

THIS FILING IS

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

Form 1 Approved  
OMB No.1902-0021  
(Expires 12/31/2019)  
Form 1-F Approved  
OMB No.1902-0029  
(Expires 12/31/2019)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 12/31/2019)



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# 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)

Western Massachusetts Electric Company

Year/Period of Report

End of 2016/Q4



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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Western Massachusetts Electric Company (the "Company"), which comprise the balance sheet – regulatory basis as of December 31, 2016, and the related statements of income – regulatory basis, retained earnings – regulatory basis, and cash flows – regulatory basis for the year then ended, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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

### Opinion

In our opinion, the regulatory basis financial statements referred to above present fairly, in all material respects, the assets, liabilities, and proprietary capital of Western Massachusetts Electric Company as of December 31, 2016, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Member of  
**Deloitte Touche Tohmatsu**

**Basis of Accounting**

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

**Restricted Use**

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

*Deloitte & Touche LLP*

April 13, 2017

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

## GENERAL INFORMATION

### I. Purpose

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

### II. Who Must Submit

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

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

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

### III. What and Where to Submit

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

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

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

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

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

The CPA Certification Statement should:

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

<u>Reference Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

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

"In connection with our regular examination of the financial statements of \_\_\_\_\_ for the year ended on which we have reported separately under date of \_\_\_\_\_, we have also reviewed schedules \_\_\_\_\_ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

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

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

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

#### IV. When to Submit:

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

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

**V. Where to Send Comments on Public Reporting Burden.**

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

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

## GENERAL INSTRUCTIONS

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

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

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

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

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

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

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

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

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

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

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

#### DEFINITIONS

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

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



## EXCERPTS FROM THE LAW

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

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

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

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

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

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

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

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

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

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

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

### General Penalties

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

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**REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**


**IDENTIFICATION**

01 Exact Legal Name of Respondent Western Massachusetts Electric Company		02 Year/Period of Report End of <u>2016/Q4</u>	
03 Previous Name and Date of Change (if name changed during year) //			
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 300 Cadwell Drive, Springfield, Massachusetts 01104			
05 Name of Contact Person Ryan E. Lyster		06 Title of Contact Person Manager-Rev/Reg Accounting	
07 Address of Contact Person (Street, City, State, Zip Code) 107 Selden Street, Berlin, Connecticut 06037-1616			
08 Telephone of Contact Person, including Area Code (860) 665-5486	09 This Report Is (1) <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 Jay S. Buth	03 Signature  Jay S. Buth	04 Date Signed (Mo, Da, Yr) 04/13/2017
02 Title Vice President, Controller & CAO		

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

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LIST OF SCHEDULES (Electric Utility)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106(a)(b)	
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
15	Nuclear Fuel Materials	202-203	Not Applicable
16	Electric Plant in Service	204-207	
17	Electric Plant Leased to Others	213	Not Applicable
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	
22	Materials and Supplies	227	
23	Allowances	228(ab)-229(ab)	Not Applicable
24	Extraordinary Property Losses	230	Not Applicable
25	Unrecovered Plant and Regulatory Study Costs	230	Not Applicable
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250-251	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254	Not Applicable
33	Long-Term Debt	256-257	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262-263	
36	Accumulated Deferred Investment Tax Credits	266-267	

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

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	Not Applicable
39	Accumulated Deferred Income Taxes-Other Property	274-275	
40	Accumulated Deferred Income Taxes-Other	276-277	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300-301	
43	Regional Transmission Service Revenues (Account 457.1)	302	Not Applicable
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310-311	
46	Electric Operation and Maintenance Expenses	320-323	
47	Purchased Power	326-327	
48	Transmission of Electricity for Others	328-330	
49	Transmission of Electricity by ISO/RTOs	331	Not Applicable
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant	336-337	
53	Regulatory Commission Expenses	350-351	
54	Research, Development and Demonstration Activities	352-353	Not Applicable
55	Distribution of Salaries and Wages	354-355	
56	Common Utility Plant and Expenses	356	Not Applicable
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	Not Applicable
61	Electric Energy Account	401	
62	Monthly Peaks and Output	401	
63	Steam Electric Generating Plant Statistics	402-403	Not Applicable
64	Hydroelectric Generating Plant Statistics	406-407	Not Applicable
65	Pumped Storage Generating Plant Statistics	408-409	Not Applicable
66	Generating Plant Statistics Pages	410-411	

Name of Respondent  
Western Massachusetts Electric Company

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2016/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	Not Applicable
69	Substations	426-427	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	<p>Stockholders' Reports Check appropriate box:</p> <p><input type="checkbox"/> Two copies will be submitted</p> <p><input type="checkbox"/> No annual report to stockholders is prepared</p>		



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Name of Respondent

Western Massachusetts Electric Company

This Report Is:

- (1)  An Original
- (2)  A Resubmission

Date of Report  
(Mo, Da, Yr)

//

Year/Period of Report

End of 2016/Q4

GENERAL INFORMATION

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

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

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

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

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

Not Applicable.

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

Delivery of electricity in the Commonwealth of Massachusetts.

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

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

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

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

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

Manner in Which Control was Held: Ownership of Common Stock

Extent of Control: 100%

**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	Yankee Atomic Electric Company	Nuclear electric generation	7%	
2		(unit permanently closed)		
3				
4	Connecticut Yankee Atomic Power Company	Nuclear electric generation	9.5%	
5		(unit permanently closed)		
6				
7	Maine Yankee Atomic Power Company	Nuclear electric generation	3%	
8		(unit permanently closed)		
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**OFFICERS**

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

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman	Thomas J. May	
2	Chairman	James J. Judge	
3	Chief Executive Officer	Werner J. Schweiger	
4	President and Chief Operating Officer	Craig A. Hallstrom	
5	Executive Vice President and General Counsel	Gregory B. Butler	
6	Executive Vice President, Chief Financial Officer		
7	and Treasurer	Philip J. Lembo	
8	Senior Vice President-Transmission	James A. Muntz	
9	Senior Vice President-Transmission	Kathleen A. Shea	
10	Vice President-Supply Chain, Environmental Affairs		
11	and Property Management	Ellen K. Angley	
12	Vice President, Controller and Chief Accounting Officer	Jay S. Buth	
13	Vice President-Energy Supply	James G. Daly	
14	Vice President-Electric Distribution and Transmission		
15	System Operations	Michael F. Hayhurst	
16	Vice President-Engineering	Paul R. Renaud	
17	Secretary and Clerk	Richard J. Morrison	
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31			
32	See Footnotes for Page 104 for changes to		
33	incumbents made during the year.		
34			
35	Salaries are not disclosed as they are paid by		
36	Eversource Energy Service Company.		
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Name of Respondent Western Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

**Schedule Page: 104 Line No.: 1 Column: b**

Thomas J. May resigned as Chairman, effective May 4, 2016.

**Schedule Page: 104 Line No.: 2 Column: b**

James J. Judge, formerly Executive Vice President and Chief Financial Officer, was elected Chairman, effective May 4, 2016.

**Schedule Page: 104 Line No.: 5 Column: b**

Gregory B. Butler, formerly Senior Vice President and General Counsel, was elected Executive Vice President and General Counsel, effective August 8, 2016.

**Schedule Page: 104 Line No.: 7 Column: b**

Philip J. Lembo, formerly Vice President and Treasurer, was elected Senior Vice President, Chief Financial Officer and Treasurer, effective May 4, 2016. Mr. Lembo was subsequently elected Executive Vice President, Chief Financial Officer and Treasurer, effective August 8, 2016.

**Schedule Page: 104 Line No.: 8 Column: b**

James A. Muntz resigned as Senior Vice President-Transmission, effective October 31, 2016.

**Schedule Page: 104 Line No.: 9 Column: b**

Kathleen A. Shea was elected Senior Vice President-Transmission, effective October 31, 2016.

**Schedule Page: 104 Line No.: 15 Column: b**

Michael F. Hayhurst was elected Vice President-Electric Distribution and Transmission System Operations, effective June 27, 2016.

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

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

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Gregory B. Butler	56 Prospect Street, Hartford, CT 06103
2	(Executive Vice President and General Counsel)	
3		
4	James J. Judge (Chairman)	800 Boylston Street, Boston, MA 02199
5		
6	Philip J. Lembo	800 Boylston Street, Boston, MA 02199
7	(Executive Vice President, Chief Financial Officer	
8	and Treasurer)	
9		
10	Thomas J. May (Former Chairman)	800 Boylston Street, Boston, MA 02199
11		
12	Werner J. Schweiger	107 Selden Street, Berlin, CT 06037
13	(Chief Executive Officer)	
14		
15		
16	The Company does not have an Executive Committee.	
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Name of Respondent Western Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

**Schedule Page: 105 Line No.: 6 Column: a**

Philip J. Lembo was elected a Director, effective May 4, 2016.

**Schedule Page: 105 Line No.: 10 Column: a**

Thomas J. May resigned as a Director, effective May 4, 2016.



Name of Respondent Western Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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INFORMATION ON FORMULA RATES  
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	ISO-NE Transmission, Markets and Services Tariff,	EL11-66, ER14-2064, ER16-1023
2	Section II, Schedule 21-ES	
3		
4	ISO-NE Transmission, Markets and Services Tariff,	ER05-754
5	Section II, Schedule 20A-ES	
6		
7	ISO New England Inc. Transmission, Markets and	EL11-66, ER11-3269, ER16-2378, ER16-1023
8	Services Tariff, Attachment F	
9		
10	Western Massachusetts Electric Company,	ER05-967
11	Rate Schedule No. 432	
12	(Essential Power, LLC)	
13		
14	Western Massachusetts Electric Company, Rate	ER96-858
15	Schedule No. 405 (New England Power Company)	
16		
17	Western Massachusetts Electric Company, Rate	
18	Schedule FERC No. 407 (Massachusetts Municipal	
19	Wholesale Electric Company)	
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Name of Respondent  
Western Massachusetts Electric Company

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2016/Q4

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

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?  Yes  No

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

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1	20150731-5109	07/31/2015	RT04-2-000	Annual New England Participating	ISO New England Inc. Transmission,
2		07/31/2015	ER09-1532-000	Transmission Owners Administrative	Markets and Services Tariff,
3				Regional Network Service	Attachment F
4				Information Filing	
5					
6	20160418-5277	04/18/2016	ZZ16-3-000	FERC No. 730 Report of Eversource	ISO New England Inc. Transmission,
7				Service Company for	Markets and Services Tariff,
8				New England East-West	Attachment F
9				Solution Project	
10					
11	20160729-5145	07/29/2016	RT04-2-000,	Annual New England Participating	ISO New England Inc. Transmission,
12		07/29/2016	ER09-1532-000	Transmission Owners Administrative	Markets and Services Tariff,
13				Regional Network Service	Attachment F
14				Information Filing	
15					
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**INFORMATION ON FORMULA RATES**  
Formula Rate Variances

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

Line No.	Page No(s).	Schedule	Column	Line No
1	110-111	Comp Balance Sheet (Assets and Other Debits)		c 3
2	204-207	Electric Plant In Service (Acct 101 - 103 and 106)		b,g 58
3	219	Accumulated Provision for Depreciation (Acct 108)		b 25
4	234	Accumulated Deferred Income Taxes (Account 190)		b,c 18
5	262-263	Taxes Accrued, Prepaid and Charged During Year		i 32
6	278	Other Regulatory Liabilities (Account 254)		f 1
7	320-323	Electric Operation and Maintenance Expenses		b 112
8				
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Name of Respondent  
Western Massachusetts Electric Company

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
//

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

1. None
2. None
3. None
4. WMECO's long term lease from US Bank National Association for the Hadley, Massachusetts service center property located on Route 9, terminated on December 30, 2016, at which time WMECO acquired fee interest in the property. At the time of termination, the annual rent was approximately \$360,000.
5. None
6. The amount of short-term borrowings that may be incurred by WMECO is subject to periodic approval by the FERC. On June 16, 2015, the FERC granted authorization that allows WMECO to incur total short-term borrowings up to a maximum of \$300 million, effective January 1, 2016 through December 31, 2017.

WMECO, Eversource parent, PSNH, CL&P, NSTAR Gas and Yankee Gas are parties to a five-year \$1.45 billion revolving credit facility. Effective September 26, 2016, the revolving credit facility's termination date was extended for one additional year to September 4, 2021. The revolving credit facility serves to backstop Eversource parent's \$1.45 billion commercial paper program. The facility is governed by borrowing sub-limits such that WMECO and PSNH each may draw up to \$300 million, Yankee Gas and NSTAR Gas each may draw up to \$200 million, CL&P may draw up to \$600 million and Eversource parent may draw up to \$1.45 billion, subject to the \$1.45 billion maximum borrowing limit. As of December 31, 2016, WMECO had no borrowings outstanding under this facility.

As of December 31, 2016, WMECO had \$ 51.0 million in inter-company borrowings outstanding from Eversource parent.

On June 23, 2016, WMECO issued \$50 million of 2.75 percent Series H Senior Notes, due to mature in 2026. The proceeds, net of issuance costs, were used to repay short-term borrowings.

7. None

Estimated Annual Effect and Nature of Important Wage Scale Changes

Company	Group	Effective Date	Number of Employees	General Wage Increase Percent	Estimated Annualized Cost of Increase
Western Mass Electric	IBEW (Physical and Technical)	09/04/16	225	2.50%	\$ 473,345

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

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

12. None

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

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

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

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

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	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	1,935,531,756	1,809,786,130
3	Construction Work in Progress (107)	200-201	78,073,198	69,130,045
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,013,604,954	1,878,916,175
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	347,401,580	309,785,943
6	Net Utility Plant (Enter Total of line 4 less 5)		1,666,203,374	1,569,130,232
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)		1,666,203,374	1,569,130,232
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		3,933,396	3,933,396
19	(Less) Accum. Prov. for Depr. and Amort. (122)		49,902	119,929
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	341,060	339,609
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)		906,890	923,196
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		5,131,444	5,076,272
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		0	834,374
36	Special Deposits (132-134)		100,386	375,985
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		44,393,555	43,408,981
41	Other Accounts Receivable (143)		26,659,231	46,510,328
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		15,511,601	14,047,732
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		14,424,809	18,632,514
45	Fuel Stock (151)	227	0	0
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	5,212,822	5,347,267
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	3,404,479	643,286

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	1,133	984
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)		1,851,976	9,848,617
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		51,990	42,780
60	Rents Receivable (172)		7,252	-1,884
61	Accrued Utility Revenues (173)		15,328,647	15,065,211
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		95,924,679	126,660,711
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		2,710,678	2,854,845
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	196,635,889	196,428,233
73	Prelim. Survey and Investigation Charges (Electric) (183)		632,903	0
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		47,744	-309,685
77	Temporary Facilities (185)		-56	0
78	Miscellaneous Deferred Debits (186)	233	27,273,092	23,732,706
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 Required Debt (189)		347,674	422,176
82	Accumulated Deferred Income Taxes (190)	234	28,569,202	27,184,922
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		256,217,126	250,313,197
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		2,023,476,623	1,951,180,412



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

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

**Information on Formula Rates:**

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

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

**Information on Formula Rates:**

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

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

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

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

Note that at December 31, 2016, the total Prepayments balance in Account 165 includes transmission related prepayments of the following amounts:

Prepaid Federal Taxes	\$ 948,245 dr.
Prepaid Property Taxes	405,263 cr.
Prepaid Insurance	144,818 dr.
Prepaid Other	10,029 dr.
Prepaid Agency Fees	59,403 dr.
Prepaid Software License Maint.	21,420 dr.
Prepaid Lease	500 cr.
Prepaid Maintenance	44,029 dr.
<b>TOTAL</b>	<b>\$ 822,181 dr.</b>

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

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

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

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

For Form 1 reporting purposes, the MedVantage APBO, which has a credit balance in Account 182, Other Regulatory Assets at December 31, 2016, is reclassified to Account 254, Other Regulatory Liabilities. The balances are as follows:

Balance in Account 182.3	\$196,620,687 dr.
Reclass of balances to Account 254: Medvantage APBO	15,202 dr.

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

Account 182.3 Being Reported \$196,635,889 dr.

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

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

Balance in Account 182.3	<u>\$194,564,033</u> dr.
Reclass of balances to Account 254:	
Medvantage APBO	<u>13,851</u> dr.
Reclass of balances from Account 254:	
Intercompany Transmission Deferrals	<u>1,850,349</u> dr.

Account 182.3 Being Reported \$196,428,233 dr.

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

Note that at December 31, 2016, the total Unamortized Loss on Reaquired Debt balance in Account 189 includes a transmission related component of \$231,783.

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

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

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) / /	Year/Period of Report end of 2016/Q4
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**COMPARATIVE BALANCE SHEET (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	10,866,325	10,866,325
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		3,905,151	3,905,151
7	Other Paid-In Capital (208-211)	253	440,492,440	387,492,440
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	218,917,697	198,846,940
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-705,721	-707,171
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)	-2,362,179	-2,821,687
16	Total Proprietary Capital (lines 2 through 15)		671,113,713	597,581,998
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	0	0
19	(Less) Required Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	565,000,000	515,000,000
22	Unamortized Premium on Long-Term Debt (225)		5,009,384	6,082,823
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		762,695	899,215
24	Total Long-Term Debt (lines 18 through 23)		569,246,689	520,183,608
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)		5,873,390	4,192,291
29	Accumulated Provision for Pensions and Benefits (228.3)		21,502,879	20,583,979
30	Accumulated Miscellaneous Operating Provisions (228.4)		1,023,343	752,175
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)		5,891,072	5,680,822
35	Total Other Noncurrent Liabilities (lines 26 through 34)		34,290,684	31,209,267
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		56,030,409	58,369,704
39	Notes Payable to Associated Companies (233)		51,000,000	143,400,000
40	Accounts Payable to Associated Companies (234)		19,482,774	19,890,615
41	Customer Deposits (235)		2,060,472	2,205,037
42	Taxes Accrued (236)	262-263	1,161,723	71,547
43	Interest Accrued (237)		6,503,101	6,438,056
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) / /	Year/Period of Report end of 2016/Q4
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**COMPARATIVE BALANCE SHEET (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)		955,276	197,759
48	Miscellaneous Current and Accrued Liabilities (242)		34,982,218	20,790,432
49	Obligations Under Capital Leases-Current (243)		0	3,046
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)		172,175,973	251,366,196
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		285,460	269,789
57	Accumulated Deferred Investment Tax Credits (255)	266-267	8,285,219	8,834,531
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	19,680,955	16,455,194
60	Other Regulatory Liabilities (254)	278	29,035,495	27,556,302
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)		432,146,048	411,893,538
64	Accum. Deferred Income Taxes-Other (283)		87,216,387	85,829,989
65	Total Deferred Credits (lines 56 through 64)		576,649,564	550,839,343
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		2,023,476,623	1,951,180,412

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

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

For Form 1 reporting purposes, the MedVantage APBO accrued in Account 182, Other Regulatory Assets, which has a credit balance at December 31, 2016, is being reclassified to Account 254 - Other Regulatory Liabilites.

The balances are as follows:

Balance in Account 254 \$29,020,293 cr.

Reclass of balances to  
Account 254:

Medvantage APBO 15,202 cr.

Account 254 Being Reported \$29,035,495 cr.

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

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

The balances are as follows:

Balance in Account 254 \$25,692,102 cr.

Reclass of balances to  
Account 254:

Medvantage APBO 13,851 cr.

Reclass of balances to  
Account 182:

Intercompany Transmission  
Deferrals 1,850,349 cr.

Account 254 Being Reported \$27,556,302 cr.

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

**Quarterly**

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

**Annual or Quarterly if applicable**

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

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	483,255,986	514,068,684		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	251,476,812	291,180,279		
5	Maintenance Expenses (402)	320-323	20,261,076	15,554,026		
6	Depreciation Expense (403)	336-337	45,132,092	42,920,105		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	1,534,938	1,372,027		
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)		4,248,890	14,545,190		
13	(Less) Regulatory Credits (407.4)		-2,070,999	2,564,933		
14	Taxes Other Than Income Taxes (408.1)	262-263	40,960,270	38,204,950		
15	Income Taxes - Federal (409.1)	262-263	10,038,124	-4,270,547		
16	- Other (409.1)	262-263	3,926,744	1,415,070		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	37,896,234	52,094,615		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	15,175,497	12,739,798		
19	Investment Tax Credit Adj. - Net (411.4)	266	-549,312	-557,701		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		401,821,370	437,153,283		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		81,434,616	76,915,401		

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
483,255,986	514,068,684					2
						3
251,476,812	291,180,279					4
20,261,076	15,554,026					5
45,132,092	42,920,105					6
						7
1,534,938	1,372,027					8
						9
						10
						11
4,248,890	14,545,190					12
-2,070,999	2,564,933					13
40,960,270	38,204,950					14
10,038,124	-4,270,547					15
3,926,744	1,415,070					16
37,896,234	52,094,615					17
15,175,497	12,739,798					18
-549,312	-557,701					19
						20
						21
						22
						23
						24
401,821,370	437,153,283					25
81,434,616	76,915,401					26



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)		81,434,616	76,915,401		
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)		92,644	74,906		
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119	16,450	8,150		
37	Interest and Dividend Income (419)		459,043	756,373		
38	Allowance for Other Funds Used During Construction (419.1)		17,996	1,684,962		
39	Miscellaneous Nonoperating Income (421)		2,836,449	2,860,598		
40	Gain on Disposition of Property (421.1)		54,560	48,899		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		3,291,854	5,284,076		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		32,221	21,632		
46	Life Insurance (426.2)					
47	Penalties (426.3)			2,358		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		106,666	105,277		
49	Other Deductions (426.5)		87,240	286,749		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		226,127	416,016		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	118,105	96,453		
53	Income Taxes-Federal (409.2)	262-263	2,490,048	558,401		
54	Income Taxes-Other (409.2)	262-263	619,046	139,711		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	662,170	151,013		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	1,885,319	77,679		
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)		2,004,050	867,899		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		1,061,677	4,000,161		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		23,050,624	23,850,802		
63	Amort. of Debt Disc. and Expense (428)		1,290,018	1,215,209		
64	Amortization of Loss on Reaquired Debt (428.1)		74,502	74,502		
65	(Less) Amort. of Premium on Debt-Credit (429)		1,073,439	1,073,439		
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		610,983	329,849		
68	Other Interest Expense (431)		1,115,884	1,436,773		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		644,486	1,041,738		
70	Net Interest Charges (Total of lines 62 thru 69)		24,424,086	24,791,958		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		58,072,207	56,123,604		
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)		58,072,207	56,123,604		

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

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

Note that for the year ended December 31, 2016, the total amount of Allowance for Other Funds Used During Construction in Account 419.1 includes a transmission related component of \$19,846.

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

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

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

Note that for the year ended December 31, 2016, the total amount of Public Education expenses in Account 426.5 includes a transmission related component of \$0.

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

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

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

Note that for the year ended December 31, 2016, the total amount of Amortization of Loss on Reacquired Debt in Account 428.1 includes a transmission related component of \$49,668.

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

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

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

Note that for the year ended December 31, 2016, the total amount of Allowance for Borrowed Funds Used During Construction in Account 432 includes a transmission related component of \$577,998

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

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

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

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance-Beginning of Period		198,846,940	179,931,486
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	<b>TOTAL Credits to Retained Earnings (Acct. 439)</b>			
10				
11				
12				
13				
14				
15	<b>TOTAL Debits to Retained Earnings (Acct. 439)</b>			
16	Balance Transferred from Income (Account 433 less Account 418.1)		58,055,757	56,115,454
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	<b>TOTAL Appropriations of Retained Earnings (Acct. 436)</b>			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	<b>TOTAL Dividends Declared-Preferred Stock (Acct. 437)</b>			
30	Dividends Declared-Common Stock (Account 438)			
31				
32	434,653 Shares Outstanding December 31, 2016 and 2015		-38,000,000	( 37,200,000)
33				
34				
35				
36	<b>TOTAL Dividends Declared-Common Stock (Acct. 438)</b>		-38,000,000	( 37,200,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		15,000	
38	<b>Balance - End of Period (Total 1,9,15,16,22,29,36,37)</b>		218,917,697	198,846,940
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			

**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	<b>TOTAL Appropriated Retained Earnings (Account 215)</b>			
	<b>APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)</b>			
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)		218,917,697	198,846,940
	<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account</b>			
	<b>Report only on an Annual Basis, no Quarterly</b>			
49	Balance-Beginning of Year (Debit or Credit)		-707,171	( 715,321)
50	Equity in Earnings for Year (Credit) (Account 418.1)		16,450	8,150
51	(Less) Dividends Received (Debit)		15,000	
52				
53	Balance-End of Year (Total lines 49 thru 52)		-705,721	( 707,171)

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

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	58,072,207	56,123,604
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	46,667,030	44,292,132
5	Amortization of Debt Premium, Discount and Expense	291,081	216,272
6	Bad Debt Expense	3,749,663	4,940,464
7	Amortization of Regulatory Assets, Net	6,319,889	11,980,257
8	Deferred Income Taxes (Net)	21,497,588	39,428,151
9	Investment Tax Credit Adjustment (Net)	-549,312	-557,701
10	Net (Increase) Decrease in Receivables	17,175,191	-24,723,780
11	Net (Increase) Decrease in Inventory	134,296	256,441
12	Net (Increase) Decrease in Allowances Inventory	-2,761,193	-643,286
13	Net Increase (Decrease) in Payables and Accrued Expenses	22,317,403	-3,952,844
14	Net (Increase) Decrease in Other Regulatory Assets	-7,252,395	-8,244,748
15	Net Increase (Decrease) in Other Regulatory Liabilities	-224,884	-9,031,081
16	(Less) Allowance for Other Funds Used During Construction	17,996	1,684,962
17	(Less) Undistributed Earnings from Subsidiary Companies	16,450	8,150
18	Refunds/(Payments) Related to Spent Nuclear Fuel, Net	3,553,075	-57,370,641
19	Pension, SERP and PBOP Expense, Net of PBOP Contributions	-526,890	829,661
20	Other, Net	-1,114,365	-8,825,990
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	167,313,938	43,023,799
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-140,643,839	-136,236,283
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	-17,996	-1,684,962
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-140,625,843	-134,551,321
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)	-2,425,812	-128,860,552
45	Proceeds from Sales of Investment Securities (a)	2,478,889	186,444,454

**STATEMENT OF CASH FLOWS**

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase ) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54	Other Investments	15,000	
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-140,557,766	-76,967,419
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	50,000,000	
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65	Increase in Note Payable to Associated Companies		122,000,000
66	Net Increase in Short-Term Debt (c)		
67	Capital Contributions from Eversource Parent	53,000,000	
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	103,000,000	122,000,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		-50,000,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Financing Expenses	-190,546	-22,006
78	Net Decrease in Short-Term Debt (c)		
79	Decrease in Notes Payable to Associated Companies	-92,400,000	
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-38,000,000	-37,200,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-27,590,546	34,777,994
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-834,374	834,374
87			
88	Cash and Cash Equivalents at Beginning of Period	834,374	
89			
90	Cash and Cash Equivalents at End of period		834,374

Name of Respondent Western 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 2016/Q4
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NOTES TO FINANCIAL STATEMENTS

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

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

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

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

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

Unamortized debt expenses recorded in FERC account 181 are reported as a long-term asset on page 111 in the FERC Form 1 and are reported as a direct deduction from the carrying amount of long-term debt in other general purpose financial statements prepared in accordance with GAAP.

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

Accumulated deferred income taxes are reported on a gross basis in FERC accounts 190, 282 and 283 on pages 111 and 113 in the FERC Form 1 and are reported on a net basis in other general purpose financial statements prepared in accordance with GAAP.

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

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

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

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

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

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

WMECO has evaluated events subsequent to December 31, 2016 through the issuance of the GAAP financial statements on February 22, 2017, and has updated such evaluation for disclosure purposes through April 13, 2017 and did not identify any such events that required disclosure under this guidance.



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

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

**Index to the Combined Notes to Financial Statements**

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

Registrant	Applicable Notes
The Connecticut Light and Power Company	1 (A - K, M - Q), 2, 3, 4, 6, 7, 8, 9, 10, 11 (A - E, G), 13, 14, 15, 16, 17, 18, 23, 24
NSTAR Electric Company	1 (A - K, M, N, P, Q), 2, 3, 4, 6, 7, 8, 9, 10, 11, 13, 14, 16, 17, 18, 23, 24
Public Service Company of New Hampshire	1 (A - H, J - N, P, Q), 2, 3, 6, 7, 8, 9, 10, 11 (A - E, G), 12, 13, 14, 15, 16, 17, 24
Western Massachusetts Electric Company	1 (A - F, H, J, K, M, N, P, Q), 2, 3, 6, 7, 8, 9, 10, 11 (A - E, G), 13, 14, 15, 16, 17, 24

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

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

**COMBINED NOTES TO FINANCIAL STATEMENTS**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

*Eversource Energy:* Eversource Energy is a public utility holding company primarily engaged, through its wholly-owned regulated utility subsidiaries, in the energy delivery business. Eversource Energy's wholly-owned regulated utility subsidiaries consist of CL&P, NSTAR Electric, PSNH, WMECO, Yankee Gas and NSTAR Gas. Eversource provides energy delivery service to approximately 3.7 million electric and natural gas customers through these six regulated utilities in Connecticut, Massachusetts and New Hampshire.

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

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

*Other:* Eversource Service, Eversource's service company, and several wholly-owned real estate subsidiaries of Eversource, provide support services to Eversource, including its Regulated companies. Eversource holds several equity ownership interests, which are accounted for under the equity method. Eversource also consolidates the operations of CYAPC and YAEC, both of which are inactive regional nuclear generation companies engaged in the long-term storage of their spent nuclear fuel.

**B. Basis of Presentation**

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

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

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

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

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

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

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

As of December 31, 2016 and 2015, Eversource's carrying amount of goodwill was approximately \$3.5 billion. Eversource performs an assessment for possible impairment of its goodwill at least annually. Eversource completed its annual goodwill impairment test for each of its reporting units as of October 1, 2016 and determined that no impairment exists. See Note 22, "Goodwill," for further information.

### C. Accounting Standards

#### *Accounting Standards Issued but Not Yet Effective*

In May 2014, the Financial Accounting Standards Board (FASB) issued an Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, which amends existing revenue recognition guidance and is required to be applied retrospectively (either to each reporting period presented or cumulatively at the date of initial application). The Company is evaluating the requirements and potential impacts of ASU 2014-09 and will implement the standard in the first quarter of 2018 cumulatively at the date of initial application. The guidance continues to be interpreted on an industry specific level, including the timing of recognizing revenues from billings to protected customers that may not meet the collectibility threshold for revenue recognition. Therefore, while the effects of implementing the ASU on results of operations are not expected to be material, there may be changes in the timing of revenue recognition on the financial statements of Eversource, CL&P, NSTAR Electric, PSNH and WMECO.

In January 2016, the FASB issued ASU 2016-01, *Financial Instruments - Overall: Recognition and Measurement of Financial Assets and Liabilities*, which is required to be implemented in the first quarter of 2018. The ASU will remove the available-for-sale designation for equity securities, whereby changes in fair value are recorded in accumulated other comprehensive income within shareholders' equity, and will require changes in fair value of all equity securities to be recorded in earnings beginning on January 1, 2018, with the unrealized gain or loss on available-for-sale equity securities as of that date reclassified to retained earnings as a cumulative effect of adoption. The fair value of available-for-sale equity securities subject to this guidance as of December 31, 2016 was approximately \$48 million. The remaining available-for-sale equity securities included in marketable securities on the balance sheet are held in nuclear decommissioning trusts and are subject to regulatory accounting treatment and will not be impacted by this guidance. Implementation of the ASU for other financial instruments is not expected to have a material impact on the financial statements of Eversource, CL&P, NSTAR Electric, PSNH and WMECO.

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

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

**Recently Adopted Accounting Standards**

In March 2016, the FASB issued ASU 2016-09, *Compensation - Stock Compensation: Improvements to Employee Share-Based Payment Accounting* to simplify some aspects of the accounting for share-based payment transactions. The Company implemented this guidance in the first quarter of 2016, as permitted. Beginning in the first quarter of 2016, the excess tax benefits associated with the distribution of stock compensation awards, previously recognized in Capital Surplus, Paid In within Common Shareholders' Equity on the balance sheet, are recognized in income tax expense in the income statement. The impact of this ASU reduced income tax expense by \$19.1 million for the year ended December 31, 2016. Also, in the statement of cash flows, the excess tax benefits are presented as an operating activity rather than a financing activity beginning in 2016, and cash paid to satisfy the statutory income tax withholding obligation previously reflected within operating activities in 2015 and 2014 was retrospectively adjusted and is now treated as a financing activity. The cash payments to satisfy this obligation for the years ended December 31, 2016, 2015 and 2014 were \$26.6 million, \$9.7 million and \$16.5 million, respectively, and are included in Other Financing Activities on the statements of cash flows.

**D. Cash and Cash Equivalents**

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

**E. Provision for Uncollectible Accounts**

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

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

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

(Millions of Dollars)	Total Provision for Uncollectible Accounts		Uncollectible Hardship	
	As of December 31,		As of December 31,	
	2016	2015	2016	2015
Eversource	\$200.6	\$190.7	\$119.9	\$118.5
CL&P	86.4	79.5	67.7	68.1
NSTAR Electric	54.8	52.6	26.2	25.3
PSNH	9.9	8.7	—	—
WMECO	15.5	14.0	9.9	7.4

**F. Fuel, Materials, Supplies and Inventory**

Fuel, Materials, Supplies and Inventory include natural gas, coal, biomass and oil inventories, materials and supplies purchased primarily for construction or operation and maintenance purposes, RECs and emission allowances. Inventory is valued at the lower of cost or net realizable value. RECs are purchased from suppliers of renewable sources of generation and are used to meet state mandated Renewable Portfolio Standards requirements.

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

PSNH is subject to federal and state laws and regulations that regulate emissions of air pollutants, including SO<sub>2</sub>, CO<sub>2</sub>, and NO<sub>x</sub> related to its regulated generation units, and uses SO<sub>2</sub>, CO<sub>2</sub>, and NO<sub>x</sub> emissions allowances. At the end of each compliance period, PSNH is required to relinquish SO<sub>2</sub>, CO<sub>2</sub>, and NO<sub>x</sub> emissions allowances corresponding to the actual respective emissions emitted by its generating units over the compliance period. SO<sub>2</sub> and NO<sub>x</sub> emissions allowances are obtained through an annual allocation from the federal and state regulators that are granted at no cost and through purchases from third parties. CO<sub>2</sub> emissions allowances are obtained through an annual allocation from the state regulator that are granted at no cost and are acquired through auctions and through purchases from third parties. SO<sub>2</sub>, CO<sub>2</sub>, and NO<sub>x</sub> emissions allowances are charged to expense based on their average cost as they are utilized against emissions volumes at PSNH's generating units. SO<sub>2</sub>, CO<sub>2</sub>, and NO<sub>x</sub> emissions allowances are recorded within Fuel, Materials, Supplies and Inventory on the balance sheet and are classified as current or long-term depending on the period in which they are expected to be utilized against actual emissions.

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

(Millions of Dollars)	As of December 31,									
	2016					2015				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
<b>Current:</b>										
Fuel	\$135.7	\$ —	\$ —	\$99.9	\$ —	\$152.5	\$ —	\$ —	\$103.4	\$ —
Materials and Supplies	142.7	48.2	34.5	47.3	5.2	131.2	43.1	32.2	44.6	5.4
RECs	47.9	3.9	27.8	12.8	3.4	50.9	—	43.3	7.0	0.6
Emission Allowances	2.4	—	—	2.4	—	1.9	—	—	1.9	—
<b>Long-Term:</b>										
Emission Allowances	17.5	—	—	17.5	—	17.5	—	—	17.5	—

#### G. Deposits

As of December 31, 2016, Eversource, CL&P, NSTAR Electric and PSNH had \$21.7 million, \$1.4 million, \$11.8 million and \$0.5 million, respectively, of cash collateral posted not subject to master netting agreements, with ISO-NE related to energy transactions, which was included in Prepayments and Other Current Assets on the balance sheets. As of December 31, 2015, these amounts were \$17.1 million, \$0.7 million, \$8.5 million and \$1.5 million for Eversource, CL&P, NSTAR Electric and PSNH, respectively.

#### H. Fair Value Measurements

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

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

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

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

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

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Certain investments held in the Pension and PBOP plans have been valued using net asset value ("NAV") as a practical expedient. These investments are not traded on an exchange and are typically structured as investment companies offering shares or units to multiple investors for the purpose of providing a return. They include commingled funds, private equity funds, real estate funds and hedge funds. In 2016, Eversource retrospectively adopted new accounting guidance that requires investments for which fair value is measured using the NAV practical expedient no longer be classified within the fair value hierarchy. Investments valued using the NAV practical expedient are included separately in fair value disclosures and are not classified within any of the fair value hierarchy levels. Prior to the adoption of this guidance, these investments were reported within Level 2 or Level 3 of the fair value hierarchy. The adoption of this guidance changes fair value disclosures, but does not impact the methodology for valuing these investments, or the financial statement results. See Note 9A, "Employee Benefits – Pension Benefits and Postretirement Benefits Other than Pensions" for the fair value disclosures of the Pension and PBOP plan assets.

*Determination of Fair Value:* The valuation techniques and inputs used in Eversource's fair value measurements are described in Note 4, "Derivative Instruments," Note 5, "Marketable Securities," Note 6, "Asset Retirement Obligations," Note 9A, "Employee Benefits – Pension Benefits and Postretirement Benefits Other Than Pensions," and Note 14, "Fair Value of Financial Instruments" to the financial statements.

#### I. Derivative Accounting

Many of the Regulated companies' contracts for the purchase and sale of energy or energy-related products are derivatives. The accounting treatment for energy contracts entered into varies and depends on the intended use of the particular contract and on whether or not the contract is a derivative.

For the Regulated companies, regulatory assets or regulatory liabilities are recorded to offset the fair values of derivative contracts, as contract settlements are recovered from, or refunded to, customers in future rates.

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

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

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

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

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

#### J. Investments

Investments are included in Other Long-Term Assets on the balance sheets and earnings impacts from equity investments are included in Other Income, Net on the statements of income.

*Strategic, Infrastructure and Other Investments:* As of December 31, 2016 and 2015, Eversource had investments totaling \$236.9 million and \$48.0 million, respectively. As of December 31, 2016, Eversource had a 15 percent ownership interest in a FERC-regulated transmission business of \$154.6 million. As of December 31, 2016 and 2015, Eversource's investments included a 40 percent ownership interest in Access Northeast of \$30.9 million and \$10.7 million, respectively, a 37.2 percent (14.5 percent of which related to NSTAR Electric) ownership interest in two companies that transmit electricity imported from the Hydro-Quebec system in Canada of \$7.7 million and \$7.0 million, respectively, and other investments totaling \$43.7 million and \$30.3 million, respectively. NSTAR Electric's investments totaled \$3.0 million and \$2.7 million, respectively, as of December 31, 2016 and 2015.

*Regional Decommissioned Nuclear Companies:* CL&P, NSTAR Electric, PSNH and WMECO own common stock in three regional nuclear generation companies (CYAPC, YAEC and MYAPC, collectively referred to as the "Yankee Companies"), each of which owned a single nuclear generating facility that has been decommissioned. For CL&P, NSTAR Electric, PSNH and WMECO, the respective investments in CYAPC, YAEC and MYAPC are accounted for under the equity method and are included in Other Long-Term Assets on their respective balance sheets. Eversource consolidates CYAPC and YAEC because CL&P's, NSTAR Electric's, PSNH's and WMECO's combined ownership interest in each of these entities is greater than 50 percent. For further information on the Yankee Companies, see Note 11C, "Commitments and Contingencies – Spent Nuclear Fuel Obligations – Yankee Companies," to the financial statements.

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**K. Revenues**

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

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

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

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

The Regulated companies estimate unbilled sales volumes monthly by first allocating billed sales volumes to the current calendar month based on the daily load (for electric distribution companies) or the daily send-out (for natural gas distribution companies) for each billing cycle. The billed sales volumes are then subtracted from total month load or send-out, net of delivery losses, to estimate unbilled sales volumes. Unbilled revenues are estimated by first allocating unbilled sales volumes to the respective customer classes, then applying an estimated rate by customer class to those sales volumes. The estimate of unbilled revenues can significantly impact the amount of revenues recorded at NSTAR Electric, PSNH and Yankee Gas because they do not have a revenue decoupling mechanism. CL&P, WMECO and NSTAR Gas record a regulatory deferral to reflect the actual allowed amount of revenue associated with their respective decoupled distribution rate design.

*Regulated Companies' Transmission Revenues - Wholesale Rates:* The Eversource transmission owning companies have a combination of FERC-approved regional and local formula rates that work in tandem to recover all their transmission costs. These rates are part of the ISO-NE Tariff. Regional rates recover the costs of higher voltage transmission facilities that benefit the region, and are collected from all New England transmission customers, including the Eversource distribution businesses. Eversource has two sets of local rates, one for the combined transmission revenue requirements of CL&P, PSNH and WMECO, and the other for NSTAR Electric. These local rates recover the companies' total transmission revenue requirements, less revenues received from regional rates and other sources, and are collected from Eversource's distribution businesses and other transmission customers. The distribution businesses of Eversource, in turn, recover the FERC approved charges from retail customers through annual or semiannual tracking mechanisms. The transmission formula rates provide for the annual reconciliation and recovery or refund of estimated costs to actual costs. The financial impacts of differences between actual and estimated costs are deferred for future recovery from, or refunded to, transmission customers. See Note 11E, "Commitments and Contingencies – FERC ROE Complaints," for complaints filed at the FERC relating to Eversource's ROE.

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

#### L. Operating Expenses

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

(Millions of Dollars)	For the Years Ended December 31,		
	2016	2015	2014
Eversource - Natural Gas and Fuel	\$372.2	\$516.7	\$599.4
PSNH - Fuel	45.0	85.4	113.4

#### M. Allowance for Funds Used During Construction

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

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

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

Eversource (Millions of Dollars, except percentages)	For the Years Ended December 31,		
	2016	2015	2014
Borrowed Funds	\$10.8	\$ 7.2	\$5.8
Equity Funds	26.2	18.8	13.7
Total AFUDC	\$37.0	\$26.0	\$19.5
Average AFUDC Rate	4.4%	3.9%	3.4%

(Millions of Dollars, except percentages)	For the Years Ended December 31,											
	2016				2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Borrowed Funds	\$3.3	\$4.6	\$0.8	\$0.6	\$2.6	\$2.0	\$1.0	\$1.0	\$1.9	\$2.0	\$0.6	\$0.9
Equity Funds	6.3	10.2	0.3	—	5.2	4.3	1.2	1.7	2.9	3.8	0.6	1.7
Total AFUDC	\$9.6	\$14.8	\$1.1	\$0.6	\$7.8	\$6.3	\$2.2	\$2.7	\$4.8	\$5.8	\$1.2	\$2.6
Average AFUDC Rate	4.7%	3.9%	1.0%	0.8%	5.5%	3.2%	1.8%	4.4%	3.4%	2.5%	1.8%	5.6%

#### N. Other Income, Net

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



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**O. Other Taxes**

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

(Millions of Dollars)	For the Years Ended December 31,		
	2016	2015	2014
Eversource	\$162.7	\$147.2	\$148.2
CL&P	145.2	128.5	127.9

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

**P. Supplemental Cash Flow Information**

Eversource (Millions of Dollars)	As of and For the Years Ended December 31,		
	2016	2015	2014
Cash Paid/(Received) During the Year for:			
Interest, Net of Amounts Capitalized	\$398.1	\$365.9	\$349.6
Income Taxes	(135.5)	10.3	334.2
Non-Cash Investing Activities:			
Plant Additions Included in Accounts Payable (As of)	301.5	216.6	181.9

(Millions of Dollars)	As of and For the Years Ended December 31,											
	2016				2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Cash Paid/(Received) During the Year for:												
Interest, Net of Amounts Capitalized	\$143.3	\$88.2	\$46.5	\$24.7	\$144.4	\$75.7	\$42.3	\$26.7	\$144.1	\$75.3	\$41.1	\$25.9
Income Taxes	(73.9)	80.7	(36.0)	(14.7)	55.2	(19.8)	14.4	14.7	135.4	217.1	2.3	25.1
Non-Cash Investing Activities:												
Plant Additions Included in Accounts Payable (As of)	116.2	60.9	37.9	26.1	76.0	23.5	46.5	27.0	63.5	34.6	39.3	14.2

In 2016, as a result of damages awarded to the Yankee Companies for spent nuclear fuel lawsuits against the DOE described in Note 11C, "Commitments and Contingencies – Spent Nuclear Fuel Obligations – Yankee Companies," CYAPC and YAEC received total proceeds of \$52.2 million, which were classified as operating activities on the Eversource consolidated statements of cash flows. CYAPC returned \$6.8 million of these proceeds to its non-affiliated member companies. In addition, CL&P, NSTAR Electric, PSNH and WMECO received a total distribution of \$14.4 million from MYAPC as a result of DOE Phase III proceeds and a distribution from its spent nuclear fuel trust.

The 2015 cash paid for interest excludes interest payments made by CL&P and WMECO in connection with the full satisfaction of their respective obligations to the DOE for the disposal of spent nuclear fuel and high-level radioactive waste for all periods prior to 1983 from their previous ownership interest in the Millstone nuclear power stations. CL&P and WMECO divested their ownership interest in Millstone in 2001. In late 2015, CL&P and WMECO made payments of \$244.6 million and \$57.4 million, respectively, to satisfy their pre-1983 spent nuclear fuel obligations to the DOE in full, which included accumulated interest of \$178 million and \$41.8 million, respectively.

**Q. Related Parties**

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

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As of both December 31, 2016 and 2015, CL&P, PSNH and WMECO had long-term receivables from Eversource Service in the amounts of \$25 million, \$3.8 million and \$5.5 million, respectively, which were included in Other Long-Term Assets on the balance sheets. These amounts related to the funding of investments held in trust by Eversource Service in connection with certain postretirement benefits for CL&P, PSNH and WMECO employees and have been eliminated in consolidation on the Eversource financial statements.

Included in the CL&P, NSTAR Electric, PSNH and WMECO balance sheets as of December 31, 2016 and 2015 were Accounts Receivable from Affiliated Companies and Accounts Payable to Affiliated Companies relating to transactions between CL&P, NSTAR Electric, PSNH and WMECO and other subsidiaries that are wholly-owned by Eversource. These amounts have been eliminated in consolidation on the Eversource financial statements.

## 2. REGULATORY ACCOUNTING

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

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

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

Eversource (Millions of Dollars)	As of December 31,	
	2016	2015
Benefit Costs	\$1,817.8	\$1,828.2
Derivative Liabilities	423.3	388.0
Income Taxes, Net	644.5	650.9
Storm Restoration Costs	385.3	436.9
Goodwill-related	464.4	484.9
Regulatory Tracker Mechanisms	576.6	526.5
Contractual Obligations - Yankee Companies	84.9	134.4
Other Regulatory Assets	129.5	134.0
Total Regulatory Assets	4,526.3	4,583.8
Less: Current Portion	887.6	845.8
Total Long-Term Regulatory Assets	\$3,638.7	\$3,738.0

(Millions of Dollars)	As of December 31,							
	2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Benefit Costs	\$429.3	\$438.6	\$184.2	\$86.7	\$413.6	\$479.9	\$164.2	\$84.9
Derivative Liabilities	420.5	2.8	—	—	380.8	1.3	—	—
Income Taxes, Net	437.0	89.7	24.2	30.8	444.4	85.7	34.5	31.8
Storm Restoration Costs	239.8	112.5	17.1	15.9	271.4	110.9	31.5	23.1
Goodwill-related	—	398.7	—	—	—	416.3	—	—
Regulatory Tracker Mechanisms	123.9	257.3	104.5	46.7	45.1	311.0	101.2	40.1
Other Regulatory Assets	76.6	47.5	32.7	11.3	82.0	56.3	31.5	11.3
Total Regulatory Assets	1,727.1	1,347.1	362.7	191.4	1,637.3	1,461.4	362.9	191.2
Less: Current Portion	335.5	289.4	117.2	64.1	268.3	348.4	105.0	56.2
Total Long-Term Regulatory Assets	\$1,391.6	\$1,057.7	\$245.5	\$127.3	\$1,369.0	\$1,113.0	\$257.9	\$135.0

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

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

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

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

**Storm Restoration Costs:** The storm restoration cost deferrals relate to costs incurred for major storm events at CL&P, NSTAR Electric, PSNH and WMECO that each company expects to recover from customers. A storm must meet certain criteria to qualify as a major storm with the criteria specific to each state jurisdiction and utility company. Once a storm qualifies as a major storm, all qualifying expenses incurred during storm restoration efforts are deferred and recovered from customers. In addition to storm restoration costs, CL&P and PSNH are each allowed to recover pre-staging storm costs. Of the total deferred storm restoration costs, \$239 million is pending regulatory approval (including \$33 million at CL&P, \$124 million at NSTAR Electric, \$78 million at PSNH, and \$4 million at WMECO). Management believes the storm restoration costs were prudent and meet the criteria for specific cost recovery in Connecticut, Massachusetts and New Hampshire, and that recovery from customers is probable through the applicable regulatory recovery process. Each electric utility has sought, or is seeking, recovery of its deferred storm restoration costs through its applicable regulatory recovery process. Each electric utility company either records a carrying charge on its deferred storm restoration cost regulatory asset balance or the regulatory asset balance is included in rate base.

**Goodwill-related:** The goodwill regulatory asset originated from a 1999 transaction and the DPU allowed its recovery in NSTAR Electric and NSTAR Gas rates. This regulatory asset is currently being amortized and recovered from customers in rates without a carrying charge over a 40-year period, and, as of December 31, 2016, there were 23 years of amortization remaining.

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

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

CL&P, WMECO and NSTAR Gas each have a regulatory commission approved revenue decoupling mechanism. NSTAR Gas' decoupling mechanism was effective January 1, 2016. Distribution revenues are decoupled from customer sales volumes, where applicable, which breaks the relationship between sales volumes and revenues recognized. CL&P, WMECO and NSTAR Gas reconcile their annual base distribution rate recovery to pre-established levels of baseline distribution delivery service revenues. Any difference between the allowed level of distribution revenue and the actual amount incurred is adjusted through rates in a subsequent period. CL&P's and WMECO's revenue decoupling mechanisms permit recovery of an annual base amount of distribution revenues of \$1.059 billion and \$132.4 million, respectively.

**Contractual Obligations - Yankee Companies:** CL&P, NSTAR Electric, PSNH and WMECO are responsible for their proportionate share of the remaining costs, including nuclear fuel storage, of the CYAPC, YAEC and MYAPC nuclear facilities. A portion of these costs was recorded as a regulatory asset. Amounts for CL&P are earning a return and are being recovered through the CTA. Amounts for NSTAR Electric and WMECO are being recovered without a return through the transition charge. Amounts for PSNH were fully recovered in 2006. As a result of Eversource's consolidation of CYAPC and YAEC, Eversource's regulatory asset balance also includes the regulatory assets of CYAPC and YAEC, which totaled \$70.9 million and \$110.9 million as of December 31, 2016 and 2015, respectively. Intercompany transactions between CL&P, NSTAR Electric, PSNH and WMECO and the CYAPC and YAEC companies have been eliminated in consolidation of the Eversource financial statements.

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

**Regulatory Costs in Other Long-Term Assets:** Eversource's Regulated companies had \$86.3 million (including \$5.9 million for CL&P, \$35.0 million for NSTAR Electric, \$8.2 million for PSNH and \$20.1 million for WMECO) and \$75.3 million (including \$3.1 million for CL&P, \$35.4 million for NSTAR Electric, \$4.8 million for PSNH, and \$16.7 million for WMECO) of additional regulatory costs as of December 31, 2016 and 2015, respectively, that were included in Other Long-Term Assets on the balance sheets. These amounts represent incurred costs for which recovery has not yet been specifically approved by the applicable regulatory agency. However, based on regulatory policies or past precedent on similar costs, management believes it is probable that these costs will ultimately be approved and recovered from customers in rates.

**Equity Return on Regulatory Assets:** For rate-making purposes, the Regulated companies recover the carrying costs related to their regulatory assets. For certain regulatory assets, the carrying cost recovered includes an equity return component. This equity return, which is not recorded on the balance sheets, totaled \$1.2 million and \$1.5 million for CL&P as of December 31, 2016 and 2015, respectively. These carrying costs will be recovered from customers in future rates.

As of December 31, 2016 and 2015, this equity return, which is not recorded on the balance sheets, totaled \$44.9 million and \$48.3 million, respectively, for PSNH. These amounts include \$25 million of equity return on the Clean Air Project costs that PSNH has agreed not to bill customers as part of a generation divestiture settlement agreement.

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

Eversource (Millions of Dollars)	As of December 31,	
	2016	2015
Cost of Removal	\$459.7	\$437.1
Regulatory Tracker Mechanisms	145.3	99.7
Benefit Costs	136.2	—
AFUDC - Transmission	65.8	66.1
Other Regulatory Liabilities	42.1	18.5
Total Regulatory Liabilities	849.1	621.4
Less: Current Portion	146.8	107.8
Total Long-Term Regulatory Liabilities	\$702.3	\$513.6

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(Millions of Dollars)	As of December 31,							
	2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Cost of Removal	\$38.8	\$271.6	\$44.1	\$8.6	\$24.1	\$257.4	\$47.2	\$2.8
Benefit Costs	—	113.1	—	—	—	—	—	—
Regulatory Tracker Mechanisms	37.2	63.7	10.7	14.7	56.2	3.3	3.4	12.9
AFUDC - Transmission	50.2	6.9	—	8.7	51.5	5.7	—	8.9
Other Regulatory Liabilities	21.0	0.2	2.7	0.1	4.2	1.3	4.2	0.1
Total Regulatory Liabilities	147.2	455.5	57.5	32.1	136.0	267.7	54.8	24.7
Less: Current Portion	47.1	63.7	12.7	14.9	61.2	3.3	6.9	13.1
Total Long-Term Regulatory Liabilities	\$100.1	\$391.8	\$44.8	\$17.2	\$74.8	\$264.4	\$47.9	\$11.6

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

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

**2016 Regulatory Developments:**

**FERC ROE Complaints:** As of December 31, 2016, Eversource has a reserve established for the first and second ROE complaints in the pending FERC ROE complaint proceedings, which was recorded as a regulatory liability. The cumulative pre-tax reserve (excluding interest) as of December 31, 2016, which includes the impact of refunds given to customers, totaled \$39.1 million for Eversource (including \$21.4 million for CL&P, \$8.5 million for NSTAR Electric, \$3.1 million for PSNH, and \$6.1 million for WMECO). See Note 11E, "Commitments and Contingencies - FERC ROE Complaints," for further information on developments in the pending ROE complaint proceedings.

**Transmission Merger Cost Recovery Filing:** On January 31, 2017, FERC issued an order accepting a settlement agreement filed by Eversource Service on November 22, 2016, which included the recovery through transmission rates of \$27.5 million of costs, over the period June 1, 2016 through May 31, 2017, associated with the merger of Northeast Utilities and NSTAR. Eversource recorded the \$27.5 million as a regulatory asset (\$13.2 million at CL&P, \$7.8 million at NSTAR Electric, \$3.0 million at PSNH and \$3.5 million at WMECO) and as a reduction to Operations and Maintenance expense on the Eversource statements of income in 2016. The remaining regulatory asset, after amortization, as of December 31, 2016 was \$11.5 million at Eversource (\$5.5 million at CL&P, \$3.2 million at NSTAR Electric, \$1.3 million at PSNH and \$1.5 million at WMECO).

**Spent Nuclear Fuel Litigation - Yankee Companies:** As a result of damages awarded to the Yankee Companies for spent nuclear fuel lawsuits against the DOE described in Note 11C, "Commitments and Contingencies - Spent Nuclear Fuel Obligations - Yankee Companies," the Yankee Companies returned a portion of the DOE Phase III Damages proceeds to Eversource's utility subsidiaries, for the benefit of their respective customers, and MYAPC also refunded an additional amount from its spent nuclear fuel trust to Eversource's utility subsidiaries. Proceeds received from the Yankee Companies to CL&P, NSTAR Electric, PSNH and WMECO were \$13.6 million, \$5.0 million, \$3.9 million and \$3.6 million, respectively, and the corresponding refund obligation to customers was recorded as a regulatory liability.

**CL&P 2016 Unbilled Revenues Order:** Pursuant to an order received in 2016, unbilled revenues associated with CL&P's retail transmission and by-passable FMCC regulatory tracker reconciliation deferrals will be recovered in rates in 2017 and are therefore classified within current regulatory assets.

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### 3. PROPERTY, PLANT AND EQUIPMENT AND ACCUMULATED DEPRECIATION

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

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

Eversource (Millions of Dollars)	As of December 31,	
	2016	2015
Distribution - Electric	\$13,716.9	\$13,054.8
Distribution - Natural Gas	3,010.4	2,727.2
Transmission - Electric	8,517.4	7,691.9
Generation	1,224.2	1,194.1
Electric and Natural Gas Utility	26,468.9	24,668.0
Other (1)	591.6	558.6
Property, Plant and Equipment, Gross	27,060.5	25,226.6
Less: Accumulated Depreciation		
Electric and Natural Gas Utility	(6,480.4)	(6,141.1)
Other	(242.0)	(255.6)
Total Accumulated Depreciation	(6,722.4)	(6,396.7)
Property, Plant and Equipment, Net	20,338.1	18,829.9
Construction Work in Progress	1,012.4	1,062.5
Total Property, Plant and Equipment, Net	\$21,350.5	\$19,892.4

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

(Millions of Dollars)	As of December 31,							
	2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Distribution	\$5,562.9	\$5,402.3	\$1,949.8	\$841.9	\$5,377.2	\$5,100.5	\$1,804.8	\$812.3
Transmission	3,912.9	2,435.8	1,059.3	1,061.1	3,618.0	2,131.3	928.2	964.9
Generation	—	—	1,188.2	36.0	—	—	1,158.1	36.0
Property, Plant and Equipment, Gross	9,475.8	7,838.1	4,197.3	1,939.0	8,995.2	7,231.8	3,891.1	1,813.2
Less: Accumulated Depreciation	(2,082.4)	(2,025.4)	(1,254.7)	(338.8)	(2,041.9)	(1,886.8)	(1,171.0)	(307.0)
Property, Plant and Equipment, Net	7,393.4	5,812.7	2,942.6	1,600.2	6,953.3	5,345.0	2,720.1	1,506.2
Construction Work in Progress	239.0	239.1	96.7	78.1	203.5	310.5	135.3	69.1
Total Property, Plant and Equipment, Net	\$7,632.4	\$6,051.8	\$3,039.3	\$1,678.3	\$7,156.8	\$5,655.5	\$2,855.4	\$1,575.3

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

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

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

(Percent)	2016	2015	2014
Eversource	3.0%	2.9%	3.0%
CL&P	2.7%	2.7%	2.7%
NSTAR Electric	3.0%	3.0%	3.0%
PSNH	3.1%	3.2%	3.0%
WMECO	2.7%	2.7%	3.3%

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

(Years)	As of December 31, 2016				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Distribution	35.1	37.7	32.0	31.3	30.7
Transmission	41.5	38.0	43.8	43.5	49.7
Generation	29.0	—	—	29.1	25.0
Other	11.0	—	—	—	—

#### 4. DERIVATIVE INSTRUMENTS

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

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

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

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

	As of December 31,					
	2016			2015		
<i>(Millions of Dollars)</i>	Commodity Supply and Price Risk Management	Netting (1)	Net Amount Recorded as a Derivative	Commodity Supply and Price Risk Management	Netting (1)	Net Amount Recorded as a Derivative
<b>Current Derivative Assets:</b>						
Level 2:						
Eversource	\$6.0	\$—	\$6.0	\$—	\$—	\$—
Level 3:						
Eversource, CL&P	13.9	(9.4)	4.5	16.7	(10.9)	5.8
<b>Long-Term Derivative Assets:</b>						
Level 2:						
Eversource	\$0.3	\$(0.1)	\$0.2	\$ 0.1	\$—	\$0.1
Level 3:						
Eversource	77.3	(11.7)	65.6	62.0	(19.3)	42.7
CL&P	77.3	(11.7)	65.6	60.7	(19.3)	41.4
NSTAR Electric	—	—	—	1.3	—	1.3
<b>Current Derivative Liabilities:</b>						
Level 2:						
Eversource	\$—	\$—	\$—	\$ (5.8)	\$—	\$(5.8)
Level 3:						
Eversource	(79.7)	—	(79.7)	(92.3)	—	(92.3)
CL&P	(77.8)	—	(77.8)	(91.8)	—	(91.8)
NSTAR Electric	(1.9)	—	(1.9)	(0.5)	—	(0.5)
<b>Long-Term Derivative Liabilities:</b>						
Level 3:						
Eversource	\$(413.7)	\$—	\$(413.7)	\$(337.1)	\$—	\$(337.1)
CL&P	(412.8)	—	(412.8)	(336.2)	—	(336.2)
NSTAR Electric	(0.9)	—	(0.9)	(0.9)	—	(0.9)

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

The business activities that result in the recognition of derivative assets also create exposure to various counterparties. As of December 31, 2016, Eversource's and CL&P's derivative assets were exposed to counterparty credit risk. Of Eversource's and CL&P's derivative assets, \$76.2 million and \$70.0 million, respectively, were contracted with investment grade entities.

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

**Derivative Contracts At Fair Value with Offsetting Regulatory Amounts**

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



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

As of December 31, 2016 and 2015, Eversource had NYMEX financial contracts for natural gas futures in order to reduce variability associated with the purchase price of 9.2 million and 9.1 million MMBtu of natural gas, respectively.

For the years ended December 31, 2016, 2015 and 2014, there were losses of \$125.5 million and \$60.2 million and gains of \$134.4 million, respectively, deferred as regulatory costs, which reflect the change in fair value associated with Eversource's derivative contracts.

#### Credit Risk

Certain of Eversource's derivative contracts contain credit risk contingent provisions. These provisions require Eversource to maintain investment grade credit ratings from the major rating agencies and to post collateral for contracts in a net liability position over specified credit limits. As of December 31, 2015, Eversource had \$5.8 million of derivative contracts in a net liability position that were subject to credit risk contingent provisions and would have been required to post additional collateral of \$5.8 million if Eversource's unsecured debt credit ratings had been downgraded to below investment grade. As of December 31, 2016, Eversource had no derivative contracts in a net liability position that were subject to credit risk contingent provisions.

#### Fair Value Measurements of Derivative Instruments

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

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

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

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

	As of December 31,							
	2016				2015			
	Range		Period Covered		Range		Period Covered	
<u>Capacity Prices:</u>								
Eversource	\$ 5.50	— 8.70	per kW-Month	2020 - 2026	\$ 10.81	— 15.82	per kW-Month	2016 - 2026
CL&P	5.50	— 8.70	per kW-Month	2020 - 2026	10.81	— 12.60	per kW-Month	2019 - 2026
<u>Forward Reserve:</u>								
Eversource, CL&P	\$ 1.40	— 2.00	per kW-Month	2017 - 2024	\$2.00		per kW-Month	2016 - 2024
<u>REC Prices:</u>								
Eversource, NSTAR Electric	\$ 24	— 29	per REC	2017 - 2018	\$ 45	— 51	per REC	2016 - 2018

Exit price premiums of 3 percent through 20 percent are also applied on these contracts and reflect the uncertainty and illiquidity premiums that would be required based on the most recent market activity available for similar type contracts.

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

<i>(Millions of Dollars)</i>	Eversource	CL&P	NSTAR Electric
<b>Derivatives, Net:</b>			
Fair Value as of January 1, 2015	\$(415.4)	\$(410.9)	\$(4.5)
Net Realized/Unrealized Losses Included in Regulatory Assets and Liabilities	(52.1)	(51.3)	(0.8)
Settlements	86.6	81.4	5.2
Fair Value as of December 31, 2015	<u>\$(380.9)</u>	<u>\$(380.8)</u>	<u>\$(0.1)</u>
Net Realized/Unrealized Losses Included in Regulatory Assets and Liabilities	(130.7)	(122.7)	(8.0)
Settlements	88.3	83.0	5.3
Fair Value as of December 31, 2016	<u>\$(423.3)</u>	<u>\$(420.5)</u>	<u>\$(2.8)</u>

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

## 5. MARKETABLE SECURITIES

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

*Trading Securities:* Eversource has elected to record certain equity securities as trading securities, with the changes in fair values recorded in Other Income, Net on the statements of income. As of December 31, 2016 and 2015, these securities were classified as Level 1 in the fair value hierarchy and totaled \$9.6 million and \$14.2 million, respectively. For the years ended December 31, 2016, 2015 and 2014, net gains on these securities of \$0.6 million, \$2.0 million and \$1.9 million, respectively, were recorded in Other Income, Net on the statements of income. Dividend income is recorded in Other Income, Net when dividends are declared.

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

<i>(Millions of Dollars)</i>	As of December 31,							
	2016				2015			
	Amortized Cost	Pre-Tax Unrealized Gains	Pre-Tax Unrealized Losses	Fair Value	Amortized Cost	Pre-Tax Unrealized Gains	Pre-Tax Unrealized Losses	Fair Value
Eversource								
Debt Securities	\$296.2	\$1.1	\$(2.1)	\$295.2	\$256.5	\$4.5	\$(0.6)	\$260.4
Equity Securities	203.3	62.3	(1.2)	264.4	215.3	59.2	(3.4)	271.1

Eversource's debt and equity securities include CYAPC's and YAEC's marketable securities held in nuclear decommissioning trusts of \$466.7 million and \$436.9 million as of December 31, 2016 and 2015, respectively. Unrealized gains and losses for these nuclear decommissioning trusts are recorded in Marketable Securities with the corresponding offset to Other Long-Term Liabilities on the balance sheets, with no impact on the statements of income.

*Unrealized Losses and Other-than-Temporary Impairment:* There have been no significant unrealized losses, other-than-temporary impairments or credit losses in 2016 or 2015. Factors considered in determining whether a credit loss exists include the duration and severity of the impairment, adverse conditions specifically affecting the issuer, and the payment history, ratings and rating changes of the security. For asset-backed debt securities, underlying collateral and expected future cash flows are also evaluated.

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

**Contractual Maturities:** As of December 31, 2016, the contractual maturities of available-for-sale debt securities were as follows:

Eversource (Millions of Dollars)	Amortized Cost	Fair Value
Less than one year (1)	\$60.5	\$60.3
One to five years	45.4	45.8
Six to ten years	59.7	58.3
Greater than ten years	130.6	130.8
Total Debt Securities	<u>\$296.2</u>	<u>\$295.2</u>

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

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

Eversource (Millions of Dollars)	As of December 31,	
	2016	2015
Level 1:		
Mutual Funds and Equities	\$274.0	\$285.3
Money Market Funds	54.8	26.9
Total Level 1	<u>\$328.8</u>	<u>\$312.2</u>
Level 2:		
U.S. Government Issued Debt Securities (Agency and Treasury)	\$63.0	\$46.6
Corporate Debt Securities	41.1	43.9
Asset-Backed Debt Securities	18.5	20.0
Municipal Bonds	107.5	111.4
Other Fixed Income Securities	10.3	11.6
Total Level 2	<u>\$240.4</u>	<u>\$233.5</u>
Total Marketable Securities	<u>\$569.2</u>	<u>\$545.7</u>

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

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## 6. ASSET RETIREMENT OBLIGATIONS

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

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

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

**Eversource**  
(Millions of Dollars)

	As of December 31,	
	2016	2015
Balance as of Beginning of Year	\$430.1	\$426.3
Liabilities Incurred During the Year	1.3	6.6
Liabilities Settled During the Year	(19.0)	(18.2)
Accretion	22.9	26.5
Revisions in Estimated Cash Flows	(8.9)	(11.1)
Balance as of End of Year	\$426.4	\$430.1

	As of December 31,							
	2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
(Millions of Dollars)								
Balance as of Beginning of Year	\$33.8	\$35.3	\$21.6	\$5.7	\$35.3	\$34.3	\$20.6	\$5.9
Liabilities Incurred During the Year	—	—	0.5	—	—	6.2	0.4	—
Liabilities Settled During the Year	—	(0.3)	—	(0.1)	—	(1.5)	—	(0.1)
Accretion	2.2	1.7	1.4	0.3	2.2	1.8	1.3	0.4
Revisions in Estimated Cash Flows	—	—	—	—	(3.7)	(5.5)	(0.7)	(0.5)
Balance as of End of Year	\$36.0	\$36.7	\$23.5	\$5.9	\$33.8	\$35.3	\$21.6	\$5.7

Eversource's amounts include CYAPC and YAEC's AROs of \$308.6 million and \$319.1 million as of December 31, 2016 and 2015, respectively. The fair value of the ARO for CYAPC and YAEC includes uncertainties of the fuel off-load dates related to the DOE's timing of performance regarding its obligation to dispose of the spent nuclear fuel and high level waste. The incremental asset recorded as an offset to the ARO liability was fully depreciated since the plants have no remaining useful life. Any changes in the assumptions used to calculate the fair value of the ARO liability are recorded with a corresponding offset to the related regulatory asset. The assets held in the CYAPC and YAEC nuclear decommissioning trusts are restricted for settling the ARO and all other decommissioning obligations. For further information on the assets held in the nuclear decommissioning trusts, see Note 5, "Marketable Securities," to the financial statements.

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## 7. SHORT-TERM DEBT

*Short-Term Debt Borrowing Limits:* The amount of short-term borrowings that may be incurred by CL&P, NSTAR Electric, WMECO and NPT is subject to periodic approval by the FERC. As a result of the NHPUC having jurisdiction over PSNH's short-term debt, PSNH is not currently required to obtain FERC approval for its short-term borrowings. On June 16, 2015, the FERC granted authorization that allows CL&P and WMECO to incur total short-term borrowings up to a maximum of \$600 million and \$300 million, respectively, through December 31, 2017. On August 8, 2016, the FERC granted authorization to allow NSTAR Electric to issue total short-term debt securities in an aggregate principal amount not to exceed \$655 million outstanding at any one time, through October 23, 2018. On November 3, 2016, FERC authorized NPT to issue up to an aggregate of \$800 million in short-term debt and long-term debt through December 31, 2018.

PSNH is authorized by regulation of the NHPUC to incur short-term borrowings up to 10 percent of net fixed plant plus an additional \$60 million until further ordered by the NHPUC. As of December 31, 2016, PSNH's short-term debt authorization under the 10 percent of net fixed plant test plus \$60 million totaled approximately \$349 million.

CL&P's certificate of incorporation contains preferred stock provisions restricting the amount of unsecured debt that CL&P may incur, including limiting unsecured indebtedness with a maturity of less than 10 years to 10 percent of total capitalization. As of December 31, 2016, CL&P had \$557.6 million of unsecured debt capacity available under this authorization.

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

*Commercial Paper Programs and Credit Agreements:* Eversource parent has a \$1.45 billion commercial paper program allowing Eversource parent to issue commercial paper as a form of short-term debt. As of December 31, 2016 and 2015, Eversource parent had approximately \$1.0 billion and approximately \$1.1 billion, respectively, in short-term borrowings outstanding under the Eversource parent commercial paper program, leaving \$428.0 million and \$351.5 million of available borrowing capacity as of December 31, 2016 and 2015, respectively. The weighted-average interest rate on these borrowings as of December 31, 2016 and 2015 was 0.88 percent and 0.72 percent, respectively. As of December 31, 2016, there were intercompany loans from Eversource parent of \$80.1 million to CL&P, \$160.9 million to PSNH, and \$51.0 million to WMECO. As of December 31, 2015, there were intercompany loans from Eversource parent of \$277.4 million to CL&P, \$231.3 million to PSNH and \$143.4 million to WMECO. Eversource parent, CL&P, PSNH, WMECO, NSTAR Gas and Yankee Gas are parties to a five-year \$1.45 billion revolving credit facility. Effective September 26, 2016, the revolving credit facility's termination date was extended for one additional year to September 4, 2021. The revolving credit facility serves to backstop Eversource parent's \$1.45 billion commercial paper program. There were no borrowings outstanding on the revolving credit facility as of December 31, 2016 or 2015.

NSTAR Electric has a \$450 million commercial paper program allowing NSTAR Electric to issue commercial paper as a form of short-term debt. As of December 31, 2016 and 2015, NSTAR Electric had \$126.5 million and \$62.5 million, respectively, in short-term borrowings outstanding under its commercial paper program, leaving \$323.5 million and \$387.5 million of available borrowing capacity as of December 31, 2016 and 2015, respectively. The weighted-average interest rate on these borrowings as of December 31, 2016 and 2015 was 0.71 percent and 0.40 percent, respectively. NSTAR Electric is a party to a five-year \$450 million revolving credit facility. Effective September 26, 2016, the revolving credit facility's termination date was extended for one additional year to September 4, 2021. The revolving credit facility serves to backstop NSTAR Electric's \$450 million commercial paper program. There were no borrowings outstanding on the revolving credit facility as of December 31, 2016 or 2015.

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

Under the credit facilities described above, Eversource and its subsidiaries must comply with certain financial and non-financial covenants, including a consolidated debt to total capitalization ratio. As of December 31, 2016 and 2015, Eversource and its subsidiaries were in compliance with these covenants. If Eversource or its subsidiaries were not in compliance with these covenants, an event of default would occur requiring all outstanding borrowings by such borrower to be repaid and additional borrowings by such borrower would not be permitted under its respective credit facility.

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## 8. LONG-TERM DEBT

Details of long-term debt outstanding are as follows:

### CL&P

(Millions of Dollars)

	As of December 31,	
	2016	2015
<b>First Mortgage Bonds:</b>		
7.875% 1994 Series D due 2024	\$139.8	\$139.8
5.750% 2004 Series B due 2034	130.0	130.0
5.625% 2005 Series B due 2035	100.0	100.0
6.350% 2006 Series A due 2036	250.0	250.0
5.375% 2007 Series A due 2017	150.0	150.0
5.750% 2007 Series B due 2037	150.0	150.0
5.750% 2007 Series C due 2017	100.0	100.0
6.375% 2007 Series D due 2037	100.0	100.0
5.650% 2008 Series A due 2018	300.0	300.0
5.500% 2009 Series A due 2019	250.0	250.0
2.500% 2013 Series A due 2023	400.0	400.0
4.300% 2014 Series A due 2044	250.0	250.0
4.150% 2015 Series A due 2045	350.0	350.0
<b>Total First Mortgage Bonds</b>	<b>2,669.8</b>	<b>2,669.8</b>
<b>Pollution Control Revenue Bonds:</b>		
4.375% Fixed Rate Tax Exempt due 2028	120.5	120.5
Less Amounts due Within One Year	(250.0)	—
Unamortized Premiums and Discounts, Net	(10.0)	(10.7)
Unamortized Debt Issuance Costs	(14.3)	(15.9)
<b>CL&amp;P Long-Term Debt</b>	<b>\$2,516.0</b>	<b>\$2,763.7</b>

### NSTAR Electric

(Millions of Dollars)

	As of December 31,	
	2016	2015
<b>Debentures:</b>		
5.750% due 2036	\$200.0	\$200.0
5.625% due 2017	400.0	400.0
5.500% due 2040	300.0	300.0
2.375% due 2022	400.0	400.0
Variable Rate due 2016 (0.6036% as of December 31, 2015)	—	200.0
4.400% due 2044	300.0	300.0
3.250% due 2025	250.0	250.0
2.700% due 2026	250.0	—
<b>Total Debentures</b>	<b>2,100.0</b>	<b>2,050.0</b>
Less Amounts due Within One Year	(400.0)	(200.0)
Unamortized Premiums and Discounts, Net	(9.1)	(8.5)
Unamortized Debt Issuance Costs	(12.8)	(11.7)
<b>NSTAR Electric Long-Term Debt</b>	<b>\$1,678.1</b>	<b>\$1,829.8</b>

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**PSNH**

(Millions of Dollars)

	As of December 31,	
	2016	2015
First Mortgage Bonds:		
5.600% Series M due 2035	\$50.0	\$50.0
6.150% Series N due 2017	70.0	70.0
6.000% Series O due 2018	110.0	110.0
4.500% Series P due 2019	150.0	150.0
4.050% Series Q due 2021	122.0	122.0
3.200% Series R due 2021	160.0	160.0
3.500% Series S due 2023	325.0	325.0
Total First Mortgage Bonds	<u>987.0</u>	<u>987.0</u>
Pollution Control Revenue Bonds:		
Adjustable Rate Tax Exempt Series A due 2021 (1.138% and 0.193% as of December 31, 2016 and 2015, respectively)	89.3	89.3
Less Amounts due Within One Year	(70.0)	—
Unamortized Premiums and Discounts, Net	0.1	0.1
Unamortized Debt Issuance Costs	(4.4)	(5.4)
PSNH Long-Term Debt	<u>\$ 1,002.0</u>	<u>\$ 1,071.0</u>

**WMECO**

(Millions of Dollars)

	As of December 31,	
	2016	2015
Notes:		
5.900% Senior Notes Series B due 2034	\$50.0	\$50.0
6.700% Senior Notes Series D due 2037	40.0	40.0
5.100% Senior Notes Series E due 2020	95.0	95.0
3.500% Senior Notes Series F due 2021	250.0	250.0
3.880% Senior Notes Series G due 2023	80.0	80.0
2.750% Senior Notes Series H due 2026	50.0	—
Total Notes	<u>565.0</u>	<u>515.0</u>
Unamortized Premiums and Discounts, Net	4.2	5.2
Unamortized Debt Issuance Costs	(2.7)	(2.9)
WMECO Long-Term Debt	<u>\$ 566.5</u>	<u>\$ 517.3</u>

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**OTHER**  
(Millions of Dollars)

	As of December 31,	
	2016	2015
<b>Yankee Gas - First Mortgage Bonds:</b>		
8.480% Series B due 2022	\$20.0	\$20.0
5.260% Series H due 2019	50.0	50.0
5.350% Series I due 2035	50.0	50.0
6.900% Series J due 2018	100.0	100.0
4.870% Series K due 2020	50.0	50.0
4.820% Series L due 2044	100.0	100.0
3.350% Series M due 2025	75.0	75.0
<b>Total First Mortgage Bonds</b>	<b>445.0</b>	<b>445.0</b>
Unamortized Premium	0.4	0.4
Unamortized Debt Issuance Costs	(1.5)	(1.7)
<b>Yankee Gas Long-Term Debt</b>	<b>443.9</b>	<b>443.7</b>
<b>NSTAR Gas - First Mortgage Bonds:</b>		
9.950% Series J due 2020	25.0	25.0
7.110% Series K due 2033	35.0	35.0
7.040% Series M due 2017	25.0	25.0
4.460% Series N due 2020	125.0	125.0
4.350% Series O due 2045	100.0	100.0
<b>Total First Mortgage Bonds</b>	<b>310.0</b>	<b>310.0</b>
Less Amounts due Within One Year	(25.0)	—
Unamortized Debt Issuance Costs	(0.7)	(0.8)
<b>NSTAR Gas Long-Term Debt</b>	<b>284.3</b>	<b>309.2</b>
<b>Eversource Parent - Notes and Debentures:</b>		
4.500% Debentures due 2019	350.0	350.0
1.450% Senior Notes Series E due 2018	300.0	300.0
2.800% Senior Notes Series F due 2023	450.0	450.0
1.600% Senior Notes Series G due 2018	150.0	150.0
3.150% Senior Notes Series H due 2025	300.0	300.0
2.500% Senior Notes Series I due 2021	250.0	—
3.350% Senior Notes Series J due 2026	250.0	—
<b>Total Eversource Parent Notes and Debentures</b>	<b>2,050.0</b>	<b>1,550.0</b>
Pre-1983 Spent Nuclear Fuel Obligation (CYAPC)	180.0	179.5
Fair Value Adjustment (1)	144.6	173.5
Less Fair Value Adjustment - Current Portion (1)	(28.9)	(28.9)
Unamortized Premiums and Discounts, Net	(2.2)	(1.3)
Unamortized Debt Issuance Costs	(4.9)	(1.9)
<b>Total Other Long-Term Debt</b>	<b>\$3,066.8</b>	<b>\$2,623.8</b>
<b>Total Eversource Long-Term Debt</b>	<b>\$8,829.4</b>	<b>\$8,805.6</b>

(1) The fair value adjustment amount is the purchase price adjustment, net of amortization, required to record the NSTAR long-term debt at fair value on the date of the 2012 merger.



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*Long-Term Debt Issuances:* In March 2016, Eversource parent issued \$250 million of 2.50 percent Series I Senior Notes due to mature in 2021 and \$250 million of 3.35 percent Series J Senior Notes due to mature in 2026. The proceeds, net of issuance costs, were used to repay short-term borrowings under the Eversource parent commercial paper program.

In May 2016, NSTAR Electric issued \$250 million of 2.70 percent debentures, due to mature in 2026. The proceeds, net of issuance costs, were used to repay short-term borrowings under the NSTAR Electric commercial paper program and fund capital expenditures and working capital.

In June 2016, WMECO issued \$50 million of 2.75 percent Series H Senior Notes, due to mature in 2026. The proceeds, net of issuance costs, were used to repay short-term borrowings.

*Long-Term Debt Repayments:* In May 2016, NSTAR Electric repaid at maturity \$200 million variable rate debentures, using short term borrowings.

*Debt Issuance Authorizations:* On November 3, 2016, FERC authorized NPT to issue up to an aggregate of \$800 million in short-term debt and long-term debt through December 31, 2018. On December 28, 2016, PURA approved Yankee Gas' request to extend the authorization period for issuance of up to \$125 million in long-term debt from December 31, 2016 to December 31, 2017. On January 4, 2017, PURA approved CL&P's request for authorization up to \$1.325 billion in long-term debt through December 31, 2020.

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

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

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

WMECO and Yankee Gas have certain long-term debt agreements that contain cross-default provisions. No other debt issuances contain cross-default provisions as of December 31, 2016.

*Pre-1983 Spent Nuclear Fuel Obligation:* Under the Nuclear Waste Policy Act of 1982, the DOE is responsible for the selection and development of repositories for, and the disposal of, spent nuclear fuel and high-level radioactive waste. CYAPC is obligated to pay the DOE for the costs to dispose of spent nuclear fuel and high-level radioactive waste generated prior to April 7, 1983 (pre-1983 Spent Nuclear Fuel) and recorded an accrual for the full liability thereof to the DOE. This liability accrues interest costs at the 3-month Treasury bill yield rate. For nuclear fuel used to generate electricity prior to April 7, 1983, payment may be made any time prior to the first delivery of spent fuel to the DOE. Fees for disposal of nuclear fuel burned on or after April 7, 1983 were billed to member companies and paid to the DOE.

As a result of consolidating CYAPC, Eversource has consolidated \$180.0 million and \$179.5 million, respectively, in pre-1983 spent nuclear fuel obligations to the DOE, which include accumulated interest costs of \$131.2 million and \$130.7 million as of December 31, 2016 and 2015, respectively. CYAPC maintains a trust to fund amounts due to the DOE for the disposal of pre-1983 spent nuclear fuel. For further information, see Note 5, "Marketable Securities," to the financial statements.

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**Long-Term Debt Maturities:** Long-term debt maturities on debt outstanding for the years 2017 through 2021 and thereafter are shown below. These amounts exclude the CYAPC pre-1983 spent nuclear fuel obligation, net unamortized premiums, discounts and debt issuance costs, and other fair value adjustments as of December 31, 2016:

<i>(Millions of Dollars)</i>	<b>Eversource</b>	<b>CL&amp;P</b>	<b>NSTAR Electric</b>	<b>PSNH</b>	<b>WMECO</b>
2017	\$745.0	\$250.0	\$400.0	\$70.0	\$—
2018	960.0	300.0	—	110.0	—
2019	800.0	250.0	—	150.0	—
2020	295.0	—	—	—	95.0
2021	871.3	—	—	371.3	250.0
Thereafter	5,665.3	1,990.3	1,700.0	375.0	220.0
<b>Total</b>	<b>\$9,336.6</b>	<b>\$2,790.3</b>	<b>\$2,100.0</b>	<b>\$1,076.3</b>	<b>\$565.0</b>

## 9. EMPLOYEE BENEFITS

### A. Pension Benefits and Postretirement Benefits Other Than Pensions

Eversource Service sponsors a defined benefit retirement plan (the "Pension Plan") that covers eligible employees, including, among others, employees of CL&P, NSTAR Electric, PSNH and WMECO. The Pension Plan is subject to the provisions of ERISA, as amended by the PPA of 2006. Eversource's policy is to annually fund the Pension Plan in an amount at least equal to an amount that will satisfy all federal funding requirements. In addition to the Pension Plan, Eversource maintains SERP Plans, sponsored by Eversource Service, which provide benefits in excess of Internal Revenue Code limitations to eligible participants consisting of current and retired employees.

Eversource Service also sponsored a defined benefit postretirement plan (PBOP) that provided certain benefits, primarily medical, dental and life insurance to eligible employees that met certain age and service eligibility requirements. In August 2016, the Company amended its PBOP Plan, which standardized separate benefit structures that existed within the plan and made other benefit changes. The new plan provides life insurance and a health reimbursement arrangement created for the purpose of reimbursing retirees and dependents for health insurance premiums and certain medical expenses. The benefits provided under the PBOP Plan are not vested and the Company has the right to modify any benefit provision subject to applicable laws at that time. Eversource annually funds postretirement costs through tax deductible contributions to external trusts.

Because the Regulated companies recover the retiree benefit costs from customers through rates, regulatory assets are recorded in lieu of recording an adjustment to Accumulated Other Comprehensive Income/(Loss) for the funded status of the Pension, SERP and PBOP Plans. Regulatory accounting is also applied to the portions of the Eversource Service costs that support the Regulated companies, as these costs are also recovered from customers. Adjustments to the Pension and PBOP Plans funded status for the unregulated companies are recorded on an after-tax basis to Accumulated Other Comprehensive Income/(Loss). For further information, see Note 2, "Regulatory Accounting," and Note 15, "Accumulated Other Comprehensive Income/(Loss)," to the financial statements.

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

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

Eversource <i>(Millions of Dollars)</i>	Pension and SERP As of December 31,	
	2016	2015
<b>Change in Benefit Obligation:</b>		
Benefit Obligation as of Beginning of Year	\$(5,080.1)	\$(5,486.2)
Plan Amendment	(9.0)	—
Service Cost	(75.0)	(91.4)
Interest Cost	(185.5)	(227.0)
Actuarial Gain/(Loss)	(151.8)	331.5
Benefits Paid – Pension	254.0	238.5
Benefits Paid - Lump Sum	—	149.5
Benefits Paid – SERP	5.1	5.0
Benefit Obligation as of End of Year	<u>\$(5,242.3)</u>	<u>\$(5,080.1)</u>
<b>Change in Pension Plan Assets:</b>		
Fair Value of Pension Plan Assets as of Beginning of Year	\$3,905.4	\$4,126.5
Employer Contributions	146.2	154.6
Actual Return on Pension Plan Assets	278.4	12.3
Benefits Paid	(254.0)	(238.5)
Benefits Paid - Lump Sum	—	(149.5)
Fair Value of Pension Plan Assets as of End of Year	<u>\$4,076.0</u>	<u>\$3,905.4</u>
Funded Status as of December 31 <sup>st</sup>	<u>\$(1,166.3)</u>	<u>\$(1,174.7)</u>

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**Pension and SERP**

	As of December 31, 2016				As of December 31, 2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
<i>(Millions of Dollars)</i>								
<b>Change in Benefit Obligation:</b>								
Benefit Obligation as of Beginning of Year	\$(1,157.6)	\$(949.7)	\$(547.6)	\$(237.6)	\$(1,230.1)	\$(982.6)	\$(580.7)	\$(249.4)
Plan Amendment	—	(2.8)	—	—	—	—	—	—
Change due to transfer of employees	8.8	(0.6)	2.4	1.9	(4.6)	6.2	(1.9)	(1.3)
Service Cost	(18.8)	(13.2)	(9.9)	(3.1)	(24.7)	(14.9)	(12.1)	(4.3)
Interest Cost	(41.6)	(33.8)	(20.7)	(8.4)	(51.1)	(40.2)	(24.3)	(10.4)
Actuarial Gain/(Loss)	(23.9)	(33.3)	(21.5)	(3.9)	77.8	34.1	38.9	12.6
Benefits Paid – Pension	62.6	53.8	24.9	13.2	60.2	47.6	23.2	12.7
Benefits Paid - Lump Sum	—	—	—	—	14.5	—	9.1	2.5
Benefits Paid – SERP	0.3	0.2	0.2	—	0.4	0.1	0.2	—
<b>Benefit Obligation as of End of Year</b>	<b>\$(1,170.2)</b>	<b>\$(979.4)</b>	<b>\$(572.2)</b>	<b>\$(237.9)</b>	<b>\$(1,157.6)</b>	<b>\$(949.7)</b>	<b>\$(547.6)</b>	<b>\$(237.6)</b>
<b>Change in Pension Plan Assets:</b>								
Fair Value of Pension Plan Assets as of Beginning of Year	\$913.5	\$832.9	\$470.5	\$220.8	\$980.8	\$879.0	\$498.4	\$234.0
Change due to transfer of employees	(8.8)	0.6	(2.4)	(1.9)	4.6	(6.2)	1.9	1.3
Employer Contributions	0.4	28.4	17.1	—	—	5.0	1.0	—
Actual Return on Pension Plan Assets	63.0	59.2	33.7	15.3	2.8	2.7	1.5	0.7
Benefits Paid	(62.6)	(53.8)	(24.9)	(13.2)	(60.2)	(47.6)	(23.2)	(12.7)
Benefits Paid - Lump Sum	—	—	—	—	(14.5)	—	(9.1)	(2.5)
<b>Fair Value of Pension Plan Assets as of End of Year</b>	<b>\$905.5</b>	<b>\$867.3</b>	<b>\$494.0</b>	<b>\$221.0</b>	<b>\$913.5</b>	<b>\$832.9</b>	<b>\$470.5</b>	<b>\$220.8</b>
<b>Funded Status as of December 31<sup>st</sup></b>	<b>\$(264.7)</b>	<b>\$(112.1)</b>	<b>\$(78.2)</b>	<b>\$(16.9)</b>	<b>\$(244.1)</b>	<b>\$(116.8)</b>	<b>\$(77.1)</b>	<b>\$(16.8)</b>

In 2016, there was a decrease in the discount rate used to calculate the funded status of the Eversource pension liability, which resulted in an increase to Eversource's pension liability of approximately \$177 million, partially offset by a revised scale for the mortality table resulting in a decrease to Eversource's pension liability of approximately \$32 million as of December 31, 2016. In December 2016, Eversource amended its pension plan to adjust the calculation of lump sum payments or annuity payments for certain employees. This amendment resulted in an increase to the liability of \$9 million as of December 31, 2016.

In 2015, there was an increase in the discount rate used to calculate the funded status and a revised scale for the mortality table for the Eversource pension liability, resulting in a decrease of the estimated benefits to be provided to plan participants and a decrease to Eversource's liability of approximately \$267 million and \$48 million, respectively, as of December 31, 2015. In August 2015, Eversource made a total lump-sum payout of \$149.5 million, which reduced the projected benefit obligation and Pension Plan assets by a corresponding amount. The lump-sum payment had no impact on the net Accrued Pension Liability reflected on the Eversource, CL&P, PSNH and WMECO balance sheets as of December 31, 2015.

The pension and SERP Plans' funded status includes the current portion of the SERP liability totaling \$24.8 million and \$6.6 million as of December 31, 2016 and 2015, respectively, which is included in Other Current Liabilities on the accompanying balance sheets.

As of December 31, 2016 and 2015, the accumulated benefit obligation for the Pension and SERP Plans is as follows:

<i>(Millions of Dollars)</i>	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2016	\$4,829.6	\$1,065.2	\$904.8	\$518.9	\$220.0
2015	4,733.2	1,062.7	888.8	506.4	222.3

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

	Pension and SERP			
	As of December 31,			
	2016		2015	
Discount Rate	4.01%	— 4.33%	4.21%	— 4.60%
Compensation/Progression Rate	3.50%		3.50%	

*Pension and SERP Expense:* Eversource charges net periodic pension expense to its subsidiaries based on the actual participant demographic data for each subsidiary's participants. The actual investment return in the trust is allocated to each of the subsidiaries annually in proportion to the investment return expected to be earned during the year.

Effective January 1, 2016, the Company refined its method of estimating the discount rate for the service and interest cost components of Pension expense from the yield-curve approach to the spot rate methodology, which provides a more precise measurement by matching projected cash flows to the corresponding spot rates on the yield curve. Historically, these components were estimated using the same weighted-average discount rate as for the funded status. The total pre-tax benefit of this change on Pension expense, prior to the capitalized portion and amounts deferred and recovered through rate reconciliation mechanisms, for the year ended December 31, 2016 was approximately \$46 million.

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

<i>(Millions of Dollars)</i>	Pension and SERP				
	For the Year Ended December 31, 2016				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Service Cost	\$75.0	\$18.8	\$13.2	\$9.9	\$3.1
Interest Cost	185.5	41.6	33.8	20.7	8.4
Expected Return on Pension Plan Assets	(317.9)	(72.1)	(67.6)	(38.6)	(17.5)
Actuarial Loss	125.7	25.4	34.4	9.9	5.5
Prior Service Cost	3.6	1.5	—	0.5	0.3
Total Net Periodic Benefit Expense/(Income)	\$71.9	\$15.2	\$13.8	\$2.4	\$(0.2)
Intercompany Allocations	N/A	\$13.8	\$8.9	\$4.0	\$2.5
Capitalized Pension Expense	\$22.1	\$9.3	\$7.6	\$1.4	\$0.4

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

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

(1) Amounts exclude \$3.2 million for the year ended December 31, 2015 that represent amounts included in other deferred debits.

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

	Pension and SERP					
	For the Years Ended December 31,					
	2016		2015		2014	
Discount Rate	3.27%	—	4.89%	4.20%	4.85%	5.03%
Expected Long-Term Rate of Return	8.25%			8.25%	8.25%	
Compensation/Progression Rate	3.50%			3.50%	—	4.00%

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

<i>(Millions of Dollars)</i>	Regulatory Assets		OCI	
	For the Years Ended December 31,			
	2016	2015	2016	2015
Actuarial Losses/(Gains) Arising During the Year	\$184.6	\$(2.0)	\$6.8	\$(6.2)
Actuarial Losses Reclassified as Net Periodic Benefit Expense	(119.9)	(142.3)	(5.8)	(6.2)
Prior Service Cost Arising During the Year	7.1	—	1.9	—
Prior Service Cost Reclassified as Net Periodic Benefit Expense	(3.4)	(3.5)	(0.2)	(0.2)

The following is a summary of the remaining Regulatory Assets and Accumulated Other Comprehensive Loss amounts that have not been recognized as components of net periodic benefit expense as of December 31, 2016 and 2015, as well as the amounts that are expected to be recognized as components in 2017:

<i>(Millions of Dollars)</i>	Regulatory Assets as of December 31,		Expected 2017 Expense	AOCL as of December 31,		Expected 2017 Expense
	2016	2015		2016	2015	
Actuarial Loss	\$1,732.3	\$1,667.6	\$128.5	\$82.1	\$81.1	\$5.8
Prior Service Cost	13.4	9.7	4.1	2.3	0.6	0.2

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**PBOP Plan:** The PBOP Plan is accounted for under the multiple-employer approach, with each operating company's balance sheet reflecting its share of the funded status of the plan. The following tables provide information on the PBOP Plan benefit obligations, fair values of plan assets, and funded status:

Eversource (Millions of Dollars)	PBOP	
	As of December 31,	
	2016	2015
<b>Change in Benefit Obligation:</b>		
Benefit Obligation as of Beginning of Year	\$(1,051.4)	\$(1,147.9)
Plan Amendment	244.0	—
Service Cost	(12.2)	(16.3)
Interest Cost	(32.9)	(47.2)
Actuarial Gain/(Loss)	(17.7)	106.0
Benefits Paid	60.2	54.0
Benefit Obligation as of End of Year	<u>\$(810.0)</u>	<u>\$(1,051.4)</u>
<b>Change in Plan Assets:</b>		
Fair Value of Plan Assets as of Beginning of Year	\$812.2	\$862.6
Actual Return on Plan Assets	51.3	(4.3)
Employer Contributions	12.5	7.9
Benefits Paid	(60.2)	(54.0)
Fair Value of Plan Assets as of End of Year	<u>\$815.8</u>	<u>\$812.2</u>
Funded Status as of December 31st	<u>\$5.8</u>	<u>\$(239.2)</u>

(Millions of Dollars)	PBOP							
	As of December 31,							
	2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
<b>Change in Benefit Obligation:</b>								
Benefit Obligation as of Beginning of Year	\$(164.0)	\$(412.8)	\$(88.5)	\$(34.4)	\$(173.9)	\$(468.7)	\$(91.8)	\$(36.6)
Plan Amendment	(12.5)	195.3	(6.7)	(1.7)	—	—	—	—
Change due to transfer of employees	1.3	0.3	0.3	0.2	0.1	2.3	(0.3)	—
Service Cost	(2.0)	(3.0)	(1.3)	(0.4)	(2.1)	(5.4)	(1.4)	(0.4)
Interest Cost	(5.3)	(12.2)	(2.9)	(1.1)	(7.2)	(19.0)	(3.9)	(1.5)
Actuarial Gain/(Loss)	3.6	(24.6)	3.6	1.1	7.2	59.1	3.6	1.5
Benefits Paid	13.9	20.3	5.8	3.0	11.9	18.9	5.3	2.6
Benefit Obligation as of End of Year	<u>\$(165.0)</u>	<u>\$(236.7)</u>	<u>\$(89.7)</u>	<u>\$(33.3)</u>	<u>\$(164.0)</u>	<u>\$(412.8)</u>	<u>\$(88.5)</u>	<u>\$(34.4)</u>
<b>Change in Plan Assets:</b>								
Fair Value of Plan Assets as of Beginning of Year	\$136.7	\$320.3	\$75.8	\$31.7	\$ 149.0	\$ 336.5	\$80.9	\$34.4
Change due to transfer of employees	(0.8)	(0.3)	(0.2)	(0.3)	—	0.6	0.2	—
Actual Return on Plan Assets	7.2	23.2	3.4	1.4	(0.4)	(2.8)	—	(0.1)
Employer Contributions	—	8.9	—	—	—	4.9	—	—
Benefits Paid	(13.9)	(20.3)	(5.8)	(3.0)	(11.9)	(18.9)	(5.3)	(2.6)
Fair Value of Plan Assets as of End of Year	<u>\$129.2</u>	<u>\$331.8</u>	<u>\$73.2</u>	<u>\$29.8</u>	<u>\$136.7</u>	<u>\$320.3</u>	<u>\$75.8</u>	<u>\$31.7</u>
Funded Status as of December 31st	<u>\$(35.8)</u>	<u>\$95.1</u>	<u>\$(16.5)</u>	<u>\$(3.5)</u>	<u>\$(27.3)</u>	<u>\$(92.5)</u>	<u>\$(12.7)</u>	<u>\$(2.7)</u>

The August 2016 PBOP plan amendment resulted in a reduction to Eversource's accumulated benefit liability of approximately \$244 million. As of December 31, 2016, there was a decrease in the discount rate used to calculate the funded status, as compared to the discount rate as of December 31, 2015, resulting in an increase to the Eversource liability of approximately \$75 million, which was partially offset by a decrease of approximately \$52 million from changes in mortality and other assumptions.

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In 2015, there was an increase in the discount rate used to calculate the funded status of the Eversource PBOP liability and a revised scale for the mortality table resulting in a decrease of the estimated benefits to be provided to plan participants, both of which resulted in a decrease to Eversource's liability of approximately \$60 million and \$23 million, respectively, as of December 31, 2015.

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

	PBOP	
	As of December 31,	
	2016	2015
Discount Rate	4.21%	4.62%
Health Care Cost Trend Rate	N/A	6.25%

Effective with the plan amendment that standardized plan designs and made benefit changes in August 2016, the health care cost trend rate is no longer applicable.

*PBOP Expense:* Eversource charges net periodic postretirement benefits expense to its subsidiaries based on the actual participant demographic data for each subsidiary's participants. The actual investment return in the trust each year is allocated to each of the subsidiaries annually in proportion to the investment return expected to be earned during the year.

Effective January 1, 2016, the Company refined its method of estimating the discount rate for the service and interest cost components of PBOP expense from the yield-curve methodology to the spot rate methodology, which provides a more precise measurement by matching projected cash flows to the corresponding spot rates on the yield curve. Historically these components were estimated using the same weighted-average discount rate as for the funded status. The total pre-tax benefit of this change on PBOP expense, prior to the capitalized portion and amounts deferred and recovered through rate reconciliation mechanisms, for the year ended December 31, 2016 was approximately \$10 million.

The August 2016 PBOP Plan amendment resulted in a remeasurement of the benefit obligation and annual expense using assumptions at that point in time, including updated discount rates and asset values. The remeasurement resulted in a decrease in net periodic benefit costs for PBOP benefits, prior to the capitalized portion and amounts deferred and recovered through rate reconciliation mechanisms, of approximately \$10 million, which was recorded in 2016, and most of this amount will be deferred for future refund to customers.

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

(Millions of Dollars)	PBOP				
	For the Year Ended December 31, 2016				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Service Cost	\$12.2	\$2.0	\$3.0	\$1.3	\$0.4
Interest Cost	32.9	5.3	12.2	2.9	1.1
Expected Return on Plan Assets	(62.9)	(10.1)	(25.7)	(5.5)	(2.4)
Actuarial Loss	9.0	1.5	3.2	0.7	0.1
Prior Service (Credit)/Cost	(9.1)	0.5	(7.2)	0.2	0.1
Total Net Periodic Benefit Income	\$(17.9)	\$(0.8)	\$(14.5)	\$(0.4)	\$(0.7)
Intercompany Allocations	N/A	\$0.3	\$(0.2)	\$(0.1)	\$0.1
Capitalized PBOP Expense/(Income)	\$(8.0)	\$(0.5)	\$(6.4)	\$0.1	\$(0.3)



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<i>(Millions of Dollars)</i>	PBOP				
	For the Year Ended December 31, 2015				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Service Cost	\$16.3	\$2.1	\$5.4	\$1.4	\$0.4
Interest Cost	47.2	7.2	19.0	3.9	1.5
Expected Return on Plan Assets	(67.4)	(11.1)	(27.3)	(6.0)	(2.5)
Actuarial Loss	6.8	0.7	2.3	0.5	—
Prior Service Credit	(0.5)	—	(0.2)	—	—
Total Net Periodic Benefit Expense/(Income)	\$2.4	\$(1.1)	\$(0.8)	\$(0.2)	\$0.6
Intercompany Allocations	N/A	\$1.9	\$0.8	\$0.4	\$0.3
Capitalized PBOP Expense/(Income)	\$0.1	\$(0.2)	\$(0.2)	\$0.2	\$(0.2)

<i>(Millions of Dollars)</i>	PBOP				
	For the Year Ended December 31, 2014				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Service Cost	\$12.5	\$2.2	\$3.1	\$1.3	\$0.4
Interest Cost	49.5	8.1	19.4	4.3	1.7
Expected Return on Plan Assets	(63.3)	(10.5)	(25.9)	(5.4)	(2.3)
Actuarial Loss/(Gain)	12.2	4.2	(0.5)	2.2	0.5
Prior Service Credit	(2.8)	—	(1.9)	—	—
Total Net Periodic Benefit Expense/(Income)	\$8.1	\$4.0	\$(5.8)	\$2.4	\$0.3
Intercompany Allocations	N/A	\$3.8	\$0.8	\$1.0	\$0.7
Capitalized PBOP Expense/(Income)	\$1.4	\$1.8	\$(2.3)	\$0.8	\$0.2

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

	PBOP					
	For the Years Ended December 31,					
	2016		2015		2014	
Discount Rate	2.88%	—	4.09%	4.22%	4.78%	—
Expected Long-Term Rate of Return	8.25%		8.25%		8.25%	

The health care cost trend rate assumption used to calculate the PBOP expense amount was 6.25 percent and 6.5 percent for the years ended December 31, 2016 and 2015, respectively. The effect of increasing the assumed health care cost trend rate by one percentage point for the year ended December 31, 2016 would have increased service and interest cost components of PBOP expense by a total of \$4.4 million. A decrease of one percentage point in the assumed health care cost trend rate would have decreased the service and interest cost components of PBOP expense by a total of \$3.4 million. Effective January 1, 2017, the health care trend rate no longer has an impact on the PBOP expense due to the benefit design changes effective with the plan amendment.

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

(Millions of Dollars)	Regulatory Assets		OCI	
	For the Years Ended December 31,			
	2016	2015	2016	2015
Actuarial Losses/(Gains) Arising During the Year	\$32.4	\$(34.1)	\$(2.0)	\$0.7
Actuarial (Losses)/Gains Reclassified as Net Periodic Benefit (Expense)/Income	(9.2)	(6.4)	0.2	(0.4)
Prior Service (Credit)/Cost Arising During the Year	(247.9)	—	4.0	—
Prior Service Credit/(Cost) Reclassified as Net Periodic Benefit Income/(Expense)	9.7	0.5	(0.6)	—

The following is a summary of the remaining Regulatory Assets and Accumulated Other Comprehensive Loss amounts that have not been recognized as components of net periodic benefit expense as of December 31, 2016 and 2015, as well as the amounts that are expected to be recognized as components in 2017:

(Millions of Dollars)	Regulatory Assets as of December 31,		Expected 2017 Expense	AOCL as of December 31,		Expected 2017 Expense
	2016	2015		2016	2015	
	Actuarial Loss	\$175.4	\$152.2	\$7.9	\$4.5	\$6.3
Prior Service (Credit)/Cost	(239.5)	(1.3)	(21.7)	3.4	—	0.2

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

(Millions of Dollars)	2017	2018	2019	2020	2021	2022-2026
Pension and SERP	\$284.5	\$277.0	\$284.3	\$290.4	\$298.9	\$1,562.9
PBOP	54.8	55.0	55.1	55.4	55.4	270.7

**Eversource Contributions:** Based on the current status of the Pension Plan and federal pension funding requirements, Eversource currently expects to make contributions of approximately \$175 million in 2017, of which approximately \$2 million and \$25 million, will be contributed by CL&P, and NSTAR Electric, respectively. The remaining \$148 million is expected to be contributed by other Eversource subsidiaries, primarily Eversource Service. Eversource expects to make \$7.6 million in contributions to the PBOP Plan in 2017, of which approximately \$5 million will be contributed by NSTAR Electric.

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**Fair Value of Pension and PBOP Plan Assets:** Pension and PBOP funds are held in external trusts. Trust assets, including accumulated earnings, must be used exclusively for Pension and PBOP payments. Eversource's investment strategy for its Pension and PBOP Plans is to maximize the long-term rates of return on these plans' assets within an acceptable level of risk. The investment strategy for each asset category includes a diversification of asset types, fund strategies and fund managers and it establishes target asset allocations that are routinely reviewed and periodically rebalanced. PBOP assets are comprised of assets held in the PBOP Plan, as well as specific assets within the Pension Plan trust (401(h) assets). The investment policy and strategy of the 401(h) assets is consistent with that of the defined benefit pension plan. Eversource's expected long-term rates of return on Pension and PBOP Plan assets are based on target asset allocation assumptions and related expected long-term rates of return. In developing its expected long-term rate of return assumptions for the Pension and PBOP Plans, Eversource evaluated input from consultants, as well as long-term inflation assumptions and historical returns. For the year ended December 31, 2016, management has assumed long-term rates of return of 8.25 percent for the Pension and PBOP Plan assets. These long-term rates of return are based on the assumed rates of return for the target asset allocations as follows:

	As of December 31, 2016 and 2015	
	Pension Plan and Tax-Exempt Assets Within PBOP Plan	
	Target Asset Allocation	Assumed Rate of Return
<b>Equity Securities:</b>		
United States	22.0%	8.5%
International	13.0%	8.5%
Emerging Markets	5.0%	10.0%
Private Equity	12.0%	12.0%
<b>Debt Securities:</b>		
Fixed Income	12.0%	4.5%
High Yield Fixed Income	13.0%	8.5%
Emerging Markets Debt	5.0%	7.5%
<b>Real Estate and Other Assets</b>	10.0%	7.5%
<b>Hedge Funds</b>	8.0%	7.0%

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

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

(Millions of Dollars)	Pension Plan							
	Fair Value Measurements as of December 31,							
	2016				2015			
Asset Category:	Level 1	Level 2	Uncategorized	Total	Level 1	Level 2	Uncategorized	Total
Equity Securities (1)	\$455.5	\$—	\$1,279.7	\$1,735.2	\$396.5	\$62.2	\$1,228.7	\$1,687.4
Private Equity	6.0	—	518.4	524.4	7.6	—	464.7	472.3
Fixed Income (2)	—	183.0	1,099.4	1,282.4	—	208.6	1,008.2	1,216.8
Real Estate and Other Assets	77.2	—	325.9	403.1	—	85.9	291.9	377.8
Hedge Funds	—	—	335.0	335.0	—	—	340.5	340.5
<b>Total</b>	<b>\$538.7</b>	<b>\$183.0</b>	<b>\$3,558.4</b>	<b>\$4,280.1</b>	<b>\$404.1</b>	<b>\$356.7</b>	<b>\$3,334.0</b>	<b>\$4,094.8</b>
Less: 401(h) PBOP Assets (3)				(204.1)				(189.4)
<b>Total Pension Assets</b>				<b>\$4,076.0</b>				<b>\$3,905.4</b>

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(Millions of Dollars)	PBOP Plan							
	Fair Value Measurements as of December 31,							
	2016				2015			
Asset Category:	Level 1	Level 2	Uncategorized	Total	Level 1	Level 2	Uncategorized	Total
Equity Securities (1)	\$88.6	\$—	\$214.1	\$302.7	\$109.7	\$—	\$199.4	\$309.1
Private Equity	—	—	32.2	32.2	—	—	32.9	32.9
Fixed Income (2)	9.5	44.8	132.3	186.6	9.7	50.5	131.0	191.2
Real Estate and Other Assets	15.5	—	27.5	43.0	—	6.6	30.8	37.4
Hedge Funds	—	—	47.2	47.2	—	—	52.2	52.2
Total	\$113.6	\$44.8	\$453.3	\$611.7	\$119.4	\$57.1	\$446.3	\$622.8
Add: 401(h) PBOP Assets (3)				204.1				189.4
Total PBOP Assets				\$815.8				\$812.2

(1) United States, International and Emerging Markets equity securities that are uncategorized include investments in commingled funds and hedge funds that are overlaid with equity index swaps and futures contracts.

(2) Fixed Income investments that are uncategorized include fixed income funds that invest in a variety of opportunistic fixed income strategies, and hedge funds that are overlaid with fixed income futures.

(3) The assets of the Pension Plan include a 401(h) account that has been allocated to provide health and welfare postretirement benefits under the PBOP Plan.

The Company values assets based on observable inputs when available. Equity securities, exchange traded funds and futures contracts classified as Level 1 in the fair value hierarchy are priced based on the closing price on the primary exchange as of the balance sheet date.

Fixed income securities, such as government issued securities, corporate bonds and high yield bond funds, are included in Level 2 and are valued using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. The pricing models utilize observable inputs such as recent trades for the same or similar instruments, yield curves, discount margins and bond structures. Swaps are valued using pricing models that incorporate interest rates and equity and fixed income index closing prices to determine a net present value of the cash flows.

Certain investments, such as commingled funds, private equity investments, real estate funds and hedge funds are valued using the NAV as a practical expedient. These investments are structured as investment companies offering shares or units to multiple investors for the purpose of providing a return. Commingled funds are recorded at NAV provided by the asset manager, which is based on the market prices of the underlying equity securities. Hedge funds are recorded at NAV based on the values of the underlying assets. Private Equity investments, fixed income partnership funds and Real Estate and Other Assets are valued using the NAV provided by the partnerships, which are based on discounted cash flows of the underlying investments, real estate appraisals or public market comparables of the underlying investments. The Company has retrospectively adopted new accounting guidance that eliminates the requirement to classify assets valued at NAV, as a practical expedient, within the fair value hierarchy. Prior to the adoption of this guidance, these investments were classified as Level 2 or Level 3 in the fair value hierarchy. The adoption of this guidance changes fair value measurement disclosures, but does not impact the methodology for valuing the investments or financial statement results.

#### B. Defined Contribution Plan

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

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

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

(Millions of Dollars)	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2016	\$31.8	\$4.5	\$7.0	\$3.4	\$1.1
2015	30.4	4.8	6.3	3.4	1.0
2014	29.7	5.0	6.3	3.2	1.0

### C. Share-Based Payments

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

*Eversource Incentive Plans:* Eversource maintains long-term equity-based incentive plans in which Eversource, CL&P, NSTAR Electric, PSNH and WMECO employees, officers and board members are eligible to participate. The incentive plans authorize Eversource to grant up to 8,000,000 new shares for various types of awards, including RSUs and performance shares, to eligible employees, officers, and board members. As of December 31, 2016 and 2015, Eversource had 2,692,350 and 3,005,010 common shares, respectively, available for issuance under these plans.

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

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

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

	RSUs (Units)	Weighted Average Grant-Date Fair Value
Outstanding as of December 31, 2015	729,308	\$43.45
Granted	305,340	\$54.67
Shares Issued	(270,060)	\$44.94
Forfeited	(40,318)	\$53.99
Outstanding as of December 31, 2016	724,270	\$47.86

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The weighted average grant-date fair value of RSUs granted for the years ended December 31, 2016, 2015 and 2014 was \$54.67, \$54.57 and \$42.27, respectively. As of December 31, 2016 and 2015, the number and weighted average grant-date fair value of unvested RSUs was 322,158 and \$53.47 per share, and 469,772 and \$48.58 per share, respectively. During 2016, there were 402,263 RSUs at a weighted average grant-date fair value of \$48.96 per share that vested during the year and were either paid or deferred. As of December 31, 2016, 402,112 RSUs were fully vested and deferred and an additional 306,050 are expected to vest.

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

	Performance Shares (Units)	Weighted Average Grant-Date Fair Value
Outstanding as of December 31, 2015	528,428	\$46.30
Granted	222,139	\$53.64
Shares Issued	(201,826)	\$40.93
Forfeited	(25,807)	\$54.48
Outstanding as of December 31, 2016	522,934	\$51.09

The weighted average grant-date fair value of performance shares granted for the years ended December 31, 2016, 2015 and 2014 was \$53.64, \$55.04 and \$43.40, respectively. As of December 31, 2016 and 2015, the number and weighted average grant-date fair value of unvested performance shares was 301,363 and \$51.52 per share, and 528,428 and \$46.30 per share, respectively. During 2016, there were 423,025 performance shares at a weighted average grant-date fair value of \$45.94 per share that vested during the year and were either paid or deferred. As of December 31, 2016, 221,571 performance shares were fully vested and deferred.

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

Eversource (Millions of Dollars)	For the Years Ended December 31,		
	2016	2015	2014
Compensation Expense	\$23.6	\$23.1	\$24.6
Future Income Tax Benefit	9.6	9.4	10.3

(Millions of Dollars)	For the Years Ended December 31,											
	2016				2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Compensation Expense	\$9.1	\$6.5	\$3.5	\$1.7	\$9.3	\$5.8	\$3.2	\$1.7	\$8.1	\$7.4	\$3.0	\$1.3
Future Income Tax Benefit	3.7	2.6	1.4	0.7	3.8	2.4	1.3	0.7	3.4	3.1	1.3	0.5

As of December 31, 2016, there was \$13.9 million of total unrecognized compensation expense related to nonvested share-based awards for Eversource, including \$5.1 million for CL&P, \$3.8 million for NSTAR Electric, \$2.0 million for PSNH and \$0.9 million for WMECO. This cost is expected to be recognized ratably over a weighted-average period of 1.76 years for Eversource, CL&P, NSTAR Electric and PSNH, and 1.75 years for WMECO.

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

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In 2016, the Company adopted new accounting guidance, which prospectively changed the accounting for excess tax benefits associated with the distribution of stock compensation awards and also changed the presentation of excess tax benefits on the statement of cash flows from a financing activity to an operating activity. For the year ended December 31, 2016, the impact of the ASU was to reduce income tax expense by \$19.1 million, which increased cash flows from operating activities on the statement of cash flows. See Note 1C, "Summary of Significant Accounting Policies - Accounting Standards," for further information. For each of the years ended December 31, 2015 and 2014, changes in excess tax benefits totaling \$9.5 million increased cash flows from financing activities.

**Stock Options:** Stock options currently outstanding granted under the NSTAR Incentive Plan, expire ten years from the date of grant and are fully vested. The weighted average remaining contractual lives for the options outstanding as of December 31, 2016 is 2.0 years. A summary of stock option transactions is as follows:

	Options	Weighted Average Exercise Price	Intrinsic Value (Millions)
Outstanding and Exercisable - December 31, 2015	171,872	\$26.47	\$4.2
Exercised	(47,232)	\$28.12	\$1.3
Outstanding and Exercisable - December 31, 2016	124,640	\$25.84	\$3.7

Cash received for options exercised during the year ended December 31, 2016 totaled \$1.3 million. The tax benefit realized from stock options exercised totaled \$0.5 million for the year ended December 31, 2016.

**Employee Share Purchase Plan:** Eversource maintained an ESPP for eligible employees, which allowed for Eversource common shares to be purchased by employees at the end of successive six-month offering periods at 95 percent of the closing market price on the last day of each six-month period. The ESPP qualified as a non-compensatory plan under accounting guidance for share-based payments, and no compensation expense was recorded for ESPP purchases.

During 2016, employees purchased 16,014 shares at a discounted price of \$51.11. Employees purchased 33,715 shares in 2015 at discounted prices of \$52.80 and \$47.23. As of December 31, 2015, 743,260 shares were available for future issuance under the ESPP. The ESPP ended as of February 1, 2016.

#### D. Other Retirement Benefits

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

Eversource  
(Millions of Dollars)

	As of and For the Years Ended December 31,		
	2016	2015	2014
Actuarially-Determined Liability	\$54.2	\$55.2	\$57.5
Other Retirement Benefits Expense	2.9	3.9	4.5

	As of and For the Years Ended December 31,											
	2016				2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
(Millions of Dollars) Actuarially-Determined Liability	\$0.3	\$—	\$2.0	\$0.1	\$0.4	\$—	\$2.4	\$0.2	\$0.4	\$—	\$2.6	\$0.2
Other Retirement Benefits Expense	1.1	0.7	0.6	0.2	1.5	1.0	0.7	0.3	2.1	0.3	0.9	0.4

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## 10. INCOME TAXES

The components of income tax expense are as follows:

**Eversource**  
(Millions of Dollars)

	For the Years Ended December 31,		
	2016	2015	2014
<b>Current Income Taxes:</b>			
Federal	\$38.9	\$6.2	\$4.4
State	53.0	45.7	24.5
<b>Total Current</b>	<b>91.9</b>	<b>51.9</b>	<b>28.9</b>
<b>Deferred Income Taxes, Net:</b>			
Federal	427.9	436.1	406.8
State	38.6	55.6	36.5
<b>Total Deferred</b>	<b>466.5</b>	<b>491.7</b>	<b>443.3</b>
<b>Investment Tax Credits, Net</b>	<b>(3.4)</b>	<b>(3.6)</b>	<b>(3.9)</b>
<b>Income Tax Expense</b>	<b>\$555.0</b>	<b>\$540.0</b>	<b>\$ 468.3</b>

	For the Years Ended December 31,											
	2016				2015				2014			
(Millions of Dollars)	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
<b>Current Income Taxes:</b>												
Federal	\$27.3	\$73.9	\$(13.7)	\$12.5	\$26.9	\$36.3	\$(16.7)	\$(3.5)	\$(0.2)	\$75.0	\$(22.6)	\$1.9
State	13.3	35.0	8.8	4.5	15.8	19.8	6.0	1.6	4.3	20.2	(0.1)	1.8
<b>Total Current</b>	<b>40.6</b>	<b>108.9</b>	<b>(4.9)</b>	<b>17.0</b>	<b>42.7</b>	<b>56.1</b>	<b>(10.7)</b>	<b>(1.9)</b>	<b>4.1</b>	<b>95.2</b>	<b>(22.7)</b>	<b>3.7</b>
<b>Deferred Income Taxes, Net:</b>												
Federal	157.6	78.3	79.5	18.3	135.8	147.5	74.5	33.4	138.0	88.0	79.6	28.1
State	11.3	1.9	7.8	3.2	0.2	25.7	9.3	6.0	(7.1)	20.1	15.2	6.0
<b>Total Deferred</b>	<b>168.9</b>	<b>80.2</b>	<b>87.3</b>	<b>21.5</b>	<b>136.0</b>	<b>173.2</b>	<b>83.8</b>	<b>39.4</b>	<b>130.9</b>	<b>108.1</b>	<b>94.8</b>	<b>34.1</b>
<b>Investment Tax Credits, Net</b>	<b>(1.2)</b>	<b>(1.3)</b>	<b>—</b>	<b>(0.5)</b>	<b>(1.3)</b>	<b>(1.3)</b>	<b>—</b>	<b>(0.5)</b>	<b>(1.5)</b>	<b>(1.3)</b>	<b>—</b>	<b>(0.5)</b>
<b>Income Tax Expense</b>	<b>\$208.3</b>	<b>\$187.8</b>	<b>\$82.4</b>	<b>\$38.0</b>	<b>\$177.4</b>	<b>\$228.0</b>	<b>\$73.1</b>	<b>\$37.0</b>	<b>\$133.5</b>	<b>\$202.0</b>	<b>\$72.1</b>	<b>\$37.3</b>



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

**Eversource**

(Millions of Dollars, except percentages)

	For the Years Ended December 31,		
	2016	2015	2014
Income Before Income Tax Expense	\$1,504.8	\$1,425.9	\$1,295.4
Statutory Federal Income Tax Expense at 35%	526.7	499.1	453.4
Tax Effect of Differences:			
Depreciation	(3.4)	(4.6)	(5.6)
Investment Tax Credit Amortization	(3.4)	(3.6)	(3.9)
Other Federal Tax Credits	(3.5)	(3.8)	(3.5)
State Income Taxes, Net of Federal Impact	56.2	61.1	42.5
Dividends on ESOP	(8.4)	(8.1)	(8.0)
Tax Asset Valuation Allowance/Reserve Adjustments	3.3	4.7	(2.9)
Excess Stock Benefit (1)	(19.1)	—	—
Other, Net	6.6	(4.8)	(3.7)
Income Tax Expense	\$555.0	\$540.0	\$468.3
Effective Tax Rate	36.9%	37.9%	36.2%

	For the Years Ended December 31,											
	2016				2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Income Before Income Tax Expense	\$542.6	\$480.5	\$214.3	\$96.1	\$476.8	\$572.6	\$187.5	\$93.5	\$421.2	\$505.1	\$186.1	\$95.1
Statutory Federal Income Tax Expense at 35%	189.9	168.2	75.0	33.6	166.9	200.4	65.6	32.7	147.4	176.8	65.1	33.3
Tax Effect of Differences:												
Depreciation	1.6	(3.4)	1.0	0.3	(1.7)	(1.4)	0.5	(0.3)	(3.6)	(1.3)	0.3	(0.2)
Investment Tax Credit Amortization	(1.2)	(1.3)	—	(0.5)	(1.3)	(1.3)	—	(0.5)	(1.5)	(1.3)	—	(0.5)
Other Federal Tax Credits	—	—	(3.5)	—	—	—	(3.8)	—	—	—	(3.5)	—
State Income Taxes, Net of Federal Impact	14.5	24.0	10.8	5.0	9.2	29.6	9.9	4.9	4.4	26.2	9.8	5.0
Tax Asset Valuation Allowance/Reserve Adjustments	1.5	—	—	—	1.2	—	—	—	(6.3)	—	—	—
Excess Stock Benefit (1)	(0.9)	(1.0)	(0.4)	(0.2)	—	—	—	—	—	—	—	—
Other, Net	2.9	1.3	(0.5)	(0.2)	3.1	0.7	0.9	0.2	(6.9)	1.6	0.4	(0.3)
Income Tax Expense	\$208.3	\$187.8	\$82.4	\$38.0	\$177.4	\$228.0	\$73.1	\$37.0	\$133.5	\$202.0	\$72.1	\$37.3
Effective Tax Rate	38.4%	39.1%	38.4%	39.6%	37.2%	39.8%	39.0%	39.6%	31.7%	40.0%	38.7%	39.2%

(1) In 2016, the Company adopted new accounting guidance, which prospectively changed the accounting for excess tax benefits associated with the distribution of stock compensation awards, previously recognized in Capital Surplus, Paid In within Common Shareholders' Equity on the balance sheet, to recognition within income tax expense in the income statement. See Note 1C, "Summary of Significant Accounting Policies - Accounting Standards," for further information.

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

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

Eversource (Millions of Dollars)	As of December 31,	
	2016	2015
<b>Deferred Tax Assets:</b>		
Employee Benefits	\$640.6	\$637.5
Derivative Liabilities	192.6	172.7
Regulatory Deferrals - Liabilities	290.9	243.5
Allowance for Uncollectible Accounts	76.6	60.5
Tax Effect - Tax Regulatory Liabilities	11.8	9.7
Federal Net Operating Loss Carryforwards	—	5.4
Purchase Accounting Adjustment	112.2	119.3
Other	170.5	197.1
<b>Total Deferred Tax Assets</b>	<b>1,495.2</b>	<b>1,445.7</b>
Less: Valuation Allowance	5.1	3.7
<b>Net Deferred Tax Assets</b>	<b>\$1,490.1</b>	<b>\$1,442.0</b>
<b>Deferred Tax Liabilities:</b>		
Accelerated Depreciation and Other Plant-Related Differences	\$5,001.2	\$4,602.6
Property Tax Accruals	81.9	76.7
<b>Regulatory Amounts:</b>		
Regulatory Deferrals - Assets	1,321.8	1,289.1
Tax Effect - Tax Regulatory Assets	252.6	249.3
Goodwill Regulatory Asset - 1999 Merger	186.7	194.9
Derivative Assets	29.5	17.7
Other	223.6	159.4
<b>Total Deferred Tax Liabilities</b>	<b>\$7,097.3</b>	<b>\$6,589.7</b>

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(Millions of Dollars)	As of December 31,							
	2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Deferred Tax Assets:								
Employee Benefits	\$138.8	\$58.4	\$46.5	\$11.1	\$126.1	\$91.3	\$37.1	\$10.0
Derivative Liabilities	191.5	1.1	—	—	165.7	0.6	—	—
Regulatory Deferrals - Liabilities	6.3	186.4	36.7	8.5	36.0	109.4	42.1	6.1
Allowance for Uncollectible Accounts	33.0	20.0	4.1	5.7	30.4	8.5	3.6	4.5
Tax Effect - Tax Regulatory Liabilities	4.9	1.1	2.6	2.2	3.1	1.5	2.3	2.4
Federal Net Operating Loss Carryforwards	—	—	—	—	—	—	2.4	0.4
Other	59.4	2.2	56.4	4.4	55.5	3.4	61.1	5.0
Total Deferred Tax Assets	433.9	269.2	146.3	31.9	416.8	214.7	148.6	28.4
Less: Valuation Allowance	4.5	—	—	—	3.1	—	—	—
Net Deferred Tax Assets	\$429.4	\$269.2	\$146.3	\$31.9	\$413.7	\$214.7	\$148.6	\$28.4
Deferred Tax Liabilities:								
Accelerated Depreciation and Other Plant-Related Differences	\$1,700.3	\$1,463.5	\$726.3	\$438.4	\$1,545.6	\$1,387.1	\$655.3	\$416.1
Property Tax Accruals	29.7	25.6	8.0	11.2	27.3	22.8	7.3	10.6
Regulatory Amounts:								
Regulatory Deferrals - Assets	473.4	322.3	142.1	59.4	456.8	339.7	137.9	60.5
Tax Effect - Tax Regulatory Assets	170.4	36.1	12.2	8.7	168.7	36.0	15.4	9.0
Goodwill Regulatory Asset - 1999 Merger	—	160.3	—	—	—	167.4	—	—
Derivative Assets	27.0	—	—	—	17.7	—	—	—
Other	16.3	97.7	43.1	5.0	18.5	22.0	38.6	2.7
Total Deferred Tax Liabilities	\$2,417.1	\$2,105.5	\$931.7	\$522.7	\$2,234.6	\$1,975.0	\$854.5	\$498.9

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

(Millions of Dollars)	As of December 31, 2016					
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO	Expiration Range
Federal Tax Credit	\$8.6	\$—	\$—	\$—	\$—	—
Federal Charitable Contribution	27.8	—	—	—	—	2016 - 2019
State Tax Credit	111.1	80.5	—	—	—	2016 - 2021
State Charitable Contribution	36.5	—	—	—	—	2016 - 2020

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

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In 2016, the Company increased its valuation allowance reserve for state credits by \$1.3 million (\$1.3 million for CL&P), net of tax, to reflect an update for expired tax credits. In 2015, the Company decreased its valuation allowance reserve for state credits and state loss carryforwards by \$1.3 million (\$0.9 million for CL&P), net of tax, to reflect an update for expired state tax credits and loss carryforwards.

For 2016 and 2015, state credit and state loss carryforwards have been partially reserved by a valuation allowance of \$4.5 million and \$3.1 million (net of tax), respectively.

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

<i>(Millions of Dollars)</i>	Eversource	CL&P
Balance as of January 1, 2014	\$38.2	\$11.4
Gross Increases - Current Year	9.3	2.7
Gross Increases - Prior Year	0.3	0.2
Lapse of Statute of Limitations	(1.6)	---
Balance as of December 31, 2014	46.2	14.3
Gross Increases - Current Year	9.9	2.6
Gross Increases - Prior Year	0.1	---
Lapse of Statute of Limitations	(8.2)	(3.4)
Balance as of December 31, 2015	48.0	13.5
Gross Increases - Current Year	9.9	3.9
Gross Increases - Prior Year	0.2	0.2
Lapse of Statute of Limitations	(9.7)	(2.3)
Balance as of December 31, 2016	\$48.4	\$15.3

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

<i>(Millions of Dollars)</i>	Other Interest Expense/(Income)			Accrued Interest Expense	
	For the Years Ended December 31,			As of December 31,	
	2016	2015	2014	2016	2015
Eversource	\$(0.2)	\$0.1	\$0.4	\$1.8	\$2.0

**Tax Positions:** During 2016 and 2015, Eversource did not resolve any of its uncertain tax positions.

**Open Tax Years:** The following table summarizes Eversource, CL&P, NSTAR Electric, PSNH and WMECO's tax years that remain subject to examination by major tax jurisdictions as of December 31, 2016:

Description	Tax Years
Federal	2016
Connecticut	2013 - 2016
Massachusetts	2013 - 2016
New Hampshire	2014 - 2016

Eversource estimates that during the next twelve months, differences of a non-timing nature could be resolved, resulting in a zero to \$1.6 million decrease in unrecognized tax benefits by Eversource. These estimated changes are not expected to have a material impact on the earnings of Eversource. Other companies' impacts are not expected to be material.

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

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

## 11. COMMITMENTS AND CONTINGENCIES

### A. Environmental Matters

**General:** Eversource, CL&P, NSTAR Electric, PSNH and WMECO are subject to environmental laws and regulations intended to mitigate or remove the effect of past operations and improve or maintain the quality of the environment. These laws and regulations require the removal or the remedy of the effect on the environment of the disposal or release of certain specified hazardous substances at current and former operating sites.

Eversource, CL&P, NSTAR Electric, PSNH and WMECO have an active environmental auditing and training program and each believes it is substantially in compliance with all enacted laws and regulations.

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

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

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

<i>(Millions of Dollars)</i>	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Balance as of January 1, 2015	\$43.3	\$3.8	\$1.1	\$5.2	\$0.5
Additions	13.5	1.3	2.0	2.3	0.2
Payments/Reductions	(5.7)	(0.5)	(0.7)	(3.0)	(0.1)
Balance as of December 31, 2015	51.1	4.6	2.4	4.5	0.6
Additions	20.6	0.6	1.7	1.2	0.1
Payments/Reductions	(5.9)	(0.3)	(0.9)	(0.4)	(0.1)
Balance as of December 31, 2016	\$65.8	\$4.9	\$3.2	\$5.3	\$0.6

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

	As of December 31, 2016		As of December 31, 2015	
	Number of Sites	Reserve (in millions)	Number of Sites	Reserve (in millions)
Eversource	61	\$65.8	64	\$51.1
CL&P	14	4.9	14	4.6
NSTAR Electric	13	3.2	15	2.4
PSNH	11	5.3	12	4.5
WMECO	4	0.6	4	0.6

Included in the Eversource number of sites and reserve amounts above are former MGP sites that were operated several decades ago and manufactured gas from coal and other processes, which resulted in certain by-products remaining in the environment that may pose a potential risk to human health and the environment, for which Eversource may have potential liability. The reserve balances related to these former MGP sites were \$59.0 million and \$45.5 million as of December 31, 2016 and 2015, respectively, and related primarily to the natural gas business segment. The increase in the reserve balance is due to the completion of site assessments and revised estimates for certain MGP sites.

As of December 31, 2016, for 8 environmental sites (3 for CL&P, 1 for WMECO) that are included in the Company's reserve for environmental costs, the information known and the nature of the remediation options allow for the Company to estimate the range of losses for environmental costs. As of December 31, 2016, \$35.6 million (including \$1.7 million for CL&P and \$0.3 million for WMECO) had been accrued as a liability for these sites, which represents the low end of the range of the liabilities for environmental costs. Management believes that additional losses of up to approximately \$16 million (approximately \$1 million for CL&P) may be incurred in executing current remediation plans for these sites.

As of December 31, 2016, for 10 environmental sites (3 for CL&P) that are included in the Company's reserve for environmental costs, management cannot reasonably estimate the exposure to loss in excess of the reserve, or range of loss, as these sites are under investigation and/or there is significant uncertainty as to what remedial actions, if any, the Company may be required to undertake. As of December 31, 2016, \$13.4 million (including \$2.1 million for CL&P) had been accrued as a liability for these sites. As of December 31, 2016, for the remaining 43 environmental sites (including 8 for CL&P, 13 for NSTAR Electric, 11 for PSNH, and 3 for WMECO) that are included in the Company's reserve for environmental costs, the \$16.8 million accrual (including \$1.1 million for CL&P, \$3.2 million for NSTAR Electric, \$5.3 million for PSNH, and \$0.3 million for WMECO) represents management's best estimate of the probable liability and no additional loss is anticipated at this time.

**CERCLA:** Of the total environmental sites, nine sites (four for NSTAR Electric and three for PSNH) are superfund sites under the federal Comprehensive Environmental Response, Compensation and Liability Act of 1980 (CERCLA) and its amendments or state equivalents for which the Company has been notified that it is a potentially responsible party but for which the site assessment and remediation are not being managed by the Company. As of December 31, 2016, a liability of \$0.7 million accrued on these sites represents management's best estimate of its potential remediation costs with respect to these superfund sites.

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

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**B. Long-Term Contractual Arrangements**

*Estimated Future Annual Costs:* The estimated future annual costs of significant long-term contractual arrangements as of December 31, 2016 are as follows:

Eversource (Millions of Dollars)	2017	2018	2019	2020	2021	Thereafter	Total
Supply and Stranded Cost	\$115.8	\$81.6	\$69.4	\$74.2	\$58.4	\$189.8	\$589.2
Renewable Energy	275.4	242.6	240.9	238.8	218.9	1,864.1	3,080.7
Peaker CfDs	42.3	21.5	21.7	31.1	27.6	54.2	198.4
Natural Gas Procurement	197.0	185.5	142.3	115.0	104.9	190.2	934.9
Coal, Wood and Other	15.5	3.9	1.9	1.9	1.9	11.3	36.4
Transmission Support Commitments	21.8	22.0	22.2	22.2	22.2	22.2	132.6
<b>Total</b>	<b>\$667.8</b>	<b>\$557.1</b>	<b>\$498.4</b>	<b>\$483.2</b>	<b>\$433.9</b>	<b>\$2,331.8</b>	<b>\$4,972.2</b>

CL&P (Millions of Dollars)	2017	2018	2019	2020	2021	Thereafter	Total
Supply and Stranded Cost	\$93.4	\$58.7	\$56.6	\$68.8	\$53.0	\$162.3	\$492.8
Renewable Energy	77.9	80.4	80.3	80.3	80.6	684.4	1,083.9
Peaker CfDs	42.3	21.5	21.7	31.1	27.6	54.2	198.4
Transmission Support Commitments	8.6	8.7	8.8	8.8	8.8	8.8	52.5
<b>Total</b>	<b>\$222.2</b>	<b>\$169.3</b>	<b>\$167.4</b>	<b>\$189.0</b>	<b>\$170.0</b>	<b>\$909.7</b>	<b>\$1,827.6</b>

NSTAR Electric (Millions of Dollars)	2017	2018	2019	2020	2021	Thereafter	Total
Supply and Stranded Cost	\$4.8	\$5.5	\$5.5	\$3.1	\$3.1	\$25.0	\$47.0
Renewable Energy	116.8	80.4	78.5	76.6	72.1	416.7	841.1
Transmission Support Commitments	6.8	6.8	6.9	6.9	6.9	6.9	41.2
<b>Total</b>	<b>\$128.4</b>	<b>\$92.7</b>	<b>\$90.9</b>	<b>\$86.6</b>	<b>\$82.1</b>	<b>\$448.6</b>	<b>\$929.3</b>

PSNH (Millions of Dollars)	2017	2018	2019	2020	2021	Thereafter	Total
Supply and Stranded Cost	\$17.6	\$17.4	\$7.3	\$2.3	\$2.3	\$2.5	\$49.4
Renewable Energy	65.2	66.1	66.3	65.9	50.1	601.9	915.5
Coal, Wood and Other	15.5	3.9	1.9	1.9	1.9	11.3	36.4
Transmission Support Commitments	4.6	4.7	4.7	4.7	4.7	4.7	28.1
<b>Total</b>	<b>\$102.9</b>	<b>\$92.1</b>	<b>\$80.2</b>	<b>\$74.8</b>	<b>\$59.0</b>	<b>\$620.4</b>	<b>\$1,029.4</b>

WMECO (Millions of Dollars)	2017	2018	2019	2020	2021	Thereafter	Total
Renewable Energy	\$15.5	\$15.7	\$15.8	\$16.0	\$16.1	\$161.1	\$240.2
Transmission Support Commitments	1.8	1.8	1.8	1.8	1.8	1.8	10.8
<b>Total</b>	<b>\$17.3</b>	<b>\$17.5</b>	<b>\$17.6</b>	<b>\$17.8</b>	<b>\$17.9</b>	<b>\$162.9</b>	<b>\$251.0</b>

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

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

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

**Renewable Energy:** Renewable energy contracts include non-cancellable commitments under contracts of CL&P, NSTAR Electric, PSNH, and WMECO for the purchase of energy and capacity from renewable energy facilities. Such contracts extend through 2037 for CL&P, 2031 for NSTAR Electric, 2033 for PSNH and 2031 for WMECO.

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

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

**Natural Gas Procurement:** In the normal course of business, Eversource's natural gas distribution businesses have long-term contracts for the purchase, transportation and storage of natural gas as part of its portfolio of supplies. These contracts extend through 2031.

**Coal, Wood and Other:** PSNH has entered into various arrangements for the purchase of coal, wood and the transportation services for fuel supply for its electric generating assets. Also included in the contractual obligations table above is a contract for capacity on the Portland Natural Gas Transmission System (PNGTS) pipeline that extends through 2018. The costs of this contract of \$2.0 million are not recoverable from customers.

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

The total costs incurred under these agreements were as follows:

Eversource (Millions of Dollars)	For the Years Ended December 31,		
	2016	2015	2014
Supply and Stranded Cost	\$152.5	\$147.6	\$99.2
Renewable Energy	210.9	144.3	114.4
Peaker CfDs	47.7	42.7	18.1
Natural Gas Procurement	323.9	428.6	482.5
Coal, Wood and Other	55.7	95.9	120.5
Transmission Support Commitments	15.9	25.3	25.0



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For the Years Ended December 31,

(Millions of Dollars)	2016				2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Supply and Stranded Cost	\$132.7	\$0.7	\$19.1	\$—	\$120.3	\$6.5	\$20.8	\$—	\$63.0	\$7.0	\$26.0	\$3.2
Renewable Energy	42.1	93.6	67.7	7.5	20.0	86.7	37.2	0.4	0.7	87.4	26.3	—
Peaker CfDs	47.7	—	—	—	42.7	—	—	—	18.1	—	—	—
Coal, Wood and Other	—	—	55.7	—	—	—	95.9	—	—	—	120.5	—
Transmission Support Commitments	6.3	4.9	3.4	1.3	10.0	7.8	5.4	2.1	9.9	7.7	5.3	2.1

**C. Spent Nuclear Fuel Obligations - Yankee Companies**

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

*Spent Nuclear Fuel Litigation:*

The Yankee Companies have filed complaints against the DOE in the Court of Federal Claims seeking monetary damages resulting from the DOE's failure to provide for a permanent facility to store spent nuclear fuel pursuant to the terms of the 1983 spent fuel and high level waste disposal contracts between the Yankee Companies and the DOE. The court had previously awarded the Yankee Companies damages for Phase I and Phase II of litigation resulting from the DOE's failure to meet its contractual obligations. Phase I covered damages incurred in the years 1998 through 2002 and Phase II covered damages incurred in the years 2001 through 2008 for CYAPC and YAEC and from 2002 through 2008 for MYAPC.

*DOE Phase III Damages* - In August 2013, the Yankee Companies each filed subsequent lawsuits against the DOE seeking recovery of actual damages incurred in the years 2009 through 2012 ("DOE Phase III"). The DOE Phase III trial concluded on July 1, 2015, followed by a post-trial briefing that concluded on October 14, 2015. On March 25, 2016, the court issued its decision and awarded CYAPC, YAEC and MYAPC damages of \$32.6 million, \$19.6 million and \$24.6 million, respectively. In total, the Yankee Companies were awarded \$76.8 million of the \$77.9 million in damages sought in DOE Phase III. The decision became final on July 18, 2016, and the Yankee Companies received the awards from the DOE on October 14, 2016. The Yankee Companies received FERC approval of their proposed distribution of certain amounts of the awarded damages proceeds to member companies, including CL&P, NSTAR Electric, PSNH, and WMECO, which CYAPC and MYAPC made in December 2016. MYAPC also refunded \$56.5 million from its spent nuclear fuel trust, a portion of which was also refunded to the Eversource utility subsidiaries. In total, Eversource received \$26.1 million, of which CL&P, NSTAR Electric, PSNH and WMECO received \$13.6 million, \$5.0 million, \$3.9 million, and \$3.6 million, respectively. These amounts will be refunded to the customers of the respective Eversource utility subsidiaries.

**D. Guarantees and Indemnifications**

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

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

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Eversource parent issued a guaranty on behalf of its subsidiary, NPT, under which, beginning at the time the Northern Pass Transmission line goes into commercial operation, Eversource parent will guarantee the financial obligations of NPT under the TSA with HQ in an amount not to exceed \$25 million. Eversource parent's obligations under the guaranty expire upon the full, final and indefeasible payment of the guaranteed obligations. Eversource parent has also entered into a guaranty on behalf of NPT under which Eversource parent would guarantee NPT's obligations under a letter of credit facility with a financial institution that NPT may request in an aggregate amount of up to approximately \$14 million.

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

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

The following table summarizes Eversource parent's exposure to guarantees and indemnifications of its subsidiaries to external parties, as of December 31, 2016:

Company	Description	Maximum Exposure (in millions)	Expiration Dates
<b>On behalf of subsidiaries:</b>			
Eversource Gas Transmission LLC	Access Northeast Project Capital Contributions Guaranty	\$185.4	2021
Various	Surety Bonds (1)	\$38.2	2017 - 2018
Eversource Service and Rocky River Realty Company	Lease Payments for Vehicles and Real Estate	\$9.2	2019 - 2024

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

#### E. FERC ROE Complaints

Four separate complaints have been filed at the FERC by combinations of New England state attorneys general, state regulatory commissions, consumer advocates, consumer groups, municipal parties and other parties (collectively the "Complainants"). In the first three complaints, the Complainants challenged the NETOs' base ROE of 11.14 percent that had been utilized since 2006 and sought an order to reduce it prospectively from the date of the final FERC order and for the 15-month complaint periods stipulated in the separate complaints.

The FERC ordered a 10.57 percent base ROE for the first complaint period and prospectively from October 16, 2014, and that a utility's total or maximum ROE for any incentive project shall not exceed the top of the new zone of reasonableness, which was set at 11.74 percent. In late 2014, the NETOs made a compliance filing, and CL&P, NSTAR Electric, PSNH and WMECO have refunded all amounts associated with the first complaint period. The NETOs and Complainants have appealed the decision in the first complaint to the D.C. Circuit Court of Appeals. A court decision is expected in 2017.

In 2015, the Company recognized a pre-tax charge to earnings (excluding interest) of \$20.0 million, of which \$12.5 million was recorded at CL&P, \$2.4 million at NSTAR Electric, \$1 million at PSNH, and \$4.1 million at WMECO. In 2014, the net aggregate pre-tax charge to earnings (excluding interest) totaled \$37.0 million, of which \$20.7 million was recorded at CL&P, \$7.9 million at NSTAR Electric, \$2.8 million at PSNH and \$5.6 million at WMECO. The pre-tax charges were recorded as a regulatory liability and as a reduction to Operating Revenues.

For the second and third complaints, the state parties, municipal utilities and FERC trial staff each believe that the base ROE should be reduced to an amount lower than 11.14 percent. FERC's determination to set these cases for hearing was appealed to the D.C. Circuit Court of Appeals, and is being held in abeyance pending a final FERC order. On March 22, 2016, the FERC ALJ issued an initial decision on the second and third complaints. For the second complaint period, the FERC ALJ recommended a zone of reasonableness of 7.12 percent to 10.42 percent and a base ROE of 9.59 percent. For the third complaint period, the FERC ALJ recommended a zone of reasonableness of 7.04 percent to 12.19 percent and a base ROE of 10.90 percent. The FERC ALJ also found that the maximum ROE for transmission incentive projects should be the top of the zone of reasonableness. The parties filed briefs on April 21, 2016 and May 11, 2016, in which they requested changes to the FERC ALJ's recommendations. The final FERC order will determine both the base ROE and the maximum ROE for transmission incentive projects for the two complaint periods.

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The Company believes that the range of potential loss for the second complaint period (the 15-month period beginning December 27, 2012) is from a base ROE of 10.57 percent to a base ROE of 9.59 percent. As the FERC ALJ initial decision on the third complaint recommended a base ROE of 10.90 percent, the Company concluded there is currently no range of potential loss for that complaint period (the 15-month period beginning July 31, 2014). Given the differences between the recommended base ROEs in the FERC ALJ's initial decision on the second and third complaints, as well as other factors, the Company is unable to predict the outcome of the final FERC order on these two complaints. The Company does not believe any base ROE outcome within the 10.57 percent to 9.59 percent range is more likely than the base ROEs used to record the current revenues and reserves, and therefore the Company believes that the current reserves for the second complaint period are appropriate at this time.

The impact of a 10 basis point change to a base ROE of 10.57 percent would affect Eversource's after-tax earnings by approximately \$3 million for each of the historic 15-month second and third complaint periods. If the Company adjusted its reserves based on the recommendations in the FERC ALJ initial decision (for both the base ROE and maximum ROE for transmission incentive projects), then it would result in an after-tax loss of approximately \$34 million for the second complaint and an after-tax gain of approximately \$8 million for the third complaint.

For the fourth complaint, filed April 29, 2016 and covering a 15-month period through July 30, 2017, certain municipal utilities claimed the current base ROE of 10.57 percent and the incentive cap of 11.74 percent are unjust and unreasonable. The NETOs answered on June 3, 2016 and requested that FERC dismiss the complaint. On September 20, 2016, the FERC issued an order establishing hearing and settlement judge procedures. The case has been set for trial proceedings concurrently with settlement proceedings. On February 1, 2017, the Complainants' filed their direct testimony. The NETO's answering testimony is due March 23, 2017. Trial is scheduled for August 2017, and a FERC ALJ initial decision could be received late in 2017. A final FERC order will determine both the base ROE and the maximum ROE for transmission incentive projects for the fourth complaint period and prospectively from the date the final FERC order is issued. Management cannot at this time predict the ultimate outcome of this proceeding or the estimated impacts on the financial position, results of operations or cash flows of Eversource, CL&P, NSTAR Electric, PSNH and WMECO.

**F. Eversource and NSTAR Electric Boston Harbor Civil Action**

On July 15, 2016, the United States Army Corps of Engineers filed a civil action in the United States District Court for the District of Massachusetts under provisions of the Rivers and Harbors Act of 1899 and the Clean Water Act against NSTAR Electric, Harbor Electric Energy Company, a wholly-owned subsidiary of NSTAR Electric ("HEEC"), and the Massachusetts Water Resources Authority (together with NSTAR Electric and HEEC, the "Defendants"). The action alleges that the Defendants failed to comply with certain permitting requirements relating to the placement of the HEEC-owned electric distribution cable beneath Boston Harbor. The action seeks an order to force HEEC to comply with cable depth requirements in the U.S. Army Corps of Engineers' permit or alternatively to remove the electric distribution cable and cease unauthorized work in U.S. waterways. The action also seeks civil penalties and other costs. Management believes there are valid defenses to the claims and is defending NSTAR Electric and HEEC vigorously. Concurrently, NSTAR Electric and HEEC are seeking to work collaboratively with all parties for a mutually beneficial resolution. At this time, management is unable to predict the outcome of this action or the impact on Eversource's and NSTAR Electric's financial position, results of operations, or cash flows.

**G. Litigation and Legal Proceedings**

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

**12. PSNH GENERATION ASSET SALE**

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

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On July 1, 2016, the NHPUC approved the Agreement in an order that, among other things, instructs PSNH to begin the process to divest its generation assets. The NHPUC selected an auction adviser to assist with the divestiture, and a final plan and auction process was approved by the NHPUC in November 2016. In December 2016, certain intervenors asked the NHPUC to reconsider certain aspects of its divestiture plan; the NHPUC rejected that request on December 23, 2016. On January 10, 2017, these intervenors appealed the NHPUC's decision to the New Hampshire Supreme Court, alleging procedural deficiencies, and complaining that the auction schedule and process were unreasonable. PSNH and the New Hampshire Attorney General's office acting on behalf of the NHPUC requested the court to reject this appeal. On February 10, 2017, the New Hampshire Supreme Court issued an order declining to accept the appeal.

Management continues to believe the assets will be sold by the end of 2017.

The sales price of the generation assets could be less than the carrying value, but the Company believes that full recovery of PSNH's generation assets is probable through a combination of cash flows during the remaining operating period, sales proceeds upon divestiture, and recovery of stranded costs via bonds that will be secured by a non-bypassable charge or through recoveries in future rates billed to PSNH's customers.

As of December 31, 2016, PSNH's generation assets were as follows:

(Millions of Dollars)

Gross Plant	\$1,192.1
Accumulated Depreciation	<u>(556.0)</u>
Net Plant	636.1
Fuel	99.9
Materials and Supplies	42.7
Emission Allowances	<u>19.9</u>
Total Generation Assets	<u>\$798.6</u>

As of December 31, 2016, current and long-term liabilities associated with PSNH's generation assets included Accounts Payable of \$40.5 million, Other Current Liabilities of \$16.1 million, AROs of \$20 million, and Accrued Pension, SERP and PBOP of \$24.3 million.

### 13. LEASES

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

Operating lease rental payments charged to expense are as follows:

(Millions of Dollars)	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2016	\$12.1	\$12.5	\$9.3	\$2.9	\$2.1
2015	12.1	12.5	9.6	2.8	2.2
2014	14.3	6.0	7.8	1.5	1.2

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Future minimum rental payments, excluding executory costs, such as property taxes, state use taxes, insurance, and maintenance, under long-term noncancelable leases, as of December 31, 2016 are as follows:

Operating Leases (Millions of Dollars)	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2017	\$14.1	\$2.0	\$9.0	\$0.9	\$0.5
2018	10.6	1.3	7.0	0.6	0.3
2019	8.7	1.0	5.8	0.5	0.3
2020	7.0	0.7	4.8	0.4	0.2
2021	6.0	0.6	4.2	0.3	0.2
Thereafter	10.4	1.4	6.7	0.8	0.4
Future minimum lease payments	\$56.8	\$7.0	\$37.5	\$3.5	\$1.9

Capital Leases (Millions of Dollars)	Eversource	CL&P	NSTAR Electric	PSNH
2017	\$2.3	\$1.9	\$0.2	\$0.2
2018	2.3	2.0	0.2	0.1
2019	2.2	2.0	0.2	—
2020	2.2	2.0	0.2	—
2021	1.7	1.4	0.3	—
Thereafter	1.1	—	1.1	—
Future minimum lease payments	11.8	9.3	2.2	0.3
Less amount representing interest	2.9	2.5	0.4	—
Present value of future minimum lease payments	\$8.9	\$6.8	\$1.8	\$0.3

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

#### 14. FAIR VALUE OF FINANCIAL INSTRUMENTS

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

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

Eversource (Millions of Dollars)	As of December 31,			
	2016		2015	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Preferred Stock Not Subject to Mandatory Redemption	\$155.6	\$158.3	\$155.6	\$157.9
Long-Term Debt	9,603.2	9,980.5	9,034.5	9,425.9

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(Millions of Dollars)	CL&P		NSTAR Electric		PSNH		WMECO	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
<b>As of December 31, 2016:</b>								
Preferred Stock Not Subject to Mandatory Redemption	\$116.2	\$114.7	\$43.0	\$43.6	\$—	\$—	\$—	\$—
Long-Term Debt	2,766.0	3,049.6	2,078.1	2,201.6	1,072.0	1,109.7	566.5	589.0
<b>As of December 31, 2015:</b>								
Preferred Stock Not Subject to Mandatory Redemption	\$116.2	\$114.9	\$43.0	\$43.0	\$—	\$—	\$—	\$—
Long-Term Debt	2,763.7	3,031.6	2,029.8	2,182.4	1,071.0	1,121.2	517.3	551.8

*Derivative Instruments and Marketable Securities:* Derivative instruments and investments in marketable securities are carried at fair value. For further information, see Note 4, "Derivative Instruments," and Note 5, "Marketable Securities," to the financial statements.

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

**15. ACCUMULATED OTHER COMPREHENSIVE INCOME/(LOSS)**

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

Eversource (Millions of Dollars)	For the Year Ended December 31, 2016				For the Year Ended December 31, 2015			
	Qualified Cash Flow Hedging Instruments	Unrealized Gains/(Losses) On Marketable Securities	Defined Benefit Plans	Total	Qualified Cash Flow Hedging Instruments	Unrealized Gains/(Losses) On Marketable Securities	Defined Benefit Plans	Total
Balance as of January 1 <sup>st</sup>	\$(10.3)	\$(1.9)	\$(54.6)	\$(66.8)	(12.4)	\$0.7	\$(62.3)	\$(74.0)
OCI Before Reclassifications	—	2.3	(6.8)	(4.5)	—	(2.6)	3.5	0.9
Amounts Reclassified from AOCL	2.1	—	3.9	6.0	2.1	—	4.2	6.3
Net OCI	2.1	2.3	(2.9)	1.5	2.1	(2.6)	7.7	7.2
Balance as of December 31 <sup>st</sup>	\$(8.2)	\$0.4	\$(57.5)	\$(65.3)	\$(10.3)	\$(1.9)	\$(54.6)	\$(66.8)

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

Defined benefit plan OCI amounts before reclassifications relate to actuarial gains and losses and prior service costs that arose during the year and were recognized in AOCL. The related tax effects recognized in AOCL were net deferred tax assets of \$4.0 million and \$22.3 million in 2016 and 2014, respectively, and were net deferred tax liabilities of \$2.0 million in 2015. The unamortized actuarial gains and losses and prior service costs on the defined benefit plans are amortized from AOCL into Operations and Maintenance expense over the average future employee service period, and are reflected in amounts reclassified from AOCL.

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

Eversource (Millions of Dollars)	Amounts Reclassified from AOCL			Statements of Income Line Item Impacted
	For the Years Ended December 31,			
	2016	2015	2014	
Qualified Cash Flow Hedging Instruments	\$(3.5)	\$(3.5)	\$(3.4)	Interest Expense
Tax Effect	1.4	1.4	1.4	Income Tax Expense
Qualified Cash Flow Hedging Instruments, Net of Tax	\$(2.1)	\$(2.1)	\$(2.0)	
Defined Benefit Plan Costs:				
Amortization of Actuarial Losses	\$(5.6)	\$(6.6)	\$(6.2)	Operations and Maintenance Expense (1)
Amortization of Prior Service Cost	(0.8)	(0.2)	(0.2)	Operations and Maintenance Expense (1)
Total Defined Benefit Plan Costs	(6.4)	(6.8)	(6.4)	
Tax Effect	2.5	2.6	2.5	Income Tax Expense
Defined Benefit Plan Costs, Net of Tax	\$(3.9)	\$(4.2)	\$(3.9)	
Total Amounts Reclassified from AOCL, Net of Tax	\$(6.0)	\$(6.3)	\$(5.9)	

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

As of December 31, 2016, it is estimated that a pre-tax amount of \$3.4 million (including \$0.6 million for CL&P, \$2 million for PSNH and \$0.7 million for WMECO) will be reclassified from AOCL as a decrease to Net Income over the next 12 months as a result of the amortization of the interest rate swap agreements which have been settled. In addition, it is estimated that a pre-tax amount of \$6.6 million will be reclassified from AOCL as a decrease to Net Income over the next 12 months as a result of the amortization of Pension, SERP and PBOP costs.

## 16. DIVIDEND RESTRICTIONS

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

CL&P, NSTAR Electric, PSNH and WMECO are subject to Section 305 of the Federal Power Act that makes it unlawful for a public utility to make or pay a dividend from any funds "properly included in its capital account." Management believes that this Federal Power Act restriction, as applied to CL&P, NSTAR Electric, PSNH and WMECO, would not be construed or applied by the FERC to prohibit the payment of dividends from retained earnings for lawful and legitimate business purposes. In addition, certain state statutes may impose additional limitations on such companies and on Yankee Gas and NSTAR Gas. Such state law restrictions do not restrict the payment of dividends from retained earnings or net income. Pursuant to the joint revolving credit agreement of Eversource, CL&P, PSNH, WMECO, Yankee Gas and NSTAR Gas, and to the NSTAR Electric revolving credit agreement, each company is required to maintain consolidated total indebtedness to total capitalization ratio of no greater than 65 percent at the end of each fiscal quarter. As of December 31, 2016, all companies were in compliance with such covenant. The Retained Earnings balances subject to these restrictions were \$3.2 billion for Eversource, \$1.3 billion for CL&P, \$1.6 billion for NSTAR Electric, \$549.3 million for PSNH and \$218.2 million for WMECO as of December 31, 2016. Eversource, CL&P, NSTAR Electric, PSNH, WMECO, Yankee Gas and NSTAR Gas were in compliance with all such provisions of the revolving credit agreements that may restrict the payment of dividends as of December 31, 2016. PSNH is further required to reserve an additional amount under its FERC hydroelectric license conditions. As of December 31, 2016, \$13.8 million of PSNH's Retained Earnings was subject to restriction under its FERC hydroelectric license conditions and PSNH was in compliance with this provision.

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## 17. COMMON SHARES

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

	Per Share Par Value	Shares		
		Authorized as of December 31, 2016 and 2015	Issued as of December 31,	
			2016	2015
Eversource	\$5	380,000,000	333,878,402	333,862,615
CL&P	\$10	24,500,000	6,035,205	6,035,205
NSTAR Electric	\$1	100,000,000	100	100
PSNH	\$1	100,000,000	301	301
WMECO	\$25	1,072,471	434,653	434,653

As of December 31, 2016 and 2015, there were 16,992,594 and 16,671,366 Eversource common shares held as treasury shares, respectively. As of December 31, 2016 and 2015, Eversource common shares outstanding were 316,885,808 and 317,191,249, respectively.

In 2016 and 2015, the Company repurchased 321,228 and 532,521 Eversource common shares, respectively, at a share price of \$52.56 and \$47.94, respectively. Such shares are included in Treasury Stock on the consolidated balance sheets at their weighted average original average cost of \$24.26 and \$26.02 per share, respectively.

## 18. PREFERRED STOCK NOT SUBJECT TO MANDATORY REDEMPTION

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

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



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

Series	Redemption Price Per Share	Shares Outstanding as of December 31, 2016 and 2015	As of December 31,	
			2016	2015
<b>CL&amp;P</b>				
\$1.90 Series of 1947	\$52.50	163,912	\$8.2	\$8.2
\$2.00 Series of 1947	\$54.00	336,088	16.8	16.8
\$2.04 Series of 1949	\$52.00	100,000	5.0	5.0
\$2.20 Series of 1949	\$52.50	200,000	10.0	10.0
3.90% Series of 1949	\$50.50	160,000	8.0	8.0
\$2.06 Series E of 1954	\$51.00	200,000	10.0	10.0
\$2.09 Series F of 1955	\$51.00	100,000	5.0	5.0
4.50% Series of 1956	\$50.75	104,000	5.2	5.2
4.96% Series of 1958	\$50.50	100,000	5.0	5.0
4.50% Series of 1963	\$50.50	160,000	8.0	8.0
5.28% Series of 1967	\$51.43	200,000	10.0	10.0
\$3.24 Series G of 1968	\$51.84	300,000	15.0	15.0
6.56% Series of 1968	\$51.44	200,000	10.0	10.0
<b>Total CL&amp;P</b>		<b>2,324,000</b>	<b>\$116.2</b>	<b>\$116.2</b>
<b>NSTAR Electric</b>				
4.25% Series of 1956	\$103.625	180,000	\$18.0	\$18.0
4.78% Series of 1958	\$102.80	250,000	25.0	25.0
<b>Total NSTAR Electric</b>		<b>430,000</b>	<b>\$43.0</b>	<b>\$43.0</b>
<b>Fair Value Adjustment due to Merger with NSTAR</b>			<b>(3.6)</b>	<b>(3.6)</b>
<b>Total Eversource - Preferred Stock of Subsidiaries</b>			<b>\$155.6</b>	<b>\$ 155.6</b>

#### 19. COMMON SHAREHOLDERS' EQUITY AND NONCONTROLLING INTERESTS

Dividends on the preferred stock of CL&P and NSTAR Electric totaled \$7.5 million for each of the years ended December 31, 2016, 2015 and 2014. These dividends were presented as Net Income Attributable to Noncontrolling Interests on the Eversource statements of income. Noncontrolling Interest – Preferred Stock of Subsidiaries on the Eversource balance sheets totaled \$155.6 million as of December 31, 2016 and 2015. On the Eversource balance sheets, Common Shareholders' Equity was fully attributable to the parent and Noncontrolling Interest – Preferred Stock of Subsidiaries was fully attributable to the noncontrolling interest.

For the years ended December 31, 2016, 2015 and 2014, there was no change in ownership of the common equity of CL&P and NSTAR Electric.

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## 20. EARNINGS PER SHARE

Basic EPS is computed based upon the weighted average number of common shares outstanding during each period. Diluted EPS is computed on the basis of the weighted average number of common shares outstanding plus the potential dilutive effect of certain share-based compensation awards as if they were converted into common shares. The dilutive effect of unvested RSU and performance share awards and unexercised stock options is calculated using the treasury stock method. RSU and performance share awards are included in basic weighted average common shares outstanding as of the date that all necessary vesting conditions have been satisfied. For the year ended December 31, 2016, there were no antidilutive share awards excluded from the diluted EPS computation. For the years ended December 31, 2015 and 2014, there were 1,474 and 3,643 antidilutive share awards excluded from the computation of diluted EPS, respectively.

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

Eversource (Millions of Dollars, except share information)	For the Years Ended December 31,		
	2016	2015	2014
Net Income Attributable to Common Shareholders	\$942.3	\$878.5	\$819.5
Weighted Average Common Shares Outstanding:			
Basic	317,650,180	317,336,881	316,136,748
Dilutive Effect	804,059	1,095,806	1,280,666
Diluted	318,454,239	318,432,687	317,417,414
Basic EPS	\$2.97	\$2.77	\$2.59
Diluted EPS	\$2.96	\$2.76	\$2.58

## 21. SEGMENT INFORMATION

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

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

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

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

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

The Electric Transmission segment includes a reduction to Operations and Maintenance expense of \$27.5 million in 2016 for costs incurred in previous years that will be recovered in transmission rates over the period June 1, 2016 through May 31, 2017. These costs were associated with the merger of Northeast Utilities and NSTAR.

Eversource's segment information is as follows:

Eversource (Millions of Dollars)	For the Year Ended December 31, 2016					Total
	Electric Distribution	Natural Gas Distribution	Electric Transmission	Other	Eliminations	
Operating Revenues	\$5,594.3	\$857.7	\$1,210.0	\$870.4	\$(893.3)	\$7,639.1
Depreciation and Amortization	(504.7)	(65.3)	(185.8)	(33.5)	2.2	(787.1)
Other Operating Expenses	(4,155.1)	(628.9)	(321.8)	(778.1)	891.8	(4,992.1)
Operating Income	934.5	163.5	702.4	58.8	0.7	1,859.9
Interest Expense	(193.1)	(41.3)	(110.0)	(63.5)	6.9	(401.0)
Interest Income	10.0	0.1	1.2	7.0	(7.3)	11.0
Other Income, Net	4.8	0.6	18.3	1,020.1	(1,008.9)	34.9
Income Tax (Expense)/Benefit	(288.8)	(45.2)	(238.2)	16.5	0.7	(555.0)
Net Income	467.4	77.7	373.7	1,038.9	(1,007.9)	949.8
Net Income Attributable to Noncontrolling Interests	(4.6)	—	(2.9)	—	—	(7.5)
Net Income Attributable to Common Shareholders	\$462.8	\$77.7	\$370.8	\$1,038.9	\$(1,007.9)	\$942.3
Total Assets (as of)	\$18,367.5	\$3,303.8	\$8,751.5	\$14,493.1	\$(12,862.7)	\$32,053.2
Cash Flows Used for Investments in Plant	\$812.6	\$255.3	\$801.0	\$108.0	\$—	\$1,976.9

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

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

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

## 22. GOODWILL

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

Goodwill is not subject to amortization, however is subject to a fair value based assessment for impairment at least annually and whenever facts or circumstances indicate that there may be an impairment. A resulting write-down, if any, would be charged to Operating Expenses. Eversource's reporting units for the purpose of testing goodwill for impairment are Electric Distribution, Electric Transmission and Natural Gas Distribution. These reporting units are consistent with the operating segments underlying the reportable segments identified in Note 21, "Segment Information," to the financial statements.

The annual goodwill assessment included an evaluation of the Company's share price and credit ratings, analyst reports, financial performance, cost and risk factors, long-term strategy, growth and future projections, as well as macroeconomic, industry and market conditions. This evaluation required the consideration of several factors that impact the fair value of the reporting units, including conditions and assumptions that affect the future cash flows of the reporting units. Key considerations include discount rates, utility sector market performance and merger transaction multiples, and internal estimates of future cash flows and net income.

Eversource completed its annual goodwill impairment test for each of its reporting units as of October 1, 2016 and determined that no impairment existed. There were no events subsequent to October 1, 2016 that indicated impairment of goodwill.

There were no changes to the goodwill balance or the allocation of goodwill as of December 31, 2016 or 2015. The following table presents goodwill by reportable segment:

(Billions of Dollars)	As of December 31, 2016 and 2015			
	Electric Distribution	Electric Transmission	Natural Gas Distribution	Total
Goodwill	\$ 2.5	\$ 0.6	\$ 0.4	\$ 3.5

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

### 23. VARIABLE INTEREST ENTITIES

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

### 24. QUARTERLY FINANCIAL DATA (UNAUDITED)

Eversource (Millions of Dollars, except per share information)	Quarter Ended							
	2016				2015			
	March 31,	June 30,	September 30,	December 31,	March 31,	June 30,	September 30,	December 31,
Operating Revenues	\$2,055.6	\$1,767.2	\$2,039.7	\$1,776.6	\$2,513.4	\$1,817.1	\$1,933.1	\$1,691.2
Operating Income	488.5	423.4	509.9	438.1	497.5	412.0	469.2	385.5
Net Income	246.0	205.5	267.2	231.1	255.1	209.4	237.8	183.7
Net Income Attributable to Common Shareholders	244.2	203.6	265.3	229.2	253.3	207.5	235.9	181.8
Basic EPS (1)	\$0.77	\$0.64	\$0.83	\$0.72	\$0.80	\$0.65	\$0.74	\$0.57
Diluted EPS (1)	\$0.77	\$0.64	\$0.83	\$0.72	\$0.80	\$0.65	\$0.74	\$0.57

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

(Millions of Dollars)	Quarter Ended							
	2016				2015			
	March 31,	June 30,	September 30,	December 31,	March 31,	June 30,	September 30,	December 31,
<b>CL&amp;P</b>								
Operating Revenues	\$735.3	\$679.8	\$760.0	\$630.9	\$804.9	\$666.6	\$704.3	\$626.9
Operating Income	171.5	162.1	176.1	163.5	141.8	154.0	161.1	154.2
Net Income	87.0	82.9	86.6	77.8	69.2	78.8	80.2	71.2
<b>NSTAR Electric</b>								
Operating Revenues	\$614.2	\$591.3	\$780.5	\$571.9	\$766.8	\$617.2	\$750.7	\$546.6
Operating Income	109.8	130.5	208.7	104.8	159.5	151.4	214.2	117.7
Net Income	54.5	68.2	117.2	52.8	83.6	82.0	118.6	60.3
<b>PSNH</b>								
Operating Revenues	\$242.3	\$218.5	\$266.9	\$231.8	\$284.8	\$241.9	\$234.4	\$211.1
Operating Income	70.7	63.1	74.7	54.6	63.2	54.1	63.6	49.3
Net Income	36.1	31.3	38.5	26.1	32.0	27.9	32.5	22.0
<b>WMECO</b>								
Operating Revenues	\$128.1	\$116.4	\$124.0	\$115.7	\$152.9	\$125.2	\$125.1	\$114.9
Operating Income	33.1	29.2	32.1	26.0	28.6	28.9	30.0	28.0
Net Income	16.8	13.3	16.0	12.0	13.2	14.2	15.0	14.1

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

### GLOSSARY OF TERMS

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

**Current or former Eversource Energy companies, segments or investments:**

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

**Regulators:**

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

**Other Terms and Abbreviations:**

Access Northeast	A project being developed jointly by Eversource, Spectra Energy Partners, LP ("Spectra"), and National Grid plc ("National Grid") through Algonquin Gas Transmission, LLC to bring needed additional natural gas pipeline and storage capacity to New England.
ADIT	Accumulated Deferred Income Taxes

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

AFUDC	Allowance For Funds Used During Construction
AOCL	Accumulated Other Comprehensive Loss
ARO	Asset Retirement Obligation
Bay State Wind	A proposed offshore wind project being developed off the coast of Massachusetts
Bcf	Billion cubic feet
C&LM	Conservation and Load Management
CfD	Contract for Differences
Clean Air Project	The construction of a wet flue gas desulphurization system, known as "scrubber technology," to reduce mercury emissions of the Merrimack coal-fired generation station in Bow, New Hampshire
CO <sub>2</sub>	Carbon dioxide
CPSL	Capital Projects Scheduling List
CTA	Competitive Transition Assessment
CWIP	Construction Work in Progress
EDC	Electric distribution company
EPS	Earnings Per Share
ERISA	Employee Retirement Income Security Act of 1974
ESOP	Employee Stock Ownership Plan
ESPP	Employee Share Purchase Plan
Eversource 2015 Form 10-K	The Eversource Energy and Subsidiaries 2015 combined Annual Report on Form 10-K as filed with the SEC
FERC ALJ	FERC Administrative Law Judge
Fitch	Fitch Ratings
FMCC	Federally Mandated Congestion Charge
FTR	Financial Transmission Rights
GAAP	Accounting principles generally accepted in the United States of America
GSC	Generation Service Charge
GSRP	Greater Springfield Reliability Project
GWh	Gigawatt-Hours
HQ	Hydro-Québec, a corporation wholly-owned by the Québec government, including its divisions that produce, transmit and distribute electricity in Québec, Canada
HVDC	High voltage direct current
Hydro Renewable Energy	Hydro Renewable Energy, Inc., a wholly-owned subsidiary of Hydro-Québec
IPP	Independent Power Producers
ISO-NE Tariff	ISO-NE FERC Transmission, Markets and Services Tariff
kV	Kilovolt
kVa	Kilovolt-ampere
kW	Kilowatt (equal to one thousand watts)
kWh	Kilowatt-Hours (the basic unit of electricity energy equal to one kilowatt of power supplied for one hour)
LBR	Lost Base Revenue
LNG	Liquefied natural gas
LRS	Supplier of last resort service
McF	Million cubic feet
MGP	Manufactured Gas Plant
MMBtu	One million British thermal units

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

Moody's	Moody's Investors Services, Inc.
MW	Megawatt
MWh	Megawatt-Hours
NEEWS	New England East-West Solution
NETO	New England Transmission Owners
Northern Pass	The high-voltage direct-current and associated alternating-current transmission line project from Canada into New Hampshire
NOx	Nitrogen oxides
OCI	Other Comprehensive Income/(Loss)
PAM	Pension and PBOP Rate Adjustment Mechanism
PBOP	Postretirement Benefits Other Than Pension
PBOP Plan	Postretirement Benefits Other Than Pension Plan that provides certain retiree benefits, primarily medical, dental and life insurance
PCRBs	Pollution Control Revenue Bonds
Pension Plan	Single uniform noncontributory defined benefit retirement plan
PPA	Pension Protection Act
RECs	Renewable Energy Certificates
Regulatory ROE	The average cost of capital method for calculating the return on equity related to the distribution and generation business segment excluding the wholesale transmission segment
RNS	Regional Network Service
ROE	Return on Equity
RRB	Rate Reduction Bond or Rate Reduction Certificate
RSUs	Restricted share units
S&P	Standard & Poor's Financial Services LLC
SBC	Systems Benefits Charge
SCRC	Stranded Cost Recovery Charge
SERP	Supplemental Executive Retirement Plans and non-qualified defined benefit retirement plans
SIP	Simplified Incentive Plan
SO <sub>2</sub>	Sulfur dioxide
SS	Standard service
TCAM	Transmission Cost Adjustment Mechanism
TSA	Transmission Service Agreement
UI	The United Illuminating Company





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

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1	( 3,183,211)		( 3,175,972)		
2	( 57,910)		( 57,910)		
3	437,326		412,195		
4	379,416		354,285	56,123,604	56,477,889
5	( 2,803,795)		( 2,821,687)		
6	( 2,803,795)		( 2,821,687)		
7					
8	437,327		459,508		
9	437,327		459,508	58,072,207	58,531,715
10	( 2,366,468)		( 2,362,179)		

THIS FILING IS

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

Form 1 Approved  
OMB No.1902-0021  
(Expires 12/31/2019)  
Form 1-F Approved  
OMB No.1902-0029  
(Expires 12/31/2019)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 12/31/2019)



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# 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)

Western Massachusetts Electric Company

Year/Period of Report

End of 2016/Q4

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	1,719,416,472	1,719,416,472
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	215,647,610	215,647,610
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	1,935,064,082	1,935,064,082
9	Leased to Others		
10	Held for Future Use	467,674	467,674
11	Construction Work in Progress	78,073,198	78,073,198
12	Acquisition Adjustments		
13	Total Utility Plant (8 thru 12)	2,013,604,954	2,013,604,954
14	Accum Prov for Depr, Amort, & Depl	347,401,580	347,401,580
15	Net Utility Plant (13 less 14)	1,666,203,374	1,666,203,374
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	326,083,276	326,083,276
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	21,318,304	21,318,304
22	Total In Service (18 thru 21)	347,401,580	347,401,580
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	347,401,580	347,401,580

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
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					33

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

1. Report below the original cost of electric plant in service according to the prescribed accounts.
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.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
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.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
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)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	<b>1. INTANGIBLE PLANT</b>		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	23,287,848	195,672
5	<b>TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)</b>	23,287,848	195,672
6	<b>2. PRODUCTION PLANT</b>		
7	<b>A. Steam Production Plant</b>		
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	<b>TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)</b>		
17	<b>B. Nuclear Production Plant</b>		
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	<b>TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)</b>		
26	<b>C. Hydraulic Production Plant</b>		
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	<b>TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)</b>		
36	<b>D. Other Production Plant</b>		
37	(340) Land and Land Rights	876,066	10,013
38	(341) Structures and Improvements	2,629,060	11,369
39	(342) Fuel Holders, Products, and Accessories		
40	(343) Prime Movers		
41	(344) Generators	28,335,692	-1,338,421
42	(345) Accessory Electric Equipment	1,527,699	972,928
43	(346) Misc. Power Plant Equipment		
44	(347) Asset Retirement Costs for Other Production	1,439,574	
45	<b>TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)</b>	34,808,091	-344,111
46	<b>TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)</b>	34,808,091	-344,111

Name of Respondent  
Western Massachusetts Electric Company

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2016/Q4

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
			23,483,520	4
			23,483,520	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
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				20
				21
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				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
			886,079	37
1,006			2,639,423	38
				39
				40
2,615			26,994,656	41
52,638			2,447,989	42
				43
			1,439,574	44
56,259			34,407,721	45
56,259			34,407,721	46

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report
Western Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	End of 2016/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights	31,096,578			22,666
49	(352) Structures and Improvements	21,030,639			32,860,698
50	(353) Station Equipment	351,831,333			32,140,940
51	(354) Towers and Fixtures	9,727,929			695,009
52	(355) Poles and Fixtures	366,687,260			16,253,005
53	(356) Overhead Conductors and Devices	137,998,545			6,567,601
54	(357) Underground Conduit	300,162			
55	(358) Underground Conductors and Devices	5,921,751			37,772
56	(359) Roads and Trails	10,739,386			3,532,337
57	(359.1) Asset Retirement Costs for Transmission Plant	950			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	935,334,533			92,110,028
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	1,420,752			
61	(361) Structures and Improvements	5,880,206			
62	(362) Station Equipment	83,616,279			1,445,233
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	73,745,057			2,783,714
65	(365) Overhead Conductors and Devices	141,476,066			7,729,935
66	(366) Underground Conduit	66,411,878			2,769,122
67	(367) Underground Conductors and Devices	151,805,195			4,823,695
68	(368) Line Transformers	77,960,951			3,347,935
69	(369) Services	71,329,580			2,595,591
70	(370) Meters	29,560,169			1,509,832
71	(371) Installations on Customer Premises	10,737,997			428,060
72	(372) Leased Property on Customer Premises				
73	(373) Street Lighting and Signal Systems	17,152,813			838,140
74	(374) Asset Retirement Costs for Distribution Plant	661,163			-45,655
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	731,758,106			28,225,602
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	374,499			
87	(390) Structures and Improvements	21,513,232			454,897
88	(391) Office Furniture and Equipment	3,205,277			217,309
89	(392) Transportation Equipment	13,704,809			3,833,941
90	(393) Stores Equipment	741,726			213,870
91	(394) Tools, Shop and Garage Equipment	5,696,693			729,532
92	(395) Laboratory Equipment	880,656			17,521
93	(396) Power Operated Equipment	228,104			
94	(397) Communication Equipment	37,924,616			4,533,819
95	(398) Miscellaneous Equipment	257,894			82,858
96	SUBTOTAL (Enter Total of lines 86 thru 95)	84,527,506			10,083,747
97	(399) Other Tangible Property				
98	(399.1) Asset Retirement Costs for General Plant				
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	84,527,506			10,083,747
100	TOTAL (Accounts 101 and 106)	1,809,716,084			130,270,938
101	(102) Electric Plant Purchased (See Instr. 8)				
102	(Less) (102) Electric Plant Sold (See Instr. 8)				
103	(103) Experimental Plant Unclassified				
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,809,716,084			130,270,938



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
712	-5,544		31,112,988	48
			53,891,337	49
431,133			383,541,140	50
2,489			10,420,449	51
106,302			382,833,963	52
-44,279		36,076	144,646,501	53
			300,162	54
		-36,076	5,923,447	55
			14,271,723	56
			950	57
496,357	-5,544		1,026,942,660	58
				59
			1,420,752	60
1,924			5,878,282	61
298,133			84,763,379	62
				63
249,377			76,279,394	64
1,266,048			147,939,953	65
105,245			69,075,755	66
559,764			156,069,126	67
188,758			81,120,128	68
287,916			73,637,255	69
1,750,971			29,319,030	70
387,850		-97,059	10,681,148	71
				72
525,945		97,059	17,562,067	73
			615,508	74
5,621,931			754,361,777	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			374,499	86
16,476			21,951,653	87
			3,422,586	88
152,956			17,385,794	89
			955,596	90
144,234			6,281,991	91
39,359			858,818	92
			228,104	93
-1,610,176			44,088,611	94
			340,752	95
-1,257,151			95,868,404	96
				97
				98
-1,257,151			95,868,404	99
4,917,396	-5,544		1,935,064,082	100
				101
				102
				103
4,917,396	-5,544		1,935,064,082	104

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

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

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

PLANT ACCOUNT		
301	Organization	0
302	Franchises and Consents	0
303	Miscellaneous Intangible Plant	1,298,450
TOTAL INTANGIBLE PLANT		1,298,450

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

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

PLANT ACCOUNT		
301	Organization	0
302	Franchises and Consents	0
303	Miscellaneous Intangible Plant	1,298,450
TOTAL INTANGIBLE PLANT		1,298,450

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

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

Information on Formula Rates:

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

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

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

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

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

Information on Formula Rates:

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

Calculated per company records and in accordance with Schedule 21-ES, Attachment I under

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

ISO New England Inc. Transmission, Markets and Services Tariff, Section II.  
Reference Page 106 line 1.

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

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

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

PLANT  
ACCOUNT

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

TOTAL GENERAL PLANT 25,587,805

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

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

PLANT  
ACCOUNT

389	Land and Land Rights	833
390	Structures and Improvements	632,793
391	Office Furniture and Equipment	300,305
392	Transportation Equipment	911,182
393	Stores Equipment	0
394	Tools, Shop and Garage Equipment	2,636,301
395	Laboratory Equipment	344,428
396	Power Operated Equipment	0
397	Communication Equipment	24,811,148
398	Miscellaneous Equipment	89,278

TOTAL GENERAL PLANT 29,726,268

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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**ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)**

- 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.
- 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	Land: Cadwell Drive, East Springfield, MA	2016	2017+	428,128
3				
4	Minor Items (2)			39,546
5				
6				
7				
8				
9				
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	Functionalized:			
34	Distribution 7,270			
35	Transmission 460,404			
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Total			467,674

**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	New Erving 115 kV switching station. Install a new 3 breaker ring bus switching station	12,892,696
2	New GIS Substation in West Springfield	11,563,017
3	Modifications to the Northfield Substation - Breakers, MVA Autotransformers	9,705,747
4	New 115 kV line from Northfield to new Erving switching station - 1.2 miles of line	5,404,104
5	Rebuild 37 Structures and Replace 2.96 miles of X176 Lines in Ludlow	4,668,712
6	Preliminary engineering and studies for Pittsfield - Greenfield Area Group II projects	4,222,397
7	Land Purchase of AWC in Hadley (47 Russell Street)	3,446,128
8	Replacement of the 21C 13.8 Bus / Switchgear at the Montague Substation	2,956,761
9	Replace Northfield Mountain 345 KV Line	1,561,434
10	115kV replacement at the Ludlow Substation	1,378,236
11	Transmission Lines Project - Replacement of Structures and Short Conductors	1,361,713
12	Springfield Annual Program to replace Obsolete Equipment	2,400,548
13	New Transformer - Orchard Street Substation	1,216,245
14	All Remaining Projects Under \$1,000,000	15,295,460
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
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29		
30		
31		
32		
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35		
36		
37		
38		
39		
40		
41		
42		
43	<b>TOTAL</b>	<b>78,073,198</b>

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

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

**Section A. Balances and Changes During Year**

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	290,086,587	290,086,587		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	45,019,294	45,019,294		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	1,520,622	1,520,622		
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)	46,539,916	46,539,916		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	4,917,380	4,917,380		
13	Cost of Removal	5,690,759	5,690,759		
14	Salvage (Credit)	174,315	174,315		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	10,433,824	10,433,824		
16	Other Debit or Cr. Items (Describe, details in footnote):	-109,403	-109,403		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	326,083,276	326,083,276		

**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	5,851,804	5,851,804		
25	Transmission	72,493,587	72,493,587		
26	Distribution	216,507,181	216,507,181		
27	Regional Transmission and Market Operation				
28	General	31,230,704	31,230,704		
29	TOTAL (Enter Total of lines 20 thru 28)	326,083,276	326,083,276		

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FOOTNOTE DATA			

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

<b>BOOK COST OF PLANT RETIRED</b>	
Retirements from Reserves	4,917,380
Retirements or Sales of Land	712
Miscellaneous Reserve Retirements	(696)
<b>Total Retirements (ties to page 207)</b>	<u>4,917,396</u>

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

<b>OTHER DEBIT OR (CREDIT) ITEMS</b>	
Total ARO Activity	5,978
Miscellaneous Transfers and Adjustments	(115,381)
<b>Total Other Debit or Credit Items</b>	<u>(109,403)</u>

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

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

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

The total General Plant balance in Account 108 includes a transmission related component of \$6,479,420.

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

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	<b>SECURITIES</b>			
2	Connecticut Yankee Atomic Power Company	7/1/64		158,626
3				
4				
5	Maine Yankee Atomic Power Company	5/20/68		76,531
6				
7				
8	Yankee Atomic Energy Company	12/10/58		104,452
9				
10				
11				
12				
13				
14				
15	<b>ADVANCES AND NOTES</b>			
16	None			
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
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39				
40				
41				
42	Total Cost of Account 123.1 \$	1,043,690	TOTAL	339,609



Name of Respondent  
Western Massachusetts Electric Company

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(1)  An Original  
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Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2016/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
9,865		168,492		2
				3
				4
4,420		65,951		5
				6
				7
2,165		106,617		8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
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				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
16,450		341,060		42

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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**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)	2,835,865	2,634,979	Electric
9	Distribution Plant (Estimated)	2,511,402	2,577,843	Electric
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	5,347,267	5,212,822	
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)	984	1,133	Electric
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	5,348,251	5,213,955	

Allowances (Accounts 158.1 and 158.2)

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

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2017	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10	Massachusetts Renewable				
11	Energy Certificate				
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 Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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Allowances (Accounts 158.1 and 158.2) (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/transfersors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2018		2019		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								1
								2
								3
								4
								5
								6
								7
								8
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Name of Respondent  
Western Massachusetts Electric Company

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2016/Q4

Allowances (Accounts 158.1 and 158.2)

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

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2017	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year		643,286		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10	Massachusetts Renewable		2,761,193		
11	Energy Certificates				
12					
13					
14					
15	Total		2,761,193		
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		3,404,479		
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

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

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

2018		2019		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
							643,286	1
								2
								3
								4
								5
								6
								7
								8
								9
							2,761,193	10
								11
								12
								13
								14
							2,761,193	15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
							3,404,479	29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
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								42
								43
								44
								45
								46

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

**Schedule Page: 229 Line No.: 10 Column: c**  
 Represents the value of Renewable Energy Certificates (RECs) that Western Massachusetts Electric Company uses to meet the Commonwealth of Massachusetts' Renewable Portfolio Standards requirements. These RECs are recorded in Account 158.3.

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Transmission Service and Generation Interconnection Study Costs

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

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2	Bear Swamp	1,230	186	1,230	186
3	Clean Energy Connect	14,980	186	14,239	186
4	Essential Power Massachusetts	40,314	186	50,000	186
5	Kinder Morgan	38,129	186		
6	Northfield Mountain	6,901	186	19,049	186
7	Pioneer Valley	1,975	186	1,863	186
8	Pioneer Valley Energy Center 2	14,974	186	17,073	186
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22					
23	None				
24					
25					
26					
27					
28					
29					
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31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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**OTHER REGULATORY ASSETS (Account 182.3)**

- 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	Income Taxes - FASB ASC 740 (12 year amortization)	37,633,409	1,216,865	283,407	2,434,620	36,415,654
2	D.T.E. 97-120					
3						
4	Unrecovered Contract Obligation - CYAPC (10 year amortization)	363,006	72,758	253,555	12,824	422,940
5						
6	D.T.E. 97-120					
7						
8	Unrecovered Contract Obligation - MYAPC (10 year amortization)	3,092,740	6,460	253	2,901,325	197,875
9						
10	D.T.E. 97-120					
11						
12	Uncollectibles Associated with Basic Service	1,502,412	934,017	431,904	1,015,237	1,421,192
13	D.T.E. 03-88A-F					
14						
15	New Start Program D.T.E. 04-106	1,831,983	2,222,777	431,905	1,737,297	2,317,463
16						
17	Basic Service (Standard Offer) D.T.E. 97-120	3,425,929	8,305,897	431,555	11,055,879	675,947
18						
19	Asset Retirement Obligation D.T.E. 06-55 (ASC 410)	3,948,071	399,449	Various	137,566	4,209,954
20						
21	Energy Efficiency Deferral	10,884,694	48,419,981	Various	46,134,289	13,170,386
22	D.P.U. 89-260					
23						
24	Low Income Discount Recovery	15,770,244	10,694,859	431,407	10,278,604	16,186,499
25	D.T.E. 01-106B					
26						
27	Farm Discount D.T.E. 97-120	38,857		407	35,870	2,987
28						
29	FASB ASC 960/962 Pension D.T.E. 97-120	82,410,122	10,133,682	228,926	9,849,197	82,694,607
30						
31						
32	FASB ASC 960/962 PBOP D.T.E. 97-120	2,424,946	5,707,235	228,926	4,286,535	3,845,646
33						
34	Other Benefit Deferrals (ASC 715)	124,773	86,124	228,926	13,630	197,267
35						
36	Capital Project Scheduling List D.T.E. 06-55	2,850		407	2,850	
37						
38	Solar Program D.P.U. 09-05	981,892	1,391,914	Various	2,373,806	
39						
40	Deferred Storm Restoration Costs D.T.E. 06-55	23,114,028	340,768	Various	7,505,788	15,949,008
41						
42	Net Metering D.P.U. 09-74	3,596,561	8,070,093	431,555	8,984,987	2,681,667
43						

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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**OTHER REGULATORY ASSETS (Account 182.3)**

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

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)	
1	Attorney General Consultant Expenses	27,848	116,035	407	13,444	130,439
2	D.P.U. 10-70					
3						
4	Deferred Medicare Tax D.P.U. 10-70	65,584		407	65,584	
5						
6	Customer Hardship D.P.U. 10-70	3,259,936	2,775,330	Various	1,545,090	4,490,176
7						
8	Rate Case Expense D.P.U. 10-70	72,975		407	67,336	5,639
9						
10	Transmission Tariff Deferrals	1,850,349		565,449	1,850,349	
11						
12	Unrecovered Contract Obligation - YAEC	5,024	1,437	253,555	279	6,182
13	(10 year amortization)					
14	D.T.E. 97-120					
15						
16	Revenue Decoupling - D.P.U. 10-70		4,267,225	431,407	3,992,641	274,584
17						
18	Transmission Cost Adjustment- D.T.E. 97-120		8,264,228	565	4,441,027	3,823,201
19						
20	Long Term Renewable Contract		6,295,765	431,555	237,520	6,058,245
21	Adjustment Mechanism					
22	D.P.U. 11-12					
23						
24	Transmission Merger Costs		3,500,000	923	2,041,669	1,458,331
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
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36						
37						
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40						
41						
42						
43						
44	<b>TOTAL :</b>	196,428,233	123,222,899		123,015,243	196,635,889

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

**Schedule Page: 232 Line No.: 1 Column: b**

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

**Schedule Page: 232 Line No.: 1 Column: f**

Note at the end of the year, the balance of the FASB ASC 740 regulatory asset in account 182.3 includes a transmission component of \$6,187,192.

**Schedule Page: 232 Line No.: 32 Column: b**

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

**Schedule Page: 232 Line No.: 32 Column: f**

Note that at the end of the year, the balance of the FASB ASC 960/962 PBOP regulatory asset in account 182.3 includes a transmission component of \$121,352.

MISCELLANEOUS DEFERRED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Prepaid Revolving Credit Line	438,137	95,624	431	119,625	414,136
2						
3	Hardship Uncollectible Deferral	4,397,548	1,848,348	144/182	832,277	5,413,619
4						
5	Rate Case Costs		375,254	182	22,029	353,225
6						
7	Workers Compensation Insurance	1,179,234	257,872	228	90,102	1,347,004
8						
9	EESCO Long Term Receivable	5,452,453				5,452,453
10						
11	Basic Service Uncollectible	1,162,759	2,412,358	Various	3,075,053	500,064
12						
13	Deferred Insurance Costs	2,026,841		186	2,026,841	
14						
15	Real Estate Transactions	592,790	373,614	Various	445,165	521,239
16						
17	Deferred Property Tax Increases	7,970,333	4,739,163	923	51,941	12,657,555
18						
19	Facilities Impairment Deferral	474,767				474,767
20						
21	Minor Items	37,844	190,777	Various	89,591	139,030
22						
23						
24						
25						
26						
27						
28						
29						
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32						
33						
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35						
36						
37						
38						
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41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	23,732,706				27,273,092

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

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

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		26,964,888	28,220,951
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	26,964,888	28,220,951
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)	220,034	348,251
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	27,184,922	28,569,202

**Notes**

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

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

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

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

**Information on Formula Rates:**

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

Reference Page 106, Line 1.

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

Reference Page 106, Line 1.

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

**Annual Report of WESTERN MASSACHUSETTS ELECTRIC COMPANY**

Year Ended December 31, 2016

Accumulated Deferred Income Taxes (Account 190)

	Beginning Balance	Activity	Ending Balance
Account 190DG			
ASC 740 Gross-Up (FAS 109 )	2,387,457	(148,440)	2,239,017
Account 190IT			
ASC 740 ITC (FAS 109)	3,551,470	(220,836)	3,330,634
Account 190CP			
Comprehensive Income	1,821,763	(297,173)	1,524,590
Account 19003			
Net Operating Loss	359,998	(359,998)	-
Account 19000			
Asset Retirement Obligations	2,239,673	84,520	2,324,193
Bad Debts	4,502,525	1,245,932	5,748,457
Employee Benefits	9,990,297	1,104,838	11,095,135
Regulatory Deferrals	1,455,112	270,479	1,725,591
Other	876,627	(295,042)	581,585
Sub-total Account 19000	19,064,234	2,410,727	21,474,961
TOTAL Account 190	27,184,922	1,384,280	28,569,202

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 190 includes a transmission related component of \$ 2,686,904.

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

**Information on Formula Rates:**

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

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

Reference Page 106, Line 1.

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

Reference Page 106, Line 1.

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

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

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

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	COMMON STOCK (Account 201)			
2	Common Stock - Not Publicly Traded	1,072,471	25.00	
3	Total Common Stock	1,072,471		
4				
5				
6	PREFERRED STOCK (Account 204)			
7	NONE			
8				
9				
10				
11				
12				
13				
14				
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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.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
434,653	10,866,325					2
434,653	10,866,325					3
						4
						5
						6
						7
						8
						9
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Name of Respondent  
Western Massachusetts Electric Company

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2016/Q4

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

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

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

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	None	
3		
4		
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	None	
7		
8		
9	Gain on Resale or Cancellation of Reacquired	
10	Capital Stock (Account 210)	
11	None	
12		
13		
14	Miscellaneous Paid-In Capital (Account 211)	
15	Miscellaneous	439,586,492
16	ESOP Adjustment	905,948
17	Total Account 211	440,492,440
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
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38		
39		
40	TOTAL	440,492,440

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

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Bonds (Account 221)		
2	None		
3			
4	Reacquired Bonds (Account 222)		
5	None		
6			
7	Advances from Associated Companies (Account 223)		
8	None		
9			
10	Other Long-Term Debt (Account 224)		
11			
12	Senior Notes		
13	2004 Series B, 5.90% Fixed Rate	50,000,000	546,179
14			173,500 D
15	2007 Series D, 6.70% Fixed Rate	40,000,000	501,464
16			189,200 D
17	2010 Series E, 5.10% Fixed Rate	95,000,000	991,276
18			336,300 D
19	2011 Series F, 3.50% Fixed Rate	250,000,000	2,247,325
20			-8,663,500 P
21	2013 Series G, 3.88% Fixed Rate	80,000,000	450,757
22			
23	2016 Series H, 2.75% Fixed Rate	50,000,000	308,911
24			
25	Total Account 224	565,000,000	-2,918,588
26	Additional Footnotes.		
27			
28			
29			
30			
31			
32			
33	TOTAL	565,000,000	-2,918,588

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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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
						5
						6
						7
						8
						9
						10
						11
						12
09/23/2004	09/15/2034	10/04	09/34	50,000,000	2,950,000	13
						14
08/17/2007	08/15/2037	08/07	07/37	40,000,000	2,680,000	15
						16
03/08/2010	03/01/2020	03/10	02/20	95,000,000	4,845,000	17
						18
09/16/2011	09/15/2021	09/11	08/21	250,000,000	8,750,000	19
						20
11/15/2013	11/15/2023	11/13	10/23	80,000,000	3,104,000	21
						22
06/23/2016	06/15/2026	06/16	06/26	50,000,000	718,055	23
						24
				565,000,000	23,047,055	25
						26
						27
						28
						29
						30
						31
						32
				565,000,000	23,047,055	33

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FOOTNOTE DATA			

**Schedule Page: 256 Line No.: 26 Column: a**  
 Excluded from the total interest for the year is \$3,569 for interest related to other comprehensive income.

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

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	58,072,207
2		
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Current and Deferred Federal and State Income Taxes	34,357,211
11	Employee Compensation and Benefits	1,068,937
12	Other	1,244,764
13		
14	Income Recorded on Books Not Included in Return	
15		
16	Expense Recorded on Books Not Included in Return	
17	Other	1,153
18		
19	Deductions on Return Not Charged Against Book Income	
20	Book/Tax Property Differences	-65,167,488
21	Amortization/Deferral of Regulatory Assets/Liabilities	-4,661,001
22		
23		
24		
25		
26		
27	Federal Tax Net Income	24,915,783
28	Show Computation of Tax:	
29	Federal Income Tax @ 35%	8,720,524
30		
31	Tax Billed to Affiliate for Stranded Cost	-881,820
32	Prior Years Taxes	4,867,678
33	Federal Net Operating Loss Carryforward	-359,998
34	Miscellaneous Credit Adjustments	-181,788
35		
36	Federal Income Tax	12,528,172
37	Federal Income Tax - Other Income/Deductions (Page 117, line 53)	2,490,048
38		
39	Federal Income Tax (Page 114, line 15)	10,038,124
40		
41		
42		
43		
44		

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FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 36 Column: a**

This company is a member of an affiliated group, Eversource Energy and Subsidiaries, which will file a 2016 consolidated federal Income Tax return on or before October 15, 2017.

Members of the group are:

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

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

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL					
2	Unemployment 2015	302			302	
3	Unemployment 2016			12,112	5,078	
4	FICA 2015	56,320			56,320	
5	FICA 2016			1,267,960	1,141,741	
6	Highway			1,490	1,490	
7	Income		4,503,778	13,209,696	10,155,638	-881,820
8	Medicare 2015	13,171			13,171	
9	Medicare 2016			342,534	313,014	
10	Subtotal	69,793	4,503,778	14,833,792	11,686,754	-881,820
11						
12	STATE OF CONNECTICUT					
13	Unemployment 2016			41,165	41,165	
14	Insurance Premium Excise			43,609	43,609	
15	Corporation Business		2,001	-212,733	-212,734	
16						
17	Subtotal		2,001	-127,959	-127,960	
18						
19	COMMONWEALTH OF					
20	MASSACHUSETTS					
21	Unemployment 2015	1,339			1,339	
22	Unemployment 2016			40,049	27,458	
23	Income		3,972,595	5,178,086	221,918	
24	Mass. Sales Tax			259,584	259,584	
25	Mass. Mfg. Corp. Excise			354,004	354,004	
26	Universal Health 2015	415			415	
27	Universal Health 2016			10,415	5,629	
28	Subtotal	1,754	3,972,595	5,842,138	870,347	
29						
30	LOCAL MASSACHUSETTS					
31	Property 2015		18,007	18,007		
32	Property 2016			39,134,924	39,307,251	
33	Subtotal		18,007	39,152,931	39,307,251	
34						
35	STATE OF NEW					
36	HAMPSHIRE					
37	Unemployment 2016			931	931	
38						
39	Subtotal			931	931	
40						
41	TOTAL	71,547	8,496,381	59,701,845	51,737,335	-881,820

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax (exclude Federal and State income taxes)- covers more then 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 (l) 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 Ret. Earnings (Account 439) (k)	Other (l)	
						1
						2
7,034		12,112				3
						4
126,219		1,267,960				5
		1,490				6
	567,900	10,038,124			3,171,572	7
						8
29,520		342,534				9
162,773	567,900	11,662,220			3,171,572	10
						11
						12
		41,165				13
		43,609				14
-2,000		-212,733				15
						16
-2,000		-127,959				17
						18
						19
						20
						21
12,591		40,049				22
983,573		4,139,477			1,038,609	23
					259,584	24
		354,004				25
						26
4,786		10,415				27
1,000,950		4,543,945			1,298,193	28
						29
						30
		18,007				31
	172,327	38,827,982			306,942	32
	172,327	38,845,989			306,942	33
						34
						35
						36
		931				37
						38
		931				39
						40
1,161,723	740,227	54,925,138			4,776,707	41

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

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	STATE OF MICHIGAN					
2	Unemployment 2016				-2	
3	Subtotal				-2	
4						
5	DISTRICT OF COLUMBIA					
6	Unemployment 2016				14	
7	Subtotal				14	
8						
9						
10						
11						
12						
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16						
17						
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31						
32						
33						
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35						
36						
37						
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40						
41	TOTAL	71,547	8,496,381	59,701,845	51,737,335	-881,820

Name of Respondent  
Western Massachusetts Electric Company

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Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2016/Q4

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
						2
			-2			3
			-2			4
						5
			14			6
			14			7
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1,161,723	740,227	54,925,138			4,776,707	41

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FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 3 Column: i**

Federal unemployment taxes charged to operating expense includes a transmission related component of \$643 credit.

**Schedule Page: 262 Line No.: 4 Column: b**

FICA taxes include a transmission related component of \$3,873 credit.

**Schedule Page: 262 Line No.: 5 Column: g**

FICA taxes include a transmission related component of \$7,840 credit.

**Schedule Page: 262 Line No.: 5 Column: i**

FICA taxes charged to operating expense includes a transmission related component of \$75,607 credit.

**Schedule Page: 262 Line No.: 7 Column: c**

Federal income taxes include a transmission component of \$2,067,696 credit.

**Schedule Page: 262 Line No.: 7 Column: f**

Adjustment for tax billed to affiliate for stranded cost.

**Schedule Page: 262 Line No.: 7 Column: h**

Federal income taxes include a transmission component of \$948,245.

**Schedule Page: 262 Line No.: 7 Column: i**

Federal income taxes charged to operating expense includes a transmission related component of \$6,381,789.

**Schedule Page: 262 Line No.: 7 Column: l**

Federal income taxes include a transmission component of \$1,498,410.

**Schedule Page: 262 Line No.: 8 Column: b**

Medicare taxes includes a transmission related component of \$906 credit.

**Schedule Page: 262 Line No.: 9 Column: g**

Medicare taxes include a transmission related component of \$1,833 credit.

**Schedule Page: 262 Line No.: 9 Column: i**

Medicare taxes charged to operating expense includes a transmission related component of \$23,101 credit.

**Schedule Page: 262 Line No.: 13 Column: i**

State of Connecticut unemployment taxes charged to operating expense includes a transmission related component of \$5,913 credit.

**Schedule Page: 262 Line No.: 14 Column: i**

State of Connecticut insurance premium excise taxes charged to operating expense includes a transmission related component of \$14,145.

**Schedule Page: 262 Line No.: 15 Column: i**

State of Connecticut Corporation Business Taxes charged to operating expense includes a transmission related component of \$1,150.

**Schedule Page: 262 Line No.: 22 Column: i**

Commonwealth of Massachusetts unemployment taxes charged to operating expense includes a transmission related component of \$1,746 credit.

**Schedule Page: 262 Line No.: 23 Column: c**

Commonwealth of Massachusetts Corporate income taxes includes a transmission related component of \$286,962.

**Schedule Page: 262 Line No.: 23 Column: g**

Commonwealth of Massachusetts corporate income taxes includes a transmission related component of \$470,744.

**Schedule Page: 262 Line No.: 23 Column: i**

Commonwealth of Massachusetts corporate income taxes charged to operating expense includes a transmission related component of \$1,686,869.

**Schedule Page: 262 Line No.: 23 Column: l**

Commonwealth of Massachusetts corporate income taxes includes a transmission related component of \$240,869, which includes \$212,343 of State of MA Tangible Property taxes.

**Schedule Page: 262 Line No.: 24 Column: i**

Commonwealth of Massachusetts sales and use taxes charged to various general plant and operating expenses includes a transmission related component of \$24,137.



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

**Schedule Page: 262 Line No.: 27 Column: i**

Commonwealth of Massachusetts universal health taxes charged to operating expense includes a transmission related component of \$370 credit.

**Schedule Page: 262 Line No.: 31 Column: c**

Massachusetts local property tax includes a distribution component of \$381,002 debit and transmission component of \$362,995 credit.

**Schedule Page: 262 Line No.: 32 Column: h**

Massachusetts local property taxes include a distribution component of \$577,590 debit and a transmission component of \$405,263 credit.

**Schedule Page: 262 Line No.: 32 Column: i**

The total amount of Massachusetts local property taxes charged to transmission and distribution business segments were \$22,240,328 and \$16,605,661, respectively. These charges include each business segment's share of property taxes applicable to 'General Plant.'

Information on Formula Rates:

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

**Schedule Page: 262 Line No.: 32 Column: i**

Massachusetts local property tax expense charged to other accounts include \$175,639 to account 184, \$118,105 to account 408.2 and \$13,198 to account 931. Included in account 408.2 is a transmission related component of \$85,585.

**Schedule Page: 262 Line No.: 37 Column: i**

State of New Hampshire unemployment taxes charged to operating expense includes a transmission related component of \$134 credit.

**Schedule Page: 262.1 Line No.: 2 Column: i**

State of Michigan unemployment taxes charged to operating expense includes a transmission related component of \$0.

**Schedule Page: 262.1 Line No.: 6 Column: i**

District of Columbia unemployment taxes charged to operating expense includes a transmission related component of \$2 credit.

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

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	908			411400	457	
3	4%	5,771			411400	2,897	
4	7%						
5	10%	301,196			411400	151,206	
6	Solar Credit	8,526,656			411400	394,752	
7							
8	<b>TOTAL</b>	<b>8,834,531</b>				<b>549,312</b>	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
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43							
44							
45							
46							
47							
48							

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
451			2
2,874			3
			4
149,990			5
8,131,904			6
			7
8,285,219			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
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			47
			48

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

**Schedule Page: 266 Line No.: 8 Column: b**

Note that at the beginning of the year, the balance of Accumulated Deferred Investment Tax Credits in Account 255 includes a transmission component of \$63,548.

**Schedule Page: 266 Line No.: 8 Column: f**

The amount charged to Account 411400 for the transmission related component was \$31,920 for the year ended December 31, 2016.

**Schedule Page: 266 Line No.: 8 Column: h**

Note that at the end of the year, the balance of Accumulated Deferred Investment Tax Credits in Account 255 includes a transmission component of \$31,628.

**OTHER DEFFERED 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	Decommissioning Obligations	3,460,769	182	2,914,427	80,656	626,998
2						
3	Contributions in Aid of					
4	Construction	3,600,350	186	16,636,205	18,608,128	5,572,273
5						
6	Property Tax Withheld	9,262,761			4,048,988	13,311,749
7						
8	Minor Items	131,314	Various	56,704	95,325	169,935
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
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41						
42						
43						
44						
45						
46						
47	<b>TOTAL</b>	16,455,194		19,607,336	22,833,097	19,680,955

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

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization
- For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	411,126,206	23,967,171	2,967,848
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	411,126,206	23,967,171	2,967,848
6	Other Income and Deductions	767,332		
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	411,893,538	23,967,171	2,967,848
10	Classification of TOTAL			
11	Federal Income Tax	363,135,997	20,220,848	2,377,231
12	State Income Tax	48,757,541	3,746,323	590,617
13	Local Income Tax			

NOTES

Name of Respondent  
Western Massachusetts Electric Company

This Report Is:  
(1)  An Original  
(2)  A Resubmission

Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2016/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
		182	744,023			431,381,506	2
							3
							4
			744,023			431,381,506	5
	2,790					764,542	6
							7
							8
	2,790		744,023			432,146,048	9
							10
	2,235		-250,188			381,227,567	11
	555		994,211			50,918,481	12
							13

NOTES (Continued)

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

**Schedule Page: 274 Line No.: 9 Column: b**

Note that at the beginning of the year, the total balance of Accumulated Deferred Income Taxes in account 282 includes a transmission related component of \$241,669,618.

**Schedule Page: 274 Line No.: 9 Column: k**

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in account 282 includes a transmission related component of \$260,134,691.

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
ACCUMULATED JEFFERED 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		83,298,401	6,686,460	5,189,537	
4					
5					
6					
7					
8					
9	TOTAL Electric (Total of lines 3 thru 8)	83,298,401	6,686,460	5,189,537	
10	Gas				
11					
12					
13					
14					
15					
16					
17	TOTAL Gas (Total of lines 11 thru 16)				
18	Other income and deductions	2,531,588			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	85,829,989	6,686,460	5,189,537	
20	Classification of TOTAL				
21	Federal Income Tax	70,872,403	5,355,824	4,156,792	
22	State Income Tax	14,957,586	1,330,636	1,032,745	
23	Local Income Tax				

NOTES

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
		182	81,728			84,713,596	3
							4
							5
							6
							7
							8
			81,728			84,713,596	9
							10
							11
							12
							13
							14
							15
							16
							17
1,152	29,949					2,502,791	18
1,152	29,949		81,728			87,216,387	19
							20
1,152	23,989		528,012			71,520,586	21
	5,960		-446,284			15,695,801	22
							23

NOTES (Continued)

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

**Schedule Page: 276 Line No.: 19 Column: b**

Note that at the beginning of the year, the total balance of Accumulated Deferred Income Taxes in Account 283 includes a transmission related component of \$7,805,726.

**Schedule Page: 276 Line No.: 19 Column: k**

Annual Report of Western Massachusetts Electric Company  
Year ended December 31, 2016  
Accumulated Deferred Income Taxes (Account 283)

	Beginning Balance	Activity	Ending Balance
<b>Account 283 DG</b>			
ASC 740 Gross-Up (FAS 109)	\$ 15,072,523	\$ (489,537)	\$ 14,582,986
<b>Account 283 DK</b>			
ASC 740 Regulatory Asset (FAS 109)	4,475,969	250,225	4,726,194
<b>Account 28399</b>			
Property Taxes	3,089,571	204,898	3,294,469
Regulatory Deferrals	60,455,278	1,402,380	61,857,658
Asset Retirement Obligations	1,549,861	105,277	1,655,138
Other	1,186,787	(86,845)	1,099,942
Sub-Total Account 28399	66,281,497	1,625,710	67,907,207
<b>TOTAL ACCOUNT 283</b>	<b>\$ 85,829,989</b>	<b>\$ 1,386,398</b>	<b>\$ 87,216,387</b>

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 283 includes a transmission related component of \$8,419,930.

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

- Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
- Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
- 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	AFUDC Regulatory Liability	8,930,414	407	184,116		8,746,298
2						
3	FASB ASC 740 Regulatory Liability	5,938,927	190	369,280	4	5,569,651
4						
5	Revenue Decoupling D.P.U. 10-70	1,756,190	431,407	4,593,578	2,837,388	
6						
7	Protective Hardship Accounts Credit	31,530	407	34,980	34,847	31,417
8	(RAAC) D.P.U. 10-70					
9						
10	Transition Charge D.T.E. 97-120	4,075,217	407	4,114,077	4,654,361	4,615,501
11						
12	Transmission Cost Adjustment D.T.E. 97-120	1,431,420	565	6,407,700	4,976,280	
13						
14	Basic Service Cost Adjustment D.T.E. 03-88A-F	166,881	904	157,185	122,326	132,022
15						
16	Transmission Tariff Deferral	1,009,306	Various	15,426,217	17,668,077	3,251,166
17						
18	MedVantage APBO	13,851	228	6,314	7,665	15,202
19						
20	Pension / PBOP D.T.E. 06-55	4,056,288	926	103,371	750,853	4,703,770
21						
22	Long Term Renewable Contract	148,278	555,431	500,030	353,752	
23	Adjustment Mechanism					
24	D.P.U. 11-12					
25						
26	Solar Program D.P.U. 09-05		Various	1,861,850	3,832,318	1,970,468
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	<b>TOTAL</b>	27,556,302		33,758,678	35,237,871	29,035,495

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

**Schedule Page: 278 Line No.: 1 Column: f**

**Information on Formula Rates:**

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

**Schedule Page: 278 Line No.: 3 Column: b**

Note that at the beginning of the year, the balance of the FASB ASC 740 regulatory liability includes a transmission component of \$42,719.

**Schedule Page: 278 Line No.: 3 Column: f**

Note that at the beginning of the year, the balance of the FASB ASC 740 regulatory liability includes a transmission component of \$21,263.

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

- 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	225,685,311	255,797,328
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	116,063,681	130,879,651
5	Large (or Ind.) (See Instr. 4)	32,848,746	35,439,340
6	(444) Public Street and Highway Lighting	4,082,346	4,342,210
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	378,680,084	426,458,529
11	(447) Sales for Resale	5,733,650	2,899,943
12	TOTAL Sales of Electricity	384,413,734	429,358,472
13	(Less) (449.1) Provision for Rate Refunds	1,092,188	2,488,043
14	TOTAL Revenues Net of Prov. for Refunds	383,321,546	426,870,429
15	Other Operating Revenues		
16	(450) Forfeited Discounts	286,555	341,021
17	(451) Miscellaneous Service Revenues	245,452	277,317
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	1,304,422	1,334,409
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	12,211,536	8,151,970
22	(456.1) Revenues from Transmission of Electricity of Others	85,886,475	77,093,538
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	99,934,440	87,198,255
27	TOTAL Electric Operating Revenues	483,255,986	514,068,684



Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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**ELECTRIC 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
1,440,817	1,464,651	190,634	189,507	2
				3
1,460,215	1,458,781	18,237	18,016	4
626,496	620,958	657	665	5
18,573	18,801	411	402	6
				7
				8
				9
3,546,101	3,563,191	209,939	208,590	10
160,154	38,130	16	16	11
3,706,255	3,601,321	209,955	208,606	12
				13
3,706,255	3,601,321	209,955	208,606	14

Line 12, column (b) includes \$ 263,434 of unbilled revenues.  
 Line 12, column (d) includes 10,127 MWH relating to unbilled revenues

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

**Schedule Page: 300 Line No.: 10 Column: d**

Instruction 9 - Unmetered Sales (MWH)

Residential	1,650
Commercial	11,258
Industrial	1,416
Street Light	18,600
<b>Total</b>	<b>32,924</b>

The total "Megawatt Hours Sold" to WMECO retail customers represents the delivery of energy to all distribution customers including energy for those customers who have chosen third party suppliers.

**Schedule Page: 300 Line No.: 10 Column: e**

Instruction 9 - Unmetered Sales (MWH)

Residential	1,700
Commercial	11,379
Industrial	1,385
Street Light	18,765
<b>Total</b>	<b>33,229</b>

The total "Megawatt Hours Sold" to WMECO retail customers represents the delivery of energy to all distribution customers including energy for those customers who have chosen third party suppliers.

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

Account 451 includes \$251,589 for customer reconnect fees.

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

Account 451 includes \$263,398 for customer reconnect fees.

**Schedule Page: 300 Line No.: 19 Column: b**

Account 454 includes a transmission related component of \$466,876 for the year ended December 31, 2016.

**Schedule Page: 300 Line No.: 19 Column: c**

Account 454 includes a transmission related component of \$476,843 for the year ended December 31, 2015.

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

Account 456 includes \$5,948,024 for sale of renewable energy credits, \$3,864,119 for return on regulatory assets for pension and other post-retirement benefits, \$2,115,209 for voltage transformation and other services under WMECO wholesale distribution service agreements, and \$284,184 for local facilities charges.

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

Account 456 includes \$1,941,678 for sale of renewable energy credits, \$3,921,195 for return on regulatory assets for pension and other post-retirement benefits, \$2,012,557 for voltage transformation and other services under WMECO wholesale distribution service agreements, and \$276,540 for local facilities charges.

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

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

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential (Account 440)					
2	R-1 Residential	890,323	158,713,034	133,686	6,660	0.1783
3	R-2 Residential Low Income	221,191	22,436,301	31,212	7,087	0.1014
4	R-3 Res Space Heating	179,771	30,264,271	18,303	9,822	0.1683
5	R-4 Res Space Heating-Low Inc	49,768	4,875,816	4,096	12,150	0.0980
6	23 Optional Controlled	145	15,553	7	20,714	0.1073
7	T-2 Intermediate Primary Gen	14,106	796,203	8	1,763,250	0.0564
8	T-0 Gen. Svce TOU Small	11	893	1	11,000	0.0812
9	G-0 Small Gen Svce.	29,778	4,260,297	3,224	9,236	0.1431
10	G-2 Primary Gen Svce.	46,792	3,192,057	103	454,291	0.0682
11	99 - Unmetered	1	297	1	1,000	0.2970
12	S-1 Street & Security Lighting	1,649	458,464	1,126	1,464	0.2780
13	Unbilled Revenue	7,282	672,125			0.0923
14	less: Duplicate Customers Col. d			-1,133		
15	Total	1,440,817	225,685,311	190,634	7,558	0.1566
16	Commercial Account (Account 442)					
17	23 Optional Controlled	22	5,911	17	1,294	0.2687
18	24 Optional Church	6,139	786,349	197	31,162	0.1281
19	T-0 Small Gen. Svce. TOU	1,428	78,371	6	238,000	0.0549
20	T-2 Large Primary Svce. TOU	417,534	21,552,671	153	2,728,980	0.0516
21	T-5 Xtra Lrge Prim Svce TOU	200,290	9,096,747	10	20,029,000	0.0454
22	T-4 Primary Gen. Svce. TOU	5,417	329,277	11	492,455	0.0608
23	G-0 Small Gen Svce.	523,589	61,704,256	16,977	30,841	0.1178
24	G-2 Primary Gen. Svce.	294,431	20,945,966	777	378,933	0.0711
25	99 Unmetered	1,228	173,832	105	11,695	0.1416
26	S-1 Street & Security Lighting	10,030	1,911,299	2,976	3,370	0.1906
27	Unbilled Revenue	107	-520,998			-4.8691
28	Less: Duplicate Customer Col d			-2,992		
29	Total	1,460,215	116,063,681	18,237	80,069	0.0795
30	Industrial (Account 442)					
31	T-0 Small Gen Svce. TOU	172	13,509	2	86,000	0.0785
32	T-2 Intermediate Primary TOU	281,187	14,533,559	74	3,799,824	0.0517
33	T-4 Primary Gen. Svce. TOU	1,312	124,822	4	328,000	0.0951
34	G-0 Small Gen Svce.	25,306	2,867,078	407	62,177	0.1133
35	G-2 Primary Gen. Svce.	58,391	4,849,995	163	358,227	0.0821
36	T-5 Xtra Lrge Prim Svce TOU	255,939	10,156,499	7	36,562,714	0.0397
37	S-1 Street & Security Lighting	1,416	182,274	183	7,738	0.1287
38	Unbilled Revenue	2,773	121,010			0.0436
39	Less: Duplicate Customers Col d			-183		
40	Total	626,496	32,848,746	657	953,571	0.0524
41	TOTAL Billed	3,535,974	378,416,650	209,939	16,843	0.1070
42	Total Unbilled Rev.(See Instr. 6)	10,127	263,434	0	0	0.0260
43	TOTAL	3,546,101	378,680,084	209,939	16,891	0.1068

**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	Street Lighting (Account 444)					
2	99 Unmetered	88	17,055	43	2,047	0.1938
3	G-0 Small Gen. Svce.	8	1,786	4	2,000	0.2233
4	S-1 Street & Security Lighting	15,167	3,772,649	261	58,111	0.2487
5	S-2 Street & Security Lighting	3,345	299,559	103	32,476	0.0896
6	Unbilled Revenue	-35	-8,703			0.2487
7	Total	18,573	4,082,346	411	45,190	0.2198
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41	TOTAL Billed	3,535,974	378,416,650	209,939	16,843	0.1070
42	Total Unbilled Rev.(See Instr. 6)	10,127	263,434	0	0	0.0260
43	TOTAL	3,546,101	378,680,084	209,939	16,891	0.1068

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1						
2	Requirement Service:					
3	The Connecticut Light and Power Company	RQ	1			
4	National Grid	RQ	1			
5	New York State Electric & Gas Corp.	RQ	5			
6						
7	Nonassociated Utilities/Companies					
8	ISO-New England	OS	5			
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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SALES 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)		
					1
					2
51		4,507	5,390	9,897	3
230		21,684	23,758	45,442	4
43	4,419	1,386		5,805	5
					6
					7
159,830		4,089,296	1,583,210	5,672,506	8
					9
					10
					11
					12
					13
					14
324	4,419	27,577	29,148	61,144	
159,830	0	4,089,296	1,583,210	5,672,506	
160,154	4,419	4,116,873	1,612,358	5,733,650	

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

**Schedule Page: 310 Line No.: 3 Column: a**

Associated Utility

**Schedule Page: 310 Line No.: 3 Column: c**

NU Operating Companies FERC Electric Tariff Number 1

**Schedule Page: 310 Line No.: 4 Column: c**

NU Operating Companies FERC Electric Tariff Number 1

**Schedule Page: 310 Line No.: 5 Column: c**

MBR Tariff, Market Based Tariff 5.0.0

**Schedule Page: 310 Line No.: 8 Column: b**

Short-term energy and capacity sales.

**Schedule Page: 310 Line No.: 8 Column: c**

MBR Tariff, Market Based Tariff 5.0.0

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**ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	<b>1. POWER PRODUCTION EXPENSES</b>		
2	<b>A. Steam Power Generation</b>		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		
11	(507) Rents		
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)		
14	Maintenance		
15	(510) Maintenance Supervision and Engineering		
16	(511) Maintenance of Structures		
17	(512) Maintenance of Boiler Plant		
18	(513) Maintenance of Electric Plant		
19	(514) Maintenance of Miscellaneous Steam Plant		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)		
22	<b>B. Nuclear Power Generation</b>		
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	<b>C. Hydraulic Power Generation</b>		
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	<b>C. Hydraulic Power Generation (Continued)</b>		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)		

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**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	26,235	20,447
63	(547) Fuel		
64	(548) Generation Expenses	194,439	227,029
65	(549) Miscellaneous Other Power Generation Expenses	-167	
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	220,507	247,476
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)	220,507	247,476
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	126,425,295	177,077,305
77	(556) System Control and Load Dispatching	252,903	239,497
78	(557) Other Expenses	14,894	16,101
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	126,693,092	177,332,903
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	126,913,599	177,580,379
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	884,034	1,247,147
84			
85	(561.1) Load Dispatch-Reliability	1,185	4,730
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	76,506	15,410
87	(561.3) Load Dispatch-Transmission Service and Scheduling	1,693	6,757
88	(561.4) Scheduling, System Control and Dispatch Services	1,286,196	1,094,851
89	(561.5) Reliability, Planning and Standards Development	354,414	410,437
90	(561.6) Transmission Service Studies	195,158	172,477
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	-1,631	2,132
93	(562) Station Expenses	871,177	1,341,764
94	(563) Overhead Lines Expenses	150,093	124,455
95	(564) Underground Lines Expenses	350,922	91,807
96	(565) Transmission of Electricity by Others	3,684,561	-608,351
97	(566) Miscellaneous Transmission Expenses	34,246	264,996
98	(567) Rents	8,688	200
99	TOTAL Operation (Enter Total of lines 83 thru 98)	7,897,242	4,168,812
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	243,259	308,865
102	(569) Maintenance of Structures	141,050	114,590
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		1,320
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	622,258	1,061,752
108	(571) Maintenance of Overhead Lines	4,882,412	1,256,209
109	(572) Maintenance of Underground Lines	6,599	30,803
110	(573) Maintenance of Miscellaneous Transmission Plant	15,652	19,764
111	TOTAL Maintenance (Total of lines 101 thru 110)	5,911,230	2,793,303
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	13,808,472	6,962,115

Name of Respondent		This Report is:	Date of Report	Year/Period of Report
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
113	<b>3. REGIONAL MARKET EXPENSES</b>			
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	26,059		19,268
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	26,059		19,268
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)	26,059		19,268
132	<b>4. DISTRIBUTION EXPENSES</b>			
133	Operation			
134	(580) Operation Supervision and Engineering	2,457,584		2,327,438
135	(581) Load Dispatching	900,805		709,168
136	(582) Station Expenses	979,737		969,687
137	(583) Overhead Line Expenses	1,410,963		1,080,968
138	(584) Underground Line Expenses	626,521		567,745
139	(585) Street Lighting and Signal System Expenses	229,753		186,448
140	(586) Meter Expenses	1,584,691		1,817,159
141	(587) Customer Installations Expenses	94,879		151,132
142	(588) Miscellaneous Expenses	1,263,402		986,870
143	(589) Rents	318,347		347,054
144	TOTAL Operation (Enter Total of lines 134 thru 143)	9,866,682		9,143,669
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	72,558		236,513
147	(591) Maintenance of Structures	18,223		11,520
148	(592) Maintenance of Station Equipment	726,399		627,354
149	(593) Maintenance of Overhead Lines	10,294,814		9,240,451
150	(594) Maintenance of Underground Lines	1,904,688		1,703,827
151	(595) Maintenance of Line Transformers	538,287		553,659
152	(596) Maintenance of Street Lighting and Signal Systems	261,559		201,130
153	(597) Maintenance of Meters	387,061		22,519
154	(598) Maintenance of Miscellaneous Distribution Plant	57,724		71,194
155	TOTAL Maintenance (Total of lines 146 thru 154)	14,261,313		12,668,167
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	24,127,995		21,811,836
157	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>			
158	Operation			
159	(901) Supervision	26,050		16,241
160	(902) Meter Reading Expenses	897,925		1,061,703
161	(903) Customer Records and Collection Expenses	7,721,622		6,880,138
162	(904) Uncollectible Accounts	8,289,901		8,301,456
163	(905) Miscellaneous Customer Accounts Expenses	1,741,858		2,019,087
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	18,677,356		18,278,625

**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	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	46,863,553	41,865,255
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses	12,133	35,295
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	46,875,686	41,900,550
172	<b>7. SALES EXPENSES</b>		
173	Operation		
174	(911) Supervision	-4,737	1,195
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses	123	8,853
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	-4,614	10,048
179	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
180	Operation		
181	(920) Administrative and General Salaries	18,485,742	21,942,279
182	(921) Office Supplies and Expenses	1,176,409	1,431,165
183	(Less) (922) Administrative Expenses Transferred-Credit	969,958	1,085,086
184	(923) Outside Services Employed	8,987,255	7,162,012
185	(924) Property Insurance	247,204	297,938
186	(925) Injuries and Damages	3,246,296	1,708,968
187	(926) Employee Pensions and Benefits	5,351,411	4,577,459
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	1,670,297	1,546,869
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	81,057	50,904
192	(930.2) Miscellaneous General Expenses	2,244,366	1,737,178
193	(931) Rents	704,723	709,242
194	TOTAL Operation (Enter Total of lines 181 thru 193)	41,224,802	40,078,928
195	Maintenance		
196	(935) Maintenance of General Plant	88,533	92,556
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	41,313,335	40,171,484
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	271,737,888	306,734,305

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

**Schedule Page: 320 Line No.: 112 Column: b**

**Information on Formula Rates:**

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

**Schedule Page: 320 Line No.: 112 Column: c**

**Information on Formula Rates:**

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

**Schedule Page: 320 Line No.: 185 Column: b**

Note that for the year ended December 31, 2016, the total amount of Property Insurance in Account 924 includes a transmission related component of \$139,333.

**Schedule Page: 320 Line No.: 185 Column: c**

Note that for the year ended December 31, 2015, the total amount of Property Insurance in Account 924 includes a transmission related component of \$158,230.

**Schedule Page: 320 Line No.: 189 Column: b**

Note that for the year ended December 31, 2016, the total amount of Regulatory Commission Expenses in Account 928 includes a transmission related component of \$407,528.

**Schedule Page: 320 Line No.: 189 Column: c**

Note that for the year ended December 31, 2015, the total amount of Regulatory Commission Expenses in Account 928 includes a transmission related component of \$405,535.

**Schedule Page: 320 Line No.: 191 Column: b**

Note that for the year ended December 31, 2016, the total amount of General Advertising Expenses in Account 930.1 includes a transmission related component of \$14,405.

**Schedule Page: 320 Line No.: 191 Column: c**

Note that for the year ended December 31, 2015, the total amount of General Advertising Expenses in Account 930.1 includes a transmission related component of \$8,718.

**Schedule Page: 320 Line No.: 197 Column: b**

Note that for the year ended December 31, 2016, the total amount of Administrative and General Expenses in Accounts 920 through 935 includes a transmission related component of \$13,035,636, which includes transmission merger amortization expense of \$2,041,669.

**Schedule Page: 320 Line No.: 197 Column: c**

Note that for the year ended December 31, 2015, the total amount of Administrative and General Expenses in Accounts 920 through 935 includes a transmission related component of \$10,587,436.

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

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Associated Utilities:					
2	Connecticut Light & Power Company	OS				
3	Connecticut Yankee Atomic Power Co.	LU	CYAPC 1			
4	Maine Yankee Atomic Power Company	LU	MYAPC 1			
5	NSTAR Electric Company	OS				
6	Yankee Atomic Electric Company	LU	YAEC 1			
7						
8						
9	Nonassociated Utilities/Companies:					
10	Blue Sky West Holdings LLC	LU				
11	Competitive Suppliers	OS				
12	DTE Energy Trading, Inc.	OS				
13	Enernoc, Inc.	OS				
14	Evergreen Wind Power II, LLC	LU				
	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)	
							1
46				3,730	4,763	8,493	2
					-12,788	-12,788	3
					21,501	21,501	4
				5,566,831		5,566,831	5
					3,879	3,879	6
							7
							8
							9
1,769				143,329		143,329	10
2,160,347							11
295,867				14,323,030		14,323,030	12
				22,200		22,200	13
24,440				1,865,808		1,865,808	14
3,705,094				126,415,998	9,297	126,425,295	

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

- 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	Exelon Generation Company, LLC	OS				
2	Green Mountain Power	OS				
3	ISO New England	OS	ISO-NE			
4	National Grid	OS				
5	NextEra Energy Power Marketing, LLC	OS				
6	Noble Passadumkeag Windpark, LLC	LU				
7	PJM Settlement, Inc.	OS				
8	TransCanada Power Marketing, LTD	OS				
9	Vermont Yankee Nuclear Power Corp.	LU	VYNPC 12			
10						
11	Municipals:					
12	Pittsfield, City of	OS				
13	Pittsfield, City of	AD				
14	Town of Lee Board of Public Works	OS				
	<b>Total</b>					

**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)	
683,145				52,342,401		52,342,401	1
28				3,984	1,825	5,809	2
-60				-2,435	914	-1,521	3
298				24,435	23,233	47,668	4
68,295				5,573,698		5,573,698	5
82,511				5,467,112		5,467,112	6
					-6	-6	7
374,642				23,980,936		23,980,936	8
					-34,024	-34,024	9
							10
							11
167				4,499		4,499	12
-2				-128		-128	13
4				66		66	14
3,705,094				126,415,998	9,297	126,425,295	

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

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1						
2	Other Sellers:					
3	Alternative Compliance Payments	OS				
4	Ashley Reservoir	OS				
5	Default Service Deferral	OS				
6	Default Service Deferral	AD				
7	Long-Term Renewable Contract Deferrals	OS				
8	MA Renewable Portfolio Standards	OS				
9	Net Metering Deferral	OS				
10	Residential, Commercial, Industrial					
11	and Other Nonutility Generators	OS				
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)	
							1
							2
				216,421		216,421	3
55				1,484		1,484	4
				3,515,235		3,515,235	5
				-732,134		-732,134	6
				-6,116,359		-6,116,359	7
				11,226,868		11,226,868	8
				936,415		936,415	9
							10
13,542				8,048,572		8,048,572	11
							12
							13
							14
3,705,094				126,415,998	9,297	126,425,295	

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

<b>Schedule Page: 326 Line No.: 2 Column: a</b>
Associated Utility.
<b>Schedule Page: 326 Line No.: 2 Column: b</b>
Borderline Service.
<b>Schedule Page: 326 Line No.: 3 Column: a</b>
Associated Utility.
<b>Schedule Page: 326 Line No.: 3 Column: c</b>
Connecticut Yankee Atomic Power Company rate schedule number.
<b>Schedule Page: 326 Line No.: 4 Column: a</b>
Associated Utility.
<b>Schedule Page: 326 Line No.: 4 Column: c</b>
Maine Yankee Atomic Power Company rate schedule number.
<b>Schedule Page: 326 Line No.: 5 Column: a</b>
Associated Utility.
<b>Schedule Page: 326 Line No.: 5 Column: b</b>
Short-term REC purchases.
<b>Schedule Page: 326 Line No.: 6 Column: a</b>
Associated Utility.
<b>Schedule Page: 326 Line No.: 6 Column: c</b>
Yankee Atomic Electric Company rate schedule number.
<b>Schedule Page: 326 Line No.: 11 Column: b</b>
Represents energy for those customers who have chosen third party suppliers. Western Massachusetts Electric Company delivers energy to these customers, but does not bear the supply costs.
<b>Schedule Page: 326 Line No.: 12 Column: b</b>
Default Service.
<b>Schedule Page: 326 Line No.: 13 Column: b</b>
Short-term REC purchases.
<b>Schedule Page: 326.1 Line No.: 1 Column: b</b>
Default Service.
<b>Schedule Page: 326.1 Line No.: 2 Column: b</b>
Borderline Service.
<b>Schedule Page: 326.1 Line No.: 3 Column: b</b>
Short-term energy and capacity purchases.
<b>Schedule Page: 326.1 Line No.: 3 Column: c</b>
ISO New England, Inc. Transmission, Markets and Services Tariff.
<b>Schedule Page: 326.1 Line No.: 4 Column: b</b>
Borderline Service.
<b>Schedule Page: 326.1 Line No.: 5 Column: b</b>
Default Service.
<b>Schedule Page: 326.1 Line No.: 7 Column: b</b>
Default Assessment Refund.
<b>Schedule Page: 326.1 Line No.: 8 Column: b</b>
Default Service.
<b>Schedule Page: 326.1 Line No.: 9 Column: c</b>
Vermont Yankee Nuclear Power Corporation rate schedule number.
<b>Schedule Page: 326.1 Line No.: 12 Column: b</b>
Non-firm purchase power from Municipal Generator.
<b>Schedule Page: 326.1 Line No.: 13 Column: b</b>
Prior period adjustment of non-firm purchase power from Municipal Generator.
<b>Schedule Page: 326.1 Line No.: 14 Column: b</b>
Non-firm purchase power from Municipal Generator.
<b>Schedule Page: 326.2 Line No.: 3 Column: b</b>
Massachusetts Electric Suppliers and Distribution Companies compliance with Massachusetts

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

Renewable Energy Portfolio Standards pursuant to Massachusetts Law.

**Schedule Page: 326.2 Line No.: 4 Column: b**

Non-firm purchase power.

**Schedule Page: 326.2 Line No.: 5 Column: b**

Cumulative recovery of Default Service costs for 2016.

**Schedule Page: 326.2 Line No.: 6 Column: b**

Prior years' adjustment for Recovery of Default Service.

**Schedule Page: 326.2 Line No.: 7 Column: b**

Cumulative recovery of Long-Term Renewable Contract deferrals costs for 2016.

**Schedule Page: 326.2 Line No.: 8 Column: b**

Accrual for the anticipated yearly expense associated with the cost of energy procurement in compliance with the Massachusetts Renewable Portfolio Standards.

**Schedule Page: 326.2 Line No.: 9 Column: b**

Cumulative recovery of net metering deferral costs for 2016.

**Schedule Page: 326.2 Line No.: 11 Column: b**

This represents Residential and Commercial Nonutility Generators who generate energy and is recorded as Non-firm purchase power.

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

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

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	FIRM WHEELING SERVICE			
2	Consolidated Edison Energy	Consolidated Edison Energy	Various	LFP
3	HQ Energy Services, U.S.	HQ Energy Services, U.S.	HQ Phase I or II	OLF
4	NRG Energy, Inc.	NRG Energy, Inc.	NEPOOL PTF	LFP
5	NON-FIRM WHEELING SERVICE			
6	Algonquin Windsor Locks, LLC	Algonquin Windsor Locks, LLC	NEPOOL PTF	NF
7	Algonquin Windsor Locks, LLC	Algonquin Windsor Locks, LLC	NEPOOL PTF	AD
8	Brookfield Energy Marketing LP - Berlin	Brookfield Energy Marketing LP	NEPOOL PTF	NF
9	Brookfield Energy Marketing LP - Berlin	Brookfield Energy Marketing LP	NEPOOL PTF	AD
10	Brookfield Energy Marketing LP - Pontook	Brookfield Energy Marketing LP	NEPOOL PTF	NF
11	Brookfield Energy Marketing LP - Pontook	Brookfield Energy Marketing LP	NEPOOL PTF	AD
12	Covanta Springfield, LLC	Covanta Springfield, LLC	NEPOOL PTF	NF
13	Covanta Springfield, LLC	Covanta Springfield, LLC	NEPOOL PTF	AD
14	Essential Power, LLC	Essential Power, LLC	NEPOOL PTF	NF
15	Essential Power, LLC	Essential Power, LLC	NEPOOL PTF	AD
16	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	NF
17	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	AD
18	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	NF
19	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	AD
20	Granite Reliable Power, LLC	Granite Reliable Power, LLC	NEPOOL PTF	NF
21	Granite Reliable Power, LLC	Granite Reliable Power, LLC	NEPOOL PTF	AD
22	Hydro Quebec Energy Services, US	Hydro Quebec Energy Services, US	HQ Phase I or II	NF
23	Jericho Power, LLC	Jericho Power, LLC	NEPOOL PTF	NF
24	Jericho Power, LLC	Jericho Power, LLC	NEPOOL PTF	AD
25	Pittsfield Generating Company, LP	Pittsfield Generating Company, LP	NEPOOL PTF	NF
26	Pittsfield Generating Company, LP	Pittsfield Generating Company, LP	NEPOOL PTF	AD
27	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	NF
28	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	AD
29	Power Supply Services, LLC	Power Supply Services, LLC	NEPOOL PTF	NF
30	Power Supply Services, LLC	Power Supply Services, LLC	NEPOOL PTF	AD
31	Sterling Light Department	Sterling Light Department	NEPOOL PTF	NF
32	Sterling Light Department	Sterling Light Department	NEPOOL PTF	AD
33	Sterling Municipal Light Department	Sterling Municipal Light Depart	NEPOOL PTF	NF
34	Sterling Municipal Light Department	Sterling Municipal Light Depart	NEPOOL PTF	AD
	<b>TOTAL</b>			



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
ISO-NE OATT	Various	EVERSOURCE PTF		15,075	15,075	2
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		479,982	479,982	3
ISO-NE OATT	Middletown 345 KV	NEPOOL PTF				4
						5
ISO-NE OATT	Windsor Locks Sub	NEPOOL PTF				6
ISO-NE OATT	Windsor Locks Sub	NEPOOL PTF				7
ISO-NE OATT	Berlin	NEPOOL PTF				8
ISO-NE OATT	Berlin	NEPOOL PTF				9
ISO-NE OATT	Pontook	NEPOOL PTF				10
ISO-NE OATT	Pontook	NEPOOL PTF				11
ISO-NE OATT	West Springfield Sub	NEPOOL PTF		41,131	41,131	12
ISO-NE OATT	West Springfield Sub	NEPOOL PTF				13
ISO-NE OATT	West Springfield Sub	NEPOOL PTF		10,617	10,617	14
ISO-NE OATT	West Springfield Sub	NEPOOL PTF				15
ISO-NE OATT	Various	NEPOOL PTF				16
ISO-NE OATT	Various	NEPOOL PTF				17
ISO-NE OATT	French King Sub	NEPOOL PTF		2,146	2,146	18
ISO-NE OATT	French King Sub	NEPOOL PTF				19
ISO-NE OATT	Paris Substation	NEPOOL PTF				20
ISO-NE OATT	Paris Substation	NEPOOL PTF				21
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		28	28	22
ISO-NE OATT	Berlin Substation	NEPOOL PTF				23
ISO-NE OATT	Berlin Substation	NEPOOL PTF				24
ISO-NE OATT	Pittsfield	NEPOOL PTF		247,253	247,253	25
ISO-NE OATT	Pittsfield	NEPOOL PTF				26
ISO-NE OATT	Fry Brook Substation	NEPOOL PTF				27
ISO-NE OATT	Fry Brook Substation	NEPOOL PTF				28
ISO-NE OATT	Laconia & Longhill	NEPOOL PTF				29
ISO-NE OATT	Laconia & Longhill	NEPOOL PTF				30
ISO-NE OATT	Tracy Substation	NEPOOL PTF				31
ISO-NE OATT	Tracy Substation	NEPOOL PTF				32
ISO-NE OATT	Tracy Substation	NEPOOL PTF				33
ISO-NE OATT	Tracy Substation	NEPOOL PTF				34
			0	4,986,948	4,986,948	

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

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

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

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
				1
				2
		990,572	990,572	3
		345,936	345,936	4
				5
		25,462	25,462	6
		4,789	4,789	7
		26,338	26,338	8
		13,257	13,257	9
		18,870	18,870	10
		8,906	8,906	11
		15,565	15,565	12
		6,909	6,909	13
		7,014	7,014	14
		2,508	2,508	15
		39,866	39,866	16
		28,128	28,128	17
		975	975	18
		377	377	19
		75,509	75,509	20
		40,328	40,328	21
		1,385	1,385	22
		10,248	10,248	23
		222	222	24
		101,337	101,337	25
		48,365	48,365	26
		19,474	19,474	27
		6,346	6,346	28
		3,549	3,549	29
		2,313	2,313	30
		227	227	31
		108	108	32
		42	42	33
		53	53	34
0	0	85,886,475	85,886,475	

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

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

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	The Springfield Water and Sewer	The Springfield Water and Sewer	NEPOOL PTF	NF
2	The Springfield Water and Sewer	The Springfield Water and Sewer	NEPOOL PTF	AD
3	Waterbury Generation, LLC	Waterbury Generation, LLC	NEPOOL PTF	NF
4	Waterbury Generation, LLC	Waterbury Generation, LLC	NEPOOL PTF	AD
5	TRANSMISSION SUPPORT			
6	Massachusetts Municipal Wholesale Elec.	Not Applicable	Not Applicable	OS
7	NEPOOL/ISO			
8	OATT - Regional Network Service	Not Applicable	Not Applicable	OS
9	OATT - Scheduling & Dispatch Service	Not Applicable	Not Applicable	OS
10	OATT - Through or Out Service	Not Applicable	Not Applicable	OS
11	OTHER SERVICE			
12	Shared Microwave Transmission Revenue	Not Applicable	Not Applicable	OS
13	Ashburnham Municipal Light Department	Not Applicable	Not Applicable	OS
14	Ashburnham Municipal Light Department	Not Applicable	Not Applicable	AD
15	Belmont Municipal Light Department	Not Applicable	Not Applicable	OS
16	Belmont Municipal Light Department	Not Applicable	Not Applicable	AD
17	Boylston Municipal Light Department	Not Applicable	Not Applicable	OS
18	Boylston Municipal Light Department	Not Applicable	Not Applicable	AD
19	Braintree Electric Light Department	Not Applicable	Not Applicable	OS
20	Braintree Electric Light Department	Not Applicable	Not Applicable	AD
21	Chicopee Municipal Lighting Plant	Not Applicable	Not Applicable	OS
22	Chicopee Municipal Lighting Plant	Not Applicable	Not Applicable	AD
23	Concord Municipal Light Plant	Not Applicable	Not Applicable	OS
24	Concord Municipal Light Plant	Not Applicable	Not Applicable	AD
25	Danvers Electric Division	Not Applicable	Not Applicable	OS
26	Danvers Electric Division	Not Applicable	Not Applicable	AD
27	Fitchburg Gas and Electric Light	Not Applicable	Not Applicable	OS
28	Fitchburg Gas and Electric Light	Not Applicable	Not Applicable	AD
29	Georgetown Municipal Light Department	Not Applicable	Not Applicable	OS
30	Georgetown Municipal Light Department	Not Applicable	Not Applicable	AD
31	Groton Electric Light Department	Not Applicable	Not Applicable	OS
32	Groton Electric Light Department	Not Applicable	Not Applicable	AD
33	Groveland Electric Light Department	Not Applicable	Not Applicable	OS
34	Groveland Electric Light Department	Not Applicable	Not Applicable	AD
	<b>TOTAL</b>			

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Cobble Mt.	NEPOOL PTF		11,468	11,468	1
ISO-NE OATT	Cobble Mt.	NEPOOL PTF				2
ISO-NE OATT	Baldwin Substation	NEPOOL PTF				3
ISO-NE OATT	Baldwin Substation	NEPOOL PTF				4
						5
407	Not Applicable	Not Applicable				6
						7
ISO-NE OATT	Not Applicable	Not Applicable				8
ISO-NE OATT	Not Applicable	Not Applicable				9
ISO-NE OATT	Not Applicable	Not Applicable				10
						11
ISO-NE OATT	Not Applicable	Not Applicable				12
ISO-NE OATT	Not Applicable	Not Applicable				13
ISO-NE OATT	Not Applicable	Not Applicable				14
ISO-NE OATT	Not Applicable	Not Applicable				15
ISO-NE OATT	Not Applicable	Not Applicable				16
ISO-NE OATT	Not Applicable	Not Applicable				17
ISO-NE OATT	Not Applicable	Not Applicable				18
ISO-NE OATT	Not Applicable	Not Applicable				19
ISO-NE OATT	Not Applicable	Not Applicable				20
ISO-NE OATT	Not Applicable	Not Applicable				21
ISO-NE OATT	Not Applicable	Not Applicable				22
ISO-NE OATT	Not Applicable	Not Applicable				23
ISO-NE OATT	Not Applicable	Not Applicable				24
ISO-NE OATT	Not Applicable	Not Applicable				25
ISO-NE OATT	Not Applicable	Not Applicable				26
ISO-NE OATT	Not Applicable	Not Applicable				27
ISO-NE OATT	Not Applicable	Not Applicable				28
ISO-NE OATT	Not Applicable	Not Applicable				29
ISO-NE OATT	Not Applicable	Not Applicable				30
ISO-NE OATT	Not Applicable	Not Applicable				31
ISO-NE OATT	Not Applicable	Not Applicable				32
ISO-NE OATT	Not Applicable	Not Applicable				33
ISO-NE OATT	Not Applicable	Not Applicable				34
			0	4,986,948	4,986,948	

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

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

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

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

**REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS**

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		5,149	5,149	1
		3,940	3,940	2
		19,500	19,500	3
		6,916	6,916	4
				5
		147,260	147,260	6
				7
		64,625,573	64,625,573	8
		1,397	1,397	9
		121,918	121,918	10
				11
		141,524	141,524	12
		662	662	13
		120	120	14
		2,948	2,948	15
		197	197	16
		717	717	17
		60	60	18
		7,887	7,887	19
		470	470	20
		9,822	9,822	21
		847	847	22
		3,863	3,863	23
		255	255	24
		6,942	6,942	25
		355	355	26
		9,278	9,278	27
		935	935	28
		1,151	1,151	29
		61	61	30
		1,671	1,671	31
		145	145	32
		821	821	33
		86	86	34
0	0	85,886,475	85,886,475	

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

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

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Hingham Municipal Lighting Plant	Not Applicable	Not Applicable	OS
2	Hingham Municipal Lighting Plant	Not Applicable	Not Applicable	AD
3	Holden Municipal Light Department	Not Applicable	Not Applicable	OS
4	Holden Municipal Light Department	Not Applicable	Not Applicable	AD
5	Holyoke Gas & Electric Department	Not Applicable	Not Applicable	OS
6	Holyoke Gas & Electric Department	Not Applicable	Not Applicable	AD
7	Hudson Light & Power Department	Not Applicable	Not Applicable	OS
8	Hudson Light & Power Department	Not Applicable	Not Applicable	AD
9	Hull Municipal Lighting Plant	Not Applicable	Not Applicable	OS
10	Hull Municipal Lighting Plant	Not Applicable	Not Applicable	AD
11	Ipswich Municipal Light Department	Not Applicable	Not Applicable	OS
12	Ipswich Municipal Light Department	Not Applicable	Not Applicable	AD
13	Littleton Electric Light & Water	Not Applicable	Not Applicable	OS
14	Littleton Electric Light & Water	Not Applicable	Not Applicable	AD
15	Mansfield Municipal Electric Light	Not Applicable	Not Applicable	OS
16	Mansfield Municipal Electric Light	Not Applicable	Not Applicable	AD
17	Marblehead Municipal Light Department	Not Applicable	Not Applicable	OS
18	Marblehead Municipal Light Department	Not Applicable	Not Applicable	AD
19	Massachusetts Bay Transportation Authority	Not Applicable	Not Applicable	OS
20	Massachusetts Bay Transportation Authority	Not Applicable	Not Applicable	AD
21	Massachusetts Development Finance Agency	Not Applicable	Not Applicable	OS
22	Massachusetts Development Finance Agency	Not Applicable	Not Applicable	AD
23	Massachusetts Electric Company	Not Applicable	Not Applicable	OS
24	Massachusetts Electric Company	Not Applicable	Not Applicable	AD
25	Massachusetts Port Authority	Not Applicable	Not Applicable	OS
26	Massachusetts Port Authority	Not Applicable	Not Applicable	AD
27	MATEP, LLC	Not Applicable	Not Applicable	OS
28	MATEP, LLC	Not Applicable	Not Applicable	AD
29	Merrimac Municipal Light Plant	Not Applicable	Not Applicable	OS
30	Merrimac Municipal Light Plant	Not Applicable	Not Applicable	AD
31	Middleborough Gas & Electric Division	Not Applicable	Not Applicable	OS
32	Middleborough Gas & Electric Division	Not Applicable	Not Applicable	AD
33	Middleton Municipal Light Department	Not Applicable	Not Applicable	OS
34	Middleton Municipal Light Department	Not Applicable	Not Applicable	AD
	<b>TOTAL</b>			



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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Not Applicable	Not Applicable				1
ISO-NE OATT	Not Applicable	Not Applicable				2
ISO-NE OATT	Not Applicable	Not Applicable				3
ISO-NE OATT	Not Applicable	Not Applicable				4
ISO-NE OATT	Not Applicable	Not Applicable				5
ISO-NE OATT	Not Applicable	Not Applicable				6
ISO-NE OATT	Not Applicable	Not Applicable				7
ISO-NE OATT	Not Applicable	Not Applicable				8
ISO-NE OATT	Not Applicable	Not Applicable				9
ISO-NE OATT	Not Applicable	Not Applicable				10
ISO-NE OATT	Not Applicable	Not Applicable				11
ISO-NE OATT	Not Applicable	Not Applicable				12
ISO-NE OATT	Not Applicable	Not Applicable				13
ISO-NE OATT	Not Applicable	Not Applicable				14
ISO-NE OATT	Not Applicable	Not Applicable				15
ISO-NE OATT	Not Applicable	Not Applicable				16
ISO-NE OATT	Not Applicable	Not Applicable				17
ISO-NE OATT	Not Applicable	Not Applicable				18
ISO-NE OATT	Not Applicable	Not Applicable				19
ISO-NE OATT	Not Applicable	Not Applicable				20
ISO-NE OATT	Not Applicable	Not Applicable				21
ISO-NE OATT	Not Applicable	Not Applicable				22
ISO-NE OATT	Not Applicable	Not Applicable				23
ISO-NE OATT	Not Applicable	Not Applicable				24
ISO-NE OATT	Not Applicable	Not Applicable				25
ISO-NE OATT	Not Applicable	Not Applicable				26
ISO-NE OATT	Not Applicable	Not Applicable				27
ISO-NE OATT	Not Applicable	Not Applicable				28
ISO-NE OATT	Not Applicable	Not Applicable				29
ISO-NE OATT	Not Applicable	Not Applicable				30
ISO-NE OATT	Not Applicable	Not Applicable				31
ISO-NE OATT	Not Applicable	Not Applicable				32
ISO-NE OATT	Not Applicable	Not Applicable				33
ISO-NE OATT	Not Applicable	Not Applicable				34
			0	4,986,948	4,986,948	

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

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

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

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

**REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS**

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		4,736	4,736	1
		175	175	2
		2,424	2,424	3
		260	260	4
		7,168	7,168	5
		579	579	6
		5,409	5,409	7
		468	468	8
		1,110	1,110	9
		91	91	10
		2,550	2,550	11
		174	174	12
		5,468	5,468	13
		460	460	14
		4,663	4,663	15
		258	258	16
		2,559	2,559	17
		221	221	18
		7,403	7,403	19
		1,207	1,207	20
		2,416	2,416	21
		190	190	22
		416,067	416,067	23
		33,161	33,161	24
		3,494	3,494	25
		335	335	26
		1,665	1,665	27
		71	71	28
		673	673	29
		61	61	30
		5,380	5,380	31
		361	361	32
		2,158	2,158	33
		91	91	34
0	0	85,886,475	85,886,475	

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

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

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	New England Power Company	Not Applicable	Not Applicable	OS
2	New England Power Company	Not Applicable	Not Applicable	AD
3	North Attleborough Electric Department	Not Applicable	Not Applicable	OS
4	North Attleborough Electric Department	Not Applicable	Not Applicable	AD
5	Norwood Municipal Light Department	Not Applicable	Not Applicable	OS
6	Norwood Municipal Light Department	Not Applicable	Not Applicable	AD
7	NSTAR Electric Company	Associated Utility	Not Applicable	OS
8	NSTAR Electric Company	Associated Utility	Not Applicable	AD
9	Paxton Municipal Light Department	Not Applicable	Not Applicable	OS
10	Paxton Municipal Light Department	Not Applicable	Not Applicable	AD
11	Peabody Municipal Light Plant	Not Applicable	Not Applicable	OS
12	Peabody Municipal Light Plant	Not Applicable	Not Applicable	AD
13	Princeton Municipal Light Department	Not Applicable	Not Applicable	OS
14	Princeton Municipal Light Department	Not Applicable	Not Applicable	AD
15	Reading Municipal Light Department	Not Applicable	Not Applicable	OS
16	Reading Municipal Light Department	Not Applicable	Not Applicable	AD
17	Rowley Municipal Lighting Plant	Not Applicable	Not Applicable	OS
18	Rowley Municipal Lighting Plant	Not Applicable	Not Applicable	AD
19	Russell Municipal Light Department	Not Applicable	Not Applicable	OS
20	Russell Municipal Light Department	Not Applicable	Not Applicable	AD
21	Shrewsbury Electric Light Plant	Not Applicable	Not Applicable	OS
22	Shrewsbury Electric Light Plant	Not Applicable	Not Applicable	AD
23	South Hadley Electric Light Department	Not Applicable	Not Applicable	OS
24	South Hadley Electric Light Department	Not Applicable	Not Applicable	AD
25	Sterling Municipal Electric Light	Not Applicable	Not Applicable	OS
26	Sterling Municipal Electric Light	Not Applicable	Not Applicable	AD
27	Taunton Municipal Lighting Plant	Not Applicable	Not Applicable	OS
28	Taunton Municipal Lighting Plant	Not Applicable	Not Applicable	AD
29	Templeton Municipal Lighting Plant	Not Applicable	Not Applicable	OS
30	Templeton Municipal Lighting Plant	Not Applicable	Not Applicable	AD
31	Wakefield Municipal Gas & Light	Not Applicable	Not Applicable	OS
32	Wakefield Municipal Gas & Light	Not Applicable	Not Applicable	AD
33	Wellesley Municipal Light Plant	Not Applicable	Not Applicable	OS
34	Wellesley Municipal Light Plant	Not Applicable	Not Applicable	AD
	<b>TOTAL</b>			

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Not Applicable	Not Applicable				1
ISO-NE OATT	Not Applicable	Not Applicable				2
ISO-NE OATT	Not Applicable	Not Applicable				3
ISO-NE OATT	Not Applicable	Not Applicable				4
ISO-NE OATT	Not Applicable	Not Applicable				5
ISO-NE OATT	Not Applicable	Not Applicable				6
ISO-NE OATT	Not Applicable	Not Applicable				7
ISO-NE OATT	Not Applicable	Not Applicable				8
ISO-NE OATT	Not Applicable	Not Applicable				9
ISO-NE OATT	Not Applicable	Not Applicable				10
ISO-NE OATT	Not Applicable	Not Applicable				11
ISO-NE OATT	Not Applicable	Not Applicable				12
ISO-NE OATT	Not Applicable	Not Applicable				13
ISO-NE OATT	Not Applicable	Not Applicable				14
ISO-NE OATT	Not Applicable	Not Applicable				15
ISO-NE OATT	Not Applicable	Not Applicable				16
ISO-NE OATT	Not Applicable	Not Applicable				17
ISO-NE OATT	Not Applicable	Not Applicable				18
ISO-NE OATT	Not Applicable	Not Applicable				19
ISO-NE OATT	Not Applicable	Not Applicable				20
ISO-NE OATT	Not Applicable	Not Applicable				21
ISO-NE OATT	Not Applicable	Not Applicable				22
ISO-NE OATT	Not Applicable	Not Applicable				23
ISO-NE OATT	Not Applicable	Not Applicable				24
ISO-NE OATT	Not Applicable	Not Applicable				25
ISO-NE OATT	Not Applicable	Not Applicable				26
ISO-NE OATT	Not Applicable	Not Applicable				27
ISO-NE OATT	Not Applicable	Not Applicable				28
ISO-NE OATT	Not Applicable	Not Applicable				29
ISO-NE OATT	Not Applicable	Not Applicable				30
ISO-NE OATT	Not Applicable	Not Applicable				31
ISO-NE OATT	Not Applicable	Not Applicable				32
ISO-NE OATT	Not Applicable	Not Applicable				33
ISO-NE OATT	Not Applicable	Not Applicable				34
			0	4,986,948	4,986,948	

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

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

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

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		29,055	29,055	1
		2,069	2,069	2
		5,286	5,286	3
		352	352	4
		6,936	6,936	5
		315	315	6
		437,991	437,991	7
		28,195	28,195	8
		528	528	9
		63	63	10
		10,967	10,967	11
		643	643	12
		354	354	13
		55	55	14
		14,989	14,989	15
		704	704	16
		1,003	1,003	17
		52	52	18
		105	105	19
		12	12	20
		6,179	6,179	21
		589	589	22
		2,591	2,591	23
		190	190	24
		1,190	1,190	25
		105	105	26
		14,185	14,185	27
		1,008	1,008	28
		1,068	1,068	29
		157	157	30
		4,432	4,432	31
		248	248	32
		5,713	5,713	33
		292	292	34
0	0	85,886,475	85,886,475	

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

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

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	West Boylston Municipal Lighting Plant	Not Applicable	Not Applicable	OS
2	West Boylston Municipal Lighting Plant	Not Applicable	Not Applicable	AD
3	Westfield Gas & Electric Light Department	Not Applicable	Not Applicable	OS
4	Westfield Gas & Electric Light Department	Not Applicable	Not Applicable	AD
5	Chester Municipal Electric Light Department	Not Applicable	Not Applicable	OS
6	Chester Municipal Electric Light Department	Not Applicable	Not Applicable	AD
7	NETWORK SERVICE			
8	Ashland Municipal Electric Department	Various	Ashland Municipal Electric Dept.	FNO
9	Ashland Municipal Electric Department	Various	Ashland Municipal Electric Dept.	AD
10	The Connecticut Light & Power Company	Associated Utility	The Connecticut Light & Power Co.	FNO
11	The Connecticut Light & Power Company	Associated Utility	The Connecticut Light & Power Co.	AD
12	CT Transmission Municipal Electric Energy	Various New England Utilities	CT Transmission Municipal Elec	FNO
13	CT Transmission Municipal Electric Energy	Various New England Utilities	CT Transmission Municipal Elec	AD
14	GenConn Energy, LLC	Various	GenConn Energy, LLC	FNO
15	GenConn Energy, LLC	Various	GenConn Energy, LLC	AD
16	Granite Reliable Power, LLC	Various	Granite Reliable Power, LLC	FNO
17	Granite Reliable Power, LLC	Various	Granite Reliable Power, LLC	AD
18	New England Power Company	New England Power	New England Power Company	FNO
19	New England Power Company	New England Power	New England Power Company	AD
20	New Hampshire Electric Co-op.	Various New England Utilities	New Hampshire Electric Co-op.	FNO
21	New Hampshire Electric Co-op.	Various New England Utilities	New Hampshire Electric Co-op.	AD
22	Public Service Company of New Hampshire	Associated Utility	Public Service Company of NH	FNO
23	Public Service Company of New Hampshire	Associated Utility	Public Service Company of NH	AD
24	Unitil Energy Systems, Inc.	Various	Unitil Energy Systems, Inc.	FNO
25	Unitil Energy Systems, Inc.	Various	Unitil Energy Systems, Inc.	AD
26	Waterbury Generation, LLC	Waterbury Generation, LLC	Waterbury Generation, LLC	FNO
27	Waterbury Generation, LLC	Waterbury Generation, LLC	Waterbury Generation, LLC	AD
28	Western Massachusetts Electric Company	Associated Utility	Western Massachusetts Electric Co	FNS
29				
30				
31				
32				
33				
34				
	<b>TOTAL</b>			



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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Not Applicable	Not Applicable				1
ISO-NE OATT	Not Applicable	Not Applicable				2
ISO-NE OATT	Not Applicable	Not Applicable				3
ISO-NE OATT	Not Applicable	Not Applicable				4
ISO-NE OATT	Not Applicable	Not Applicable				5
ISO-NE OATT	Not Applicable	Not Applicable				6
						7
ISO-NE OATT	Various	Ashland Substation				8
ISO-NE OATT	Various	Ashland Substation				9
ISO-NE OATT	Various	CL&P System				10
ISO-NE OATT	Various	CL&P System				11
ISO-NE OATT	Various	CTMEEC System				12
ISO-NE OATT	Various	CTMEEC System				13
ISO-NE OATT	Various	GenConn System				14
ISO-NE OATT	Various	GenConn System				15
ISO-NE OATT	Various	Granite Reliable Sys				16
ISO-NE OATT	Various	Granite Reliable Sys				17
ISO-NE OATT	NEPCO System	Various		513,278	513,278	18
ISO-NE OATT	NEPCO System	Various				19
ISO-NE OATT	Border of ES System	New Hampshire Co-op.				20
ISO-NE OATT	Border of ES System	New Hampshire Co-op.				21
ISO-NE OATT	Various	PSNH System				22
ISO-NE OATT	Various	PSNH System				23
ISO-NE OATT	Various	Unitil System				24
ISO-NE OATT	Various	Unitil System				25
ISO-NE OATT	Various	Baldwin Substation				26
ISO-NE OATT	Various	Baldwin Substation				27
ISO-NE OATT	Various	WMECO System		3,665,970	3,665,970	28
						29
						30
						31
						32
						33
						34
			0	4,986,948	4,986,948	

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

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

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

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		1,214	1,214	1
		107	107	2
		7,600	7,600	3
		443	443	4
		113	113	5
		15	15	6
				7
		6,649	6,649	8
		2,425	2,425	9
		8,661,354	8,661,354	10
		3,254,612	3,254,612	11
		303,539	303,539	12
		121,942	121,942	13
		40,073	40,073	14
		9,908	9,908	15
		73	73	16
		18	18	17
		193,302	193,302	18
		72,655	72,655	19
		292,731	292,731	20
		104,438	104,438	21
		2,994,298	2,994,298	22
		1,104,734	1,104,734	23
		478,644	478,644	24
		176,721	176,721	25
		184	184	26
		108	108	27
				28
				29
				30
				31
				32
				33
				34
0	0	85,886,475	85,886,475	

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

- Schedule Page: 328 Line No.: 7 Column: m**  
This relates to the 2015 Annual True-up.
- Schedule Page: 328 Line No.: 9 Column: m**  
This relates to the 2015 Annual True-up.
- Schedule Page: 328 Line No.: 11 Column: m**  
This relates to the 2015 Annual True-up.
- Schedule Page: 328 Line No.: 13 Column: m**  
This relates to the 2015 Annual True-up.
- Schedule Page: 328 Line No.: 15 Column: m**  
This relates to the 2015 Annual True-up.
- Schedule Page: 328 Line No.: 17 Column: m**  
This relates to the 2015 Annual True-up.
- Schedule Page: 328 Line No.: 19 Column: m**  
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- Schedule Page: 328 Line No.: 21 Column: m**  
This relates to the 2015 Annual True-up.
- Schedule Page: 328 Line No.: 24 Column: m**  
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- Schedule Page: 328 Line No.: 26 Column: m**  
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- Schedule Page: 328 Line No.: 28 Column: m**  
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- Schedule Page: 328 Line No.: 30 Column: m**  
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- Schedule Page: 328 Line No.: 32 Column: m**  
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- Schedule Page: 328 Line No.: 34 Column: m**  
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- Schedule Page: 328.1 Line No.: 2 Column: m**  
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- Schedule Page: 328.1 Line No.: 4 Column: m**  
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- Schedule Page: 328.1 Line No.: 14 Column: m**  
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- Schedule Page: 328.1 Line No.: 16 Column: m**  
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- Schedule Page: 328.1 Line No.: 18 Column: m**  
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- Schedule Page: 328.1 Line No.: 20 Column: m**  
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- Schedule Page: 328.1 Line No.: 22 Column: m**  
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- Schedule Page: 328.1 Line No.: 24 Column: m**  
This relates to the 2015 Annual True-up.
- Schedule Page: 328.1 Line No.: 26 Column: m**  
This relates to the 2015 Annual True-up.
- Schedule Page: 328.1 Line No.: 28 Column: m**  
This relates to the 2015 Annual True-up.

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

**Schedule Page: 328.1 Line No.: 30 Column: m**

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**Schedule Page: 328.1 Line No.: 32 Column: m**

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**Schedule Page: 328.1 Line No.: 34 Column: m**

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**Schedule Page: 328.2 Line No.: 32 Column: m**

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**Schedule Page: 328.2 Line No.: 34 Column: m**

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**Schedule Page: 328.3 Line No.: 2 Column: m**

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**Schedule Page: 328.3 Line No.: 4 Column: m**

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**Schedule Page: 328.3 Line No.: 6 Column: m**

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**Schedule Page: 328.3 Line No.: 8 Column: m**

This relates to the 2015 Annual True-up.

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

**Schedule Page: 328.3 Line No.: 10 Column: m**

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This relates to the 2015 Annual True-up.

**Schedule Page: 328.3 Line No.: 34 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 2 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 4 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 6 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 9 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 11 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 13 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 15 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 17 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 19 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 21 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 23 Column: m**

This relates to the 2015 Annual True-up.

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

**Schedule Page: 328.4 Line No.: 25 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 27 Column: m**

This relates to the 2015 Annual True-up.

**Schedule Page: 328.4 Line No.: 28 Column: m**

Intracompany revenues are not reported on the FERC form.

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	National Grid	FNS					71,107	71,107
2								
3	Vermont Electric							
4	Transmission Company	OS					48,334	48,334
5								
6	NSTAR Electric Company	OS					15,477	15,477
7								
8	National Grid	OS					1,256,208	1,256,208
9								
10								
11	ISO-NE Sch & Dsph. Anc.	OS					945,891	945,891
12								
13	ISO-NE Reliability	OS					1,090,125	1,090,125
14								
15	ISO-NE Reliability	AD					-358,310	-358,310
16								
	<b>TOTAL</b>						<b>3,684,561</b>	<b>3,684,561</b>



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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Eversource Energy	FNS					3,162,364	3,162,364
2								
3								
4	Deferred Transm. Exp.	OS					2,700,021	2,700,021
5								
6	Retail Transm. Deferral	OS					-5,246,656	-5,246,656
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	<b>TOTAL</b>						3,684,561	3,684,561

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

**Schedule Page: 332 Line No.: 4 Column: a**  
Hydro Quebec DC Phase I Support (VT Electric Transmission Co.)

**Schedule Page: 332 Line No.: 6 Column: a**  
Associated Company

Hydro Quebec AC Phase II Support (NSTAR Electric Company)  
**Schedule Page: 332 Line No.: 8 Column: a**

	Yearly Activity
Hydro Quebec DC Phase I Support (New England Electric Transmission Corp.)	\$ 38,795
Hydro Quebec DC Phase II Support (New England Hydro Transmission Corp.)	346,441
Hydro Quebec DC Phase II Support (New England Hydro Transm Electric Co.)	557,586
Hydro Quebec AC Phase II Support (New England Power Co.)	236,419
Hydro Quebec Phase II Support - Chester SVC (New England Hydro Transm Corp.)	76,967
Total	\$ 1,256,208

**Schedule Page: 332 Line No.: 15 Column: b**  
Prior Period Adjustment

**Schedule Page: 332.1 Line No.: 1 Column: a**  
Associated Company

Name of Respondent

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(Mo, Da, Yr)

//

Year/Period of Report

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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	251,882
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	47,385
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6	Employee Compensation Expenses	344,815
7	Service Company Rate of Return	501,327
8	Trustee Fees and Expenses	126,916
9	Software Development Costs	972,041
10		
11		
12		
13		
14		
15		
16		
17		
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19		
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45		
46	TOTAL	2,244,366

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

- Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section 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			1,451,021		1,451,021
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	1,354,591				1,354,591
7	Transmission Plant	18,379,054				18,379,054
8	Distribution Plant	22,591,064				22,591,064
9	Regional Transmission and Market Operation					
10	General Plant	2,807,383		83,917		2,891,300
11	Common Plant-Electric					
12	TOTAL	45,132,092		1,534,938		46,667,030

**B. Basis for Amortization Charges**

Intangible plant amortization relates primarily to computer software which is amortized over 3,5 or 10 years.

General Plant Amortization includes the amortization of leasehold improvements over the life of the lease.

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							
13	Production						
14	341	2,634			4.01		
15	342						
16	343						
17	344	27,665			4.00		
18	345	1,988			4.24		
19	346						
20	Subtotal Production	32,287					
21							
22	Transmission						
23	352	37,461			1.78		
24	353	367,686			1.84		
25	354	10,074			2.30		
26	355	374,760			1.92		
27	356	141,323			2.31		
28	357	300			2.47		
29	358	5,923			2.71		
30	359	12,506			1.17		
31	Subtotal Transmission	950,033					
32							
33	Distribution						
34	361	5,879			1.99		
35	362	84,190			3.26		
36	364	75,012			3.04		
37	365	144,708			3.57		
38	366	67,744			2.12		
39	367	153,937			2.79		
40	368	79,541			2.31		
41	369	72,483			3.91		
42	370	29,440			3.19		
43	371	10,710			3.44		
44	373	17,357			3.58		
45	Subtotal Distribution	741,001					
46							
47	General - Non-Project						
48	390	21,732			2.43		
49	391	3,314			3.85		
50	393	849			3.99		

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**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	394	5,989			3.99		
13	395	870			3.96		
14	397	40,997			4.48		
15	398	299			3.58		
16	Subtotal General	74,050					
17							
18	Intangible Plant						
19	303	23,386			6.20		
20							
21	Subtotal Intangible	23,386					
22							
23	Total	1,820,757					
24							
25							
26							
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FOOTNOTE DATA			

**Schedule Page: 336 Line No.: 1 Column: d**

The total amount of Intangible Plant Amortization Expense in Account 404 includes a transmission-related component of \$ 2,975.

Estimated Depreciation Accrual on AFUDC Equity  
For the Twelve Months Ended December 2016  
Includes 2016 Activity through December

Company	Function	Twelve Months Ended December 2016
WMECO T	Intangible Plant	69

**Schedule Page: 336 Line No.: 7 Column: b**

Estimated Depreciation Accrual on AFUDC Equity  
For the Twelve Months Ended December 2016  
Includes 2016 Activity through December

Company	Function	Twelve Months Ended December 2016
WMECO T	Transmission Plant	230,859

**Schedule Page: 336 Line No.: 10 Column: b**

The total amount of General Plant Depreciation Expense in Account 403 includes a transmission-related component of \$ 850,445.

Estimated Depreciation Accrual on AFUDC Equity  
For the Twelve Months Ended December 2016  
Includes 2016 Activity through December

Company	Function	Twelve Months Ended December 2016
WMECO T	General Plant	9,571

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**REGULATORY COMMISSION EXPENSES**

- Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
- Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Assessment charged by the Massachusetts				
2	Department of Public Utilities	1,170,187		1,170,187	
3					
4	Proportionate share of expenses of the				
5	Federal Energy Regulatory Commission (FERC)				
6	Assessment Order No 472	364,045		364,045	
7					
8	Legal Expense		136,065	136,065	
9					
10					
11					
12					
13					
14					
15					
16					
17					
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19					
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32					
33					
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35					
36					
37					
38					
39					
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41					
42					
43					
44					
45					
46	TOTAL	1,534,232	136,065	1,670,297	



REGULATORY COMMISSION EXPENSES (Continued)

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

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
							1
Electric	928	1,170,187					2
							3
							4
							5
Electric	928	364,045					6
							7
Electric	928	136,065					8
							9
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		1,670,297					46

Name of Respondent Western Massachusetts Electric Company	This Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report
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**DISTRIBUTION OF SALARIES AND WAGES**

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	441,126		
5	Regional Market			
6	Distribution	6,500,584		
7	Customer Accounts	776,476		
8	Customer Service and Informational	1,512,755		
9	Sales			
10	Administrative and General	6,811,424		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	16,042,365		
12	Maintenance			
13	Production	136,617		
14	Transmission	315,585		
15	Regional Market			
16	Distribution	4,526,875		
17	Administrative and General	42,798		
18	TOTAL Maintenance (Total of lines 13 thru 17)	5,021,875		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	136,617		
21	Transmission (Enter Total of lines 4 and 14)	756,711		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	11,027,459		
24	Customer Accounts (Transcribe from line 7)	776,476		
25	Customer Service and Informational (Transcribe from line 8)	1,512,755		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	6,854,222		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	21,064,240	437,438	21,501,678
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminating and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminating and Processing			
47	Transmission			

Name of Respondent  
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Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report  
End of 2016/Q4

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	21,064,240	437,438	21,501,678
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	9,909,014	1,183,319	11,092,333
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	9,909,014	1,183,319	11,092,333
72	Plant Removal (By Utility Departments)			
73	Electric Plant	1,179,057	73,660	1,252,717
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	1,179,057	73,660	1,252,717
77	Other Accounts (Specify, provide details in footnote):			
78				
79				
80	Accounts Receivable from Associated Companies	4,038,653		4,038,653
81				
82				
83	Stores Expense Undistributed	817,473	-817,473	
84	Clearing Accounts	884,445	-884,445	
85	Temporary Facilities	75,325	5,403	80,728
86	Miscellaneous Deferred Debits	3,746,280	2,098	3,748,378
87	Accumulated Provision for Injuries and Damages	31,357		31,357
88				
89	Miscellaneous Current & Accrued Liabilities	306,858		306,858
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	9,900,391	-1,694,417	8,205,974
96	TOTAL SALARIES AND WAGES	42,052,702		42,052,702

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Name of Respondent  
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(Mo, Da, Yr)  
/ /

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End of 2016/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)	( 2,066)	( 2,066)	( 2,435)	( 2,435)
3	Net Sales (Account 447)	( 395,018)	( 1,308,746)	( 2,688,315)	( 4,089,296)
4	Transmission Rights	( 375)	( 375)	( 375)	( 375)
5	Ancillary Services	( 483)	141	( 14)	( 11)
6	Other Items (list separately)				
7	Forward Capacity Market	( 394,300)	( 791,724)	( 1,209,760)	( 1,582,190)
8					
9					
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43					
44					
45					
46	TOTAL	( 792,242)	( 2,102,770)	( 3,900,899)	( 5,674,307)

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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**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		
		Number of Units (b)	Unit of Measure (c)	Dollars (d)	Usage - Related Billing Determinant		
					Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch		\$/mw	2,232,087		\$/mw	1,397
2	Reactive Supply and Voltage		\$/mw	644,143			
3	Regulation and Frequency Response		\$/mwh	6		\$/mwh	13
4	Energy Imbalance	-60	\$/mwh	-2,435	159,828	\$/mwh	4,089,296
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement		\$/mwh&\$/mw	627		\$/mwh&\$/mw	632
7	Other		\$/mw	445,771			
8	Total (Lines 1 thru 7)	-60		3,320,199	159,828		4,091,338

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FOOTNOTE DATA			

**Schedule Page: 398 Line No.: 1 Column: b**

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**Schedule Page: 398 Line No.: 1 Column: e**

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**Schedule Page: 398 Line No.: 2 Column: b**

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**Schedule Page: 398 Line No.: 3 Column: b**

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**Schedule Page: 398 Line No.: 3 Column: e**

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**Schedule Page: 398 Line No.: 5 Column: d**

Allocation of Operating Reserves is not readily available.

**Schedule Page: 398 Line No.: 5 Column: g**

Allocation of Operating Reserves is not readily available.

**Schedule Page: 398 Line No.: 6 Column: b**

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**Schedule Page: 398 Line No.: 6 Column: d**

Allocation of Operating Reserves is not readily available.

**Schedule Page: 398 Line No.: 6 Column: e**

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**Schedule Page: 398 Line No.: 6 Column: g**

Allocation of Operating Reserves is not readily available.

**Schedule Page: 398 Line No.: 7 Column: b**

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**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	927	19	19	569	311		47		
2	February	971	15	19	580	312		79		
3	March	857	3	19	508	271		78		
4	Total for Quarter 1				1,657	894		204		
5	April	799	4	20	499	259		41		
6	May	894	31	18	563	284		47		
7	June	962	29	18	582	302		78		
8	Total for Quarter 2				1,644	845		166		
9	July	1,167	22	17	693	359		115		
10	August	1,191	12	15	713	382		96		
11	September	1,107	9	17	655	338		114		
12	Total for Quarter 3				2,061	1,079		325		
13	October	871	27	19	497	252		122		
14	November	828	21	18	517	264		47		
15	December	927	15	19	574	306		47		
16	Total for Quarter 4				1,588	822		216		
17	Total Year to Date/Year				6,950	3,640		911		

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**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)	3,546,101
3	Steam		23	Requirements Sales for Resale (See Instruction 4, page 311.)	324
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	159,830
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other	9,979	27	Total Energy Losses	8,818
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	3,715,073
9	Net Generation (Enter Total of lines 3 through 8)	9,979			
10	Purchases	3,705,094			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	4,986,948			
17	Delivered	4,986,948			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	3,715,073			

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**MONTHLY PEAKS AND OUTPUT**

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non-integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

**NAME OF SYSTEM:**

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	317,036	5,270	575	19	1800
30	February	291,200	5,323	588	15	1800
31	March	291,911	6,813	512	2	1900
32	April	277,459	9,713	501	4	2000
33	May	301,020	15,672	566	31	1700
34	June	308,928	16,373	609	20	1700
35	July	353,133	14,912	703	25	1500
36	August	369,803	16,667	715	12	1400
37	September	300,037	16,004	655	9	1600
38	October	293,359	18,599	499	27	1900
39	November	287,371	16,685	516	21	1800
40	December	323,816	17,799	580	15	1800
41	TOTAL	3,715,073	159,830			

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**GENERATING PLANT STATISTICS (Small Plants)**

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Solar:					
2	Silver Lake	2010	1.80		2,089,000	9,066,232
3	Goodwin Street (Indian Orchard)	2011	2.30		2,848,000	11,542,357
4	Cottage Street	2014	3.90		5,042,000	13,799,132
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**GENERATING PLANT STATISTICS (Small Plants) (Continued)**

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

Plant Cost (Incl Asset Refire. 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)			
	220,507					1
5,036,796						2
5,018,416						3
3,538,239						4
						5
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						7
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**TRANSMISSION LINE STATISTICS**

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by a State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Ludlow S/S	Eversource Border	345.00	345.00	SCHF	2.99		1
2		(Carpenter Hill S/S)						
3	Northfield Mountain Station	Berkshire S/S	345.00	345.00	SCHF	36.91		1
4								
5	Northfield Mountain Station	Ludlow S/S	345.00	345.00	SCHF	29.30		1
6								
7	Northfield Mountain Station	MA/NH State Line	345.00	345.00	SCHF	9.30		1
8		(Vermont Yankee Station)						
9	Berkshire S/S	MA/NY State Line	345.00	345.00	SCHF	14.60		1
10		(Alps S/S)						
11	Ludlow S/S	MA/CT State Line	345.00	345.00	SCHF	11.72		1
12		(Barbour Hill S/S)						
13	Agawam S/S	Ludlow S/S	345.00	345.00	DCSP	17.54		1
14								
15	Eversource Border	Agawam S/S	345.00	345.00	DCSP	6.02		1
16								
17	TOTAL 345,000 VOLTS		345.00	345.00		128.38		8
18								
19	115 KV Overhead Lines		115.00	115.00		235.27	112.27	54
20								
21	69 KV Overhead Lines		69.00	69.00		5.50		1
22								
23	115 KV Underground Lines		115.00	115.00		10.15		8
24								
25	Gen Overhead Lines Maint							
26								
27	Gen Underground Lines Maint							
28								
29								
30								
31								
32								
33								
34								
35	Oper. & Maint. Transm. Line							
36					TOTAL	379.30	112.27	71

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**TRANSMISSION LINE STATISTICS (Continued)**

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if 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)	
2156 ACSR	190,492	2,565,206	2,755,698					1
								2
2-954 ACSR	1,741,464	26,748,729	28,490,193					3
								4
2-954 ACSR	1,950,878	45,122,955	47,073,833					5
								6
2-954 ACSR	213,175	15,349,282	15,562,457					7
								8
2-954 ACSR	574,004	3,169,246	3,743,250					9
								10
2156 ACSR	928,313	12,205,634	13,133,947					11
								12
2-1590 ACSS	12,706,780	79,945,860	92,652,640					13
								14
2-1590 ACSS	5,317,429	27,181,967	32,499,396					15
								16
	23,622,535	212,288,879	235,911,414					17
								18
	6,857,306	332,325,118	339,182,424					19
								20
		7,558,640	7,558,640					21
								22
	15,867	6,040,232	6,055,899					23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
				501,015	4,889,011	8,688	5,398,714	35
	30,495,508	558,212,869	588,708,377	501,015	4,889,011	8,688	5,398,714	36

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**SUBSTATIONS**

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TRANSMISSION (No Distribution)				
2	Caldwell 50F, Springfield	Unattended	345.00		
3	Fairmont 16H, Chicopee	Unattended	115.00		
4	Mount Tom 22C, Holyoke	Unattended	115.00		
5	Northfield Mtn 16R, Northfield	Unattended	345.00		
6	Pochassic 37R, Westfield	Unattended	115.00	69.00	
7	Shawinigan 55E, Chicopee	Unattended	115.00		
8	South Agawam 42E, Agawam	Unattended	115.00		
9					
10	DISTRIBUTION with TRANSMISSION LINES				
11	Agawam 16C Transmission, Agawam	Unattended	345.00	115.00	
12	Agawam 16C, Agawam	Unattended	115.00	13.80	
13	Amherst 17K, Amherst	Unattended	115.00	13.80	
14	Ashfield 38A, Ashfield	Unattended	115.00	23.00	
15	Berkshire 18C, Hinsdale	Unattended	345.00	115.00	
16	Berkshire 18C, Hinsdale	Unattended	115.00	23.00	
17	Blandford 19J, Blandford	Unattended	115.00	23.00	
18	Breckwood 20A, Springfield	Unattended	115.00	13.80	
19	Clinton 21S, Springfield	Unattended	115.00	13.80	
20	Cumberland 22B, Greenfield	Unattended	115.00	13.80	
21	Doreen 19A, Pittsfield	Unattended	115.00	23.00	
22	East Springfield 5J, Springfield	Unattended	115.00	13.80	
23	Franconia 22H, Longmeadow	Unattended	115.00	13.80	
24	French King 21B, Erving	Unattended	115.00	13.80	
25	Gunn 15A, Easthampton	Unattended	115.00	23.00	
26	Ludlow 19S, Ludlow	Unattended	345.00	115.00	
27	Ludlow 19S, Ludlow	Unattended	115.00	13.80	
28	Midway 19B, Easthampton	Unattended	115.00	13.80	
29	Midway 19B, Easthampton	Unattended	13.80	13.80	
30	Montague 21C, Montague	Unattended	115.00	13.80	
31	Orchard 27A, Springfield	Unattended	115.00	13.80	
32	Oswald 30B, Pittsfield	Unattended	115.00	23.00	
33	Partridge 15E, Pittsfield	Unattended	115.00	23.00	
34	Piper 21N, West Springfield	Unattended	115.00	13.80	
35	Plainfield 18K, Plainfield	Unattended	115.00	23.00	
36	Pleasant 16B, Lee	Unattended	115.00	23.00	
37	Podick 18G, Amherst	Unattended	115.00	13.80	
38	Shelburne 29R, Shelburne	Unattended	69.00	13.80	
39	Silver 30A, Agawam	Unattended	115.00	13.80	
40	Southwick 29A, Southwick	Unattended	115.00	23.00	



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)	Number of Transformers In Service	Number of Spare Transformers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (In MVA) (k)	
(f)	(g)	(h)	(l)	(j)	(k)	
						1
						2
						3
						4
						5
92	1					6
						7
						8
						9
						10
1368	6					11
93	2		Capacitor	2	100,800	12
94	2					13
25	1					14
893	2					15
25	1					16
55	2					17
90	3					18
90	3		Capacitor	5	22,200	19
77	2					20
72	2		Capacitor	2	10,800	21
123	3		Capacitor	2	10,800	22
93	2					23
30	1					24
50	2					25
1330	6					26
30	1	1				27
60	3		Capacitor	2	10,800	28
15	2		Isolation			29
53	2	1				30
123	3		Capacitor	2	10,800	31
93	2					32
25	1					33
92	2					34
5	1					35
90	3		Capacitor	2	28,800	36
97	2					37
6	1					38
93	2					39
93	2					40

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

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 Springfield 8C, W. Springfield	Unattended	115.00	13.80	
2	Woodland 17G, Lee	Unattended	115.00	23.00	
3					
4					
5	DISTRIBUTION WITH NO TRANS. LINES (=> 10 MVA)				
6	Converse 7J, Springfield	Unattended	13.80	4.16	
7	Dalton 29M, Dalton	Unattended	23.00	8.32	
8	Silver Lake 5C, Pittsfield	Unattended	23.00	4.16	
9	Silver Lake 5C, Pittsfield	Unattended			
10	Wilbraham Avenue 6N, Springfield	Unattended	13.80	4.16	
11					
12					
13	DISTRIBUTION WITH NO TRANSMISSION LINES (< 10 MVA)				
14	Beers Plain 33P, Northfield	Unattended			
15	Dell Street 29H, Montague	Unattended	13.80	4.80	
16	Dorchester 7N, Pittsfield	Unattended			
17	Francis, Pittsfield	Unattended			
18	Greenfield 28W, Shelburne	Unattended	13.80	4.80	
19	North Street 23G, Ludlow	Unattended	13.80	11.50	
20	Pomeroy, Pittsfield	Unattended			
21	Ravenwood 32N, Ludlow	Unattended	13.80	4.16	
22	Ravenwood 32N, Ludlow	Unattended	13.80	0.48	
23	Renne 31L, Pittsfield	Unattended			
24	Seymour, Pittsfield	Unattended			
25	Worthington 4G, Pittsfield	Unattended	23.00	4.16	
26					
27	*Summary of Substations				
28					
29					
30					
31					
32					
33					
34	Column (k) is shown in KV a				
35					
36					
37					
38					
39					
40					

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

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
92	2		Capacitor	4	25,200	1
50	2		Capacitor	3	34,800	2
						3
						4
						5
14	2					6
16	2					7
5	1					8
10	3					9
15	3					10
						11
						12
						13
						14
1	3					15
						16
						17
9	2					18
4	1					19
						20
8	1	1				21
1	1					22
						23
						24
4	1					25
						26
						27
						28
						29
						30
						31
						32
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						39
						40

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

<b>Schedule Page: 426 Line No.: 11 Column: g</b> 2 Banks; 3 Single Phase each bank
<b>Schedule Page: 426 Line No.: 26 Column: g</b> 2 Banks; 3 Single Phase each bank
<b>Schedule Page: 426.1 Line No.: 9 Column: c</b> Spare
<b>Schedule Page: 426.1 Line No.: 14 Column: a</b> Represents a de-energized site that is not yet closed down.
<b>Schedule Page: 426.1 Line No.: 16 Column: a</b> Represents a de-energized site that is not yet closed down.
<b>Schedule Page: 426.1 Line No.: 17 Column: a</b> Represents a de-energized site that is not yet closed down.
<b>Schedule Page: 426.1 Line No.: 20 Column: a</b> Represents a de-energized site that is not yet closed down.
<b>Schedule Page: 426.1 Line No.: 23 Column: a</b> Represents a de-energized site that is not yet closed down.
<b>Schedule Page: 426.1 Line No.: 24 Column: a</b> Represents a de-energized site that is not yet closed down.
<b>Schedule Page: 426.1 Line No.: 27 Column: a</b>

Summary of Substations

	<u>MVA</u>	<u>Number of Substations</u>
Transmission (No Distribution)	92	7
Distribution with Transmission Lines	5,525	28
Distribution with No Transmission Lines (=> 10 MVA)	60	4
Distribution with No Transmissions Lines (< 10 MVA)	<u>27</u>	<u>11</u>
Total	<u>5,704</u>	<u>50</u>

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

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2				
3				
4				
5	General Services in a Holding Company System	Eversource Energy Service Company	Various (see note)	58,167,893
6				
7				
8	Switching Stations Modifications	The Connecticut Light And Power	107	6,756,824
9				
10	Distribution System Modifications	The Connecticut Light And Power	107	2,907,293
11				
12	Transfer of Meters and Transformers	The Connecticut Light And Power	107	410,053
13				
14				
15				
16				
17				
18				
19				
20	<b>Non-power Goods or Services Provided for Affiliate</b>			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

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

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

Category and Account	Amount
<b>Benefits</b>	<b>17,839,009</b>
228	931
401	15,744,091
408	1,707,030
421	386,956
<b>Building Rent and Maintenance</b>	<b>1,039,232</b>
401	1,039,232
<b>Corporate Relations</b>	<b>1,614,935</b>
401	1,486,428
426	128,508
<b>Customer Group</b>	<b>9,660,552</b>
107	44,173
186	131,437
232	(11,631)
401	9,496,550
426	23
<b>Depreciation</b>	<b>1,437,529</b>
403	1,437,529
<b>Electric Distribution</b>	<b>1,377,612</b>
107	298,653
108	57,872
186	339,661
401	527,332
402	153,340
426	754
<b>Energy Supply</b>	<b>461,759</b>
401	461,759
<b>Engineering and Emergency Prep</b>	<b>2,287,822</b>
107	121,083
108	8,276
186	719,052
401	1,400,406
402	39,004
<b>Enterprise Energy Strat + Bus Dev</b>	<b>595,485</b>
183	517,990
232	65
401	77,131
426	299
<b>Finance and Accounting</b>	<b>3,371,508</b>
163	14
184	10,920
186	336,319

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

228	284,441
401	2,739,806
402	9
<b>General Administration</b>	<b>576,894</b>
184	(0)
401	576,254
402	640
<b>Human Resources</b>	<b>660,502</b>
401	660,502
<b>Information Technology</b>	<b>5,523,207</b>
107	21,144
184	59
232	1,514
242	(654)
401	5,501,123
402	21
<b>Internal Audit + Security</b>	<b>295,507</b>
401	295,507
<b>Investor Relations</b>	<b>106,858</b>
401	106,858
<b>Legal</b>	<b>1,009,135</b>
108	4
183	1,379
186	4,633
232	44
242	39
401	971,808
426	31,228
<b>Miscellaneous</b>	<b>61,633</b>
107	(131,322)
108	(392)
163	109,470
165	37,442
183	25,068
184	22,917
186	1,728,559
228	500
232	(0)
237	148,416
401	335,406
402	624,529
403	(1,101,484)
408	(1,724,959)
417	32,153
419	(24,605)

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

421	(40,882)
426	20,817
<b>New Business Improvement</b>	<b>141,749</b>
401	115,479
402	26,270
<b>Operations Administration</b>	<b>46,163</b>
186	303
401	45,805
402	55
<b>Operations Services</b>	<b>999,188</b>
107	50,146
184	167,391
401	389,415
402	392,237
<b>Rates &amp; Reg Requirements</b>	<b>558,946</b>
165	(6,988)
401	565,654
402	280
<b>Supply Chn + Env Affs + Property Mgmt</b>	<b>3,044,202</b>
107	30,945
108	1,736
163	149,734
183	71,057
184	968
186	328,365
228	62,033
232	1,094
242	(1,094)
401	1,802,466
402	540,461
417	56,437
<b>Taxes</b>	<b>343,945</b>
401	284,827
408	59,119
<b>Transmission</b>	<b>5,114,520</b>
107	3,303,751
108	(68,572)
186	979,280
401	892,736
402	7,326
<b>Grand Total</b>	<b>58,167,893</b>



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