

THIS FILING IS

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

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



FERC FINANCIAL REPORT

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

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

Exact Legal Name of Respondent (Company)

NSTAR Electric Company

Year/Period of Report

End of 2016/Q4



Deloitte & Touche LLP

City Place 1, 33rd Floor
185 Asylum Street
Hartford, CT 06103-3402
USA

Tel: +1 860 725 3000

Fax: +1 860 725 3500

www.deloitte.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
NSTAR Electric Company
Berlin, Connecticut

We have audited the accompanying financial statements of NSTAR 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 NSTAR 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.

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 18th 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).

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

IDENTIFICATION

01 Exact Legal Name of Respondent NSTAR Electric Company		02 Year/Period of Report End of 2016/Q4	
03 Previous Name and Date of Change (if name changed during year) / /			
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 800 Boylston Street, Boston, Massachusetts 02199			
05 Name of Contact Person Carla J. Dacey		06 Title of Contact Person Manager-Rev & Reg Accounting	
07 Address of Contact Person (Street, City, State, Zip Code) 247 Station Drive, SUM NE-230, Westwood, Massachusetts 02090-9230			
08 Telephone of Contact Person, Including Area Code (781) 441-8816	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. Butth	03 Signature  Jay S. Butth	04 Date Signed (Mo, Da, Yr) 04/13/2017
02 Title Vice President, Controller and 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.

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

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
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	Not Applicable

Name of Respondent
NSTAR Electric Company

This Report Is:
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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	
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared		

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

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

Jay S. Buth, Vice President, Controller and Chief Accounting Officer
NSTAR Electric Company
107 Selden Street
Berlin, CT 06037

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

Incorporated in Massachusetts in January, 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.

N/A

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

Electric utility service in 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
NSTAR Electric Company

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/ /

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End of 2016/Q4

CONTROL OVER RESPONDENT

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

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

Manner in Which Control was Held: Ownership of Common Stock

Extent of Control: 100%

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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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	Harbor Electric Energy Company	Electric utility	100%	
2				
3	Yankee Atomic Electric Company	Nuclear electric generation	14%	
4		(unit permanently closed)		
5				
6	Connecticut Yankee Atomic Power Company	Nuclear electric generation	14%	
7		(unit permanently closed)		
8				
9	Maine Yankee Atomic Power Company	Nuclear electric generation	4%	
10		(unit permanently closed)		
11				
12	New England Hydro-Transmission Elec., Co., Inc	Electric transmission		(1)
13				
14	New England Hydro-Transmission Corporation	Electric transmission		(1)
15				
16				
17				
18				
19	(1) The Company owns 14.47% of the common			
20	stock with a 7.9% voting interest.			
21				
22				
23				
24				
25				
26				
27				

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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 Field Operations	Douglas W. Foley	
15	Vice President-Electric Distribution and Transmission		
16	Systems Operations	Michael F. Hayhurst	
17	Vice President-Engineering	Paul R. Renaud	
18	Secretary and Clerk	Richard J. Morrison	
19			
20	See Footnotes for Page 104 for changes to		
21	incumbents made during the year.		
22			
23	Salaries are not disclosed as they are paid by		
24	Eversource Energy Service Company.		
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Name of Respondent NSTAR Electric Company	This Report 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.: 16 Column: b

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

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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

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

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	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 (Chief Executive Officer)	107 Selden Street, Berlin, CT 06037
13		
14	The Company does not have an Executive Committee.	
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Name of Respondent NSTAR Electric Company	This Report 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 NSTAR Electric Company	This Report Is: (1) <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
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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 New England Inc. Transmission, Markets and Services Tariff, Section II, Schedule 21-NSTAR	EL11-66, ER07-549, EL07-71, EC06-126, ER16-103
2		
3		
4	ISO New England Inc. Transmission, Markets and Services Tariff, Section II, Schedule 20A-NSTAR	ER05-754
5		
6		
7	ISO New England Inc. Transmission, Markets and Services Tariff, Attachment F	EL11-66, ER11-3269, ER16-2378, ER15-169, ER16-1023
8		
9		
10	NSTAR Electric Company, Rate Schedule No. FERC 210 (MATEP LLC - Brighton Station #329)	ER07-548
11		
12		
13	NSTAR Electric Company, Rate Schedule No. FERC 220 (MATEP LLC - Colburn Station #350)	ER12-956
14		
15		
16	NSTAR Electric Company, Rate Schedule No. FERC 205 (Massachusetts Port Authority)	ER10-568
17		
18		
19	NSTAR Electric Company (f/k/a Boston Edison Company), Rate Schedule FERC No. 200 (Massachusetts Bay Transportation Authority)	ER07-595
20		
21		
22		
23	NSTAR Electric Company, Rate Schedule FERC No. 270 (Town of Belmont TSA)	ER11-96
24		
25		
26	NSTAR Electric Company (f/k/a Boston Edison Company), Rate Schedule FERC No. 169 (Concord Municipal Light Plant)	ER91-149, ER86-562, ER87-232
27		
28		
29		
30	NSTAR Electric Company (f/k/a Boston Edison Company), Rate Schedule FERC No. 196 (ANP Blackstone Energy Company - Annual Facilities Charge)	ER99-2598
31		
32		
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35	NSTAR Electric Company (f/k/a Commonwealth Electric Company), Service Agreement No. 27 under ISO New England Inc. Transmission, Markets and Services Tariff, Section II, Schedule 21-NSTAR (Entergy Nuclear Generation Company RFA Barnstable Capacitor Bank)	ER03-1348
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INFORMATION ON FORMULA RATES (continued)
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent have formula rates? Yes
 No

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

Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding
1	ISO New England Inc. Transmission, Markets and	ref. ER01-523
2	Services Tariff, Section II, Schedule 22 -	
3	LGIA, Original Service Agreement No.	
4	LGIA-ISONE/ NSTAR-15-01	
5	(Calpine Fore River Energy Center, LLC -	
6	Annual Facilities Charge)	
7		
8	NSTAR Electric Company (f/k/a Boston Edison	ER01-3138
9	Company), Service Agreement No. 73 under ISO	
10	New England Inc. Transmission, Markets and	
11	Services Tariff, Section II, Schedule 21-NSTAR	
12	(Granite Ridge (AES Londonderry) - Annual	
13	Facilities Charge)	
14		
15	NSTAR Electric Company (f/k/a Boston Edison	ER98-4332
16	Company), Rate Schedule FERC No. 193	
17	(Millennium Power Partners, L.P. - Annual	
18	Facilities Charge)	
19		
20	ISO New England Inc. Transmission, Markets and	ref. ER02-167
21	Services Tariff, Section II, Schedule 22 - LGIA,	
22	Original Service Agreement No.	
23	LGIA-ISONE/ NSTAR-12-01	
24	(Kendall Green Energy LLC -	
25	Annual Facilities Charge)	
26		
27	NSTAR Electric Company (f/k/a Boston Edison	ER06-145
28	Company), Service Agreement No. 30 under ISO	
29	New England Inc. Transmission, Markets and	
30	Services Tariff, Section II, Schedule 21-NSTAR	
31	(New England Power (Nantucket - Merchant's	
32	Way IA) - Annual Facilities Charge)	
33		
34	NSTAR Electric Company (f/k/a Boston Edison	ER06-423
35	Company), Service Agreement No. 85 under ISO	
36	New England Inc. Transmission, Markets and	
37	Services Tariff, Section II, Schedule 21-NSTAR	
38	(New England Power - Dewar Street IA)	
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Name of Respondent NSTAR Electric Company	This Report Is: (1) <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 (continued)
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent have formula rates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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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	NSTAR Electric Company (f/k/a Boston Edison	ER89-612
2	Company), Rate Schedule FERC No. 152 (BECO	
3	HQ AC Support Agreement)	
4		
5	NSTAR Electric Company (f/k/a Boston Edison	Filed 3/31/80
6	Company), Rate Schedule FPC No. [] (New	
7	England Power - Lines 255-2337 and 255-2338)	
8		
9	ISO New England Inc. Transmission, Markets and	ER14-2596
10	Services Tariff, Section II, Schedule 21-NSTAR,	
11	Original Service Agreement No. TSA-NSTAR-001	
12	(MBTA LSA - Direct Assignment Charge)	
13		
14	ISO New England Inc. Transmission, Markets and	Reported on ISO-NE Electric Quarterly Report
15	Services Tariff, Section II, Schedule 22 - LGIA,	
16	First Revised Service Agreement No. LGIA-ISONE/	
17	NSTAR-08-01 (Cape Wind IA - Annual Facilities	
18	Charge)	
19		
20	NSTAR Electric Company	ER15-260
21	Rate Schedule FERC No. 262	
22	(NSTAR - HQUS Transfer Agreement)	
23		
24	NSTAR Electric Company	ER15-1383
25	Rate Schedule FERC No. 280	
26	(NSTAR - HQUS Transfer Agreement -	
27	CMEEC Use Rights)	
28		
29	NSTAR Electric Company	ER17-235
30	Service Agreement No. FSA-NSTAR-001	
31	(National Grid Facilities Support	
32	Agreement for Edgar-Field Street)	
33		
34	ISO New England Inc. Transmission, Markets, and	ER16-2024
35	Services Tariff, Section II, Schedule 22 - LGIA,	
36	Original Service Agreement No.	
37	LGIA-ISONE/NSTAR-16-04	
38	(Exelon West Medway II, LLC Operation,	
39	Maintenance and Capital Cost Reimbursement)	
40		
41		

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

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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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	20160531-5716	05/31/2016	ER09-1243-000	Annual Informational Filing	ISO New England Inc. Transmission,
7		05/31/2016	ER07-549-000	of NSTAR Electric Company	Markets and Services Tariff,
8					Section II, Schedule 21-NSTAR
9					
10	20160631-5185	06/30/2016	ER09-1243-000	Annual Informational Filing	ISO New England Inc. Transmission,
11	20160631-5186	06/30/2016	ER07-549-000	CWIP Supplement of NSTAR	Markets and Services Tariff,
12				Electric Company	Section II, Schedule 21-NSTAR
13					
14	20160729-5145	07/29/2016	RT04-2-000	Annual New England Participating	ISO New England Inc. Transmission,
15		07/29/2016	ER09-1532-000	Transmission Owners Administrative	Markets and Services Tariff,
16				Regional Network Service	Attachment F
17				Information Filing	
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Name of Respondent NSTAR Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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INFORMATION ON FORMULA RATES
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	112-113	Comp Balance Sheet (Liabilities and Other Credits)		c,d 2,3,16,18,21
2	200-201	Summary of Utility Plant & Accumulated Provisions		c 21
3	204-207	Electric Plant In Service (Acct 101 - 103 and 106)		g 5,100
4	204-207	Electric Plant In Service (Acct 101 - 103 and 106)		b,g 49,50,58,61,62,66
5				67,75,99,104
6	219	Accum Provision for Depr of Electric (Account 108)		b 19,25,26,28
7	234	Accumulated Deferred Income Taxes		c 2
8	262-263	Taxes Accrued, Prepaid and Charged During Year		i 29
9	275	Accum Deferred Income Taxes-Property (Acct. 282)		k 5
10	277	Accum Deferred Income Taxes-Other (Acct 283)		k 3
11	300	Electric Operating Revenues (Account 400)		b 21,22
12	320-323	Electric Operation and Maintenance Expenses		b,c 98,198
13	366	Deprec. & Amort. Of electric Plant (403, 404, 405)		b 7,8,10
14	400	Monthly Transmission System Peak Load		b 1-17
15	401b	Monthly Peaks and Output		d 29-40
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

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

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

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

1. None

2. None

3. On December 15, 2016, NSTAR Electric Company consummated a transaction with the Town of Belmont, Massachusetts Municipal Light Department to purchase transmission facilities consisting of a 115 kV underground transmission line and certain 115 kV portions of substation equipment. The transaction was approved by the Commission on October 25, 2016, in Docket No. EC16-145-000.

4. Lease Expenses:

NSTAR Electric's long term lease from GSL Enterprises, LLC for the Waltham, MA Service Center property located at 200 Calvary Street, Waltham, MA expired at the end of August 2016. The lease provided for an annual rental rate of \$12,600. A new lease was executed on August 25, 2016 that extends the term for ten (10) years through August 2026, plus one five (5) year renewal option. The new annual rent is \$454,344, which escalates over time.

5. None

6. The amount of short-term borrowings that may be incurred by NSTAR Electric is subject to periodic approval by the FERC. 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 January 13, 2017, NSTAR Electric submitted an application with FERC for authority to assume short-term debt obligations of an affiliate and to issue short-term debt securities in amounts not exceeding in the aggregate \$655 million outstanding at any one time within the period January 1, 2018 through December 31, 2019.

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 facility serves to backstop NSTAR Electric's \$450 million commercial paper program. As of December 31, 2016, NSTAR Electric had no borrowings outstanding under this facility.

As of December 31, 2016, NSTAR Electric had \$126.5 million in borrowings outstanding under its commercial paper program.

On May 17, 2016, NSTAR Electric repaid at maturity \$200 million variable rate debentures, using short-term borrowings.

On May 26, 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.

7. None

Name of Respondent NSTAR Electric Company	This Report 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)			

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
NSTAR	USWA 12004	04.01/16	240	2.50%	\$ 575,037
NSTAR	UWUA 369	06.01/16	1,645	2.75%	\$ 3,831,110

- 8.
9. For a discussion of materially important legal proceedings, see Page 123, Notes to Financial Statements, Note 11, Commitments and Contingencies.
10. None
11. (Reserved)
12. None
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 hereto.
- There were no changes in the major security holders and voting powers during the period.
14. NSTAR Electric Company proprietary capital ratio is greater than 30 percent.

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	7,796,064,193	7,190,284,136
3	Construction Work in Progress (107)	200-201	236,234,452	310,452,811
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		8,032,298,645	7,500,736,947
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,256,001,075	2,103,184,189
6	Net Utility Plant (Enter Total of line 4 less 5)		5,776,297,570	5,397,552,758
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)		5,776,297,570	5,397,552,758
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		1,059,734	539,951
19	(Less) Accum. Prov. for Depr. and Amort. (122)		51,067	38,563
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	9,861,526	9,481,191
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)		79,640	79,640
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		95,072,676	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	1,358,207
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		106,022,509	11,420,426
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		0	0
36	Special Deposits (132-134)		11,781,542	8,502,013
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		224,472,668	211,299,666
41	Other Accounts Receivable (143)		104,057,439	141,024,091
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		54,666,946	52,522,953
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		10,422,611	4,078,950
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	39,465,621	36,398,906
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	27,790,102	43,296,219

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	-506	5,349
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)		24,371,613	2,811,903
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		2,606,644	2,068,052
61	Accrued Utility Revenues (173)		31,632,001	29,463,999
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		0	1,358,207
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	1,358,207
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)		421,932,789	426,426,195
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		12,760,056	11,784,063
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	1,334,465,321	1,450,356,143
73	Prelim. Survey and Investigation Charges (Electric) (183)		1,059,478	1,295,702
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)		51,171	-11,003
77	Temporary Facilities (185)		-1,816,475	-2,700,519
78	Miscellaneous Deferred Debits (186)	233	57,950,883	58,678,326
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		11,652,698	12,259,346
82	Accumulated Deferred Income Taxes (190)	234	160,663,328	35,729,300
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,576,786,460	1,567,391,358
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		7,881,039,328	7,402,790,737

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
NSTAR Electric Company			
FOOTNOTE DATA			

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

Represents the value of Renewable Energy Certificates (RECs) that NSTAR 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.: 52 Column: d

Represents the value of Renewable Energy Certificates (RECs) that NSTAR 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.: 64 Column: d

For Form 1 reporting purposes, for the year ended December 31, 2015, \$1,358,207 was erroneously included on line 66 (Less) Long-Term portion of Derivative Instrument Assets-Hedges, but should have been included on line 64 (Less) Long-Term portion of Derivative Instrument Assets. The change is effected in this filing.

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

For Form 1 reporting purposes, the following reclassification of debit or credit balance accounts at December 31, 2016 are being included with Account 182.3 - Other Regulatory Assets. The balances are as follows:

Balance in Account 182.3	<u>\$1,122,087,591</u> Dr.
Reclass of balances from Account 254: Deferred Energy Efficiency	<u>148,725,222</u> Dr.
Reclass of balances to Account 254: Transition Reconciliation - Cambridge Electric Company	<u>3,627,526</u> Dr.
Reclass of balances to Account 254: Deferred Smart Grid costs	<u>307,180</u> Dr.
Reclass of balances to Account 254: CPSL costs	<u>475,193</u> Dr.
Reclass of balances to Account 254: Transition Reconciliation - Boston Edison	<u>8,605,307</u> Dr.
Reclass of balances to Account 254: Transmission Reconciliation	<u>32,332,945</u> Dr.
Reclass of balances to Account 254: Pension and PBOP	<u>18,304,357</u> Dr.
Account 182.3 Being Reported	<u>\$1,334,465,321</u> Dr.

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

For Form 1 reporting purposes, the following reclassification of debit or credit balance accounts at December 31, 2015 are being included with Account 182.3 - Other Regulatory Assets. The balances are as follows:

Balance in Account 182.3	<u>\$1,310,140,707</u> Dr.
Reclass of balances from Account 254: Deferred Energy Efficiency	<u>136,934,424</u> Dr.

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
NSTAR Electric Company			2016/Q4
FOOTNOTE DATA			

Reclass of balances to Account 254:
Transition Reconciliation -
Cambridge Electric Company 792,917 Dr.

Reclass of balances to Account 254:
Deferred Smart Grid costs 581,455 Dr.

Reclass of balances to Account 254:
CPSL costs 1,906,640 Dr.

Account 182.3 Being Reported \$1,450,356,143 Dr.

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

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	100	100
3	Preferred Stock Issued (204)	250-251	43,000,000	43,000,000
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	2,230,445,418	2,180,445,418
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	438,467,346	426,402,248
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	2,448,737	2,068,402
13	(Less) Reaquired 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)	368,167	545,260
16	Total Proprietary Capital (lines 2 through 15)		2,714,729,788	2,652,461,428
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	0	0
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	2,100,000,000	2,050,000,000
22	Unamortized Premium on Long-Term Debt (225)		450,964	971,307
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		9,574,415	9,421,659
24	Total Long-Term Debt (lines 18 through 23)		2,090,876,549	2,041,549,648
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		1,664,937	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		28,687,169	29,191,699
29	Accumulated Provision for Pensions and Benefits (228.3)		115,836,115	212,021,196
30	Accumulated Miscellaneous Operating Provisions (228.4)		-2,915,000	-1,010,404
31	Accumulated Provision for Rate Refunds (229)		4,000,000	5,400,000
32	Long-Term Portion of Derivative Instrument Liabilities		926,173	912,954
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		36,653,402	35,251,747
35	Total Other Noncurrent Liabilities (lines 26 through 34)		184,852,796	281,767,192
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		126,500,000	62,500,000
38	Accounts Payable (232)		231,471,230	228,250,033
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		91,465,834	38,647,539
41	Customer Deposits (235)		6,265,203	5,666,492
42	Taxes Accrued (236)	262-263	4,832,898	8,315,509
43	Interest Accrued (237)		19,054,172	18,558,018
44	Dividends Declared (238)		489,999	490,000
45	Matured Long-Term Debt (239)		0	0

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		2,718,792	1,558,317
48	Miscellaneous Current and Accrued Liabilities (242)		165,770,815	197,890,385
49	Obligations Under Capital Leases-Current (243)		154,412	0
50	Derivative Instrument Liabilities (244)		2,794,085	1,424,592
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		926,173	912,954
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)		650,591,267	562,387,931
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		36,207,421	33,136,469
57	Accumulated Deferred Investment Tax Credits (255)	266-267	4,152,238	5,421,672
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	13,898,186	13,437,084
60	Other Regulatory Liabilities (254)	278	186,183,626	13,477,689
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)		1,357,329,971	1,235,875,363
64	Accum. Deferred Income Taxes-Other (283)		642,217,506	563,276,261
65	Total Deferred Credits (lines 56 through 64)		2,239,988,948	1,864,624,538
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		7,881,039,328	7,402,790,737

Name of Respondent NSTAR Electric Company	This Report 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.: 2 Column: c

Information on Formula Rates:

Page 106.2 line 1 Amount stipulated per contract.

Schedule Page: 112 Line No.: 2 Column: d

Information on Formula Rates:

Page 106.2 line 1 Amount stipulated per contract.

Schedule Page: 112 Line No.: 3 Column: c

Information on Formula Rates:

Page 106 lines 16, 19 and 23 Amount stipulated per contract.

Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 112 Line No.: 3 Column: d

Information on Formula Rates:

Page 106 lines 16, 19 and 23 Amount stipulated per contract.

Page 106.2 lines 1, 5 Amount stipulated per contract.

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

Information on Formula Rates:

Page 106.2 lines 1, 5 Amount stipulated per contract.

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

Information on Formula Rates:

Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 112 Line No.: 18 Column: c

Information on Formula Rates:

Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 112 Line No.: 18 Column: d

Information on Formula Rates:

Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 112 Line No.: 21 Column: c

Information on Formula Rates:

Page 106 lines 16, 19 and 23 Amount stipulated per contract.

Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 112 Line No.: 21 Column: d

Information on Formula Rates:

Page 106 lines 16, 19 and 23 Amount stipulated per contract.

Name of Respondent NSTAR Electric Company	This Report 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			

Page 106.2 lines 1, 5 Amount stipulated per contract.

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

For Form 1 reporting purposes, the following reclassification or debit or credit balance accounts at December 31, 2016 are being included with Account 254 - Other Regulatory Liabilities. The balances are as follows:

Balance in Account 254	<u>\$26,194,104</u> Dr.
Reclass of balances to Account 182.3: Deferred Energy Efficiency	<u>148,725,222</u> Cr.
Reclass of balances from Account 182.3: Transition Reconciliation – Cambridge Electric Company	<u>3,627,526</u> Cr.
Reclass of balances from Account 182.3: Transition Reconciliation - Boston Edison	<u>8,605,307</u> Cr.
Reclass of balances from Account 182.3: Deferred Smart Grid costs	<u>307,180</u> Cr.
Reclass of balances from Account 182.3: CPSL costs	<u>475,193</u> Cr.
Reclass of balances from Account 182.3: Transmission Reconciliation	<u>32,332,945</u> Cr.
Reclass of balances from Account 182.3: Pension and PBOP	<u>18,304,357</u> Cr.
Account 254 Being Reported	<u>\$186,183,626</u> Cr.

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

For Form 1 reporting purposes, the following reclassification or debit or credit balance accounts at December 31, 2015 are being included with Account 254 - Other Regulatory Liabilities. The balances are as follows:

Balance in Account 254	\$126,737,747 Dr.
Reclass of balances from Account 182.3: Deferred Energy Efficiency	136,934,424 Cr.
Reclass of balances to Account 182.3: Transition Reconciliation - Cambridge Electric Company	792,917 Cr.
Reclass of balances to Account 182.3: Deferred Smart Grid costs	581,455 Cr.
Reclass of balances to Account 182.3: CPSL costs	<u>1,906,640</u> Cr.
Account 254 Being Reported	<u>\$13,477,689</u> Cr.

Name of Respondent NSTAR Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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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	2,788,950,488	2,997,614,873		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,805,666,463	1,976,745,478		
5	Maintenance Expenses (402)	320-323	62,030,704	45,517,650		
6	Depreciation Expense (403)	336-337	203,811,805	191,420,031		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	8,947,887	3,978,549		
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)		35,443,683	10,831,374		
13	(Less) Regulatory Credits (407.4)		162,116	138,022		
14	Taxes Other Than Income Taxes (408.1)	262-263	136,539,507	133,024,128		
15	Income Taxes - Federal (409.1)	262-263	74,633,351	34,304,032		
16	- Other (409.1)	262-263	35,245,882	19,319,261		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	157,697,018	235,808,560		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	84,817,219	62,920,060		
19	Investment Tax Credit Adj. - Net (411.4)	266	-1,269,434	-1,292,606		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,433,767,531	2,586,598,375		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		355,182,957	411,016,498		

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)		355,182,957	411,016,498		
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)		265,701	164,469		
34	(Less) Expenses of Nonutility Operations (417.1)		64,912	54,298		
35	Nonoperating Rental Income (418)			-676		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	400,335	773,298		
37	Interest and Dividend Income (419)		163,397	1,145,735		
38	Allowance for Other Funds Used During Construction (419.1)		10,177,104	4,336,447		
39	Miscellaneous Nonoperating Income (421)		16,897,994	13,700,593		
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		27,839,619	20,065,568		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		990,743	406,930		
46	Life Insurance (426.2)		-1,951,264	-532,500		
47	Penalties (426.3)			10,775		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		537,211	507,369		
49	Other Deductions (426.5)		302,842	1,250,953		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		-120,468	1,643,527		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	203,446	222,421		
53	Income Taxes-Federal (409.2)	262-263	-491,739	4,232,989		
54	Income Taxes-Other (409.2)	262-263	-122,171	1,075,567		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	6,828,601			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277				
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		6,418,137	5,530,977		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		21,541,950	12,891,064		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		85,942,957	75,204,143		
63	Amort. of Debt Disc. and Expense (428)		2,131,938	1,852,282		
64	Amortization of Loss on Reaquired Debt (428.1)		606,648	606,648		
65	(Less) Amort. of Premium on Debt-Credit (429)		520,343	520,343		
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)					
68	Other Interest Expense (431)		492,644	128,570		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		4,634,370	1,980,183		
70	Net Interest Charges (Total of lines 62 thru 69)		84,019,474	75,291,117		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		292,705,433	348,616,445		
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)		292,705,433	348,616,445		

Name of Respondent NSTAR Electric Company	This Report 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.: 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.

STATEMENT OF RETAINED EARNINGS

- Do not report Lines 49-53 on the quarterly version.
- Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
- 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)
- State the purpose and amount of each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- 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.
- If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		426,402,248	278,519,101
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		292,305,098	347,843,147
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24	4.25% Cumulative Preferred Stock	238	-765,000	(765,000)
25	4.78% Cumulative Preferred Stock	238	-1,195,000	(1,195,000)
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-1,960,000	(1,960,000)
30	Dividends Declared-Common Stock (Account 438)			
31	100 Shares Outstanding (Dividends To Parents Company)	238	-278,300,000	(198,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-278,300,000	(198,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		20,000	
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		438,467,346	426,402,248
	APPROPRIATED RETAINED EARNINGS (Account 215)			

STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		438,467,346	426,402,248
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		2,068,402	1,295,104
50	Equity in Earnings for Year (Credit) (Account 418.1)		400,335	773,298
51	(Less) Dividends Received (Debit)		20,000	
52				
53	Balance-End of Year (Total lines 49 thru 52)		2,448,737	2,068,402

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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)	292,705,433	348,616,445
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	203,811,805	191,420,031
5	Amortization of Intangible Plant	8,947,887	3,978,549
6	Amortization of Regulatory Assets	35,281,567	10,693,352
7	Amortization of Debt Discount, Premium and Expense	2,218,243	1,938,587
8	Deferred Income Taxes (Net)	79,708,400	172,888,500
9	Investment Tax Credit Adjustment (Net)	-1,269,434	-1,292,606
10	Net (Increase) Decrease in Receivables	-11,915,052	-22,442,581
11	Net (Increase) Decrease in Inventory	-3,060,861	406,002
12	Net (Increase) Decrease in Allowances Inventory	15,506,117	
13	Net Increase (Decrease) in Payables and Accrued Expenses	-38,336,150	138,893,331
14	Net (Increase) Decrease in Other Regulatory Assets	2,636,746	-44,505,406
15	Net Increase (Decrease) in Other Regulatory Liabilities	100,501,850	-102,203,369
16	(Less) Allowance for Other Funds Used During Construction	10,177,104	4,336,447
17	(Less) Undistributed Earnings from Subsidiary Companies	400,335	773,298
18	Bad Debt Expense	27,978,341	14,227,503
19	Pension and PBOP Expense, Net of Contributions	-37,669,604	1,301,813
20	Other, Net	-27,036,804	-57,698,507
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	639,431,045	651,111,899
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-532,692,498	-473,802,881
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	-10,177,104	-4,336,447
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-522,515,394	-469,466,434
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

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, Net	20,000	
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-522,495,394	-469,466,434
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	250,000,000	250,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)	64,000,000	
67	Other (provide details in footnote):		
68	Capital Contributions from Eversource Parent	50,000,000	
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	364,000,000	250,000,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-200,000,000	
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Financing Expenses	-675,651	-2,827,500
78	Net Decrease in Short-Term Debt (c)		-239,500,000
79			
80	Dividends on Preferred Stock	-1,960,000	-1,960,000
81	Dividends on Common Stock	-278,300,000	-198,000,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-116,935,651	-192,287,500
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)		-10,642,035
87			
88	Cash and Cash Equivalents at Beginning of Period		10,642,035
89			
90	Cash and Cash Equivalents at End of period		

Name of Respondent NSTAR 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, if 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: (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
NSTAR Electric Company			
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. NSTAR Electric's Combined Notes to Financial Statements relate to all of Eversource Energy's subsidiaries, including CL&P, PSNH and WMECO, and are prepared in conformity with GAAP. Accordingly, certain footnotes are not reflective of NSTAR Electric'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:

Investments in subsidiaries are unconsolidated and are reported on the equity basis in FERC account 123.1 on page 110 in the FERC Form 1 in accordance with the Uniform System of Accounts prescribed by the FERC. Other general purpose financial statements are prepared on a consolidated basis in accordance with 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.

Certain amounts recorded as materials and supplies in FERC account 154 are reported in aggregate as a current asset on page 110 in the FERC Form 1 and are 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.

Certain miscellaneous assets and liabilities in FERC accounts 186, 229 and 242 on pages 111, 112 and 113 in the FERC Form 1 are reported as regulatory assets or liabilities 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.

Proprietary capital is reported per final filed accounting entries of NSTAR Electric Company related to the merger of Eversource Energy (formerly Northeast Utilities) and NSTAR under AC13-4 et al. Docket No. EC11-35 in FERC accounts 207, 211, 214, and 216 on pages 112 and 118 in the FERC Form 1 and is not reclassified in other general purpose financial statements prepared in accordance with GAAP.

Certain revenue and expense items are reported on a gross basis in FERC accounts 400, 401, 402, 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 in FERC accounts 408.2, 417, 418, 421 and 426 and in interest expense in FERC account 431 on page 117 in the FERC Form 1 are reported in operating expenses in other general purpose financial statements prepared in accordance with GAAP.

Name of Respondent NSTAR Electric Company	This Report 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)			

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.

NSTAR Electric 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.

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 NSTAR Electric.

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 NSTAR Electric Company	This Report 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:	Date of Report	Year/Period of Report
NSTAR 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)			

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
NSTAR 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:

	Total Provision for Uncollectible Accounts		Uncollectible Hardship	
	As of December 31,		As of December 31,	
	2016	2015	2016	2015
<i>(Millions of Dollars)</i>				
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.

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PSNH is subject to federal and state laws and regulations that regulate emissions of air pollutants, including SO₂, CO₂, and NO_x related to its regulated generation units, and uses SO₂, CO₂, and NO_x emissions allowances. At the end of each compliance period, PSNH is required to relinquish SO₂, CO₂, and NO_x emissions allowances corresponding to the actual respective emissions emitted by its generating units over the compliance period. SO₂ and NO_x emissions allowances are obtained through an annual allocation from the federal and state regulators that are granted at no cost and through purchases from third parties. CO₂ emissions allowances are obtained through an annual allocation from the state regulator that are granted at no cost and are acquired through auctions and through purchases from third parties. SO₂, CO₂, and NO_x emissions allowances are charged to expense based on their average cost as they are utilized against emissions volumes at PSNH's generating units. SO₂, CO₂, and NO_x emissions allowances are recorded within Fuel, Materials, 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
<u>Current:</u>										
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	—
<u>Long-Term:</u>										
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:

<i>(Millions of Dollars)</i>	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:

<i>(Millions of Dollars, except percentages)</i>	For the Years Ended December 31,		
	2016	2015	2014
Eversource			
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%

<i>(Millions of Dollars, except percentages)</i>	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:

<i>(Millions of Dollars)</i>	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

<i>(Millions of Dollars)</i>	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:

<i>(Percent)</i>	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:

<i>(Years)</i>	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		
	Commodity Supply and Price Risk Management	Netting (1)	Net Amount Recorded as a Derivative	Commodity Supply and Price Risk Management	Netting (1)	Net Amount Recorded as a Derivative
<i>(Millions of Dollars)</i>						
<u>Current Derivative Assets:</u>						
Level 2:						
Eversource	\$6.0	\$—	\$6.0	\$—	\$—	\$—
Level 3:						
Eversource, CL&P	13.9	(9.4)	4.5	16.7	(10.9)	5.8
<u>Long-Term Derivative Assets:</u>						
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
<u>Current Derivative Liabilities:</u>						
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)
<u>Long-Term Derivative Liabilities:</u>						
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>	<u>Eversource</u>	<u>CL&P</u>	<u>NSTAR Electric</u>
<u>Derivatives, Net</u>			
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>	<u>As of December 31,</u>							
	<u>2016</u>				<u>2015</u>			
	<u>Amortized Cost</u>	<u>Pre-Tax Unrealized Gains</u>	<u>Pre-Tax Unrealized Losses</u>	<u>Fair Value</u>	<u>Amortized Cost</u>	<u>Pre-Tax Unrealized Gains</u>	<u>Pre-Tax Unrealized Losses</u>	<u>Fair Value</u>
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	\$296.2	\$295.2

(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	\$328.8	\$312.2
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	\$240.4	\$233.5
Total Marketable Securities	\$569.2	\$545.7

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

(Millions of Dollars)

	As of December 31,							
	2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
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
First Mortgage Bonds:		
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
Total First Mortgage Bonds	<u>2,669.8</u>	<u>2,669.8</u>
Pollution Control Revenue Bonds:		
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	<u>(14.3)</u>	<u>(15.9)</u>
CL&P Long-Term Debt	<u>\$2,516.0</u>	<u>\$2,763.7</u>

NSTAR Electric

(Millions of Dollars)

	As of December 31,	
	2016	2015
Debentures:		
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	—
Total Debentures	<u>2,100.0</u>	<u>2,050.0</u>
Less Amounts due Within One Year	(400.0)	(200.0)
Unamortized Premiums and Discounts, Net	(9.1)	(8.5)
Unamortized Debt Issuance Costs	<u>(12.8)</u>	<u>(11.7)</u>
NSTAR Electric Long-Term Debt	<u>\$1,678.1</u>	<u>\$1,829.8</u>

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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	987.0	987.0
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	\$ 1,002.0	\$ 1,071.0

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	565.0	515.0
Unamortized Premiums and Discounts, Net	4.2	5.2
Unamortized Debt Issuance Costs	(2.7)	(2.9)
WMECO Long-Term Debt	\$ 566.5	\$ 517.3

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OTHER

(Millions of Dollars)

	As of December 31,	
	2016	2015
Yankee Gas - First Mortgage Bonds:		
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
Total First Mortgage Bonds	445.0	445.0
Unamortized Premium	0.4	0.4
Unamortized Debt Issuance Costs	(1.5)	(1.7)
Yankee Gas Long-Term Debt	443.9	443.7
NSTAR Gas - First Mortgage Bonds:		
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
Total First Mortgage Bonds	310.0	310.0
Less Amounts due Within One Year	(25.0)	—
Unamortized Debt Issuance Costs	(0.7)	(0.8)
NSTAR Gas Long-Term Debt	284.3	309.2
Eversource Parent - Notes and Debentures:		
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	—
Total Eversource Parent Notes and Debentures	2,050.0	1,550.0
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)
Total Other Long-Term Debt	\$3,066.8	\$2,623.8
Total Eversource Long-Term Debt	\$8,829.4	\$8,805.6

- (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 PCRBs) 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>	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
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
Total	\$9,336.6	\$2,790.3	\$2,100.0	\$1,076.3	\$565.0

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>	<u>Pension and SERP</u>	
	<u>As of December 31,</u>	
	<u>2016</u>	<u>2015</u>
<u>Change in Benefit Obligation:</u>		
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>
<u>Change in Pension Plan Assets:</u>		
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 st	<u>\$(1,166.3)</u>	<u>\$(1,174.7)</u>

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
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

	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>								
<u>Change in Benefit Obligation:</u>								
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	—
Benefit Obligation as of End of Year	\$(1,170.2)	\$(979.4)	\$(572.2)	\$(237.9)	\$(1,157.6)	\$(949.7)	\$(547.6)	\$(237.6)
<u>Change in Pension Plan Assets:</u>								
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)
Fair Value of Pension Plan Assets as of End of Year	\$905.5	\$867.3	\$494.0	\$221.0	\$913.5	\$832.9	\$470.5	\$220.8
Funded Status as of December 31 st	\$(264.7)	\$(112.1)	\$(78.2)	\$(16.9)	\$(244.1)	\$(116.8)	\$(77.1)	\$(16.8)

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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NSTAR 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)			

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

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
NSTAR 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)

Pension and SERP

(Millions of Dollars)	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	2013	2012
Discount Rate	3.27%	4.89%	4.20%	4.85%	5.03%
Expected Long-Term Rate of Return	8.25%	8.25%	8.25%	8.25%	8.25%
Compensation/Progression Rate	3.50%	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:

(Millions of Dollars)	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:

(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	\$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

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
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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:

	PBOP	
	As of December 31,	
	2016	2015
<i>Eversource</i>		
<i>(Millions of Dollars)</i>		
<u>Change in Benefit Obligation:</u>		
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>
<u>Change in Plan Assets:</u>		
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>

	PBOP							
	As of December 31,							
	2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
<i>(Millions of Dollars)</i>								
<u>Change in Benefit Obligation:</u>								
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>
<u>Change in Plan Assets:</u>								
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.

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
NSTAR Electric Company			2016/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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.

<i>(Millions of Dollars)</i>	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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NSTAR 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)			

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

	PBOP				
	For the Year Ended December 31, 2014				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
<i>(Millions of Dollars)</i>					
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%	—	5.10%
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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NSTAR 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)			

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:

	Regulatory Assets		OCI	
	For the Years Ended December 31,			
	2016	2015	2016	2015
<i>(Millions of Dollars)</i>				
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:

	Regulatory Assets as of December 31,		Expected 2017	AOCL as of December 31,		Expected 2017
			Expense			Expense
	2016	2015		2016	2015	
<i>(Millions of Dollars)</i>						
Actuarial Loss	\$175.4	\$152.2	\$7.9	\$4.5	\$6.3	\$0.4
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:

	2017	2018	2019	2020	2021	2022-2026
<i>(Millions of Dollars)</i>						
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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NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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
Equity Securities:		
United States	22.0%	8.5%
International	13.0%	8.5%
Emerging Markets	5.0%	10.0%
Private Equity	12.0%	12.0%
Debt Securities:		
Fixed Income	12.0%	4.5%
High Yield Fixed Income	13.0%	8.5%
Emerging Markets Debt	5.0%	7.5%
Real Estate and Other Assets	10.0%	7.5%
Hedge Funds	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:

<i>(Millions of Dollars)</i>	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
Total	\$538.7	\$183.0	\$3,558.4	\$4,280.1	\$404.1	\$356.7	\$3,334.0	\$4,094.8
Less: 401(h) PBOP Assets (3)				(204.1)				(189.4)
Total Pension Assets				\$4,076.0				\$3,905.4

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PBOP Plan

Fair Value Measurements as of December 31,

(Millions of Dollars)	2016				2015			
	Level 1	Level 2	Uncategorized	Total	Level 1	Level 2	Uncategorized	Total
Asset Category:								
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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NOTES TO FINANCIAL STATEMENTS (Continued)			

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			
(Millions of Dollars)	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
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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NSTAR Electric Company			2016/Q4

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10. INCOME TAXES

The components of income tax expense are as follows:

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

For the Years Ended December 31,												
	2016				2015				2014			
<i>(Millions of Dollars)</i>	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Current Income Taxes:												
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
Total Current	40.6	108.9	(4.9)	17.0	42.7	56.1	(10.7)	(1.9)	4.1	95.2	(22.7)	3.7
Deferred Income Taxes, Net:												
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
Total Deferred	168.9	80.2	87.3	21.5	136.0	173.2	83.8	39.4	130.9	108.1	94.8	34.1
Investment Tax Credits, Net	(1.2)	(1.3)	—	(0.5)	(1.3)	(1.3)	—	(0.5)	(1.5)	(1.3)	—	(0.5)
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

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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
Deferred Tax Assets:		
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
Total Deferred Tax Assets	1,495.2	1,445.7
Less: Valuation Allowance	5.1	3.7
Net Deferred Tax Assets	\$1,490.1	\$1,442.0
Deferred Tax Liabilities:		
Accelerated Depreciation and Other Plant-Related Differences	\$5,001.2	\$4,602.6
Property Tax Accruals	81.9	76.7
Regulatory Amounts:		
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
Total Deferred Tax Liabilities	\$7,097.3	\$6,589.7

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NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

	As of December 31,							
	2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
<i>(Millions of Dollars)</i>								
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:

	As of December 31, 2016					Expiration Range
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO	
<i>(Millions of Dollars)</i>						
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

	As of December 31, 2015					Expiration Range
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO	
<i>(Millions of Dollars)</i>						
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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NOTES TO FINANCIAL STATEMENTS (Continued)			

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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NSTAR 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)			

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.

II. 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

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
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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.

Name of Respondent NSTAR Electric Company	This Report 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)			

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 <i>(Millions of Dollars)</i>	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
Total	\$667.8	\$557.1	\$498.4	\$483.2	\$433.9	\$2,331.8	\$4,972.2
CL&P <i>(Millions of Dollars)</i>	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
Total	\$222.2	\$169.3	\$167.4	\$189.0	\$170.0	\$909.7	\$1,827.6
NSTAR Electric <i>(Millions of Dollars)</i>	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
Total	\$128.4	\$92.7	\$90.9	\$86.6	\$82.1	\$448.6	\$929.3
PSNH <i>(Millions of Dollars)</i>	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
Total	\$102.9	\$92.1	\$80.2	\$74.8	\$59.0	\$620.4	\$1,029.4
WMECO <i>(Millions of Dollars)</i>	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
Total	\$17.3	\$17.5	\$17.6	\$17.8	\$17.9	\$162.9	\$251.0

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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NSTAR 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)			

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 CIDs	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
<u>On behalf of subsidiaries:</u>			
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 prudence proceeding to be resolved and all remaining Clean Air Project costs to be included in rates effective January 1, 2016. As part of the Agreement, PSNH 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:

<i>(Millions of Dollars)</i>	<u>Eversource</u>	<u>CL&P</u>	<u>NSTAR Electric</u>	<u>PSNH</u>	<u>WMECO</u>
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	<u>\$56.8</u>	<u>\$7.0</u>	<u>\$37.5</u>	<u>\$3.5</u>	<u>\$1.9</u>
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	<u>11.8</u>	<u>9.3</u>	<u>2.2</u>	<u>0.3</u>	
Less amount representing interest	<u>2.9</u>	<u>2.5</u>	<u>0.4</u>	<u>—</u>	
Present value of future minimum lease payments	<u>\$8.9</u>	<u>\$6.8</u>	<u>\$1.8</u>	<u>\$0.3</u>	

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

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 <i>(Millions of Dollars, except share information)</i>	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 segments' 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) / /	Year/Period of Report 2016/Q4
NSTAR 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

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NSTAR Electric Company			2016/Q4

NOTES TO FINANCIAL STATEMENTS (Continued)

Eversource
(Millions of Dollars)

For the Year Ended December 31, 2014

	Electric Distribution	Natural Gas Distribution	Electric Transmission	Other	Eliminations	Total
Operating Revenues	\$5,663.4	\$1,007.3	\$1,018.2	\$790.9	\$(737.9)	\$7,741.9
Depreciation and Amortization	(384.6)	(68.1)	(150.5)	(42.1)	19.9	(625.4)
Other Operating Expenses	(4,366.2)	(786.7)	(302.1)	(748.0)	719.3	(5,483.7)
Operating Income	912.6	152.5	565.6	0.8	1.3	1,632.8
Interest Expense	(191.6)	(34.0)	(104.1)	(36.6)	4.2	(362.1)
Interest Income	5.1	—	0.9	3.6	(3.6)	6.0
Other Income, Net	10.7	0.2	10.3	916.0	(918.6)	18.6
Income Tax (Expense)/Benefit	(269.7)	(46.4)	(174.5)	22.3	—	(468.3)
Net Income	467.1	72.3	298.2	906.1	(916.7)	\$270
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:

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

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NSTAR 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)			

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,
CL&P								
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
NSTAR Electric								
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
PSNH								
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
WMECO								
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	This Report 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
NSTAR Electric Company			
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

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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 ₂	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

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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
NO _x	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 ₂	Sulfur dioxide
SS	Standard service
TCAM	Transmission Cost Adjustment Mechanism
TSA	Transmission Service Agreement
UI	The United Illuminating Company

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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)	6,816,835,225	6,816,835,225
4	Property Under Capital Leases	1,857,364	1,857,364
5	Plant Purchased or Sold		
6	Completed Construction not Classified	951,284,589	951,284,589
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	7,769,977,178	7,769,977,178
9	Leased to Others		
10	Held for Future Use	26,087,015	26,087,015
11	Construction Work in Progress	236,234,452	236,234,452
12	Acquisition Adjustments		
13	Total Utility Plant (8 thru 12)	8,032,298,645	8,032,298,645
14	Accum Prov for Depr, Amort, & Depl	2,256,001,075	2,256,001,075
15	Net Utility Plant (13 less 14)	5,776,297,570	5,776,297,570
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	2,227,556,018	2,227,556,018
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	28,445,057	28,445,057
22	Total In Service (18 thru 21)	2,256,001,075	2,256,001,075
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)	2,256,001,075	2,256,001,075

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

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
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Name of Respondent NSTAR Electric Company	This Report 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: 200 Line No.: 21 Column: c

General Plant	6,786,159
Intangible	<u>21,658,898</u>
	<u>28,445,057</u>

Information on Formula Rates:

Page 106 lines 10, 13 Depreciation related to station specific fixed assets.

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Name of Respondent NSTAR Electric Company	This Report Is: (1) <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 IN SERVICE (Account 101, 102, 103 and 106)

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	36,737,012	5,500,785
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	36,737,012	5,500,785
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights		
9	(311) Structures and Improvements		
10	(312) Boiler Plant Equipment		
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units		
13	(315) Accessory Electric Equipment		
14	(316) Misc. Power Plant Equipment		
15	(317) Asset Retirement Costs for Steam Production		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)		
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power PLant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights		
38	(341) Structures and Improvements		
39	(342) Fuel Holders, Products, and Accessories		
40	(343) Prime Movers		
41	(344) Generators		
42	(345) Accessory Electric Equipment		
43	(346) Misc. Power Plant Equipment		
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)		
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)		

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
			42,237,797	4
			42,237,797	5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
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Name of Respondent NSTAR Electric Company	This Report Is: (1) <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 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	31,603,794	17,073,198
49	(352) Structures and Improvements	66,635,355	95,935
50	(353) Station Equipment	904,636,839	192,146,112
51	(354) Towers and Fixtures	37,376,048	-634,942
52	(355) Poles and Fixtures	273,656,468	35,342,232
53	(356) Overhead Conductors and Devices	179,637,826	9,996,796
54	(357) Underground Conduit	96,881,291	22,655,519
55	(358) Underground Conductors and Devices	488,152,111	25,737,104
56	(359) Roads and Trails	36,037,528	115,580
57	(359.1) Asset Retirement Costs for Transmission Plant	635,640	14,151
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	2,115,252,900	302,541,685
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	10,519,859	4,156,124
61	(361) Structures and Improvements	96,486,748	-216,446
62	(362) Station Equipment	693,171,596	100,960,861
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	350,299,205	10,136,832
65	(365) Overhead Conductors and Devices	647,854,763	50,107,116
66	(366) Underground Conduit	607,239,711	20,850,358
67	(367) Underground Conductors and Devices	1,331,413,239	61,399,165
68	(368) Line Transformers	539,670,011	23,297,788
69	(369) Services	310,909,442	11,674,753
70	(370) Meters	198,261,069	10,403,488
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	21,762,120	457,935
74	(374) Asset Retirement Costs for Distribution Plant	9,767,643	-496,955
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	4,817,355,406	292,731,019
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	7,932,975	-1,785,963
87	(390) Structures and Improvements	122,236,277	13,216,971
88	(391) Office Furniture and Equipment	22,230,415	3,709,463
89	(392) Transportation Equipment	1,896,727	13,120,889
90	(393) Stores Equipment	523,117	620,118
91	(394) Tools, Shop and Garage Equipment	7,275,657	1,121,790
92	(395) Laboratory Equipment	153,627	
93	(396) Power Operated Equipment		
94	(397) Communication Equipment	33,363,338	11,747,336
95	(398) Miscellaneous Equipment	2,193,558	820,298
96	SUBTOTAL (Enter Total of lines 86 thru 95)	197,805,691	42,570,902
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)	197,805,691	42,570,902
100	TOTAL (Accounts 101 and 106)	7,167,151,009	643,344,391
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)	7,167,151,009	643,344,391

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
			48,676,992	48
2		-814,581	65,916,707	49
1,353,807		-141,089	1,095,288,055	50
43,511			36,697,595	51
439,612			308,559,088	52
64,530			189,570,092	53
38,406			119,498,404	54
473,684			513,415,531	55
2,516			36,150,592	56
			649,791	57
2,416,068		-955,670	2,414,422,847	58
				59
25,512	193		14,650,664	60
75,898			96,194,404	61
2,374,096	-12,195	-2,566,691	789,179,475	62
				63
902,801		30,993	359,564,229	64
10,330,016	530,290	-24,357	688,137,796	65
129,117		-1,891,209	626,069,743	66
4,906,390		2,555,301	1,390,461,315	67
13,878,472		4,457,900	553,547,227	68
4,122,182	-32,889	-2,554,096	315,875,028	69
863,146			207,801,411	70
				71
				72
2,598,069		-7,841	19,614,145	73
			9,270,688	74
40,205,699	485,399		5,070,366,125	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			6,147,012	86
2,625			135,450,623	87
			25,939,878	88
			15,017,616	89
			1,143,235	90
-1			8,397,448	91
			153,627	92
				93
236,594		955,670	45,829,750	94
			3,013,856	95
239,218		955,670	241,093,045	96
				97
				98
239,218		955,670	241,093,045	99
42,860,985	485,399		7,768,119,814	100
				101
				102
				103
42,860,985	485,399		7,768,119,814	104

Name of Respondent NSTAR Electric Company	This Report 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: g

Information on Formula Rates Page 106 lines 10, 13:
Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 49 Column: b

Information on Formula Rates Page 106.2 line 5:
Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 49 Column: g

Information on Formula Rates Page 106.2 line 5:
Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 50 Column: b

Information on Formula Rates Page 106.2 line 5:
Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 50 Column: g

Information on Formula Rates Page 106.2 line 5:
Investment base related to station specific fixed assets.

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

Localized transmission plant at the beginning of the year is \$28,961,117.

Information on Formula Rates Page 106 line 23:
Investment base related to station specific fixed assets.

Information on Formula Rates Page 106 line 26:
Investment base as stipulated by contract.

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

Localized transmission plant at the end of the year is \$28,961,117.

Information on Formula Rates Page 106 line 23:
Investment base related to station specific fixed assets.

Information on Formula Rates Page 106 line 26:
Investment base as stipulated by contract.

Schedule Page: 204 Line No.: 61 Column: b

Information on Formula Rates Page 106.2 line 5:
Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 61 Column: g

Information on Formula Rates Page 106.2 line 5:
Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 62 Column: b

Information on Formula Rates Page 106.2 line 5:
Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 62 Column: g

Information on Formula Rates Page 106.2 line 5:
Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 66 Column: b

Information on Formula Rates Page 106.2 line 5:

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FOOTNOTE DATA			

Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 66 Column: g

Information on Formula Rates Page 106.2 line 5:
Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 67 Column: b

Information on Formula Rates Page 106.2 line 5:
Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 67 Column: g

Information on Formula Rates Page 106.2 line 5:
Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 75 Column: b

Information on Formula Rates Page 106 lines 10,13,16,19,23:
Investment base related to station specific fixed assets.

Schedule Page: 204 Line No.: 75 Column: g

Information on Formula Rates Page 106 lines 10,13,16,19,23:
Investment base related to station specific fixed assets.

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

At the Beginning of the year, there is \$58,732 in General Plant Account 390, relating to rebranding.

Information on Formula Rates Page 106 lines 10,13,16,19,23:
Investment base related to station specific fixed assets.

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

At the end of the year, there is \$57,592 in General Plant Account 390, relating to rebranding.

Information on Formula Rates Page 106 lines 10,13,16,19,23:
Investment base related to station specific fixed assets.

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

Information on Formula Rates:

Page 106 lines 30 Amount stipulated per contract.

Page 106.2 lines 1,5 Amount stipulated per contract.

Page 106 lines 35 Amount stipulated per contract and station specific fixed assets.

Page 106.1 lines 1,8,15,20,27,34 Amount stipulated per contract and station specific fixed assets.

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

Information on Formula Rates:

Page 106 line 30 Amount stipulated per contract.

Page 106.2 lines 1,5 Amount stipulated per contract.

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Distribution:			
3	Boston - Taber and Harrison Avenue	1987	2017	10,226
4	Norfolk - Dean Street	1987-1991	2020	8,475
5	Natick - Mill Street	1987	2019	60,794
6	Yarmouth - Dennis/Yarmouth Station	2008	2019	489,536
7	Parcel F-8-B South Boston - Substation	2009	2018	591,505
8	Freemont Street - Distribution	2015	2022	2,895,553
9				
10				
11				
12	Transmission:			
13	Yarmouth - Dennis/Yarmouth Station	2008	2023	492,805
14	Falmouth - Off Currier Road	2015	2021	645,893
15	Parcel F-8-B South Boston - Substation	2009	2018	197,169
16	Freemont Street - Transmission	2015	2022	1,976,737
17	Boston - Hyde Park Substation	2014	2020	11,535,494
18	Future Charlestown S/S - 492 Rutherford Avenue	2016	2024	7,074,168
19				
20	Minor: Transmission Rights of Way			108,660
21	Other Property:			
22				
23				
24				
25				
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27				
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45				
46				
47	Total			26,087,015

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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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	Distribution Plant	
2		
3	BECo Mass Property Operations Overheads	3,480,562
4	Northpoint Parcel N Permanent Service	1,213,421
5	DTE Pole Program NSTAR	1,493,480
6	Mass Ave Like for Like Replacement	1,579,790
7	Minor Cap Improvement & Failure Station BECo	1,432,517
8	Minor Capital Improvements Mass Ave	1,058,021
9	Minor System Improvement Stations	1,022,893
10	Purchase of 50 Duchaine Blvd, New Bedford	8,905,047
11	Reconductor DSS lines feeding Station 20	1,870,848
12	Split Fiber Maintenance Replacements	5,239,432
13	Som Like for Like Replacement	1,474,823
14	Spare 90 MVA 115/24KV Transformer	1,617,822
15	Station 126 3rd Auto at Hopk-Dist Sta	5,634,578
16	Station 131 East Boston - Dist Sta	2,547,310
17	Station 23 Natick-Replace Transformers	1,197,501
18	Station 315 Electric Ave	3,886,272
19	Station 624 Double Wing	2,836,883
20	Station 946 Dbl End Mashpee	4,873,655
21	Station 99 Seafood Way	14,671,336
22	URD Cable Cure Injection Upgrades	3,704,458
23	VA Hospital Expansion	1,007,621
24	Under \$1,000,000	27,504,933
25	SUBTOTAL DISTRIBTUION PROJECTS \$ 98,253,203	
26		
27	TRANSMISSION PLANT	
28		
29	Line 117 Refurbishment	3,498,684
30	BECo Preliminary Engineering Transmission Station	3,082,309
31	Critical Infrastructure Prog-V14	2,158,733
32	Line 115 Mid Cape	2,056,055
33	Line PTC K St to Day Blvd	1,092,033
34	Line 146/502 Walpole to Holbrook GB	4,223,571
35	Line 2nd 115kV Orleans-Wellfleet	1,345,854
36	Line 345kV Woburn Station 211to Wakefld GB	7,645,818
37	Line 115kV Underground Woburn 211-Mystic 250 GB	7,734,953
38	Lines 211-503/504 Reconductor GB	1,354,614
39	Long Lead Time Materials- Transmission	1,543,179
40	New Line 115kV Sudbury to Hudson GB	3,246,239
41	Station 126 3rd Auto at Hopkinton Transmission Station	2,128,034
42	Station 131 East Boston - Transmission Station	3,281,896
43	TOTAL	236,234,452

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	Station 211 Replace Woburn Transformer	23,292,791
2	Station 250 Install 2nd Transformer	2,205,702
3	Station 250 Upgrade Control House	1,888,687
4	Station 342-115kV Capacitor Bank GB	1,262,407
5	Station 446 Control House & Line cutovers	2,391,832
6	Station 509 Stuck Breaker Mitigation GB	2,578,844
7	Station 65 Medway BPS	1,749,880
8	Station 99 Seafood way Transmission Line	4,929,984
9	Station 99 Seafood Way-Transmission Station	9,250,842
10	Station 496,90 Redundant pump plant	2,138,432
11	Station 211 Breaker 104-345Kv @Woburn GB	4,291,126
12	Station 282 Walth PhaseAngle RegulRec GB	1,409,136
13	Station 342- 230/115kv Transformers,Lines 282-602	1,251,922
14	Station Security Fencing 446 & 447	1,273,293
15	Transmission Line North	2,486,756
16	West Roxbury to Needham Reliability	2,029,410
17	Under \$1,000,000	13,592,169
18	SUBTOTAL TRANSMISSION PROJECTS \$122,415,185	
19		
20	INTANGIBLE PLANT	
21		
22	Under \$1,000,000	271,806
23	SUBTOTAL INTANGIBLE PLANT \$271,806	
24		
25	GENERAL PLANT	
26	EMC Control Room Renovation	6,754,067
27	New Bedford Building Renovation	3,270,440
28	NSTAR Electric & Mechanical Upgrades	4,174,356
29	Under \$1,000,000	1,095,395
30	SUBTOTAL GENERAL PLANT \$15,294,258	
31		
32		
33		
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41		
42		
43	TOTAL	236,234,452

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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	2,083,686,234	2,083,686,234		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	204,761,797	204,761,797		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	1,137,157	1,137,157		
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)	205,898,954	205,898,954		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	42,860,199	42,860,199		
13	Cost of Removal	19,248,770	19,248,770		
14	Salvage (Credit)	617,363	617,363		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	61,491,606	61,491,606		
16	Other Debit or Cr. Items (Describe, details in footnote):	-537,564	-537,564		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,227,556,018	2,227,556,018		

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				
25	Transmission	529,891,995	529,891,995		
26	Distribution	1,624,967,403	1,624,967,403		
27	Regional Transmission and Market Operation				
28	General	72,696,620	72,696,620		
29	TOTAL (Enter Total of lines 20 thru 28)	2,227,556,018	2,227,556,018		

Name of Respondent NSTAR Electric Company	This Report 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: 219 Line No.: 12 Column: c

BOOK COST OF PLANT RETIRED

Retirements from Reserves	42,860,199
Retirements or Sales of Land	25,512
Misc Reserve Retirements	(24,998)
Retirements from Account 404000	272
Total Retirements (ties to page 207)	42,860,985

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

OTHER DEBIT OR (CREDIT) ITEMS

Journal Entries	(81,107)
Transfers and Adjustments	26,348
ARO Activity	(482,805)
Total RWIP	-
Total Other Debit or Cr. Items	(537,564)

Schedule Page: 219 Line No.: 19 Column: b

Information on Formula Rates:

Page 106.2 line 1 Depreciation amount stipulated by contract.

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

Information on Formula Rates:

Page 106 line 23 Depreciation amount stipulated by contract.

Information on Formula Rates:

Page 106.2 line 5 Depreciation amount stipulated by contract.

Schedule Page: 219 Line No.: 26 Column: b

Information on Formula Rates:

Page 106 lines 10,13,23 Depreciation related to station specific fixed assets.

Page 106.2 line 5 Depreciation related to station specific fixed assets.

Page 106.2 line 1 Depreciation amount stipulated by contract.

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

Information on Formula Rates:

Page 106 lines 10,13,23 Depreciation related to station specific fixed assets.

Page 106.2 line 1 Depreciation amount stipulated by contract.

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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)

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Connecticut Yankee Atomic Power Company			
2	Common Stock			146,421
3	Equity and Dividends			87,286
4	Subtotal			233,707
5				
6	Maine Yankee Atomic Power Company			
7	Common Stock			77,318
8	Equity and Dividends			24,735
9	Subtotal			102,053
10	Yankee Atomic Electric Company (Massachusetts)			
11	Common Stock			95,211
12	Equity and Dividends			113,685
13	Subtotal			208,896
14				
15	Harbor Electric Energy Company			
16	Common Stock			1,000
17	Capital Contribution			2,100,000
18	Undistributed subsidiary earnings			4,107,788
19	Subtotal			6,208,788
20				
21	New England Hydro-Transmission Electric Company			
22	Common Stock			68,719
23	Capital Contribution			903,470
24	Undistributed subsidiary earnings			952,588
25	Subtotal			1,924,777
26				
27	New England Hydro-Transmission Corporation			
28	Common Stock			1,446
29	Capital Contribution			521,105
30	Undistributed subsidiary earnings			280,419
31	Subtotal			802,970
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	0	TOTAL	9,481,191

Name of Respondent
NSTAR 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

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
		146,421		2
14,537		101,823		3
14,537		248,244		4
				5
				6
		77,318		7
5,892	20,000	10,627		8
5,892	20,000	87,945		9
				10
		95,211		11
4,334		118,019		12
4,334		213,230		13
				14
				15
		1,000		16
		2,100,000		17
91,116		4,198,904		18
91,116		6,299,904		19
				20
				21
		68,719		22
		903,470		23
262,389		1,214,977		24
262,389		2,187,166		25
				26
				27
		1,446		28
		521,105		29
22,067		302,486		30
22,067		825,037		31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
400,335	20,000	9,861,526		42

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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)	29,620,906	30,574,977	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	222,591	1,250,087	
9	Distribution Plant (Estimated)	6,555,409	7,640,557	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)	36,398,906	39,465,621	
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)	5,349	-506	
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	36,404,255	39,465,115	

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

Schedule Page: 227 Line No.: 5 Column: c

Transmission related construction (estimated)	\$ 8,192,205
Distribution related construction (estimated)	22,382,772
Total (estimated)	\$30,574,977

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

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

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

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		43,296,219		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10	Massachusetts Renewable		-15,506,117		
11	Energy Certificates				
12					
13					
14					
15	Total		-15,506,117		
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		27,790,102		
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
36	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 NSTAR Electric Company	This Report Is: (1) <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.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
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								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

Allowances (Accounts 158.1 and 158.2) (Continued)

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

2018		2019		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
							43,296,219	1
								2
								3
								4
								5
								6
								7
								8
								9
							-15,506,117	10
								11
								12
								13
								14
							-15,506,117	15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
							27,790,102	29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

Name of Respondent NSTAR Electric Company	This Report 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 NSTAR Electric Company uses to meet the Commonwealth of Massachusetts' Renewable Portfolio Standards requirements. These RECs are recorded in Account 158.3.

Transmission Service and Generation Interconnection Study Costs

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

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	Algonquin Gas	32,035	186	32,035	186
3	ANP Blackstone	2,184	186	1,316	186
4	Amtrak	31,921	186	35,751	186
5	Canal	50,470	186	940	186
6	Fore River	1,214	186	1,214	186
7	Matep			136,000	186
8	Medway Peaker	182,662	186	170,827	186
9	Milford Augmentation	1,146	186	1,146	186
10	NextGen Middleborough	729	186	729	186
11	Triverton II	121	186	121	186
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
22					
23	None				
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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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	Northeast Energy Associates Contract Buyout:					
2	On 1/7/05, the MDPU issued Docket No. 04-85					
3	approving the restructured contract with					
4	Northeast Energy Associates, LP. An eleven					
5	year and nine month amortization and recovery					
6	period began in 2005.	9,928,237	356,767	557	10,285,004	
7						
8	Fuel litigation costs	158,678	165,431			324,109
9						
10	Connecticut Yankee Shutdown Costs:					
11	On 12/4/96, the Board decided to cease					
12	operations at the nuclear power plant. This					
13	is NSTAR Electric's share (14%) of estimated					
14	costs to decommission the plant.	535,000	88,000			623,000
15						
16	Massachusetts Yankee Shutdown Costs:					
17	On 2/26/92, the Board decided to cease					
18	operations at the nuclear power plant. This					
19	is NSTAR Electric's share (14%) of estimated					
20	costs to decommission the plant.	10,000	2,000			12,000
21						
22	Maine Yankee Shutdown Costs:					
23	On 8/6/97, the Board decided to cease					
24	operations at the nuclear power plant. This					
25	is NSTAR Electric's share (4%) of the					
26	estimated costs to decommission the plant.	4,124,000		557	3,860,000	264,000
27						
28	Income tax regulatory liability (ASC 740)					
29	(elements amortized over various periods)	89,069,821	6,604,148	283	3,422,653	92,251,316
30						
31	Asset Retirement Obligation (ASC 410)	29,636,736	2,533,565	230	274,087	31,896,214
32						
33	NSTAR Goodwill - 40 year amortization	416,297,540		407.3	17,590,044	398,707,496
34	(MDPU 99-19)					
35						
36	Pension and PBOP:					
37	On 10/31/03, the MDPU issued Docket No.					
38	03-47-A, which requires the Company to defer					
39	pension and PBOP expense that exceeds the					
40	current rate recovery. Each year's deferred					
41	amount is amortized over the subsequent three					
42	year period.	18,646,172	38,600,200	footnote	57,246,372	
43						

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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	Prepaid Pension	314,112,147	28,422,863	182.3/926	13,849,709	328,685,301
2						
3	Pension and PBOP (ASC 715)	165,850,954	105,277,640	228/926	161,238,111	109,890,483
4						
5	Circuit Performance Incentive (MDPU 05-85)	393,483		456	393,483	
6						
7	Basic Service Reconciliation: (MDPU 06-40)					
8	The Company defers the cost to					
9	provide basic service to customers compared					
10	to amounts billed to customers, plus carrying					
11	charge.	63,237,433	1,616,000	555	47,703,000	17,150,433
12						
13	Transition Reconciliation-Boston Edison					
14	Electric Company: (MDPU 96-23)					
15	This account captures the difference between					
16	costs incurred related to the transition charge					
17	and the amounts actually billed to customers.	105,054	8,956,283	footnote	9,061,337	
18						
19	Transition Reconciliation-Commonwealth					
20	Electric Company: (MDPU 97-111)					
21	This account captures the difference between					
22	costs incurred related to the transition charge					
23	and the amounts actually billed to customers.	17,805,934	58,704	407.3/431	4,558,390	13,306,248
24						
25	Transmission Reconciliation: (MDPU 06-40)					
26	The Company defers the difference between					
27	the transmission revenue billed to customers					
28	and the cost to provide transmission service.	12,350,544	32,332,945	555/431	44,683,489	
29						
30	Residential Assistance Adjustment Clause:					
31	This mechanism allows for the recovery of					
32	costs related to low income Residential					
33	Assistance (MDPU 12-126)	2,840,523	1,976,639	904	3,181,112	1,636,050
34						
35	AFUDC (MDPU method amortized over 42 years)	2,952,798		407.3	270,900	2,681,898
36						
37						
38	Asbestos removal-distribution plant	130,582		407.4	110,652	19,930
39	(amortized over 30 years)					
40						
41	NSTAR Green implementation costs	130,295		407.4	52,118	78,177
42	(MDPU 07-64-A)					
43						

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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	Energy contract derivative	1,344,634	1,449,451			2,794,085
2						
3	Deferred net metering costs (MDPU 12-116)	30,843,097	56,504,109	456/431	60,263,984	27,083,222
4						
5	Attorney General consultant expenses	113,604	337,216	407.3	9,750	441,070
6	(MDPU 11-90)					
7						
8	Deferred storm restoration costs	88,775,700	12,996,798	598	4,500,000	97,272,498
9						
10	Recoverable storm costs 2011 (MDPU 13-52)	22,144,277	688,298	593	7,564,738	15,267,837
11						
12	Long term renewable contract adjustment					
13	(MDPU 11-05, 11-06, 11-07)					
14	This mechanism allows for the recovery of					
15	costs associated with Long-Term Renewable					
16	Contracts that are in place to satisfy the					
17	requirements of the Green Communities					
18	Act	14,038,223	13,967,062			28,005,285
19						
20	Energy Efficiency Reconciliation	136,934,424	80,379,775	footnote	68,588,977	148,725,222
21	(MDPU 13-121)					
22						
23	Storm Performance Adjustment	4,150		182.3	4,150	
24	(MDPU 115)					
25						
26	Uncollectibles Associated with Basic Service	7,842,103	12,857,571	904	6,600,227	14,099,447
27	(MDPU 03-88A)					
28						
29	Transmission merger costs		7,800,000	923	4,550,000	3,250,000
30	FERC Docket No. ER16-1023					
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL :	1,450,356,143	413,971,465		529,862,287	1,334,465,321

Name of Respondent NSTAR Electric Company	This Report 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.: 42 Column: d

<u>Account:</u>	<u>Amount:</u>
926	\$27,261,000
456	16,701,000
440	13,284,372
Total	\$57,246,372

Schedule Page: 232.1 Line No.: 17 Column: d

<u>Account:</u>	<u>Amount:</u>
407.3	\$6,289,447
143	1,749,768
253	524,122
431	498,000
Total	\$9,061,337

Schedule Page: 232.2 Line No.: 20 Column: d

<u>Account:</u>	<u>Amount:</u>
908	\$33,100,265
447	26,979,993
142	8,508,719
Total	\$68,588,977

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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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	Deferred basic service bad debt	10,175,778	7,142,572	footnote	9,665,930	7,652,420
2	costs					
3						
4	Reimbursable substation costs	7,509,286	12,610	565	471,788	7,050,108
5						
6	Unamortized revolver fees	1,498,801	312,982	428	412,254	1,399,529
7						
8	Deferred insurance costs	14,055,585		228	38,987	14,016,598
9						
10	Allowance for hardship accounts	25,334,204	827,100			26,161,304
11						
12	Environmental reserve		400,000			400,000
13						
14	Rate case expense		986,835			986,835
15						
16	Real estate transactions	-435,234	440,334			5,100
17						
18	Cape Wind transmission study	-196,647	27,847			-168,800
19						
20	Smart Grid urban monitoring	-190,263	370,248			179,985
21						
22	Purchase of Receivables	352,132		144	302,037	50,095
23						
24	Minor items	574,684	248,292	footnote	605,267	217,709
25						
26						
27						
28						
29						
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36						
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38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	58,678,326				57,950,883

Name of Respondent NSTAR Electric Company	This Report 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: 233 Line No.: 1 Column: d

<u>Account:</u>	<u>Amount:</u>
182.3	\$5,526,102
904	4,139,828
Total	\$9,665,930

Schedule Page: 233 Line No.: 16 Column: b

Balance previously included in minor items.

Schedule Page: 233 Line No.: 18 Column: b

Balance previously included in minor items.

Schedule Page: 233 Line No.: 20 Column: b

Balance previously included in minor items.

Schedule Page: 233 Line No.: 22 Column: b

Balance previously included in minor items.

Schedule Page: 233 Line No.: 24 Column: d

<u>Account:</u>	<u>Amount:</u>
588	\$588,010
182.3	17,257
Total	\$605,267

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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		35,729,300	160,663,328
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	35,729,300	160,663,328
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	35,729,300	160,663,328

Notes

Name of Respondent NSTAR Electric Company	This Report 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.: 2 Column: c

	Amount	Business Unit
Post employment benefits accrued	\$50,831,676	All (Labor)
Performance reward program	3,224,608	All (Labor)
Workers Compensation	3,577,235	All (Labor)
Workers Compensation gross up payable	5,634,672	All (Labor)
Non-qualified pension plan	1,124,454	All (Labor)
Provision for rate refund	1,608,000	All (Plant)
Self insurance reserves	2,320,332	All (Plant)
Allowance for uncollectible accounts	20,032,391	Distribution
Hazardous waste reserves	1,294,015	All (Plant)
Pension expense	36,222,226	All (Labor)
Pension adjustment mechanism	14,180,550	Retail Adjuster Clause
Deferred transition revenues	4,943,561	Retail Adjuster Clause
Deferred transmission revenues	12,997,842	Retail Adjuster Clause
Other items	<u>2,671,766</u>	All (Plant)
Total	<u>\$160,663,328</u>	

Information on Formula Rates page 106.2 line 1,35:
Amount as stipulated per contract.

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

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

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

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Account 201:			
2	Common Stock	100	1.00	
3				
4				
5				
6				
7	Total Common	100	1.00	
8				
9				
10	Account 204:			
11	Cumulative preferred:			
12	4.25% series	180,000	100.00	103.63
13	4.78% series	250,000	100.00	102.80
14				
15				
16				
17	Authorized and unissued	2,460,000		
18				
19	Total Preferred	2,890,000		
20				
21				
22				
23				
24				
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27				
28				
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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
100	100					2
						3
						4
						5
						6
100	100					7
						8
						9
						10
						11
180,000	18,000,000					12
250,000	25,000,000					13
						14
						15
						16
						17
						18
430,000	43,000,000					19
						20
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Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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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 Capital Stock	
10	(Account 210)	
11	None	
12		
13		
14	Miscellaneous Paid-In Capital (Account 211)	
15	Purchase price allocation 3/31/2012	2,177,692,047
16	Capital contribution from Parent Company	50,000,000
17	ESOP Adjustment	2,753,371
18	Subtotal	2,230,445,418
19		
20		
21		
22		
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40	TOTAL	2,230,445,418

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Name of Respondent NSTAR Electric Company	This Report Is: (1) <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)

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

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	Account 224:		
2	2006 \$200M 5.75% Debentures	200,000,000	2,180,549
3			17,719,179
4			2,114,000 D
5			
6	2007 \$400M 5.625% Debentures	300,000,000	2,365,576
7			1,311,000 D
8		100,000,000	920,662
9			-4,553,000 P
10			
11	2010 \$300M 5.50% Debentures	300,000,000	3,123,342
12			4,806,000 D
13	2012 \$400M 2.375% Debentures	400,000,000	3,178,574
14			1,096,000 D
15	2013 \$200M Debentures Floating Rate (DPU 12-32)	200,000,000	974,880
16			
17	2014 \$300M 4.4% Debentures	300,000,000	3,064,448
18			2,073,000 D
19	2016 \$250M 2.7% Debentures	250,000,000	2,140,898
20			
21	2015 \$250M 3.25% Debentures	250,000,000	2,129,952
22			
23	Subtotal Account 224	2,300,000,000	44,645,060
24			
25	Column (c): expenses listed first, followed by call premiums,		
26	then discount (D)/premium (P) for each obligation		
27			
28			
29			
30			
31			
32			
33	TOTAL	2,300,000,000	44,645,060

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
03/13/2006	03/15/2036	03/13/2006	03/15/2036	200,000,000	11,500,000	2
						3
						4
						5
11/19/2007	11/15/2017	11/19/2007	11/15/2017	300,000,000	16,875,000	6
						7
02/13/2009	11/15/2017	02/13/2009	11/15/2017	100,000,000	5,625,000	8
						9
						10
03/16/10	03/15/2040	03/16/10	03/16/2040	300,000,000	16,500,000	11
						12
10/15/2012	10/15/2022	10/15/2012	10/15/2022	400,000,000	9,500,000	13
						14
05/17/13	05/17/16	05/17/13	05/17/16		586,707	15
						16
03/07/2014	03/01/2044	03/07/2014	03/01/2044	300,000,000	13,200,000	17
						18
05/26/2016	06/01/2026	05/26/2016	06/01/2026	250,000,000	4,031,250	19
						20
11/18/2015	11/15/2025	11/18/2015	11/15/2025	250,000,000	8,125,000	21
						22
				2,100,000,000	85,942,957	23
						24
						25
						26
						27
						28
						29
						30
						31
						32
				2,100,000,000	85,942,957	33

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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)	292,705,433
2		
3		
4	Taxable Income Not Reported on Books	
5	see footnote	33,535,076
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	see footnote	577,199,604
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	see footnote	6,267,350
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	see footnote	625,687,630
21		
22	Taxable Income - line 1 + line 5 + line 10 - line 15 - line 20	271,485,133
23		
24	State adjustment for bonus depreciation	177,898,125
25	Taxable income for state	449,383,258
26	State tax rate @ 8%	35,950,661
27	Federal Tax Net Income	235,534,472
28	Show Computation of Tax:	
29		
30	Estimated federal tax payable @35%	82,437,065
31		
32		
33		
34	Federal Income tax	
35		
36		
37		
38		
39		
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41		
42		
43		
44		

Name of Respondent NSTAR Electric Company	This Report 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: 261 Line No.: 5 Column: b

Contributions in aid of construction \$ 33,535,076

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

Compensation expense	6,696,065
Bond redemption amortization	521,176
Book depreciation	212,861,343
Capital leases	6,452,525
Capitalized interest	9,075,764
Deferred cost of electricity	93,000,082
Federal income tax expense	152,054,380
Goodwill amortization	17,590,044
Hazardous waste disposal costs	372,750
Merger costs	1,950,461
Uncollectible accounts	1,530,122
Pension and post retirement costs	37,319,433
Salvage	618,210
State income taxes	36,919,343
Other items	237,906
Total	\$ 577,199,604

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

Amortization of ITC	\$ 1,269,434
Contributions in aid of construction	3,046,652
Life insurance	1,951,264
Total	\$ 6,267,350

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

Tax depreciation	\$183,927,318
Bonus depreciation	316,050,902
Repairs expense	16,542,371
AFUDC Debt	3,383,521
AFUDC Equity	10,177,104
Compensation expense	6,455,822
Cost of removal	19,284,516
Customer refunds	1,400,000
Deferred net metering costs	4,913,293
Energy efficiency spending accrual	12,132,439
Loss on asset retirements	20,844,527
Mixed service cost	13,729,580
Pension and PBOP payments	13,609,286
Storm cost	1,600,357
Municipal taxes	988,941
Other	647,653
Total	\$625,687,630

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

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

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

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

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

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

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL					
2	Unemployment 2015	406			406	
3	Unemployment 2016			58,384	33,574	
4	FICA 2015	282,806			282,806	
5	FICA 2016			6,866,631	6,206,928	
6	Income	1,387,147		93,055,836	110,708,883	
7	Medicare 2015	65,660			65,660	
8	Medicare 2016			1,891,070	1,736,785	
9	Subtotal	1,736,019		101,871,921	119,035,042	
10						
11	STATE OF CONNECTICUT					
12	Insurance Premium Excise			222,719	222,719	
13	Unemployment 2016		8	163,556	163,841	
14	Subtotal		8	386,275	386,560	
15						
16	COMMONWEALTH OF					
17	MASSACHUSETTS					
18	Unemployment 2015		9,364		-9,364	
19	Unemployment 2016			215,761	159,276	
20	Franchise	3,057,141		35,123,711	43,324,269	
21	Mass Sales Tax			2,475	2,475	
22	Universal Health 2015	811			811	
23	Universal Health 2016			54,274	39,037	
24	State of MA tangible property			-1,275,470	-1,275,470	
25	Subtotal	3,057,952	9,364	34,120,751	42,241,034	
26						
27	LOCAL MASSACHUSETTS					
28	Property 2015	3,521,538			3,521,538	
29	Property 2016			128,539,725	124,617,347	
30	Subtotal	3,521,538		128,539,725	128,138,885	
31						
32	STATE OF NEW					
33	HAMPSHIRE					
34	Unemployment 2016			3,777	3,777	
35	Subtotal			3,777	3,777	
36						
37	DISTRICT OF COLUMBIA					
38	Unemployment 2016			57	57	
39	Subtotal			57	57	
40						
41	TOTAL	8,315,509	9,372	264,922,500	289,805,349	

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 (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
24,810		58,384				3
						4
659,703		6,866,631				5
	16,265,900	74,633,351			18,422,485	6
						7
154,285		1,884,424			5,645	8
838,798	16,265,900	83,442,790			18,429,131	9
						10
						11
		222,719				12
	293	163,556				13
	293	386,275				14
						15
						16
						17
						18
56,485		215,761				19
	5,143,417	35,245,882			-122,171	20
		2,475				21
						22
15,237		54,274				23
		-1,275,470				24
71,722	5,143,417	34,242,922			-122,171	25
						26
						27
						28
3,922,378		128,342,925			196,800	29
3,922,378		128,342,925			196,800	30
						31
						32
						33
		3,777				34
		3,777				35
						36
						37
		57				38
		57				39
						40
4,832,898	21,409,610	246,418,740			18,503,760	41

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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 FLORIDA					
2	Unemployment 2016			1	1	
3	Subtotal			1	1	
4						
5	STATE OF MICHIGAN					
6	Unemployment 2016			-7	-7	
7	Subtotal			-7	-7	
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	8,315,509	9,372	264,922,500	289,805,349	

Name of Respondent
NSTAR 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

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 (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
		1				2
		1				3
						4
						5
		-7				6
		-7				7
						8
						9
						10
						11
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						36
						37
						38
						39
						40
4,832,898	21,409,610	246,418,740			18,503,760	41

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

Schedule Page: 262 Line No.: 6 Column: 1

Federal income taxes includes a \$18,914,224 transfer to account 143 from account 236. Also, federal income taxes \$(491,739) apportioned to other income account 409.2.

Schedule Page: 262 Line No.: 8 Column: 1

Medicare taxes assigned to other income account 408.2.

Schedule Page: 262 Line No.: 20 Column: 1

State of Massachusetts income taxes apportioned to other income account 409.2.

Schedule Page: 262 Line No.: 29 Column: 1

Information on Formula Rates:

- Page 106 lines 26, 30, 35 Town specific local taxes.
- Page 106.1 lines 1, 8, 15, 20, 27,34 Town specific local taxes.
- Page 106.2 line 29 Town specific local taxes.
- Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 262 Line No.: 29 Column: 1

Non-utility real estate and personal property tax assigned to account 408.2.

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Name of Respondent NSTAR Electric Company	This Report Is: (1) <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%						
3	4%	819,557			411.4	117,023	
4	7%						
5	10%	4,313,812			411.4	1,122,834	
6							
7							
8	TOTAL	5,133,369				1,239,857	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11	Sale/leaseback	288,303			411.4	29,577	
12							
13							
14							
15							
16							
17							
18							
19							
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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
			2
702,534			3
			4
3,190,978			5
			6
			7
3,893,512			8
			9
			10
258,726			11
			12
			13
			14
			15
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			45
			46
			47
			48

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

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	4,641,000	242	3,860,000	89,000	870,000
2						
3	Disputed property taxes	5,660,593	242	12,266	3,188,772	8,837,099
4						
5	Sale of property clearing	616,198	182.3	271,712		344,486
6						
7	Warranty work - electric breakers	158,640	242	31,733		126,907
8						
9	Hazardous waste reserves	2,446,192	588	1,660,849	2,433,599	3,218,942
10						
11	Escheatable monies	-106,139	232	270,024	547,066	170,903
12						
13	Clean energy bids				324,601	324,601
14						
15	Minor items	20,600	930.2	15,528	176	5,248
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
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32						
33						
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37						
38						
39						
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41						
42						
43						
44						
45						
46						
47	TOTAL	13,437,084		6,122,112	6,583,214	13,898,186

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

Schedule Page: 269 Line No.: 5 Column: b

Balance previously included in minor items.

Schedule Page: 269 Line No.: 7 Column: b

Balance previously included in minor items.

Schedule Page: 269 Line No.: 9 Column: b

Balance previously included in minor items.

Schedule Page: 269 Line No.: 11 Column: b

Balance previously included in minor items.

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	1,235,875,363	125,559,708	
3	Gas			
4	Transition property			
5	TOTAL (Enter Total of lines 2 thru 4)	1,235,875,363	125,559,708	
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	1,235,875,363	125,559,708	
10	Classification of TOTAL			
11	Federal Income Tax	1,089,430,555	114,612,653	
12	State Income Tax	146,444,808	10,947,055	
13	Local Income Tax			

NOTES

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
		283	4,105,100			1,357,329,971	2
							3
							4
			4,105,100			1,357,329,971	5
							6
							7
							8
			4,105,100			1,357,329,971	9
							10
			2,891,441			1,201,151,767	11
			1,213,659			156,178,204	12
							13

NOTES (Continued)

Name of Respondent NSTAR Electric Company	This Report 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.: 5 Column: k

Information on Formula Rates Page 106.2 line 1:
Amount as stipulated per contract.

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Name of Respondent NSTAR Electric Company	This Report Is: (1) <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 (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		563,276,261	108,613,404	29,530,684
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	563,276,261	108,613,404	29,530,684
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	563,276,261	108,613,404	29,530,684
20	Classification of TOTAL			
21	Federal Income Tax	444,692,583	81,546,351	23,653,931
22	State Income Tax	118,583,678	20,238,452	5,876,753
23	Local Income Tax			

NOTES

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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 (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
		146/219	8,179,413	282/182	8,037,938	642,217,506	3
							4
							5
							6
							7
							8
			8,179,413		8,037,938	642,217,506	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
			8,179,413		8,037,938	642,217,506	19
							20
5,452,445			6,575,360		6,824,279	508,286,367	21
1,376,156			1,604,053		1,213,659	133,931,139	22
							23

NOTES (Continued)

Name of Respondent NSTAR Electric Company	This Report 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.: 3 Column: k

AFUDC/asbestos regulatory asset	\$ 1,086,135	All (Plant)
Bond redemption call premiums	4,796,899	All (Plant)
Pension expense	144,570,048	All (Labor)
Post employment benefits accrued	44,789,768	All (Labor)
General and administrative costs	536,548	All (Labor)
Mitigation incentive & Montaup billing receivable	5,838,255	Retail Adjuster Clause
Property tax lien date accrual	25,648,044	All (Plant)
Workers Compensation gross up payable	5,634,672	All (Labor)
Retail adjuster clause deferrals	82,275,572	Retail Adjuster Clause
Deferred net metering costs	10,516,844	Distribution
Keep cost receivable	12,691,045	Distribution
Storm contingency fund	45,233,176	Distribution
Pension adjustment mechanism	6,822,199	Retail Adjuster Clause
ASC 740 deferred income taxes (FAS109)	89,753,930	All (Plant)
Goodwill	160,280,426	Regulatory Asset
Other items	<u>1,743,945</u>	All (Plant)
Total	<u>\$642,217,506</u>	

Information on Formula Rates Page 106.2 line 1:
Amount as stipulated by contract.

OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Income tax regulatory liability (ASC 740)	3,248,729	283	751,344		2,497,385
2						
3	AFUDC recorded on transmission	5,669,699	407.4	162,116	1,412,966	6,920,549
4	construction work in progress					
5						
6	MBTA Contract	1,278,249	555	1,278,249		
7						
8	Transition Reconciliation-Boston Edison					
9	Company: (MDPU 96-23)					
10	This account captures the difference between					
11	costs incurred related to the transition charge					
12	and the amounts actually billed to customers.				8,605,307	8,605,307
13						
14	Transition Reconciliation-Cambridge Electric					
15	Light Company: (MDPU 97-111)					
16	This account captures the difference between					
17	costs incurred related to the transition charge					
18	and the amounts actually billed to customers.	792,917	407.3/182.3	508,017	3,342,626	3,627,526
19						
20	Transmission Reconciliation: (MDPU 06-40)					
21	The Company defers the difference between					
22	the transmission revenues billed to customers					
23	and the cost to provide transmission service.				32,332,945	32,332,945
24						
25	CPSL Costs (MDPU 05-85)	1,906,640	407.3/431	1,431,447		475,193
26						
27	Deferred Smart Grid costs (MDPU 10-163)	581,455	186/407.3	294,714	20,439	307,180
28						
29	Pension and PBOP:					
30	On 10/31/03, the MDPU issued Docket No.					
31	03-47-A which requires the Company to defer					
32	pension and PBOP expense that exceeds the					
33	current rate recovery. Each year's deferred					
34	amount is amortized over the subsequent three					
35	year period.				18,304,357	18,304,357
36						
37	Pension and PBOP (ASC 715)				113,113,184	113,113,184
38						
39						
40						
41	TOTAL	13,477,689		4,425,887	177,131,824	186,183,626

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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)

- 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	1,086,268,017	1,212,327,526
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	1,181,752,933	1,175,123,892
5	Large (or Ind.) (See Instr. 4)	85,011,055	84,603,962
6	(444) Public Street and Highway Lighting	11,162,315	11,500,865
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	2,364,194,320	2,483,556,245
11	(447) Sales for Resale	86,437,322	127,020,411
12	TOTAL Sales of Electricity	2,450,631,642	2,610,576,656
13	(Less) (449.1) Provision for Rate Refunds		-4,100,000
14	TOTAL Revenues Net of Prov. for Refunds	2,450,631,642	2,614,676,656
15	Other Operating Revenues		
16	(450) Forfeited Discounts	3,235,303	3,769,404
17	(451) Miscellaneous Service Revenues		
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	10,257,138	10,752,681
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	66,622,850	123,687,116
22	(456.1) Revenues from Transmission of Electricity of Others	258,203,555	244,729,016
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	338,318,846	382,938,217
27	TOTAL Electric Operating Revenues	2,788,950,488	2,997,614,873

ELECTRIC OPERATING REVENUES (Account 400)

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

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
6,518,340	6,687,478	1,021,951	1,013,077	2
				3
12,832,887	13,025,724	165,001	163,655	4
1,176,027	1,247,923	1,192	1,214	5
92,004	94,161	9,243	9,252	6
				7
				8
				9
20,619,258	21,055,286	1,197,387	1,187,198	10
2,508,505	2,801,371	1	1	11
23,127,763	23,856,657	1,197,388	1,187,199	12
				13
23,127,763	23,856,657	1,197,388	1,187,199	14

Line 12, column (b) includes \$ 2,168,002 of unbilled revenues.
 Line 12, column (d) includes 85,858 MWH relating to unbilled revenues

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

Schedule Page: 300 Line No.: 4 Column: b

Commercial

Schedule Page: 300 Line No.: 5 Column: b

Industrial

Schedule Page: 300 Line No.: 10 Column: b

Total Revenues derived from retail customers include a \$2,168,002 change in unbilled revenues for the year 2016. See page 304 for details of change in unbilled revenues by customer class.

Schedule Page: 300 Line No.: 10 Column: c

Total Revenues derived from retail customers include a (\$277,001) change in unbilled revenues for the year 2015.

Schedule Page: 300 Line No.: 10 Column: d

Instruction 9 - Unmetered Sales (MWH)

Street Lighting 96,411

The total "Megawatt Hours Sold" to NSTAR Electric retail customers represents the delivery of energy to all distribution customers including energy for those customers who have chosen third party suppliers. In addition, it includes 85,858 MWH related to a change in unbilled revenue for 2016.

Schedule Page: 300 Line No.: 10 Column: e

Instruction 9 - Unmetered Sales (MWH)

Street Lighting 98,193

The total "Megawatt Hours Sold" to NSTAR Electric retail customers represents the delivery of energy to all distribution customers including energy for those customers who have chosen third party suppliers. In addition, it includes (75,392) MWH related to a change in unbilled revenue for 2015.

Schedule Page: 300 Line No.: 19 Column: b

Associated company rents	\$ 1,376,309
Pole attachments rent	4,121,336
Wireless and Substation rents	1,434,566
Wireless and ROW rents - transmission	3,324,927
Total	<u>\$10,257,138</u>

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

Energy Efficiency revenue	\$60,661,972
MBTA distribution facilities	2,212,473
MATEP distribution	1,401,749
Massport distribution facilities	2,501,216
PAM carrying charge	(473,000)
CIAC adder	3,046,652
Net metering revenue	(3,959,793)
Belmont support revenue	439,123
Return check fee	373,687
Account reactivation fee	378,610
Other revenue	40,161
Total	<u>\$66,622,850</u>

Schedule Page: 300 Line No.: 22 Column: b

Refer to Pages 328-330 for detail.

Information on Formula Rates:

Page 106 lines 10, 13, 23, 26, 26, 30, 35

Terms stipulated per contract.

Page 106.1 lines 1, 8, 15, 20, 27,34

Terms stipulated per contract.

Page 106.2 lines 1, 5

Terms stipulated per contract.

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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	Residential (Account 440)					
2	R-1 Residential-120F	3,468,479	642,906,631	545,446	6,359	0.1854
3	R-2 Residential Assistance-121G	328,957	32,035,605	58,686	5,605	0.0974
4	R-3 Res. Space Heating-122F	405,733	69,805,033	44,855	9,045	0.1720
5	R-4 Optional Res Time of Use-123F	1,899	346,696	110	17,264	0.1826
6	S-2 Street Lighting Energy-141F	507	38,346	11	46,091	0.0756
7	R-1 Residential-320F	1,663,406	252,683,586	264,724	6,284	0.1519
8	R-2 Residential Assistance-321G	172,136	15,435,406	28,580	6,023	0.0897
9	R-3 Res. Space Heating-322F	211,959	27,561,035	24,271	8,733	0.1300
10	R-4 Res. Space Heat Assist.-323G	29,840	2,505,784	2,762	10,804	0.0840
11	R-5 Controlled Water Heating-324F	9,620	1,335,515	6,026	1,596	0.1388
12	R-6 Optional Res Time of Use-325F	293	55,389	35	8,371	0.1890
13	S-1 Outdoor Lighting-340T	528	130,440	1,041	507	0.2470
14	R-1 Residential-220G	171,577	36,047,873	41,059	4,179	0.2101
15	R-2 Residential Assistance-221H	10,289	1,206,855	2,461	4,181	0.1173
16	R-3 Res. Space Heating-222G	11,248	2,417,736	1,689	6,660	0.2149
17	R-4-Res. Space Heat Assist.-223H	1,267	160,291	191	6,634	0.1265
18	R-5 Optional Res Time of Use-224G	26	5,119	2	13,000	0.1969
19	R-6 Opt. Res. Sp. Heat TOU-225G	12	2,479	1	12,000	0.2066
20	S-1 Outdoor Lighting-240T		197	1		
21	Unbilled Revenue	30,564	1,588,001			0.0520
22	Total Residential	6,518,340	1,086,268,017	1,021,951	6,378	0.1666
23						
24	Commercial (Account 442)					
25	G-1 General Service-130F	504,587	90,559,885	72,650	6,945	0.1795
26	G-2 General Service-131F	2,601,567	329,909,658	28,885	90,066	0.1268
27	G-3 General Service TOU-132F	2,473,103	149,421,553	344	7,189,253	0.0604
28	R-1 Residential-120F	16,990	1,972,486	2,658	6,392	0.1161
29	R-3 Res. Space Heating-122F	3,762	382,302	72	52,250	0.1016
30	S-1 Street lighting-140S	57	10,288	12	4,750	0.1805
31	S-2 Street Lighting Energy-141F	53	8,507	11	4,818	0.1605
32	S-3 Outdoor Lighting-142S	69	10,369	14	4,929	0.1503
33	T-1 Optional General TOU-133F	249	46,197	14	17,786	0.1855
34	T-2 Time of Use-134F	3,837,303	334,271,690	2,887	1,329,166	0.0871
35	SB-G3 Gen. Service Standby-136E	15,399	972,547	1	15,399,000	0.0632
36	WR MWRA-135G	100,296	2,907,924	1	100,296,000	0.0290
37	Contract-Amtrak Transmission	41,516	1,256,280	1	41,516,000	0.0303
38	G-1 General-330F	994,250	104,534,386	44,154	22,518	0.1051
39	G-2 Med. General Service TOU-331F	428,193	31,429,448	617	693,992	0.0734
40	G-3 Lg. General Service TOU-332F	228,570	16,144,538	46	4,968,913	0.0706
41	TOTAL Billed	20,533,400	2,362,026,318	1,197,387	17,149	0.1150
42	Total Unbilled Rev.(See Instr. 6)	85,858	2,168,002	0	0	0.0253
43	TOTAL	20,619,258	2,364,194,320	1,197,387	17,220	0.1147

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	G-4 General Power-333F	1,088	81,624	15	72,533	0.0750
2	G-5 Commercial Sp. Htg-334F	12,585	1,359,420	775	16,239	0.1080
3	G-6 All-Electric School-335F	4,027	260,899	6	671,167	0.0648
4	G-7 Optional General TOU-336F	53,876	4,598,206	560	96,207	0.0853
5	R-1 Residential-320F	379	64,898	78	4,859	0.1712
6	R-5 Controlled Water Heating-324F	188	23,023	78	2,410	0.1225
7	S-1 Outdoor Lighting-340T	5,522	927,897	2,923	1,889	0.1680
8	Contract-MIT MAG Lab	1,993	273,326	1	1,993,000	0.1371
9	G-0 General (Non-demand)-230G	38,594	6,195,932	5,143	7,504	0.1605
10	G-1-General-231G	206,135	25,228,159	2,072	99,486	0.1224
11	G-2 Gen. TOU/Second Serv-232G	561,146	45,034,827	655	856,711	0.0803
12	G-3 Gen. TOU/13.8KV Serv-233G	468,644	23,202,478	101	4,640,040	0.0495
13	G-4 Optional General TOU-234G	5,657	397,624	36	157,139	0.0703
14	G-5 Commercial Sp. Htg-235G	7,322	800,340	58	126,241	0.1093
15	MS-1 Maint Service/13.8KV-238H	23,943	739,689	1	23,943,000	0.0309
16	SB-1 Standby Service/13.8KV-237H	57,804	2,581,726	1	57,804,000	0.0447
17	SB-G3 General Service-255F	43,077	3,344,917	1	43,077,000	0.0776
18	SS-1 Supp Service/13.8KV-239F	43,169	2,133,846	1	43,169,000	0.0494
19	R-1 Residential-220G	3	617	1	3,000	0.2057
20	S-1 Outdoor Lighting-240T	372	78,713	127	2,929	0.2116
21	S-2 Street Light Cust Owned-241S	72	6,713	1	72,000	0.0932
22	Unbilled Revenue	51,327	580,001			0.0113
23	Total Commercial	12,832,887	1,181,752,933	165,001	77,775	0.0921
24						
25	Industrial (Account 442)					
26	G-1 General Service-130F	1,398	262,982	169	8,272	0.1881
27	G-2 General Service-131F	48,143	7,298,207	494	97,455	0.1516
28	G-3 General Service TOU-132F	707,824	44,357,395	124	5,708,258	0.0627
29	H-2 General Service	226	22,157	1	226,000	0.0980
30	T-2 Time of Use-134F	122,185	12,708,518	124	985,363	0.1040
31	Contract-Canal	23,574	2,523,296	1	23,574,000	0.1070
32	G-1 General-330F	9,866	975,370	106	93,075	0.0989
33	G-2 Med. General Service TOU-331F	53,550	4,364,518	88	608,523	0.0815
34	G-3 Lg. General Service TOU-332F	179,054	11,057,146	36	4,973,722	0.0618
35	G-4 General Power-333F	1,181	120,301	13	90,846	0.1019
36	G-7 Optional General TOU-336F	128	18,894	4	32,000	0.1476
37	S-1 Outdoor Lighting-340T	27	2,032	11	2,455	0.0753
38	G-0 General (Non-demand)-230G	22	4,279	5	4,400	0.1945
39	G-2 Gen. TOU/Second Serv-232G	2,216	207,076	7	316,571	0.0934
40	G-3 Gen. TOU/13.8KV Serv-233G	22,666	1,088,884	9	2,518,444	0.0480
41	TOTAL Billed	20,533,400	2,362,026,318	1,197,387	17,149	0.1150
42	Total Unbilled Rev.(See Instr. 6)	85,858	2,168,002	0	0	0.0253
43	TOTAL	20,619,258	2,364,194,320	1,197,387	17,220	0.1147

Name of Respondent NSTAR Electric Company	This Report is: (1) <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.
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- 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	Unbilled Revenue	3,967				
2	Total Industrial	1,176,027	85,011,055	1,192	986,600	0.0723
3						
4	Street Lighting (Account 444)					
5	S-1 Street Lighting-140S	6,525	1,893,453	86	75,872	0.2902
6	S-2 Street Lighting Energy-141F	59,693	4,956,029	4,843	12,326	0.0830
7	S-3 Outdoor Lighting-142S	12,931	2,097,561	2,900	4,459	0.1622
8	G-1 General-330F	1,271	181,153	508	2,502	0.1425
9	S-1 Outdoor Lighting-340T	3,297	826,672	595	5,541	0.2507
10	S-2 Street Light Cust Owned-341U	3,841	637,543	33	116,394	0.1660
11	G-0 General (Non-demand)-230G	1,067	137,946	223	4,785	0.1293
12	G-1 General-231G	462	41,562	10	46,200	0.0900
13	S-1 Outdoor Lighting-240T	657	163,006	8	82,125	0.2481
14	S-2 Street Light Cust Owned-241S	2,260	227,390	37	61,081	0.1006
15	Total Street Lighting	92,004	11,162,315	9,243	9,954	0.1213
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38						
39						
40						
41	TOTAL Billed	20,533,400	2,362,026,318	1,197,387	17,149	0.1150
42	Total Unbilled Rev.(See Instr. 6)	85,858	2,168,002	0	0	0.0253
43	TOTAL	20,619,258	2,364,194,320	1,197,387	17,220	0.1147

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

Schedule Page: 304 Line No.: 1 Column: a

MWh Sold (Column b) represents all energy deliveries to customers. Revenues (Column c) include delivery revenues as well as energy revenues for those customers who receive their energy supply from NSTAR via Basic Service. Since revenues do not include the supply cost to customers of competitive energy suppliers, revenue per KWh sold (Column f) is not necessarily representative of the average customer bill.

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	ISO-NE	SF	10			
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

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)		
2,508,505		86,437,322		86,437,322	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
0	0	0	0	0	
2,508,505	0	86,437,322	0	86,437,322	
2,508,505	0	86,437,322	0	86,437,322	

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
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. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	815,177,367	1,099,763,936
77	(556) System Control and Load Dispatching	981,739	1,363,553
78	(557) Other Expenses	20,539,001	41,516,137
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	836,698,107	1,142,643,626
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	836,698,107	1,142,643,626
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	4,687,278	4,967,675
84			
85	(561.1) Load Dispatch-Reliability	1,201,521	1,359,340
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,129,390	1,392,916
87	(561.3) Load Dispatch-Transmission Service and Scheduling	559,743	599,850
88	(561.4) Scheduling, System Control and Dispatch Services	13,825,173	11,954,878
89	(561.5) Reliability, Planning and Standards Development	489,942	539,536
90	(561.6) Transmission Service Studies	277,283	
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	-3	-294
93	(562) Station Expenses	1,869,708	2,804,438
94	(563) Overhead Lines Expenses	532,595	409,511
95	(564) Underground Lines Expenses	1,620,233	3,470,314
96	(565) Transmission of Electricity by Others	372,829,991	349,755,005
97	(566) Miscellaneous Transmission Expenses	513,959	57,179
98	(567) Rents	87,607	53,947
99	TOTAL Operation (Enter Total of lines 83 thru 98)	399,624,420	377,364,295
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	276,874	417,855
102	(569) Maintenance of Structures	27,958	89,587
103	(569.1) Maintenance of Computer Hardware	360,916	302,139
104	(569.2) Maintenance of Computer Software	663,597	1,035,807
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	657,385	982,052
108	(571) Maintenance of Overhead Lines	6,847,428	5,166,859
109	(572) Maintenance of Underground Lines	2,033,319	869,068
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of lines 101 thru 110)	10,867,477	8,863,367
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	410,491,897	386,227,662

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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 OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	289,668	295,677
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	289,668	295,677
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Exps (Total 123 and 130)	289,668	295,677
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	14,488,468	16,318,462
135	(581) Load Dispatching	7,263,425	9,240,878
136	(582) Station Expenses	6,228,232	8,937,874
137	(583) Overhead Line Expenses	11,484,800	11,717,418
138	(584) Underground Line Expenses	12,600,304	13,599,199
139	(585) Street Lighting and Signal System Expenses	862,854	672,242
140	(586) Meter Expenses	4,198,198	4,307,837
141	(587) Customer Installations Expenses	976,887	1,106,475
142	(588) Miscellaneous Expenses	499,245	323,315
143	(589) Rents	1,984,230	1,178,327
144	TOTAL Operation (Enter Total of lines 134 thru 143)	60,586,643	67,402,027
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	14,880	
147	(591) Maintenance of Structures	141,857	180,580
148	(592) Maintenance of Station Equipment	2,872,429	3,056,917
149	(593) Maintenance of Overhead Lines	27,575,683	17,398,983
150	(594) Maintenance of Underground Lines	11,833,770	8,178,568
151	(595) Maintenance of Line Transformers	647,880	473,705
152	(596) Maintenance of Street Lighting and Signal Systems	126,149	-204,233
153	(597) Maintenance of Meters	315,245	311,994
154	(598) Maintenance of Miscellaneous Distribution Plant	7,636,081	7,254,454
155	TOTAL Maintenance (Total of lines 146 thru 154)	51,163,774	36,650,968
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	111,750,417	104,052,995
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	12,687	322,788
160	(902) Meter Reading Expenses	9,150,051	10,863,882
161	(903) Customer Records and Collection Expenses	34,604,762	30,154,704
162	(904) Uncollectible Accounts	31,597,300	-13,401,540
163	(905) Miscellaneous Customer Accounts Expenses	2,182,392	1,959,752
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	77,547,192	29,899,586

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	268,106,248	199,130,247
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses	52,975	269,422
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	268,159,223	199,399,669
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	-28,240	7,049
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses	218,213	1,208,754
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	189,973	1,215,803
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	70,074,748	71,135,484
182	(921) Office Supplies and Expenses	3,507,140	5,934,450
183	(Less) (922) Administrative Expenses Transferred-Credit	5,773,552	6,540,737
184	(923) Outside Services Employed	34,447,270	25,105,138
185	(924) Property Insurance	989,159	1,185,948
186	(925) Injuries and Damages	8,255,273	4,528,123
187	(926) Employee Pensions and Benefits	33,540,235	45,604,537
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	8,962,086	6,825,680
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	118,906	75,579
192	(930.2) Miscellaneous General Expenses	6,018,936	2,546,098
193	(931) Rents	2,431,036	2,124,495
194	TOTAL Operation (Enter Total of lines 181 thru 193)	162,571,237	158,524,795
195	Maintenance		
196	(935) Maintenance of General Plant	-547	3,315
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	162,570,690	158,528,110
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	1,867,697,167	2,022,263,128

Name of Respondent NSTAR Electric Company	This Report 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.: 85 Column: b

These costs are 100% internal costs.

Schedule Page: 320 Line No.: 85 Column: c

These costs are 100% internal costs.

Schedule Page: 320 Line No.: 86 Column: b

These costs are 100% internal costs.

Schedule Page: 320 Line No.: 86 Column: c

These costs are 100% internal costs.

Schedule Page: 320 Line No.: 87 Column: b

These costs are 100% internal costs.

Schedule Page: 320 Line No.: 87 Column: c

These costs are 100% internal costs.

Schedule Page: 320 Line No.: 88 Column: b

These costs are 100% external costs.

Schedule Page: 320 Line No.: 88 Column: c

These costs are 100% external costs.

Schedule Page: 320 Line No.: 89 Column: b

Internal costs and external costs are \$385,785 and \$104,157, respectively.

Schedule Page: 320 Line No.: 89 Column: c

Internal costs and external costs are \$504,385 and \$35,151, respectively.

Schedule Page: 320 Line No.: 90 Column: b

These costs are 100% internal costs.

Schedule Page: 320 Line No.: 92 Column: b

These costs are 100% external costs.

Schedule Page: 320 Line No.: 92 Column: c

These costs are 100% external costs.

Schedule Page: 320 Line No.: 96 Column: b

Information on Formula Rates Page 106 line 4:

Hydro Quebec DC Phase I Support see page 332 col g ln 5

Hydro Quebec DC Phase II Support see page 332 col g ln 6

Schedule Page: 320 Line No.: 96 Column: c

Information on Formula Rates Page 106 line 4:

Hydro Quebec DC Phase I Support see page 332 col g ln 5

Hydro Quebec DC Phase II Support see page 332 col g ln 6

Schedule Page: 320 Line No.: 98 Column: b

Information on Formula Rates Page 106 line 4:

Schedule Page: 320 Line No.: 98 Column: c

Information on Formula Rates Page 106 line 4:

Schedule Page: 320 Line No.: 184 Column: b

NSTAR Electric Company received FERC order ER16-1023 allowing collection of \$7,800,000 of merger-related costs over a twelve month period commencing on June 1, 2016. In 2016, \$4,550,000 was expensed to account 923 and subject to 100% recovery from transmission customers.

Schedule Page: 320 Line No.: 187 Column: b

Postretirement Benefits Other Than Pension (PBOP) \$(14,647,000)

Capitalized and Other 7,661,000

Recoverable PBOP Expense \$(6,986,000)

Schedule Page: 320 Line No.: 187 Column: c

Postretirement Benefits Other Than Pension (PBOP) \$ 0

Capitalized and Other 311,000

Recoverable PBOP Expense \$311,000

Name of Respondent NSTAR Electric Company	This Report 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.: 198 Column: b

Information on Formula Rates Page 106.2 line 1:
Amount as stipulated per contract.

Schedule Page: 320 Line No.: 198 Column: c

Information on Formula Rates Page 106.2 line 1:
Amount as stipulated per contract.

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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	Western Massachusetts Electric Company	OS				
3						
4						
5	Nonassociated Utilities/Companies:					
6	Competitive Suppliers	OS				
7	Enel Green Power North America, Inc.	LU		11.9	11.9	
8	Massachusetts Bay	LU		22.7	14.7	
9	NextEra Energy Power Marketing, LTD	LU		132.2	132.2	
10	NextEra Energy Power Marketing, LTD	LU		25.6	25.6	
11	NextEra Energy Power Marketing, LTD	LU		20.0	20.0	
12	SEMASS Partnership	LU		47.6	56.7	
13	SEMASS Partnership	LU	3	23.9	25.7	
14	Vermont Yankee Nuclear Power Corp.	LU	12			
	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
				-5,566,831		-5,566,831	2
							3
							4
							5
14,819,668							6
62,763				5,648,640		5,648,640	7
321			2,208,646	77,801	-185,422	2,101,025	8
821,860				23,717,128		23,717,128	9
156,960				4,500,267		4,500,267	10
124,320				3,517,436		3,517,436	11
405,873			8,117,462	21,567,941		29,685,403	12
181,799				4,387,046		4,387,046	13
					-41,271	-41,271	14
24,297,155			10,326,108	727,725,079	77,126,180	815,177,367	

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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	Atlantic Renewables Project, LLC	LU	1			
2	Atlantic Renewables Project, LLC	OS				
3	Blue Sky East, LLC	LU	1			
4	Blue Sky East, LLC	OS				
5	Blue Sky West Holdings, LLC	LU				
6	Blue Sky West Holdings, LLC	OS				
7	Direct Energy Business Marketing, LLC	SF	1			
8	DTE Energy Trading, Inc.	SF	1			
9	Evergreen Wind Power II, LLC	LU	1			
10	Evergreen Wind Power II, LLC	OS				
11	Exelon Generation Corp, LLC	SF	11			
12	GDF Suez Energy Marketing NA Inc.	SF	3			
13	Groton Wind, LLC	LU	1			
14	Groton Wind, LLC	OS				
	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)	
106,126				5,289,582		5,289,582	1
				2,882,999		2,882,999	2
104,420				7,413,815		7,413,815	3
				918,896		918,896	4
9,682				598,825		598,825	5
				184,964		184,964	6
2,451,383				166,055,467		166,055,467	7
60,232				3,917,855		3,917,855	8
143,287				8,453,925		8,453,925	9
				2,484,647		2,484,647	10
1,126,656				88,861,779		88,861,779	11
31,356				2,159,234		2,159,234	12
121,403				6,270,446		6,270,446	13
				3,685,890		3,685,890	14
24,297,155			10,326,108	727,725,079	77,126,180	815,177,367	

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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	National Grid	OS				
2	New England Wind, LLC	LU	1			
3	New England Wind, LLC	OS				
4	NextEra Energy Power Marketing, LTD	SF	1			
5	TransCanada Power Marketing, LTD	SF	1			
6	TransCanada Power Marketing, LTD	LU	1			
7	TransCanada Power Marketing, LTD	OS				
8	Municipals:					
9	Middleborough Gas and Electric Depart.	OS				
10	Reading Municipal Light Department	OS				
11						
12	Other Sellers:					
13	Default Service Deferral	OS				
14	Default Service Deferral	AD				
	Total					

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
2,436				320,315		320,315	1
84,545				5,296,728		5,296,728	2
				2,548,530		2,548,530	3
76,890				6,212,427		6,212,427	4
3,009,466				210,430,113		210,430,113	5
69,803				4,559,592		4,559,592	6
				2,865,825		2,865,825	7
							8
227				39,484		39,484	9
1,935				281,874		281,874	10
							11
							12
					80,767,384	80,767,384	13
					-3,414,511	-3,414,511	14
24,297,155			10,326,108	727,725,079	77,126,180	815,177,367	

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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	MA Renewable Portfolio Standards	OS				
2	Net Metering Deferral	OS				
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
				83,805,775		83,805,775	1
323,744				54,336,664		54,336,664	2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
24,297,155			10,326,108	727,725,079	77,126,180	815,177,367	

Name of Respondent NSTAR Electric Company	This Report 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: 326 Line No.: 2 Column: a
Associated Utility.

Schedule Page: 326 Line No.: 2 Column: b
Short-term REC sales related to procurement activities. Due to EITF Issue No. 03-11, certain sales are recorded as purchase power.

Schedule Page: 326 Line No.: 6 Column: b
Represents energy for those customers who have chosen third party suppliers. NSTAR Electric Company delivers energy to these customers, but does not bear the supply costs.

Schedule Page: 326 Line No.: 7 Column: b
Boston Edison Company - Boott Mills Hydro contract.

Schedule Page: 326 Line No.: 8 Column: b
Boston Edison Company - MBTA Jet 2 contract.

Schedule Page: 326 Line No.: 9 Column: b
Boston Edison Company - Northeast Energy A contract (expired 9/15/16).

Schedule Page: 326 Line No.: 10 Column: b
Commonwealth Electric Company - Northeast Energy Associates I contract (expired 9/15/16).

Schedule Page: 326 Line No.: 11 Column: b
Commonwealth Electric Company - Northeast Energy Associates II contract (expired 9/15/16).

Schedule Page: 326 Line No.: 13 Column: b
Expansion project.

Schedule Page: 326.1 Line No.: 2 Column: b
Short-term REC purchases.

Schedule Page: 326.1 Line No.: 4 Column: b
Short-term REC purchases.

Schedule Page: 326.1 Line No.: 6 Column: b
Short-term REC purchases.

Schedule Page: 326.1 Line No.: 10 Column: b
Short-term REC purchases.

Schedule Page: 326.1 Line No.: 14 Column: b
Short-term REC purchases.

Schedule Page: 326.2 Line No.: 1 Column: b
Borderline Service.

Schedule Page: 326.2 Line No.: 3 Column: b
Short-term REC purchases.

Schedule Page: 326.2 Line No.: 7 Column: b
Short-term REC purchases.

Schedule Page: 326.2 Line No.: 9 Column: b
Borderline Service.

Schedule Page: 326.2 Line No.: 10 Column: b
Borderline Service.

Schedule Page: 326.2 Line No.: 13 Column: b
Cumulative recovery of Default Service costs of 2016.

Schedule Page: 326.2 Line No.: 14 Column: b
Prior years' adjustment for Recovery of Default Service.

Schedule Page: 326.3 Line No.: 1 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: 326.3 Line No.: 2 Column: b
Cumulative recovery of net metering deferral costs for 2016.

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

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

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Massachusetts Bay Transportation Authority	Various	Massachusetts Bay Transportation	FNO
2	Massachusetts Bay Transportation Authority	Various	Massachusetts Bay Transportation	AD
3	Concord Municipal Light-LNS	Various	Concord Municipal Light	FNO
4	Concord Municipal Light-LNS	Various	Concord Municipal Light	AD
5	Massachusetts Port Authority	Various	Massachusetts Port Authority	FNO
6	Massachusetts Port Authority	Various	Massachusetts Port Authority	AD
7	National Grid-Nantucket Cable	Various	National Grid	FNO
8	National Grid-Nantucket Cable	Various	National Grid	AD
9	Belmont Municipal Light	Various	Belmont Municipal Light	OLF
10	Belmont Municipal Light	Various	Belmont Municipal Light	AD
11	Covanta Energy	Various	Covanta Energy	LFP
12	Covanta Energy	Various	Covanta Energy	AD
13	HQ Energy Services, U.S.	HQ Energy Services, US	Various	LFP
14	HQ Energy Services, U.S.	HQ Energy Services, US	Various	NF
15	HQ Energy Services, U.S.	HQ Energy Services, US	Various	AD
16	HQ Energy Services, U.S.	N/A	N/A	OS
17	Hydro Quebec Phase II Support	Various	Various	OS
18	Hydro Quebec Phase II Support	Various	Various	AD
19	Hydro Quebec Phase II Support	Associated Utility	Various	OS
20	Hydro Quebec Phase II Support	Associated Utility	Various	AD
21	New England Power Lines 255-2337/2338	Various	Various	OS
22	New England Power Lines 255-2337/2338	Various	Various	AD
23	Concord Municipal Light-Wellesley	Various	Various	OS
24	Concord Municipal Light-Wellesley	Various	Various	AD
25	National Grid-Dewar Street	Various	Various	OS
26	National Grid-Dewar Street	Various	Various	AD
27	ANP Blackstone Energy Co.	Various	Various	OS
28	ANP Blackstone Energy Co.	Various	Various	AD
29	Granite Ridge Energy, LLC	Various	Various	OS
30	Granite Ridge Energy, LLC	Various	Various	AD
31	New England Power-Merchants Way	Various	Various	OS
32	New England Power-Merchants Way	Various	Various	AD
33	Millennium Power Partners, L.P.	Various	Various	OS
34	Millennium Power Partners, L.P.	Various	Various	AD
	TOTAL			

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	Various	MBTA		340,899	340,899	1
ISO_NE OATT	Various	MBTA				2
ISO_NE OATT	Various	Concord		172,368	172,368	3
ISO_NE OATT	Various	Concord				4
ISO_NE OATT	Various	MASSPORT		205,376	205,376	5
ISO_NE OATT	Various	MASSPORT				6
ISO_NE OATT	Commonwealth	Lothrop Station		177,680	177,680	7
ISO_NE OATT	Commonwealth	Lothrop Station				8
36	Station 509	NSTAR System		130,053	130,053	9
36	Station 509	NSTAR System				10
ISO_NE OATT	Various	Covanta		127	127	11
ISO_NE OATT	Various	Covanta				12
ISO_NE OATT	NE HVDC Border	HQ Phase I or II		1,572,336	1,572,336	13
ISO_NE OATT	NE HVDC Border	HQ Phase I or II		1,045,296	1,045,296	14
ISO_NE OATT	NE HVDC Border	HQ Phase I or II				15
Negotiated	N/A	N/A				16
Support	Various	Various				17
Support	Various	Various				18
Support	Various	Various				19
Support	Various	Various				20
Support	Various	Various				21
Support	Various	Various				22
Support	Various	Concord/Wellesley				23
Support	Various	Concord/Wellesley				24
Support	Various	Various				25
Support	Various	Various				26
Tariff Vol. 3-IA	N/A	N/A				27
Tariff Vol. 3-IA	N/A	N/A				28
Tariff Vol. 3-IA	N/A	N/A				29
Tariff Vol. 3-IA	N/A	N/A				30
Tariff Vol. 3-IA	N/A	N/A				31
Tariff Vol. 3-IA	N/A	N/A				32
Tariff Vol. 3-IA	N/A	N/A				33
Tariff Vol. 3-IA	N/A	N/A				34
			0	25,109,043	25,109,043	

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.
		563,355	563,355	1
		-40,976	-40,976	2
		129,970	129,970	3
		-9,153	-9,153	4
		716,073	716,073	5
		-51,126	-51,126	6
		360,464	360,464	7
		-23,594	-23,594	8
		402,419	402,419	9
		-20,081	-20,081	10
		154,638	154,638	11
		-8,966	-8,966	12
		3,855,522	3,855,522	13
		2,570,358	2,570,358	14
		276,649	276,649	15
		27,400	27,400	16
		228,297	228,297	17
		-23,337	-23,337	18
		142,956	142,956	19
		-14,613	-14,613	20
		3,465	3,465	21
		-832	-832	22
		73,600	73,600	23
		-11,451	-11,451	24
		744,900	744,900	25
		-82,090	-82,090	26
		663,100	663,100	27
		-37,002	-37,002	28
		13,700	13,700	29
		-982	-982	30
		66,800	66,800	31
		-5,802	-5,802	32
		23,800	23,800	33
		-3,179	-3,179	34
0	0	258,203,555	258,203,555	

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

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

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Constellation Mystic Power, LLC	Various	Various	OS
2	Calpine Fore River Energy Center, LLC	Various	Various	OS
3	Calpine Fore River Energy Center, LLC	Various	Various	AD
4	Constellation - Fore River	Various	Various	AD
5	Gen On Kendall, LLC	Kendall Station	Various	OS
6	Gen On Kendall, LLC	Kendall Station	Various	AD
7	Entergy Nuclear Generation Co.	Various	Entergy Nuclear Generation Co.	OS
8	Entergy Nuclear Generation Co.	Various	Entergy Nuclear Generation Co.	AD
9	NSTAR Electric Company	Associated Utility	NSTAR Electric Company	FNS
10				
11	NEPOOL/ ISO			
12	OATT- RNS Transmission Revenue	N/A	N/A	OS
13	OATT - Scheduling & Dispatch Service	N/A	N/A	OS
14	OATT - Through or Out Service	N/A	N/A	OS
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	TOTAL			

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)	
Tariff Vol. 3-IA	N/A	N/A				1
Tariff Vol. 3-IA	N/A	N/A				2
Tariff Vol. 3-IA	N/A	N/A				3
Tariff Vol. 3-IA	N/A	N/A				4
Tariff Vol. 3-IA	Kendall Station	Various				5
Tariff Vol. 3-IA	Kendall Station	Various				6
Tariff Vol. 3-IA	Manomet Station	Pole #178				7
Tariff Vol. 3-IA	Manomet Station	Pole #178				8
ISO_NE OATT	Various	NSTAR System		21,464,908	21,464,908	9
						10
						11
ISO_NE OATT	N/A	N/A				12
ISO_NE OATT	N/A	N/A				13
ISO_NE OATT	N/A	N/A				14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			0	25,109,043	25,109,043	

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

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		1,100,004	1,100,004	1
		279,900	279,900	2
		-16,537	-16,537	3
		-3,215	-3,215	4
		511,900	511,900	5
		-67,405	-67,405	6
		28,600	28,600	7
		-2,509	-2,509	8
				9
				10
				11
		238,300,836	238,300,836	12
		7,063,283	7,063,283	13
		324,416	324,416	14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
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				30
				31
				32
				33
				34
0	0	258,203,555	258,203,555	

Name of Respondent NSTAR Electric Company	This Report 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.: 2 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 4 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 6 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 8 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 10 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 12 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.: 18 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 20 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 22 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 24 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 26 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 28 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 30 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 32 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328 Line No.: 34 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328.1 Line No.: 3 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328.1 Line No.: 4 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328.1 Line No.: 6 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328.1 Line No.: 8 Column: m This relates to the 2015 Annual True-up.
Schedule Page: 328.1 Line No.: 9 Column: m Intracompany revenues are not reported on the FERC form.

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	New England Power Co.	OS					37,847	37,847
2	Wellesley Municipal Lgt	OS					15,964	15,964
3	Norwood Municipal Light	OS					1,963,462	1,963,462
4	Bell Rock	OS					77,299	77,299
5	Vermont Elec. Trans Co.	OS					186,524	186,524
6	National Grid	OS					4,729,793	4,729,793
7	ISO-NE	OS					365,352,916	365,352,916
8	Western Massachusetts	OS					466,186	466,186
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL						372,829,991	372,829,991

Name of Respondent NSTAR Electric Company	This Report 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.: 5 Column: g

Hydro Quebec DC Phase I Support (Vermont Electric Transmission Co.)	\$	186,524
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Information on Formula Rates Page 106 line 4:

Hydro Quebec DC Phase I Support	\$	186,524
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Schedule Page: 332 Line No.: 6 Column: g

Hydro Quebec DC Phase II Support (New England Hydro Transmission Corp)	\$	1,305,221
Hydro Quebec Phase II Support Chester SVC (New England Hydro Transmission Corp)		289,972
Hydro Quebec DC Phase II Support (New England Hydro Transmission Electric Co.)		2,100,708
Hydro Quebec AC Phase II Support (New England Power Co.)		884,179
Hydro Quebec DC Phase I Support (New England Electric Transmission Corp)		<u>149,713</u>
	\$	4,729,793

Information on Formula Rates Page 106 line 4:

Hydro Quebec DC Phase I Support	\$	149,713
Hydro Quebec DC Phase II Support		<u>3,405,929</u>
	\$	3,555,642

Schedule Page: 332 Line No.: 8 Column: g

Affiliated Company

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	583,563
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6	Net Eversource Energy Service Company rate of return	1,433,489
7	Bank/Debt Fees and Other	676,696
8	Trustee Fees and Expenses	735,215
9	Employee Compensation and Shareholder Expenses	1,289,973
10	Legal activities	1,300,000
11		
12		
13		
14		
15		
16		
17		
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46	TOTAL	6,018,936

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Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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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			8,677,044		8,677,044
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	49,464,435				49,464,435
8	Distribution Plant	144,326,580				144,326,580
9	Regional Transmission and Market Operation					
10	General Plant	10,020,790		270,843		10,291,633
11	Common Plant-Electric					
12	TOTAL	203,811,805		8,947,887		212,759,692

B. Basis for Amortization Charges

Intangible plant amortization relates primarily to computer software which is amortized over five 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	Transmission						
14	352	66,276			2.18		
15	353	999,962			2.36		
16	354	37,037			2.04		
17	355	291,108			2.23		
18	356	184,604			2.15		
19	357	108,190			1.90		
20	358	500,784			2.11		
21	359	36,094			1.63		
22	Subtotal Transmission	2,224,055					
23							
24	Distribution						
25	361	96,341			1.92		
26	362	741,176			2.34		
27	364	354,932			3.14		
28	365	667,996			2.76		
29	366	616,655			2.40		
30	367	1,360,936			3.15		
31	368	546,609			3.43		
32	369	313,392			2.67		
33	370	203,031			4.19		
34	371						
35	373	20,688			10.42		
36	Subtotal Distribution	4,921,756					
37							
38	General - Non Project						
39	390	128,842			2.14		
40	391	24,085			15.28		
41	393	833			4.70		
42	394	7,837			7.45		
43	395	154			62.92		
44	397	39,597			7.62		
45	398	2,604			7.39		
46	Subtotal General	203,952					
47							
48	Intangible Plant						
49	303	39,487			21.97		
50	Subtotal Intangible	39,487					

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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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	Total	7,389,250					
14							
15							
16							
17							
18							
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Name of Respondent NSTAR Electric Company	This Report 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: 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
NSTAR T	Transmission Plant	23,830

Information on Formula Rates Page 106 line 23:
Depreciation related to station specific fixed assets.

Information on Formula Rates Page 106 line 30, Page 106.1 line 27 and 106.2 line 1:
Amount of depreciation as stipulated in contract.

Schedule Page: 336 Line No.: 8 Column: b

Information on Formula Rates Page 106 line 23:
Depreciation related to station specific fixed assets.

Information on Formula Rates Page 106 line 30, Page 106.1 line 27 and 106.2 line 1:
Amount of depreciation as stipulated in contract.

Schedule Page: 336 Line No.: 10 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
NSTAR T	General Plant	507

Information on Formula Rates Page 106 line 23:
Depreciation related to station specific fixed assets.

Information on Formula Rates Page 106 line 30, Page 106.1 line 27 and 106.2 line 1:
Amount of depreciation as stipulated in contract.

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

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Assessment charged by the Massachusetts				
2	Department of Public Utilities	6,873,108		6,873,108	
3					
4	Proportionate share of expenses of the Federal				
5	Energy Regulatory Commission (FERC)				
6	Assessment Order No. 472	2,049,638		2,049,638	
7					
8	Legal fees-Distribution		4,230	4,230	
9					
10	Minor items-Distribution		35,110	35,110	
11					
12					
13					
14					
15					
16					
17					
18					
19					
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23					
24					
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32					
33					
34					
35					
36					
37					
38					
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41					
42					
43					
44					
45					
46	TOTAL	8,922,746	39,340	8,962,086	

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	6,873,108					2
							3
							4
							5
Electric	928	2,049,638					6
							7
Electric	928	4,230					8
							9
Electric	928	35,110					10
							11
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		8,962,086					46

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)	157,304,660		157,304,660
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	131,982,234		131,982,234
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	131,982,234		131,982,234
72	Plant Removal (By Utility Departments)			
73	Electric Plant	10,300,220		10,300,220
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	10,300,220		10,300,220
77	Other Accounts (Specify, provide details in footnote):	5,561,730		5,561,730
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	5,561,730		5,561,730
96	TOTAL SALARIES AND WAGES	305,148,844		305,148,844

Name of Respondent NSTAR Electric Company	This Report 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: 354 Line No.: 77 Column: b

Account

123	188,512
143	92,730
163	46,267
182.3	3,204,260
183	326,910
184	1,436
185	990,473
186	464,981
228	52,958
253	36,902
408	5
417	26,780
426	127,393
454	2,123
Total	<u>5,561,730</u>

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Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)				
3	Net Sales (Account 447)	25,355,140	45,052,773	68,162,837	85,829,644
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)	148,698	359,960	444,845	607,678
7					
8					
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43					
44					
45					
46	TOTAL	25,503,838	45,412,733	68,607,682	86,437,322

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

Schedule Page: 397 Line No.: 6 Column: e

Other items (Account 447) include various non day-ahead and real-time energy items billed by ISO-NE, including: demand response, GIS costs, communication expenses, renewable energy certificate revenue, and other miscellaneous prior period reserve and energy adjustments.

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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	13,825,173		\$/mw	7,265,369
2	Reactive Supply and Voltage		\$/mw	3,771,296			
3	Regulation and Frequency Response						
4	Energy Imbalance					\$/mwh	16,608,338
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other		\$/mw	2,609,225			
8	Total (Lines 1 thru 7)			20,205,694			23,873,707

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

Schedule Page: 398 Line No.: 1 Column: b Data is not readily available.
Schedule Page: 398 Line No.: 1 Column: e Data is not readily available.
Schedule Page: 398 Line No.: 2 Column: b Data is not readily available.
Schedule Page: 398 Line No.: 4 Column: e Data is not readily available.
Schedule Page: 398 Line No.: 7 Column: b Data is not readily available.

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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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: NSTAR Electric Company

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	3,885	19	18	3,289	596	7			
2	February	3,856	14	19	3,261	595	7			
3	March	3,453	4	18	2,925	528	7			
4	Total for Quarter 1				9,475	1,719	21			
5	April	3,394	4	12	2,884	510	7			
6	May	3,837	31	18	3,243	594	7			
7	June	4,253	29	16	3,620	633	7			
8	Total for Quarter 2				9,747	1,737	21			
9	July	5,111	22	17	4,353	758	7			
10	August	5,449	12	16	4,654	795	7			
11	September	4,889	9	17	4,175	714	7			
12	Total for Quarter 3				13,182	2,267	21			
13	October	3,300	17	19	2,806	494	7			
14	November	3,448	21	18	2,922	526	7			
15	December	3,930	16	18	3,326	604	7			
16	Total for Quarter 4				9,054	1,624	21			
17	Total Year to Date/Year				41,458	7,347	84			

Name of Respondent NSTAR Electric Company	This Report 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: 400 Line No.: 17 Column: b

Information on Formula Rates Page 106 lines 10 & 13;
Ratio of fixed load per contract divided by station peak load per company records.
Applicable to lines 1-17

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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 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)	20,619,258
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,508,505
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	25,614
7	Other		27	Total Energy Losses	1,143,778
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	24,297,155
9	Net Generation (Enter Total of lines 3 through 8)				
10	Purchases	24,297,155			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	25,109,043			
17	Delivered	25,109,043			
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)	24,297,155			

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Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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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: NSTAR Electric Company

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	2,148,071	277,668	3,289	19	1800
30	February	1,986,498	264,408	3,264	14	1900
31	March	1,945,622	252,430	2,925	4	1800
32	April	1,817,150	241,836	2,884	4	1200
33	May	1,888,224	227,726	3,236	31	1800
34	June	2,057,823	242,145	3,620	29	1600
35	July	2,468,858	231,377	4,356	22	1700
36	August	2,511,327	224,897	4,655	12	1600
37	September	2,020,286	187,020	4,175	9	1700
38	October	1,750,179	105,300	2,802	17	1900
39	November	1,749,162	130,063	2,924	21	1800
40	December	1,953,955	123,635	3,326	26	1800
41	TOTAL	24,297,155	2,508,505			

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

Schedule Page: 401 Line No.: 10 Column: b

Purchases include competitive supplier loads.

Schedule Page: 401 Line No.: 29 Column: d

Information on Formula Rates Page 106 line 27:

Ratio of 12-month average transmission load divided by reference year 1993 transmission load per contract

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

- 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	OVERHEAD							
2	West Medway Station #446	Eversource/NGRID (Medway)	345.00	345.00	Steel	0.14		1
3	West Medway Station #446	West Walpole Station #447	345.00	345.00	Steel	9.62		1
4	West Walpole Station #447	Eversource/NGRID (Walpole)	345.00	345.00	Steel		0.65	1
5	Stoughton Station #330	West Walpole Station #447	345.00	345.00	Steel	9.04		1
6	Holbrook Station #478	Stoughton Station #330	345.00	345.00	Steel	5.62		1
7	West Medway Station #446	Eversource/NGRID (Walpole)	345.00	345.00	Steel		8.94	1
8	Whitman Station #451	Holbrook Station #478	345.00	345.00	Steel	7.20		1
9	Woburn Station #211	Eversource/NGRID(Billerica)	345.00	345.00	Wood/Steel	6.21		1
10	Pilgrim Station #650	Plymouth (M Standish Tap)	345.00	345.00	Steel	7.31		1
11	Pilgrim Station #650	Plymouth (M Standish Tap)	345.00	345.00	Steel		7.30	1
12	Miles Standish Tap	Whitman Station (Nat'l Grd)	345.00	345.00	Steel	26.00		1
13	West Medway Station #446	West Walpole Station #447	345.00	345.00	Wood/Steel	9.60		1
14	West Medway Station #446	Eversource/NGRID (Milford)	345.00	345.00	Wood/Steel	1.82		1
15	Lexington Station #320	Woburn Station #211	345.00	345.00	Wood/Steel	8.24		1
16	West Medway Station #446	Eversource/NGRID (Milford)	345.00	345.00	Steel	1.87		1
17	Bellingham Tap 336	NEA	345.00	345.00	Wood	0.03		1
18	Bellingham Tap 336	Blackstone Station #309	345.00	345.00	Wood/Steel	2.67		1
19	Blackstone Station #309	(Mass/R.I. Line)	345.00	345.00	Wood/Steel	10.72		1
20	Canal Station #980	Cape Cod Canal (Str 24)	345.00	345.00	Wood/Steel	12.68		1
21	Cape Cod Canal (Str 24)	Cape Cod Canal (Str 27)	345.00	345.00	Steel	0.49		1
22	Cape Cod Canal (Str 27)	Carver Station #726	345.00	345.00	Wood/Steel	7.26		1
23	Carver Station #726	Myles Standish Tap	345.00	345.00	Steel	7.27		1
24	Myles Standish Tap	Cape Cod Canal (Str 4)	345.00	345.00	Steel	9.99		1
25	Cape Cod Canal (Str 4)	Cape Cod Canal (Str 1)	345.00	345.00	Steel	0.60		1
26	Cape Cod Canal (Str 1)	West Barnstable #921	345.00	345.00	Steel	12.71		1
27	Carver Station #726	Eversource/NGRID(Bridgewater)	345.00	345.00	Wood/Steel	9.67		1
28	Canal Station #980	Cape Cod Canal (Str 17B)	345.00	345.00	Steel	2.65		1
29	Cape Cod Canal (Str 17B)	Cape Cod Canal (Str 20)	345.00	345.00	Steel	0.61		2
30	Myles Standish Tap	Carver Station #726	345.00	345.00	Steel	7.29		1
31	Eversource/NGRID(Bridgewater)	Carver Station #726	345.00	345.00	Steel	9.48		1
32	West Medway Station #446	Bellingham Tap 336	345.00	345.00	Wood/Steel	5.22		1
33	Cape Code Canal (Str 20)	Miles Standish Tap	345.00	345.00	Steel	9.86		1
34	West Medway Station #446	Leland Street Station #240	230.00	230.00	Steel	10.16		1
35	West Medway Station #446	Leland Street Station #240	230.00	230.00	Wood	0.54		
36					TOTAL	931.64	100.91	184

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
2-900 AL		871	871					2
2500 ACSR		1,698,314	1,698,314					3
2500 ACSR	97,030	11,935,537	12,032,567					4
2-1590 ACSR		9,578	9,578					5
2-1590 ACSR		505,279	505,279					6
2-1703 ACAR		1,452,209	1,452,209					7
2-1590 ACSR		279,256	279,256					8
2-954 ACSR		2,767,364	2,767,364					9
2-1703 ACAR	187,112	4,558,594	4,745,706					10
2-1703 ACAR	144,812	6,560,575	6,705,387					11
2-1590 ACSR								12
2-954 ACSR		5,547,183	5,547,183					13
2-900 AL		915,187	915,187					14
2-1113 ACSR		2,807,861	2,807,861					15
2-1113 ACSR		186,183	186,183					16
2-1024.5 ACAR								17
2-900 ACSS	320,652	15,463,479	15,784,131					18
2-900 ACSS		14,083,935	14,083,935					19
2335 ACAR	210,277	22,788,365	22,998,642					20
2335 ACAR								21
2335 ACAR								22
2-954 ACSS		17,596,886	17,596,886					23
2-954 ACSS								24
2338 ACAR								25
2-1703 ACAR								26
2335 ACAR								27
2-1703 ACAR								28
2338 ACAR								29
2-1703 ACAR								30
2-1703 ACAR		963,034	963,034					31
2-900 ACSS								32
2-1703 ACAR								33
1113 ACSR		383,460	383,460					34
1113 ACSR								35
	3,916,652	1,167,740,714	1,171,657,366	2,152,828	8,880,747	87,607	11,121,182	36

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

- 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	West Medway Station #446	Sudbury Station #342	230.00	230.00	Steel	13.20	10.16	1
2	West Medway Station #446	Sudbury Station #342	230.00	230.00	Wood/Steel	4.25		
3	Sudbury Station #342	Waltham Station #282	230.00	230.00	Steel	7.20	7.20	1
4	Various Locations	Various Locations	115.00	115.00	Overhead	435.43	66.66	101
5	UNDERGROUND							
6	No. Cambridge Station #509	Woburn Station #211	345.00	345.00	Underground	12.02		2
7	Everett Station #250	No. Cambridge Station #509	345.00	345.00	Underground	9.92		2
8	Everett Station #250	Saugus Nat'l Grid Sta. #90	345.00	345.00	Underground	12.58		1
9	Everett Station #250	Boston Station #514	345.00	345.00	Underground	8.40		2
10	Stoughton Station #330	Hyde Park St. #496 C 3164	345.00	345.00	Underground	11.19		1
11	Stoughton Station #330	K St. Station #385, C 3162	345.00	345.00	Underground	17.40		1
12	Stoughton Station #330	K St. Station #385, C 3163	345.00	345.00	Underground	17.40		1
13	Various Locations	Various Locations	115.00	115.00	Underground	170.08		37
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33	Oper. & Maint. Transm. Line							
34								
35								
36					TOTAL	931.64	100.91	184

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)		
1113 ACSR								1	
1113 ACSR								2	
1113 ACSR		16,656,374	16,656,374					3	
Various	2,615,412	407,667,254	410,282,666					4	
								5	
CU-2-2500		3,758,326	3,758,326					6	
CU-2500	77,817	4,725,541	4,803,358					7	
CU-2-2500		1,229,485	1,229,485					8	
CU-2500		38,718,770	38,718,770					9	
2500CU		41,900,311	41,900,311					10	
2500CU		67,753,048	67,753,048					11	
2500CU		82,736,783	82,736,783					12	
Various	263,540	392,091,672	392,355,212					13	
								14	
								15	
								16	
								17	
								18	
								19	
								20	
								21	
								22	
								23	
								24	
								25	
								26	
								27	
								28	
								29	
								30	
								31	
								32	
					2,152,828	8,880,747	87,607	11,121,182	33
									34
									35
	3,916,652	1,167,740,714	1,171,657,366	2,152,828	8,880,747	87,607	11,121,182	36	

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

Schedule Page: 422 Line No.: 12 Column: 1 Cost included in line 11.
Schedule Page: 422 Line No.: 17 Column: 1 Cost included in line 18.
Schedule Page: 422 Line No.: 21 Column: 1 Cost included in line 20.
Schedule Page: 422 Line No.: 22 Column: 1 Cost included in line 20.
Schedule Page: 422 Line No.: 24 Column: 1 Cost included in line 23.
Schedule Page: 422 Line No.: 25 Column: 1 Cost included in line 23.
Schedule Page: 422 Line No.: 26 Column: 1 Cost included in line 23.
Schedule Page: 422 Line No.: 27 Column: 1 Cost included in line 4.
Schedule Page: 422 Line No.: 28 Column: 1 Cost included in line 11.
Schedule Page: 422 Line No.: 29 Column: 1 Cost included in line 11.
Schedule Page: 422 Line No.: 30 Column: 1 Cost included in line 10.
Schedule Page: 422 Line No.: 32 Column: 1 Cost included in line 18.
Schedule Page: 422 Line No.: 33 Column: 1 Cost included in line 11.
Schedule Page: 422 Line No.: 35 Column: 1 Cost included in line 34.
Schedule Page: 422.1 Line No.: 1 Column: 1 Cost included in line 3.
Schedule Page: 422.1 Line No.: 2 Column: 1 Cost included in line 3.

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Name of Respondent NSTAR Electric Company	This Report Is: (1) <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

- 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	Sub #2 Boston	Dist.-Unatt.	115.00	13.80	
2	Sub #4 S. Boston	Dist.-Unatt.	115.00	13.80	
3	Sub #12 Boston	Dist.-Unatt.	115.00	13.80	
4	Sub #13 Roslindale	Dist.-Unatt.	13.80	4.16	
5	Sub #16 Somerville	Dist.-Unatt.	13.80	4.16	
6	Sub #17 Newton Center	Dist.-Unatt.	24.00	13.80	
7	Sub #17 Newton Center	Dist.-Unatt.	13.80	4.16	
8	Sub #20 Dedham	Dist.-Unatt.	24.00	13.80	
9	Sub #20 Dedham	Dist.-Unatt.	13.80	4.16	
10	Sub #23 Natick	Dist.-Unatt.	13.80	4.16	
11	Sub #24 Framingham	Dist.-Unatt.	13.80	4.16	
12	Sub #26 Walpole	Dist.-Unatt.	13.80	4.16	
13	Sub #30 Boston	Dist.-Unatt.	13.80	4.16	
14	Sub #33 Waltham	Dist.-Unatt.	13.80	4.16	
15	Sub #34 Lexington	Dist.-Unatt.	13.80	4.16	
16	Sub #36 Allston	Dist.-Unatt.	13.80	4.16	
17	Sub #43 Dorchester	Dist.-Unatt.	13.80	4.16	
18	Sub #49 Boston	Dist.-Unatt.	13.80	4.16	
19	Sub #52 Roxbury	Dist.-Unatt.	13.80	4.16	
20	Sub #53 Boston	Dist.-Unatt.	115.00	13.80	
21	Sub #59 Arlington	Dist.-Unatt.	13.80	4.16	
22	Sub #60 Hyde Park	Dist.-Unatt.	13.80	4.16	
23	Sub #65 West Medway	Dist.-Unatt.	115.00	13.80	
24	Sub #67 Dorchester	Dist.-Unatt.	13.80	4.16	
25	Sub #71 Boston	Dist.-Unatt.	115.00	13.80	
26	Sub #106 S. Boston	Dist.-Unatt.	115.00	13.80	
27	Sub #110 W. Roxbury	Dist.-Unatt.	115.00	24.00	
28	Sub #110 W. Roxbury	Dist.-Unatt.	115.00	115.00	
29	Sub #124 Watertown	Dist.-Unatt.	13.80	4.16	
30	Sub #126 Hopkinton	Dist.-Unatt.	115.00	13.80	
31	Sub #130 Holliston	Dist.-Unatt.	115.00	13.80	
32	Sub #139 S. Boston	Dist.-Unatt.	13.80	4.16	
33	Sub #143 Roxbury	Dist.-Unatt.	13.80	4.16	
34	Sub #146 Walpole	Dist.-Unatt.	115.00	13.80	
35	Sub #148 Needham	Dist.-Unatt.	13.80	4.16	
36	Sub #148 Needham	Dist.-Unatt.	115.00	13.80	
37	Sub #211 Winchester/Woburn	Dist.-Unatt.	115.00	13.80	
38	Sub #211 Winchester/Woburn	Dist.-Unatt.	13.80	4.16	
39	Sub #240 Framingham	Dist.-Unatt.	115.00	13.80	
40	Sub #250 Charlestown/Everett	Dist.-Unatt.	115.00	13.80	

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)	
150	2					1
150	2					2
250	4					3
20	3					4
17	2					5
20	2					6
23	3					7
60	3		Capacitors	2	11	8
19	3					9
15	3		Capacitors	1	5	10
21	3					11
26	3					12
13	2					13
22	4					14
25	3					15
30	3		Capacitors	3	4	16
20	3					17
27	3					18
19	3					19
250	4		Capacitors	4	40	20
15	3					21
15	2					22
80	2		Capacitors	1	5	23
14	2					24
150	2		Capacitors	4	40	25
178	4	1	Capacitors	4	40	26
150	2		Capacitors	1	63	27
			Ph Angle Reg Xfrm	2	330	28
20	2					29
116	2					30
50	1					31
24	3					32
14	2					33
188	3		Capacitors	2	11	34
30	3					35
175	3					36
160	2		Capacitors	6	32	37
20	3					38
125	2		Capacitors	3	74	39
188	3		Capacitors	1	63	40

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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

- 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	Sub #250 Charlestown/Everett	Dist.-Unatt.	24.00	13.80	
2	Sub #274 Sherborn	Dist.-Unatt.	115.00	13.80	
3	Sub #277 Newtonville	Dist.-Unatt.	13.80	4.16	
4	Sub #278 Saxonville	Dist.-Unatt.	115.00	13.80	
5	Sub #282 Waltham	Dist.-Unatt.	115.00	13.80	
6	Sub #284 Jamaica Plain	Dist.-Unatt.	13.80	4.16	
7	Sub #285 E. Watertown	Dist.-Unatt.	13.80	4.16	
8	Sub #292 Newton	Dist.-Unatt.	115.00	13.80	
9	Sub #292 Newton	Dist.-Unatt.	13.80	4.16	
10	Sub #293 S. Boston	Dist.-Unatt.	13.80	4.16	
11	Sub #301 Stoneham	Dist.-Unatt.	13.80	4.16	
12	Sub #311 Mattapan	Dist.-Unatt.	13.80	4.16	
13	Sub #315 Brighton	Dist.-Unatt.	115.00	13.80	
14	Sub #316 W. Newton	Dist.-Unatt.	13.80	4.16	
15	Sub #318 Boston	Dist.-Unatt.	13.80	4.16	
16	Sub #320 Lexington	Dist.-Unatt.	115.00	13.80	
17	Sub #321 Dorchester	Dist.-Unatt.	13.80	4.16	
18	Sub #322 Bedford	Dist.-Unatt.	13.80	4.16	
19	Sub #323 Boston	Dist.-Unatt.	13.80	4.16	
20	Sub #325 Woburn	Dist.-Unatt.	13.80	4.16	
21	Sub #329 Brighton	Dist.-Unatt.	115.00	24.00	13.80
22	Sub #329 Brighton	Dist.-Unatt.	115.00	13.80	
23	Sub #340 Boston	Dist.-Unatt.	13.80	4.16	
24	Sub #342 Sudbury	Dist.-Unatt.	115.00	13.80	
25	Sub #344 Hyde Park	Dist.-Unatt.	13.80	4.16	
26	Sub #350 Boston	Dist.-Unatt.	115.00	13.80	
27	Sub #351 E. Lexington	Dist.-Unatt.	13.80	4.16	
28	Sub #355 Maynard	Dist.-Unatt.	13.80	4.16	
29	Sub #360 Sudbury	Dist.-Unatt.	13.80	4.16	
30	Sub #362 Milton	Dist.-Unatt.	13.80	4.16	
31	Sub #369 Newton	Dist.-Unatt.	13.80	4.16	
32	Sub #374 W. Roxbury	Dist.-Unatt.	24.00	4.16	
33	Sub #375 N. Woburn	Dist.-Unatt.	115.00	13.80	
34	Sub #385 S. Boston	Dist.-Unatt.	115.00	13.80	
35	Sub #391 Burlington	Dist.-Unatt.	115.00	13.80	
36	Sub #396 Roxbury	Dist.-Unatt.	24.00	4.16	
37	Sub #402 Somerville	Dist.-Unatt.	115.00	13.80	
38	Sub #416 Maynard	Dist.-Unatt.	115.00	13.80	
39	Sub #430 S. Boston	Dist.-Unatt.	13.80	4.16	
40	Sub #433 Framingham	Dist.-Unatt.	115.00	13.80	

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)	
142	3		Capacitors	2	19	1
80	2					2
15	3					3
20	1					4
215	3		Capacitors	2	11	5
15	3					6
13	2					7
250	4					8
10	2					9
15	2					10
10	2					11
31	3					12
195	3		Capacitors	3	30	13
10	2					14
30	3					15
160	2		Capacitors	3	74	16
13	2					17
10	2					18
10	2					19
10	2					20
100	1					21
190	2		Capacitors	2	19	22
						23
128	2		Capacitors	2	57	24
15	3					25
250	4		Capacitors	4	40	26
15	3					27
13	2					28
10	2					29
10	2					30
10	2					31
17	2					32
162	3					33
250	4		Capacitors	2	206	34
160	2		Capacitors	1	5	35
19	2					36
125	2					37
100	2					38
20	2					39
188	3		Capacitors	1	5	40

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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

- 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	Sub #441 Roslindale	Dist.-Unatt.	13.80	4.16	
2	Sub #443 W. Roxbury	Dist.-Unatt.	24.00	4.16	
3	Sub #445 Chelsea	Dist.-Unatt.	24.00	13.80	
4	Sub #450 Waltham	Dist.-Unatt.	115.00	13.80	
5	Sub #454 Dorchester	Dist.-Unatt.	13.80	4.16	
6	Sub #455 Framingham	Dist.-Unatt.	115.00	13.80	
7	Sub #456 Dover	Dist.-Unatt.	115.00	13.80	
8	Sub #467 Watertown	Dist.-Unatt.	115.00	13.80	
9	Sub #468 W. Roxbury	Dist.-Unatt.	24.00	4.16	
10	Sub #469 W. Somerville	Dist.-Unatt.	13.80	4.16	
11	Sub #470 Canton	Dist.-Unatt.	115.00	13.80	
12	Sub #483 Dorchester	Dist.-Unatt.	115.00	13.80	
13	Sub #483 Dorchester	Dist.-Unatt.	13.80	4.16	
14	Sub #488 Chelsea	Dist.-Unatt.	115.00	13.80	
15	Sub #492 Boston	Dist.-Unatt.	115.00	13.80	
16	Sub #496 Hyde Park	Dist.-Unatt.	115.00	13.80	
17	Sub #506 Brookline	Dist.-Unatt.	13.80	4.16	
18	Sub #514 Boston	Dist.-Unatt.	115.00	13.80	
19	Sub #516 W. Roxbury	Dist.-Unatt.	24.00	4.16	
20	Sub #533 Lexington	Dist.-Unatt.	115.00	13.80	
21	Sub #611 New Bedford	Dist.-Unatt.	115.00	13.20	
22	Sub #612 Acushnet	Dist.-Unatt.	115.00	13.20	
23	Sub #624 Acushnet	Dist.-Unatt.	115.00	13.20	
24	Sub #636 New Bedford	Dist.-Unatt.	115.00	13.20	
25	Sub #646 Mattapoisett	Dist.-Unatt.	115.00	13.20	
26	Sub #651 Dartmouth	Dist.-Unatt.	115.00	13.20	
27	Sub #654 Fairhaven	Dist.-Unatt.	115.00	13.20	
28	Sub #657 Dartmouth	Dist.-Unatt.	115.00	13.20	
29	Sub #661 Fall River	Dist.-Unatt.	115.00	34.50	
30	Sub #713 Wareham	Dist.-Unatt.	115.00	23.00	
31	Sub #714 Wareham	Dist.-Unatt.	115.00	23.00	
32	Sub #715 Plymouth	Dist.-Unatt.	115.00	23.00	
33	Sub #721 Plymouth	Dist.-Unatt.	115.00	23.00	
34	Sub #727 Plympton	Dist.-Unatt.	115.00	23.00	
35	Sub #735 Kingston	Dist.-Unatt.	115.00	23.00	
36	Sub #737 Plymouth	Dist.-Unatt.	115.00	23.00	
37	Sub #738 Duxbury	Dist.-Unatt.	115.00	23.00	
38	Sub #739 Marshfield	Dist.-Unatt.	115.00	23.00	
39	Sub #745 Rochester	Dist.-Unatt.	115.00	13.20	
40	Sub #817 Cambridge	Dist.-Unatt.	13.80	4.16	

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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)	
20	2					1
19	2					2
						3
187	3					4
15	2					5
80	2		Capacitors	1	63	6
125	2					7
250	2					8
25	2					9
11	2					10
188	3					11
265	2					12
25	2					13
188	3		Capacitors	1	35	14
250	2					15
250	2					16
28	3					17
250	2		Capacitors	4	40	18
15	2					19
250	2		Capacitors	1	37	20
180	3	1	Capacitors	3	18	21
140	2					22
39	1		Capacitors	1	35	23
100	2		Capacitors	2	10	24
40	1					25
125	2		Capacitors	2	10	26
39	1					27
40	2					28
30	2					29
40	2					30
50	1					31
70	2		Capacitors	1	5	32
50	1		Capacitors	1	5	33
50	1		Capacitors	1	5	34
40	2	1	Capacitors	2	5	35
100	2		Capacitors	2	5	36
100	2					37
50	1		Capacitors	1	5	38
25	2					39
21	2					40

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SUBSTATIONS

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- Substations which serve only one industrial or street railway customer should not be listed below.
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- 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	Sub #824 Cambridge	Dist.-Unatt.	13.80	4.16	
2	Sub #827 Cambridge	Dist.-Unatt.	13.80	4.16	
3	Sub #828 W. Cambridge	Dist.-Unatt.	117.50	14.40	
4	Sub #831 Cambridge	Dist.-Unatt.	117.50	14.40	
5	Sub #875 E. Cambridge	Dist.-Unatt.	117.50	14.40	
6	Sub #915 Bourne	Dist.-Unatt.	115.00	23.00	
7	Sub #916 Sandwich	Dist.-Unatt.	115.00	23.00	
8	Sub #920 Barnstable	Dist.-Unatt.	115.00	23.00	
9	Sub #933 Falmouth	Dist.-Unatt.	115.00	23.00	
10	Sub #936 Falmouth	Dist.-Unatt.	115.00	23.00	
11	Sub #946 Mashpee	Dist.-Unatt.	115.00	23.00	
12	Sub #961 Hyannis	Dist.-Unatt.	115.00	23.00	
13	Sub #968 Harwich	Dist.-Unatt.	115.00	23.00	
14	Sub #976 Wellfleet	Dist.-Unatt.	115.00	23.00	
15	Sub #975 Orleans	Dist.-Unatt.	115.00	23.00	
16	Primary Network Units (18)	Dist.-Unatt.			
17	Mobile Transformers	Dist.-Unatt.	115.00	13.80	
18	Minor Substations	Dist.-Unatt.			
19	Sub #150 N. Weymouth	Trans.-Unatt.	115.00	115.00	
20	Sub #211 Winchester/Woburn	Trans.-Unatt.	345.00	115.00	
21	Sub #240 Framingham	Trans.-Unatt.	230.00	115.00	
22	Sub #250 Charlestown/Everett	Trans.-Unatt.	345.00	115.00	
23	Sub #282 Waltham	Trans.-Unatt.	230.00	115.00	
24	Sub #320 Lexington	Trans.-Unatt.	345.00	115.00	
25	Sub #330 Stoughton	Trans.-Unatt.	345.00	345.00	
26	Sub #342 Sudbury	Trans.-Unatt.	230.00	115.00	
27	Sub #385 S. Boston	Trans.-Unatt.	345.00	115.00	
28	Sub #446 W. Medway	Trans.-Unatt.	345.00	230.00	
29	Sub #447 W. Walpole	Trans.-Unatt.	345.00	115.00	
30	Sub #478 Holbrook	Trans.-Unatt.	345.00	115.00	
31	Sub #479 Milford	Trans.-Unatt.	115.00	115.00	
32	Sub #496 Hyde Park	Trans.-Unatt.	345.00	115.00	
33	Sub #509 N. Cambridge	Trans.-Unatt.	345.00	115.00	
34	Sub #514 Boston	Trans.-Unatt.	345.00	115.00	
35	Sub #726 Carver	Trans.-Unatt.	345.00	115.00	22.00
36	Sub #921 Barnstable	Trans.-Unatt.	345.00	115.00	
37	Sub #924 Falmouth tap	Trans.-Unatt.	115.00		
38	Sub #958 Barnstable	Trans.-Unatt.	115.00	115.00	
39	Sub #958 Barnstable	Trans.-Unatt.	115.00	115.00	
40	Sub #980 Sandwich	Trans.-Unatt.	345.00	115.00	22.00

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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)	
11	2					1
10	2					2
168	3					3
210	3					4
188	3					5
50	1		Capacitors	1	5	6
50	1		Capacitors	1	5	7
50	1		Capacitors	1	5	8
150	3		Capacitors	2	10	9
50	1		Capacitors	1	5	10
50	1		Capacitors	2	38	11
175	3		Capacitors	3	49	12
100	2		Capacitors	3	26	13
52	2		Capacitors	2	5	14
100	2		Capacitors	1	13	15
						16
46	1					17
557	306	12				18
			Reactors	2	80	19
400	1	1	Reactors	3	240	20
500	1	1				21
330	1	1	Reactors	2	240	22
450	1		Ph Angle Reg Xfrm	3	495	23
400	1		Reactors	1	160	24
			Reactors	4	640	25
381	1		Reactors	2	40	26
1100	2	1	Reactors	3	320	27
1000	2					28
550	1		Reactors	1	160	29
400	1					30
						31
550	1					32
600	2		Reactors	3	320	33
900	2					34
980	2					35
490	1					36
			Capacitors	1	35	37
			Capacitors	1	30	38
			Static Var Comp	1	112	39
1415	3	2				40

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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	Total		15762.30	4410.46	57.80
2		Distribution			
3		Transmission			
4					
5					
6					
7					
8					
9					
10					
11					
12					
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31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
22158	633	21		123	4,495	1
11712	610	15	Capacitors	96	1,358	2
10446	23	6	Reactors	21	2,200	3
			Ph Angle Reg Xfrmr	5	825	4
			Static Var Comp	1	112	5
						6
						7
						8
						9
						10
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Name of Respondent NSTAR Electric Company	This Report Is: (1) <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

- Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
- The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
- Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3				
4				
5	General Services in a holding company system	Eversource Energy Service Company	Various (see note)	226,911,793
6				
7	Storm Outage Support	Public Service Company of New	402	357,521
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21				
22				
23	Storm Outage Support	Public Service Company of New	402	260,307
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

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

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

Description and account	Amount
Benefits	77,927,424
401	70,938,157
408	6,417,169
421	1,907,098
426	(1,335,000)
Building rent and Maintenance	4,028,073
401	4,028,073
Corporate Relations	3,710,441
401	3,076,102
426	634,340
Customer Group	46,713,093
143	164
165	230,155
186	2,663,965
232	(64,858)
401	43,850,771
402	1,091
426	55,068
456	(23,264)
Depreciation	7,244,330
403	7,244,330
Electric Distribution	3,779,784
107	629,531
108	20,650
143	1,193
185	13,238
186	1,421,158
401	1,264,085
402	426,215
426	3,714
Energy Supply	1,648,863
401	1,105,055
402	543,808
Engineering and Emergency Prep	2,517,380
107	127,100
108	42
186	723,120
401	1,666,342
402	776
Enterprise Energy Strat + Bus Dev	1,052,817
183	659,260
232	245

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

	401	391,560
	402	205
	426	1,547
Finance and Accounting		11,847,861
	184	27,341
	186	1,416,610
	228	936,385
	401	9,467,526
General Administration		1,825,258
	184	(0)
	186	1,278
	401	1,816,614
	402	7,366
Human Resources		3,788,996
	186	1,322
	401	3,787,673
Information Technology		27,109,496
	107	367,185
	163	337
	184	415
	232	5,690
	242	(3,294)
	401	26,030,291
	402	708,872
Internal Audit + Security		1,963,063
	401	1,963,063
Investor Relations		530,932
	401	530,932
Legal		4,145,069
	108	21
	183	1,754
	186	43,804
	228	4,108
	232	176
	242	155
	401	3,943,570
	402	1,195
	426	150,286
Miscellaneous		(2,393,854)
	163	3,682,213
	165	62,633
	183	31,905
	184	427,533
	186	6,421,221
	232	(1)

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

FOOTNOTE DATA

	237	4,161
	401	(1,928,407)
	402	2,593,678
	403	(7,326,875)
	408	(6,481,321)
	417	20,591
	421	(26)
	426	97,579
	454	1,263
New Business Improvement		451,843
	401	451,843
NStar Communications		229,529
	186	229,529
Operations Administration		968,055
	401	968,055
Operations Services		2,969,709
	107	203,496
	184	530,473
	401	1,849,647
	402	386,093
Rates & Reg Requirements		1,612,798
	165	(13,946)
	401	1,628,002
	402	(1,258)
Supply Chn + Env Affs + Property Mgmt		17,552,988
	107	245,037
	108	29
	163	5,166,172
	183	90,436
	184	607,697
	186	471,376
	232	766
	242	(766)
	253	21,894
	401	8,284,081
	402	2,648,732
	417	17,533
Taxes		1,625,918
	401	1,403,758
	408	222,160
Transmission		4,061,926
	107	770,377
	108	(4,578)
	183	7,502
	186	1,772,460

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
NSTAR Electric Company			
FOOTNOTE DATA			

401	1,363,679
402	152,486

Grand Total	226,911,793
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NSTAR Electric Company

Massachusetts Supplement

to the

FERC Form No. 1

For the year ended December 31,

2016

NSTAR Electric Company
2016
Calculation of Return on Equity

Net utility income available for common shareholders (A)	\$	269,298,060
Total utility common equity (B)	\$	2,635,434,858
ROE % (A/B)		10.22%
Adjusted ROE		10.18% (note 4)

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

Net utility operating income (pg. 117, line 27)		355,182,957
Plus:		
Service quality penalties		-
Less:		
Net interest charges (pg. 117, line 70)	84,019,474	
Total dividends declared (pg. 118, line 29)	1,960,000	
Subtotal	85,979,474	

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

	balance @ end of year			
Total utility plant (pg. 110, line 4)	8,032,298,645	99.89%	99.89%	
Total other property and investments (note 3)	8,501,096	0.11%		
Total utility plant and other property and investments	8,040,799,741	100.00%	85,884,897	85,884,897

Net utility income available for common shareholders 269,298,060

(B) Total utility common equity (note 2)

	balance @ beg. of year	balance @ end of year	
Total proprietary capital (pg. 112, line 16)	2,652,461,428	2,714,729,768	2,683,595,598
Plus:			
Discount on capital stock applicable to preferred stock (pg. 112, line 9)	0	0	-
Capital stock expense applicable to preferred stock (pg. 112, line 10)	0	0	-
Less:			
Preferred stock issued (pg. 112, line 3)	43,000,000	43,000,000	43,000,000
Unappropriated undistributed retained earnings (pg. 112, line 12)	2,068,402	2,448,737	2,258,570
Subtotal	2,607,393,026	2,669,281,031	2,638,337,029
			99.89%
Total utility common equity			2,635,434,858

Notes:

- (1) Amortization of acquisition premium included due to approval for recovery in DTE 99-19.
- (2) Unamortized acquisition premium adjustment is not applicable due to approval for recovery in DTE 99-19.
- (3) Other property and investments (pg. 110, line 32) is adjusted for unappropriated undistributed subsidiary earnings (pg. 112, line 12) and other special funds (pg. 110, line 28).
- (4) Excluding the impact of transition charge mitigation and LTRCA remuneration earnings (\$1,644,334), the transmission and distribution business ROE was 10.18%.

NSTAR Electric Company
Massachusetts Supplement to the FERC Form No. 1

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

GENERAL INFORMATION
PRINCIPAL AND SALARIED OFFICERS AS OF DECEMBER 31, 2016*

Titles	Names	Addresses	Annual Salaries (A)
Chairman	James J. Judge	800 Boylston Street, Boston, MA 02199	\$332,220
Chief Executive Officer	Werner J. Schweiger	107 Selden Street, Berlin, CT 06037	209,946
President and Chief Operating Officer	Craig A. Hallstrom	1165 Massachusetts Ave, Dorchester, MA 02125	198,575
Executive Vice President and General Counsel	Gregory B. Butler	56 Prospect Street Hartford, CT 06103	173,727
Executive Vice President, Chief Financial Officer and Treasurer	Philip J. Lembo	800 Boylston Street, Boston, MA 02199	155,384
Senior Vice President-Transmission	Kathleen A. Shea	56 Prospect Street Hartford, CT 06103	28,161
Vice President-Supply Chain, Environmental Affairs and Property Management	Ellen K. Angley	247 Station Drive, Westwood, MA 02090	103,201
Vice President, Controller and Chief Accounting Officer	Jay S. Buth	107 Selden Street, Berlin, CT 06037	97,671
Vice President-Energy Supply	James G. Daly	247 Station Drive, Westwood, MA 02090	82,555
Vice President-Electric Field Operations	Douglas W. Foley	1165 Massachusetts Ave, Dorchester, MA 02125	204,807
Vice President-Electric Distribution and Transmission System Operations	Michael F. Hayhurst	1165 Massachusetts Ave, Dorchester, MA 02125	209,731
Vice President-Engineering	Paul R. Renaud	247 Station Drive, Westwood, MA 02090	185,575
Secretary and Clerk	Richard J. Morrison	800 Boylston Street, Boston, MA 02199	81,814

(A) Represents the portion of the total annual salary allocated to NSTAR Electric by Eversource Energy Service Company.

DIRECTORS AS OF DECEMBER 31, 2016*

Names	Addresses	Fees Paid During Year
Gregory B. Butler	56 Prospect Street Hartford, CT 06103	None
James J. Judge	800 Boylston Street, Boston, MA 02199	None
Phillip J. Lembo	800 Boylston Street, Boston, MA 02199	None
Werner J. Schweiger	107 Selden Street, Berlin, CT 06037	None

* By General Laws, Chapter 164, Section 83, the Return must contain a "list of the names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the department is required to include in its annual report "the names and addresses of the principal officers and of the directors."

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 of Report
NSTAR Electric Company			December 31, 2016

GENERAL INFORMATION (Continued)

1. Corporate name of company making this report, NSTAR Electric Company
2. Date of organization, December 26, 1885
3. Date of incorporation, January 8, 1886
4. Give location (including street and number) of principal business office:
800 Boylston Street, Boston, MA 02199
5. Total number of stockholders, see page S2-A
6. Number of stockholders in Massachusetts, see page S2-A
7. Amount of stock held in Massachusetts, No. of shares, see page S2-A
8. Capital stock issued prior to June 5, 1894, No. of shares, 481,700; par value \$481,700
9. Capital stock issued with approval of Board of Gas
and Electric Light Commissioners or Department of Public
Utilities since June 5, 1894, No. of shares,
Total, shares, par value, \$, outstanding December 31 of the fiscal year

see page S2-A
10. If any stock has been issued during the last fiscal period, give the date and terms upon which such issue was offered to the stockholders, and if the whole or any part of the issue was sold at auction, the date or dates of such sale or sales, the number of shares sold and the amounts realized therefrom.

None
11. Management Fees and Expenses during the Year.

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

Eversource Energy Service Company rendered various services at actual costs amounting to \$226,911,793

General Information - continued

Item 5: Total number of stockholders:

Common	1
4.25% preferred	53
4.78% preferred	57

Item 6: Number of stockholders in Massachusetts:

Common	1
4.25% preferred	5
4.78% preferred	7

Item 7: Amount of stock held in Massachusetts:

	<u>No. of shares</u>		<u>Par value</u>
Common	100	\$	100
4.25% preferred	544	\$	54,400
4.78% preferred	484	\$	48,400

Item 9: Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894:

	<u>No. of shares</u>		<u>Par value</u>
Common	100	\$	100
4.25% preferred	180,000	\$	18,000,000
4.78% preferred	250,000	\$	25,000,000

Total shares (including item 9), par value, outstanding at December 31, 2016:

	<u>No. of shares</u>		<u>Par value</u>
Common	100	\$	100
4.25% preferred	180,000	\$	18,000,000
4.78% preferred	250,000	\$	25,000,000

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original	Date of Report (Mo, Da, Yr)	Year of Report
NSTAR Electric Company	(2) <input type="checkbox"/> A Resubmission		December 31, 2016
GENERAL INFORMATION (Continued)			
Names of the cities or towns in which the company supplies ELECTRICITY, with the number of customers' meters in each place.			
City or Town	Number of Customers' Watthour Meters, December 31, 2015	City or Town	Number of Customers' Watthour Meters, December 31, 2015
Acton	10,489	Mattapoisett	3,919
Acushnet	4,587	Maynard	5,142
Arlington	21,789	Medfield	4,982
Ashland	7,719	Medway	5,286
Aquinnah	561	Middleboro	3
Barnstable	30,866	Millis	3,739
Bedford	6,235	Milton	10,518
Bellingham	1,741	Natick	17,349
Boston	282,271	Needham	12,528
Boume	12,706	New Bedford	48,686
Brewster	9,172	Newton	41,166
Brookline	26,217	Norfolk	3,887
Burlington	11,795	Oak Bluffs	4,867
Cambridge	54,294	Orleans	6,615
Canton	10,589	Pembroke	66
Carlisle	2,049	Plymouth	30,880
Carver	5,822	Plympton	1,328
Chatham	8,592	Provincetown	5,841
Chelsea	16,269	Rochester	2,416
Chilmark	1,843	Sandwich	11,317
Dartmouth	14,638	Scituate	717
Dedham	11,271	Sharon	6,851
Dennis	17,370	Sherborn	1,786
Dover	2,286	Somerville	39,114
Duxbury	6,967	Stoneham	10,857
Eastham	6,848	Sudbury	7,081
Edgartown	6,053	Tisbury	3,923
Fairhaven	24,615	Truro	3,629
Falmouth	8,278	Walpole	10,619
Framingham	30,662	Waltham	30,203
Freetown	4,135	Wareham	14,784
Harwich	11,585	Watertown	18,241
Holliston	6,290	Wayland	5,708
Hopkinton	6,770	Wellfleet	4,881
Hyde Park	38,092	West Tisbury	2,654
Kingston	6,131	Weston	4,382
Lakeville	460	Westport	5,592
Lexington	13,469	Westwood	6,342
Lincoln	2,627	Winchester	8,598
Marion	3,234	Woburn	20,909
Marshfield	12,453	Yarmouth	18,776
Mashpee	12,010	*Foreign	291
		Total	1,218,323

* Represents "fringe" or "foreign territory". It is electric power provided by NSTAR Electric Company through mutual agreement into another's franchise area(s). Generally this service is rendered due to convenient plant facilities, geographic location, and/or basic economic consideration.

Name of Respondent NSTAR Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016		
NOTES RECEIVABLE (Account 141)					
<ol style="list-style-type: none"> 1. Give the particulars called for below concerning notes receivable at end of year. 2. Give particulars of any note pledged or discounted. 3. Minor items may be grouped by classes, showing number of such items. 4. Designate any note the maker of which is a director, officer or other employee. 					
Line No.	Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Amount End of Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	Total				\$0

Name of Respondent		This Report Is:	Date of Report	Year of Report
NSTAR Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2016
ACCOUNTS RECEIVABLE (Accounts 142, 143)				
1. Give the particulars called for below concerning accounts receivable at end of year.				
2. Designate any account included in Account 143 in excess of \$5,000.				
Line No.	Description (a)	Amount End of Year (b)		
1	Customers (Account 142):			
2	Electric	\$ 224,472,668		
3				
4	Other Electric and Gas Utilities			
5	Other Accounts Receivable (Account 143):	303,228		
6	Officers and employees			
7	Due on subscriptions to capital stock (state class series of stock)			
8				
9	Miscellaneous (group and describe by classes):			
10	Receivable for tax refunds	198,136		
11	Purchase of Receivables	67,380,399		
12	Verizon-Joint owned poles	8,853,512		
13	Property Damage Claims	2,522,871		
14	Comcast	54,853		
15	Energy efficiency financing program	5,267,379		
16	Massachusetts DOT	562,837		
Total		\$ 309,615,883		

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

PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)
(Except Nuclear Materials)

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

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Oil		Jet fuel	
			Quantity (c) BBLs	Cost (d)	Quantity (e) BBLs	Cost (f)
1	On Hand Beginning of Year					
2	Received During Year					
3	TOTAL					
4	Used During Year (Note A)					
5	Electric #6 oil; Jet fuel					
6	#2 oil					
7	Steam sold from electric stations					
8	Misc. adjustments					
9	Sold or Transferred					
10	TOTAL DISPOSED OF					
11	BALANCE END OF YEAR	\$0				

Line No.	Item (g)	Total Cost (b)	Kinds of Fuel and Oil (Continued)			
			Natural Gas			
			Quantity (h) MCF	Cost (i)	Quantity (j)	Cost (k)
12	On Hand Beginning of Year					
13	Received During Year					
14	TOTAL					
15	Used During Year (Note A)					
16	Electric - fossil stations					
17	Electric - jet turbines					
18	Steam sold from electric stations					
19	Misc. adjustments					
20	Sold or Transferred					
21	TOTAL DISPOSED OF					
22	BALANCE END OF YEAR					

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

Name of Respondent NSTAR Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) December 31, 2016		Year of Report December 31, 2016	
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)							
<p>1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable.</p> <p>2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).</p> <p>3. In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See Account 187, Deferred Losses from Sale of Utility Plant.)</p>							
Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Loss (c)	Balance Beginning of Year (d)	Current Year		Balance End of Year (g)
					Amortizations to Acc. 411.8 (e)	Additional Losses (f)	
1	NONE		\$0	\$0	\$0	\$0	\$0
2							
3							
4							
5							
6							
7							
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9							
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17							
18							
19							
20							
21							
22							
23							
24							
25	Total		\$0	\$0	\$0	\$0	\$0

Name of Respondent NSTAR Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016		
NOTES PAYABLE (Account 231)					
Report the particulars indicated concerning notes payable at end of year.					
Line No.	Payee (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
1	Commercial Paper	Various	Various	0.705%	\$ 126,500,000
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Total				\$ 126,500,000

Name of Respondent		This Report Is:		Date of Report		Year of Report	
NSTAR Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)		December 31, 2016	
PAYABLES TO ASSOCIATED COMPANIES (Accounts 233, 234)							
Report particulars of notes and accounts payable to associated companies at end of year.							
Line No.	Name of Company (a)	Amount End of Year (b)	Interest for Year				
			Rate (c)	Amount (d)			
1	Eversource Energy Service Company	\$ 81,966,478					
2	NSTAR Gas Company	4,831,120					
3	Western Massachusetts Electric Company	4,275,788					
5	Connecticut Light and Power Company	46,443					
6	Public Service Company of New Hampshire	346,005					
7							
8							
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14							
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16							
17							
18							
19							
20							
22	Totals	\$91,465,834		\$ -			

Name of Respondent NSTAR Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)

- In column (a) give a brief description of property creating the deferred gain and the date the gain was recognized. Identify items by department where applicable.
- Gains on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a).
- In column (b) give the date of Commission approval of journal entries. Where approval has not been received, give explanation following the respective item in column (a). (See Account 256, Deferred Gains From Sale of Utility Plant.)

Line No.	Description of Property (a)	Date J.E. Approved (b)	Total Amount of Gain (c)	Balance Beginning of Year (d)	Current Year		Balance End of Year (g)
					Amortizations to Acc. 411.6 (e)	Additional Gains (f)	
1	NONE		\$0	\$0	\$0	\$0	\$0
2							
3							
4							
5							
6							
7							
8							
9							
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15							
16							
17							
18							
19							
20							
21							
22							
23	Total		\$0	\$0	\$0	\$0	\$0

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 of Report
NSTAR Electric Company			December 31, 2016

OPERATING RESERVES (Accounts 228 & 229)

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

Note: Per FERC order 390 in 1984, accounts 261-265 were renumbered to accounts 228-229

Line No.	Item	Balance @ 01/01/2016 (debit)/credit	Contra Account Charged	(debit)/credit	Balance @ 12/31/2016
1	<u>Account 228</u>				
2					
3	Accumulated provision for injuries and damages	\$29,191,699	925	\$ (504,530)	\$28,687,169
4	Accumulated provision for pensions and benefits	212,021,196	254 219 926 182.3 146	81,709,045 275,266 (139,289,905) (31,806,368) (7,073,119)	115,836,115
5	Accumulated miscellaneous operating provisions	(1,010,404)	224	(1,904,596)	(2,915,000)
6					
7					
8	Total account 228	\$ 240,202,491		\$ (98,594,207)	\$ 141,608,284
9	<u>Account 229</u>				
10					
11	Customer refund reserve	\$ 5,400,000	593	\$ (1,400,000)	4,000,000
12					
13					
14					
15	Total account 229	\$ 5,400,000		\$ (1,400,000)	\$ 4,000,000

Name of Respondent NSTAR Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) December 31, 2016	Year of Report December 31, 2016
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SALES OF ELECTRICITY TO ULTIMATE CONSUMERS

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

Line No.	Account No.	Schedule (a)	KWh (b)	Revenue (c)	Average Revenue per KWh (cents) (0.0000) (d)	Number of Customers (Per Bills Rendered)	
						July 31 (e)	December 31 (f)
1	see page S12A-D, page 304 of FERC Form 1.						
2							
3							
4							
5							
6							
7							
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21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31	Total sales to ultimate consumers						

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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52-A

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	Residential (Account 440)					
2	R-1 Residential-120F	3,468,479	642,906,631	545,446	6,359	0.1854
3	R-2 Residential Assistance-121G	328,957	32,035,605	58,686	5,605	0.0974
4	R-3 Res. Space Heating-122F	405,733	69,805,033	44,855	9,045	0.1720
5	R-4 Optional Res Time of Use-123F	1,899	346,696	110	17,264	0.1826
6	S-2 Street Lighting Energy-141F	507	38,346	11	46,091	0.0756
7	R-1 Residential-320F	1,663,406	252,683,586	264,724	6,284	0.1519
8	R-2 Residential Assistance-321G	172,136	15,435,406	28,580	6,023	0.0897
9	R-3 Res. Space Heating-322F	211,959	27,561,035	24,271	8,733	0.1300
10	R-4 Res. Space Heat Assist.-323G	29,840	2,505,784	2,762	10,804	0.0840
11	R-5 Controlled Water Heating-324F	9,620	1,335,515	6,026	1,596	0.1388
12	R-6 Optional Res Time of Use-325F	293	55,389	35	8,371	0.1890
13	S-1 Outdoor Lighting-340T	528	130,440	1,041	507	0.2470
14	R-1 Residential-220G	171,577	36,047,873	41,059	4,179	0.2101
15	R-2 Residential Assistance-221H	10,289	1,206,855	2,461	4,181	0.1173
16	R-3 Res. Space Heating-222G	11,248	2,417,736	1,689	6,660	0.2149
17	R-4-Res. Space Heat Assist.-223H	1,267	160,291	191	6,634	0.1265
18	R-5 Optional Res Time of Use-224G	26	5,119	2	13,000	0.1969
19	R-6 Opt. Res. Sp. Heat TOU-225G	12	2,479	1	12,000	0.2066
20	S-1 Outdoor Lighting-240T		197	1		
21	Unbilled Revenue	30,564	1,588,001			0.0520
22	Total Residential	6,518,340	1,086,268,017	1,021,951	6,378	0.1666
23						
24	Commercial (Account 442)					
25	G-1 General Service-130F	504,587	90,559,885	72,650	6,945	0.1795
26	G-2 General Service-131F	2,601,567	329,909,658	28,885	90,066	0.1268
27	G-3 General Service TOU-132F	2,473,103	149,421,553	344	7,189,253	0.0604
28	R-1 Residential-120F	16,990	1,972,486	2,658	6,392	0.1161
29	R-3 Res. Space Heating-122F	3,762	382,302	72	52,250	0.1016
30	S-1 Street lighting-140S	57	10,288	12	4,750	0.1805
31	S-2 Street Lighting Energy-141F	53	8,507	11	4,818	0.1605
32	S-3 Outdoor Lighting-142S	69	10,369	14	4,929	0.1503
33	T-1 Optional General TOU-133F	249	46,197	14	17,786	0.1855
34	T-2 Time of Use-134F	3,837,303	334,271,690	2,887	1,329,166	0.0871
35	SB-G3 Gen. Service Standby-136E	15,399	972,547	1	15,399,000	0.0632
36	WR MWRA-135G	100,296	2,907,924	1	100,296,000	0.0290
37	Contract-Amtrak Transmission	41,516	1,256,280	1	41,516,000	0.0303
38	G-1 General-330F	994,250	104,534,386	44,154	22,518	0.1051
39	G-2 Med. General Service TOU-331F	428,193	31,429,448	617	693,992	0.0734
40	G-3 Lg. General Service TOU-332F	228,570	16,144,538	46	4,968,913	0.0706
41	TOTAL Billed	20,533,400	2,362,026,318	1,197,387	17,149	0.1150
42	Total Unbilled Rev.(See Instr. 6)	85,856	2,168,002	0	0	0.0253
43	TOTAL	20,619,256	2,364,194,320	1,197,387	17,220	0.1147

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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512-B

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	G-4 General Power-333F	1,088	81,624	15	72,533	0.0750
2	G-5 Commercial Sp. Htg-334F	12,585	1,359,420	775	16,239	0.1080
3	G-6 All-Electric School-335F	4,027	260,899	6	671,167	0.0648
4	G-7 Optional General TOU-336F	53,876	4,598,206	560	96,207	0.0853
5	R-1 Residential-320F	379	64,898	78	4,859	0.1712
6	R-5 Controlled Water Heating-324F	188	23,023	78	2,410	0.1225
7	S-1 Outdoor Lighting-340T	5,522	927,897	2,923	1,889	0.1680
8	Contract-MIT MAG Lab	1,993	273,326	1	1,993,000	0.1371
9	G-0 General (Non-demand)-230G	38,594	6,195,932	5,143	7,504	0.1605
10	G-1-General-231G	206,135	25,228,159	2,072	99,486	0.1224
11	G-2 Gen. TOU/Second Serv-232G	561,146	45,034,827	655	856,711	0.0803
12	G-3 Gen. TOU/13.8KV Serv-233G	468,644	23,202,478	101	4,640,040	0.0495
13	G-4 Optional General TOU-234G	5,657	397,624	36	157,139	0.0703
14	G-5 Commercial Sp. Htg-235G	7,322	800,340	58	126,241	0.1093
15	MS-1 Maint Service/13.8KV-238H	23,943	739,689	1	23,943,000	0.0309
16	SB-1 Standby Service/13.8KV-237H	57,804	2,581,726	1	57,804,000	0.0447
17	SB-G3 General Service-255F	43,077	3,344,917	1	43,077,000	0.0776
18	SS-1 Supp Service/13.8KV-239F	43,169	2,133,846	1	43,169,000	0.0494
19	R-1 Residential-220G	3	617	1	3,000	0.2057
20	S-1 Outdoor Lighting-240T	372	78,713	127	2,929	0.2116
21	S-2 Street Light Cust Owned-241S	72	6,713	1	72,000	0.0932
22	Unbilled Revenue	51,327	580,001			0.0113
23	Total Commercial	12,832,887	1,181,752,933	165,001	77,775	0.0921
24						
25	Industrial (Account 442)					
26	G-1 General Service-130F	1,398	262,982	169	8,272	0.1881
27	G-2 General Service-131F	48,143	7,298,207	494	97,455	0.1516
28	G-3 General Service TOU-132F	707,824	44,357,395	124	5,708,258	0.0627
29	H-2 General Service	226	22,157	1	226,000	0.0980
30	T-2 Time of Use-134F	122,185	12,708,518	124	985,363	0.1040
31	Contract-Canal	23,574	2,523,296	1	23,574,000	0.1070
32	G-1 General-330F	9,866	975,370	106	93,075	0.0989
33	G-2 Med. General Service TOU-331F	53,550	4,364,518	88	608,523	0.0815
34	G-3 Lg. General Service TOU-332F	179,054	11,057,146	36	4,973,722	0.0618
35	G-4 General Power-333F	1,181	120,301	13	90,846	0.1019
36	G-7 Optional General TOU-336F	128	18,894	4	32,000	0.1476
37	S-1 Outdoor Lighting-340T	27	2,032	11	2,455	0.0753
38	G-0 General (Non-demand)-230G	22	4,279	5	4,400	0.1945
39	G-2 Gen. TOU/Second Serv-232G	2,216	207,076	7	316,571	0.0934
40	G-3 Gen. TOU/13.8KV Serv-233G	22,666	1,088,884	9	2,518,444	0.0480
41	TOTAL Billed	20,533,400	2,362,026,318	1,197,387	17,149	0.1150
42	Total Unbilled Rev.(See Instr. 6)	85,858	2,168,002	0	0	0.0253
43	TOTAL	20,619,258	2,364,194,320	1,197,387	17,220	0.1147

Name of Respondent NSTAR Electric Company	This Report Is: (1) <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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SB-C

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	Unbilled Revenue	3,967				
2	Total Industrial	1,176,027	85,011,055	1,192	986,600	0.0723
3						
4	Street Lighting (Account 444)					
5	S-1 Street Lighting-140S	6,525	1,893,453	86	75,872	0.2902
6	S-2 Street Lighting Energy-141F	59,693	4,956,029	4,843	12,326	0.0830
7	S-3 Outdoor Lighting-142S	12,931	2,097,561	2,900	4,459	0.1622
8	G-1 General-330F	1,271	181,153	508	2,502	0.1425
9	S-1 Outdoor Lighting-340T	3,297	826,672	595	5,541	0.2507
10	S-2 Street Light Cust Owned-341U	3,841	637,543	33	116,394	0.1660
11	G-0 General (Non-demand)-230G	1,067	137,946	223	4,785	0.1293
12	G-1 General-231G	462	41,562	10	46,200	0.0900
13	S-1 Outdoor Lighting-240T	657	163,006	8	82,125	0.2481
14	S-2 Street Light Cust Owned-241S	2,260	227,390	37	61,081	0.1006
15	Total Street Lighting	92,004	11,162,315	9,243	9,954	0.1213
16						
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40						
41	TOTAL Billed	20,533,400	2,362,026,318	1,197,387	17,149	0.1150
42	Total Unbilled Rev. (See Instr. 6)	85,858	2,168,002	0	0	0.0253
43	TOTAL	20,619,258	2,364,194,320	1,197,387	17,220	0.1147

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
NSTAR Electric Company			
FOOTNOTE DATA			

Schedule Page: 304 Line No.: 1 Column: a

MWh Sold (Column b) represents all energy deliveries to customers. Revenues (Column c) include delivery revenues as well as energy revenues for those customers who receive their energy supply from NSTAR via Basic Service. Since revenues do not include the supply cost to customers of competitive energy suppliers, revenue per KWh sold (Column f) is not necessarily representative of the average customer bill.

Name of Respondent NSTAR Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
OTHER UTILITY OPERATING INCOME (Account 414) Report below the particulars called for in each column.					
Line No.	Property (a)	Amount of Investment (b)	Amount of Revenue (c)	Amount of Operating Expenses (d)	Gain or (Loss) from Operation (e)
1		\$0	\$0	\$0	\$0
2					
3					
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30					
31					
32	Totals	\$0	\$0	\$0	\$0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report	
NSTAR Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2016	
OVERHEAD DISTRIBUTION LINES OPERATED				
Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles--beginning of year	7,983		7,983
2	Added during year	72		72
3	Retired during year	42		42
4	Adjustment*	(28)		(28)
5	Miles--end of year	7,985		7,985
6				
7				
8	Distribution System Characteristics--A.C., phase, cycles and operating voltage for light and power.			
9				
10	A.C. three phase 60Hz, 24kV, 13.8kV, 4.16kV, 600V, 480V, 240V, and 208V.			
11				
12	A.C. single phase 60Hz, 8kV, 2.4kV, 277V, 120V and 120/240V.			
13				
14	*In previous years the overhead distribution lines were reported in conductor miles. In 2015 we changed			
15	to reporting in circuit miles which agrees to the Company's GIS records. Due to this change, an adjustment			
16	of (28) has been made.			
17				
ELECTRIC DISTRIBUTION SERVICES				
Line No.	Item	Electric Services		
18	Number at beginning of year	656,469		
19	Additions during year:			
20	Purchased	0		
21	Installed	7,826		
22	Associated with utility plant acquired	0		
23	Total additions	7,826		
24	Reductions during year:			
25	Retirements	3,289		
26	Associated with utility plant sold	0		
27	Total reductions	3,289		
28	Number at end of year	661,006		

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

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type													
			Incandescent		Mercury Vapor		Sodium		Metal Halide		Fluorescent	LED		Induction	Fire Alarms	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	Municipal (k)	Municipal (l)	Other (m)	Municipal (n)	Municipal (o)	
1	Acton*	742			1		5		358			378				
2	Acushnet	655					590	65								
3	Aquinnah	10	3				5	2								
4	Arlington*	3,355					65					3,290				
5	Arlington	46	15		31											
6	Ashland*	809										809				
7	Barnstable	813		1				741		40				1		
8	Barnstable*	3,354			2		390		5			2,957				
9	Bedford*	1,625			18		155					1,452				
10	Bellingham	253	8		186		59									
11	Boston*	25,079	572		1,660	1	891					20,758				1,197
12	Bourne*	1,053					81					972				
13	Bourne	572			175	15	65	263		17				37		
14	Brewster*	122					18					104				
15	Brewster	72		2			1	67				2				
16	Brookline*	3,790	110				2,541					881				258
17	Burlington*	2,493			4		2,489									
18	Cambridge*	5,720			431		598					4,691				
19	Cambridge	454			1	11	14	271		6				151		
20	Canton*	2,074	5		13		2,056									
21	Carlisle	169	30		2		137									
22	Carver*	598			5		593									
23	Carver	141		1			1	136		3						
24	Chatham*	580					32					548				
25	Chatham	73					1	66						2		
26	Chelsea*	1,729					103					1,626				
27	Chelsea	23	8		15											
28	Chilmark*	24	1		1							22				
29	Chilmark	2					2							1		
30	Dartmouth	271						258		12						
31	Dartmouth*	1,718					152					1,566				
32	Dedham*	2,891	6				852					2,033				
33	Dennis	281				4	5	256		2				14		
34	Dennis*	2,301					126					2,175				
35	Dover*	67					67									
36	Duxbury	461		1	1	12	338	104		5						
37	Eastham	102					1	48								
38	Edgartown	14					2	12								
39	Edgartown*	294			10		8					276				
40	Fairhaven*	1,404					6					1,398				
41	Fairhaven	195					4	185		6						
42	Falmouth	703		36			33	9	551	31				43		

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

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type												
			Incandescent		Mercury Vapor		Sodium		Metal Halide		Fluorescent	LED		Induction	Fire Alarms
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	Municipal (k)	Municipal (l)	Other (m)	Municipal (n)	Municipal (o)
43	Falmouth*	2,591					143				10	2,438			
44	Framingham*	4,947					389					4,558			
45	Franklin	7					7								
46	Freetown	260				1	97	147		15					
47	Harwich	157		2		11	7	123		9				5	
48	Harwich*	1,153					65					1,088			
49	Holliston	919			8		911								
50	Hopkinton*	563	5		5		553								
51	Kingston	270			1	9	18	221	1	20					
52	Kingston*	353					353								
53	Lakeville	16					2	14							
54	Lexington*	3,569	1		36		4			902				2,626	
55	Lincoln	267	19		11		2					235			
56	Marion	438			8	4	323	103							
57	Marshfield	1,149				10	819	301		19					
58	Mashpee	164		1		29	1	122		7				4	
59	Mashpee*	394					33					361			
60	Mattapoissett	415					374	41							
61	Maynard*	840			1		204					635			
62	Medfield	347			2		345								
63	Medway*	619			1		415					203			
64	Millis	438					436					2			
65	Milton*	3,304	33				3,238					33			
66	Milton	135			135										
67	Natick*	2,456			1		80					2,375			
68	Needham*	2,863			10		2,853								
69	New Bedford	612				1	34	398	11					168	
70	New Bedford*	7,671					250					7,421			
71	Newton*	8,519					46					8,448			25
72	Newton	88	88												
73	Norfolk	235	2		2		230					1			
74	Oak Bluffs	143			3	19	3	118							
75	Oak Bluffs*	483					22					461			
76	Orleans	120		1		5	18	89		5				2	
77	Orleans*	295					18					277			

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

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type													
			Incandescent		Mercury Vapor		Sodium		Metal Halide		Fluorescent	LED		Induction	Fire Alarms	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	Municipal (k)	Municipal (l)	Other (m)	Municipal (n)	Municipal (o)	
78	Pembroke	9						9								
79	Plymouth	965		2			42		906		15					
80	Plymouth *	2,646			141			2,403		6		96				
81	Plympton	112						53	56		3					
82	Provincetown*	442						50				392				
83	Provincetown	80					10	4	61					5		
84	Rochester	97			1		3	15	78							
85	Sandwich *	272			1			29			3	239				
86	Sandwich	156		2			1	6	125		22					
87	Scituate	117			1			109	7							
88	Sharon*	1,646			20			109				1,517				
89	Sherborn	130						129				1				
90	Somerville*	4,440			32			643				3,765				
91	Stoneham*	1,645	25		91			1,529								
92	Sudbury*	633	3		18			23				589				
93	Tisbury	99	1		5			19	73					1		
94	Tisbury*	214										214				
95	Truro	76					3	1	72							
96	Truro *	39						6				33				
97	Wakefield	8						8								
98	Walpole	1,909	6		40			1,860				3				
99	Waltham*	4,145			1			3,790				354				
100	Wareham	653		1	18	40		573		23						
101	Wareham*	1,697						1,594		2		101				
102	Watertown*	2,107	2		76			772				1,257				
103	Wayland	734	427		141			150				16				
104	Wellfleet	61					3	54		1				3		
105	Wellfleet*	236						14				222				
106	Weston*	828	4					824								
107	West Tisbury	8		1				1	6							
108	West Tisbury*	55	13									42				
109	Westport	288						92	183		13					
110	Westwood*	1,198						1				1,197				
111	Winchester	59	4		55											
112	Winchester*	1,702						154				1,548				
113	Woburn*	4,243						173				4,070				
114	Yarmouth	391			3	4		360		24						
115	Yarmouth*	2,539						109				2,430				
	Totals	150,611	1,391	51	3,422	309	39,469	7,270	383	298	915	92,560	437	2,626	1,480	

* Municipal Light Town Owned

Name of Respondent:		This report is:		Date of Report:	Year of Report:
NSTAR Electric Company		(1) <input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	December 31, 2016
		(2) <input type="checkbox"/>	A Resubmission		
RATE SCHEDULE INFORMATION					
1. Attach copies of all filed rates for general consumers (at end of report)					
2. Show below the changes in rate schedules during year and the attached increase or decrease in the annual revenue predicated on the previous year's operations.					
Date Effective	M.D.P.U. Number	Rate Schedule	Estimated Effect on Annual Revenues		
			Increases	Decreases	
(a)	(b)	(c)	(d)	(e)	
01/01/2016	120F	R-1 Residential		(73,364,883)	
01/01/2016	121G	R-2 Residential Assistance		(\$4,072,868)	
01/01/2016	122F	R-3 Residential Space Heating		(17,510,901)	
01/01/2016	123F	R-4 Optional Residential Time of Use		(76,273)	
01/01/2016	320F	R-1 Residential		(\$22,282,962)	
01/01/2016	321G	R-2 Residential Assistance		(5,452,986)	
01/01/2016	322F	R-3 Residential Space Heating		(3,652,859)	
01/01/2016	323G	R-4 Residential Assistance Space Htg.		(625,016)	
01/01/2016	324F	R-5 Controlled Water Heating		(191,803)	
01/01/2016	325F	R-6 Optional Residential Sp Htg. TOU		(20,508)	
01/01/2016	220G	R-1 Residential		(1,604,275)	
01/01/2016	221H	R-2 Residential Assistance		(25,635)	
01/01/2016	222G	R-3 Residential Space Heating		(354,421)	
01/01/2016	223H	R-4 Residential Assistance Space Htg.		(13,245)	
01/01/2016	224G	R-5 Optional Residential TOU		(137)	
01/01/2016	225G	R-6 Optional Residential Sp Htg. TOU		(508)	
01/01/2016	132F	G-3 General Service	15,973,908		
01/01/2016	134F	T-2 Time of Use	13,105,732		
01/01/2016	136E	SB-G3 General Service - Standby		(1,001,047)	
01/01/2016	135G	WR Special Contract	555,473		
01/01/2016		AM Amtrak Transmission Special Contract	376,190		
01/01/2016	331F	G-2 Medium General Service TOU	1,774,380		
01/01/2016	332F	G-3 Large General Service TOU	1,403,050		
01/01/2016		CON Special Contract MIT Mag Lab	31,434		
01/01/2016		CON Special Contract Canl		(1,332,447)	
01/01/2016	232G	G-2 Large General Service TOU	4,598,953		
01/01/2016	233G	G-3 Large General Service TOU 13.8kv	2,763,408		
01/01/2016	238I	MS1	491,289		
01/01/2016	237I	SB-1/MS-1/SS-1 Standby Service/13.8kv	1,565,312		
01/01/2016	239G	SS1	226,002		
01/01/2016	255F	SB-G3 General Service - Standby	2,623,058		
01/01/2016	130F	G-1 General Service		(7,138,760)	
01/01/2016	131F	G-2 General Service		(21,029,688)	
01/01/2016	132F	H2-General Service		(34,381)	
01/01/2016	133F	T-1 Optional General Time of Use	17,524		
01/01/2016	330F	G-1 General Service		(7,349,678)	
01/01/2016	333F	G-4 General Power Service		(63,930)	
01/01/2016	334F	G-5 Commercial Space Heating		(182,022)	
01/01/2016	335F	G-6 All Electric Schools	40,729		
01/01/2016	336F	G-7 Optional General TOU	689,223		
01/01/2016	230G	G-0 General Service Non-Demand		(281,100)	
01/01/2016	231G	G-1 General Service		(118,003)	
01/01/2016	234G	G-4 General Power Service	101,957		
01/01/2016	235G	G-5 Commercial Space Heating	36,810		
01/01/2016	140S	S-1 Street Lighting		(1,403,289)	
01/01/2016	141F	S-2 Street Lighting Energy Rate	133,395		
01/01/2016	142R	S-3 Outdoor Lighting Rate		(265,229)	
01/01/2016	340T	S-1 Street Lighting	1,023,621		
01/01/2016	341U	S-2 Street Lighting Customer Owned		(22,633)	
01/01/2016	240T	S-1 Street Lighting	90,928		
01/01/2016	241S	S-2 Street Lighting Customer Owned	42,183		
Totals			\$47,664,559	(\$169,471,487)	

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

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1	930.1	Television, radio, print, and online advertising	Brochure inserts for customer bills	\$118,906
2				
3				
4				
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44				
45			Total	\$118,906

Name of Respondent NSTAR Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2016
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CHARGES FOR OUTSIDE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside services, such as services concerning rates, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounted to 5% or more of total charges for outside professional and other consultative services, including payments for legislative services except those which should be reported in Account 426.4, Expenditures for Certain Civil, Political and Related Activities:
 - (a) Name and address of person or organization rendering services,
 - (b) description of services received during year and project or case to which services relate,
 - (c) basis of charges,
 - (d) total charges for the year, detailing utility department and account charges.
2. For aggregate payments to any one individual, group, partnership, corporation or organization of any kind in excess of \$25,000 (not included in No. 1), there shall be reported the name of the payee, the predominant nature of the services performed and the amount of the payment. Amounts charged to plant accounts shall be reported separately.
3. All charges not reported under No.1 or 2 shall be aggregated by the type of service and each type shall show the amount charged. Amounts charged to plant accounts shall be reported separately for each type.
4. For any such services which are of a continuing nature give date and term of contract and date of Commission authorization, if contract received Commission approval.
5. Designate associated companies.

- | |
|---------------------------|
| 1 |
| 2 see the following pages |
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Payments of 5% or more of total charges for outside services

<u>Vendor</u>	<u>Description of Services</u>	<u>Amount</u>	<u>Account Charged</u>
Mitsubishi Electric Power Products, Inc. Thorn Hill Industrial Park 530 Keystone Drive Warrendale, PA 15086	Construction	\$ 50,152,910	107
		23,965	570
McCourt Construction 60 K Street Boston, MA 02127	Construction	23,982,215	107
		112,261	594
Feeney Brothers Excavation Corp 103 Clayton Street Dorchester, MA 02122	Construction	15,555,963	107
		45,172	594
Riley Brothers Inc 84 Tosca Drive Stoughton, MA 02072	Construction	12,619,092	107
		11,415	564
		759	572
		456	580
		550	582
		2,319	583
		5,812	584
		468	588
		1,247	591
		23,557	593
	<u>1,659,537</u>	594	
Total		<u>\$ 104,197,698</u>	

Year 2016 Total payments of greater than \$25,000 but less than 5% of total	Environmental Predominant nature of services performed	Total Paid	Amount charged to plant accounts	S18-B Plant account charged
ABB INC.	Construction	1,540,132	1,514,764	107
ADVA OPTICAL NETWORKING NA INC	IT Services	27,156	27,156	107
ADVANCED FIBER OPTICS, INC.	IT Services	44,207	44,207	107
ADVANCED SAFETY SYSTEMS INC	Construction	416,643	416,643	107
AIR TECHNOLOGIES INC	Maintenance	39,554	39,554	107
ALFRED BENESCH & COMPANY	Engineering	46,133	46,133	107
ALLEY CAT CRANE SERVICE INC	Construction	128,170	128,170	107
ATL CONSTRUCTION INC	Construction	3,090,446	3,072,339	107
AVTEC COMPANY, INC.	Construction	186,982	186,982	107
AZ CORPORATION	Construction	510,709	510,709	107
AZZ CENTRAL ELECTRIC MFG	Construction	654,232	654,232	107
B & E EXCAVATING	Construction	776,749	752,850	107
BAC SALES DBA FOREVERLAWN	Maintenance	237,527	104,265	107
BAHWAN CYBERTEK INC	IT Services	36,000	36,000	107
BAKERCORP	Maintenance	54,371	13,925	107
BARNES TREE SERVICE INC	Vegetation	209,590	1,658	107
BETTENCOURT ELECTRIC	Construction	31,160	23,800	107
BLACK & VEATCH CORPORATION	Engineering	460,041	460,041	107
BOND BROTHERS INC	Construction	5,913,218	5,640,032	107
BOSCO CRANE CO INC	Construction	169,720	95,917	107
BRAINTREE RUG	Facilities	48,049	48,049	107
BRAYTON-WILSON-COLE CORP	Materials	191,829	131,972	107
BSC GROUP INC	Engineering	47,829	47,829	107
BURNS & MCDONNELL ENGINEERING	Construction	7,192,718	7,192,718	107
CABLE TECHNOLOGY LABORATORIES	Maintenance	27,140	12,810	107
CAPE POWER SYSTEMS CONSULTING	Engineering	49,350	49,350	107
CHARTER ENVIRONMENTAL INC	Engineering	178,307	161,523	107
COLLINS CRANE & RIGGING SERV	Construction	483,824	480,824	107
CONCORDE SPECIALTY GASES INC	Materials	50,097	30,196	107
CONSULTING ENGINEERS GROUP INC	Engineering	189,964	189,964	107
CRAMER LEVINE & CO ARCHITECTS	Engineering	44,885	44,885	107
D & H BACKHOE SERVICE	Construction	31,120	26,497	107
DENNIS K BURKE INC	Maintenance	82,746	236	107
DILO COMPANY INC	Construction	79,928	79,928	107
DIS-TRAN PACKAGED SUBSTATIONS	Construction	1,045,073	1,045,073	107
DOBLE ENGINEERING COMPANY	Construction	248,722	12,892	107
E B ROTONDI & SONS INC	Construction	283,495	283,495	107
E G SAWYER, INC	Facilities	35,629	21,438	107
E.B. ROTONDI & SONS INC	Materials	309,389	292,782	107
EFACEC POWER TRANSFORMERS, INC	Maintenance	267,837	267,837	107
ELDCO LANDSCAPE & TREE SERVICE	Vegetation	210,752	58,985	107
ELECCOM CORPORATION	Construction	1,562,447	144,524	107
ELECNOR HAWKEYE LLC.	Construction	899,877	868,143	107
ELECTRIC POWER SYSTEMS INT'L	Maintenance	106,579	105,690	107
ENERGY INTIATIVES GROUP, LLC	Maintenance	375,454	193,375	107
ENERNEX CORP	Construction	50,940	36,540	107
ENVIRONMENTAL SOIL MANAGEMENT	Engineering	35,397	35,397	107
EPSILON ASSOCIATES INC	Engineering	865,333	858,116	107
EVERGREEN SHEET METAL CO INC	Construction	34,680	34,680	107
FARRISSEY TELE. COMM, INC.	Construction	213,289	159,378	107
FASTENAL COMPANY	Construction	75,303	23,940	107
FIRE SYSTEMS TECHNOLOGY INC	Construction	76,238	2,951	107
FOGGY BOTTOM COMPANY LLC	Vegetation	47,498	3,100	107
FORMMAKER SOFTWARE INC DBA	IT Services	493,023	95,175	107
FRAN DAN BOLT AND SCREW CORP	Construction	62,021	47,778	107

Year 2016 Total payments of greater than \$25,000 but less than 5% of total	Predominant nature of services performed	Total Paid	Amount charged to plant accounts	Plant account charged
FRANKLIN UTILITY CORP	Construction	264,677	221,502	107
FRUJEAN UTILITIES INC	Construction	535,205	515,534	107
G & S MOTOR EQUIPMENT COMPANY	Construction	171,172	171,172	107
G GREENE CONSTRUCTION CO INC	Construction	5,916,141	5,916,141	107
G&P SERVICE CONTRACTORS INC	Maintenance	57,111	18,975	107
GE GRID SOLUTIONS LLC	Engineering	50,020	50,020	107
GEOLOGIC- EARTH EXPLORATION	Construction	97,362	97,362	107
GRADIENT	Engineering	63,358	63,358	107
HALVORSON DESIGN PARTNERSHIP	Engineering	67,973	67,973	107
HAUGLAND GROUP LLC	Engineering	533,225	340,611	107
HB COMMUNICATIONS INC	IT Services	210,682	210,682	107
HICO AMERICA SALES & TECH	Construction	7,000,759	7,000,759	107
HINDS & COON COMPANY	Maintenance	104,972	29,939	107
HITACHI HVB INC	Maintenance	33,760	33,760	107
HOLMESTEAD NURSERY INC	Maintenance	141,244	141,244	107
HYDRON INC	Maintenance	53,997	10,937	107
I B ABEL INC	Construction	1,233,891	523,798	107
INDUSTRIAL COMMUNICATIONS	Maintenance	442,464	442,464	107
ITRON INC	IT Services	693,621	18,000	107
JCR CONSTRUCTION CO INC	Construction	170,075	26,988	107
JENSEN HUGHES INC DBA	Engineering	29,104	29,104	107
JOSEPH BOTTI CO INC	Construction	3,087,659	2,466,672	107
K. W. REESE INC	Construction	103,402	94,416	107
KUBRA DATA TRANSFER LTD	IT Services	406,237	581	107
KVA INC	Construction	2,291,088	2,291,088	107
LAWRENCE LYNCH CORP.	Construction	6,797,066	6,769,554	107
LEIDOS ENGINEERING LLC	Engineering	361,541	64,884	107
LEWIS TREE SERVICE INC	Vegetation	3,259,761	7,362	107
LONDON ECONOMICS INTERNATIONAL	Engineering	139,155	139,155	107
MAC PRODUCTS INC	Maintenance	1,235,090	1,235,090	107
MARMON UTILITY LLC	Maintenance	184,069	184,069	107
MARR SCAFFOLDING COMPANY INC	Maintenance	41,011	41,011	107
MASS BAY ELECTRICAL CORP	Construction	614,480	614,480	107
MC PHEE ELECTRIC LTD LLC	Maintenance	1,695,599	1,695,599	107
MCDONALD ELECTRICAL CORP	Maintenance	56,230	56,230	107
MCMILLEN JACOBS ASSOCIATES	Construction	58,298	58,298	107
MICHELS CORPORATION	Construction	2,818,301	2,818,301	107
MICRODESK INC	IT Services	40,350	40,350	107
MIDDLESEX CORP	Construction	8,442,622	8,442,622	107
MOHAWK LTD	IT Services	132,828	13,503	107
MORAN ENVIRONMENTAL RECOVERY	Environmental	232,948	162,908	107/108
MORIN & PEPIN INC	Maintenance	25,053	14,890	107
NEW ENGLAND CLEANING SERV INC	Construction	105,093	478	107
NEW ENGLAND PIPE RESTORATION	Construction	32,045	32,045	107
NITSCH ENGINEERING, INC	Engineering	366,510	330,330	107
NORTH BRANCH CONSTRUCTION INC	Construction	6,385,797	6,350,707	107
NORTHEAST TRAFFIC CONTROL SERV	Construction	62,570	62,570	107
NORTHERN TREE SERVICE INC	Vegetation	237,981	237,981	107
NOVINIUM INC	Construction	128,849	128,849	107
OLSEN CONSTRUCTION SERVICES	Construction	6,822,113	6,617,998	107
OXBOW ASSOCIATES, INC.	Environmental	71,456	71,063	107/108
PAR ELECTRICAL CONTRACTORS INC	Construction	3,781,069	3,755,507	107
PASEK LOCK CORPORATION	Maintenance	86,276	56,785	107
PHOENIX COMMUNICATIONS INC	Construction	419,166	357,904	107
PINNACLE WIRELESS INC	Construction	137,552	65,106	107
PLM ELECTRIC POWER ENGINEERING	Construction	202,195	202,195	107

Year 2016 Total payments of greater than \$25,000 but less than 5% of total	Predominant nature of services performed	Total Paid	Amount charged to plant accounts	Plant account charged
PMA CONSULTANTS LLC	Staffing	1,437,900	1,437,900	107
POWER DESIGN & INSTALLATION	Engineering	247,872	247,872	107
POWER ENGINEERS CONSULT INC	Construction	287,220	287,220	107
POWER GRID ENGINEERING LLC	Engineering	799,204	799,204	107
PREFERED COMMUNICATION, INC.	IT Services	75,607	25,137	107
R G VANDERWEIL ENGINEERS INC	Engineering	610,300	507,836	107
R H WHITE CONSTRUCTION CO INC	Construction	4,478,349	4,463,918	107
RAMTECH SOFTWARE SOLUTIONS INC	IT Services	72,138	72,138	107
REALTIME UTILITY ENGINEERS INC	Engineering	98,506	98,506	107
RHINO LININGS OF SALEM N H	Construction	254,420	220,096	107
RIGGS DISTLER & COMPANY INC	Construction	153,550	153,550	107
RLC ENGINEERING LLC	Engineering	345,739	345,739	107
S & C ELECTRIC COMPANY	Construction	53,500	53,500	107
SCHNEIDER ELECTRIC USA INC	Construction	107,186	95,922	107
SELEX ES INC	IT Services	195,239	195,239	107
SHEERIN CONSTRUCTION CORP	Construction	6,430,983	3,829,770	107
SHAUGHNESSY & AHERN CO INC	Construction	290,789	277,821	107
SHERMAN CRANE SERVICE	Construction	232,903	232,903	107
SIEMENS INDUSTRY INC.	IT Services	163,414	138,212	107
SOUTH SHORE GEN SERV	Construction	65,481	35,292	107
STANDARD ELECTRIC	Construction	242,916	197,095	107
STATE ELECTRIC CORPORATION	Construction	891,970	891,970	107
SUPREME INDUSTRIES INC	Environmental	201,388	201,388	107/108
SURVEYING & MAPPING CONSULTANT	Engineering	118,417	118,417	107
TRC	Engineering	1,286,628	1,197,927	107
TERRACON CONSULTANTS INC	Environmental	360,330	360,330	107/108
THORNTON TOMASETTI INC	Engineering	129,832	129,832	107
TITAN ROOFING INC	Facilities	1,443,128	1,443,128	107
TREE TECH INC	Vegetation	279,387	34,932	107
TREGO INC	Construction	70,478	64,266	107
TRINITY MEYER UTILITY	Engineering	831,496	831,496	107
TRI-STATE DRILLING INC	Construction	2,920,552	2,920,552	107
UNITED CIVIL INC	Maintenance	1,407,462	1,407,462	107
UTEC CONSTRUCTORS LLC	Construction	1,616,534	1,616,534	107
VERTEX TCS, LLC	Maintenance	282,332	372	107
VHB INC	Environmental	1,782,018	1,591,019	107/108
VITTIGLIO CONSTRUCTION CORP	Construction	1,734,621	1,611,563	107
W A CHESTER LLC	Construction	9,940,160	5,888,362	107
W H GLANCY & SONS INC	Construction	95,059	90,934	107
WESTON NURSERIES, INC.	Vegetation	466,159	6,647	107
WHITE BROS-LYNCH CORP	Construction	49,510	49,510	107
WILLIAMSON ELECTRICAL CO	Maintenance	30,553	27,989	107
WUNDERLICH MALEC SYSTEMS INC	Construction	2,847,511	2,847,511	107

Total payments greater than \$25,000, less than 5% of total
Total from Page S18-A
Grand Total

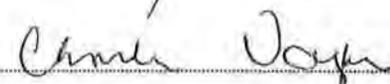
144,730,516	125,315,362
104,197,698	102,252,648
<u>\$ 248,928,214</u>	<u>\$ 227,568,010</u>

DEPOSITS AND COLLATERAL					
1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws, Chapter 164, Section 128.					
Line No.	Name of City or Town	Amount	Line No.	Name of City or Town	Amount
1	Acton	\$ 85,284	41	Mattapoisett	8,139
2	Acushnet	5,645	42	Maynard	102,323
3	Arlington	51,634	43	Medfield	15,273
4	Ashland	14,322	44	Medway	11,413
5	Assonet	18,370	45	Millis	18,897
6	Bedford	166,943	46	Milton	16,716
7	Bellingham	8,538	47	Natick	77,773
8	Boston	2,188,484	48	Needham	54,805
9	Bourne	31,489	49	Newton	287,031
10	Brewster	7,766	50	New Bedford	191,343
11	Brookline	61,363	51	Norfolk	8,270
12	Burlington	171,061	52	Oak Bluffs	13,547
13	Cambridge	282,888	53	Orleans	27,409
14	Canton	75,465	54	Pembroke	2,030
15	Carlisle	715	55	Plymouth	111,205
16	Carver	20,468	56	Plympton	2,578
17	Chatham	12,698	57	Provincetown	21,678
18	Chelsea	80,023	58	Rochester	13,972
19	Chilmark	250	59	Sandwich	29,148
20	Dartmouth	53,295	60	Scituate	950
21	Dedham	44,901	61	Sharon	9,662
22	Dennis	32,938	62	Somerville	208,563
23	Dover	2,329	63	Stoneham	32,071
24	Duxbury	9,963	64	Sudbury	31,720
25	Eastham	20,425	65	Truro	5,109
26	Edgartown	19,165	66	Vineyard Haven	4,811
27	Fairhaven	22,802	67	Walpole	32,356
28	Falmouth	54,216	68	Waltham	315,094
29	Framingham	160,612	69	Wareham	61,480
30	Harwich	19,533	70	Watertown	55,238
31	Holliston	23,101	71	Wayland	13,214
32	Hopkinton	27,639	72	Wellfleet	6,110
33	Hyannis	118,144	73	Weston	2,920
34	Kingston	44,545	74	Westport	9,899
35	Lakeville	400	75	Westwood	7,458
36	Lexington	114,655	76	West Tisbury	410
37	Lincoln	19	77	Winchester	19,695
38	Marion	2,450	78	Woburn	289,513
39	Marshfield	39,650	79	Yarmouth	30,804
40	Mashpee	20,368			
				Total	\$ 6,265,203

Note: Except for the above amount, the Company does not presently hold any collateral from its customers as a guaranty for the payment of charges which is capable of valuation within the meaning of M.G.L. Chapter 164; Section 128. The Company does in certain instances accept surety bonds and/or second mortgages as guaranties of payment. The value of such collateral cannot be ascertained however, since the Company holds nothing but a commitment to make payment in the event of a customer's default up to the limit of the instruments.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
NSTAR Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 13, 2017	December 31, 2016

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


 Jay S. Buth Vice President, Controller and Chief Accounting Officer

 Christine L. Vaughan Vice President-Rates & Regulatory Requirements and Treasurer

Directors:

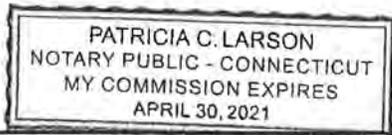
_____ Gregory B. Butler Director
 _____ James J. Judge Director
 _____ Philip J. Lembo Director
 _____ Werner J. Schweiger Director

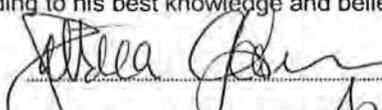
SIGNATURE OF ABOVE PARTIES MUST BE PROPERLY SWORN TO

State of: Connecticut
 County of: Hartford
 City of: Berlin

_____ April 13, 2017

Then personally appeared Jay S. Buth and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.




 _____ Notary Public
 My commission expires: April 30, 2021

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
NSTAR Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 13, 2017	December 31, 2016

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

..... Jay S. Buth Vice President, Controller and
Chief Accounting Officer

..... Christine L. Vaughan Vice President-Rates & Revenue
Requirements and Treasurer

Directors:

 Gregory B. Butler Director

..... James J. Judge Director

..... Philip J. Lembo Director

..... Werner J. Schweiger Director

SIGNATURE OF ABOVE PARTIES MUST BE PROPERLY SWORN TO

State of: Connecticut

County of: Hartford

City of: Hartford

..... April 13, 2017

Then personally appeared Gregory B. Butler and made oath to the truth of the
foregoing statement by him subscribed according to his best knowledge and belief.

..... Kathy L. Schmidt Notary Public

My commission expires: 9-30-2019

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
NSTAR Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 13, 2017	December 31, 2016

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

..... Jay S. Buth Vice President, Controller and Chief Accounting Officer

..... Christine L. Vaughan Vice President-Rates & Revenue Requirements and Treasurer

Directors:

..... Gregory B. Butler Director

..... James J. Judge Director

[Handwritten Signature] Philip J. Lembo Director

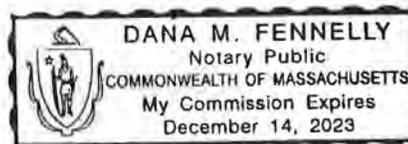
..... Werner J. Schweiger Director

SIGNATURE OF ABOVE PARTIES MUST BE PROPERLY SWORN TO

State of: Massachusetts

County of: Norfolk

City of: Westwood



..... April 13, 2017

Then personally appeared Philip J. Lembo and made oath to the truth of the foregoing statement by him subscribed according to his best knowledge and belief.

Dana M. Fennelly Notary Public

My commission expires: December 14, 2023

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
NSTAR Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	April 13, 2017	December 31, 2016

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

..... Jay S. Buth Vice President, Controller and
Chief Accounting Officer

..... Christine L. Vaughan Vice President-Rates & Revenue
Requirements and Treasurer

Directors:

..... Gregory B. Butler Director

..... James J. Judge Director

..... Philip J. Lembo Director

 Werner J. Schweiger Director

SIGNATURE OF ABOVE PARTIES MUST BE PROPERLY SWORN TO

State of: CT

County of:

City of: Hartford

..... April 13, 2017

Then personally appeared Werner Schweiger and made oath to the truth of the
foregoing statement by him subscribed according to his best knowledge and belief.

Aytha Reay Notary Public

My commission expires: 6/31/21

EXTRACTS FROM THE GENERAL LAWS.

CHAPTER 164.

Section 2. In construing sections*** seventy-four to eighty-three inclusive,*** unless this context otherwise requires, the terms "corporation", "gas company" and "electric company" shall include all persons, firms, associations and private corporations which own or operate works or a distributing plant for the manufacture and sale or distribution and sale of gas for heating and illuminating purposes, or of electricity, within the commonwealth***

GENERAL DUTIES OF DEPARTMENT

SECTION 76. The department shall have the general supervision of all gas and electric companies and shall make all necessary examination and inquiries and keep itself informed as to the condition of the respective properties owned by such corporation and the manner in which they are conducted with reference to the safety and convenience of the public and as to their compliance with the provisions of law and the orders, directions and requirements of the department.

FORM OF BOOKS AND ACCOUNTS PRESCRIBED.

SECTION 81. Gas and electric companies or persons engaged in the manufacture and sale or distribution of gas or electricity shall keep their books and accounts in a form to be prescribed by the department, and the accounts shall be closed annually, so that a balance sheet can be taken therefrom. Manufacturing companies in which the manufacture of gas or electricity is a minor portion of their business shall be required to keep accounts of the expenses and income of their gas or electric business only.

FORM OF STATION RECORDS PRESCRIBED.

SECTION 82. Gas and electric companies and manufacturing companies or persons engaged in the manufacture or sale of gas or electricity shall keep such records of their work at their manufacturing station, and in respect to their distributing plant, and in such forms as the department may from time to time require.

FORM OF ANNUAL RETURNS PRESCRIBED.

SECTION 83. Gas and electric companies and manufacturing companies and persons engaged in the manufacture and sale or distribution and sale of gas or electricity shall annually, on or before such date as the department fixes, make to the department, in the form prescribed by it, a return for the year ending on such date as the department may from time to time require, signed and sworn to by the president or vice-president, and treasurer or assistant treasurer, and a majority of the directors, of the amount of their authorized capital, their indebtedness and financial condition, on the said date, their income and expenses during the preceding year, their dividends paid and declared, a list of the names of all their salaried officers and the amount of the salary paid to each, and the balance sheet of their accounts as of said date. Such companies and persons shall at all times, upon request, furnish any information required by the department of its duly authorized employees relative to their condition, management and operation, and shall comply with all lawful orders of the department; but manufacturing companies in which the manufacture and sale of gas or electricity is a minor portion of their business shall be required to include in their annual returns the income and expenses and other data relative to their gas and electric business only.

PENALTY FOR FAILURE TO MAKE RETURN.

SECTION 84. Each such gas or electric company or manufacturing company or person neglecting to make the annual return required by the preceding section shall, for the first fifteen days or portion thereof during which such neglect continues, forfeit five dollars a day; for the second fifteen days or any portion thereof, ten dollars a day; and for each day thereafter not more than fifteen dollars a day. If any such company or person unreasonably refuses or neglects to make such return, it or he shall, in addition thereto, forfeit not more than five hundred dollars. If a return is defective or appears to be erroneous, the department shall notify the company or person to amend it within fifteen days. A company or person neglecting to amend said return within the time specified in the notice, when notified to do so, shall forfeit fifteen dollars for each day during which such neglect continues. All forfeitures incurred under this section may be recovered by an information in equity brought in the supreme judicial court by the attorney-general, at the relation of the department, and when so recovered shall be paid to the commonwealth.

CHAPTER 26 B

PENALTIES FOR MAKING FALSE REPORT

SECTION 6. Except as provided in sections forty-eight and forty-nine of chapter one hundred and fifty-five, whoever shall willfully make false report to the department of public utilities, the department of public works, the department of banking and insurance, or the commissioner of corporations and taxation, or who, before any such department or commissioner, shall testify or affirm falsely to any material fact in any manner wherein an oath or affirmation is required or authorized, or shall make any false entry or memorandum upon any book, report, paper or statement of any company making report to any of the said departments or said commissioner, with intent to deceive the department or commissioner, or any agent appointed to examine the affairs of any such company, or to deceive the stockholders or any officer of any such company, or to injure or defraud any such company, and any person who with like intent aids or abets another in any violation of this section shall be punished by a fine of not more than one thousand dollars or by imprisonment for not more than one year, or both.

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

STATEMENT OF OPERATING REVENUES

YEAR 2016

Name of Company NSTAR Electric Company
D/B/A Eversource Energy
Address 800 Boylston Street
Boston, MA 02199-8003

		Location on Annual Return
Massachusetts Operating Revenues (Intrastate)	<u>\$2,364,194,320</u>	FERC Form 1, page 300, line 10, column b
Other Revenues (Outside Massachusetts)	<u>\$0</u>	
Total Revenues	<u>\$2,364,194,320</u>	

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

Signature



Name

Jay S. Buth

Title

Vice President, Controller and Chief Accounting Officer

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

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

Name _____

Title _____

Address _____

CONDENSED FINANCIAL RETURN

FOR YEAR ENDED DECEMBER 31, 2016

NSTAR Electric Company
Doing Business as Eversource Energy

800 BOYLSTON STREET
 BOSTON, MA 02199

STATEMENT OF INCOME FOR THE YEAR

Item	Current Year	Increase or (Decrease) from Preceding Year
OPERATING INCOME		
Operating Revenues.....		
Operating Expenses:.....		
Operation Expense.....		
Maintenance Expense.....		
Depreciation Expense.....		
Amortization of Utility Plant.....		
Amortization of Property Losses.....		
Amortization of Investment Tax Credit.....		
Regulatory Debits, net		
Taxes other than Income Taxes.....		
Income Taxes.....		
Provisions for Deferred Federal Income Taxes.....		
Federal Income Taxes Deferred In Prior Years (Credit).....		
Total Operating Expenses.....		
Net Operating Revenues.....		
Income from Utility Plant Leased to Others.....		
Other Utility Operating Income.....		
Total Utility Operating Income.....		
OTHER INCOME		
Income from Mdse. Jobbing & Contract Work.....		
Revenues from Merchandising, Jobbing and Contract Work (Less) Costs and Exp. of Merchandising, Job. & Contract Work Equity in Earnings of Subsidiary Companies, net.....		
Income from Nonutility Operations.....		
Nonoperating Rental Income.....		
Interest and Dividend Income.....		
Interest Charged to Construction-Debit.....		
Miscellaneous Nonoperating Income		
Total Other Income.....		
Total Income.....		
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization.....		
Other Income Deductions.....		
Total Income Deductions.....		
Income Before Interest Charges.....		
INTEREST CHARGES		
Interest on Long-Term Debt.....		
Amortization of Debt Discount and Expense.....		
Amortization of Premium on Debt-Credit.....		
Interest on Debt to Associated Companies.....		
Other Interest Expense.....		
Interest Charged to Construction-Credit.....		
Total Interest Charges.....		
Net Income.....		

SEE THE ATTACHED AUDITED
 INCOME STATEMENT FOR 2016
 IN THE FERC FORM 1 FORMAT

Name of Respondent NSTAR Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4	
STATEMENT OF INCOME						
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	2,788,950,488	2,997,614,873		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,805,666,463	1,976,745,478		
5	Maintenance Expenses (402)	320-323	62,030,704	45,517,650		
6	Depreciation Expense (403)	336-337	203,811,805	191,420,031		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	8,947,887	3,978,549		
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)		35,443,683	10,831,374		
13	(Less) Regulatory Credits (407.4)		162,116	138,022		
14	Taxes Other Than Income Taxes (408.1)	262-263	136,539,507	133,024,128		
15	Income Taxes - Federal (409.1)	262-263	74,633,351	34,304,032		
16	- Other (409.1)	262-263	35,245,882	19,319,261		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	157,697,018	235,808,560		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	84,817,219	62,920,060		
19	Investment Tax Credit Adj. - Net (411.4)	266	-1,269,434	-1,292,606		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		2,433,767,531	2,586,598,375		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		355,182,957	411,016,498		

Name of Respondent NSTAR Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued)						
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		355,182,957	411,016,498		
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)		265,701	164,469		
34	(Less) Expenses of Nonutility Operations (417.1)		64,912	54,298		
35	Nonoperating Rental Income (418)			-676		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	400,335	773,298		
37	Interest and Dividend Income (419)		163,397	1,145,735		
38	Allowance for Other Funds Used During Construction (419.1)		10,177,104	4,336,447		
39	Miscellaneous Nonoperating Income (421)		16,897,994	13,700,593		
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		27,839,619	20,065,568		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		990,743	406,930		
46	Life Insurance (426.2)		-1,951,264	-532,500		
47	Penalties (426.3)			10,775		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		537,211	507,369		
49	Other Deductions (426.5)		302,842	1,250,953		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		-120,468	1,643,527		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	203,446	222,421		
53	Income Taxes-Federal (409.2)	262-263	-491,739	4,232,989		
54	Income Taxes-Other (409.2)	262-263	-122,171	1,075,567		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	6,828,601			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277				
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		6,418,137	5,530,977		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		21,541,950	12,891,064		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		85,942,957	75,204,143		
63	Amort. of Debt Disc. and Expense (428)		2,131,938	1,852,282		
64	Amortization of Loss on Required Debt (428.1)		606,648	606,648		
65	(Less) Amort. of Premium on Debt-Credit (429)		520,343	520,343		
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)					
68	Other Interest Expense (431)		492,644	128,570		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		4,634,370	1,980,183		
70	Net Interest Charges (Total of lines 62 thru 69)		84,019,474	75,291,117		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		292,705,433	348,616,445		
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)		292,705,433	348,616,445		

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

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.

BALANCE SHEET

Title of Account	Balance End of Year	Title of Account	Balance End of Year
UTILITY PLANT		PROPRIETARY CAPITAL	
Utility Plant.....		CAPITAL STOCK	
OTHER PROPERTY AND INVESTMENTS		Common Stock Issued.....	
Nonutility Property.....		Preferred Stock Issued.....	
Investment in Associated Companies.....		Capital Stock Subscribed.....	
Other Investments.....		Premium on Capital Stock.....	
Special Funds.....		Total.....	
Total Other Property and Investments		SURPLUS	
CURRENT AND ACCRUED ASSETS		Other Paid-In Capital.....	
Cash.....		Earned Surplus.....	
Special Deposits.....		Surplus Invested in Plant.....	
Working Funds.....		Total.....	
Temporary Cash Investments.....		Total Propriety Capital.....	
Notes and Accounts Receivable.....		LONG-TERM DEBT	
Receivables from Associated Companies.....		Bonds.....	
Materials and Supplies.....		Advances from Associated Companies.....	
Allowances.....		Other Long-Term Debt.....	
Prepayments.....		Total Long-Term Debt.....	
Rents Receivable.....		OTHER NON CURRENT LIABILITIES	
Accrued Utility Revenues.....		Asset Retirement Obligations.....	
Misc. Current and Accrued Assets.....		Accumulated Provision for Pensions and Benefits..	
Total Current and Accrued Assets.....		Total Other Noncurrent Obligations.....	
DEFERRED DEBITS		CURRENT AND ACCRUED LIABILITIES	
Unamortized Debt Discount and Expense.....		Notes Payable.....	
Temporary facilities.....		Accounts Payable.....	
Unamortized Loss on Reacquired Debt.....		Payables to Associated Companies.....	
Reserve for Deferred Income Taxes.....		Customer Deposits.....	
Regulatory Assets.....		Taxes Accrued.....	
Miscellaneous Deferred Debits.....		Interest Accrued.....	
Total Deferred Debits.....		Dividends Declared.....	
CAPITAL STOCK DISCOUNT AND EXPENSE		Matured Long-Term Debt.....	
Discount on Capital Stock.....		Matured Interest.....	
Capital Stock Expense.....		Tax Collections Payable.....	
Total Capital Stock Discount and expense.....		Misc. Current and Accrued Liabilities.....	
REACQUIRED SECURITIES		Total Current and Accrued Liabilities.....	
Reacquired Capital Stock.....		DEFERRED CREDITS	
Reacquired Bonds.....		Acc. Deferred Investment Tax Credit.....	
Total Reacquired Securities.....		Unamortized Premium on Debt.....	
Total Assets and Other Debits.....		Customer Advances for Construction.....	
		Regulatory Liabilities.....	
		Other Deferred Credits.....	
		Total Deferred Credits.....	
		RESERVES	
		Reserves for Depreciation.....	
		Reserves for Amortization.....	
		Reserves for Uncollectible Accounts.....	
		Operating Reserves.....	
		Reserve for Depreciation and Amortization of Nonutility Property.....	
		Reserves for Deferred Income Taxes.....	
		Total Reserves.....	
		CONTRIBUTIONS IN AID OF CONSTRUCTION	
		Contributions in Aid of Construction.....	
		Total Liabilities and Other Credits.....	

NOTES: SEE THE ATTACHED AUDITED BALANCE SHEET FOR 2016 IN THE FERC FORM 1 FORMAT.

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	7,796,064,193	7,190,284,136
3	Construction Work in Progress (107)	200-201	236,234,452	310,452,811
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		8,032,298,645	7,500,736,947
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,256,001,075	2,103,184,189
6	Net Utility Plant (Enter Total of line 4 less 5)		5,776,297,570	5,397,552,758
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)		5,776,297,570	5,397,552,758
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		1,059,734	539,951
19	(Less) Accum. Prov. for Depr. and Amort. (122)		51,067	38,563
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	9,861,526	9,481,191
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)		79,640	79,640
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		95,072,676	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	1,358,207
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		106,022,509	11,420,426
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		0	0
36	Special Deposits (132-134)		11,781,542	8,502,013
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		224,472,668	211,299,666
41	Other Accounts Receivable (143)		104,057,439	141,024,091
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		54,666,946	52,522,953
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		10,422,611	4,078,950
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	39,465,621	36,398,906
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	27,790,102	43,296,219

Name of Respondent NSTAR 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	-506	5,349
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)		24,371,613	2,811,903
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		2,606,644	2,068,052
61	Accrued Utility Revenues (173)		31,632,001	29,463,999
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		0	1,358,207
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	1,358,207
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)		421,932,789	426,426,195
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		12,760,056	11,784,063
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	1,334,465,321	1,450,356,143
73	Prelim. Survey and Investigation Charges (Electric) (183)		1,059,478	1,295,702
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)		51,171	-11,003
77	Temporary Facilities (185)		-1,816,475	-2,700,519
78	Miscellaneous Deferred Debits (186)	233	57,950,883	58,678,326
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		11,652,698	12,259,346
82	Accumulated Deferred Income Taxes (190)	234	160,663,328	35,729,300
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,576,786,460	1,567,391,358
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		7,881,039,328	7,402,790,737

Name of Respondent NSTAR Electric Company	This Report 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.: 52 Column: c

Represents the value of Renewable Energy Certificates (RECs) that NSTAR 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.: 52 Column: d

Represents the value of Renewable Energy Certificates (RECs) that NSTAR 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.: 64 Column: d

For Form 1 reporting purposes, for the year ended December 31, 2015, \$1,358,207 was erroneously included on line 66 (Less) Long-Term portion of Derivative Instrument Assets-Hedges, but should have been included on line 64 (Less) Long-Term portion of Derivative Instrument Assets. The change is effected in this filing.

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

For Form 1 reporting purposes, the following reclassification of debit or credit balance accounts at December 31, 2016 are being included with Account 182.3 - Other Regulatory Assets. The balances are as follows:

Balance in Account 182.3	<u>\$1,122,087,591</u> Dr.
Reclass of balances from Account 254: Deferred Energy Efficiency	<u>148,725,222</u> Dr.
Reclass of balances to Account 254: Transition Reconciliation - Cambridge Electric Company	<u>3,627,526</u> Dr.
Reclass of balances to Account 254: Deferred Smart Grid costs	<u>307,180</u> Dr.
Reclass of balances to Account 254: CPSL costs	<u>475,193</u> Dr.
Reclass of balances to Account 254: Transition Reconciliation - Boston Edison	<u>8,605,307</u> Dr.
Reclass of balances to Account 254: Transmission Reconciliation	<u>32,332,945</u> Dr.
Reclass of balances to Account 254: Pension and PBOP	<u>18,304,357</u> Dr.
Account 182.3 Being Reported	<u>\$1,334,465,321</u> Dr.

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

For Form 1 reporting purposes, the following reclassification of debit or credit balance accounts at December 31, 2015 are being included with Account 182.3 - Other Regulatory Assets. The balances are as follows:

Balance in Account 182.3	<u>\$1,310,140,707</u> Dr.
Reclass of balances from Account 254: Deferred Energy Efficiency	<u>136,934,424</u> Dr.

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

Reclass of balances to Account 254: Transition Reconciliation - Cambridge Electric Company	_____ 792,917 Dr.
Reclass of balances to Account 254: Deferred Smart Grid costs	_____ 581,455 Dr.
Reclass of balances to Account 254: CPSL costs	_____ 1,906,640 Dr.
Account 182.3 Being Reported	\$1,450,356,143 Dr.

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	100	100
3	Preferred Stock Issued (204)	250-251	43,000,000	43,000,000
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	2,230,445,418	2,180,445,418
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	438,467,346	426,402,248
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	2,448,737	2,068,402
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)	368,167	545,260
16	Total Proprietary Capital (lines 2 through 15)		2,714,729,768	2,652,461,428
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	2,100,000,000	2,050,000,000
22	Unamortized Premium on Long-Term Debt (225)		450,964	971,307
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		9,574,415	9,421,659
24	Total Long-Term Debt (lines 18 through 23)		2,090,876,549	2,041,549,648
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		1,664,937	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		28,687,169	29,191,699
29	Accumulated Provision for Pensions and Benefits (228.3)		115,836,115	212,021,196
30	Accumulated Miscellaneous Operating Provisions (228.4)		-2,915,000	-1,010,404
31	Accumulated Provision for Rate Refunds (229)		4,000,000	5,400,000
32	Long-Term Portion of Derivative Instrument Liabilities		926,173	912,954
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		36,653,402	35,251,747
35	Total Other Noncurrent Liabilities (lines 26 through 34)		184,852,796	281,767,192
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		126,500,000	62,500,000
38	Accounts Payable (232)		231,471,230	228,250,033
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		91,465,834	38,647,539
41	Customer Deposits (235)		6,265,203	5,666,492
42	Taxes Accrued (236)	262-263	4,832,898	8,315,509
43	Interest Accrued (237)		19,054,172	18,558,018
44	Dividends Declared (238)		489,999	490,000
45	Matured Long-Term Debt (239)		0	0

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)		2,718,792	1,558,317
48	Miscellaneous Current and Accrued Liabilities (242)		165,770,815	197,890,385
49	Obligations Under Capital Leases-Current (243)		154,412	0
50	Derivative Instrument Liabilities (244)		2,794,085	1,424,592
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		926,173	912,954
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)		650,591,267	562,387,931
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		36,207,421	33,136,469
57	Accumulated Deferred Investment Tax Credits (255)	266-267	4,152,238	5,421,672
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	13,898,186	13,437,084
60	Other Regulatory Liabilities (254)	278	186,183,626	13,477,689
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		1,357,329,971	1,235,875,363
64	Accum. Deferred Income Taxes-Other (283)		642,217,506	563,276,261
65	Total Deferred Credits (lines 56 through 64)		2,239,988,948	1,864,624,538
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		7,881,039,328	7,402,790,737

Name of Respondent NSTAR Electric Company	This Report 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.: 2 Column: c
Information on Formula Rates:

Page 106.2 line 1 Amount stipulated per contract.

Schedule Page: 112 Line No.: 2 Column: d
Information on Formula Rates:

Page 106.2 line 1 Amount stipulated per contract.

Schedule Page: 112 Line No.: 3 Column: c
Information on Formula Rates:

Page 106 lines 16, 19 and 23 Amount stipulated per contract.

Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 112 Line No.: 3 Column: d
Information on Formula Rates:

Page 106 lines 16, 19 and 23 Amount stipulated per contract.

Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 112 Line No.: 16 Column: c
Information on Formula Rates:

Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 112 Line No.: 16 Column: d
Information on Formula Rates:

Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 112 Line No.: 18 Column: c
Information on Formula Rates:

Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 112 Line No.: 18 Column: d
Information on Formula Rates:

Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 112 Line No.: 21 Column: c
Information on Formula Rates:

Page 106 lines 16, 19 and 23 Amount stipulated per contract.

Page 106.2 lines 1, 5 Amount stipulated per contract.

Schedule Page: 112 Line No.: 21 Column: d
Information on Formula Rates:

Page 106 lines 16, 19 and 23 Amount stipulated per contract.

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

Page 106.2 lines 1, 5 Amount stipulated per contract.

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

For Form 1 reporting purposes, the following reclassification or debit or credit balance accounts at December 31, 2016 are being included with Account 254 - Other Regulatory Liabilities. The balances are as follows:

Balance in Account 254	<u>\$26,194,104</u> Dr.
Reclass of balances to Account 182.3: Deferred Energy Efficiency	<u>148,725,222</u> Cr.
Reclass of balances from Account 182.3: Transition Reconciliation – Cambridge Electric Company	<u>3,627,526</u> Cr.
Reclass of balances from Account 182.3: Transition Reconciliation - Boston Edison	<u>8,605,307</u> Cr.
Reclass of balances from Account 182.3: Deferred Smart Grid costs	<u>307,180</u> Cr.
Reclass of balances from Account 182.3: CPSL costs	<u>475,193</u> Cr.
Reclass of balances from Account 182.3: Transmission Reconciliation	<u>32,332,945</u> Cr.
Reclass of balances from Account 182.3: Pension and PBOP	<u>18,304,357</u> Cr.
Account 254 Being Reported	<u>\$186,183,626</u> Cr.

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

For Form 1 reporting purposes, the following reclassification or debit or credit balance accounts at December 31, 2015 are being included with Account 254 - Other Regulatory Liabilities. The balances are as follows:

Balance in Account 254	\$126,737,747 Dr.
Reclass of balances from Account 182.3: Deferred Energy Efficiency	136,934,424 Cr.
Reclass of balances to Account 182.3: Transition Reconciliation - Cambridge Electric Company	792,917 Cr.
Reclass of balances to Account 182.3: Deferred Smart Grid costs	581,455 Cr.
Reclass of balances to Account 182.3: CPSL costs	<u>1,906,640</u> Cr.
Account 254 Being Reported	<u>\$13,477,689</u> Cr.

STATEMENT OF EARNED SURPLUS

Account	Amount for Year	Inc/(Dec) from Preceding Year
Unappropriated Earned Surplus (at beginning of period).....	\$428,470,650	\$148,656,445
Balance Transferred from Income.....	292,705,433	(55,911,012)
Miscellaneous Credits to Surplus.....		0
Miscellaneous Debits to Surplus.....		
Appropriations of Surplus.....		
Net Additions to Earned Surplus.....	292,705,433	(55,911,012)
Dividends Declared-Preferred Stock.....	1,980,000	0
Dividends Declared-Common Stock.....	278,300,000	80,300,000
Unappropriated Earned Surplus (at end of period).....	\$440,916,083	\$12,445,433

ELECTRIC OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Inc/(Dec) from Preceding Year
SALES OF ELECTRICITY		
Residential Sales.....	\$1,086,268,017	(\$126,059,509)
Commercial and Industrial Sales.....		
Small (or Commercial).....	1,181,752,933	6,629,041
Large (or Industrial).....	85,011,055	407,093
Public Street and Highway Lighting.....	11,162,315	(338,550)
Other Sales to Public Authorities.....		
Sales to Railroad and Railways.....		
Interdepartmental Sales.....		
Miscellaneous Electric Sales.....		
Total Sales to Ultimate Consumers.....	2,364,194,320	(119,361,925)
Sales for Resale.....	86,437,322	(40,583,089)
Less: Provision for Rate Refunds.....		4,100,000
Total Sales of Electricity.....	2,450,631,642	(164,045,014)
OTHER OPERATING REVENUES		
Forfeited Discounts.....	3,235,303	(534,101)
Miscellaneous Service Revenues.....		
Sales of Water and Water Power.....		
Rent from Electric Property.....	10,257,138	(495,543)
Interdepartmental Rents.....		
Other Electric Revenues.....	324,826,405	(43,589,727)
Total Other Operating Revenues.....	338,318,846	(44,619,371)
Total Electric Operating Revenues.....	\$2,788,950,488	(\$208,664,385)

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Power Production Expenses.....	\$	\$	\$
Electric Generation			
Steam Power.....			
Nuclear Power.....			
Hydraulic Power.....			
Other Power.....			
Other Power Supply Expenses.....	836,698,107		836,698,107
Total Power Production Expenses.....	836,698,107	0	836,698,107
Transmission Expenses..(Note).....	399,624,420	10,867,477	410,491,897
Distribution Expenses.....	60,876,311	51,163,774	112,040,085
Customer Accounts Expenses.....	345,706,415		345,706,415
Sales Expenses.....	189,973		189,973
Administrative and General Expenses.....	162,571,237	(547)	162,570,690
Total Electric Operation and Maintenance Expenses.....	\$1,805,666,463	\$62,030,704	\$1,867,697,167

Note: Includes \$289,668 Regional Transmission and Market Op Expense

GAS OPERATING REVENUES

Account	Operating Revenues	
	Amount for Year	Increase or (Decrease) from Preceding Year
SALES OF GAS		
Residential Sales.....	NONE	NONE
Commercial and Industrial Sales		
Small (or Commercial).....		
Large (or Industrial).....		
Other Sales to Public Authorities.....		
Interdepartmental Sales.....		
Miscellaneous Gas Sales.....		
Total Sales to Ultimate Consumers.....	NONE	NONE
Sales for Resale.....		
Total Sales of Gas.....	NONE	NONE
OTHER OPERATING REVENUES		
Miscellaneous Service Revenues.....		
Revenues from Transportation of Gas to Others.....		
Sales of Products Extracted from Natural Gas.....		
Revenues from Natural Gas Processed by Others.....		
Rent from Gas Property.....		
Interdepartmental Rents.....		
Other Gas Revenues.....		
Total Other Operating Revenues.....	NONE	NONE
Total Gas Operating Revenues.....	NONE	NONE

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Steam Production.....	NONE	NONE	NONE
Manufactured Gas Production.....			
Other Gas Supply Expenses.....			
Total Production Expenses.....	NONE	NONE	NONE
Local Storage Expenses.....			
Transmission and Distribution Expense.....			
Customer Accounts Expense.....			
Sales Expense.....			
Administrative and General Expenses.....			
Total Gas Operation and Maintenance Expenses.....	NONE	NONE	NONE

April 13, 2017, I hereby certify that the foregoing statements are full, just and true to the best of my knowledge and belief. This statement is signed under the penalties of perjury


 Christine L. Vaughan - Vice President-Rates and Regulatory Requirements and Treasurer


 Jay S. Buth - Vice President, Controller and Chief Accounting Officer