retirement of property, plant, and equipment, 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:

	<u>Years Ended December 31,</u>	
	<u>2015</u>	<u>2014</u>
	<i>(in thousands of dollars)</i>	
Balance as of the beginning of the year	\$ 1,881	\$ 1,654
Accretion expense	-	19
Liabilities settled and other	<u>(119)</u>	<u>208</u>
Balance as of the end of the year	<u>\$ 1,762</u>	<u>\$ 1,881</u>

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 ("Pension Plans") and postretirement benefit other than pension ("PBOP") plans for its employees, administered by NGUSA. The Company recognizes its portion of the Pension Plans' and PBOP plan's 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 Plans' 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.

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

New and Recent Accounting Guidance

Accounting Guidance Not Yet Adopted

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

In August 2014, the Financial Accounting Standards Board (FASB) issued amendments on reporting about an entity's ability to continue as a going concern in ASU No. 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 also require additional disclosures relating to management's evaluation and conclusion. The amendments are effective for the annual reporting period ending after December 15, 2016 and interim periods thereafter. The application of this guidance is not expected to have a material impact on the Company's financial position, results of operations and cash flows.

Revenue Recognition

In May 2014, the FASB and the International Accounting Standards Board jointly issued a new revenue recognition standard ASU No. 2014-09, "Revenue from Contracts with Customers (Topic 606)." The objective of the new guidance is to provide a single comprehensive revenue recognition model for all contracts with customers to improve comparability. The standard contains principles that an entity will apply to determine the measurement of revenue and timing of when it is recognized. The underlying principle is that an entity will recognize revenue to depict the transfer of goods or services in an amount that reflects the consideration the entity expects to receive. The new guidance must be adopted using either a full retrospective approach or a modified retrospective approach. For non-public entities, the new guidance is effective for periods beginning after December 15, 2018, with early adoption permitted for periods beginning after December 15, 2017. The Company is currently evaluating the impact of the new guidance on its financial position, results of operations and cash flows.

Lease Accounting

In February 2016, the FASB issued a new lease accounting standard, ASU No. 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 non-public entities, the new guidance is effective for periods beginning after December 15, 2019, with early adoption permitted. The new standard must be adopted using a modified retrospective transition, and provides for certain practical expedients. The Company currently has no leases.

3. Financial Statement Restatement

During the preparation of the December 31, 2015 FERC Form 1, management determined that certain changes should be made to the Company's previously issued report. The Company changed the accounting by restating the prior period report, the impacts of which are described below.

Historically, the Company has calculated carrying charges on its storm costs regulatory asset using its weighted average cost of capital ("WACC"). WACC has both a debt and equity component. Accounting standards allow for the capitalization of all or part of an incurred cost that would otherwise be charged to expense if the regulator's actions create probable recovery of those costs through future rates. Because the equity component of a WACC is not an incurred cost that would otherwise be charged to expense, accounting guidance for rate regulated activities does not allow for the capitalization of such equity amounts, and thus, the equity component should not have been included in the Company's storm costs calculation.

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 2015/Q4
--	---	---------------------------------------	----------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

A cumulative adjustment of \$16.4 million (net of income taxes) was recorded in the financial statements for the year ended December 31, 2014 of which \$11.6 million was recorded as a decrease to opening retained earnings (as of January 1, 2014), and \$4.8 million was recorded as a decrease to net income within Other deductions expenses for the year ended December 31, 2014. This adjustment also resulted in an increase of \$27.4 million in Other Deferred Credits and a decrease of \$11 million in Accumulated deferred income tax liabilities as of December 31, 2014.

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.

	December 31,	
	2015	2014
	<i>(in thousands of dollars)</i>	
<i>Other regulatory assets</i>		
Postretirement benefits	\$ 343,890	\$ 244,277
Environmental response costs	89,507	92,216
Storm costs	307,442	265,359
Renewable energy certificates	81,965	74,529
Rate adjustment mechanisms	122,268	111,962
Energy efficiency	84,035	58,095
Other	35,806	38,983
Total	<u>\$ 1,064,914</u>	<u>\$ 885,421</u>
<i>Other regulatory liabilities</i>		
Environmental response costs	\$ 48,567	\$ 62,920
Postretirement benefits	13,621	18,858
Rate adjustment mechanisms	15,015	61,885
Storm costs	153,750	96,405
Regulatory deferred tax liability	2,045	2,496
Energy efficiency	8,642	5,379
Other	16	2,085
Total	<u>\$ 241,656</u>	<u>\$ 250,028</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.

Postretirement benefits: 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.

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 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 regulatory asset recorded represents the excess of incremental operation and maintenance costs which have been incurred by the Company to restore power to customers resulting from major storms above the amount collected in the storm fund.

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.

5. RATE MATTERS

Recovery of Transmission Costs

New England Power Company ("NEP") 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 in Massachusetts, including a return on those facilities under NEP's FERC Electric 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 ROE ranging from a base of 11.14% to 12.64%. The amounts reimbursed to the Company by NEP for the years ended Dec 31, 2015 and 2014 were \$21.8 million and \$15.4 million, respectively, which are included within operations and maintenance expense in the accompanying statements of income. To the extent that FERC modifies the ROE generally applicable to transmission assets under the ISO-NE OATT, NEP's Tariff No. 1 directs that the ROE earned by the Company will also be modified to the same levels pursuant to a FERC filing under Section 205 of the Federal Power Act (FPA). 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 percent. 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 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. FERC rejected NEP's filing on April 16, 2015, finding that it was inconsistent with 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, FERC accepted the filing approving an effective date of October 16, 2014, for the ROE components. NEP will reduce its compensation to the Company in accordance with the Order.

November 2015 Electric Rate Change Filing

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

On November 6, 2015, the Company, together with Nantucket Electric, filed for an increase in base distribution rates effective October 1, 2016. The Company requested an increase in base distribution revenue of approximately \$211.3 million as compared to the revenue generated at the old rates and a return on equity of 10.5% on an equity ratio of 51.98% for ratemaking purposes. Approximately \$28 million of the increase is associated with higher personal property taxes, and \$10 million of the increase to increase funding to the Company's Storm Contingency Fund to more adequately address mobilization and restoration activities incurred in the responding to significant weather events recently experienced by the Company since its last rate case in 2009. The increase reflects the impact of net plant additions since December 31, 2008, the end of the test year in the Company's last general rate case, as well as its investment in five solar generating facilities placed into service since that time; however, the Company has been recovering a portion of its investments through recovery mechanisms outside of base distribution rates, and such recovery shall end when recovery commences through base distribution rates, as approved by the DPU. The Company has also requested revisions to its capital investment recovery mechanism to better align the eligible capital investment with its recent and future plans for capital investment in its distribution system to ensure safe and reliable service to its customers. The Company cannot predict the outcome of this case.

2009 Capital Investment Audit

The DPU approved an RDM arising from the 2009 distribution rate case filed by the Company and its affiliate, Nantucket Electric Company ("Nantucket Electric"). As part of its RDM provision, 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 Attorney General's Office ("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 Department issued an order generally accepting the auditor's audit report and certification and directing the Company to implement three of the recommendations proffered by the auditor and submit the implementation plan to the Department by April 29, 2016.

Cost Recovery

In addition to the rates and tariffs put into effect following its most recent rate case, the Company continues to be authorized to recover costs associated with the procurement of electricity for its customers, all transmission costs, and costs charged by the Company's affiliate NEP, for stranded costs associated with NEP's former electric generation investments.

DPU Audit Settlement Agreement

In the general rate case involving the Company's Massachusetts gas distribution affiliates, the DPU opened an investigation to address the allocation and assignment of costs to the gas affiliates by the National Grid service companies. The audit was later expanded to include the Company's Massachusetts electric distribution affiliates. The Company and the Attorney General's Office executed a Settlement Agreement that the DPU approved on July 25, 2014. As a result of the approval of the Settlement, there is no need for an audit, the Company will implement reporting and review practices similar to those in place for its New York affiliates, and NGUSA contributed \$1 million to the Massachusetts Association for Community Action that will be used for the benefit of Company's electric customers and customers of its Massachusetts gas distribution affiliates who are eligible for fuel assistance.

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 have 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

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

technology and communication tools. The Company already has implemented some of the recommendations and is in the process of implementing the remaining recommendations.

Storm Cost Recovery

The Company and Nantucket Electric Company have deferred incremental storm costs of approximately \$105 million as of December 31, 2015, net of customer contributions of approximately \$136 million to the Company's Storm Contingency Fund, to 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. This amount represents approximately \$242 million of deferred storm costs, excluding net carrying costs of approximately \$65 million. The deferred incremental storm cost and carrying cost amounts have been reduced by approximately \$29 million and \$3.8 million, respectively, to reflect the impact of estimated billings to Verizon for vegetation management costs as a result of the DPU's order regarding the December 2008 Storm. On March 5, 2013, the Company and Nantucket Electric filed with the DPU a request for accelerated funding for the Company's Storm Contingency Fund of \$40 million per year over a period of up to five years, or \$200 million. On May 3, 2013, the DPU approved \$40 million annually for up to three years, or \$120 million. This is in addition to \$4.3 million that the Company recovers annually in base rates for the Storm Contingency Fund. 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 Company and Nantucket Electric Company submitted the first filing for \$128 million of costs on May 31, 2013 for qualifying storms that occurred during calendar years 2010 and 2011. On September 30, 2014, the Company and Nantucket Electric Company submitted its second filing supporting \$94 million storm costs (net of \$7 million) of vegetation management costs billable to Verizon that were incurred for storm events which occurred during calendar year 2012 through February 2013 and two additional storm events occurring in January and March 2013. In its September 30, 2014 filing, the Company also updated the costs related to the calendar year 2010 and 2011 storm events to exclude \$10 million of vegetation management costs billed to Verizon. The Company cannot currently predict the outcome of any proceedings related to storm recovery.

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 Company proposed to terminate the recovery related to the December 2008 ice storm in its current form effective July 1, 2014 and to combine the approximately \$7.6 million it has been recovering annually with the \$40 million of annual accelerated Storm Contingency Fund 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 Department approved on March 11, 2015.

2013 Service Quality

On October 21, 2015, the DPU rejected the Company's and Nantucket Electric's calendar year 2012 service quality reports due to the time period used for the electric reliability benchmarks and required the resubmittal of the results for calendar years 2012, 2013, and 2014. In the calendar year 2013 filing, Nantucket reported an approximate \$60 thousand penalty on December 22, 2015 and proposed to issue a one-time credit to customers upon the DPU's approval of the filing. The DPU approved the Company's filing on March 10, 2016.

Gas Transportation and Storage Contracts

On January 15, 2016, Massachusetts Electric 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

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 are designed to provide increased natural gas deliverability to the New England markets. If approved by the Department, National Grid would release its capacity on these pipelines to the electric market in accordance with an Electric Reliability Service ("ERS") tariff, which is subject to approval by FERC, and in accordance with the state-approved ERSP, in order to improve the reliability and cost of electric supply for its electric retail customers. The analysis conducted in support of National Grid's petitions estimates levelized annual net benefits of \$1.2 billion per year from 2019 through 2038 for electric customers in New England under normal weather conditions, under a scenario where the ANE and NED Projects are both put into service. The Department held an initial public hearing on the Company's proposals on March 10th, and a decision is expected by the Fall of 2016.

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,	
	2015	2014
<i>(In thousands of dollars)</i>		
Plant and machinery	\$ 3,901,258	\$ 3,734,938
Goodwill	1,062,533	1,062,533
Land and buildings	191,238	174,830
Assets held for future use	562	562
Assets in construction	126,297	118,690
Motor Vehicle and Office Equipment	7,129	7,091
Total property, plant and equipment	<u>5,289,017</u>	<u>5,098,644</u>
Accumulated depreciation and amortization	<u>(1,691,640)</u>	<u>(1,702,903)</u>
Utility plant and non-utility property, net	<u>\$ 3,597,376</u>	<u>\$ 3,395,741</u>

7. FAIR VALUE MEASUREMENTS

The following table presents assets and liabilities 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, 2015 and 2014:

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

	December 31, 2014			
	Level 1	Level 2	Level 3	Total
<i>(in thousands of dollars)</i>				
Assets:				
Available-for-sale securities	3,043	4,030	-	7,073

Available-for-Sale Securities: 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).

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Other Fair Value Measurements

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, where available or estimated using quoted market prices for similar debt. The fair value of this debt at December 31, 2015 and 2014 was \$1.0 billion and \$1.1 billion, respectively.

All other financial instruments in the accompanying balance sheets such as accounts receivable, accounts payable, and the intercompany money pool are stated at cost, which approximates fair value.

8. EMPLOYEE BENEFITS

The Company participates with other subsidiaries in defined benefit pension plans ("Pension Plans") and postretirement benefit other than pension ("PBOP") plans for its employees, administered by NGUSA.

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, 2015 and 2014, the Company made contributions of approximately \$11.5 million and \$12.4 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 is included in operations and maintenance expense in the accompanying statements of income.

The NGUSA companies' pension and PBOP plans that the Company participates in have unfunded obligations at December 31, 2015 and 2014 as follows:

	December 31,	
	2015	2014
	<i>(in thousands of dollars)</i>	
Pension	\$ 544,239	\$ 362,922
PBOP	420,196	273,584
	<u>\$ 964,435</u>	<u>\$ 636,506</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, 2015 and 2014 are as follows:

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	December 31,	
	2015	2014
	<i>(in thousands of dollars)</i>	
Pension	\$ 28,651	\$ 23,970
PBOP	8,403	5,985
	<u>\$ 37,054</u>	<u>\$ 29,955</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, 2015 and 2014, the Company recognized an expense in the accompanying statements of income of \$3.7 million and \$2.8 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

The Company accrued \$5.1 million and \$4.4 million for the years ended December 31, 2015 and 2014 regarding workers compensation, auto and general insurance claims which have been incurred but not yet reported.

9. 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 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 \$135 million under this Equity Contribution Agreement. The Company had no short-term debt outstanding to third parties as of December 31, 2015 or 2014.

Pollution Control Revenue Bonds

In 2004, the Company issued \$20 million of Pollution Control Revenue Bonds in tax exempt commercial paper mode that matured on August 1, 2014.

The Company has a Standby Bond Purchase Agreement ("SBPA") of \$20 million which was renewed in November 2014 and is due to expire on November 20, 2019. This agreement was available to provide liquidity support for the Company's Pollution Control Revenue Bonds. At December 31, 2015 there were no bond purchases made by the banks participating in this agreement.

Senior Note

In November 2009, the Company issued \$800 million of unsecured long-term debt at 5.9% with a maturity date of November 15, 2039. In conjunction with this debt issuance, the Company incurred debt issuance costs of \$6.8 million which is being amortized over the life of the debt.

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Long-term debt at December 31, 2015 and December 31, 2014 is as follows:

	Rate	Maturity	December 31,	
			2015	2014
<i>(in thousands of dollars)</i>				
Senior Notes:				
5.90%	5.90%	November 15, 2039	\$ 800,000	\$800,000
Total long-term debt			<u>\$ 800,000</u>	<u>\$800,000</u>

Current Maturities of Long-term Debt

<i>(in thousands of dollars)</i>	
<u>Years Ending December 31,</u>	
2016	\$ -
2017	-
2018	-
2019	-
2020	-
Thereafter	<u>800,000</u>
Total	<u>\$ 800,000</u>

The Company is obligated to meet certain financial and non-financial covenants. During the years ended December 31, 2015 and 2014, 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, 2015 and 2014 was approximately 63% and 61%, 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, 2015 or 2014.

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:

Series	Shares Outstanding		Amount		Call Price
	December 31,		December 31,		
	2015	2014	2015	2014	
<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

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The Company did not redeem any preferred stock during the years ended December 31, 2015 or 2014. The annual dividend requirement for cumulative preferred stock was approximately \$0.1 million for the years ended December 31, 2015 and 2014.

10. INCOME TAXES

Components of Income Tax Expense

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

	Years Ended December 31,	
	2015	2014
	<i>(in thousands of dollars)</i>	
Current tax expense (benefit):		
Federal	\$ (18,174)	\$ 32,230
State	1,620	7,446
Total current tax expense (benefit)	<u>(16,554)</u>	<u>39,676</u>
Deferred tax expense:		
Federal	31,455	(16,718)
State	1,481	2,081
Total deferred tax expense	<u>32,936</u>	<u>(14,637)</u>
Amortized investment tax credits ⁽¹⁾	<u>(670)</u>	<u>(744)</u>
Total deferred tax expense	<u>32,266</u>	<u>(15,381)</u>
Total income tax expense	<u>\$ 15,712</u>	<u>\$ 24,295</u>
 Total income taxes in the statements of income:		
Income taxes charged to operations	\$ 10,029	\$ 24,721
Income taxes credited to other income (deductions)	5,683	(427)
Total	<u>\$ 15,712</u>	<u>\$ 24,295</u>

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

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Statutory Rate Reconciliation

The Company's effective tax rates for the years ended December 31, 2015 and 2014 are 30.0% and 40.8%, 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,	
	2015	2014
	<i>(in thousands of dollars)</i>	
Computed tax	\$ 18,637	\$ 20,813
Change in computed taxes resulting from:		
State income tax, net of federal benefit	2,016	6,207
Provision to return adjustments	(58)	480
Investment tax credit	(670)	(744)
Adjustments related to prior year, federal and state	(1,654)	-
Allowance for equity funds used during construction	(2,266)	(1,985)
Other items, net	(293)	(476)
Total	(2,925)	3,482
Federal and state income taxes	\$ 15,712	\$ 24,295

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, 2015 and December 31, 2014 are as follows:

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 2015/Q4
--	---	---------------------------------------	----------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

	December 31,	
	2015	2014
	<i>(in thousands of dollars)</i>	
Deferred tax assets:		
Net operating losses	\$ 114,741	\$ 65,756
Pensions, OPEB and other employee benefits	102,276	56,656
Environmental reserve	40,942	41,134
Future federal benefit on state taxes	37,080	34,695
Allowance for uncollectible accounts	37,489	26,598
Regulatory Liabilities - other	13,760	64,233
Other items	91,436	9,924
Total deferred tax assets ⁽¹⁾	<u>437,724</u>	<u>298,996</u>
Deferred tax liabilities:		
Property related differences	710,588	635,227
Regulatory assets - pension and OPEB	142,016	100,320
Regulatory assets - other	135,069	103,056
Regulatory Assets - storm costs	66,088	89,574
Property taxes	9,000	9,000
Other items	22,222	(16,551)
Total deferred tax liabilities	<u>1,084,983</u>	<u>920,626</u>
Net deferred income tax liability	647,259	621,630
Deferred investment tax credits	7,137	8,382
Net deferred income tax liability and investment tax credits	<u>\$ 654,396</u>	<u>\$ 630,012</u>

(1) There were no valuation allowances for deferred tax assets at December 31, 2015 or 2014.

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	100,304

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 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, 2015 and 2014, the Company had unrecognized tax benefits of \$6.3 million and \$6.3 million on a FERC basis.

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

	Years Ended December 31,	
	2015	2014
	<i>(in thousands of dollars)</i>	
Beginning balance	\$ 45,777	\$ 37,950
Gross increases related to prior period	1,655	11,147
Gross decreases related to prior period	(11,585)	(4,279)
Gross increases related to current period	2,450	959
Gross decreases related to current period	-	-
Settlements with tax authorities	-	-
Reductions due to lapse of statute of limitations	-	-
Ending balance	<u>\$ 38,297</u>	<u>\$ 45,777</u>
Less: unrecognized tax benefits on temporary	<u>32,025</u>	<u>39,505</u>
Ending balance	<u>\$ 6,272</u>	<u>\$ 6,272</u>

As of December 31, 2015 and 2014, the Company has accrued for interest related to unrecognized tax benefits of \$0.9 million and \$0.9 million, respectively. During years ended December 31, 2015 and 2014, the Company recorded interest expense of zero and \$0.3 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, 2015 or 2014.

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.

During the year ended March 31, 2014, the IRS concluded its examination of the NGNA consolidated filing group's corporate income tax returns for the years ended March 31, 2008 through 2009. These examinations were completed on March 31, 2014, with an agreement on the majority of income tax issues for the years referenced above, as well as an acknowledgment that certain discrete items remain disputed. NGNA is in the process of appealing these disputed issues with the IRS Office of Appeals. The Company does not anticipate a change in its unrecognized tax positions in the next twelve months as a result of the appeals. However, pursuant to the Company's tax sharing agreement, the audit or appeals may result in a change to allocated tax. The tax returns for the years ended March 31, 2010 through March 31, 2015 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, 2015 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, 2008
Massachusetts	March 31, 2010

11. ENVIRONMENTAL MATTERS

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 DEP. Expenditures incurred for the twelve months ended December 31, 2015 and 2014 were \$16.8 million and \$7.9 million, respectively.

At December 31, 2015 and December 31, 2014, the Company had total reserves for environmental remediation costs of \$91.0 million and \$91.4 million, respectively, which include reserves established in connection with the Company's hazardous waste fund referred to below. The reserve is included in Other Deferred Credits on the balance sheet. These costs are expected to be incurred over the next 34 years. However, remediation costs for each site may be materially higher than estimated, depending upon 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 \$4.0 million are made along with interest, lease payments, and any recoveries from insurance carriers and other third-parties. Accordingly, as of December 31, 2015 and December 31, 2014, the Company has recorded environmental regulatory assets of \$89.5 million and \$92.2 million, respectively, and environmental regulatory liabilities of \$48.6 million and \$62.9 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.

12. COMMITMENTS AND CONTINGENCIES

Purchase Commitments

The Company has several long-term contracts for the purchase of electricity. Certain of these contracts require payment of annual demand charges. The Company is liable for these payments regardless of the level of services required from third parties. Such charges are currently recovered from customers as purchased electricity. In addition, the Company has various capital commitments related to the construction of utility plant.

The Company's commitments under these long-term contracts for the years subsequent to December 31, 2015 are as follows:

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

<i>(in thousands of dollars)</i>	Energy	Capital
<u>Years Ending December 31,</u>	<u>Purchases</u>	<u>Expenditures</u>
2016	\$ 484,959	\$ 37,808
2017	-	4,120
2018	-	-
2019	-	-
2020	-	-
Thereafter	-	-
Total	<u>\$ 484,959</u>	<u>\$ 41,928</u>

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

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 \$800.0 million at December 31, 2015 and has maturities extending through 2042. This guarantee is absolute and unconditional.

Legal Matters

The Company is subject to various legal proceedings 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.

13. RELATED PARTY TRANSACTIONS

Advances from Affiliates

The Company has an agreement with NGUSA whereby the Company can borrow up to \$600 million from time to time for working capital needs. The advance is non-interest bearing. At December 31, 2015 and 2014, the Company had an outstanding advance from affiliate of \$525 million and \$525 million, respectively.

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 payables to and receivables from certain of its affiliates in the ordinary course of business. The amounts payable to and receivable from 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 balances is as follows:

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 2015/Q4
--	---	--------------------------------------	----------------------------------

NOTES TO FINANCIAL STATEMENTS (Continued)

	Accounts Receivable from Affiliates		Accounts Payable to Affiliates	
	December 31,		December 31,	
	2015	2014	2015	2014
	<i>(in thousands of dollars)</i>		<i>(in thousands of dollars)</i>	
NGUSA Service Company	\$ 5,905	\$ 9,424	\$ 35,513	\$ 32,939
NG Electric Services LLC	3,268	976	148	-
Nantucket Electric Company	15,796	15,288	-	-
The Narragansett Electric Company	15,244	9,264	3,993	-
New England Power Company	10,733	19,021	20,439	28,301
Niagara Mohawk Power Corporation	-	355	8,596	1,273
Other	4,035	11,805	2,401	2,810
Total	\$ 54,981	\$ 66,134	\$ 71,090	\$ 65,323

Intercompany Money Pool

The settlement of the Company's various transactions with NGUSA and certain affiliates 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 affiliates and accounts payable to affiliates balances are reflected as investing or financing activities in the accompanying statements of cash flows. In addition, for the purpose of presentation in the statement of cash flows, it is assumed all amounts settled through 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 \$139.6 million and \$76.6 million at December 31, 2015 and 2014, respectively. The average interest rates for the intercompany money pool were 0.65% and 0.25% for the years ended December 31, 2015 and 2014, 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 an ROE equivalent to Nantucket Electric's DPU approved 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, 2015 and 2014, the Company reimbursed Nantucket Electric \$8.6 million and \$5.7 million, respectively.

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, total transmission and distribution expenditures. Lastly, all other costs are allocated based on a general allocator determined using a 3-point formula based on net margin, net property, plant and

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 2015/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

equipment, and operations and maintenance expense.

Charges from the service companies of NGUSA to the Company for the years ended December 31, 2015 and 2014 were \$348.6 million and \$315.8 million, net of charges to the service company respectively.

Holding Company Charges

NGUSA received charges from National Grid Commercial Holdings Limited (an associated company in the U.K.) 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 on these financial statements. Were these amounts allocated to the Company, the estimated effect on net income would be \$7.7 million and \$10.2 million before taxes, and \$4.6 million and \$6.1 million after taxes, for the years ended December 31, 2015 and 2014, 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 2015/Q4
STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES					
Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1			5,111,058		
2			(261,770)		
3			467,089		
4			205,319	35,171,186	35,376,505
5			5,316,377		
6			5,316,377		
7			(180,025)		
8			(64,645)		
9			(244,670)	37,537,522	37,292,852
10			5,071,707		

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 2015/Q4
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)	3,837,144,338	3,837,144,338		
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified	247,017,437	247,017,437		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	4,084,161,775	4,084,161,775		
9	Leased to Others				
10	Held for Future Use	561,509	561,509		
11	Construction Work in Progress	126,297,747	126,297,747		
12	Acquisition Adjustments	1,062,533,002	1,062,533,002		
13	Total Utility Plant (8 thru 12)	5,273,554,033	5,273,554,033		
14	Accum Prov for Depr, Amort, & Depl	1,690,224,003	1,690,224,003		
15	Net Utility Plant (13 less 14)	3,583,330,030	3,583,330,030		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	1,635,934,999	1,635,934,999		
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)	1,635,934,999	1,635,934,999		
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	54,289,004	54,289,004		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,690,224,003	1,690,224,003		

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 2015/Q4
--	---	---------------------------------------	---

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					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

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 2015/Q4
--	---	---------------------------------------	---

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)		

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>2015/Q4</u>
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
		Changes during Year		Balance	
Amortization (d)	Other Reductions (Explain in a footnote) (e)		End of Year (f)		Line No.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22

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 2015/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		28,722,128		10,367,733
44	(347) Asset Retirement Costs for Other Production				
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)		28,722,128		10,367,733
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)		28,722,128		10,367,733

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 2015/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	5,536,233		1,824,497
51	(354) Towers and Fixtures	685,939		694,717
52	(355) Poles and Fixtures	28,268,050		1,385,519
53	(356) Overhead Conductors and Devices	21,228,968		4,229,969
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)	58,342,423		8,134,702
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	22,491,877		930,269
61	(361) Structures and Improvements	21,981,717		4,942,638
62	(362) Station Equipment	487,665,265		56,121,830
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	616,077,879		31,873,059
65	(365) Overhead Conductors and Devices	753,887,135		59,083,380
66	(366) Underground Conduit	205,144,039		615,870
67	(367) Underground Conductors and Devices	572,160,280		53,773,193
68	(368) Line Transformers	489,590,172		29,551,531
69	(369) Services	218,806,678		15,342,474
70	(370) Meters	125,806,266		13,645,072
71	(371) Installations on Customer Premises			
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	102,398,523		1,074,701
74	(374) Asset Retirement Costs for Distribution Plant	63,002		168,998
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	3,615,872,833		267,123,015
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission and Market Operation Plant			
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)			
85	6. GENERAL PLANT			
86	(389) Land and Land Rights	4,821,733		
87	(390) Structures and Improvements	124,052,664		105,851
88	(391) Office Furniture and Equipment	6,489,047		54,657
89	(392) Transportation Equipment	585,322		
90	(393) Stores Equipment	745,166		
91	(394) Tools, Shop and Garage Equipment	5,931,958		1,620,877
92	(395) Laboratory Equipment	4,089,337		186,883
93	(396) Power Operated Equipment	9,669		
94	(397) Communication Equipment	51,337,655		3,730,181
95	(398) Miscellaneous Equipment	668,626		453,151
96	SUBTOTAL (Enter Total of lines 86 thru 95)	198,731,177		6,151,600
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Plant	283,000		-283,000
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	199,014,177		5,868,600
100	TOTAL (Accounts 101 and 106)	3,901,951,561		291,494,050
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)	3,901,951,561		291,494,050

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>2015/Q4</u>	
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
				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
				41
				42
		434,894	39,524,755	43
				44
		434,894	39,524,755	45
		434,894	39,524,755	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 2015/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
			964,523		48
			250,903		49
243,082			7,117,648		50
			1,380,656		51
240,000			29,413,569		52
281,139			25,177,798		53
			1,033,868		54
			241,585		55
			132,354		56
					57
764,221			65,712,904		58
					59
6,192			23,415,954		60
350,267			26,574,088		61
9,689,137		65,629	534,163,587		62
					63
12,935,066		-147,917	634,867,955		64
25,147,148		147,917	787,771,284		65
159,961			205,599,948		66
21,198,624			604,734,849		67
24,006,580		-65,629	495,069,494		68
6,300,331			227,848,821		69
2,404,346			137,046,992		70
					71
					72
5,435,583			98,037,641		73
			232,000		74
107,633,235			3,775,362,613		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
1,556			4,820,177		86
868,223			123,290,292		87
			6,543,704		88
			585,322		89
			745,166		90
			7,552,835		91
			4,276,220		92
			9,669		93
11,601		-434,894	54,621,341		94
5,000			1,116,777		95
886,380		-434,894	203,561,503		96
					97
					98
886,380		-434,894	203,561,503		99
109,283,836			4,084,161,775		100
					101
					102
					103
109,283,836			4,084,161,775		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 <u>2015/Q4</u>
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					
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					
41					
42					
43					
44					
45					
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 2015/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				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
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 <u>2015/Q4</u>
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	Solar Phase II Project MA	13,248,782		
2	Revere #7 Rebuild	9,812,563		
3	East Tewks 59L2 & 59L4 replacement	5,850,789		
4	Meadowbk New getaway&fdrs	5,134,952		
5	Meadowbrook New 115/13.2 kV Sub	4,454,490		
6	SS Avon Sub 14kV Swgr - Cap Bank	3,155,414		
7	Tyngsboro#211 Rep 23/13kV Trans	3,140,758		
8	PARK ST #601-13.8KV SUB - GAR	2,991,292		
9	IE - BW OFC Initiative	2,911,979		
10	BS West-Dist-New Bus-Resid Blanket	2,695,499		
11	N Foxboro 23 kV Sub-Add temp MITS	2,488,237		
12	Faraday St. Transformer	2,457,647		
13	Water 31 Retirement D-Sub	2,033,859		
14	RTU Rplcmnt Program - MECo	2,008,085		
15	BS North-Dist-Asset Replace Blanket	1,950,666		
16	ELngmd Sub- new fdr pos&caps	1,855,254		
17	Water 32 Retirement D-Line	1,794,737		
18	LYNN #21 4.16KV SUB IMPRVMENTS	1,719,264		
19	West Gloucester 28	1,667,453		
20	Telecom Small Capital Work - MA	1,520,495		
21	Distrigas 23kV Supply Improvements	1,432,699		
22	BW IE UG Cable Replacement Program	1,421,411		
23	Randolph 5 - EMS	1,377,707		
24	BS North-Dist-Damage&Failure Blankt	1,350,787		
25	Five Corners 527L2 Feeder-Substatio	1,320,559		
26	Bancroft Street Sub Rebuild	1,280,795		
27	Plainville Replace Transformer	1,243,408		
28	I&M - BS D-Line OH Work From Insp	1,173,941		
29	I&M - BW D-Line OH Work From Insp	1,163,019		
30	Fitch Rd OH Line for 6th Feeder	1,159,561		
31	Plym 93W43-Spring/W.Wash St Fdr Tie	1,143,733		
32	BS North-Dist-New Bus-Comm Blanket	1,137,658		
33	BS West-Dist-Damage&Failure Blanket	1,094,782		
34	IE - NM Dist Transformer Upgrades	1,074,699		
35	DOT#604065 Rt.9 over I-290 Bridge	1,052,226		
36	Foxboro #1- Instal 2nd MITS	998,962		
37	I&M - NM D-Line OH Work From Insp	973,124		
38	BS North-Dist-New Bus-Resid Blanket	932,604		
39	BS Field St 1W9 Assoc D Line	923,845		
40	BS Woodland Sub conversion	808,609		
41	N&G Mass. ARP Breakers & Reclosers	860,421		
42	Minor Projects under 100k	29,380,982		
43	TOTAL	126,297,747		

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 2015/Q4
--	---	---------------------------------------	---

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

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,646,963,477	1,646,963,477		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	126,424,029	126,424,029		
4	(403.1) Depreciation Expense for Asset Retirement Costs	3,674	3,674		
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)	126,427,703	126,427,703		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	109,283,836	109,283,836		
13	Cost of Removal	39,040,049	39,040,049		
14	Salvage (Credit)	10,867,704	10,867,704		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	137,456,181	137,456,181		
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)	1,635,934,999	1,635,934,999		

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	7,427,270	7,427,270		
25	Transmission	11,677,222	11,677,222		
26	Distribution	1,546,153,850	1,546,153,850		
27	Regional Transmission and Market Operation				
28	General	70,676,657	70,676,657		
29	TOTAL (Enter Total of lines 20 thru 28)	1,635,934,999	1,635,934,999		

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 2015/Q4	
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)				
<p>1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.</p> <p>2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)</p> <p>(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.</p> <p>(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.</p>				
Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (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				
34				
35				
36				
37				
38				
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 2015/Q4
--	---	---------------------------------------	---

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 (e)	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
				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
				41
				42

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 2015/Q4
MATERIALS AND SUPPLIES					
1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.					
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)				
2	Fuel Stock Expenses Undistributed (Account 152)				
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)				
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)				
8	Transmission Plant (Estimated)	374,561	474,659		
9	Distribution Plant (Estimated)	23,457,446	27,545,329		
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)	23,832,007	28,019,988		
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)	23,832,007	28,019,988		

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>2015/Q4</u>
Allowances (Accounts 158.1 and 158.2)					
<p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>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.</p> <p>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).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.</p>					
Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2016	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

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>2015/Q4</u>
--	---	---------------------------------------	--

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.

2017		2018		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								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
								41
								42
								43
								44
								45
								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 <u>2015/Q4</u>
Allowances (Accounts 158.1 and 158.2)					
<p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>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.</p> <p>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).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.</p>					
Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2016	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
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 2015/Q4
--	---	---------------------------------------	---

Allowances (Accounts 158.1 and 158.2) (Continued)

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

2017		2018		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								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
								41
								42
								43
								44
								45
								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 2015/Q4
--	---	---------------------------------------	---

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						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
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 2015/Q4
--	---	---------------------------------------	---

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						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
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 2015/Q4
--	---	---------------------------------------	---

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						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
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 2015/Q4
--	---	---------------------------------------	---

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						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
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 2015/Q4
Transmission Service and Generation Interconnection Study Costs					
<p>1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.</p> <p>2. List each study separately.</p> <p>3. In column (a) provide the name of the study.</p> <p>4. In column (b) report the cost incurred to perform the study at the end of period.</p> <p>5. In column (c) report the account charged with the cost of the study.</p> <p>6. In column (d) report the amounts received for reimbursement of the study costs at end of period.</p> <p>7. In column (e) report the account credited with the reimbursement received for performing the study.</p>					
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					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
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 <u>2015/Q4</u>
Transmission Service and Generation Interconnection Study Costs					
<p>1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.</p> <p>2. List each study separately.</p> <p>3. In column (a) provide the name of the study.</p> <p>4. In column (b) report the cost incurred to perform the study at the end of period.</p> <p>5. In column (c) report the account charged with the cost of the study.</p> <p>6. In column (d) report the amounts received for reimbursement of the study costs at end of period.</p> <p>7. In column (e) report the account credited with the reimbursement received for performing the study.</p>					
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					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
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 2015/Q4
--	---	---------------------------------------	---

OTHER REGULATORY ASSETS (Account 182.3)

- Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
- Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
- 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	92,216,031	17,626,869	253/254	20,335,401	89,507,499
2	Non-Approved Storm Costs	265,358,867	67,127,326	593	25,043,880	307,442,313
3	Asset Retirement Obligation	1,602,281	85,070	4111/108	153,526	1,533,825
4	Residential Assistance Adjustment Factor	6,348,771	7,879,062	456	4,461,350	9,766,483
5	Rate Case Expense	327,510		928	327,510	
6	Income taxes	1,965,809	28,890,955	190/ 282	24,262,051	6,594,713
7	Pension	178,575,837	70,401,016	926	25,640,224	223,336,629
8	OPEB	54,722,773	56,026,776	926	6,308,412	104,441,137
9	Pension Exp Deferred - Electric	10,978,168	9,805,191	926	4,671,586	16,111,773
10	Smart Grid Program	28,568,084	2,150,756	580	12,886,311	17,832,529
11	Transmission Service	62,724,647	31,032,410	456	44,333,517	49,423,540
12	Renewable Energy Certificates Obligation	74,529,345	150,226,378	555	142,790,966	81,964,757
13	Revenue Decoupling Mechanism	45,734,995	30,483,169	456	10,643,066	65,575,098
14	Attorney General Consultant Expenses	170,638		928	91,837	78,801
15	Energy Efficiency	58,094,836	74,980,694	431/451	49,040,447	84,035,083
16	Basic Service Administrative Costs	3,502,235	6,882,283	456	3,114,702	7,269,816
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						
42						
43						
44	TOTAL :	885,420,827	553,597,955		374,104,786	1,064,913,996

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 2015/Q4
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:	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	//	2015/Q4
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	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		//	2015/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

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 2015/Q4
--	---	---------------------------------------	---

MISCELLANEOUS DEFFERED DEBITS (Account 186)

- Report below the particulars (details) called for concerning miscellaneous deferred debits.
- For any deferred debit being amortized, show period of amortization in column (a)
- Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Cash Overs & Shorts & Misc	149,857	197,398,472	131/142	197,540,400	7,929
3						
4	Construction Advance	640,567	514,116	143/456	516,548	638,135
5						
6	Deferred debits - EE PR	5,378,960		456	5,378,960	
7						
8	Property Sales	46,897		930.2	24,134	22,763
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						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	6,216,281				668,827

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>2015/Q4</u>
--	---	---------------------------------------	--

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	56,655,930	102,275,544
3	Reserve - Environmental	41,134,093	40,942,496
4	Allowance for uncollectible accounts	26,598,420	37,489,075
5	Net Operating Losses	65,755,846	114,741,373
6			
7	Other	108,852,381	142,275,565
8	TOTAL Electric (Enter Total of lines 2 thru 7)	298,996,670	437,724,053
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)	298,996,670	437,724,053

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>2015/Q4</u>
--	---	---------------------------------------	--

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	56,655,930	102,275,544
3	Reserve - Environmental	41,134,093	40,942,496
4	Allowance for uncollectible accounts	26,598,420	37,489,075
5	Net Operating Losses	65,755,846	114,741,373
6			
7	Other	108,852,381	142,275,565
8	TOTAL Electric (Enter Total of lines 2 thru 7)	298,996,670	437,724,053
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)	298,996,670	437,724,053

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>2015/Q4</u>
--	---	---------------------------------------	--

CAPITAL STOCKS (Account 201 and 204)

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

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	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				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent 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 2015/Q4
--	---	---------------------------------------	---

CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
- Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
						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
						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
						42

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 2015/Q4
OTHER PAID-IN CAPITAL (Accounts 208-211, Inc.)					
Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a 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	1,283,355			
20					
21	Equity contribution made by parent company (NGUSA)	135,000,000			
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL	1,693,049,050			

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 2015/Q4
--	---	---------------------------------------	---

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		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
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>2015/Q4</u>
LONG-TERM DEBT (Account 221, 222, 223 and 224)			
<p>1. 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.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. 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.</p> <p>5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. 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.</p> <p>9. 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.</p>			
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 @5.9%	800,000,000	6,771,969
6			2,672,000
7	Account 223		
8			
9	Advances from Associated Companies	525,000,000	
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	1,325,000,000	9,443,969

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>2015/Q4</u>
--	---	---------------------------------------	--

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
D						6
						7
						8
				525,000,000		9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				1,325,000,000	47,200,000	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 2015/Q4
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES					
<p>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.</p> <p>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.</p> <p>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.</p>					
Line No.	Particulars (Details) (a)	Amount (b)			
1	Net Income for the Year (Page 117)	37,537,522			
2					
3					
4	Taxable Income Not Reported on Books				
5	See footnotes for further details	19,666,205			
6	Federal Income Taxes	12,610,548			
7					
8					
9	Deductions Recorded on Books Not Deducted for Return				
10	See footnotes for further details	265,969,338			
11					
12					
13					
14	Income Recorded on Books Not Included in Return				
15	See footnotes for further details	-6,455,494			
16					
17					
18					
19	Deductions on Return Not Charged Against Book Income				
20	See footnotes for further details	-338,221,562			
21					
22					
23					
24					
25					
26					
27	Federal Tax Net Income	-10,893,446			
28	Show Computation of Tax:				
29	See footnotes for further details				
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
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) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

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

Taxable Income not Recorded on Books:

Employee Stock Purchase Plan Discount	90,094
Change In Cash Surrender Value	(287,690)
Contrib - Aid Of Construction	18,024,922
Unbilled Revenue	1,838,879
Total Line 4	19,666,205

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

Deductions Recorded on Books Not Deducted for Return

Accrued Other	(29,613,989)
Accrued Other - Rec Obligation	45,854,144
Afudc Debt	3,930,626
Amortization Expense	(2,390)
Asset Retirement Obligation	118,839
Bad Debts	21,272,938
Charitable Contrib Limitation	1,174,611
State Income Tax	1,817,145
Depreciation Expense - Book	125,679,628
Flow-Through Afudc Equity - Book Depreciation	510,263
Flow-Through Depreciation	260,737
Gain (Loss) On Sale Of Assets	(28,061,895)
Incentive Plan	1,227,454
Insurance Provision	766,605
Lobbying Expenses & Political Contributions	268,008
Meals And Entertainment	213,699
Net Operating Loss	95,472,986
Opeb / Fasb 106	56,624,795
Reg Asset - Transition Costs	(1,125)
Reg Asset - Other	(41,001,099)
Reg Asset - Aro	(63,825)
Reserve - Fin 48 State	1,560,184
Reserve - General	2,467,996
Reserve - Sales Tax	3,935,846
Reserve - Obsolete Inventory	1,102,799
Other Differences	26,181
Vacation Accrual	428,177
Total Line 5	265,969,338

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

Income Recorded on Books Not Included in Return

Tax Exempt Interest Income	(279,066)
Dividend Received Deduction	(79,885)
Equity-based Compensation and Dividends	(1,112,508)
Flow-through AFUDC Equity	(6,984,036)
Total Line 7	(8,455,494)

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

Deductions on Return Not Charged Against Book Income

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 2015/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

Accrued Interest - Tax Reserve	(15,269)
Cost Of Removal	(55,888,379)
Deferred Compensation	(51,953)
Depreciation Expense - Tax	(71,947,221)
Depreciation Expense - Tax Bonus	(65,370,746)
FASB 112	(6,245,031)
Injuries And Damages	2,929,028
Pension Cost	58,687,016
Reg Asset - Environmental	(11,644,896)
Reg Asset - OPEB	(54,955,178)
Reg Asset - Pension	(49,894,397)
Reg Asset - Storm Cost	15,261,277
Reg Liability - Other	(41,796,794)
Repairs Deduction	(84,492,661)
Reserve - Environmental	(455,918)
Share Based Comp	403
Unamortized Debt Discount Or Premium	409,193
Workers' Compensation	232,510
Equity Return - Gaap Only	27,017,455
Total Line 8	(338,221,562)

Schedule Page: 261 Line No.: 29 Column: b

CALCULATION OF CURRENT FEDERAL INCOME TAX

Federal Taxable Income, Page 261	(10,893,446)
Total Tax @ 35% Before Credits	(3,812,706)
Prior Year Adjustment	(14,361,247)
Net Allocated Tax	(18,173,954)

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 2015/Q4
--	---	---------------------------------------	---

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Federal - Income Tax	1,464,726		-18,173,954	-93,235	-16,520,462
2	FICA Contribution			9,448,104	9,399,116	-289,255
3	Unemployment			54,009	54,360	-1,335
4	State - Income Tax	1,310,440		1,620,436		2,253,799
5	Unemployment Insurance			208,721	212,013	-7,808
6	Real Estate		582,953	57,349,231	56,278,020	
7	Sales and Use	852,776		5,603,556	4,458,507	3,017,961
8	Other	1,340,751	315,148	64,729	68,241	1,345,397
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						
41	TOTAL	4,968,693	898,101	56,174,832	70,377,022	-10,201,703

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 2015/Q4
--	---	---------------------------------------	---

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
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 (l) 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 Ref. Earnings (Account 439) (k)	Other (l)	
-95,531		-26,693,547			8,519,594	1
338,243		9,448,104				2
984		54,009				3
677,077		-496,233			1,561,324	4
4,516		917,435			-708,714	5
488,258		57,002,076			347,155	6
-1,020,136		3,449,695			2,153,861	7
-323,306		64,729				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
70,105		43,746,268			11,873,220	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 2015/Q4
--	---	---------------------------------------	---

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%	8,382,159	410			670,300	-575,032
6							
7							
8	TOTAL	8,382,159				670,300	-575,032
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
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 2015/Q4
--	---	---------------------------------------	---

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
			3
			4
7,136,827	35 years		5
			6
			7
7,136,827			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			30
			31
			32
			33
			34
			35
			36
			37
			38
			39
			40
			41
			42
			43
			44
			45
			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 <u>2015/Q4</u>
--	---	---------------------------------------	--

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. 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	1,280,670	408.1/431	1,547,235	5,483,081	5,216,516
2	Highway Relocation Billed	24,201				24,201
3	Deferred Compensation	437,885	431/426	77,970	26,016	385,931
4	Environmental Reserves	91,438,526	182/930.2	7,862,010,602	7,861,554,684	90,982,608
5	Pension Cost	52,024,799	182/184	1,450,232,282	1,489,603,426	91,395,943
6	Pension - Supplemental	-17,479,692	182/926	1,683,901,819	1,704,122,511	2,741,000
7	Financial Accounting Standard 106	72,612,214	242/182	465,368,978	521,993,773	129,237,009
8	Financial Accounting Standard 112	15,096,066	184	6,634,500	389,469	8,851,035
9	Long-Term interest Payable	332,494	431	334,133	1,639	
10	ASC 740 - Income Taxes	2,431,508	409.1/431	38,788,126	39,017,071	2,660,453
11	Deferred Credits - Miscellaneous	27,381,408			9,142,592	36,524,000
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						
41						
42						
43						
44						
45						
46						
47	TOTAL	245,580,079		11,508,895,645	11,631,334,262	368,018,696

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			2015/Q4
FOOTNOTE DATA			

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

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>2015/Q4</u>
--	---	---------------------------------------	--

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
- 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>2015/Q4</u>
--	---	---------------------------------------	--

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
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21

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 2015/Q4
--	---	---------------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating 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	635,227,296	75,360,317	
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	635,227,296	75,360,317	
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	635,227,296	75,360,317	
10	Classification of TOTAL			
11	Federal Income Tax	555,596,202	61,339,793	
12	State Income Tax	79,631,094	14,020,524	
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 2015/Q4
--	---	---------------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
						710,587,613	2
							3
							4
						710,587,613	5
							6
							7
							8
						710,587,613	9
							10
						616,935,995	11
						93,651,618	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 2015/Q4
--	---	---------------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Regulatory Assets - Pension an	100,320,411	41,695,144	
4	Property taxes	8,999,621		
5	Regulatory Assets - Storm Cost	89,574,452	-23,486,711	
6	Other Items	86,504,402	70,787,817	
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	285,398,886	88,996,250	
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)	285,398,886	88,996,250	
20	Classification of TOTAL			
21	Federal Income Tax	240,457,815	72,438,808	
22	State Income Tax	44,941,071	16,557,442	
23	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 2015/Q4
--	---	---------------------------------------	---

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

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
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
						142,015,555	3
						8,999,621	4
						66,087,741	5
						157,292,219	6
							7
							8
						374,395,136	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
						374,395,136	19
							20
						312,896,623	21
						61,498,513	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) 11	Year/Period of Report End of 2015/Q4
--	---	--------------------------------------	---

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
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	2,495,524	182,190	3,052,650	2,601,948	2,044,922
2	Retirement Plan - Purchase Account Adjustment	18,857,619	926	5,235,813		13,620,806
3	Solar Generation Program	2,085,772	456	2,074,528	4,936	16,180
4	Environmental Response Fund	62,920,099	182	19,611,647	5,258,219	48,566,671
5	Service Quality Penalties	(2,626)	456/426.3	3,443,675	3,446,301	
6	Storm Funding	96,405,170	456	410	57,345,133	153,749,893
7	Basic Service Costs	59,371,300	449,1419	153,779,707	100,508,677	6,100,270
8	OBR EE Fund Obligation	5,378,960	908	13,016,335	16,278,946	8,641,571
9	Excess Earnings	(41)		2,341	2,382	
10	Transition Charge	1,819,946	419/456	1,707,275	8,105,142	8,217,813
11	LTCRER Deferral	696,493				696,493
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						
41	TOTAL	250,028,216		201,925,281	193,551,684	241,654,619

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 2015/Q4
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

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 2015/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

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.: 10 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.

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 2015/Q4
--	---	---------------------------------------	---

ELECTRIC OPERATING REVENUES (Account 400)

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- 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.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	772,552,870	702,291,326
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	215,955,515	268,275,287
5	Large (or Ind.) (See Instr. 4)	30,687,402	40,327,757
6	(444) Public Street and Highway Lighting	1,883,798	1,731,350
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	1,021,079,585	1,012,625,720
11	(447) Sales for Resale	380,768	652,669
12	TOTAL Sales of Electricity	1,021,460,353	1,013,278,389
13	(Less) (448.1) Provision for Rate Refunds	201,608	138,856,053
14	TOTAL Revenues Net of Prov. for Refunds	1,021,258,745	874,422,336
15	Other Operating Revenues		
16	(450) Forfeited Discounts	3,388,587	2,616,251
17	(451) Miscellaneous Service Revenues	374,122,361	328,127,804
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	10,086,250	11,299,101
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	1,112,734,202	1,127,545,598
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	1,500,331,400	1,469,588,754
27	TOTAL Electric Operating Revenues	2,521,590,145	2,344,011,090

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 2015/Q4
--	---	---------------------------------------	---

ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification 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
6,275,494	7,180,003	864,677	959,140	2
				3
2,134,939	2,994,118	99,865	116,236	4
269,120	409,068	2,175	2,624	5
16,575	19,192	162	191	6
				7
				8
				9
8,696,128	10,602,381	966,879	1,078,191	10
2,989	6,582	31	49	11
8,699,117	10,608,963	966,910	1,078,240	12
				13
8,699,117	10,608,963	966,910	1,078,240	14

Line 12, column (b) includes \$ 179,160 of unbilled revenues.
Line 12, column (d) includes -95,197 MWH relating to unbilled revenues

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 2015/Q4
FOOTNOTE DATA			

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

Misc Service Revenue	\$ 4,156,731
Open Access Revenue - Demand Side Management (DSM)	288,912,107
Open Access Revenue - Customer Charge	<u>81,053,523</u>
TOTAL	374,122,361

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

Open Access Revenue - Access Charge	\$ (22,781,010)
Open Access Revenue - Transmission	452,304,550
Open Access Revenue - Distribution	646,459,257
Open Access Revenue - Revenue Decoupling	19,837,364
Other Elec Revenue - Misc	23,260,114
Other Elec Revenue - Other Transmission	<u>(6,356,073)</u>
TOTAL	1,112,734,202

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 2015/Q4
--	---	---------------------------------------	---

ELECTRIC OPERATING REVENUES (Account 400)

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- 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.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	772,552,870	702,291,326
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	215,955,515	268,275,287
5	Large (or Ind.) (See Instr. 4)	30,687,402	40,327,757
6	(444) Public Street and Highway Lighting	1,883,798	1,731,350
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	1,021,079,585	1,012,625,720
11	(447) Sales for Resale	380,768	652,669
12	TOTAL Sales of Electricity	1,021,460,353	1,013,278,389
13	(Less) (449.1) Provision for Rate Refunds	201,608	138,856,053
14	TOTAL Revenues Net of Prov. for Refunds	1,021,258,745	874,422,336
15	Other Operating Revenues		
16	(450) Forfeited Discounts	3,388,587	2,616,251
17	(451) Miscellaneous Service Revenues	374,122,361	328,127,804
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	10,086,250	11,299,101
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	1,112,734,202	1,127,545,598
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	1,500,331,400	1,469,588,754
27	TOTAL Electric Operating Revenues	2,521,590,145	2,344,011,090

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 2015/Q4
--	---	---------------------------------------	---

ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification 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
6,275,494	7,180,003	864,677	959,140	2
				3
2,134,939	2,994,118	99,865	116,236	4
269,120	409,068	2,175	2,624	5
16,575	19,192	162	191	6
				7
				8
				9
8,696,128	10,602,381	966,879	1,078,191	10
2,989	6,582	31	49	11
8,699,117	10,608,963	966,910	1,078,240	12
				13
8,699,117	10,608,963	966,910	1,078,240	14

Line 12, column (b) includes \$ 179,160 of unbilled revenues.
Line 12, column (d) includes -95,197 MWH relating to unbilled revenues

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 2015/Q4
FOOTNOTE DATA			

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

Misc Service Revenue	\$ 4,156,731
Open Access Revenue - Demand Side Management (DSM)	288,912,107
Open Access Revenue - Customer Charge	<u>81,053,523</u>
TOTAL	374,122,361

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

Open Access Revenue - Access Charge	\$ (22,781,010)
Open Access Revenue - Transmission	452,304,550
Open Access Revenue - Distribution	646,459,257
Open Access Revenue - Revenue Decoupling	19,837,364
Other Elec Revenue - Misc	23,260,114
Other Elec Revenue - Other Transmission	<u>(6,356,073)</u>
TOTAL	1,112,734,202

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 2015/Q4
--	---	---------------------------------------	---

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					
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					
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 2015/Q4
--	---	---------------------------------------	---

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. 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.
3. 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.
4. 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).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. 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	5,559,945	675,937,620	757,064	7,344	0.1216
3	Res - Low Income R2	771,495	95,604,256	105,191	7,334	0.1239
4	Res - Time of Use R4	2,658	361,110	85	31,271	0.1359
5	Gen Service Small G1	12,595	479,578	2,337	5,389	0.0381
6	St Lgt - Security S4	1,411	170,307			0.1207
7	Rate Refunds - Net		129,369			
8	Total Residential	6,348,104	772,682,240	864,677	7,342	0.1217
9						
10	Account 442					
11	Res - Regular R1	29,501	3,676,475	1,734	17,013	0.1246
12	Res - Time of Use R4	151	12,683	1	151,000	0.0840
13	Gen Service Small G1	1,160,570	101,507,945	96,126	12,073	0.0875
14	Gen Service Demand G2	729,313	84,838,969	3,724	195,841	0.1163
15	Time of Use Large G3	491,056	54,562,524	455	1,079,244	0.1111
16	St. Lgt - Security S4	16,986	2,044,321			0.1204
17	Rate Refunds - Net		49,472			
18	Total Commerical & Industrial	2,427,577	246,692,389	102,040	23,790	0.1016
19						
20	Account 444					
21	St Lgt - Owned Equip S1	7,021	1,046,633	86	81,640	0.1491
22	St Lgt - Cust owned Equip S2	1,335	22,941	23	58,043	0.0172
23	St Lgt - UG Div of Ownership S3	686	185,081	14	49,000	0.2698
24	St Lgt - Security S4	4,374	422,511			0.0966
25	St Lgt - Security S5	2,149	198,368	7	307,000	0.0923
26	Nonconforming St Lgt G1	68	8,264	32	2,125	0.1215
27	Rate Refunds - Net		319			
28	Total Street Lights	15,633	1,884,117	162	96,500	0.1205
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	8,791,314	1,021,079,585	966,879	9,092	0.1161
42	Total Unbilled Rev.(See Instr. 6)	-95,197	179,160	0	0	-0.0019
43	TOTAL	8,696,117	1,021,258,745	966,879	8,994	0.1174

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 2015/Q4
--	---	---------------------------------------	---

SALES FOR RESALE (Account 447) (Continued)

- OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
- 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)		
845	101,669			101,669	1
297		30,859		30,859	2
154		19,789		19,789	3
1,693		228,451		228,451	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
845	101,669	0	0	101,669	
2,144	0	279,099	0	279,099	
2,989	101,669	279,099	0	380,768	

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 2015/Q4
--	---	---------------------------------------	---

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	32,900
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	32,900
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	32,900
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)		

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 2015/Q4
--	---	---------------------------------------	---

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line 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		
63	(547) Fuel		
64	(548) Generation Expenses		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)		
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)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	994,954,193	897,269,094
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	994,954,193	897,269,094
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	994,968,639	897,301,994
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	271,499	140,581
84			
85	(561.1) Load Dispatch-Reliability	1,546	6,159
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	244,946	203,479
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	14,253,824	15,722,048
89	(561.5) Reliability, Planning and Standards Development	128,990	47,711
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	867,992	831,742
94	(563) Overhead Lines Expenses	219,180	244,288
95	(564) Underground Lines Expenses	30,007	30,956
96	(565) Transmission of Electricity by Others	420,736,013	404,848,688
97	(566) Miscellaneous Transmission Expenses	1,210,518	344,908
98	(567) Rents	13,945	14,044
99	TOTAL Operation (Enter Total of lines 83 thru 98)	437,978,460	422,434,604
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	168,687	205,900
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software	3,538	2,261
105	(569.3) Maintenance of Communication Equipment	17,435	8,647
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	132,643	766
107	(570) Maintenance of Station Equipment	565,621	558,740
108	(571) Maintenance of Overhead Lines	1,404,846	1,376,553
109	(572) Maintenance of Underground Lines	5,953	49,674
110	(573) Maintenance of Miscellaneous Transmission Plant	212,584	211,808
111	TOTAL Maintenance (Total of lines 101 thru 110)	2,511,307	2,414,349
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	440,489,767	424,848,953

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 2015/Q4
--	---	---------------------------------------	---

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line 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	90,527	27,573
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	90,527	27,573
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 Expns (Total 123 and 130)	90,527	27,573
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	8,583,859	1,989,492
135	(581) Load Dispatching	4,464,074	3,484,800
136	(582) Station Expenses	4,946,628	4,351,131
137	(583) Overhead Line Expenses	6,388,553	10,012,707
138	(584) Underground Line Expenses	1,173,555	1,042,601
139	(585) Street Lighting and Signal System Expenses	1,173,368	3,156,000
140	(586) Meter Expenses	7,938,756	7,120,558
141	(587) Customer Installations Expenses	1,420,285	3,907,449
142	(588) Miscellaneous Expenses	33,718,540	47,816,070
143	(589) Rents	470,491	536,724
144	TOTAL Operation (Enter Total of lines 134 thru 143)	70,278,109	83,417,532
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	671,138	625,427
147	(591) Maintenance of Structures	684,953	372,091
148	(592) Maintenance of Station Equipment	3,790,304	4,563,264
149	(593) Maintenance of Overhead Lines	63,070,564	57,551,118
150	(594) Maintenance of Underground Lines	7,863,682	2,616,648
151	(595) Maintenance of Line Transformers	1,547,250	611,164
152	(596) Maintenance of Street Lighting and Signal Systems	2,728,146	3,006,246
153	(597) Maintenance of Meters	222,825	134,454
154	(598) Maintenance of Miscellaneous Distribution Plant	1,602,037	1,291,382
155	TOTAL Maintenance (Total of lines 146 thru 154)	82,180,899	70,771,794
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	152,459,008	154,189,326
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	3,744,818	1,211,577
160	(902) Meter Reading Expenses	5,824,295	5,197,629
161	(903) Customer Records and Collection Expenses	24,652,348	24,604,492
162	(904) Uncollectible Accounts	64,263,600	43,270,088
163	(905) Miscellaneous Customer Accounts Expenses	1,821,821	893,908
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	100,306,882	75,177,694

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 2015/Q4
--	---	---------------------------------------	---

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line 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	140,353	30,823
168	(908) Customer Assistance Expenses	268,437,888	229,163,029
169	(909) Informational and Instructional Expenses	6,281,445	6,142,533
170	(910) Miscellaneous Customer Service and Informational Expenses	525,589	843,854
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	275,385,275	236,180,239
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	312	68,604
175	(912) Demonstrating and Selling Expenses	526,013	617,693
176	(913) Advertising Expenses	947,140	1,236,054
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	1,473,465	1,922,351
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	39,466,686	41,398,027
182	(921) Office Supplies and Expenses	42,272,295	16,642,198
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	18,221,052	38,833,212
185	(924) Property Insurance	51,151,858	49,510,372
186	(925) Injuries and Damages	9,648,781	9,160,888
187	(926) Employee Pensions and Benefits	56,313,920	56,900,092
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	6,516,174	5,636,471
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	34,138	102,786
192	(930.2) Miscellaneous General Expenses	13,789,337	17,784,268
193	(931) Rents	34,635,868	29,427,409
194	TOTAL Operation (Enter Total of lines 181 thru 193)	272,050,109	265,395,723
195	Maintenance		
196	(935) Maintenance of General Plant	1,262,804	1,536,215
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	273,312,913	266,931,938
198	TOTAL Elec Op and Maint Exps (Total 80,112,131,156,164,171,178,197)	2,236,486,476	2,056,580,068

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 2015/Q4
--	---	---------------------------------------	---

**PURCHASED POWER (Account 555)
(Including power exchanges)**

- Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
- Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
- 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	Constellation	RQ	1			
2	NexEra Energy Power Marketing	OS	1			
3	TransCanada Power Marketing Ltd	RQ	1			
4	Energy America	RQ	1			
5	DTE	RQ	1			
6	GDF	RQ	1			
7	Direct Energy	RQ	1			
8	Morgan Stanley Capital Group	RQ	1			
9	FERC	RQ	1			
10	REC Obligation Quarterly - 5310NE0223A	RQ	1			
11	REC Obligation Quarterly - 5310NE0223R	RQ	1			
12	Mm Lowell	OS	1			
13	Attleboro Landfill	OS	1			
14	Granby Saint Landfill	OS	1			
	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 2015/Q4
--	---	---------------------------------------	---

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
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	Alt Ergy-Lp Athol Corp	OS	1			
2	Cascade Diamond	OS	1			
3	Dudley Hydro	OS	1			
4	Renewable energy programs	OS	1			
5	WRTA	OS	1			
6	Tannery Pond Hydro	OS	1			
7	Wilson Holdings LLC PV	OS	1			
8	Constillation Majilite PV	OS	1			
9	Nature's Classroom	OS	1			
10	Plainville Gen QF	OS	1			
11	MWRA Cosgrove -QF - #1062	OS	1			
12	MWRA Oakdale	OS	1			
13	Quarry Energy	OS	1			
14	Town of Lancaster	OS	1			
	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 2015/Q4
--	---	---------------------------------------	---

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
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	Smith College	OS	1			
2	West Dudley Hydor LLC - 970	OS	1			
3	Conn. P&L	OS	1			
4	EVERSOURCE UTILITY (formerly Nstar) To	OS	1			
5	Hingham Mun. Light	OS	1			
6	Liberty Utilities	OS	1			
7	Middletown Mun. Elec	OS	1			
8	North Attborough Elec	OS	1			
9	NSTAR	OS	1			
10	NYS Electric & Gas Co	OS	1			
11	NYSEG	OS	1			
12	Reading Mun. Light	OS	1			
13	South Hadly E&L	OS	1			
14	Western Mass. Elec	OS	1			
	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 2015/Q4
--	---	---------------------------------------	---

PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
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	NEISO	OS	1			
2	Qualified Facilities Accrual	OS	1			
3	Evergreen Wind Power QF46951	OS	1			
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

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)	
2,929,118				325,807,491		325,807,491	1
1,336,660				119,527,078		119,527,078	2
2,051,591				192,936,074		192,936,074	3
				-880,900		-880,900	4
643,557				46,938,009		46,938,009	5
1,073,475				77,911,697		77,911,697	6
964,312				159,720,647		159,720,647	7
34,438				3,356,867		3,356,867	8
				30,359,277		30,359,277	9
					-16,337,094	-16,337,094	10
					-11,640,986	-11,640,986	11
191				1,321		1,321	12
699				-26,669		-26,669	13
				-196,637		-196,637	14
9,104,410				959,095,125	35,859,068	994,954,193	

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)	
556				2,983		2,983	1
1,774				5,788		5,788	2
681				-21,514		-21,514	3
					105,705,534	105,705,534	4
35				-411,173		-411,173	5
1,497				18,690		18,690	6
49				-68		-68	7
109							8
62				-6,858		-6,858	9
14,504				10,710		10,710	10
4,475				-46,692		-46,692	11
13,687				10,603		10,603	12
1,721				-4,500		-4,500	13
				29,388		29,388	14
9,104,410				959,095,125	35,859,068	994,954,193	

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 2015/Q4
--	---	---------------------------------------	---

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
845				25,195		25,195	1
				15,525		15,525	2
				114		114	3
2,691				524,777		524,777	4
120				14,999		14,999	5
1,219				238,191		238,191	6
817				132,338		132,338	7
186				32,965		32,965	8
743				135,998		135,998	9
31				8,133		8,133	10
62				8,970		8,970	11
140				17,630		17,630	12
59				8,666		8,666	13
20				16,453		16,453	14
8,104,410				959,095,125	35,859,068	994,954,193	

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 2015/Q4
--	---	---------------------------------------	---

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
					-41,868,386	-41,868,386	1
				1,332,034		1,332,034	2
24,284				1,541,525		1,541,525	3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
9,104,410				959,095,125	35,859,068	994,954,193	

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 2015/Q4
--	---	---------------------------------------	---

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1				
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				
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 2015/Q4
--	---	---------------------------------------	---

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
						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
			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 2015/Q4
--	---	---------------------------------------	---

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

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

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

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
				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
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 2015/Q4
--	---	---------------------------------------	---

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 2015/Q4
--	---	---------------------------------------	---

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					328,241,112	328,241,112
2								
3	New England Power (NEP)	FNS					101,061,827	101,061,827
4								
5	NEP - Facility Credits						-18,032,802	-18,032,802
6								
7	Other Adjustments						8,882,667	8,882,667
8								
9	Northeast Utilities	FNS					583,209	583,209
10								
11								
12								
13								
14								
15								
16								
	TOTAL						420,736,013	420,736,013

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			2015/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: a

Other Adjustments

RNS Accrual - 2 Mo Lag 6,730,862

Release of ISO Refund Reserve 6,501,603

Transmission Refund Accruals (4,337,624)

Transmission Facilities Credit - Refund 262,887

Miscellaneous Adjustments (275,062)

Total Other Adjustments 8,882,667

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 2015/Q4
--	---	---------------------------------------	---

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	12,000
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	401,873
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	3,741
6	Hazardous Waste Accruals - Other	4,245,647
7	Corporate Matters/Contracts	221,378
8	Nantucket Electric Company Reimbursement agreement	7,873,488
9	Meter Data Services	943,328
10	Miscellaneous Write Offs and Adjustments	-207,449
11	Utility of Future	272,344
12	Advanced Grid	22,987
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		
41		
42		
43		
44		
45		
46	TOTAL	13,789,337

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 2015/Q4
--	---	---------------------------------------	---

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section 8 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					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	1,597,298				1,597,298
7	Transmission Plant	1,588,350				1,588,350
8	Distribution Plant	117,794,982	3,674			117,798,656
9	Regional Transmission and Market Operation					
10	General Plant	5,443,399				5,443,399
11	Common Plant-Electric					
12	TOTAL	126,424,029	3,674			126,427,703

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 2015/Q4
--	---	---------------------------------------	---

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	34,003					
14	Transmission						
15	350	965					
16	352	251	55.00	0.14	1.42	S4	30.35
17	353	7,118	46.20	0.14	1.65	R1.5	29.52
18	354	1,381	60.48	0.14	1.40	R4	31.60
19	355	29,414	40.75	0.87	2.17	S2	26.58
20	356	25,178	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	132	61.51	0.02	0.25	S6	14.64
24	Distribution						
25	360	23,416					
26	361	26,574	58.42	0.85	1.59	R0.5	36.19
27	362	534,164	65.36	0.58	1.49	R1.5	38.59
28	364	634,868	40.17	1.07	2.34	S2	18.63
29	365	787,771	40.84	0.86	2.33	L1	19.44
30	366	205,600	50.08	0.68	1.88	S4	31.35
31	367	604,735	45.29	0.77	2.13	S0.5	34.38
32	368	496,069	32.95	1.01	2.79	S1.5	16.32
33	369	227,849	45.49	1.47	2.05	S2	19.61
34	370	142,568	25.97	1.13	3.39	R2	17.52
35	373	98,038	21.24	1.01	3.99	L2	6.08
36	374	232					
37	General						
38	389	4,819					
39	390	123,290	50.25	0.13	1.92	L1.5	31.90
40	391	6,544	15.00		6.67	SQ	10.65
41	392	585					
42	393	745	15.00		3.04	SQ	0.48
43	394	7,553	15.00		5.59	SQ	6.95
44	395	4,276	15.00		5.97	SQ	7.88
45	396	10					
46	397	54,621	25.00	0.18	3.65	S3	3.27
47	398	1,117	15.00		6.48	SQ	3.32
48	399.1						
49							
50	Total	4,084,162					

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 2015/Q4
FOOTNOTE DATA			

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.

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 2015/Q4
--	---	---------------------------------------	---

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section 8 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					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	1,597,298				1,597,298
7	Transmission Plant	1,588,350				1,588,350
8	Distribution Plant	117,794,982	3,674			117,798,656
9	Regional Transmission and Market Operation					
10	General Plant	5,443,399				5,443,399
11	Common Plant-Electric					
12	TOTAL	126,424,029	3,674			126,427,703

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 2015/Q4
--	---	---------------------------------------	---

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	34,003					
14	Transmission						
15	350	965					
16	352	251	55.00	0.14	1.42	S4	30.35
17	353	7,118	46.20	0.14	1.65	R1.5	29.52
18	354	1,381	60.48	0.14	1.40	R4	31.60
19	355	29,414	40.75	0.87	2.17	S2	26.58
20	356	25,178	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	132	61.51	0.02	0.25	S6	14.64
24	Distribution						
25	360	23,416					
26	361	26,574	58.42	0.85	1.59	R0.5	36.19
27	362	534,164	65.36	0.58	1.49	R1.5	38.59
28	364	634,868	40.17	1.07	2.34	S2	18.63
29	365	787,771	40.84	0.86	2.33	L1	19.44
30	366	205,600	50.08	0.68	1.88	S4	31.35
31	367	604,735	45.29	0.77	2.13	S0.5	34.38
32	368	495,069	32.95	1.01	2.79	S1.5	16.32
33	369	227,849	45.49	1.47	2.05	S2	19.61
34	370	142,568	25.97	1.13	3.39	R2	17.52
35	373	98,038	21.24	1.01	3.99	L2	6.08
36	374	232					
37	General						
38	389	4,819					
39	390	123,290	50.25	0.13	1.92	L1.5	31.90
40	391	6,544	15.00		6.67	SQ	10.65
41	392	585					
42	393	745	15.00		3.04	SQ	0.48
43	394	7,553	15.00		5.59	SQ	6.95
44	395	4,276	15.00		5.97	SQ	7.88
45	396	10					
46	397	54,621	25.00	0.18	3.65	S3	3.27
47	398	1,117	15.00		6.48	SQ	3.32
48	399.1						
49							
50	Total	4,084,162					

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 2015/Q4
FOOTNOTE DATA			

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.

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 2015/Q4
--	---	---------------------------------------	---

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section 8 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					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	1,597,298				1,597,298
7	Transmission Plant	1,588,350				1,588,350
8	Distribution Plant	117,794,982	3,674			117,798,656
9	Regional Transmission and Market Operation					
10	General Plant	5,443,399				5,443,399
11	Common Plant-Electric					
12	TOTAL	126,424,029	3,674			126,427,703

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 2015/Q4
--	---	---------------------------------------	---

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	34,003					
14	Transmission						
15	350	965					
16	352	251	55.00	0.14	1.42	S4	30.35
17	353	7,118	46.20	0.14	1.65	R1.5	29.52
18	354	1,381	60.48	0.14	1.40	R4	31.60
19	355	29,414	40.75	0.87	2.17	S2	26.58
20	356	25,178	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	132	61.51	0.02	0.25	S6	14.64
24	Distribution						
25	360	23,416					
26	361	26,574	58.42	0.85	1.59	R0.5	36.19
27	362	534,164	65.36	0.58	1.49	R1.5	38.59
28	364	634,868	40.17	1.07	2.34	S2	18.63
29	365	787,771	40.84	0.86	2.33	L1	19.44
30	366	205,600	50.08	0.68	1.88	S4	31.35
31	367	604,735	45.29	0.77	2.13	S0.5	34.38
32	368	495,069	32.95	1.01	2.79	S1.5	16.32
33	369	227,849	45.49	1.47	2.05	S2	19.61
34	370	142,568	25.97	1.13	3.39	R2	17.52
35	373	98,038	21.24	1.01	3.99	L2	6.08
36	374	232					
37	General						
38	389	4,819					
39	390	123,290	50.25	0.13	1.92	L1.5	31.90
40	391	6,544	15.00		6.67	SQ	10.65
41	392	585					
42	393	745	15.00		3.04	SQ	0.48
43	394	7,553	15.00		5.59	SQ	6.95
44	395	4,276	15.00		5.97	SQ	7.88
45	396	10					
46	397	54,621	25.00	0.18	3.65	S3	3.27
47	398	1,117	15.00		6.48	SQ	3.32
48	399.1						
49							
50	Total	4,084,162					

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 2015/Q4
FOOTNOTE DATA			

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.

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 2015/Q4
--	---	---------------------------------------	---

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	5,209,355		5,209,355	
4					
5	Labor & Expense - Gen Rate Studies		745,214	745,214	
6					
7	Rate Case Expense - Jan 2011 through Dec 2015				
8	Petition General Increase in Electric Rates				
9	The Commonwealth of Massachusetts				
10	DPU 09-39		327,510	327,510	327,510
11					
12	Expense for Professional Services allocated				
13	to the Company per DPU 13-146 through 13-149				
14	(cost to retain experts & consultants)		142,258	142,258	
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					
42					
43					
44					
45					
46	TOTAL	5,209,355	1,214,982	6,424,337	327,510

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 2015/Q4
--	---	---------------------------------------	---

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				
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
	928	5,209,355					3
							4
	928	745,214					5
							6
							7
							8
							9
	928	327,510			327,510		10
							11
							12
							13
	928	142,268					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
							41
							42
							43
							44
							45
		6,424,337			327,510		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 2015/Q4
FOOTNOTE DATA			

Schedule Page: 350 Line No.: 7 Column: a

Petition made to the Commonwealth of Massachusetts for a General Increase in Electric Rates. Docket NO. 09-39

Rate Case expense includes preparation and expert services regarding: (1) the cost of capital analysis; (2) the depreciation study; (3) the decoupling proposal; (4) the marginal distribution cost study; (5) revenue requirement and rate design; as well as (6) services; and (7) miscellaneous legal expenses D.P.U. 09-39 Page 279

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 2015/Q4
--	---	---------------------------------------	---

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:

- | | |
|--|--|
| <p>A. Electric R, D & D Performed Internally:</p> <p>(1) Generation</p> <p>a. hydroelectric</p> <p> i. Recreation fish and wildlife</p> <p> ii Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) Transmission</p> | <p>a. Overhead</p> <p>b. Underground</p> <p>(3) Distribution</p> <p>(4) Regional Transmission and Market Operation</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$50,000.)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric, R, D & D Performed Externally:</p> <p>(1) Research Support to the electrical Research Council or the Electric Power Research Institute</p> |
|--|--|

Line No.	Classification (a)	Description (b)
1		
2		
3	(6) Others	R, D &D and Related Activities
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		

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 2015/Q4
--	---	---------------------------------------	---

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:

- a. Overhead
- b. Underground

(1) Generation

- a. hydroelectric
 - i. Recreation fish and wildlife
 - ii Other hydroelectric

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

- b. Fossil-fuel steam
- c. Internal combustion or gas turbine
- d. Nuclear
- e. Unconventional generation
- f. Siting and heat rejection

(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

(2) Transmission

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 2015/Q4
--	---	---------------------------------------	---

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
103,593	240,509	930.2	344,102		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

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 2015/Q4
--	---	---------------------------------------	---

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 2015/Q4
--	---	---------------------------------------	---

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	1,218,124		
5	Regional Market			
6	Distribution	43,604,571		
7	Customer Accounts	13,264,314		
8	Customer Service and Informational	10,368,094		
9	Sales	235,287		
10	Administrative and General	39,466,686		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	108,177,076		
12	Maintenance			
13	Production			
14	Transmission	704,862		
15	Regional Market			
16	Distribution	33,843,667		
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)	34,548,529		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)	1,922,986		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	77,448,238		
24	Customer Accounts (Transcribe from line 7)	13,264,314		
25	Customer Service and Informational (Transcribe from line 8)	10,388,094		
26	Sales (Transcribe from line 9)	235,287		
27	Administrative and General (Enter Total of lines 10 and 17)	39,466,686		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	142,725,605	900,516	143,626,121
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 2015/Q4
--	---	---------------------------------------	---

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32, 54)			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru 56)			
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)	142,725,605	900,516	143,626,121
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	73,959,224	2,953,068	76,912,292
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	73,959,224	2,953,068	76,912,292
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)	710,473	70	710,543
79				
80				
81				
82				
83	Misc Income Deductions	495,583		495,583
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	1,206,056	70	1,206,126
96	TOTAL SALARIES AND WAGES	217,890,885	3,853,654	221,744,539

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>2015/Q4</u>
--	---	---------------------------------------	--

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 2015/Q4
--	---	---------------------------------------	---

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)	(3,713,680)	(3,156,666)	(3,916,862)	(3,077,749)
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services	5,033,261	4,714,545	4,924,605	5,286,519
6	Other Items (list separately)				
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					
41					
42					
43					
44					
45					
46	TOTAL	1,319,581	1,557,879	1,007,743	2,208,770

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 2015/Q4
--	---	---------------------------------------	---

PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

(1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.

(2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.

(3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.

(4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.

(5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.

(6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line 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	9,104,410	MWH	12,508,600			
2	Reactive Supply and Voltage		MWH	4,852,366		MV Ar	
3	Regulation and Frequency Response		MWH				
4	Energy Imbalance		MWH				
5	Operating Reserve - Spinning		MWH				
6	Operating Reserve - Supplement						
7	Other			335,474,782			
8	Total (Lines 1 thru 7)	9,104,410		352,835,748			

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 2015/Q4
FOOTNOTE DATA			

Schedule Page: 398 Line No.: 7 Column: d

***Other Ancillary Charges

Regional Network Service	\$	332,876,818
ISO Schedule 5 Nescoe		38,910
Black Start		2,559,054
	\$	<u>335,474,782</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 End of 2015/Q4
--	---	---------------------------------------	---

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

- (1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
- (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 <u>2015/Q4</u>
--	---	---------------------------------------	--

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)	8,696,128
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	845
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,144
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	27,233
7	Other		27	Total Energy Losses	378,060
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	9,104,410
9	Net Generation (Enter Total of lines 3 through 8)				
10	Purchases	9,104,410			
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)	9,104,410			

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 2015/Q4
--	---	---------------------------------------	---

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	931,466	660	3,663	8	1800
30	February	852,833	147	3,545	16	1900
31	March	759,030	377	3,307	3	1900
32	April	615,707	95	2,932	8	2000
33	May	611,511	171	3,517	27	1700
34	June	663,348	313	3,724	23	1700
35	July	818,520	283	4,375	20	1700
36	August	840,776	193	4,290	17	1800
37	September	706,319	151	4,360	9	1700
38	October	606,323	144	2,825	19	1900
39	November	601,614	222	3,105	30	1800
40	December	691,670	233	3,195	29	1800
41	TOTAL	8,699,117	2,989			

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 2015/Q4
--	---	---------------------------------------	---

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

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)	8,696,128
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	845
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,144
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	27,233
7	Other		27	Total Energy Losses	378,060
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	9,104,410
9	Net Generation (Enter Total of lines 3 through 8)				
10	Purchases	9,104,410			
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)	9,104,410			

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 2015/Q4
--	---	---------------------------------------	---

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	931,466	660	3,663	8	1800
30	February	852,833	147	3,545	16	1900
31	March	759,030	377	3,307	3	1900
32	April	615,707	95	2,932	8	2000
33	May	611,511	171	3,517	27	1700
34	June	663,348	313	3,724	23	1700
35	July	818,520	283	4,375	20	1700
36	August	840,776	193	4,290	17	1800
37	September	706,319	151	4,360	9	1700
38	October	606,323	144	2,825	19	1900
39	November	601,614	222	3,105	30	1800
40	December	691,670	233	3,195	29	1800
41	TOTAL	8,699,117	2,989			

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 2015/Q4
--	---	---------------------------------------	---

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0	0
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

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 2015/Q4
--	---	---------------------------------------	---

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
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	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	0	0	21
0	0	0	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
			36
			37
0	0	0	38
0	0	0	39
0.000	0.000	0.000	40
0.000	0.000	0.000	41
0.000	0.000	0.000	42
0.000	0.000	0.000	43
0.000	0.000	0.000	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) / /	Year/Period of Report End of 2015/Q4
--	---	---------------------------------------	---

HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
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.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
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.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: (b)	FERC Licensed Project No. 0 Plant Name: (c)
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 2015/Q4
--	---	---------------------------------------	---

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 2015/Q4
--	---	---------------------------------------	---

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 2015/Q4
--	---	---------------------------------------	---

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.
			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

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 2015/Q4
--	---	---------------------------------------	---

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from 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						
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						
41						
42						
43						
44						
45						
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 2015/Q4
--	---	---------------------------------------	---

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation 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
						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
						41
						42
						43
						44
						45
						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 2015/Q4
--	---	---------------------------------------	---

TRANSMISSION LINE STATISTICS

1. 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.
2. 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.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. 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.
6. 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	122.06		40
2	Various		69.00	69.00	various	21.99		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	1,140.88		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 2015/Q4
--	---	---------------------------------------	---

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
				249,187	1,410,799	13,945	1,673,931	6
	964,523	57,377,901	58,342,424					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	57,377,901	58,342,424	249,187	1,410,799	13,945	1,673,931	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 2015/Q4
--	---	---------------------------------------	---

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							
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							
41							
42							
43							
44	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) 11	Year/Period of Report End of 2015/Q4
--	---	--------------------------------------	---

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
									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
									41
									42
									43
									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) / /	Year/Period of Report End of 2015/Q4
--	---	---------------------------------------	---

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
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	DIST-Unattended	13.80	4.36	
3	Ames Street 911	TRANS- Unattended	112.00	14.40	
4	Amesbury 5	DIST-Unattend	23.00	2.40	
5	Andover 3	DIST-Unattended	14.40	4.16	
6	Andover 3	DIST-Unattended	23.00	13.80	
7	Atlantic 4	DIST-Unattended	13.80	4.16	
8	Avon Unit 68	DIST-Unattended	13.80	4.16	
9	Balch Street 72	DIST-Unattended	23.00	13.80	
10	Bancroft Street 3	DIST-Unattended	13.80	4.16	
11	Barron Avenue 10	DIST-Unattended	23.00	13.20	
12	Bates 115	DIST-Unattended	115.00	14.40	
13	Beach Road 7	DIST-Unattended	23.00	13.20	
14	Beacon Street 34	DIST-Unattended	13.20	0.57	
15	Belmont 98	TRANS-Unattended	115.00	13.80	
16	Beverly 12	DIST-Unattended	23.00	4.16	
17	Blossom Street 5	DIST-Unattended	14.40	4.10	
18	Boston Road 58	DIST-Unattended	23.00	13.20	
19	Boulevard 77	DIST-Unattended	23.00	13.80	
20	Bradford 46	DIST-Unattended	23.00	4.16	
21	Bridge 6	DIST-Unattended	13.80	4.36	
22	Brooks Street 13	DIST-Unattended	13.80	2.40	
23	Brown Street 1	DIST-Unattended	23.00	13.80	
24	Burrill 2	DIST-Unattended	13.80	4.10	
25	Byfield 34	DIST-Unattended	23.00	2.24	
26	Cambridge Street 4	DIST-Unattended	13.80	4.16	
27	Central Street Unit 67	DIST-Unattended	13.80	4.16	
28	Centralville 8	DIST-Unattended	13.80	2.40	
29	Centralville 8	DIST-Unattended	23.00	2.40	
30	Chandler Street 2	DIST-Unattended	13.80	4.16	
31	Charlemont 7	DIST-Unattended	8.32	2.40	
32	Chartley Pond 8	TRAN-Unattended	23.00	13.20	
33	Chelmsford 9	DIST-Unattended	23.00	4.16	
34	Clara Street 6	DIST-Unattended	23.00	4.16	
35	Codding Ave 64	DIST-Unattended	23.00	4.16	
36	Concord Road 24	DIST-Unattended	23.00	13.20	7.60
37	Concord Road 24	DIST-Unattended	23.00	13.20	
38	Court Street Unit 69	DIST-Unattended	13.80	4.36	
39	Crocker Pond 3424	DIST-Unattended	23.00	13.80	
40	Dale Street 55	DIST-Unattended	23.00	13.20	

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 2015/Q4
--	---	---------------------------------------	---

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	Danvers Road 69	DIST-Unattended	23.00	4.16	
2	Deerfield 5 Switchyard	TRANS-Unattended	23.00	13.80	
3	Division Street Unit 64	DIST-Unattended	13.80	4.16	
4	Dupont 91	TRANS- Unattended	115.00	13.80	
5	East Beverly 51	DIST-Unattended	23.00	13.20	
6	East Boxford 33	DIST-Unattended	23.00	13.20	
7	East Bradford 65	DIST-Unattended	23.00	13.80	
8	East Bridgewater 797	TRANS-Unattended	115.00	13.80	
9	East Holbrook 2	DIST-Unattended	23.00	13.80	
10	East Holbrook 2	DIST-Unattended	115.00	23.00	
11	East Weymouth 9	DIST-Unattended	23.00	13.80	
12	Easton 92	TRANS-Unattended	115.00	14.40	
13	Erving Paper	DIST- Unattended	13.80	0.06	
14	Everett 37	DIST-Unattended	4.20	2.40	
15	Faraday Street 11	DIST- Unattend	13.20	2.40	
16	Fayette 3	DIST-Unattended	13.80	4.33	
17	Field Street 1	DIST-Unattended	13.80	2.40	
18	Five Corners 527	DIST-Unattended	115.00	23.00	13.80
19	Florence Jct 9	DIST-Unattended	115.00	13.80	
20	Forest Street 2	DIST-Unattended	23.00	4.16	
21	Foxboro 1 3431	DIST-Unattended	23.00	13.80	
22	Foxboro 2 3432	DIST-Unattended	23.00	13.80	
23	Franklin 341	DIST-Unattended	23.00	4.10	
24	Franklin 341	DIST-Unattended	23.00	2.40	
25	Glendale 6	DIST-Unattended	23.00	2.40	
26	Gloucester 24	DIST-Unattended	23.00	4.10	
27	Gloucester 24	DIST-Unattended	34.50	4.16	
28	Gorton-Quincy 81	DIST-Unattended	23.00	4.10	
29	Grafton Street 9	DIST-Unattended	13.80	4.16	
30	Granite 12	DIST-Unattended	13.80		
31	Hathaway 106	DIST-Unattended	23.00	13.80	
32	Hillside 66	DIST-Unattended	23.00	13.80	
33	Holbrook 10	DIST-Unattended	23.00	13.80	
34	Honeywell Bull	DIST-Unattended	23.00	13.80	
35	Hoover Street 21	DIST-Unattended	23.00	13.20	
36	Hudson 7	DIST-Unattended	13.80	4.36	
37	Humphrey 1	DIST-Unattended	13.80	4.36	
38	Kent 13	DIST-Unattended	13.80	4.36	
39	King Street Unit 18	DIST-Unattended	13.80	4.36	
40	Lashaway 525	DIST-Unattended	23.00	13.80	

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 End of 2015/Q4
--	---	---------------------------------------	---

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	Lawrence 1	DIST-Unattended	23.00	13.80	
2	Lawrence 1	DIST-Unattended	23.00	13.80	
3	Lawrence 2	DIST-Unattended	13.80	4.10	
4	Lawrence Street 53	DIST-Unattended	13.80	4.16	
5	Lenox Depot 1103	DIST-Unattended	23.00	13.80	
6	Lightolier		13.80	0.27	
7	Lincoln Plaza 15	DIST-Unattended	13.80	4.10	
8	Lincoln Street Unit 60	DIST-Unattended	13.80	4.36	
9	Litchfield St 207	DIST-Unattended	115.00	14.40	
10	Lynn 21	DIST-Unattended	23.00	4.30	
11	Malden 5	DIST-Unattended	23.00	4.16	
12	Manchester 23	DIST-Unattended	23.00	2.40	
13	Maplewood 16		23.00	13.80	
14	Meadowbrook 16	DIST-Unattended	23.00	13.20	
15	Medford 9	DIST-Unattended	23.00	4.00	
16	Melrose 4	DIST-Unattended	23.00	4.16	
17	Metcalf Square 96	DIST-Unattended	23.00	13.80	
18	Methuen 5	DIST-Unattended	23.00	4.16	
19	Methuen 5	DIST-Unattended	23.00	13.80	
20	Mill Street 912	TRANS-Unattended	115.00	14.40	
21	Millbrook Street 12	DIST-Unattended	13.80	2.40	
22	Millbury Training Center	DIST- Unattended	23.00	8.03	
23	Nahant 79	DIST-Unattended	13.80	4.36	
24	Newbury 60	DIST-Unattended	23.00	13.20	
25	Newburyport 36	DIST-Unattended	23.00	13.20	
26	Norman Street 8	DIST-Unattended	23.00	8.00	
27	North Abington 99	DIST-Unattended	110.00	14.40	
28	North Andover 7	DIST-Unattended	23.00	2.40	
29	North Andover Jct 71	DIST-Unattended	23.00	13.20	
30	North Beverly 18	DIST-Unattended	23.00	4.16	
31	North Beverly 18	DIST-Unattended	23.00	13.80	
32	North Chelmsford 2	DIST-Unattended	23.00	13.20	
33	North Haverhill 48	DIST-Unattended	23.00	13.20	
34	North Lawrence 6	DIST-Unattended	13.80	2.40	
35	North Lawrence 6	DIST-Unattended	23.00	13.20	
36	North Scituate Unit 65	DIST-Unattended	13.80	4.33	
37	North Weymouth 6	DIST-Unattended	23.00	13.80	
38	Norton 4	DIST-Unattended	23.00	2.40	
39	Norton 4	DIST-Unattended	23.00	13.80	
40	Norwell 96	DIST-Unattended	115.00	13.80	

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 End of 2015/Q4
--	---	---------------------------------------	---

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 customer 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	Palmer 18	DIST-Unattended	13.80	2.40	
2	Palmer 18	DIST-Unattended	13.80	4.36	
3	Parkview 94	DIST- Unattended	115.00	14.40	
4	Perry Street 3	DIST-Unattended	13.80	4.16	
5	Phillips Lane 95	DIST-Unattended	23.00	4.16	
6	Pine Banks 67	DIST-Unattended	23.00	4.16	
7	Plainville 3451	DIST-Unattended	23.00	13.80	
8	Pleasant Street 8	DIST-Unattended	23.00	13.80	
9	Plymouth 93	DIST-Unattended	112.00	14.40	
10	Quebec Street 17	DIST-Unattended	23.00	13.80	
11	Quinn 24	DIST-Unattended	23.00	13.80	
12	Randolph 5	DIST-Unattended	23.00	13.80	
13	Raytheon 68	DIST-Unattended	23.00	13.80	
14	Read Street 9	DIST-Unattended	23.00	13.20	
15	Rehoboth 3	DIST-Unattended	23.00	4.10	
16	Rehoboth 3	DIST-Unattended	23.00	4.80	
17	Rena Street 10	DIST-Unattended	13.80	4.16	
18	Revere 7	DIST-Unattended	23.00	2.40	
19	Revere 7	DIST-Unattended	23.00	13.80	
20	Revere Beach 35	DIST-Unattended	23.00	4.16	
21	Risingdale 9	DIST-Unattended	23.00	13.80	
22	River Road 62	DIST-Unattended	13.20	8.00	2.40
23	Riverdale 52	DIST-Unattended	23.00	4.16	
24	Riverdale 52	DIST-Unattended	23.00	13.80	
25	Riverside 17	DIST-Unattended	13.80	2.40	
26	Rockland 72	DIST-Unattended	13.80	4.36	
27	Rockland Street 39	DIST-Unattended	23.00	13.80	
28	Rockport 40	DIST-Unattended	23.00	4.16	
29	Rockport 40	DIST-Unattended	34.50	13.20	
30	Salem 1 Peabody St	DIST-Unattended	23.00	4.16	
31	Salem 15	DIST-Unattended	23.00	4.10	
32	Salem 2 Valley St	DIST-Unattended	23.00	13.80	
33	Salem 3 Boston St	DIST-Unattended	23.00	2.40	
34	Salisbury St 16	DIST-Unattended	13.80	4.16	
35	Saugus 23	DIST-Unattended	23.00	13.80	
36	Scituate 915	TRANS- Unattended	115.00	14.40	
37	Scituate Unit 15	DIST-Unattended	13.80	4.36	
38	Scituate Unit 17	DIST- Unattended	13.80	4.36	
39	Shearers Corner 514	DIST-Unattended	23.00	13.80	
40	Sheffield 8	DIST-Unattended	23.00	13.80	

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 End of 2015/Q4
--	---	---------------------------------------	---

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	Silver Lake Unit 70	DIST-Unattended	13.80	4.36	
2	Snow Street 413	TRANS-Unattended	115.00	13.20	
3	South Attleboro 5	DIST-Unattended	23.00	4.16	
4	South Billerica 18	DIST-Unattended	23.00	4.10	
5	South Billerica 18	DIST-Unattended	23.00	13.80	
6	South Essex Sewage		23.00	13.80	
7	South Randolph 97	TRANS-Unattended	115.00	13.80	
8	South Union St 61	DIST-Unattended	23.00	13.20	
9	South Weymouth 3	DIST-Unattended	23.00	2.40	
10	South Wrentham 3422	DIST-Unattended	23.00	13.80	
11	Southbridge Power 8481	DIST-Unattended	13.20	4.16	
12	Southbridge Street 42	DIST-Unattended	13.20	0.24	
13	Squantum Street 14	DIST-Unattended	13.80	2.40	
14	Stearns Street 7	DIST-Unattended	13.80	2.40	
15	Stockbridge 2	DIST-Unattended	23.00	13.80	
16	Stoughton 913	TRANS- Unattended	11.50	13.80	
17	Swampscott 22	DIST-Unattended	23.00	13.80	
18	Tatnuck 1	DIST-Unattended	13.80	2.40	
19	Tatnuck 1	DIST-Unattended	13.80	4.16	
20	Tedesco 9	DIST-Unattended	13.80	4.36	
21	Temple St Unit 712	DIST-Unattended	13.80	4.16	
22	Tewksbury 14	DIST-Unattended	13.80	2.40	
23	Tewksbury 22	DIST-Unattended	23.00	13.00	
24	Thorndike St 10	DIST-Unattended	23.00	2.40	
25	Topsfield 26	DIST-Unattended	23.00	13.20	
26	Tufts University	DIST-Unattended	23.00	13.80	
27	Turnpike 19	DIST-Unattended	23.00	13.80	
28	Tyngsboro 211	DIST-Unattended	23.00	13.20	
29	Vernon Hill 8	DIST-Unattended	13.80	4.16	
30	Walker Street 15	DIST-Unattended	23.00	13.80	
31	Walnut 11	DIST-Unattended	13.80	4.36	
32	Walnut Street 32	DIST-Unattended	23.00	4.16	
33	Ward Hill 43	DIST-Unattended	23.00	13.20	
34	Water Street 31	DIST-Unattended	23.00	2.40	
35	Water Street 910	TRANS Unattended	110.00	14.40	
36	Webster Street 6	DIST-Unattended	13.80	4.16	
37	Wellington 11	DIST-Unattended	23.00	4.16	
38	West Andover 8	DIST-Unattended	13.80	2.40	
39	West Bridgewater Unit 40	DIST-Unattended	13.80	4.16	
40	West Chelmsford 73	DIST-Unattended	23.00	13.80	

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 End of 2015/Q4
--	---	---------------------------------------	---

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	West Gloucester 28	DIST-Unattended	23.00	13.20	
2	West Gloucester 28	DIST-Unattended	34.50	22.90	
3	West Medford 17	DIST-Unattended	23.00	4.16	
4	West Methuen 63	TRANS-Unattended	23.00	13.80	
5	West Newbury 47	DIST-Unattended	23.00	13.80	
6	West Quincy 3	DIST-Unattended	13.80	2.40	
7	West Quincy 3	DIST-Unattended	23.00	14.10	14.10
8	Westborough Computer Center			13.80	0.48
9	Western 4	DIST-Unattended	13.80	4.36	
10	Whittier 76	DIST-Unattended	23.00	13.20	
11	Williamstown 3	DIST-Unattended	23.00	13.80	
12	Winfield Street 45	DIST-Unattended	13.80	0.60	
13	Winthrop 22	DIST-Unattended	23.00	4.16	
14	Winthrop 22	DIST-Unattended	23.00	13.80	
15	Woodland Ave Unit 29	DIST-Unattended	13.80	4.16	
16	Worthen Street	DIST-Unattended	14.40	2.40	
17	TOTAL		6067.32	1838.37	38.38
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 2015/Q4
--	---	---------------------------------------	---

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 (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
15	2					1
5		1				2
25	1					3
17	4	1				4
15	2					5
18	1					6
10	2					7
4	1					8
10	1					9
11	2					10
7	1					11
56	2					12
17	3					13
2	3					14
33	1					15
13	5					16
10	2					17
20	3					18
20	2					19
4	1					20
3	1					21
4	1					22
7	1					23
3	1					24
3	3					25
7	1					26
3	1					27
5		1				28
9		1				29
15	2					30
1	3	1				31
27	4					32
5	1					33
4	1					34
15	2					35
15	2					36
5	1					37
5	1					38
12	1					39
16	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 2015/Q4
--	---	---------------------------------------	---

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 (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
4	1					1
5	1					2
3	1					3
68	2					4
22	3					5
12	2					6
10	1					7
44	2					8
10	2					9
40	2					10
10	2					11
28	1					12
2	3					13
2	3					14
15	2					15
3	1					16
15	2					17
20	2					18
24	1					19
7	1					20
8	1					21
10	2					22
3		3				23
3		3				24
15	2					25
19	5					26
10	1					27
5	1					28
22	10					29
8	2					30
11	3					31
22	2					32
6	1					33
10	2					34
17	3					35
6	2					36
5	1					37
4	1					38
4	1					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 2015/Q4
--	---	---------------------------------------	---

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 (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
30	2					1
21	3					2
15	3					3
15	2					4
15	2					5
1	1					6
4	3					7
4	1					8
20	1					9
30	2					10
22	3					11
10	2					12
15	2					13
22	3					14
15	2					15
15	2					16
12	1					17
15	2					18
10	1					19
28	1					20
5	3					21
4	1	1				22
3	1					23
25	4					24
30	4					25
1	3					26
25	1					27
5	1					28
12	1					29
15	2					30
10	2					31
25	4					32
30	4					33
15	2					34
27	2					35
4	1					36
24	2					37
2	3					38
15	2					39
24	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 2015/Q4
--	---	---------------------------------------	---

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 (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
4	3					1
3	1					2
28	1					3
15	2					4
28	1					5
15	2					6
10	2					7
10	2					8
25	1					9
25	2					10
14	2					11
20	2					12
10	2					13
15	2					14
3	3					15
2	4	1				16
7	1					17
15	2	1				18
25	4					19
15	2					20
24	2					21
2	2	1				22
5	1					23
5	1					24
7	6					25
3	1					26
18	2					27
7	2					28
7	1					29
17	2					30
6	6					31
13	2					32
15	2					33
5	1					34
12	1					35
28	1					36
4	1					37
3	1					38
5	1					39
10	2					40

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 (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
4	1					1
24	1					2
3	1					3
4	2					4
18	3					5
15	3					6
12	1					7
17	3					8
2	1					9
27	4					10
5	1					11
1	3					12
10	2					13
3	3					14
5	1					15
28	1					16
24	2					17
5	3					18
5	1					19
3	1					20
3	1					21
3	2	2				22
10	1					23
15	2					24
17	2					25
5	1					26
12	2					27
12	2					28
8	1					29
15	2					30
1	1					31
15	2					32
22	4					33
12	2	1				34
20	1					35
21	4	1				36
15	2					37
	1					38
3	1					39
10	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 2015/Q4
--	---	---------------------------------------	---

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 (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
7	1					1
10	1					2
15	2					3
24	2					4
12	2					5
12	2					6
34	3					7
5	3					8
3	1					9
12	1					10
13	2					11
1	2					12
15	2					13
9	2					14
3	1					15
						16
2726	406	19				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 2015/Q4
--	---	---------------------------------------	---

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
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	21,796,369
4	Miscellaneous labor, benefits and service	NGUSA Service Company	various	584,092,887
5	Miscellaneous labor, benefits and service	NG Engineering Svcs, LLC	various	1,932,206
6	Miscellaneous labor, benefits and service	Niagara Mohawk Power Corp	various	29,720,490
7	Miscellaneous labor, benefits and service	Brooklyn Union Gas-KEDNY	various	259,572
8	Miscellaneous labor, benefits and service	Nantucket Electric Co	various	51,193,104
9	Miscellaneous labor, benefits and service	Boston Gas Company	various	3,994,907
10	Miscellaneous labor, benefits and service	Narragansett Electric Co	various	11,141,810
11	Miscellaneous labor, benefits and service	New England Power Company	various	9,737,715
12	Miscellaneous labor, benefits and service	NG Generation LLC	various	1,459,874
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21				
22	Miscellaneous labor, benefits and service	National Grid USA Parent		4,283,391
23	Miscellaneous labor, benefits and service	NGUSA Service Company		235,520,930
24	Miscellaneous labor, benefits and service	NG Engineering Svcs, LLC		1,816,668
25	Miscellaneous labor, benefits and service	Niagara Mohawk Power Corp		46,902,726
26	Miscellaneous labor, benefits and service	Brooklyn Union Gas-KEDNY		907,443
27	Miscellaneous labor, benefits and service	KS Gas East Corp-KEDLI		372,858
28	Miscellaneous labor, benefits and service	Nantucket Electric Co		3,214,526
29	Miscellaneous labor, benefits and service	Boston Gas Company		31,942,319
30	Miscellaneous labor, benefits and service	Colonial Gas Company		6,026,071
31	Miscellaneous labor, benefits and service	Narragansett Electric Co		42,696,718
32	Miscellaneous labor, benefits and service	New England Power Company		35,395,916
33	Miscellaneous labor, benefits and service	NE Hydro-Trans Elec Co		409,484
34				
35				
36				
37				
38				
39				
40				
41				
42				

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) / /	2015/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 3 Column: d

Benefits-Thrift Plan	4,120,895.11
Contr Srv-Personnel	45,212.77
Exchange Rate Diff	-
Mat-Clothing & Shoes	176,095.02
NGUS/Not assigned	16,698,994.10
Other Interest Exp	755,171.99
UNION Labor - NT	0.06
National Grid USA Parent Total	21,796,369.05

Schedule Page: 429 Line No.: 4 Column: d

401k Thrift	1,671,278.60
401k Thrift-Settled	2,363,746.13
A/P Cash Disc Taken	2,921.54
Acc Contractor Costs	62,972.94
Amort of Other Plt-S	256,494.93
Amort of Oth-Settled	15,407,712.84
Bad Debt Exp-Settled	5,056.76
Benefits-FAS106	373.95
Benefits-FAS-Settled	361,296.45
Benefits-Gro-Settled	2,100,901.37
Benefits-Group Life Insurance	57.53
Benefits-Health Care	205,727.94
Benefits-Hea-Settled	22,340,794.50
Benefits-Oth-Settled	945,728.44
Benefits-Payroll Taxes	258.89
Benefits-Pay-Settled	993.11
Benefits-Pen-Settled	61,475.01
Benefits-Pension	747.91
Benefits-Thrift Plan	143.82
Benefits-Thr-Settled	350,064.12
Benefits-WorkersComp	75.00
Benefits-Wor-Settled	2,338,324.98
Civic and Po-Settled	92,229.07
Commission expenses	403,046.24
Consultants	1,869,057.54
Consultants -Settled	107,417,763.06
Consultants--Settled	4,235,747.26
Consult-Legal Setlmt	2,682.60
Contr Srv-Genrl/Oth	336,559.96
Contr Srv-Personnel	155,069.94
Contractors -Settled	63,906,189.77
DefComplnv-LifeIns-S	453,470.06
Depreciation-Settled	1,205,433.13
Deprn Expense-PAM-S	46,656.87
Donations - -Settled	1,309,626.88
Employee CC Clear	583,388.29
Employee Expenses	1,110,123.96
Employee Exp-Settled	581,186.89

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) / /	2015/Q4

FOOTNOTE DATA

Exchange Rate Diff	-
Exchange Rat-Settled	11.75
Expense - Clearing	1,241,171.86
FAS 112 Post Retmnt	573,320.00
FAS 112 Post-Settled	791,496.39
Fleet Clearing	141,715.38
Fleet Overhead	10,822.97
FLEET PRICING	234,246.25
Fleet Pricing Other	1,507,907.55
FLEET PRICING settle	123,289.58
Fleet pricin-Settled	499,946.51
Group Life	492,201.60
Group Life-Settled	659,529.36
Hardware - S-Settled	670,760.13
Health Insurance	5,617,301.49
Health Insur-Settled	8,116,130.29
I-Benefits-F-Settled	12,249.05
I-Benefits-G-Settled	852.44
I-Benefits-H-Settled	16,374.58
I-Benefits-O-Settled	325.72
I-Benefits-P-Settled	31,200.99
I-Benefits-T-Settled	3,323.86
I-Benefits-W-Settled	1,997.84
IC Rent/Lease-Non-RE	45,599.60
I-Consultant-Settled	2,532,624.94
I-Contractor-Settled	98,253.77
I-Materials--Settled	54,704.49
Inv Scrapping-Stock	148,896.55
Inventory - Fleet	417.64
Inventory - Stock	20,426,232.14
I-Oth Exp-Ot-Settled	6,074,560.04
I-Payroll-Ov-Settled	72,913.30
I-Payroll-Re-Settled	20,290.92
I-Payroll-Ti-Settled	14,608.93
I-Payroll-Va-Settled	114,154.59
I-Software --Settled	40,525.11
Loss on Disp-Settled	66.30
Management --Settled	43,231,630.38
Mat-Clothing & Shoes	33,290.06
Materials-CI-Settled	371,223.37
Materials-Fr-Settled	285,572.72
Materials-Ou-Settled	2,384,942.09
Materials-Pu-Settled	46,084.38
Materials-St-Settled	364.88
Mat-Outside Vendor	428,918.11
Mat-Purch Elec Gen	734.39
MGMT Labor - NT	30,026,687.96
MGMT Labor - OT	633,461.18
NGT Share Aw-Settled	3,522,315.90
NGUS/Not assigned	22,733,998.53
Non-Qual Pension	253,985.93
OPEBs - US GAAP	3,747,027.29
OPEBs - US G-Settled	5,664,778.81
Oth Ded-Empl Var Pay	1,894,058.04
Oth Exp-Adve-Settled	169,064.71

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 2015/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

Oth Exp-Capi-Settled	18,269.99
Oth Exp-Clai-Settled	436,885.78
Oth Exp-Dues-Settled	794,021.86
Oth Exp-Mess-Settled	218,935.61
Oth Exp-Othe-Settled	11,933,853.31
Oth Exp-Paym-Settled	6,628.75
Oth Exp-Post-Settled	9,654,804.69
Oth Exp-Prin-Settled	400,653.04
Oth Exp-Reim-Settled	646.93
Oth Exp-Sale-Settled	53.50
Oth Exp-Serv-Settled	149,731.69
Oth Exp-Spon-Settled	403,445.11
Oth Exp-Supe-Settled	636,333.65
Oth Exp-Trai-Settled	967,707.81
Other Deduct-Settled	751,242.41
Other Intere-Settled	228,656.62
Other Interest Exp	1,932.59
OTHEXP - SALVAGE-Settled	453.02
OthExp-Advertising	2,500.00
OthExp-Bus&Prop Ins	6,132,803.69
OthExp-Other	833,935.92
OthExp-Postage	1,407.65
OthExp-Print & Mail	14,165.95
OthExp-Sponsorships	40,500.54
OthExp-Supv & Admin	636,230.57
OthExp-Training	70,941.21
Outside Vendor-Stock	518,627.17
P/A-Reg Wkly-Set	3,222,346.64
Pay-Gainsharing	71.91
Pay-Regular Monthly	246,332.26
Pay-Regular Weekly	924.68
Payroll Taxes	3,149,921.22
Payroll Taxe-Settled	4,583,462.52
Payroll-Gain-Settled	51,798.05
Payroll-Over-Settled	1,442,919.04
Payroll-Regu-Settled	584,313.31
Payroll-Time-Settled	437,295.73
Payroll-Vari-Settled	1,392,490.82
Pay-Time Not Worked	44,271.47
Pay-Variable-APP	668,471.30
Pay-Var-Sales Comm	2,282,365.99
Pensions – US GAAP	10,311,728.14
Pensions – U-Settled	14,722,821.27
Rent/Lse Non-RealEst	10,669,570.69
Rents-Interc-Settled	2,809,913.04
Rents-Rental-Settled	6,627,302.18
Share based payment award -settled	424,256.64
Software	266,129.02
Software - S-Settled	16,263,256.79
Supervision & Admin	5,429.60
Supervision -Settled	841,990.23
Tax Other th-Settled	105,117.62
Telcom-Cell Phones	413,844.67
Telecommunic-Settled	19,391,668.00
Telecom-Phones	94,816.49

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		/ /	2015/Q4
FOOTNOTE DATA			

Time Not Worked	5,954,853.65
Time Not Wor-Settled	8,599,906.34
Transp Exp-Clearing	42,853.83
Transportati-Settled	326,737.50
Travel & Expense	412,601.39
Travel & Exp-Settled	1,544,796.15
TX-Fed Unempl Tax	181,512.66
U-Benefits-F-Settled	221,872.11
U-Benefits-P-Settled	206,668.93
Union - OT-Settled	548,723.79
Union - Prem-Settled	54,750.55
Union - Stra-Settled	7,476,679.09
UNION Labor - DT	164,600.12
UNION Labor - NT	9,609,784.63
UNION Labor - OT	1,401,014.51
Variable Pay -- Mngt	4,436,879.31
Variable Pay -- Union	322,699.31
Variable Pay-Settled	7,837,652.11
Workman's Comp	339,374.32
Workman's Co-Settled	495,187.56
NGUSA Service Company Total	584,092,887.16

Schedule Page: 429 Line No.: 5 Column: d

401k Thrift	169.93
401k Thrift-Settled	508.22
Employee CC Clear	9,203.12
Employee Exp-Settled	44,724.92
FAS 112 Post Retmnt	247.87
FAS 112 Post-Settled	75.80
FLEET PRICING	79.93
Fleet Pricing Other	475.13
Group Life	64.57
Group Life-Settled	102.58
Health Insurance	1,354.55
Health Insur-Settled	1,713.26
I-Oth Exp-Ot-Settled	547,796.98
Management --Settled	10,268.92
Materials-Ou-Settled	37,440.84
Materials-Pu-Settled	296.76
NGUS/Not assigned	
OPEBs -- US GAAP	1,040.84
OPEBs -- US G-Settled	1,182.66
Oth Exp-Clai-Settled	161,386.61
Oth Exp-Mess-Settled	59.14
Oth Exp-Othe-Settled	561,031.87
Oth Exp-Post-Settled	232.43
Oth Exp-Prin-Settled	4,479.64
P/A-Reg Wkly-Set	512,320.80
Payroll Taxes	557.28
Payroll Taxe-Settled	964.14
Pay-Variable-APP	9,997.01
Pensions -- US GAAP	1,727.27

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 2015/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

Pensions – U-Settled	3,338.24
Supervision -Settled	0.48
Tax Other th-Settled	184.80
Telecommunic-Settled	20.14
Time Not Worked	1,415.42
Time Not Wor-Settled	1,665.30
Transportati-Settled	5,540.14
Travel & Exp-Settled	968.22
Union - OT-Settled	128.71
UNION Labor - NT	0.14
UNION Labor - OT	145.68
Variable Pay – Union	7,465.70
Variable Pay-Settled	1,689.55
Workman's Comp	63.96
Workman's Co-Settled	76.94
NG Engineering Svcs, LLC Total	1,932,206.49

Schedule Page: 429 Line No.: 6 Column: d

401k Thrift	37,243.08
401k Thrift-Settled	237.67
Benefits-FAS106	3,969.02
Benefits-FAS112	385.22
Benefits-Group Life Insurance	681.08
Benefits-Health Care	7,911.82
Benefits-Payroll Taxes	4,869.01
Benefits-Pension	9,906.74
Benefits-Thrift Plan	1,728.28
Benefits-WorkersComp	1,001.56
C&I-Sales Rev	
Consultants	904,023.19
Contr Srv-Genrl/Oth	4,290,754.37
Contr Srv-LoB Ops	352,173.02
Contr Srv-Personnel	56,323.18
Contractors -Settled	-
Contr-Pave/Hot Patch	10,907.30
Contr-Police/Summons	315,852.36
Employee Expenses	131,123.41
Exchange Rate Diff	-
Expense - Clearing	1,191,268.90
FAS 112 Post Retmnt	21,465.44
FAS 112 Post-Settled	118.82
Fleet Clearing	161.56
FLEET PRICING	25,882.18
Fleet Pricing Other	117,349.41
Forfeited Disc-Elec	667.11
Group Life	9,570.27
Group Life-Settled	59.42
Hardware	60,650.00
Health Insurance	175,878.59
Health Insur-Settled	950.62
Inventory - Fleet	135.49
Management --Settled	5,941.43

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			2015/Q4
FOOTNOTE DATA			

Materials-Ou-Settled	-
Mat-Outside Vendor	775,494.90
MetroPCS Lease Acct	0.06
MGMT Labor - NT	45,693.72
MGMT Labor - OT	4,932.15
Misc Serv Rev-Elec	
Narr Elec-Cust Chg	
NGUS/Not assigned	15,983,600.32
OA Rev-Cust Charge	
OA Rev-DSM	
OA-Access Chg-Strand	
OA-Dist Rev	
OA-Local Tx Sv	85,970.31
OPEBs – US GAAP	261,223.75
OPEBs – US G-Settled	534.72
Oth E Rev-Whing-MBTA	
Oth Exp-Othe-Settled	-
OthExp-Advertising	9,662.13
OthExp-Con Load Mgmt	3,540.76
OthExp-Mes/Frght/Lim	5,477.86
OthExp-Other	1,766,657.79
OthExp-Postage	170,618.42
OthExp-Print & Mail	168,101.41
OthExp-Supv & Admin	-
OthExp-Training	942.88
Pay-Overtime Weekly	0.22
Pay-Regular Monthly	111,339.08
Pay-Regular Weekly	16.92
Payroll Taxes	114,860.30
Payroll Tax-Settled	534.72
Pay-Time Not Worked	7,792.54
Pay-Variable-APP	7,496.70
Pay-Variable-Payroll	104,840.48
Pensions – US GAAP	186,521.97
Pensions – U-Settled	1,425.94
Rent from Elec Prop	21.97
Rent/Lse Non-RealEst	47,327.81
Resale-Comm	
Res-Sales Rev	
St Light-Sales Rev	
Supervision & Admin	446,194.31
Telcom-Cell Phones	4,162.45
Time Not Worked	213,219.59
Time Not Wor-Settled	1,069.45
Travel & Expense	3,058.65
UNION Labor - DT	46,139.09
UNION Labor - NT	1,094,481.40
UNION Labor - OT	235,640.25
Variable Pay – Mngt	2,717.21
Variable Pay – Union	50,473.74
Variable Pay-Settled	1,188.29
Workman's Comp	18,266.96
Workman's Co-Settled	59.42

Niagara Mohawk Power Corp Total 29,720,490.19

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) / /	2015/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 7 Column: d

401k Thrift	14.15
Consultants	7,022.72
Contr Srv-Genrl/Oth	46,005.65
Contr Srv-Personnel	72,188.86
Contractors -Settled	-
Employee Expenses	85.91
FAS 112 Post Retmnt	4.24
FLEET PRICING	1,585.63
Fleet Pricing Other	15,721.15
Group Life	3.83
Health Insurance	68.57
Inventory - Fleet	196.24
Inventory - Stock	3,650.64
Mat-Outside Vendor	1,851.42
MGMT Labor - NT	383.43
MGMT Labor - OT	0.04
NGUS/Not assigned	71,592.73
OPEBs - US GAAP	46.75
OthExp-Advertising	150.00
OthExp-Other	22,410.09
OthExp-Print & Mail	243.67
Payroll Taxes	36.66
Pensions - US GAAP	155.74
Supervision & Admin	45.89
Telcom-Cell Phones	5,896.12
Time Not Worked	70.69
UNION Labor - DT	115.01
UNION Labor - NT	2,468.41
UNION Labor - OT	7,534.31
Variable Pay - Union	14.00
Workman's Comp	9.10
Brooklyn Union Gas-KEDNY Total	259,571.65

Schedule Page: 429 Line No.: 8 Column: d

401k Thrift	1,190.95
401k Thrift-Settled	7.02
Benefits-FAS106	-
Benefits-Pension	-
C&I-Sales Rev	
Consultants	1,264.93
Contr Srv-Genrl/Oth	33,617,821.71
Contr Srv-Personnel	12,236.65
Contractors -Settled	6,751.49
Employee Expenses	17.18
Exchange Rate Diff	-
FAS 112 Post Retmnt	1,833.19
FAS 112 Post-Settled	4.99
Fleet Clearing	4,715.25
Fleet Overhead	2,238.69

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 2015/Q4
--	---	---------------------------------------	----------------------------------

FOOTNOTE DATA

FLEET PRICING	7,793.66
Fleet Pricing Other	38,282.60
Forfeited Disc-Elec	241.98
Group Life	896.63
Group Life-Settled	2.75
Health Insurance	3,375.97
Health Insur-Settled	34.43
Materials-Fr-Settled	11.73
Materials-Ou-Settled	4,544.41
Mat-Outside Vendor	12,250,587.21
MetroPCS Lease Acctnt	0.02
MGMT Labor - NT	757.70
Misc Serv Rev-Elec	
Nant Re_Nt-Meco Elim	
Narr Elec-Cust Chg	
NGUS/Not assigned	408,641.96
OA Rev-Cust Charge	
OA Rev-DSM	
OA-Access Chg-Strand	
OA-Dist Rev	
OA-Local Tx Sv	31,234.62
OPEBs – US GAAP	3,200.73
OPEBs – US G-Settled	3.74
Oth E Rev-Whlmg-MBTA	
OthExp-Con Load Mgmt	1,909,671.41
OthExp-Other	2,833,167.98
Pay-Overtime Weekly	0.08
Payroll Taxes	2,410.20
Payroll Tax-Settled	18.08
Pensions – US GAAP	6,993.82
Pensions – U-Settled	37.87
Rent from Elec Prop	7.90
Resale-Comm	
Res-Sales Rev	
Software	0.40
St Light-Sales Rev	
Supervision & Admin	8,015.95
Supervision -Settled	32.32
Time Not Worked	5,678.18
Time Not Wor-Settled	42.38
Union - OT-Settled	58.56
Union - Stra-Settled	852.74
UNION Labor - DT	-
UNION Labor - NT	20,664.38
UNION Labor - OT	5,196.89
Variable Pay – Mngt	19.30
Variable Pay – Union	1,254.29
Variable Pay-Settled	8.97
Workman's Comp	1,276.42
Workman's Co-Settled	3.81
Nantucket Electric Co Total	51,193,104.12

Schedule Page: 429 Line No.: 9 Column: d

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) / /	2015/Q4
FOOTNOTE DATA			

401k Thrift	3,268.87
401k Thrift-Settled	52.10
Commission expenses	8,713.17
Consultants	17,840.30
Contr Srv-Genrl/Oth	920,790.12
Contr Srv-LoB Ops	121,767.27
Contr Srv-Personnel	35,707.15
Contractors -Settled	-
Employee Expenses	797.17
Exchange Rate Diff	-
Expense - Clearing	1,758.28
FAS 112 Post Retmnt	2,847.96
FAS 112 Post-Settled	19.81
Fleet Overhead	496.41
FLEET PRICING	3,841.25
Fleet Pricing Other	20,028.26
Group Life	1,094.71
Group Life-Settled	21.71
Health Insurance	34,733.97
Health Insur-Settled	173.17
Inventory - Fleet	628.48
Inventory - Stock	7,092.93
Materials-Ou-Settled	148.29
Mat-Outside Vendor	164,372.57
MGMT Labor - NT	14,724.10
NGUS/Not assigned	2,212,983.25
OPEBs – US GAAP	14,473.75
OPEBs – US G-Settled	117.29
Oth Exp-Othe-Settled	(11.09)
OthExp-Advertising	9,500.00
OthExp-Other	3,700.66
OthExp-Training	1,825.00
Outside Vendor-Stock	5,063.84
Payroll Taxes	18,477.32
Payroll Tax-Settled	90.52
Pay-Var-Sales Comm	12,816.94
Pensions – US GAAP	42,201.13
Pensions – U-Settled	309.10
Supervision & Admin	6,304.58
Time Not Worked	27,960.00
Time Not Wor-Settled	183.09
Transportati-Settled	63.06
Travel & Expense	97.75
Union - OT-Settled	187.76
Union - Stra-Settled	868.83
UNION Labor - DT	1,410.30
UNION Labor - NT	63,332.79
UNION Labor - OT	202,949.97
Variable Pay – Mngt	363.80
Variable Pay – Union	4,512.15
Variable Pay-Settled	29.55
Workman's Comp	4,167.79
Workman's Co-Settled	9.88

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 2015/Q4
FOOTNOTE DATA			

Boston Gas Company Total **3,994,907.06**

Schedule Page: 429 Line No.: 10 Column: d

401k Thrift	41,280.25
401k Thrift-Settled	71.23
C&I-Sales Rev	
Consultants	346,231.89
Contr Srv-Genrl/Oth	364,513.15
Contr Srv-LoB Ops	7,242.03
Contr Srv-Personnel	7,835.30
Contractors -Settled	665.67
Employee Expenses	21,799.94
Exchange Rate Diff	-
Expense - Clearing	16,267.91
FAS 112 Post Retmnt	25,561.41
FAS 112 Post-Settled	43.56
Fleet Clearing	641.90
Fleet Overhead	412.47
FLEET PRICING	17,216.77
Fleet Pricing Other	166,299.57
Forfeited Disc-Elec	4,640.75
Group Life	14,105.37
Group Life-Settled	20.53
Health Insurance	182,419.04
Health Insur-Settled	328.64
IC Rent/Lease-Non-RE	79,770.00
Inventory - Fleet	10.75
Inventory - Stock	8,147.93
Materials-Ou-Settled	1,013.53
Mat-Outside Vendor	23,301.60
Mat-Purch Elec Gen	1,438.99
MetroPCS Lease Acct	0.39
MGMT Labor - NT	251,668.17
MGMT Labor - OT	2,534.19
Misc Serv Rev-Elec	
Narr Elec-Cust Chg	
NGUS/Not assigned	6,831,335.69
OA Rev-Cust Charge	
OA Rev-DSM	
OA-Access Chg-Strand	
OA-Dist Rev	
OA-Local Tx Sv	596,390.88
OPEBs - US GAAP	91,166.41
OPEBs - US G-Settled	197.56
Oth E Rev-Whlmg-MBTA	
OthExp-Con Load Mgmt	23,689.85
OthExp-Other	4,872.98
Outside Vendor-Stock	4.79
Pay-Overtime Weekly	1.49
Pay-Regular Monthly	2.93
Pay-Regular Weekly	44.91
Payroll Taxes	92,994.17
Payroll Taxe-Settled	169.22

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 2015/Q4
FOOTNOTE DATA			

Pay-Variable-Payroll	14,129.25
Pensions – US GAAP	291,529.62
Pensions – U-Settled	566.12
Rent from Elec Prop	150.92
Resale-Comm	
Res-Sales Rev	
St Light-Sales Rev	
Supervision & Admin	332,614.23
Supervision -Settled	245.83
Telcom-Cell Phones	6,424.99
Time Not Worked	209,827.39
Time Not Wor-Settled	356.99
Transportati-Settled	2,130.93
Travel & Expense	6,206.39
Union - OT-Settled	1,059.85
Union - Stra-Settled	3,769.68
UNION Labor - DT	46,849.50
UNION Labor - NT	784,945.87
UNION Labor - OT	130,172.69
Variable Pay – Mngt	25,836.80
Variable Pay – Union	35,014.09
Variable Pay-Settled	67.90
Workman's Comp	23,524.70
Workman's Co-Settled	31.98

Narragansett Electric Co Total 11,141,809.53

Schedule Page: 429 Line No.: 11 Column: d

401k Thrift	1,415.11
Acc Contractor Costs	(53,125.00)
Benefits-Group Life Insurance	2.73
Benefits-Health Care	19.13
Benefits-Other	8.20
Benefits-Payroll Taxes	13.67
Benefits-Pension	24.60
Benefits-Thrift Plan	4.78
Benefits-WorkersComp	1.37
Consultants	2,728,751.77
Contr Srv-Genrl/Oth	161,651.70
Contr Srv-LoB Ops	3,823,645.19
Contr Srv-Personnel	9,559.15
Contractors -Settled	-
Elec Rev Wheel-Elim	
Exchange Rate Diff	-
Expense - Clearing	72.97
FAS 112 Post Retmnt	944.14
FLEET PRICING	108.29
Fleet Pricing Other	1,008.69
Group Life	649.86
Health Insurance	5,841.60
Inventory - Stock	401.19
Mat-Clothing & Shoes	1,358.08
Mat-Outside Vendor	295,608.14

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		/ /	2015/Q4
FOOTNOTE DATA			

MGMT Labor - NT	71,112.14
MGMT Labor - OT	1.30
NGUS/Not assigned	1,352,185.25
OPEBs – US GAAP	1,076.51
OthExp-Cap Overheads	155.21
OthExp-Training	12,005.80
Pay-Regular Monthly	139.65
Pay-Regular Weekly	100,580.94
Payroll Taxes	3,174.78
Pay-Time Not Worked	21.87
Pay-Variable-APP	21.97
Pensions – US GAAP	6,947.15
Rent/Lse Non-RealEst	914,785.62
Sale/Resale-Tx CR-EI	
Supervision & Admin	10,087.18
Time Not Worked	7,645.19
UNION Labor - DT	8,341.10
UNION Labor - NT	206,388.34
UNION Labor - OT	62,150.98
Variable Pay – Mngt	875.20
Variable Pay – Union	1,435.53
Workman's Comp	618.05
New England Power Company Total	9,737,715.12

Schedule Page: 429 Line No.: 12 Column: d

401k Thrift-Settled	-
Benefits-FAS112	148,655.12
Benefits-Group Life Insurance	3,009.28
Benefits-Health Care	44,156.89
Benefits-Thrift Plan	137,822.90
Benefits-WorkersComp	9,761.50
Contractors -Settled	-
FAS 112 Post-Settled	(0.00)
Fleet Pricing Other	160.00
Group Life-Settled	-
Health Insur-Settled	-
Management --Settled	0.00
Materials-Ou-Settled	-
NGUS/Not assigned	
OPEBs – US G-Settled	0.00
OthExp-Other	371,543.89
Pay-Gainsharing	94,953.63
Payroll Taxe-Settled	0.00
Pay-Time Not Worked	115,457.71
Pay-Variable-APP	531,371.54
Pensions – U-Settled	0.00
Time Not Wor-Settled	-
TX-FICA CoPrt	2,961.88
Union - Stra-Settled	-
UNION Labor - NT	6.96
UNION Labor - OT	12.51
Variable Pay-Settled	-

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 2015/Q4
FOOTNOTE DATA			

Workman's Co-Settled 0.00

NG Generation LLC Total 1,459,873.81

Schedule Page: 429 Line No.: 22 Column: d

FLEET PRICING 49.92
 NGUS/Not assigned 4,282,904.51
 OthExp-Other 72.66
 Pay-Variable-Payroll 364.12
 UNION Labor - NT 0.06

National Grid USA Parent Total 4,283,391.27

Schedule Page: 429 Line No.: 23 Column: d

401k Thrift 93,921.54
 401k Thrift-Settled 143,408.39
 A/P Cash Disc Taken 37,740.48
 A/P Cash Discounts Taken 4.24
 Acc Contractor Costs 1,405,287.58
 Amort of Other Plt-S 47,025.85
 Amort of Oth-Settled 319,683.21
 Benefits-FAS106 159.84
 Benefits-FAS112 71.98
 Benefits-FAS-Settled 51,354.33
 Benefits-Gro-Settled 451,505.14
 Benefits-Group Life Insurance 69.34
 Benefits-Health Care 817.78
 Benefits-Hea-Settled 964,427.03
 Benefits-Oth-Settled 521,027.42
 Benefits-Payroll Taxes 488.84
 Benefits-Pay-Settled 333.82
 Benefits-Pen-Settled 19,299.73
 Benefits-Pension 769.39
 Benefits-Thrift Plan 179.60
 Benefits-Thr-Settled 55,864.05
 Benefits-WorkersComp 70.08
 Benefits-Wor-Settled 10,474.38
 Civic and Po-Settled 13,302.24
 Commission expenses 119,598.06
 Consultants 274,503.59
 Consultants -Settled 90,919,926.73
 Consultants--Settled 1,926,664.42
 Consult-Legal Setlmt 0.02
 Contr Srv-Genrl/Oth 103,524.30
 Contr Srv-LoB Ops 59.72
 Contr Srv-Personnel 187,882.19
 Contractors -Settled 32,332,447.05
 Contr-Police/Summons 2,534.40
 DefComp Inv-Life Ins -
 DefCompInv-LifeIns-S 382,638.62
 Deprn Expense-PAM-S 49,399.19

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			2015/Q4

FOOTNOTE DATA

Div Inc-RabbiTrust-S	169,455.79
Donations - -Settled	136,016.09
Employee CC Clear	108,390.19
Employee Expenses	2,078.58
Employee Exp-Settled	316,329.31
Exchange Rate Diff	-
Expense - Clearing	1,404,118.56
FAS 112 Post Retmnt	39,644.93
FAS 112 Post-Settled	51,648.71
Fleet Clearing	6,576.80
Fleet Overhead	145,378.91
FLEET PRICING	3,627.93
Fleet Pricing Other	28,277.93
FLEET PRICING settle	502.67
Fleet pricin-Settled	13,414.43
Group Life	30,198.25
Group Life-Settled	41,688.36
Hardware	2.36
Hardware - S-Settled	183,220.46
Health Insurance	333,255.11
Health Insur-Settled	482,930.37
I-Benefits-F-Settled	61.96
I-Benefits-G-Settled	3.34
I-Benefits-H-Settled	74.55
I-Benefits-P-Settled	250.70
I-Benefits-T-Settled	18.85
I-Benefits-W-Settled	6.27
IC Rent/Lease-Non-RE	18,239.84
I-Consultant-Settled	2,547,789.39
I-Contractor-Settled	147,360.60
I-Employee E-Settled	642.65
Int&Div Inc--Settled	590,001.31
Inventory - Fleet	13.24
Inventory - Stock	3,786,769.68
I-Oth Exp-Ca-Settled	18.59
I-Oth Exp-Ot-Settled	5,825,614.09
I-Payroll-Ov-Settled	502.38
I-Payroll-Ti-Settled	70.77
I-Payroll-Va-Settled	111,319.69
I-Rents-Rent-Settled	685.75
I-Software --Settled	198,664.17
Management --Settled	3,373,020.02
Mat-Clothing & Shoes	654.30
Materials-CI-Settled	99,259.67
Materials-Fr-Settled	39,350.89
Materials-Ou-Settled	440,393.36
Materials-Pu-Settled	2,834.53
Materials-St-Settled	53,566.23
Mat-Outside Vendor	11,982.57
Mat-Stores Handling	4.46
MGMT Labor - NT	6,540,253.79
MGMT Labor - OT	18,935.40
NGT Share Aw-Settled	313,209.67
NGUS/Not assigned	6,512,750.65
Non-Qual Pension	78,789.69

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 2015/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

OPEBs – US GAAP	181,027.50
OPEBs – US G-Settled	322,709.73
Oth Ded-Empl Var Pay	1,220,417.27
Oth Exp-Adve-Settled	18,411.17
Oth Exp-Capi-Settled	19,270.05
Oth Exp-Clai-Settled	1,168,101.13
Oth Exp-Dues-Settled	195,266.62
Oth Exp-Mess-Settled	36,831.45
Oth Exp-Othe-Settled	6,116,822.20
Oth Exp-Post-Settled	5,579,569.90
Oth Exp-Prin-Settled	19,589.60
Oth Exp-Reim-Settled	96,221.86
Oth Exp-Serv-Settled	151,746.45
Oth Exp-Spon-Settled	28,499.71
Oth Exp-Trai-Settled	375,755.95
Other Deductions	2,728.18
Other Deduct-Settled	1,047,981.42
Other Intere-Settled	43,864.12
Other Interest Exp	-
OTHEXP - SALVAGE-Settled	473.93
OthExp-Advertising	7,000.00
OthExp-Bus&Prop Ins	1,412,952.26
OthExp-Claims-S	78,134.12
OthExp-Other	1,515,712.90
OthExp-Print & Mail	0.18
OthExp-Pymts to Govt	0.79
OthExp-Reimbursement	0.61
OthExp-Supv & Admin	637,007.38
Outside Vendor-Stock	9,712.42
P/A-Reg Wkly-Set	3,186,272.68
Pay-Gainsharing	133.29
Pay-Overtime Monthly	4.59
Pay-Overtime Weekly	3,878.44
Pay-Regular Monthly	246,331.69
Pay-Regular Weekly	10,699.94
Payroll Taxes	185,042.67
Payroll Tax-Settled	273,339.04
Payroll-Gain-Settled	32,365.96
Payroll-Over-Settled	702,604.33
Payroll-Regu-Settled	1,209,542.85
Payroll-Time-Settled	1,978,834.24
Payroll-Vari-Settled	541,965.58
Pay-Time Not Worked	44,809.87
Pay-Variable-APP	302,095.90
Pay-Var-Sales Comm	467,095.56
Pensions – US GAAP	563,573.14
Pensions – U-Settled	873,934.18
Realized Gai-Settled	345,312.14
Rent from Elec Prop	8,641,625.05
Rent/Lse Non-RealEst	12,736.25
Rents-Rental-Settled	1,006,561.78
Share based payment award -settled	1,762,914.02
Software	41.17
Software - S-Settled	9,890,580.56
Supervision & Admin	149,165.26

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 2015/Q4
FOOTNOTE DATA			

Supervision -Settled	22,837.10
Tax Other th-Settled	73,636.37
Telcom-Cell Phones	72.28
Telecommunic-Settled	12,899,796.51
Time Not Worked	369,171.72
Time Not Wor-Settled	517,181.49
Transp Exp-Clearing	67,433.52
Transp Exp-Fleet Lse	451,586.00
Transp Exp-Gas/Fuel	
TranspExp-FleetLse-S	127.92
Transportati-Settled	457,358.20
Travel & Expense	5,125.83
Travel & Exp-Settled	35,463.85
TX-Fed Unempl Tax	220,355.40
U-Benefits-F-Settled	634,134.15
U-Benefits-P-Settled	109,581.07
Union - OT-Settled	27,775.65
Union - Prem-Settled	2,305.91
Union - Stra-Settled	259,427.85
UNION Labor - DT	13,876.32
UNION Labor - NT	971,367.58
UNION Labor - OT	134,665.08
Variable Pay – Mngt	299,907.80
Variable Pay – Union	12,425.39
Variable Pay-Settled	515,412.46
Workman's Comp	25,012.14
Workman's Co-Settled	31,290.05
NGUSA Service Company Total	235,520,930.08

Schedule Page: 429 Line No.: 24 Column: d

401k Thrift-Settled	57.80
A/P Cash Disc Taken	12.52
Employee CC Clear	7,301.37
Employee Exp-Settled	1.13
Expense - Clearing	4,816.08
FAS 112 Post-Settled	16.28
Group Life-Settled	12.81
Health Insur-Settled	203.46
I-Oth Exp-Ot-Settled	547,796.98
Management --Settled	1,275.31
Materials-Ou-Settled	997.68
NGUS/Not assigned	
OPEBs – US G-Settled	154.54
Oth Exp-Othe-Settled	555,493.93
P/A-Reg Wkly	40,840.62
P/A-Reg Wkly-Set	481,365.95
Payroll Taxe-Settled	115.58
Payroll-Vari-Settled	169,573.34
Pensions – U-Settled	402.53
Tax Other th-Settled	235.95
Time Not Wor-Settled	209.86

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) / /	2015/Q4
FOOTNOTE DATA			

Transportati-Settled	5,540.14
UNION Labor - NT	0.15
UNION Labor - OT	14.86
Variable Pay-Settled	219.26
Workman's Co-Settled	9.40
NG Engineering Svcs, LLC Total	1,816,667.53

Schedule Page: 429 Line No.: 25 Column: d

401k Thrift	7,786.17
401k Thrift-Settled	250.25
C&I-Sales Rev	
Contr Srv-Genrl/Oth	5,935.78
Contr Srv-LoB Ops	4,799.63
Contractors -Settled	-
Employee Expenses	246,235.47
Exchange Rate Diff	-
Expense - Clearing	26,968,010.33
FAS 112 Post Retmnt	5,123.29
FAS 112 Post-Settled	125.13
Fleet Overhead	161.56
FLEET PRICING	11,988.21
Fleet Pricing Other	86,093.00
Forfeited Disc-Elec	12,568.24
Group Life	2,766.06
Group Life-Settled	62.56
Health Insurance	36,231.93
Health Insur-Settled	1,000.98
Inventory - Fleet	115.36
Management --Settled	6,271.16
Materials-Ou-Settled	-
Mat-Outside Vendor	1,931.06
MetroPCS Lease Acct	0.88
MGMT Labor - NT	34,944.51
MGMT Labor - OT	2,132.08
Misc Serv Rev-Elec	
Narr Elec-Cust Chg	
NGUS/Not assigned	17,058,802.17
OA Rev-Cust Charge	
OA Rev-DSM	
OA-Access Chg-Strand	
OA-Dist Rev	
OA-Local Tx Sv	1,677,974.92
OPEBs - US GAAP	22,031.04
OPEBs - US G-Settled	739.51
Oth E Rev-Whlmg-MBTA	
Oth Exp-Othe-Settled	-
OthExp-Con Load Mgmt	92,060.60
OthExp-Other	1,492.16
Pay-Overtime Weekly	7.24
Payroll Taxes	20,400.28
Payroll Taxe-Settled	563.05

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 2015/Q4
FOOTNOTE DATA			

Pay-Variable-Payroll	84,027.73
Pensions – US GAAP	44,813.50
Pensions – U-Settled	1,913.22
Rent from Elec Prop	447.69
Resale-Comm	
Res-Sales Rev	
St Light-Sales Rev	
Supervision & Admin	24,687.39
Telcom-Cell Phones	27,739.47
Time Not Worked	44,503.05
Time Not Wor-Settled	1,126.11
Travel & Expense	356.50
UNION Labor - DT	9,273.05
UNION Labor - NT	284,766.62
UNION Labor - OT	54,663.75
Variable Pay – Mngt	866.16
Variable Pay – Union	9,749.87
Variable Pay-Settled	1,251.23
Workman's Comp	3,873.12
Workman's Co-Settled	62.56
Niagara Mohawk Power Corp Total	46,902,725.63

Schedule Page: 429 Line No.: 26 Column: d

401k Thrift	76.87
Contr Srv-Genrl/Oth	75.99
Employee Expenses	91,542.66
Exchange Rate Diff	-
Expense - Clearing	599,699.58
FAS 112 Post Retmnt	48.69
FLEET PRICING	351.51
Fleet Pricing Other	4,959.35
Group Life	39.21
Health Insurance	288.64
Mat-Outside Vendor	8.04
MGMT Labor - NT	346.87
Misc Serv Rev-Elec	
NGUS/Not assigned	162,511.71
OPEBs – US GAAP	44.68
Payroll Taxes	160.81
Pay-Variable-Payroll	25,580.77
Pensions – US GAAP	329.71
Supervision & Admin	517.48
Telcom-Cell Phones	8,605.71
Time Not Worked	400.09
UNION Labor - DT	309.16
UNION Labor - NT	1,766.66
UNION Labor - OT	9,667.23
Variable Pay – Union	81.95
Workman's Comp	30.05
Brooklyn Union Gas-KEDNY Total	907,443.42

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 2015/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 27 Column: d

401k Thrift	929.51
C&I-Sales Rev	
Contr Srv-Genrl/Oth	0.01
Employee Expenses	1,268.25
Expense - Clearing	142,421.99
FAS 112 Post Retmnt	630.19
FLEET PRICING	907.66
Fleet Pricing Other	4,347.71
Forfeited Disc-Elec	55.75
Group Life	457.07
Health Insurance	4,029.68
Materials-Ou-Settled	-
MetroPCS Lease Acct	-
MGMT Labor - NT	15.73
Misc Serv Rev-Elec	
Narr Elec-Cust Chg	
NGUS/Not assigned	143,179.16
OA Rev-Cust Charge	
OA Rev-DSM	
OA-Access Chg-Strand	
OA-Dist Rev	
OA-Local Tx Sv	7,099.08
OPEBs - US GAAP	278.66
Oth E Rev-Whing-MBTA	
OthExp-Con Load Mgmt	267.53
OthExp-Other	3.79
Pay-Overtime Weekly	-
Payroll Taxes	2,154.96
Pay-Variable-Payroll	20,892.79
Pensions - US GAAP	3,935.35
Rent from Elec Prop	1.81
Resale-Comm	
Res-Sales Rev	
St Light-Sales Rev	
Supervision & Admin	6,909.05
Telcom-Cell Phones	519.04
Time Not Worked	5,379.37
UNION Labor - DT	0.54
UNION Labor - NT	23,079.35
UNION Labor - OT	2,596.49
Variable Pay - Union	1,054.46
Workman's Comp	442.58
KS Gas East Corp-KEDLI Total	372,857.56

Schedule Page: 429 Line No.: 28 Column: d

401k Thrift	24,830.92
401k Thrift-Settled	653.99
A/P Cash Discounts Taken	-

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		/ /	2015/Q4
FOOTNOTE DATA			

Amort-Reg Debits	95,641.75
Benefits-FAS106	-
Benefits-FAS112	36.37
Benefits-Group Life Insurance	44.32
Benefits-Health Care	459.64
Benefits-Other	282.99
Benefits-Payroll Taxes	269.72
Benefits-Pension	695.69
Benefits-Thrift Plan	124.70
Benefits-WorkersComp	43.60
Brwd Funds Const-DR	49.61
C&I-Sales Rev	
Commission expenses	2,741.15
Consultants	46,101.87
Consult-Legal Setlmt	-
Contr Srv-Genrl/Oth	(841,904.55)
Contr Srv-LoB Ops	-
Contr Srv-Personnel	9,930.00
Contractors -Settled	16,530.96
Contractors--Settled	4,740.85
Employee Expenses	3,571.28
Exchange Rate Diff	-
Expense - Clearing	1,008,132.27
FAS 112 Post Retmnt	16,136.03
FAS 112 Post-Settled	464.44
Fleet Clearing	1,612.05
Fleet Overhead	5,884.26
FLEET PRICING	23,409.05
Fleet Pricing Other	73,023.44
Forfeited Disc-Elec	204.44
Group Life	10,938.46
Group Life-Settled	259.22
Hardware	-
Health Insurance	106,747.29
Health Insur-Settled	2,950.37
Int Income-AFUDC	87.12
Int Inc-Reg Deferral	15,703.99
Inventory - Fleet	-
Inventory - Stock	-
Mat-Clothing & Shoes	-
Materials-Fr-Settled	245.60
Materials-Ou-Settled	24,686.10
Mat-Outside Vendor	2,808.64
Mat-Stores Handling	-
MetroPCS Lease Acctt	0.01
MGMT Labor - NT	19,323.18
MGMT Labor - OT	16,173.36
Misc Serv Rev-Elec	
Nant Re_Nt-Meco Elim	
Narr Elec-Cust Chg	
NGUS/Not assigned	928,513.53
OA Rev-Cust Charge	
OA Rev-DSM	
OA-Access Chg-Strand	
OA-Dist Rev	

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			2015/Q4
FOOTNOTE DATA			

OA-Local Tx Sv	26,924.33
OPEBs – US GAAP	20,284.54
OPEBs – US G-Settled	665.54
Oth E Rev-Whlmg-MBTA	
Other Interest Exp	18.97
OthExp-Cap Overheads	937.18
OthExp-Con Load Mgmt	1,072.35
OthExp-Other	139,902.02
OthExp-Print & Mail	5.08
OthExp-Pymts to Govt	-
OthExp-Reimbursement	-
OthExp-Supv & Admin	-
Outside Vendor-Stock	-
Pay-Gainsharing	-
Pay-Overtime Monthly	-
Pay-Overtime Weekly	0.07
Pay-Regular Monthly	2,907.76
Pay-Regular Weekly	-
Payroll Taxes	58,341.59
Payroll Tax-Settled	1,567.74
Pay-Time Not Worked	496.50
Pay-Variable-APP	530.83
Pay-Variable-Payroll	2,092.86
Pay-Var-Sales Comm	322.93
Pensions – US GAAP	131,278.07
Pensions – U-Settled	3,737.55
Prov Rate Ref-Sales	78,095.79
Rent from Elec Prop	15,239.78
Rent/Lse Non-RealEst	49.86
Resale-Comm	
Res-Sales Rev	
Software	-
St Light-Sales Rev	
Supervision & Admin	183,357.68
Supervision -Settled	1,987.41
Telcom-Cell Phones	541.35
Time Not Worked	140,232.19
Time Not Wor-Settled	3,623.77
Transp Exp-Clearing	-
Transp Exp-Fleet Lse	10.72
Transp Exp-Gas/Fuel	
Travel & Expense	32,212.51
Travel & Exp-Settled	309.22
Union - OT-Settled	5,334.02
Union - Stra-Settled	14,249.27
UNION Labor - DT	74,442.04
UNION Labor - NT	326,369.57
UNION Labor - OT	280,119.02
Variable Pay – Mngt	4,358.48
Variable Pay – Union	28,509.89
Variable Pay-Settled	795.68
Workman's Comp	11,136.16
Workman's Co-Settled	318.39

Nantucket Electric Co Total **3,214,526.42**

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 2015/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 29 Column: d

401k Thrift	9,315.83
401k Thrift-Settled	27.01
Commission expenses	50,625.93
Contr Srv-Genrl/Oth	196,120.69
Contractors -Settled	-
Employee Expenses	65,852.60
Exchange Rate Diff	-
Expense - Clearing	28,078,726.92
FAS 112 Post Retmnt	6,482.28
FAS 112 Post-Settled	10.12
Fleet Overhead	519.27
FLEET PRICING	7,147.91
Fleet Pricing Other	53,396.16
Group Life	3,678.92
Group Life-Settled	11.14
Health Insurance	42,550.37
Health Insur-Settled	90.66
Inventory - Stock	764.97
Materials-Fr-Settled	0.62
Materials-Ou-Settled	37.19
Mat-Outside Vendor	6,333.81
MGMT Labor - NT	92,229.73
Misc Serv Rev-Elec	
NGUS/Not assigned	2,675,514.10
OPEBs - US GAAP	9,264.34
OPEBs - US G-Settled	55.46
OthExp-Other	1,169.47
Payroll Taxes	22,655.84
Payroll Tax-Settled	47.26
Pay-Variable-Payroll	32,633.58
Pay-Var-Sales Comm	143,947.38
Pensions - US GAAP	53,562.89
Pensions - U-Settled	151.76
Rent from Elec Prop	3,121.71
Supervision & Admin	70,460.45
Telcom-Cell Phones	8,663.33
Time Not Worked	52,575.94
Time Not Wor-Settled	96.10
Travel & Expense	2,303.27
Union - OT-Settled	0.91
Union - Stra-Settled	564.20
UNION Labor - DT	1,989.82
UNION Labor - NT	188,224.40
UNION Labor - OT	39,364.03
Variable Pay - Mngt	9,181.30
Variable Pay - Union	8,275.65
Variable Pay-Settled	15.69
Workman's Comp	4,552.60
Workman's Co-Settled	5.46

Boston Gas Company Total 31,942,319.07

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 2015/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 30 Column: d

401k Thrift	1,699.73
401k Thrift-Settled	-
Commission expenses	11,941.97
Contr Srv-Genrl/Oth	58,605.05
Contractors -Settled	-
Employee Expenses	6,977.83
Expense - Clearing	5,789,497.88
FAS 112 Post Retmnt	1,154.41
FAS 112 Post-Settled	-
FLEET PRICING	3,488.55
Fleet Pricing Other	14,284.76
Group Life	695.63
Group Life-Settled	-
Health Insurance	7,669.47
Health Insur-Settled	-
MGMT Labor - NT	917.19
NGUS/Not assigned	-
OPEBs - US GAAP	1,533.84
OPEBs - US G-Settled	-
Payroll Taxes	4,113.39
Payroll Tax-Settled	-
Pay-Variable-Payroll	1,110.04
Pay-Var-Sales Comm	33,485.54
Pensions - US GAAP	9,473.69
Pensions - U-Settled	-
Rent from Elec Prop	390.46
Supervision & Admin	12,718.50
Telcom-Cell Phones	2,134.07
Time Not Worked	9,618.81
Time Not Wor-Settled	-
Travel & Expense	40.00
Union - Stra-Settled	-
UNION Labor - DT	2.96
UNION Labor - NT	48,063.16
UNION Labor - OT	3,006.76
Variable Pay - Mngt	78.18
Variable Pay - Union	2,551.84
Variable Pay-Settled	-
Workman's Comp	816.86
Workman's Co-Settled	-
Colonial Gas Company Total	6,026,070.57

Schedule Page: 429 Line No.: 31 Column: d

401k Thrift	51,161.86
401k Thrift-Settled	11,885.71
Benefits-FAS106	3.83
Benefits-FAS112	1.60
Benefits-Group Life Insurance	0.64
Benefits-Health Care	10.87

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		/ /	2015/Q4
FOOTNOTE DATA			

Benefits-Payroll Taxes	5.11
Benefits-Pension	14.06
Benefits-Thrift Plan	1.92
Benefits-WorkersComp	1.28
C&I-Sales Rev	
Commission expenses	1,410.43
Consultants	2,108.31
Consult-Legal Setlmt	2,837.96
Contr Srv-Genrl/Oth	110,371.86
Contr Srv-LoB Ops	291,212.06
Contractors -Settled	-
Employee Expenses	90,341.10
Exchange Rate Diff	-
Expense - Clearing	28,913,739.31
FAS 112 Post Retmnt	36,652.34
FAS 112 Post-Settled	7,387.07
Fleet Clearing	412.47
Fleet Overhead	641.90
FLEET PRICING	16,431.14
Fleet Pricing Other	185,225.53
Forfeited Disc-Elec	5,177.64
Group Life	18,852.60
Group Life-Settled	4,258.51
Health Insurance	241,798.06
Health Insur-Settled	51,031.34
Interest Income	-
Inventory - Stock	30,822.38
MetroPCS Lease Acctnt	0.45
MGMT Labor - NT	682,577.60
MGMT Labor - OT	48,776.08
Misc Serv Rev-Elec	
Narr Elec-Cust Chg	
NGUS/Not assigned	7,434,886.82
OA Rev-Cust Charge	
OA Rev-DSM	
OA-Access Chg-Strand	
OA-Dist Rev	
OA-Local Tx Sv	661,222.46
OPEBs - US GAAP	65,158.90
OPEBs - US G-Settled	24,195.38
Oth E Rev-Whlmg-MBTA	
OthExp-Con Load Mgmt	26,179.48
OthExp-Constr Reimb	-
OthExp-Other	71,573.26
OthExp-Supv & Admin	18.97
Pay-Gainsharing	2.56
Pay-Overtime Weekly	1.70
Pay-Regular Weekly	707.13
Payroll Taxes	126,791.39
Payroll Taxe-Settled	26,207.67
Pay-Time Not Worked	11.50
Pensions - US GAAP	316,565.77
Pensions - U-Settled	78,655.94
Rent from Elec Prop	800,939.05
Resale-Comm	

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) / /	2015/Q4
FOOTNOTE DATA			

Res-Sales Rev	
St Light-Sales Rev	
Supervision & Admin	397,508.00
Supervision -Settled	96,804.02
Telcom-Cell Phones	15,299.79
Time Not Worked	289,870.35
Time Not Wor-Settled	61,649.81
Transp Exp-Clearing	13.55
Transportati-Settled	7,840.15
Travel & Expense	11,895.50
Travel & Exp-Settled	1,157.07
Tx Oth Inc Tx-Misc	-
Union - OT-Settled	61,433.00
Union - Stra-Settled	268,731.61
UNION Labor - DT	36,635.40
UNION Labor - NT	404,517.19
UNION Labor - OT	443,172.56
Variable Pay - Mngt	78,952.05
Variable Pay - Union	36,804.16
Variable Pay-Settled	13,104.38
Workman's Comp	26,161.21
Workman's Co-Settled	6,896.99
Narragansett Electric Co Total	42,696,717.79

Schedule Page: 429 Line No.: 32 Column: d

401k Thrift	126,226.68
401k Thrift-Settled	2.08
Benefits-FAS106	327.08
Benefits-FAS112	173.10
Benefits-Group Life Insurance	589.54
Benefits-Health Care	5,799.94
Benefits-Other	3,486.13
Benefits-Payroll Taxes	3,187.59
Benefits-Pension	8,167.01
Benefits-Thrift Plan	1,479.05
Benefits-WorkersComp	814.11
Brwd Funds Const-DR	191.14
Consultants	37,469.75
Contr Srv-Genrl/Oth	1.29
Contr Srv-LoB Ops	16,044.31
Contr Srv-Personnel	85,736.76
Contractors -Settled	420.00
Elec Rev Wheel-Elim	
Employee Expenses	1,111.85
Exchange Rate Diff	-
Expense - Clearing	23,181,761.59
FAS 112 Post Retmnt	87,205.21
FAS 112 Post-Settled	0.10
FLEET PRICING	170,733.48
Fleet Pricing Other	666,701.55
Group Life	47,519.66
Group Life-Settled	0.40

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 2015/Q4
FOOTNOTE DATA			

Health Insurance	576,271.18
Health Insur-Settled	6.75
Int Income-AFUDC	429.87
Inventory - Fleet	96,455.19
Inventory - Stock	5,589.29
Materials-Ou-Settled	23,786.07
Mat-Outside Vendor	1,790,420.14
Mat-Stores Handling	19,237.95
MGMT Labor - NT	705,604.72
MGMT Labor - OT	1,248.46
NGUS/Not assigned	878,893.14
OPEBs – US GAAP	137,383.02
OPEBs – US G-Settled	4.27
Other Exp- Use Tax	55.45
OthExp-Cap Overheads	54,651.07
OthExp-Other	28,994.15
OthExp-RDV Work Del	11,731.48
OthExp-SrvCo Op Cost	8.36
Pay-Overtime Monthly	184.93
Pay-Overtime Weekly	54.17
Pay-Regular Monthly	32,372.00
Pay-Regular Weekly	1,726.77
Payroll Taxes	308,025.89
Payroll Tax-Settled	3.77
Pay-Time Not Worked	5,606.40
Pay-Variable-APP	5,811.28
Pay-Variable-Payroll	31,125.95
Pensions – US GAAP	757,296.27
Pensions – U-Settled	13.01
PP-NEP-Accs Charge	
Rent from Elec Prop	161,271.29
Rent/Lse Non-RealEst	568.60
Sale/Resale-Tx CR-EI	
Supervision & Admin	954,655.85
Time Not Worked	704,565.30
Time Not Wor-Settled	6.25
Transp Exp-Fleet Lse	38.94
Transp Exp-Gas/Fuel	
Travel & Expense	5,446.15
Union - Stra-Settled	39.75
UNION Labor - DT	187,302.26
UNION Labor - NT	2,276,298.01
UNION Labor - OT	920,409.62
Variable Pay – Mngt	74,131.96
Variable Pay – Union	131,973.78
Variable Pay-Settled	1.59
Workman’s Comp	61,066.46
Workman’s Co-Settled	0.30

New England Power Company Total 35,395,916.51

Schedule Page: 429 Line No.: 33 Column: d

401k Thrift 132.39

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 2015/Q4
Massachusetts Electric Company			
FOOTNOTE DATA			

Employee Expenses	96.05
Expense - Clearing	395,961.96
FAS 112 Post Retmnt	92.53
FLEET PRICING	103.55
Fleet Pricing Other	577.26
Group Life	43.80
Health Insurance	628.99
NGUS/Not assigned	
OPEBs - US GAAP	149.04
Payroll Taxes	334.78
Pay-Variable-Payroll	3,358.44
Pensions - US GAAP	847.60
Rent from Elec Prop	153.68
Supervision & Admin	1,020.80
Time Not Worked	743.91
UNION Labor - NT	2,270.90
UNION Labor - OT	2,728.97
Variable Pay - Union	173.15
Workman's Comp	66.54
NE Hydro-Trans Elec Co Total	409,484.34