

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 2017/Q4



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USA

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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, 2017, 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, 2017, 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 on page 123.1 of 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, 2018

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 1,168 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 168 hours per response.

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

GENERAL INSTRUCTIONS

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

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

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

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

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

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

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

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

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

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

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

DEFINITIONS

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

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

EXCERPTS FROM THE LAW

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

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

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

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

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

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

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

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

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

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

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

General Penalties

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

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**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 <u>2017/Q4</u>
03 Previous Name and Date of Change (if name changed during year) NSTAR Electric Company / /		
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. Buth	03 Signature  Jay S. Buth	04 Date Signed (Mo, Da, Yr) 04/13/2018
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.

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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 2017/Q4
LIST OF SCHEDULES (Electric Utility)					
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)		
1	General Information	101			
2	Control Over Respondent	102			
3	Corporations Controlled by Respondent	103			
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 2017/Q4
LIST OF SCHEDULES (Electric Utility) (continued)					
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)		
37	Other Deferred Credits	269			
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	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: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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LIST OF SCHEDULES (Electric Utility) (continued)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Line Statistics Pages	422-423	
68	Transmission Lines Added During the Year	424-425	Not Applicable
69	Substations	426-427	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	<p>Stockholders' Reports Check appropriate box:</p> <p><input type="checkbox"/> Two copies will be submitted</p> <p><input checked="" type="checkbox"/> No annual report to stockholders is prepared</p>		

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>2017/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

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CONTROL OVER RESPONDENT

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

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

Manner in Which Control was Held: Ownership of Common Stock

Extent of Control: 100%

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 2017/Q4
CORPORATIONS CONTROLLED BY RESPONDENT					
<p>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.</p> <p>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.</p> <p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p>					
<p>Definitions</p> <p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>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.</p>					
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.				
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
NSTAR Electric Company			2017/Q4
FOOTNOTE DATA			

Schedule Page: 103 Line No.: 3 Column: c

As of 11:59 p.m. Eastern time, on December 31, 2017, Western Massachusetts Electric Company merged with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation. As a result NSTAR Electric Company's "Percent Voting Stock Owned" is increased to 21 percent.

Schedule Page: 103 Line No.: 6 Column: c

As of 11:59 p.m. Eastern time, on December 31, 2017, Western Massachusetts Electric Company merged with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation. As a result NSTAR Electric Company's "Percent Voting Stock Owned" is increased to 23.5 percent.

Schedule Page: 103 Line No.: 9 Column: c

As of 11:59 p.m. Eastern time, on December 31, 2017, Western Massachusetts Electric Company merged with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation. As a result NSTAR Electric Company's "Percent Voting Stock Owned" is increased to 7 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 2017/Q4
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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	James J. Judge	
2	Chief Executive Officer	Werner J. Schweiger	
3	President and Chief Operating Officer	Craig A. Hallstrom	
4	Executive Vice President and General Counsel	Gregory B. Butler	
5	Executive Vice President and Chief Financial Officer	Philip J. Lembo	
6	Senior Vice President-Transmission	Kathleen A. Shea	
7	Vice President-Supply Chain, Environmental Affairs		
8	and Property Management	Ellen K. Anglely	
9	Vice President, Controller and Chief Accounting Officer	Jay S. Buth	
10	Vice President-Energy Supply	James G. Daly	
11	Vice President-Electric Field Operations	Douglas W. Foley	
12	Vice President-Electric System Operations	Michael F. Hayhurst	
13	Vice President-Station Operations and		
14	Field Engineering/Communications	Joseph D. Luchini	
15	Vice President-Engineering	Paul R. Renaud	
16	Vice President-Rates and Regulatory Requirements		
17	and Treasurer	Christine L. Vaughan	
18	Secretary and Clerk	Richard J. Morrison	
19	Assistant Treasurer-Corporate Finance		
20	and Cash Management	Emile G. O'Neil	
21			
22	See Footnotes for Page 104 for changes to		
23	incumbents made during the year.		
24			
25	Salaries are not disclosed as they are paid by		
26	Eversource Energy Service Company.		
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
NSTAR Electric Company			2017/Q4
FOOTNOTE DATA			

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

Philip J. Lembo, formerly Executive Vice President, Chief Financial Officer and Treasurer, was elected Executive Vice President and Chief Financial Officer, effective March 31, 2017.

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

Michael F. Hayhurst, formerly Vice President-Electric Distribution and Transmission System Operations, was elected Vice President-Electric System Operations, effective January 22, 2017.

Schedule Page: 104 Line No.: 14 Column: b

Joseph D. Luchini was elected Vice President-Station Operations and Field Engineering/Communications, effective January 22, 2017.

Schedule Page: 104 Line No.: 17 Column: b

Christine L. Vaughan was elected Vice President-Rates and Regulatory Requirements and Treasurer, effective March 31, 2017.

Schedule Page: 104 Line No.: 20 Column: b

Emile G. O'Neil was elected Assistant Treasurer-Corporate Finance and Cash Management, effective March 31, 2017.

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 2017/Q4
DIRECTORS					
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.					
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.					
Line No.	Name (and Title) of Director (a)			Principal Business Address (b)	
1	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 and Chief Financial Officer)				
8					
9	Werner J. Schweiger (Chief Executive Officer)			107 Selden Street, Berlin, CT 06037	
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11	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 End of 2017/Q4
INFORMATION ON FORMULA RATES FERC Rate Schedule/Tariff Number FERC Proceeding				
Does the respondent have formula rates?			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.				
Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding		
1	ISO New England Inc. Transmission, Markets and	EL11-66, ER07-549, EL07-71, EC06-126,		
2	Services Tariff, Section II, Schedule 21-NSTAR	ER16-1023, ER18-132		
3				
4	ISO New England Inc. Transmission, Markets and	ER05-754, ER18-132		
5	Services Tariff, Section II, Schedule 20A-NSTAR			
6				
7	ISO New England Inc. Transmission, Markets and	EL11-66, ER11-3269, ER15-1629, ER16-2378		
8	Services Tariff, Attachment F	ER16-1023, ER18-132		
9				
10	NSTAR Electric Company, Rate Schedule FERC No. 210	ER07-548		
11	(MATEP LLC - Brighton Station #329)			
12				
13	NSTAR Electric Company, Rate Schedule FERC No. 220	ER12-956		
14	(MATEP LLC - Colburn Station #350)			
15				
16	NSTAR Electric Company, Rate Schedule FERC No. 205	ER10-568		
17	(Massachusetts Port Authority)			
18				
19	NSTAR Electric Company (f/k/a Boston Edison	ER07-595		
20	Company), Rate Schedule FERC No. 200			
21	(Massachusetts Bay Transportation Authority)			
22				
23	NSTAR Electric Company, Rate Schedule FERC	ER11-96		
24	No. 270 (Town of Belmont TSA)			
25				
26	NSTAR Electric Company (f/k/a Boston Edison	ER91-149, ER86-562, ER87-232		
27	Company), Rate Schedule FERC No. 169			
28	(Concord Municipal Light Plant)			
29				
30	NSTAR Electric Company (f/k/a Boston Edison	ER99-2598		
31	Company), Rate Schedule FERC No. 196 (ANP			
32	Blackstone Energy Company - Annual			
33	Facilities Charge)			
34				
35	NSTAR Electric Company (f/k/a Commonwealth	ER03-1348		
36	Electric Company), Service Agreement No. 27			
37	under ISO New England Inc. Transmission,			
38	Markets and Services Tariff, Section II, Schedule			
39	21-NSTAR (Entergy Nuclear Generation Company			
40	RFA Barnstable Capacitor Bank)			
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 2017/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	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 2017/Q4
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	
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 3/31/1980		
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	NSTAR Electric Company	ER18-424		
15	Service Agreement No. IA-NSTAR-35			
16	(Covanta SEMASS Interconnection Agreement)			
17				
18				
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-ISON/NSTAR-16-04			
38	(Exelon West Medway II, LLC Operation,			
39	Maintenance and Capital Cost Reimbursement)			
40				
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 2017/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	ISO New England Inc. Transmission, Markets and	ER18-132
2	Services Tariff, Schedule 1, Appendix A	
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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 2017/Q4
INFORMATION ON FORMULA RATES FERC Rate Schedule/Tariff Number FERC Proceeding					
Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website					
Line No.	Accession No.	Document Date Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1	20160729-5145	07/29/2016	RT04-2-000	Annual New England Participating	ISO New England Inc. Transmission,
2		07/29/2016	ER09-1532-000	Transmission Owners Administrative	Markets and Services Tariff,
3				Regional Network Service	Attachment F
4				Information Filing	
5					
6	20170531-5199	05/30/2017	ER09-1243-000	Annual Informational Filing	ISO New England Inc. Transmission,
7		05/31/2017	ER07-549-000	of NSTAR Electric Company	Markets and Services Tariff, Section II,
8					Schedule 21-NSTAR
9					
10	20170630-5150	06/29/2017	ER09-1243-000	Annual Informational Filing	ISO New England Inc. Transmission,
11	20170630-5151	06/30/2017	ER07-549-000	CWIP Supplement of NSTAR	Markets and Services Tariff, Section II,
12				Electric Company	Schedule 21-NSTAR
13					
14	20170728-5230	07/28/2017	RT04-2-000	Annual New England Participating	ISO New England Inc. Transmission,
15		07/28/2017	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 2017/Q4
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INFORMATION ON FORMULA RATES
Formula Rate Variances

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

Line No.	Page No(s).	Schedule	Column	Line No
1	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	9,13,49,50,58,61,62,66
5				67,75,99,104
6	219	Accum Provision for Depr of Electric (Account 108)	b	18,25,26,28
7	234	Accumulated Deferred Income Taxes	c	2
8	262-263	Taxes Accrued, Prepaid and Charged During Year	i	27
9	275	Accum Deferred Income Taxes-Property (Acct. 282)	k	9
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	336	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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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 2017/Q4
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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: (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			2017/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. None
2. On December 31, 2017, Western Massachusetts Electric Company was merged with and into NSTAR Electric Company. The transaction was authorized by FERC on March 2, 2017 in *NSTAR Electric Company and Western Massachusetts Electric Company*, 158 FERC ¶61,62,155 (2017), and by the Massachusetts Department of Public Utilities on November 30, 2017 in *Petition of NSTAR Electric Company and Western Massachusetts Electric Company*, D.P.U. 17-05 (2017).

A FERC Form 1 is being filed separately for each of Western Massachusetts Electric Company and NSTAR Electric Company for the 2017 reporting year.

3. None
4. **Expense:**

Boston, MA: A lease amendment was executed on December 29, 2016 to extend the term of NSTAR Electric Company's office lease of the 17th floor of the Prudential Center in Boston, MA for a period of five years from December 1, 2017 to November 30, 2022. The annual rental during the extended term will be \$1,540,560.

Wareham, MA: NSTAR Electric Company executed a lease with JAM Realty Trust on March 22, 2017 for a 16.36 acre parcel of land located off Seth Tobey Road. The lease term is 25 years with an option for two additional terms of 10 years each. The commencement date of the lease was June 12, 2017; the initial annual rent is \$220,000 with a 1.5% increase annually.

Boston, MA, East Cottage Street – NSTAR Electric Company completed a new lease with SG National LLC on June 13, 2017 to extend the term of its Massachusetts Avenue Service Center Garage for an additional period of ten years from June 13, 2017 through June 12, 2027. The lease also contains one 10 year renewal option, followed by one 5 year renewal option. The new lease increases rent from \$280,574/yr to \$598,000/yr during the lease years 1 - 5 of the renewal period, then again to \$669,760/year during lease years 6 - 10 of the renewal period.

Income:

Westwood, MA: NSTAR Electric Company and its affiliate NSTAR Gas Company executed a lease agreement with Beth Israel Deaconess Physicians Organization LLC. on February 8, 2017 for the lease of 21,528 square feet of office space in the Westwood office building. The lease is for a term of twelve years and one month commencing June 1, 2017 and provides for the following annual rental:

Yr 1: \$538,200
Yr 2: \$554,346
Yr 3: \$570,492
Yr 4: \$586,638
Yr 5: \$602,784
Yr 6: \$618,930
Yr 7: \$635,076
Yr 8: \$651,222

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			2017/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

Yr 9: \$667,368
Yr 10: \$683,514
Yr 11: \$699,660
Yr 12: \$715,806

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 November 30, 2017, 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, effective December 31, 2017 through December 30, 2019.

NSTAR Electric is a party to a five-year \$650 million revolving credit facility. The revolving credit facility's termination date is December 8, 2022. The revolving credit facility serves to backstop NSTAR Electric's \$650 million commercial paper program. As of December 31, 2017, NSTAR Electric had no borrowings outstanding under this facility.

As of December 31, 2017, NSTAR Electric had \$234 million in borrowings outstanding under its commercial paper program.

On May 15, 2017, NSTAR Electric issued \$350 million of 3.20 percent Debentures due to mature in 2027. The proceeds, net of issuance costs, were used to repay short-term borrowings and fund capital expenditures and working capital.

On October 5, 2017, NSTAR Electric issued \$350 million of 3.20 percent Debentures due to mature in 2027. The debentures are part of the same series of NSTAR Electric's existing 3.20 percent Debentures that were initially issued in May 2017. The aggregate outstanding principal amount for the 3.20 percent Debentures is now \$700 million. The proceeds, net of issuance costs, were used to redeem the long-term debt that matured on November 15, 2017.

On November 15, 2017, NSTAR Electric repaid at maturity the \$400 million 5.625 percent Debentures.

7. None

Estimated Annual Effect and Nature of Important Wage Scale Changes

Company	Group	Effective Date	2017 Number of Employees	General Wage Increase Percent	Estimated Annualized Cost of Increase
NSTAR	USWA 12004	03/31/17	251	3.00%	\$645,655
NSTAR	UWUA 369	06/01/17	1,742	2.50%	\$3,778,186

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)

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			2017/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

12. N/A

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 2017/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	8,188,063,639	7,796,064,193
3	Construction Work in Progress (107)	200-201	358,695,816	236,234,452
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		8,546,759,455	8,032,298,645
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,427,130,956	2,256,001,075
6	Net Utility Plant (Enter Total of line 4 less 5)		6,119,628,499	5,776,297,570
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)		6,119,628,499	5,776,297,570
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		1,097,451	1,059,734
19	(Less) Accum. Prov. for Depr. and Amort. (122)		42,819	51,067
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	6,440,072	9,861,526
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)		131,092,465	95,072,676
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		138,666,809	106,022,509
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)		12,816,381	11,781,542
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		230,873,891	224,472,668
41	Other Accounts Receivable (143)		100,091,861	104,057,439
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		53,988,072	54,666,946
43	Notes Receivable from Associated Companies (145)		175,700,000	0
44	Accounts Receivable from Assoc. Companies (146)		29,024,769	10,422,611
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	45,411,900	39,465,621
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	47,931,737	27,790,102

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 2017/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	379,404	-506
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)		10,509,774	24,371,613
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		5,134,670	2,606,644
61	Accrued Utility Revenues (173)		31,708,000	31,632,001
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		635,594,315	421,932,789
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		17,196,727	12,760,056
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	1,310,116,781	1,310,116,781
73	Prelim. Survey and Investigation Charges (Electric) (183)		355,644	1,059,478
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)		-83,015	51,171
77	Temporary Facilities (185)		-1,270,673	-1,816,475
78	Miscellaneous Deferred Debits (186)	233	49,603,343	57,950,883
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 Reacquired Debt (189)		11,046,050	11,652,698
82	Accumulated Deferred Income Taxes (190)	234	305,411,665	160,663,328
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		1,692,376,522	1,576,786,460
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		8,586,266,145	7,881,039,328

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 2017/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.: 72 Column: c

For Form 1 reporting purposes, the following reclassification of debit or credit balance accounts at December 31, 2017 are being included with Account 182.3 - Other Regulatory Assets. The balances are as follows:

Balance in Account 182.3 \$1,108,823,508 Dr.

Reclass of balances from Account 254:
Deferred Energy Efficiency 134,250,783 Dr.

Reclass of balances to Account 254:
Transition Reconciliation - Boston Edison 9,791,559 Dr.

Reclass of balances to Account 254:
Transition Reconciliation -
Cambridge Electric Company 353,980 Dr.

Reclass of balances to Account 254:
Deferred Transmission Revenues 16,762,987 Dr.

Reclass of balances to Account 254:
Pension and PBOP 40,133,964 Dr.

Account 182.3 Being Reported \$1,310,116,781 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, 2016 are being included with Account 182.3 - Other Regulatory Assets. The balances are as follows:

Balance in Account 182.3 \$1,122,087,591 Dr.

Reclass of balances from Account 254:
Deferred Energy Efficiency 148,725,222 Dr.

Reclass of balances to Account 254:
Transition Reconciliation -
Cambridge Electric Company 3,627,526 Dr.

Reclass of balances to Account 254:
Deferred Smart Grid costs 307,180 Dr.

Reclass of balances to Account 254:
CPSL costs 475,193 Dr.

Reclass of balances to Account 254:

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			2017/Q4
FOOTNOTE DATA			

Transition Reconciliation - Boston Edison 8,605,307 Dr.

Reclass of balances to Account 254:
Transmission Reconciliation 32,332,945 Dr.

Reclass of balances to Account 254:
Pension and PBOP 18,304,357 Dr.

Account 182.3 Being Reported \$1,334,465,321 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) / /	Year/Period of Report end of 2017/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	2,232,745,418	2,230,445,418
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	568,047,988	438,467,346
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-6,889,491	2,448,737
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)	104,261	368,167
16	Total Proprietary Capital (lines 2 through 15)		2,837,008,276	2,714,729,768
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	2,400,000,000	2,100,000,000
22	Unamortized Premium on Long-Term Debt (225)		3,998,400	450,964
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		9,093,066	9,574,415
24	Total Long-Term Debt (lines 18 through 23)		2,394,905,334	2,090,876,549
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		3,754,457	1,664,937
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		31,462,531	28,687,169
29	Accumulated Provision for Pensions and Benefits (228.3)		74,691,255	115,836,115
30	Accumulated Miscellaneous Operating Provisions (228.4)		-443,918	-2,915,000
31	Accumulated Provision for Rate Refunds (229)		1,903,600	4,000,000
32	Long-Term Portion of Derivative Instrument Liabilities		176,611	926,173
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		38,399,849	36,653,402
35	Total Other Noncurrent Liabilities (lines 26 through 34)		149,944,385	184,852,796
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		234,000,000	126,500,000
38	Accounts Payable (232)		258,250,505	231,471,230
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		70,939,735	91,465,834
41	Customer Deposits (235)		5,964,973	6,265,203
42	Taxes Accrued (236)	262-263	10,330,098	4,832,898
43	Interest Accrued (237)		19,008,676	19,054,172
44	Dividends Declared (238)		489,998	489,999
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) / /	Year/Period of Report end of 2017/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)		3,318,201	2,718,792
48	Miscellaneous Current and Accrued Liabilities (242)		192,570,318	165,770,815
49	Obligations Under Capital Leases-Current (243)		319,752	154,412
50	Derivative Instrument Liabilities (244)		1,232,421	2,794,085
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		176,611	926,173
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)		796,248,066	650,591,267
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		46,631,050	36,207,421
57	Accumulated Deferred Investment Tax Credits (255)	266-267	2,922,411	4,152,238
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	19,675,356	13,898,186
60	Other Regulatory Liabilities (254)	278	1,027,921,981	186,183,626
61	Unamortized Gain on Required Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		889,610,050	1,357,329,971
64	Accum. Deferred Income Taxes-Other (283)		421,399,236	642,217,506
65	Total Deferred Credits (lines 56 through 64)		2,408,160,084	2,239,988,948
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		8,586,266,145	7,881,039,328

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 2017/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.: 18 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

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 2017/Q4
FOOTNOTE DATA			

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.: 60 Column: c

For Form 1 reporting purposes, the following reclassification of debit or credit balance accounts at December 31, 2017 are being included with Account 254 - Other Regulatory Liabilities. The balances are as follows:

Balance in Account 254	<u>\$826,628,708 Cr.</u>
Reclass of balances to Account 182.3: Deferred Energy Efficiency	<u>134,250,783 Cr.</u>
Reclass of balances from Account 182.3: Transition Reconciliation - Boston Edison	<u>9,791,559 Cr.</u>
Reclass of balances from Account 182.3: Transition Reconciliation - Cambridge Electric Company	<u>353,980 Cr.</u>
Reclass of balances from Account 182.3: Deferred Transmission Revenues	<u>16,762,987 Cr.</u>
Reclass of balances from Account 182.3: Pension and PBOP	<u>40,133,964 Cr.</u>
Account 254 Being Reported	<u>\$1,027,921,981 Cr.</u>

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

For Form 1 reporting purposes, the following reclassification of 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 Dr.</u>
Reclass of balances to Account 182.3: Deferred Energy Efficiency	<u>148,725,222 Cr.</u>
Reclass of balances from Account 182.3: Transition Reconciliation - Cambridge Electric Company	<u>3,627,526 Cr.</u>
Reclass of balances from Account 182.3: Transition Reconciliation - Boston Edison	<u>8,605,307 Cr.</u>
Reclass of balances from Account 182.3: Deferred Smart Grid costs	<u>307,180 Cr.</u>
Reclass of balances from Account 182.3: CPSL costs	<u>475,193 Cr.</u>

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 2017/Q4
FOOTNOTE DATA			

Reclass of balances from Account 182.3:
Transmission Reconciliation

32,332,945 Cr.

Reclass of balances from Account 182.3:
Pension and PBOP

18,304,357 Cr.

Account 254 Being Reported

\$186,183,626 Cr.

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

Account 282 balance per balance sheet

\$ 889,610,050

ASC740 deferred income taxes (FAS109)

509,104,923

Transmission billing (sheet 3, line 16, col. c)

\$1,398,714,973

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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>2017/Q4</u>	
STATEMENT OF INCOME							
<p>Quarterly</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>5. If additional columns are needed, place them in a footnote.</p>							
<p>Annual or Quarterly if applicable</p> <p>5. Do not report fourth quarter data in columns (e) and (f)</p> <p>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.</p> <p>7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.</p>							
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	2,705,457,371	2,788,950,488			
3	Operating Expenses						
4	Operation Expenses (401)	320-323	1,666,564,608	1,805,666,463			
5	Maintenance Expenses (402)	320-323	67,433,249	62,030,704			
6	Depreciation Expense (403)	336-337	216,370,603	203,811,805			
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337					
8	Amort. & Depl. of Utility Plant (404-405)	336-337	5,823,660	8,947,887			
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)		34,868,072	35,443,683			
13	(Less) Regulatory Credits (407.4)		435,060	162,116			
14	Taxes Other Than Income Taxes (408.1)	262-263	134,959,827	136,539,507			
15	Income Taxes - Federal (409.1)	262-263	106,252,068	74,633,351			
16	- Other (409.1)	262-263	23,220,774	35,245,882			
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	136,559,653	157,697,018			
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	62,849,023	84,817,219			
19	Investment Tax Credit Adj. - Net (411.4)	266	-1,229,827	-1,269,434			
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)		2,327,538,604	2,433,767,531			
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		377,918,767	355,182,957			

Page 115

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 2017/Q4
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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)		377,918,767	355,182,957		
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)		1,036,862	265,701		
34	(Less) Expenses of Nonutility Operations (417.1)		599,126	64,912		
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-9,338,228	400,335		
37	Interest and Dividend Income (419)		1,497,818	163,397		
38	Allowance for Other Funds Used During Construction (419.1)		9,360,270	10,177,104		
39	Miscellaneous Nonoperating Income (421)		13,664,132	16,897,994		
40	Gain on Disposition of Property (421.1)		105,077			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		15,726,805	27,839,619		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		464,864	990,743		
46	Life Insurance (426.2)		-3,243,667	-1,951,264		
47	Penalties (426.3)					
48	Exp. for Certain Civic, Political & Related Activities (426.4)		608,159	537,211		
49	Other Deductions (426.5)		3,881,437	302,842		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		1,710,793	-120,468		
51	Taxes Applicable to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	220,463	203,446		
53	Income Taxes-Federal (409.2)	262-263	-2,410,460	-491,739		
54	Income Taxes-Other (409.2)	262-263	-307,443	-122,171		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	5,525,653	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)		3,028,213	6,418,137		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		10,987,799	21,541,950		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		94,844,445	85,942,957		
63	Amort. of Debt Disc. and Expense (428)		2,352,753	2,131,938		
64	Amortization of Loss on Required Debt (428.1)		606,648	606,648		
65	(Less) Amort. of Premium on Debt-Credit (429)		558,064	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)		-12,641,103	492,644		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		3,900,527	4,634,370		
70	Net Interest Charges (Total of lines 62 thru 69)		80,704,152	84,019,474		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		308,202,414	292,705,433		
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)		308,202,414	292,705,433		

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 2017/Q4
FOOTNOTE DATA			

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

Note that for the year ended December 31, 2017, 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, 2016, the total amount of Public Education expenses in Account 426.5 includes a transmission related component of \$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/Period of Report End of 2017/Q4
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STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		438,467,346	426,402,248
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)		317,540,642	292,305,098
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		-765,000	(765,000)
25	4.78% Cumulative Preferred Stock		-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			-186,000,000	(278,300,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-186,000,000	(278,300,000)
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)		568,047,988	438,467,346
	APPROPRIATED RETAINED EARNINGS (Account 215)			

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 2017/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)	308,202,414	292,705,433
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	216,370,603	203,811,805
5	Amortization of Intangible Plant	5,823,660	8,947,887
6	Amortization of Regulatory Assets	34,433,012	35,281,567
7	Amortization of Debt Discount, Premium and Expense	2,401,337	2,218,243
8	Deferred Income Taxes (Net)	79,236,283	79,708,400
9	Investment Tax Credit Adjustment (Net)	-1,229,827	-1,269,434
10	Net (Increase) Decrease in Receivables	-17,919,066	-11,915,052
11	Net (Increase) Decrease in Inventory	-6,326,188	-3,060,861
12	Net (Increase) Decrease in Allowances Inventory	-20,141,635	15,506,117
13	Net Increase (Decrease) in Payables and Accrued Expenses	17,939,564	-38,336,150
14	Net (Increase) Decrease in Other Regulatory Assets	22,196,040	2,636,746
15	Net Increase (Decrease) in Other Regulatory Liabilities	-54,098,390	100,501,850
16	(Less) Allowance for Other Funds Used During Construction	9,360,270	10,177,104
17	(Less) Undistributed Earnings from Subsidiary Companies	-9,338,228	400,335
18	Bad Debt Expense	17,233,557	27,978,341
19	Pension and PBOP Contributions, Net of Expense	-100,215,701	-37,669,604
20	Other, Net	-15,750,207	-27,036,804
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	488,133,414	639,431,045
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-535,921,139	-532,692,498
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	-9,360,270	-10,177,104
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-526,560,869	-522,515,394
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38	Increase in Notes Receivable to Associated Companies	-175,700,000	
39	Investments in and Advances to Assoc. and Subsidiary Companies	-2,300,000	
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent 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 2017/Q4
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STATEMENT OF CASH FLOWS

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54	Other Investments, Net		20,000
55	Contribution to Equity Method Investment	-3,616,775	
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-708,177,644	-522,495,394
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	700,000,000	250,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)	107,500,000	64,000,000
67	Other (provide details in footnote):		
68	Capital Contributions from Eversource Parent	2,300,000	50,000,000
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	809,800,000	364,000,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-400,000,000	-200,000,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Financing Expenses	-1,795,770	-675,651
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock	-1,960,000	-1,960,000
81	Dividends on Common Stock	-186,000,000	-278,300,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	220,044,230	-116,935,651
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)		
87			
88	Cash and Cash Equivalents at Beginning of Period		
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 2017/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 were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

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

Name of Respondent	This Report 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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The financial statements have been prepared in accordance with the accounting requirements of the FERC as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than GAAP. NSTAR Electric's Combined Notes to Financial Statements relate to all of Eversource Energy's subsidiaries, including CL&P, PSNH and WMECO, and accordingly, certain footnotes are not reflective of NSTAR Electric's financial statements contained herein. NSTAR Electric's Combined Notes to Financial Statements are prepared in conformity with GAAP (with the exception of presentation guidance related to combinations between entities under common control, which is further described below.)

On December 31, 2017, WMECO was merged into NSTAR Electric. In the 2017 Annual Report on Form 10-K, in accordance with GAAP, NSTAR Electric's financial statements and footnotes for all periods presented were retrospectively recast as if the merger occurred on the first day of the earliest reporting period. However, for the FERC Form 1 financial statement and footnote presentation, NSTAR Electric and WMECO have been presented as stand-alone entities for all periods presented.

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, 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, 419, 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.

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

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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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, 2017 through the issuance of the GAAP financial statements on February 23, 2018, and has updated such evaluation for disclosure purposes through April 13, 2018. See Note 25, "Subsequent Events," for further information.

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, B, D - L, N - R), 2, 3, 4, 6, 7, 8, 9 (A - D), 10, 11 (A - E, G), 13, 14, 15, 16, 17, 18, 23, 24, 25
NSTAR Electric Company	1 (A, B, D - I, K, L, N, O, Q, R), 2, 3, 6, 7, 8, 9 (A - D), 10, 11 (A - G), 13, 14, 16, 17, 18, 23, 24, 25
Public Service Company of New Hampshire	1 (A, B, D - I, K - O, Q, R), 2, 3, 6, 7, 8, 9 (A - D), 10, 11 (A - E, G), 12, 13, 14, 15, 16, 17, 24, 25
Western Massachusetts Electric Company	1 (A, B, D - G, I, K, L, N, O, Q, R), 2, 3, 6, 7, 8, 9 (A - D), 10, 11 (A - E, G), 13, 14, 15, 16, 17, 24, 25

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NSTAR Electric Company			
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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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 and WMECO (electric utilities), Yankee Gas and NSTAR Gas (natural gas utilities) and Aquarion (water utilities). Eversource provides energy delivery and/or water service to approximately 4 million electric, natural gas and water customers through eight regulated utilities in Connecticut, Massachusetts and New Hampshire.

On December 4, 2017, Eversource completed the acquisition of Aquarion (formerly Macquarie Utilities Inc.) from Macquarie Infrastructure Partners for \$1.675 billion, consisting of approximately \$880 million in cash and \$795 million of assumed Aquarion debt. Aquarion became an indirect wholly-owned subsidiary of Eversource. Aquarion is a holding company primarily engaged, through its three separate regulated water utility subsidiaries, in the water collection, treatment and distribution business. Eversource's consolidated financial information includes Aquarion and its subsidiaries' activity from December 4, 2017 through December 31, 2017. See Note 22A, "Acquisition of Aquarion and Goodwill - Acquisition of Aquarion," for further information.

Eversource, CL&P, NSTAR Electric and PSNH 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. Eversource's 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, the NHPUC for PSNH, and the PURA, the DPU and the NHPUC for Aquarion).

On December 31, 2017, WMECO was merged into NSTAR Electric and is therefore no longer a reporting company under the Securities Exchange Act of 1934. In the 2017 Annual Report on Form 10-K, in accordance with accounting guidance on combinations between entities under common control, the net assets, results of operations and cash flows of WMECO were reflected in the NSTAR Electric financial statements and footnotes. NSTAR Electric's financial statements and footnotes for all periods presented in the 2017 Annual Report on Form 10-K were retrospectively recast as if the merger occurred on the first day of the earliest reporting period, in accordance with GAAP. However, for the FERC Form 1 financial statement and footnote presentation, NSTAR Electric and WMECO have been presented as stand-alone entities for all periods presented.

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. Aquarion is engaged in the collection, treatment and distribution of water in Connecticut, Massachusetts and New Hampshire. CL&P, NSTAR Electric, PSNH and WMECO's results include the operations of their respective distribution and transmission businesses. The distribution business also included the results of PSNH's generation facilities and WMECO's solar power facilities. 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.

On January 10, 2018, Eversource and PSNH completed the sale of PSNH's thermal generation assets. See Note 12, "Assets Held for Sale," for further information.

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.

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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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.

Eversource's utility subsidiaries' electric and natural gas distribution (including generation assets), transmission and water 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.

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, 2017 and 2016, Eversource's carrying amount of goodwill was approximately \$4.4 billion and \$3.5 billion, respectively. 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, 2017 and determined that no impairment exists. See Note 22B, "Acquisition of Aquarion and Goodwill - Goodwill," for further information.

C. Northern Pass

Northern Pass is Eversource's planned 1,090 MW HVDC transmission line that will interconnect from the Québec-New Hampshire border to Franklin, New Hampshire and an associated alternating current radial transmission line between Franklin and Deerfield, New Hampshire.

On February 1, 2018, the New Hampshire Site Evaluation Committee ("NHSEC") voted to deny Northern Pass' siting application. On February 14, 2018, pursuant to the NHSEC's decision, the Massachusetts EDCs, in coordination with the DOER and an independent evaluator, notified NPT that the EDCs will continue contract negotiations, with the option of discontinuing discussions and terminating its conditional selection by March 27, 2018.

Consistent with Eversource's and HQ's long-term relationship to bring clean energy into New England, Eversource and HQ continue to support Northern Pass and the many benefits this project will bring to our customers and region. Eversource intends to seek reconsideration of the NHSEC's decision and to review all options for moving this critical clean energy project forward.

As of December 31, 2017, Eversource has approximately \$277 million in capitalized costs associated with Northern Pass. The Company continues to believe that the Northern Pass project is probable of being placed in service. If in the future, events and changes in circumstances indicate that the Northern Pass project's capitalized costs may not be fully recoverable, the Company will then evaluate those costs for impairment. Should the Company conclude that these capitalized costs are impaired, this would have a significant negative impact on Eversource's financial position, results of operations, and cash flows.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

D. Accounting Standards

Accounting Standards Issued but Not Yet Effective: In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-09, *Revenue from Contracts with Customers*, which amends existing revenue recognition guidance and is required to be applied either fully retrospectively (to each reporting period presented) or under a modified retrospective method (cumulatively at the date of initial application). The FASB deferred implementation of ASU 2014-09 in ASU 2015-14, *Revenue from Contracts with Customers (Topic: 606): Deferral of the Effective Date*. The new accounting guidance is effective for interim and annual periods beginning in 2018 with early adoption permitted. The Company implemented the standard in the first quarter of 2018 using the modified retrospective method of adoption. Under this method of adoption, prior year reported results are not restated.

Under the new standard, an entity must identify the performance obligations in a contract, determine the transaction price and allocate the price to specific performance obligations to recognize the revenue when the obligation is completed. The amendments in this ASU also require disclosure of sufficient information to allow users to understand the nature, amount, timing and uncertainty of revenue and cash flow arising from contracts.

The Company has reviewed and performed accounting analyses of its revenue streams under contracts with customers. These accounting analyses included reviewing representative contracts and tariffs for each material revenue stream and evaluating them under the new guidance. The majority of the Company's sales are derived from tariffs to provide electric and natural gas to customers. For such tariffs, the Company expects that the revenue from contracts with customers under ASU 2014-09 will be equivalent to revenue from electricity and natural gas supplied and billed in that period (including estimated unbilled revenues), which is consistent with current practice.

Based on our assessments, the Company has identified one item that will be accounted for differently under the new revenue guidance as compared to current guidance. As a result of applying guidance on the unit of account under the new standard, purchases and sales of power from and to ISO-New England will be accounted for net by the hour, rather than net by the month, with no impact on net income.

After taking into consideration this identified change, the Company has concluded that the new guidance will not have a material impact on the amounts or timing of revenue recognition. Implementation of the ASU will not have a material effect on the results of operations, financial position or cash flows of Eversource, CL&P, NSTAR Electric, PSNH or WMECO. Significant additional disclosures of the nature, amount, timing and uncertainty of revenues and cash flows arising from contracts with customers will be presented beginning in the first quarter of 2018.

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, 2017 was approximately \$51 million with an unrealized loss of \$0.1 million. The unrealized loss recorded in AOCI will be recorded as an adjustment to the opening balance of retained earnings as of January 1, 2018.

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 or 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 lease criteria are required to be applied to leases and lease renewals entered into effective January 1, 2019, and leases entered into before that date 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 to be operating leases, and expects to implement the ASU in the first quarter of 2019.

In March 2017, the FASB issued ASU 2017-07, *Compensation - Retirement Benefits: Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost*, required to be implemented in the first quarter of 2018. The ASU requires separate presentation of service cost from other components of net pension and PBOP costs, with the other components presented as non-operating income and not subject to capitalization. The ASU is required to be applied retrospectively for the separate presentation in the income statement of service costs and other components and prospectively in the balance sheet for the capitalization of only the service cost component. The implementation of the ASU will not have an impact on the net income of Eversource, CL&P, NSTAR Electric, PSNH or WMECO.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

E. 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.

F. 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 NSTAR Electric, WMECO and NSTAR Gas to recover in rates, amounts associated with certain uncollectible hardship accounts receivable. These uncollectible hardship customer account balances are included in Regulatory Assets or Other Long-Term Assets on the balance sheets.

The total provision for both uncollectible accounts and for uncollectible hardship accounts (the uncollectible hardship balance is included in the total provision) is included in Receivables, Net on the balance sheets, and was as follows:

	Total Provision for Uncollectible Accounts		Uncollectible Hardship	
	As of December 31,		As of December 31,	
	2017	2016	2017	2016
(Millions of Dollars)				
Eversource	\$195.7	\$200.6	\$122.5	\$119.9
CL&P	78.9	86.4	65.5	67.7
NSTAR Electric	54.0	54.8	30.3	26.2
PSNH	10.5	9.9	—	—
WMECO	15.6	15.5	10.0	9.9

G. 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, REC's and emission allowances. Inventory is valued at the lower of cost or net realizable value. REC's are purchased from suppliers of renewable sources of generation and are used to meet state mandated Renewable Portfolio Standards requirements.

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 used SO₂, CO₂, and NO_x emissions allowances. SO₂, CO₂, and NO_x emissions allowances were charged to expense based on their average cost as they were utilized against emissions volumes at PSNH's generating units.

On October 11, 2017, PSNH entered into two Purchase and Sale Agreements ("Agreements") to sell its thermal and hydroelectric generation assets. The NHPUC approved the Agreements in late November 2017 and on January 10, 2018, PSNH completed the sale of its thermal generation assets. As of December 31, 2017, PSNH has classified its generation assets, which included coal, biomass and oil inventories and emission allowances, as held for sale. As of December 31, 2016, these inventories were recorded within Fuel, Materials, Supplies and Inventory on the balance sheet. See Note 12, "Assets Held for Sale," for further 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
NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

(Millions of Dollars)	As of December 31,									
	2017					2016				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
<u>Current:</u>										
Fuel	\$29.7	\$—	\$—	\$—	\$—	\$135.7	\$—	\$—	\$99.9	\$—
Materials and Supplies	117.1	44.4	41.0	18.5	4.1	142.7	48.2	34.5	47.3	5.2
RECs	76.3	4.0	47.9	21.8	2.5	47.9	3.9	27.8	12.8	3.4
Emission Allowances	—	—	—	—	—	2.4	—	—	2.4	—
<u>Long-Term:</u>										
Emission Allowances	—	—	—	—	—	17.5	—	—	17.5	—

H. Deposits

As of December 31, 2017, Eversource, CL&P, NSTAR Electric and PSNH had \$24.5 million, \$3.1 million, \$12.8 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, 2016, these amounts were \$21.7 million, \$1.4 million, \$11.8 million, and \$0.5 million for Eversource, CL&P, NSTAR Electric and PSNH, respectively.

I. 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.

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.

J. Derivative Accounting

Many of the electric and natural gas 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 related to energy and energy-related products, as contract settlements are recovered from, or refunded to, customers in future rates.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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.

K. 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, 2017 and 2016, Eversource had investments totaling \$277.6 million and \$236.9 million, respectively. As of December 31, 2017 and 2016, Eversource's investments included a 15 percent ownership interest in a FERC-regulated natural gas transmission business of \$159.6 million and \$154.6 million, respectively, a 40 percent ownership interest in Access Northeast of \$31.3 million and \$30.9 million, respectively, a 37.2 percent (14.5 percent of which related to NSTAR Electric) ownership interest in two companies that transmit hydro-electricity imported from the Hydro-Quebec system in Canada of \$17.7 million and \$7.7 million, respectively, and other investments totaling \$69.0 million and \$43.7 million, respectively. NSTAR Electric's investments totaled \$6.9 million and \$3.0 million, respectively, as of December 31, 2017 and 2016.

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.

Equity in Earnings and Dividends from Equity Investments: For the years ended December 31, 2017, 2016 and 2015, Eversource had equity in earnings of \$27.4 million, \$0.2 million, and \$0.9 million, respectively. Eversource received dividends from its equity method investees of \$20.0 million and \$0.1 million, respectively, for the years ended December 31, 2017 and 2016.

L. Revenues

Retail Revenues: Retail revenues are based on rates approved by respective state regulatory commissions. In general, rates can only be changed through formal proceedings with the state regulatory commissions. These rates are designed to recover the costs to provide service to customers, and include a return on investment. Regulatory commission-approved tracking mechanisms are also used 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.

Certain Eversource electric, natural gas and water companies, including CL&P and WMECO, have a regulatory commission approved revenue decoupling mechanism ("decoupled companies"). Distribution revenues are decoupled from customer sales volumes, where applicable, which breaks the relationship between sales volumes and revenues recognized. The decoupled companies 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 realized is adjusted through rates in a subsequent period.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

A significant portion of the electric and natural gas 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.

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, natural gas or water 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.

Unbilled revenues are recognized by allocating estimated unbilled sales volumes to the respective customer classes, and then applying an estimated rate by customer class to those sales volumes. Unbilled revenues can vary significantly from period to period as a result of seasonality, weather, customer usage patterns, customer rates in effect for customer classes, and the timing of customer billing. The estimate of unbilled revenues can significantly impact the amount of revenues recorded at the companies that do not have a revenue decoupling mechanism. Companies that do have a decoupling mechanism record a regulatory deferral to reflect the actual allowed amount of revenue associated with their respective decoupled distribution rate design.

Transmission Revenues - Wholesale Rates: The Eversource electric 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 that 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 refund to, transmission customers. See Note 11E, "Commitments and Contingencies - FERC ROE Complaints," for complaints filed at the FERC relating to Eversource's ROE.

Transmission Revenues - Retail Rates: A significant portion of the Eversource electric 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.

M. Operating Expenses

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

	For the Years Ended December 31,		
	2017	2016	2015
(Millions of Dollars)			
Eversource - Natural Gas and Fuel	\$432.5	\$372.2	\$516.7
PSNH - Fuel	43.4	45.0	85.4

N. 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 electric, natural gas and water 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 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.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

Eversource (Millions of Dollars, except percentages)	For the Years Ended December 31,		
	2017	2016	2015
Borrowed Funds	\$12.5	\$10.8	\$7.2
Equity Funds	34.4	26.2	18.8
Total AFUDC	\$46.9	\$37.0	\$26.0
Average AFUDC Rate	5.1%	4.4%	3.9%

(Millions of Dollars, except percentages)	For the Years Ended December 31,											
	2017				2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Borrowed Funds	\$5.1	\$3.9	\$0.7	\$0.9	\$3.3	\$4.6	\$0.8	\$0.6	\$2.6	\$2.0	\$1.0	\$1.0
Equity Funds	12.1	9.4	—	0.8	6.3	10.2	0.3	—	5.2	4.3	1.2	1.7
Total AFUDC	\$17.2	\$13.3	\$0.7	\$1.7	\$9.6	\$14.8	\$1.1	\$0.6	\$7.8	\$6.3	\$2.2	\$2.7
Average AFUDC Rate	6.2%	5.7%	0.7%	2.5%	4.7%	3.9%	1.0%	0.8%	5.5%	3.2%	1.8%	4.4%

O. Other Income, Net

Items included within Other Income, Net on the statements of income primarily consist of investment income/(loss) related to debt and equity securities held in trust, market value changes related to deferred compensation plans, interest income, AFUDC related to equity funds, and income/(loss) related to equity method investees. 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 1N, "Summary of Significant Accounting Policies – Allowance for Funds Used During Construction," to the financial statements. For further information on equity in earnings, see Note 1K, "Summary of Significant Accounting Policies – Investments," to the financial statements.

P. Other Taxes

Eversource's companies that serve customers in Connecticut collect gross receipts taxes levied by the state of Connecticut from their customers. These gross receipts taxes are shown separately with collections in Operating Revenues and with payments in Taxes Other Than Income Taxes on the statements of income as follows:

(Millions of Dollars)	For the Years Ended December 31,		
	2017	2016	2015
Eversource	\$157.4	\$162.7	\$147.2
CL&P	137.5	145.2	128.5

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.

Separately from the amounts above are \$25.4 million of expense recorded as Taxes Other than Income Taxes in 2017 related to the future remittance of energy efficiency funds collected from customers in Operating Revenues to the State of Connecticut. These amounts are shown separately with collections in Operating Revenues and expenses in Taxes Other than Income Taxes on the Eversource and CL&P statements of income.

Q. Supplemental Cash Flow Information

Eversource (Millions of Dollars)	As of and For the Years Ended December 31,		
	2017	2016	2015
Cash Paid/(Received) During the Year for:			
Interest, Net of Amounts Capitalized	\$419.1	\$398.1	\$365.9
Income Taxes	30.8	(135.5)	10.3
Non-Cash Investing Activities:			
Plant Additions Included in Accounts Payable (As of)	379.5	301.5	216.6

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
NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	As of and For the Years Ended December 31,											
	2017				2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
(Millions of Dollars)												
Cash Paid/(Received)												
During the Year for:												
Interest, Net of												
Amounts Capitalized	\$144.6	\$98.1	\$45.9	\$26.5	\$143.3	\$88.2	\$46.5	\$24.7	\$144.4	\$75.7	\$42.3	\$26.7
Income Taxes	68.8	89.8	26.1	7.8	(73.9)	80.7	(36.0)	(14.7)	55.2	(19.8)	14.4	14.7
Non-Cash Investing												
Activities:												
Plant Additions												
Included in Accounts												
Payable (As of)	132.5	67.9	44.4	39.5	116.2	60.9	37.9	26.1	76.0	23.5	46.5	27.0

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.

R. 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.

As of both December 31, 2017 and 2016, CL&P, PSNH and WMECO had long-term receivables from Eversource Service in the amounts of \$25.0 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, PSNH and WMECO balance sheets as of December 31, 2017 and 2016 were Accounts Receivable from Affiliated Companies and Accounts Payable to Affiliated Companies relating to transactions between CL&P, 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 utility 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.

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		/ /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

Eversource (Millions of Dollars)	As of December 31,	
	2017	2016
Benefit Costs	\$2,068.8	\$1,817.8
Deferred Costs from Generation Asset Sale	516.1	—
Derivative Liabilities	367.2	423.3
Income Taxes, Net	768.9	644.5
Storm Restoration Costs	404.8	385.3
Goodwill-related	365.2	464.4
Regulatory Tracker Mechanisms	509.9	576.6
Asset Retirement Obligations	101.0	99.3
Other Regulatory Assets	137.4	115.1
Total Regulatory Assets	5,239.3	4,526.3
Less: Current Portion	741.9	887.6
Total Long-Term Regulatory Assets	\$4,497.4	\$3,638.7

(Millions of Dollars)	As of December 31,							
	2017				2016			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Benefit Costs	\$469.2	\$471.2	\$212.3	\$89.5	\$429.3	\$438.6	\$184.2	\$86.7
Deferred Costs from Generation Asset Sale	—	—	516.1	—	—	—	—	—
Derivative Liabilities	362.3	—	—	—	420.5	2.8	—	—
Income Taxes, Net	453.8	83.5	21.7	27.6	437.0	89.7	24.2	30.8
Storm Restoration Costs	216.7	135.2	41.5	11.4	239.8	112.5	17.1	15.9
Goodwill-related	—	313.6	—	—	—	398.7	—	—
Regulatory Tracker Mechanisms	85.3	223.7	116.4	49.3	123.9	257.3	104.5	46.7
Asset Retirement Obligations	30.3	34.5	17.0	4.5	33.2	31.9	16.2	4.2
Other Regulatory Assets	27.6	65.5	15.8	12.8	43.4	15.6	16.5	7.1
Total Regulatory Assets	1,645.2	1,327.2	940.8	195.1	1,727.1	1,347.1	362.7	191.4
Less: Current Portion	200.3	276.3	130.1	57.6	335.5	289.4	117.2	64.1
Total Long-Term Regulatory Assets	\$1,444.9	\$1,050.9	\$810.7	\$137.5	\$1,391.6	\$1,057.7	\$245.5	\$127.3

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 qualified pension and PBOP expenses related to distribution operations through a rate reconciling mechanism that fully tracks the change in net pension and PBOP expenses each year.

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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Deferred Costs from Generation Asset Sale: Represents PSNH's \$516.1 million of deferred costs associated with the sale of PSNH's generation assets that are expected to be recovered. These deferred costs were the difference between the carrying value and the fair value less costs to sell of the thermal generation assets that were classified as held for sale as of December 31, 2017. Full recovery of PSNH's generation assets (including these deferred costs and the results of the sale of the hydro generation assets) are expected to occur through a combination of cash flows during the remaining operating period, sales proceeds, and recovery of stranded costs via the issuance of bonds that will be secured by a non-bypassable charge or through recoveries in future rates billed to PSNH's customers. For further information, see Note 12, "Assets Held for Sale."

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. 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 recovers 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, 2017, there were 22 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 recovered in rates on all material regulatory tracker mechanisms.

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, 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 generation facilities and at WMECO include the costs related to its solar power facilities.

CL&P, WMECO and NSTAR Gas each have a regulatory commission approved revenue decoupling mechanism. Distribution revenues are decoupled from customer sales volumes, where applicable, which breaks the relationship between sales volumes and revenues recognized. CL&P and WMECO reconciled their annual base distribution rate recovery amounts to their pre-established levels of baseline distribution delivery service revenues of \$1.059 billion and \$132.4 million, respectively, through December 31, 2017. Effective February 1, 2018, NSTAR Electric's distribution revenues were decoupled as a result of the DPU-approved rate decision. Effective February 1, 2018, NSTAR Electric and WMECO will reconcile their annual base distribution rate recovery to a new combined baseline of \$974.8 million. Any difference between the allowed level of distribution revenue and the actual amount realized during a 12-month period is adjusted through rates in the following period.

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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Asset Retirement Obligations: The costs associated with the depreciation of the regulated companies' ARO assets and accretion of the ARO liabilities are recorded as regulatory assets in accordance with regulatory accounting guidance. The regulated companies' ARO assets, regulatory assets and liabilities offset and are excluded from rate base. These costs are being recovered over the life of the underlying property, plant and equipment.

Other Regulatory Assets: Other Regulatory Assets primarily include contractual obligations associated with the remaining nuclear fuel storage costs of the CYAPC, YAEC and MYAPC nuclear facilities, environmental remediation costs, losses associated with the reacquisition or redemption of long-term debt, certain uncollectible accounts receivable for hardship customers, certain merger-related costs allowed for recovery, water tank painting costs, and various other items.

Regulatory Costs in Long-Term Assets: Eversource's regulated companies had \$105.8 million (including \$18.2 million for CL&P, \$24.2 million for NSTAR Electric, \$27.2 million for PSNH and \$18.5 million for WMECO) and \$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) of additional regulatory costs as of December 31, 2017 and 2016, respectively, that were included in 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 \$1.0 million and \$1.2 million for CL&P as of December 31, 2017 and 2016, respectively. These carrying costs will be recovered from customers in future rates. As of December 31, 2017 and 2016, this equity return, which is not recorded on the balance sheets, totaled \$42.0 million and \$44.9 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,	
	2017	2016
Cost of Removal	\$502.1	\$459.7
Benefit Costs	132.3	136.2
Regulatory Tracker Mechanisms	136.7	145.3
AFUDC – Transmission	67.1	65.8
Other Regulatory Liabilities	45.2	42.1
Total Regulatory Liabilities (1)	883.4	849.1
Less: Current Portion	128.1	146.8
Total Long-Term Regulatory Liabilities (1)	\$755.3	\$702.3

(Millions of Dollars)	As of December 31,							
	2017				2016			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Cost of Removal	\$23.2	\$283.4	\$37.9	\$10.4	\$38.8	\$271.6	\$44.1	\$8.6
Benefit Costs	—	112.6	—	—	—	113.1	—	—
Regulatory Tracker Mechanisms	34.6	67.0	5.0	10.8	37.2	63.7	10.7	14.7
AFUDC – Transmission	48.8	9.7	—	8.6	50.2	6.9	—	8.7
Other Regulatory Liabilities	12.9	2.6	2.7	1.1	21.0	0.2	2.7	0.1
Total Regulatory Liabilities (1)	119.5	475.3	45.6	30.9	147.2	455.5	57.5	32.1
Less: Current Portion	39.0	71.0	6.3	8.5	47.1	63.7	12.7	14.9
Total Long-Term Regulatory Liabilities (1)	\$80.5	\$404.3	\$39.3	\$22.4	\$100.1	\$391.8	\$44.8	\$17.2

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NSTAR Electric Company		/ /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

(1) The amounts above do not include the impacts associated with the "Tax Cuts and Jobs Act" (the "Act"), which became law on December 22, 2017. Pursuant to the enacted law, Eversource remeasured its existing deferred federal income tax balances as of December 31, 2017 to reflect the decrease in the U.S. federal corporate income tax rate from 35 percent to 21 percent. The remeasurement resulted in provisional regulated excess accumulated deferred income tax (ADIT) liabilities that we expect to benefit our customers in future periods, which were estimated to be approximately \$2.9 billion (approximately \$1.0 billion at CL&P, \$0.8 billion at NSTAR Electric, \$0.4 billion at PSNH and \$0.2 billion at WMECO) as of December 31, 2017 and recognized as regulatory liabilities on the balance sheet. We estimate that about 85 percent of the provisional regulated excess ADIT liabilities relate to property, plant, and equipment with remaining useful lives estimated to be in excess of 20 years. These amounts are subject to IRS normalization rules and would be returned to customers using the same timing as the remaining useful lives of the underlying assets that gave rise to the ADIT liabilities. The Eversource regulated companies are currently working with the state regulatory commissions, who have opened investigations to examine the impact of the Act on customer rates. For further information, see Note 10, "Income Taxes," to the financial statements.

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.

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

FERC ROE Complaints: As of December 31, 2017, 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, 2017, 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.

Recent Regulatory Developments:

NSTAR Electric and WMECO Distribution Rate Case Decision: On November 30, 2017, the DPU issued its decision in the combined NSTAR Electric and WMECO distribution rate case, which approved an annual combined distribution rate increase of \$37 million, with rates effective February 1, 2018. On January 3, 2018, a motion was filed to reflect a combined revenue requirement reduction of \$56 million (due to the decrease in the federal corporate income tax rate, as part of the "Tax Cuts and Jobs Act"), resulting in an annual combined net decrease in rates of \$19 million.

In addition to its decision regarding rates, the DPU approved an authorized regulatory ROE of 10 percent, the establishment of a revenue decoupling rate mechanism for NSTAR Electric, and the implementation of an inflation-based adjustment mechanism with a five-year stay-out until January 1, 2023.

Among other items, the DPU approved the recovery of previously expensed merger-related costs (which were incurred by Eversource parent in prior years) over a 10-year period and the recovery of previously deferred storm costs with carrying charges at the prime rate, but disallowed certain property taxes. The rate case decision resulted in the recognition of an aggregate \$44.1 million pre-tax benefit recorded in 2017 (\$18.1 million pre-tax benefit at NSTAR Electric and \$4 million pre-tax loss at WMECO).

CL&P Rate Case Settlement: On January 11, 2018, CL&P filed a distribution rate case settlement agreement for approval by PURA, which included, among other things, rate increases of \$97.1 million, \$32.7 million and \$24.7 million, effective May 1, 2018, 2019, and 2020, respectively, an authorized regulatory ROE of 9.25 percent, 53 percent common equity in CL&P's capital structure, and a new capital tracker through 2020 for capital additions, system resiliency, and grid modernization. The rate increases associated with the settlement agreement will be reduced by the impact of the decrease in the federal corporate income tax rate, as part of the "Tax Cuts and Jobs Act," while amounts related to ADIT will be addressed in a separate manner. CL&P expects to receive final approval from PURA in the second quarter of 2018. No actions arose from this settlement that had an impact on previously deferred costs.

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

3. PROPERTY, PLANT AND EQUIPMENT AND ACCUMULATED DEPRECIATION

Utility property, plant and equipment is recorded at original cost. Original cost includes materials, labor, construction overheads 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 property, plant and equipment by asset category:

Eversource (Millions of Dollars)	As of December 31,	
	2017	2016
Distribution – Electric	\$14,410.5	\$13,716.9
Distribution - Natural Gas	3,244.2	3,010.4
Transmission – Electric	9,270.9	8,517.4
Water ⁽¹⁾	1,558.4	—
Generation and Solar ⁽²⁾	36.2	1,224.2
Utility	28,520.2	26,468.9
Other ⁽³⁾	693.7	591.6
Property, Plant and Equipment, Gross	29,213.9	27,060.5
Less: Accumulated Depreciation		
Utility	(6,846.9)	(6,480.4)
Other	(286.9)	(242.0)
Total Accumulated Depreciation	(7,133.8)	(6,722.4)
Property, Plant and Equipment, Net	22,080.1	20,338.1
Construction Work in Progress	1,537.4	1,012.4
Total Property, Plant and Equipment, Net	\$23,617.5	\$21,350.5

(Millions of Dollars)	As of December 31,							
	2017				2016			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Distribution	\$5,888.3	\$5,596.1	\$2,083.4	\$882.9	\$5,562.9	\$5,402.3	\$1,949.8	\$841.9
Transmission	4,239.9	2,623.0	1,161.3	1,198.2	3,912.9	2,435.8	1,059.3	1,061.1
Generation and Solar ⁽²⁾	—	—	—	36.2	—	—	1,188.2	36.0
Property, Plant and Equipment, Gross	10,128.2	8,219.1	3,244.7	2,117.3	9,475.8	7,838.1	4,197.3	1,939.0
Less: Accumulated Depreciation	(2,239.0)	(2,184.7)	(751.8)	(365.5)	(2,082.4)	(2,025.4)	(1,254.7)	(338.8)
Property, Plant and Equipment, Net	7,889.2	6,034.4	2,492.9	1,751.8	7,393.4	5,812.7	2,942.6	1,600.2
Construction Work in Progress	381.8	371.1	149.4	89.2	239.0	239.1	96.7	78.1
Total Property, Plant and Equipment, Net	\$8,271.0	\$6,405.5	\$2,642.3	\$1,841.0	\$7,632.4	\$6,051.8	\$3,039.3	\$1,678.3

- (1) On December 4, 2017, Eversource completed the acquisition of Aquarion. See Note 22A, "Acquisition of Aquarion and Goodwill - Acquisition of Aquarion," for further information.
- (2) On October 11, 2017, PSNH entered into two Purchase and Sale Agreements ("Agreements") to sell its thermal and hydroelectric generation assets. As of December 31, 2017, PSNH has classified its generation assets as held for sale. As of December 31, 2016, these plant balances were recorded within Property, Plant and Equipment, Net on the balance sheet. See Note 12, "Assets Held for Sale," for further information.
- (3) These assets are primarily comprised of building improvements, computer software, hardware and equipment at Eversource Service.

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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 and the water utilities). The composite rates, which are subject to approval by the appropriate state regulatory agency, include a cost of removal component, 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.

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

(Percent)	2017	2016	2015
Eversource	3.0%	3.0%	2.9%
CL&P	2.8%	2.7%	2.7%
NSTAR Electric	2.9%	3.0%	3.0%
PSNH	3.1%	3.1%	3.2%
WMECO	2.7%	2.7%	2.7%

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

(Years)	As of December 31, 2017				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Distribution	34.6	35.8	32.1	31.3	30.2
Transmission	40.9	37.2	43.5	43.5	49.6
Water	32.0	—	—	—	—
Solar	25.0	—	—	—	25.0
Other	12.7	—	—	—	—

4. DERIVATIVE INSTRUMENTS

The electric and natural gas 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. These 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 electric and natural gas 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.

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:

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	As of December 31,					
	2017			2016		
	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:						
CL&P	9.5	(7.1)	2.4	13.9	(9.4)	4.5
<u>Long-Term Derivative Assets:</u>						
Level 2:						
Eversource	\$—	\$—	\$—	\$0.3	\$(0.1)	\$0.2
Level 3:						
CL&P	71.9	(5.3)	66.6	77.3	(11.7)	65.6
<u>Current Derivative Liabilities:</u>						
Level 2:						
Eversource	\$(4.5)	\$—	\$(4.5)	\$—	\$—	\$—
Level 3:						
Eversource	(54.4)	—	(54.4)	(79.7)	—	(79.7)
CL&P	(54.4)	—	(54.4)	(77.8)	—	(77.8)
<u>Long-Term Derivative Liabilities:</u>						
Level 2:						
Eversource	\$(0.4)	\$—	\$(0.4)	\$—	\$—	\$—
Level 3:						
Eversource	(376.9)	—	(376.9)	(413.7)	—	(413.7)
CL&P	(376.9)	—	(376.9)	(412.8)	—	(412.8)

(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, 2017, CL&P's derivative assets were exposed to counterparty credit risk. Of CL&P's derivative assets, \$69.0 million was contracted with investment grade entities.

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

As of December 31, 2017 and 2016, Eversource had NYMEX financial contracts for natural gas futures in order to reduce variability associated with the purchase price of 9.5 million and 9.2 million MMBtu of natural gas, respectively.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

For the years ended December 31, 2017, 2016 and 2015, there were losses of \$29.0 million, \$125.5 million and \$60.2 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, 2017, Eversource had \$3.4 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 \$3.7 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 related 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 term 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 CL&P's Level 3 derivative contracts and the range of the significant unobservable inputs utilized in the valuations over the duration of the contracts:

CL&P	As of December 31,			
	2017		2016	
	Range	Period Covered	Range	Period Covered
Capacity Prices	\$5.00 — 8.70 per kW-Month	2021 - 2026	\$5.50 — 8.70 per kW-Month	2020 - 2026
Forward Reserve	1.00 — 2.00 per kW-Month	2018 - 2024	1.40 — 2.00 per kW-Month	2017 - 2024

Exit price premiums of 6 percent through 18 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.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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.

(Millions of Dollars)

Derivatives, Net:

	Eversource	CL&P
Fair Value as of January 1, 2016	\$(380.9)	\$(380.8)
Net Realized/Unrealized Losses Included in Regulatory Assets and Liabilities	(130.7)	(122.7)
Settlements	88.3	83.0
Fair Value as of December 31, 2016	\$(423.3)	\$(420.5)
Transfer out of Level 3	1.2	—
Net Realized/Unrealized Losses Included in Regulatory Assets and Liabilities	(11.4)	(9.5)
Settlements	71.2	67.7
Fair Value as of December 31, 2017	\$(362.3)	\$(362.3)

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, these securities were classified as Level 1 in the fair value hierarchy and totaled \$9.6 million. These securities were sold during 2017 and were no longer held as of December 31, 2017. For the years ended December 31, 2016 and 2015, net gains on these securities of \$0.6 million and \$2.0 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.

Eversource (Millions of Dollars)	As of December 31,							
	2017				2016			
	Amortized Cost	Pre-Tax Unrealized Gains	Pre-Tax Unrealized Losses	Fair Value	Amortized Cost	Pre-Tax Unrealized Gains	Pre-Tax Unrealized Losses	Fair Value
Debt Securities	\$284.9	\$3.2	\$(1.1)	\$287.0	\$296.2	\$1.1	\$(2.1)	\$295.2
Equity Securities	216.1	97.8	(0.1)	313.8	203.3	62.3	(1.2)	264.4

Eversource's debt and equity securities include CYAPC's and YAEC's marketable securities held in nuclear decommissioning trusts in the amounts of \$503.6 million and \$466.7 million as of December 31, 2017 and 2016, 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 2017 or 2016. 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.

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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. For the year ended December 31, 2017, Eversource recognized net realized gains of \$9.8 million on the sales of available-for-sale securities held in the benefit trust. The proceeds of the sales were re-invested in the Eversource benefit trust.

Contractual Maturities: As of December 31, 2017, 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)	\$40.2	\$40.1
One to five years	46.7	47.5
Six to ten years	64.7	65.6
Greater than ten years	133.3	133.8
Total Debt Securities	\$284.9	\$287.0

(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,	
	2017	2016
Level 1:		
Mutual Funds and Equities	\$313.8	\$274.0
Money Market Funds	23.3	54.8
Total Level 1	\$337.1	\$328.8
Level 2:		
U.S. Government Issued Debt Securities (Agency and Treasury)	\$70.2	\$63.0
Corporate Debt Securities	50.9	41.1
Asset-Backed Debt Securities	21.2	18.5
Municipal Bonds	110.7	107.5
Other Fixed Income Securities	10.7	10.3
Total Level 2	\$263.7	\$240.4
Total Marketable Securities	\$600.8	\$569.2

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 instruments 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.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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, even if it 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 electric and natural gas 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 these 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,	
	2017	2016
Balance as of Beginning of Year	\$426.4	\$430.1
Liabilities Incurred During the Year	0.2	1.3
Liabilities Settled During the Year	(19.3)	(19.0)
Accretion	26.3	22.9
Revisions in Estimated Cash Flows	(14.5)	(8.9)
Balance as of End of Year	\$419.1	\$426.4

	As of December 31,							
	2017				2016			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
(Millions of Dollars)								
Balance as of Beginning of Year	\$36.0	\$36.7	\$23.5	\$5.9	\$33.8	\$35.3	\$21.6	\$5.7
Liabilities Incurred During the Year	0.1	—	—	0.1	—	—	0.5	—
Liabilities Settled During the Year	(1.0)	—	—	(0.2)	—	(0.3)	—	(0.1)
Accretion	2.3	1.7	1.5	0.4	2.2	1.7	1.4	0.3
Revisions in Estimated Cash Flows	(5.9)	—	—	—	—	—	—	—
Balance as of End of Year	\$31.5	\$38.4	\$25.0	\$6.2	\$ 36.0	\$ 36.7	\$ 23.5	\$5.9

Eversource's amounts include CYAPC and YAEC's AROs of \$301.5 million and \$308.6 million as of December 31, 2017 and 2016, 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.

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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. Because the NHPUC has jurisdiction over PSNH's short-term debt, PSNH is not currently required to obtain FERC approval for its short-term borrowings. On November 30, 2017, the FERC granted authorization that allows CL&P and WMECO to issue total short-term borrowings in an aggregate principal amount not to exceed \$600 million and \$300 million, respectively, outstanding at any one time, through December 31, 2019. On November 30, 2017, the FERC granted authorization that allows NSTAR Electric to issue total short-term borrowings in an aggregate principal amount not to exceed \$655 million outstanding at any one time, through December 30, 2019. 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, 2017, PSNH's short-term debt authorization under the 10 percent of net fixed plant test plus \$60 million totaled approximately \$364 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, 2017, CL&P had \$607.4 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. Eversource parent, CL&P, PSNH, WMECO, NSTAR Gas and Yankee Gas are also parties to a five-year \$1.45 billion revolving credit facility. On December 8, 2017, Eversource parent amended and restated the revolving credit facility. The amended and restated credit facility terminates on December 8, 2022 and 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, 2017 or 2016.

NSTAR Electric has a \$650 million commercial paper program allowing NSTAR Electric to issue commercial paper as a form of short-term debt. On December 8, 2017, NSTAR Electric increased its commercial paper program from \$450 million to \$650 million. NSTAR Electric is also a party to a five-year \$650 million revolving credit facility. On December 8, 2017, NSTAR Electric amended and restated the revolving credit facility, increasing it from \$450 million to \$650 million. The amended and restated credit facility terminates on December 8, 2022 and serves to backstop NSTAR Electric's \$650 million commercial paper program. There were no borrowings outstanding on the revolving credit facility as of December 31, 2017 or 2016.

The amount of borrowings outstanding and available under the commercial paper programs and revolving credit facility was as follows:

	Borrowings Outstanding as of December 31,		Available Borrowing Capacity as of December 31,		Weighted-Average Interest Rate as of December 31,	
	2017	2016	2017	2016	2017	2016
(Millions of Dollars)						
Eversource Parent Commercial Paper Program	\$979.3	\$1,022.0	\$470.7	\$428.0	1.86%	0.88%
NSTAR Electric Commercial Paper Program	234.0	126.5	416.0	323.5	1.55	0.71%
Revolving Credit Facility (1)	76.0	N/A	24.0	N/A	2.66%	N/A

(1) Aquarion has a \$100.0 million revolving credit facility, which expires on August 19, 2019.

Amounts outstanding under the commercial paper programs and revolving credit facility 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. As a result of the Eversource parent long-term debt issuances on January 8, 2018, the net proceeds of which were used to repay short-term borrowings outstanding under its commercial paper program, \$201.2 million of commercial paper borrowings under the Eversource parent commercial paper program were reclassified as Long-Term Debt as of December 31, 2017.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

As of December 31, 2017, there were intercompany loans from Eversource parent of \$69.5 million to CL&P and \$262.9 million to PSNH. 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. These intercompany loans from Eversource parent are included in Notes Payable to Eversource Parent and are classified in current liabilities on the respective subsidiary's balance sheets. Intercompany loans from Eversource parent 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, 2017 and 2016, 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.

8. LONG-TERM DEBT

Details of long-term debt outstanding are as follows:

CL&P (Millions of Dollars)	As of December 31,	
	2017	2016
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
5.750% 2007 Series B due 2037	150.0	150.0
5.750% 2007 Series C due 2017	—	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	475.0	250.0
4.150% 2015 Series A due 2045	350.0	350.0
3.200% 2017 Series A due 2027	300.0	—
Total First Mortgage Bonds	2,944.8	2,669.8
Pollution Control Revenue Bonds:		
4.375% Fixed Rate Tax Exempt due 2028	120.5	120.5
Less Amounts due Within One Year	(300.0)	(250.0)
Unamortized Premiums and Discounts, Net	11.5	(10.0)
Unamortized Debt Issuance Costs	(17.7)	(14.3)
CL&P Long-Term Debt	\$2,759.1	\$2,516.0

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/Period of Report 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

NSTAR Electric
(Millions of Dollars)
Debentures:

	As of December 31,	
	2017	2016
5.750% due 2036	\$200.0	\$200.0
5.625% due 2017	—	400.0
5.500% due 2040	300.0	300.0
2.375% due 2022	400.0	400.0
4.400% due 2044	300.0	300.0
3.250% due 2025	250.0	250.0
2.700% due 2026	250.0	250.0
3.200% due 2027	700.0	—
Total Debentures	2,400.0	2,100.0
Less Amounts due Within One Year	—	(400.0)
Unamortized Premiums and Discounts, Net	(5.1)	(9.1)
Unamortized Debt Issuance Costs	(17.2)	(12.8)
NSTAR Electric Long-Term Debt	\$2,377.7	\$1,678.1

PSNH
(Millions of Dollars)
First Mortgage Bonds:

	As of December 31,	
	2017	2016
5.600% Series M due 2035	\$50.0	\$50.0
6.150% Series N due 2017	—	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	917.0	987.0
Pollution Control Revenue Bonds:		
Adjustable Rate Tax Exempt Series A due 2021 (2.048% and 1.138% as of December 31, 2017 and 2016, respectively)	89.3	89.3
Less Amounts due Within One Year	(110.0)	(70.0)
Unamortized Premiums and Discounts, Net	0.2	0.1
Unamortized Debt Issuance Costs	(4.1)	(4.4)
PSNH Long-Term Debt	\$892.4	\$1,002.0

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/Period of Report
NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

WMECO
(Millions of Dollars)
Notes:

	As of December 31,	
	2017	2016
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	50.0
Total Notes	565.0	565.0
Unamortized Premiums and Discounts, Net	3.3	4.2
Unamortized Debt Issuance Costs	(2.2)	(2.7)
WMECO Long-Term Debt	\$566.1	\$566.5

OTHER
(Millions of Dollars)

	As of December 31,	
	2017	2016
Yankee Gas - First Mortgage Bonds: 3.020% - 8.480% due 2018 - 2044	\$520.0	\$445.0
NSTAR Gas - First Mortgage Bonds: 4.350% - 9.950% due 2020 - 2045	285.0	310.0
Eversource Parent and Other - Notes and Debentures:		
4.500% Debentures due 2019	350.0	350.0
1.450% - 4.000% Senior Notes due 2018 - 2026	3,260.0	1,700.0
Notes Payable Unsecured 3.57% - 6.430% due 2021 - 2037	290.9	—
Notes Payable Secured 4.10% - 9.64% due 2021 - 2035	70.4	—
Pre-1983 Spent Nuclear Fuel Obligation (CYAPC)	181.4	180.0
Fair Value Adjustment (1)	172.6	144.6
Less Fair Value Adjustment - Current Portion (1)	(35.4)	(28.9)
Less Amounts due in One Year	(104.2)	(25.0)
Commercial Paper Classified as Long-Term Debt	201.2	—
Unamortized Premiums and Discounts, Net	1.5	(1.8)
Unamortized Debt Issuance Costs	(12.8)	(7.1)
Total Other Long-Term Debt	\$5,180.6	\$3,066.8
Total Eversource Long-Term Debt	\$11,775.9	\$8,829.4

- (1) The fair value adjustment amount is the purchase price adjustments, net of amortization, required to record the NSTAR long-term debt at fair value on the date of the 2012 merger and to record the Aquarion long-term debt at fair value as of December 4, 2017.

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Long-Term Debt Issuances and Repayments: The following table summarizes long-term debt issuances and repayments:

(Millions of Dollars)	Issue Date	Issuances/(Repayments)	Maturity Date	Use of Proceeds
CL&P:				
3.20% 2017 Series A First Mortgage Bonds	March 2017	\$300.0	2027	Repay short-term debt borrowings
4.30% 2014 Series A First Mortgage Bonds ⁽¹⁾	August 2017	225.0	2044	Refinance short-term debt and fund working capital and capital expenditures
5.375% 2007 Series A First Mortgage Bonds	March 2007	(150.0)	2017	N/A
5.75% 2007 Series C First Mortgage Bonds	September 2007	(100.0)	2017	N/A
NSTAR Electric:				
3.20% Debentures	May 2017	350.0	2027	Repay short-term borrowings and fund capital expenditures and working capital
3.20% Debentures ⁽²⁾	October 2017	350.0	2027	Redeem long-term debt that matured in 2017
5.625% Debentures	November 2007	(400.0)	2017	N/A
PSNH:				
6.15% Series N First Mortgage Bonds	September 2007	(70.0)	2017	N/A
Other:				
Yankee Gas 3.02% Series N First Mortgage Bonds	September 2017	75.0	2027	Repay short-term borrowings
NSTAR Gas 7.04% Series M First Mortgage Bonds	September 1997	(25.0)	2017	N/A
Eversource Parent 2.75% Series K Senior Notes	March 2017	300.0	2022	Repay short-term borrowings
Eversource Parent 2.75% Series K Senior Notes ⁽³⁾	October 2017	450.0	2022	Repay short-term borrowings
Eversource Parent 2.90% Series L Senior Notes	October 2017	450.0	2024	Repay short-term borrowings
Eversource Parent 2.50% Series I Senior Notes ⁽⁴⁾	January 2018	200.0	2021	Repay long-term debt due to mature in 2018 and repay short-term borrowings
Eversource Parent 3.30% Series M Senior Notes	January 2018	450.0	2028	Repay long-term debt due to mature in 2018
Eversource Parent 1.60% Series G Senior Notes ⁽⁵⁾	January 2015	(150.0)	2018	N/A

- (1) These bonds are part of the existing series initially issued by CL&P in 2014. The aggregate outstanding principal amount for these bonds is now \$475 million.
- (2) These debentures are part of the same series initially issued by NSTAR Electric in May 2017. The aggregate outstanding principal amount for these debentures is now \$700 million.
- (3) These notes are part of the same series issued by Eversource parent in March 2017. The aggregate outstanding principal amount for these notes is now \$750 million.
- (4) These notes are part of the same series issued by Eversource parent in March 2016. The aggregate outstanding principal amount for these notes is now \$450 million.
- (5) Represents a repayment at maturity on January, 15 2018.

As a result of the Eversource parent debt issuances in January 2018, \$446.8 million of current portion of long-term debt related to two Eversource parent issuances maturing in 2018 and \$201.2 million of commercial paper borrowings were reclassified to Long-Term Debt as of December 31, 2017.

Long-Term Debt Issuance Authorizations: On January 4, 2017, PURA approved CL&P's request for authorization to issue up to \$1.325 billion in long-term debt through December 31, 2020. On March 30, 2017, the DPU approved NSTAR Electric's request for authorization to issue up to \$700 million in long-term debt through December 31, 2018. On December 20, 2017, PURA approved Yankee Gas' request to extend the authorization period for issuance of up to \$50 million in long-term debt from December 31, 2017 to December 31, 2018.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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.

Certain secured and unsecured notes payable are callable at redemption price and are subject to make-whole provisions.

Eversource, 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, 2017.

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 of December 31, 2017 and 2016, as a result of consolidating CYAPC, Eversource has consolidated \$181.4 million and \$180.0 million, respectively, in pre-1983 spent nuclear fuel obligations to the DOE. These obligations include accumulated interest costs of \$132.6 million and \$131.2 million as of December 31, 2017 and 2016, 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.

Long-Term Debt Maturities: Long-term debt maturities on debt outstanding for the years 2018 through 2022 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, 2017:

(Millions of Dollars)	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2018	\$961.0	\$300.0	\$—	\$110.0	\$—
2019	801.0	250.0	—	150.0	—
2020	296.1	—	—	—	95.0
2021	922.8	—	—	371.3	250.0
2022	1,188.9	—	400.0	—	—
Thereafter	7,643.1	2,515.3	2,000.0	375.0	220.0
Total	\$11,812.9	\$3,065.3	\$2,400.0	\$1,006.3	\$565.0

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/Period of Report
NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

9. EMPLOYEE BENEFITS

A. Pension Benefits and Postretirement Benefits Other Than Pensions

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

Eversource also provides defined benefit postretirement plans (the "PBOP Plans") that provided certain benefits, primarily medical, dental and life insurance to eligible employees that met certain age and service eligibility requirements. In August 2016, Eversource Service 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 Plans 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.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 table provides information on the Pension and SERP Plan benefit obligations, fair values of Pension Plan assets, and funded status:

	Pension and SERP	
	As of December 31,	
	2017	2016
(Millions of Dollars)	Eversource	Eversource
<u>Change in Benefit Obligation:</u>		
Benefit Obligation as of Beginning of Year	\$(5,242.3)	\$(5,080.1)
Plan Amendment	—	(9.0)
Service Cost	(71.3)	(75.0)
Interest Cost	(188.0)	(185.5)
Actuarial Loss	(548.7)	(151.8)
Benefits Paid – Pension	243.7	254.0
Benefits Paid – Lump Sum	18.4	—
Benefits Paid – SERP	20.4	5.1
Increase due to acquisition of Aquarion	(168.7)	—
Benefit Obligation as of End of Year	<u>\$(5,936.5)</u>	<u>\$(5,242.3)</u>
<u>Change in Pension Plan Assets:</u>		
Fair Value of Pension Plan Assets as of Beginning of Year	\$4,076.0	\$3,905.4
Employer Contributions	235.2	146.2
Actual Return on Pension Plan Assets	589.7	278.4
Benefits Paid	(243.7)	(254.0)
Benefits Paid – Lump Sum	(18.4)	—
Increase due to acquisition of Aquarion	100.7	—
Fair Value of Pension Plan Assets as of End of Year	<u>\$4,739.5</u>	<u>\$4,076.0</u>
Funded Status as of December 31 st	<u>\$(1,197.0)</u>	<u>\$(1,166.3)</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
NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	Pension and SERP							
	As of December 31, 2017				As of December 31, 2016			
	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	\$(1,170.2)	\$(979.4)	\$(572.2)	\$(237.9)	\$(1,157.6)	\$(949.7)	\$(547.6)	\$(237.6)
Plan Amendment	—	—	—	—	—	(2.8)	—	—
Employee Transfers	8.2	5.5	(0.7)	—	8.8	(0.6)	2.4	1.9
Service Cost	(18.5)	(12.5)	(9.7)	(3.0)	(18.8)	(13.2)	(9.9)	(3.1)
Interest Cost	(41.6)	(34.3)	(21.2)	(8.4)	(41.6)	(33.8)	(20.7)	(8.4)
Actuarial Loss	(116.9)	(122.0)	(65.1)	(21.5)	(23.9)	(33.3)	(21.5)	(3.9)
Benefits Paid - Pension	63.5	41.9	26.4	13.5	62.6	53.8	24.9	13.2
Benefits Paid - Lump Sum	—	6.8	—	—	—	—	—	—
Benefits Paid - SERP	0.3	0.3	0.3	—	0.3	0.2	0.2	—
Benefit Obligation as of End of Year	<u>\$(1,275.2)</u>	<u>\$(1,093.7)</u>	<u>\$(642.2)</u>	<u>\$(257.3)</u>	<u>\$(1,170.2)</u>	<u>\$(979.4)</u>	<u>\$(572.2)</u>	<u>\$(237.9)</u>
<u>Change in Pension Plan Assets:</u>								
Fair Value of Pension Plan Assets as of Beginning of Year	\$905.5	\$867.3	\$494.0	\$221.0	\$913.5	\$832.9	\$470.5	\$220.8
Employee Transfers	(8.2)	(5.5)	0.7	—	(8.8)	0.6	(2.4)	(1.9)
Employer Contributions	2.5	85.4	0.8	—	0.4	28.4	17.1	—
Actual Return on Pension Plan Assets	126.7	123.5	70.4	31.3	63.0	59.2	33.7	15.3
Benefits Paid	(63.5)	(41.9)	(26.4)	(13.5)	(62.6)	(53.8)	(24.9)	(13.2)
Benefits Paid - Lump Sum	—	(6.8)	—	—	—	—	—	—
Fair Value of Pension Plan Assets as of End of Year	<u>\$963.0</u>	<u>\$1,022.0</u>	<u>\$539.5</u>	<u>\$238.8</u>	<u>\$905.5</u>	<u>\$867.3</u>	<u>\$494.0</u>	<u>\$221.0</u>
Funded Status as of December 31st	<u>\$(312.2)</u>	<u>\$(71.7)</u>	<u>\$(102.7)</u>	<u>\$(18.5)</u>	<u>\$(264.7)</u>	<u>\$(112.1)</u>	<u>\$(78.2)</u>	<u>\$(16.9)</u>

In 2017, there was a decrease to 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 \$390 million as of December 31, 2017.

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.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The pension and SERP Plans' funded status includes the current portion of the SERP liability totaling \$8.4 million and \$24.8 million as of December 31, 2017 and 2016, respectively, which is included in Other Current Liabilities on the balance sheets.

As of December 31, 2017 and 2016, 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
2017	\$5,583.6	\$1,179.2	\$1,016.7	\$597.2	\$243.4
2016	4,829.6	1,065.2	904.8	518.9	220.0

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

	Pension and SERP	
	As of December 31,	
	2017	2016
Discount Rate	3.43% — 3.75%	4.01% — 4.33%
Compensation/Progression Rate	3.50% — 4.00%	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 portions of pension and SERP amounts, are included in Operations and Maintenance expense on the statements of income. Capitalized 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.

	Pension and SERP				
	For the Year Ended December 31, 2017				
<i>(Millions of Dollars)</i>	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Service Cost	\$71.3	\$18.5	\$12.5	\$9.7	\$3.0
Interest Cost	188.0	41.6	34.3	21.2	8.4
Expected Return on Pension Plan Assets	(334.1)	(71.7)	(69.9)	(40.0)	(17.7)
Actuarial Loss	135.2	27.7	35.1	11.6	6.0
Prior Service Cost	4.5	1.5	0.3	0.5	0.3
Total Net Periodic Benefit Expense	\$64.9	\$17.6	\$12.3	\$3.0	\$—
Intercompany Allocations	N/A	\$9.8	\$7.2	\$3.3	\$1.9
Capitalized Pension Expense	\$22.0	\$9.7	\$7.3	\$1.5	\$0.3

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Pension and SERP

For the Year Ended December 31, 2016

(Millions of Dollars)

	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

Pension and SERP

For the Year Ended December 31, 2015

(Millions of Dollars)

	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

(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,

	2017	2016	2015
Discount Rate	3.20% — 3.90%	3.27% — 4.89%	4.20%
Expected Long-Term Rate of Return	8.25%	8.25%	8.25%
Compensation/Progression Rate	3.50%	3.50%	3.50%

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:

	Regulatory Assets		OCI	
	For the Years Ended December 31,			
(Millions of Dollars)	2017	2016	2017	2016
Actuarial Losses Arising During the Year	\$333.0	\$184.6	\$9.3	\$6.8
Actuarial Losses Reclassified as Net Periodic Benefit Expense	(129.5)	(119.9)	(5.7)	(5.8)
Prior Service Cost/(Credit) Arising During the Year	1.0	7.1	(0.4)	1.9
Prior Service Cost Reclassified as Net Periodic Benefit Expense	(4.1)	(3.4)	(0.4)	(0.2)

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) / /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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, 2017 and 2016, as well as the amounts that are expected to be recognized as components in 2018:

(Millions of Dollars)	Regulatory Assets as of December 31,		Expected 2018 Expense	AOCL as of December 31,		Expected 2018 Expense
	2017	2016		2017	2016	
Actuarial Loss	\$1,935.8	\$1,732.3	\$141.8	\$85.7	\$82.1	\$5.8
Prior Service Cost	10.3	13.4	4.2	1.5	2.3	0.3

PBOP Plans: The PBOP 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. The following table provides information on the PBOP Plan benefit obligations, fair values of plan assets, and funded status:

(Millions of Dollars)	PBOP	
	As of December 31,	
	2017	2016
	Eversource	Eversource
<u>Change in Benefit Obligation:</u>		
Benefit Obligation as of Beginning of Year	\$(810.0)	\$(1,051.4)
Plan Amendment	—	244.0
Service Cost	(9.5)	(12.2)
Interest Cost	(27.1)	(32.9)
Actuarial Gain/(Loss)	(81.8)	(17.7)
Benefits Paid	41.5	60.2
Increase due to acquisition of Aquarion	(61.7)	—
Benefit Obligation as of End of Year	\$(948.6)	\$(810.0)
<u>Change in Plan Assets:</u>		
Fair Value of Plan Assets as of Beginning of Year	\$815.8	\$812.2
Actual Return on Plan Assets	118.0	51.3
Employer Contributions	7.6	12.5
Benefits Paid	(41.5)	(60.2)
Increase due to acquisition of Aquarion	22.3	—
Fair Value of Plan Assets as of End of Year	\$922.2	\$815.8
Funded Status as of December 31 st	\$(26.4)	\$5.8

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

	PBOP							
	As of December 31,							
	2017				2016			
(Millions of Dollars)	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
<u>Change in Benefit Obligation:</u>								
Benefit Obligation as of Beginning of Year	\$(165.0)	\$(236.7)	\$(89.7)	\$(33.3)	\$ (164.0)	\$(412.8)	\$(88.5)	\$(34.4)
Plan Amendment	—	—	—	—	(12.5)	195.3	(6.7)	(1.7)
Employee Transfers	2.4	1.4	0.2	0.1	1.3	0.3	0.3	0.2
Service Cost	(1.9)	(1.3)	(1.3)	(0.4)	(2.0)	(3.0)	(1.3)	(0.4)
Interest Cost	(5.3)	(7.6)	(3.0)	(1.1)	(5.3)	(12.2)	(2.9)	(1.1)
Actuarial Gain/(Loss)	(18.5)	(9.5)	(11.9)	(3.7)	3.6	(24.6)	3.6	1.1
Benefits Paid	9.9	11.4	4.6	2.1	13.9	20.3	5.8	3.0
Benefit Obligation as of End of Year	<u>\$(178.4)</u>	<u>\$(242.3)</u>	<u>\$(101.1)</u>	<u>\$(36.3)</u>	<u>\$(165.0)</u>	<u>\$(236.7)</u>	<u>\$(89.7)</u>	<u>\$(33.3)</u>
<u>Change in Plan Assets:</u>								
Fair Value of Plan Assets as of Beginning of Year	\$129.2	\$331.8	\$73.2	\$29.8	\$136.7	\$320.3	\$75.8	\$31.7
Employee Transfers	(1.5)	(1.0)	—	0.2	(0.8)	(0.3)	(0.2)	(0.3)
Actual Return on Plan Assets	18.1	48.7	10.4	4.2	7.2	23.2	3.4	1.4
Employer Contributions	—	5.3	—	—	—	8.9	—	—
Benefits Paid	(9.9)	(11.4)	(4.6)	(2.1)	(13.9)	(20.3)	(5.8)	(3.0)
Fair Value of Plan Assets as of End of Year	<u>\$135.9</u>	<u>\$373.4</u>	<u>\$79.0</u>	<u>\$32.1</u>	<u>\$129.2</u>	<u>\$331.8</u>	<u>\$73.2</u>	<u>\$29.8</u>
Funded Status as of December 31st	<u>\$(42.5)</u>	<u>\$131.1</u>	<u>\$(22.1)</u>	<u>\$(4.2)</u>	<u>\$(35.8)</u>	<u>\$95.1</u>	<u>\$(16.5)</u>	<u>\$(3.5)</u>

The Eversource funded status includes a prepaid asset of \$13.1 million recorded in Other Long-Term Assets and a liability of \$39.5 million included in Accrued Pension, SERP and PBOP on the balance sheet.

As of December 31, 2017, there was a decrease in the discount rate used to calculate the funded status, as compared to the discount rate as of December 31, 2016, resulting in an increase to the Eversource PBOP liability of approximately \$64 million.

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.

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

	PBOP	
	As of December 31,	
	2017	2016
Discount Rate	3.55% — 3.70%	4.21%

For the Eversource Service PBOP Plan, 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.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 Plans 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.

	PBOP				
	For the Year Ended December 31, 2017				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
(Millions of Dollars)					
Service Cost	\$9.5	\$1.9	\$1.3	\$1.3	\$0.4
Interest Cost	27.1	5.3	7.6	3.0	1.1
Expected Return on Plan Assets	(63.7)	(9.7)	(26.4)	(5.5)	(2.2)
Actuarial Loss	9.1	1.0	3.4	0.6	—
Prior Service (Credit)/Cost	(21.6)	1.1	(17.1)	0.6	0.1
Total Net Periodic Benefit Expense/(Income)	\$(39.6)	\$(0.4)	\$(31.2)	\$—	\$(0.6)
Intercompany Allocations	N/A	\$(0.7)	\$(1.0)	\$(0.5)	\$(0.1)
Capitalized PBOP Expense/(Income)	\$(19.1)	\$(0.5)	\$(15.9)	\$0.2	\$(0.3)
	PBOP				
	For the Year Ended December 31, 2016				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
(Millions of Dollars)					
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)

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

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

	PBOP					
	For the Years Ended December 31,					
	2017		2016		2015	
Discount Rate	3.48%	—	4.64%	2.88%	—	4.09%
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 for the Eversource PBOP Plan was 6.25 percent and 6.5 percent for the years ended December 31, 2016 and 2015, respectively. Effective January 1, 2017, the health care trend rate no longer has an impact on the PBOP expense on the Eversource Service PBOP Plan due to the benefit design changes effective with the 2016 plan amendment.

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

(Millions of Dollars)	Regulatory Assets		OCI	
	For the Years Ended December 31,			
	2017	2016	2017	2016
Actuarial Losses/(Gains) Arising During the Year	\$44.8	\$32.4	\$2.6	\$(2.0)
Actuarial (Losses)/Gains Reclassified as Net Periodic Benefit (Expense)/Income	(8.6)	(9.2)	(0.5)	0.2
Prior Service (Credit)/Cost Arising During the Year	(4.0)	(247.9)	(0.1)	4.0
Prior Service Credit/(Cost) Reclassified as Net Periodic Benefit Income/(Expense)	22.3	9.7	(0.7)	(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, 2017 and 2016, as well as the amounts that are expected to be recognized as components in 2018:

(Millions of Dollars)	Regulatory Assets as of December 31,		Expected 2018 Expense	AOCL as of December 31,		Expected 2018 Expense
	2017	2016		2017	2016	
	2017	2016		2017	2016	
Actuarial Loss	\$211.6	\$175.4	\$8.8	\$6.6	\$4.5	\$0.3
Prior Service (Credit)/Cost	(221.2)	(239.5)	(21.7)	2.6	3.4	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
NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

(Millions of Dollars)	2018	2019	2020	2021	2022	2023 - 2027
Pension and SERP	\$296.5	\$304.7	\$311.1	\$320.8	\$329.4	\$1,739.7
PBOP	56.8	57.1	57.3	57.5	57.4	279.3

Eversource Contributions: Based on the current status of the Pension Plans and federal pension funding requirements, Eversource currently expects to make contributions of approximately \$180 million in 2018, of which approximately \$82 million and \$6 million, will be contributed by CL&P and PSNH, respectively. The remaining \$92 million is expected to be contributed by other Eversource subsidiaries, primarily Eversource Service. Eversource expects to make approximately \$10 million in contributions to the PBOP Plan in 2018, of which approximately \$5 million will be contributed by NSTAR Electric.

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, 2017, management has assumed long-term rates of return of 8.25 percent for the Eversource 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,			
	2017		2016	
	Eversource Pension Plan and Tax-Exempt Assets Within PBOP Plan		Eversource Pension Plan and Tax-Exempt Assets Within PBOP Plan	
	Target Asset Allocation	Assumed Rate of Return	Target Asset Allocation	Assumed Rate of Return
Equity Securities:				
United States	21.5%	8.5%	22.0%	8.5%
International	11.0%	8.5%	13.0%	8.5%
Emerging Markets	4.5%	10.0%	5.0%	10.0%
Private Equity	15.0%	12.0%	12.0%	12.0%
Debt Securities:				
Fixed Income	11.0%	4.0%	12.0%	4.5%
Public High Yield Fixed Income	4.0%	6.5%	3.0%	7.0%
Private Debt	15.0%	9.0%	10.0%	9.0%
Emerging Markets Debt	2.0%	6.5%	5.0%	7.5%
Real Estate and Other Assets	12.0%	7.5%	10.0%	7.5%
Hedge Funds	4.0%	6.0%	8.0%	7.0%

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

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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:

Pension Plan								
Fair Value Measurements as of December 31,								
(Millions of Dollars)	2017				2016			
	Level 1	Level 2	Uncategorized	Total	Level 1	Level 2	Uncategorized	Total
Asset Category:								
Equity Securities (1)	\$535.4	\$—	\$1,653.3	\$2,188.7	\$455.5	\$—	\$1,279.7	\$1,735.2
Private Equity	11.2	—	641.8	653.0	6.0	—	518.4	524.4
Fixed Income (2)	56.6	215.9	1,218.3	1,490.8	—	183.0	1,099.4	1,282.4
Real Estate and Other Assets	101.6	—	374.4	476.0	77.2	—	325.9	403.1
Hedge Funds	—	—	165.5	165.5	—	—	335.0	335.0
Total	\$704.8	\$215.9	\$4,053.3	\$4,974.0	\$538.7	\$183.0	\$3,558.4	\$4,280.1
Less: 401(h) PBOP Assets (3)				(234.5)				(204.1)
Total Pension Assets				\$4,739.5				\$4,076.0

PBOP Plan								
Fair Value Measurements as of December 31,								
(Millions of Dollars)	2017				2016			
	Level 1	Level 2	Uncategorized	Total	Level 1	Level 2	Uncategorized	Total
Asset Category:								
Equity Securities (1)	\$115.3	\$—	\$241.9	\$357.2	\$88.6	\$—	\$214.1	\$302.7
Private Equity	—	—	31.3	31.3	—	—	32.2	32.2
Fixed Income (2)	23.4	44.0	133.9	201.3	9.5	44.8	132.3	186.6
Real Estate and Other Assets	22.4	—	29.0	51.4	15.5	—	27.5	43.0
Hedge Funds	—	—	46.5	46.5	—	—	47.2	47.2
Total	\$161.1	\$44.0	\$482.6	\$687.7	\$113.6	\$44.8	\$453.3	\$611.7
Add: 401(h) PBOP Assets (3)				234.5				204.1
Total PBOP Assets				\$922.2				\$815.8

- (1) United States, International and Emerging Markets equity securities that are uncategorized include investments in commingled funds and hedge funds that are overlayed with equity index swaps and futures contracts.
- (2) Fixed Income investments that are uncategorized include investments in commingled funds, fixed income funds that invest in a variety of opportunistic fixed income strategies, and hedge funds that are overlayed 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.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 defined contribution plans on behalf of eligible participants. 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. 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.

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
2017	\$34.5	\$4.6	\$7.3	\$3.7	\$1.2
2016	31.8	4.5	7.0	3.4	1.1
2015	30.4	4.8	6.3	3.4	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, 2017 and 2016, Eversource had 2,445,110 and 2,692,350 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** - All outstanding stock options were exercised during 2017.

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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, 2016	724,270	\$47.86
Granted	299,285	\$55.97
Shares Issued	(289,635)	\$52.26
Forfeited	(16,881)	\$55.60
Outstanding as of December 31, 2017	717,039	\$49.29

The weighted average grant-date fair value of RSUs granted for the years ended December 31, 2017, 2016 and 2015 was \$55.97, \$54.67 and \$54.57, respectively. As of December 31, 2017 and 2016, the number and weighted average grant-date fair value of unvested RSUs was 388,269 and \$56.15 per share, and 322,158 and \$53.47 per share, respectively. During 2017, there were 306,087 RSUs at a weighted average grant-date fair value of \$52.75 per share that vested during the year and were either paid or deferred. As of December 31, 2017, 328,770 RSUs were fully vested and deferred and an additional 368,856 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, 2016	522,934	\$51.09
Granted	180,032	\$55.70
Shares Issued	(173,914)	\$43.48
Forfeited	(18,487)	\$47.06
Outstanding as of December 31, 2017	510,565	\$55.45

The weighted average grant-date fair value of performance shares granted for the years ended December 31, 2017, 2016 and 2015 was \$55.70, \$53.64 and \$55.04, respectively. As of December 31, 2017 and 2016, the number and weighted average grant-date fair value of unvested performance shares was 331,207 and \$55.79 per share, and 301,363 and \$51.52 per share, respectively. During 2017, there were 131,308 performance shares at a weighted average grant-date fair value of \$47.12 per share that vested during the year and were either paid or deferred. As of December 31, 2017, 179,358 performance shares were fully vested and deferred.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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,		
	2017	2016	2015
Compensation Expense	\$19.7	\$23.6	\$23.1
Future Income Tax Benefit	8.0	9.6	9.4

	For the Years Ended December 31,											
	2017				2016				2015			
(Millions of Dollars)	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Compensation Expense	\$7.0	\$5.6	\$3.2	\$1.4	\$9.1	\$6.5	\$3.5	\$1.7	\$9.3	\$5.8	\$3.2	\$1.7
Future Income Tax Benefit	2.9	2.3	1.3	0.5	3.7	2.6	1.4	0.7	3.8	2.4	1.3	0.7

As of December 31, 2017, there was \$20.1 million of total unrecognized compensation expense related to nonvested share-based awards for Eversource, including \$7.3 million for CL&P, \$5.7 million for NSTAR Electric, \$3.1 million for PSNH and \$1.4 million for WMECO. This cost is expected to be recognized ratably over a weighted-average period of 1.83 years for Eversource, NSTAR Electric and WMECO, 1.84 years for CL&P and 1.82 years for PSNH.

An income tax rate of 40 percent was 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 fully vested RSUs and performance shares with the issuance of common shares purchased in the open market.

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 years ended December 31, 2017 and 2016, the impact of the ASU was to reduce income tax expense by \$2.9 million and \$19.1 million, respectively, which increased cash flows from operating activities on the statement of cash flows. For the year ended December 31, 2015, changes in excess tax benefits totaling \$9.5 million increased cash flows from financing activities.

Stock Options: All remaining outstanding stock options under the NSTAR Incentive Plan were exercised during 2017. A summary of stock option transactions is as follows:

	Options	Weighted Average Exercise Price	Intrinsic Value (Millions)
Outstanding and Exercisable - December 31, 2016	124,640	\$25.84	\$3.7
Exercised	(124,640)	\$25.84	\$4.4
Outstanding and Exercisable - December 31, 2017	—	\$—	\$—

Cash received for options exercised during the year ended December 31, 2017 totaled \$3.2 million. The tax benefit realized from stock options exercised totaled \$1.8 million for the year ended December 31, 2017.

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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,		
	2017	2016	2015
Actuarially-Determined Liability	\$53.4	\$54.2	\$55.2
Other Retirement Benefits Expense	2.8	2.9	3.9

(Millions of Dollars)	As of and For the Years Ended December 31,											
	2017				2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Actuarially-Determined Liability	\$0.3	\$—	\$1.9	\$0.1	\$0.3	\$—	\$2.0	\$0.1	\$0.4	\$—	\$2.4	\$0.2
Other Retirement Benefits Expense	1.0	0.8	0.5	0.2	1.1	0.7	0.6	0.2	1.5	1.0	0.7	0.3

10. INCOME TAXES

The components of income tax expense are as follows:

Eversource (Millions of Dollars)	For the Years Ended December 31,		
	2017	2016	2015
Current Income Taxes:			
Federal	\$58.9	\$38.9	\$6.2
State	31.6	53.0	45.7
Total Current	90.5	91.9	51.9
Deferred Income Taxes, Net:			
Federal	433.0	427.9	436.1
State	58.6	38.6	55.6
Total Deferred	491.6	466.5	491.7
Investment Tax Credits, Net	(3.2)	(3.4)	(3.6)
Income Tax Expense	\$578.9	\$555.0	\$540.0

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	/ /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions of Dollars)	For the Years Ended December 31,											
	2017				2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Current Income Taxes:												
Federal	\$50.9	\$103.9	\$18.6	\$5.8	\$27.3	\$73.9	\$(13.7)	\$12.5	\$26.9	\$36.3	\$(16.7)	\$(3.5)
State	17.4	22.9	6.2	3.2	13.3	35.0	8.8	4.5	15.8	19.8	6.0	1.6
Total Current	68.3	126.8	24.8	9.0	40.6	108.9	(4.9)	17.0	42.7	56.1	(10.7)	(1.9)
Deferred Income Taxes, Net:												
Federal	123.9	61.8	52.7	29.5	157.6	78.3	79.5	18.3	135.8	147.5	74.5	33.4
State	(4.6)	17.4	11.2	5.8	11.3	1.9	7.8	3.2	0.2	25.7	9.3	6.0
Total Deferred	119.3	79.2	63.9	35.3	168.9	80.2	87.3	21.5	136.0	173.2	83.8	39.4
Investment Tax Credits, Net	(1.0)	(1.2)	—	(0.5)	(1.2)	(1.3)	—	(0.5)	(1.3)	(1.3)	—	(0.5)
Income Tax Expense	\$186.6	\$204.8	\$88.7	\$43.8	\$208.3	\$187.8	\$82.4	\$38.0	\$177.4	\$228.0	\$73.1	\$37.0

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,		
	2017	2016	2015
Income Before Income Tax Expense	\$1,574.4	\$1,504.8	\$1,425.9
Statutory Federal Income Tax Expense at 35%	551.0	526.7	499.1
Tax Effect of Differences:			
Depreciation	(10.8)	(3.4)	(4.6)
Investment Tax Credit Amortization	(3.2)	(3.4)	(3.6)
Other Federal Tax Credits	—	(3.5)	(3.8)
State Income Taxes, Net of Federal Impact	47.7	56.2	61.1
Dividends on ESOP	(8.4)	(8.4)	(8.1)
Tax Asset Valuation Allowance/Reserve Adjustments	7.0	3.3	4.7
Excess Stock Benefit (1)	(2.9)	(19.1)	—
Other, Net	(1.5)	6.6	(4.8)
Income Tax Expense	\$578.9	\$555.0	\$540.0
Effective Tax Rate	36.8%	36.9%	37.9%

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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

(Millions of Dollars, except percentages)	For the Years Ended December 31,											
	2017				2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Income Before Income Tax Expense	\$563.4	\$513.0	\$224.7	\$110.3	\$542.6	\$480.5	\$214.3	\$96.1	\$476.8	\$572.6	\$187.5	\$93.5
Statutory Federal Income Tax Expense at 35%	197.2	179.5	78.6	38.6	189.9	168.2	75.0	33.6	166.9	200.4	65.6	32.7
Tax Effect of Differences:												
Depreciation	(5.2)	(3.1)	1.1	—	1.6	(3.4)	1.0	0.3	(1.7)	(1.4)	0.5	(0.3)
Investment Tax Credit												
Amortization	(1.0)	(1.2)	—	(0.5)	(1.2)	(1.3)	—	(0.5)	(1.3)	(1.3)	—	(0.5)
Other Federal Tax Credits	—	—	—	—	—	—	(3.5)	—	—	—	(3.8)	—
State Income Taxes, Net of Federal Impact	4.5	26.2	11.3	5.8	14.5	24.0	10.8	5.0	9.2	29.6	9.9	4.9
Tax Asset Valuation Allowance/Reserve Adjustments	(9.5)	—	—	—	1.5	—	—	—	1.2	—	—	—
Excess Stock Benefit ⁽¹⁾	(0.7)	(0.6)	(0.3)	(0.1)	(0.9)	(1.0)	(0.4)	(0.2)	—	—	—	—
Other, Net	1.3	4.0	(2.0)	—	2.9	1.3	(0.5)	(0.2)	3.1	0.7	0.9	0.2
Income Tax Expense	\$186.6	\$204.8	\$88.7	\$43.8	\$208.3	\$187.8	\$82.4	\$38.0	\$177.4	\$228.0	\$73.1	\$37.0
Effective Tax Rate	33.1%	39.9%	39.5%	39.8%	38.4%	39.1%	38.4%	39.6%	37.2%	39.8%	39.0%	39.6%

- (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.

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.

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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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,	
	2017	2016
Deferred Tax Assets:		
Employee Benefits	\$442.1	\$640.6
Derivative Liabilities	111.8	192.6
Regulatory Deferrals - Liabilities	205.6	290.9
Allowance for Uncollectible Accounts	50.1	76.6
Tax Effect - Tax Regulatory Liabilities	832.6	11.8
Federal Net Operating Loss Carryforwards	47.8	—
Purchase Accounting Adjustment	69.9	112.2
Other	149.5	170.5
Total Deferred Tax Assets	1,909.4	1,495.2
Less: Valuation Allowance	14.6	5.1
Net Deferred Tax Assets	\$1,894.8	\$1,490.1
Deferred Tax Liabilities:		
Accelerated Depreciation and Other Plant-Related Differences	\$3,562.0	\$5,001.2
Property Tax Accruals	56.7	81.9
Regulatory Amounts:		
Regulatory Deferrals - Assets	924.9	1,321.8
Tax Effect - Tax Regulatory Assets	243.1	252.6
Goodwill Regulatory Asset - 1999 Merger	99.8	186.7
Derivative Assets	17.4	29.5
Other	288.4	223.6
Total Deferred Tax Liabilities	\$5,192.3	\$7,097.3

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NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

	As of December 31,							
	2017				2016			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
<i>(Millions of Dollars)</i>								
Deferred Tax Assets:								
Employee Benefits	\$112.3	\$25.9	\$38.0	\$8.1	\$138.8	\$58.4	\$46.5	\$11.1
Derivative Liabilities	110.5	0.3	—	—	191.5	1.1	—	—
Regulatory Deferrals - Liabilities	12.0	133.3	17.9	6.5	6.3	186.4	36.7	8.5
Allowance for Uncollectible Accounts	20.6	13.4	2.9	3.9	33.0	20.0	4.1	5.7
Tax Effect - Tax Regulatory Liabilities	337.2	207.1	116.8	74.1	4.9	1.1	2.6	2.2
Other	70.7	2.0	49.6	2.9	59.4	2.2	56.4	4.4
Total Deferred Tax Assets	663.3	382.0	225.2	95.5	433.9	269.2	146.3	31.9
Less: Valuation Allowance	6.3	—	—	—	4.5	—	—	—
Net Deferred Tax Assets	\$657.0	\$382.0	\$225.2	\$95.5	\$429.4	\$269.2	\$146.3	\$31.9
Deferred Tax Liabilities:								
Accelerated Depreciation and Other								
Plant-Related Differences	\$1,224.9	\$927.3	\$502.5	\$308.6	\$1,700.3	\$1,463.5	\$726.3	\$438.4
Property Tax Accruals	20.7	17.3	5.5	6.9	29.7	25.6	8.0	11.2
Regulatory Amounts:								
Regulatory Deferrals - Assets	310.6	226.2	103.6	40.9	473.4	322.3	142.1	59.4
Tax Effect - Tax Regulatory Assets	173.1	—	11.4	9.8	170.4	36.1	12.2	8.7
Goodwill Regulatory Asset - 1999 Merger	—	85.7	—	—	—	160.3	—	—
Derivative Assets	17.4	—	—	—	27.0	—	—	—
Other	13.7	131.1	45.7	4.1	16.3	97.7	43.1	5.0
Total Deferred Tax Liabilities	\$1,760.4	\$1,387.6	\$668.7	\$370.3	\$2,417.1	\$2,105.5	\$931.7	\$522.7

2017 Federal Legislation: On December 22, 2017, the "Tax Cuts and Jobs Act" (the "Act") became law, which amended existing federal tax rules and included numerous provisions that impacted corporations. In particular, the Act reduced the U.S. federal corporate income tax rate from 35 percent to 21 percent effective January 1, 2018. In terms of the impacts to the regulated companies, the most significant changes will be (1) the benefit of incurring a lower federal income tax expense, which we expect to be passed back to customers, and (2) the provisional regulated excess ADIT liabilities that we expect to benefit customers in future periods, which were estimated to be approximately \$2.9 billion (approximately \$1.0 billion at CL&P, \$0.8 billion at NSTAR Electric, \$0.4 billion at PSNH and \$0.2 billion at WMECO) as of December 31, 2017 and recognized as regulatory liabilities on the balance sheet.

The Eversource regulated companies are currently working with their applicable state regulatory commissions, who have opened investigations to examine the impact of the Act on customer rates. FERC has yet to address how the Act would impact transmission rates. Eversource, CL&P, NSTAR Electric, PSNH and WMECO will continue to evaluate the impacts of the Act, which will vary depending on the ultimate amount and timing of when certain income tax benefits will benefit customers, and will vary by jurisdiction.

Although the impacts could not be finalized upon the issuance of this combined Annual Report on Form 10-K, reasonable provisional estimates were recognized as of December 31, 2017. In accordance with SEC Staff Accounting Bulletin No. 118 ("SAB 118"), additional re-measurement may occur based on final analysis, computations, technical corrections, or other forms of guidance issued from regulatory agencies or commissions. While the Company believes the impacts of the Act were appropriately accounted for in accordance with the applicable authoritative guidance, the ultimate outcome may be different from the provisional estimates recorded, and those differences may materially impact its future statement of financial position, results of operations, and cash flows.

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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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, 2017						
(Millions of Dollars)	Eversource	CL&P	NSTAR Electric	PSNH	WMECO	Expiration Range
Federal Net Operating Loss	\$197.3	\$—	\$—	\$—	\$—	2027 - 2037
Federal Charitable Contribution	18.7	—	—	—	—	2017 - 2022
State Net Operating Loss	82.8	—	—	—	—	2028 - 2037
State Tax Credit	139.0	94.5	—	—	—	2017 - 2022
State Charitable Contribution	31.4	—	—	—	—	2017 - 2022

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

In 2017, the company increased its valuation allowance reserve for state credits by \$9.9 million (\$1.8 million for CL&P), net of tax, to reflect and update for expired tax credits. 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.

For 2017 and 2016, state credit and state loss carryforwards have been partially reserved by a valuation allowance of \$14.4 million and \$4.5 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:

(Millions of Dollars)	Eversource	CL&P
Balance as of January 1, 2015	\$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
Gross Increases - Current Year	11.4	4.7
Gross Decreases - Prior Year	(0.9)	(0.5)
Lapse of Statute of Limitations	(7.2)	(1.4)
Balance as of December 31, 2017	\$51.7	\$18.1

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NSTAR Electric Company			2017/Q4

NOTES TO FINANCIAL STATEMENTS (Continued)

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:

(Millions of Dollars)	Other Interest Expense/(Income)			Accrued Interest Expense	
	For the Years Ended December 31,			As of December 31,	
	2017	2016	2015	2017	2016
Eversource	\$—	\$(0.2)	\$0.1	\$1.8	\$1.8

Tax Positions: During 2017 and 2016, 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, 2017:

Description	Tax Years
Federal	2017
Connecticut	2014 - 2017
Massachusetts	2014 - 2017
New Hampshire	2015 - 2017

Eversource estimates that during the next twelve months, differences of a non-timing nature could be resolved, resulting in a zero to \$2.2 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.

11. COMMITMENTS AND CONTINGENCIES

A. Environmental Matters

General: Eversource, CL&P, NSTAR Electric, PSNH and WMECO are subject to environmental laws and regulations intended to mitigate or remove the effect of past operations and improve or maintain the quality of the environment. These laws and regulations require the removal or the remedy of the effect on the environment of the disposal or release of certain specified hazardous substances at current and former operating sites. Eversource, CL&P, NSTAR Electric, PSNH and WMECO have an active environmental auditing and training program and each believes it is substantially in compliance with all enacted laws and regulations.

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

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

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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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, 2016	\$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
Additions	6.2	0.5	1.6	1.0	0.2
Payments/Reductions	(17.1)	(0.7)	(2.8)	(0.6)	(0.1)
Balance as of December 31, 2017	\$54.9	\$4.7	\$2.0	\$5.7	\$0.7

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, 2017		As of December 31, 2016	
	Number of Sites	Reserve (in millions)	Number of Sites	Reserve (in millions)
Eversource	59	\$54.9	61	\$65.8
CL&P	14	4.7	14	4.9
NSTAR Electric	11	2.0	13	3.2
PSNH	10	5.7	11	5.3
WMECO	4	0.7	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 \$49.0 million and \$59.0 million as of December 31, 2017 and 2016, respectively, and related primarily to the natural gas business segment. The reduction in the reserve balance at the MGP sites was primarily due to a change in cost estimates at one site where actual contamination was less than originally estimated.

As of December 31, 2017, 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, 2017, \$25.4 million (including \$1.8 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 \$20 million (\$1 million at CL&P) may be incurred in executing current remediation plans for these sites.

As of December 31, 2017, 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, 2017, \$12.3 million (including \$1.8 million for CL&P) had been accrued as a liability for these sites. As of December 31, 2017, for the remaining 41 environmental sites (including 8 for CL&P, 11 for NSTAR Electric, 10 for PSNH and 3 for WMECO) that are included in the Company's reserve for environmental costs, the \$17.2 million accrual (including \$1.1 million for CL&P, \$2 million for NSTAR Electric, \$5.7 million for PSNH and \$0.4 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, 2017, a liability of \$0.9 million accrued on these sites represents management's best estimate of its potential remediation costs with respect to these superfund sites.

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NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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.

B. Long-Term Contractual Arrangements

Estimated Future Annual Costs: The estimated future annual costs of significant long-term contractual arrangements as of December 31, 2017 are as follows:

Eversource (Millions of Dollars)	2018	2019	2020	2021	2022	Thereafter	Total
Supply and Stranded Cost	\$81.7	\$69.3	\$74.6	\$68.8	\$63.7	\$144.3	\$502.4
Renewable Energy	242.9	242.5	241.7	232.2	224.5	1,665.7	2,849.5
Peaker CfDs	26.1	24.2	34.0	32.3	23.4	53.3	193.3
Natural Gas Procurement	225.5	219.2	169.3	148.7	131.4	989.6	1,883.7
Transmission Support Commitments	22.8	23.0	23.2	15.2	16.5	16.5	117.2
Total	\$599.0	\$578.2	\$542.8	\$497.2	\$459.5	\$2,869.4	\$5,546.1
CL&P (Millions of Dollars)	2018	2019	2020	2021	2022	Thereafter	Total
Supply and Stranded Cost	\$58.7	\$56.7	\$69.5	\$63.7	\$59.1	\$121.6	\$429.3
Renewable Energy	84.1	85.4	85.5	85.8	86.6	655.5	1,082.9
Peaker CfDs	26.1	24.2	34.0	32.3	23.4	53.3	193.3
Transmission Support Commitments	9.0	9.1	9.2	6.0	6.5	6.5	46.3
Total	\$177.9	\$175.4	\$198.2	\$187.8	\$175.6	\$836.9	\$1,751.8
NSTAR Electric (Millions of Dollars)	2018	2019	2020	2021	2022	Thereafter	Total
Supply and Stranded Cost	\$5.5	\$5.5	\$3.1	\$3.1	\$3.1	\$22.0	\$42.3
Renewable Energy	80.4	78.5	76.6	72.1	72.1	344.6	724.3
Transmission Support Commitments	7.1	7.1	7.2	4.7	5.1	5.1	36.3
Total	\$93.0	\$91.1	\$86.9	\$79.9	\$80.3	\$371.7	\$802.9
PSNH (Millions of Dollars)	2018	2019	2020	2021	2022	Thereafter	Total
Supply and Stranded Cost	\$17.5	\$7.1	\$2.0	\$2.0	\$1.5	\$0.7	\$30.8
Renewable Energy	62.7	62.8	63.6	58.2	49.5	520.8	817.6
Transmission Support Commitments	4.8	4.9	4.9	3.2	3.5	3.5	24.8
Total	\$85.0	\$74.8	\$70.5	\$63.4	\$54.5	\$525.0	\$873.2
WMECO (Millions of Dollars)	2018	2019	2020	2021	2022	Thereafter	Total
Renewable Energy	\$15.7	\$15.8	\$16.0	\$16.1	\$16.3	\$144.8	\$224.7
Transmission Support Commitments	1.9	1.9	1.9	1.3	1.4	1.4	9.8
Total	\$17.6	\$17.7	\$17.9	\$17.4	\$17.7	\$146.2	\$234.5

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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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.

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 2038 for CL&P, 2031 for NSTAR Electric and WMECO and 2033 for PSNH.

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 2032.

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. On January 10, 2018, Eversource and PSNH completed the sale of PSNH's thermal generation assets, at which time, remaining future contractual obligations were transferred to the buyer. See Note 12, "Assets Held for Sale," for further information.

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.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The total costs incurred under these agreements were as follows:

Eversource (Millions of Dollars)	For the Years Ended December 31,		
	2017	2016	2015
Supply and Stranded Cost	\$103.9	\$152.5	\$147.6
Renewable Energy	235.5	210.9	144.3
Peaker CIDs	38.7	47.7	42.7
Natural Gas Procurement	377.0	323.9	428.6
Coal, Wood and Other	47.7	55.7	95.9
Transmission Support Commitments	19.8	15.9	25.3

(Millions of Dollars)	For the Years Ended December 31,											
	2017				2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Supply and Stranded Cost	\$81.0	\$4.0	\$18.9	\$—	\$132.7	\$0.7	\$19.1	\$—	\$120.3	\$6.5	\$20.8	\$—
Renewable Energy	51.0	108.8	60.8	14.9	42.1	93.6	67.7	7.5	20.0	86.7	37.2	0.4
Peaker CIDs	38.7	—	—	—	47.7	—	—	—	42.7	—	—	—
Coal, Wood and Other	—	—	47.7	—	—	—	55.7	—	—	—	95.9	—
Transmission Support Commitments	7.8	6.2	4.2	1.6	6.3	4.9	3.4	1.3	10.0	7.8	5.4	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, II and III of litigation resulting from the DOE's failure to meet its contractual obligations. These Phases covered damages incurred in the years 1998 through 2012, and the awarded damages have been received by the Yankee Companies with certain amounts of the damages refunded to their customers.

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"). 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 have been refunded to the customers of the respective Eversource utility subsidiaries.

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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

DOE Phase IV Damages - On May 22, 2017, each of the Yankee Companies filed subsequent lawsuits against the DOE in the Court of Federal Claims seeking monetary damages totaling approximately \$100 million for CYAPC, YAEC and MYAPC, resulting from the DOE's failure to begin accepting spent nuclear fuel for disposal covering the years from 2013 to 2016 ("DOE Phase IV"). The DOE Phase IV trial is expected to begin in 2018.

D. Guarantees and Indemnifications

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

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 will guarantee NPT's obligations under a facility with a financial institution pursuant to which NPT may request letters of credit 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 or cash flows 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, 2017:

Company	Description	Maximum Exposure (in millions)	Expiration Dates
<u>On behalf of subsidiaries:</u>			
Eversource Gas Transmission LLC	Access Northeast Project Capital Contributions Guaranty (1)	\$185.1	2021
Various	Surety Bonds (2)	40.4	2018
Eversource Service and Rocky River Realty Company	Lease Payments for Vehicles and Real Estate	7.8	2019 - 2024

(1) Eversource parent issued a declining balance guaranty on behalf of its subsidiary, Eversource Gas Transmission LLC, to guarantee the payment of the subsidiary's capital contributions for its investment in the Access Northeast project. The guaranty 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.

(2) 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.

Aquarion has a \$0.9 million letter of credit relating to an insurance program, which expires on December 31, 2018 and includes annual automatic renewals. As of December 31, 2017, and 2016, there were no amounts outstanding under the letter of credit. Aquarion also guarantees surety bonds with a maximum exposure of \$1.2 million related to ongoing operations with expiration dates ranging through 2018, the majority of which will be renewed or extended.

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 each of the first three complaints, the Complainants challenged the NETOs' base ROE of 11.14 percent that had been utilized since 2005 and sought an order to reduce it prospectively from the date of the final FERC order and for the separate 15-month complaint periods. In the fourth complaint, filed April 29, 2016, the Complainants challenged the NETOs' base ROE of 10.57 percent and the maximum ROE for transmission incentive ("incentive cap") of 11.74 percent, asserting that these ROEs were unjust and unreasonable.

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		/ /	2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

In response to appeals of the FERC decision in the first complaint filed by the NETOs and the Complainants, the U.S. Court of Appeals for the D.C. Circuit (the "Court") issued a decision on April 14, 2017 vacating and remanding the FERC's decision. The Court found that the FERC failed to make an explicit finding that the 11.14 percent base ROE was unjust and unreasonable, as required under Section 206 of the Federal Power Act, before it set a new base ROE. The Court also found that the FERC did not provide a rational connection between the record evidence and its decision to select the midpoint of the upper half of the zone of reasonableness for the new base ROE.

Hearings on the fourth complaint were held in December 2017 before the Administrative Law Judge ("ALJ"), who is expected to issue an initial decision in March 2018.

A summary of the four separate complaints and the base ROEs pertinent to those complaints are as follows:

Complaint	15-Month Time Period of Complaint (Beginning as of Complaint Filing Date)	Original Base ROE Authorized by FERC at Time of Complaint Filing Date (1)	Base ROE Subsequently Authorized by FERC for First Complaint Period and also Effective from October 16, 2014 through April 14, 2017 (1)	Reserve (Pre-Tax and Excluding Interest) as of December 31, 2017 (in millions)	FERC ALJ Recommendation of Base ROE on Second and Third Complaints (Issued March 22, 2016)
First	10/1/2011 - 12/31/2012	11.14%	10.57%	\$— (2)	N/A
Second	12/27/2012 - 3/26/2014	11.14%	N/A	39.1 (3)	9.59%
Third	7/31/2014 - 10/30/2015	11.14%	10.57%	—	10.90%
Fourth	4/29/2016 - 7/28/2017	10.57%	10.57%	—	N/A

- (1) The ROE billed during the period October 1, 2011 through October 15, 2014 consisted of a base ROE of 11.14 percent and incentives up to 13.1 percent. On October 16, 2014, the FERC set the base ROE at 10.57 percent and an incentive cap at 11.74 percent for the first complaint period and also effective from the date of the FERC order on October 16, 2014. This FERC order was vacated on April 14, 2017.
- (2) CL&P, NSTAR Electric, PSNH and WMECO have refunded all amounts associated with the first complaint period, totaling \$38.9 million (pre-tax and excluding interest) at Eversource (consisting of \$22.4 million at CL&P, \$8.4 million at NSTAR Electric, \$2.8 million at PSNH and \$5.3 million at WMECO), reflecting both the base ROE and incentive cap prescribed by the FERC order.
- (3) The reserve represents the difference between the billed rates during the second complaint period and a 10.57 percent base ROE and 11.74 percent incentive cap. The reserve consisted of \$21.4 million for CL&P, \$8.5 million for NSTAR Electric, \$3.1 million for PSNH and \$6.1 million for WMECO as of December 31, 2017.

On June 5, 2017, the NETOs, including Eversource, submitted a filing to the FERC to reinstate the base ROE of 11.14 percent with an associated ROE incentive cap of 13.5 percent effective June 8, 2017, as these were the last ROEs lawfully in effect for transmission billing purposes prior to the FERC order vacated by the Court on April 14, 2017. On October 6, 2017, the FERC did not accept the NETOs filing, temporarily leaving in place the ROEs (10.57 percent base ROE with an 11.74 percent incentive cap ROE) set in the first complaint proceeding until the FERC addresses the Court's decision. On November 6, 2017, the NETOs submitted a request for rehearing of the FERC's October 6, 2017 Order rejecting the compliance filing.

On October 5, 2017, the NETOs filed a series of motions, requesting that the FERC dismiss the four complaint proceedings. Alternatively, if the FERC does not dismiss the proceedings, the NETOs requested that the FERC consolidate all four complaint proceedings for expeditious resolution and/or stay the trial in the fourth complaint proceeding and resolve it based on the standards set in the April 14, 2017 Court decision.

At this time, the Company cannot reasonably estimate a range of gain or loss for the complaint proceedings. No events in 2017 provided a reasonable basis for a change to the reserve balance of \$39.1 million (pre-tax, excluding interest) for the second complaint period, and the Company has not changed its reserve or recognized ROEs for any of the complaint periods.

Management cannot at this time predict the ultimate effect of the Court decision or future FERC action on any of the complaint periods or the estimated impacts on the financial position, results of operations or cash flows of Eversource, CL&P, NSTAR Electric, PSNH or WMECO.

The average impact of a 10 basis point change to the base ROE for each of the 15-month complaint periods would affect Eversource's after-tax earnings by approximately \$3 million.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

F. Eversource and NSTAR Electric Boston Harbor Civil Action

On July 15, 2016, the United States Attorney on behalf of 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 alleged that the Defendants failed to comply with certain permitting requirements related to the placement of the HEEC-owned electric distribution cable beneath Boston Harbor. The action sought an order to compel HEEC to comply with cable depth requirements in the United States Army Corps of Engineers' permit or alternatively to remove the electric distribution cable and cease unauthorized work in U.S. waterways. The action also sought civil penalties and other costs.

The parties reached a settlement pursuant to which HEEC agreed to install a new 115kV distribution cable across Boston Harbor to Deer Island, utilizing a different route, and remove portions of the existing cable. Upon the installation and completion of the new cable and the removal of the portions of the existing cable, all issues surrounding the current permit from the United States Army Corps of Engineers are expected to be resolved, and such litigation is expected to be dismissed with prejudice.

In 2017, as a result of the settlement, NSTAR Electric expensed \$4.9 million (pre-tax) of previously incurred capitalized costs associated with engineering work performed on the existing cable that will no longer be used. In addition, NSTAR Electric agreed to provide a rate base credit of \$17.5 million to the Massachusetts Water Resources Authority for the new cable. This negotiated credit will result in the initial \$17.5 million of construction costs on the new cable to be expensed as incurred. Of this amount, NSTAR Electric expensed \$11.1 million (pre-tax) of costs incurred on the new cable in 2017. Construction of the new cable is expected to be completed in 2019.

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. ASSETS HELD FOR SALE

In June 2015, Eversource and PSNH entered into the 2015 Public Service Company of New Hampshire Restructuring and Rate Stabilization Agreement, under the terms of which PSNH agreed to divest its generation assets, subject to NHPUC approval. The NHPUC approval for this agreement, as well as NHPUC approval of the final divestiture plan and auction process, were received in the second half of 2016. In October 2017, PSNH entered into two Purchase and Sale Agreements ("Agreements") to sell its thermal and hydroelectric generation assets to private investors at purchase prices of \$175 million and \$83 million, respectively, subject to adjustments as set forth in the Agreements. The NHPUC approved the Agreements in late November 2017, at which time the Company classified these assets as held for sale.

On January 10, 2018, PSNH completed the sale of its thermal generation assets, pursuant to the Agreement dated October 11, 2017. In accordance with the Purchase and Sale Agreement, the original purchase price of \$175 million was adjusted to reflect working capital adjustments, closing date adjustments and proration of taxes and fees prior to closing, totaling \$40.9 million, resulting in net proceeds of \$134.1 million. As of December 31, 2017, the thermal generation assets classified as assets held for sale are stated at fair value less costs to sell. Deferred costs of \$516.1 million were included in Regulatory Assets on the Eversource and PSNH Balance Sheets, and represent the difference between the carrying value and the fair value less costs to sell of the thermal generation assets as of December 31, 2017. The hydroelectric generation assets are targeted to be sold in the first quarter of 2018 at an amount above net carrying value, and are therefore stated at carrying value. As of December 31, 2017, the difference between the carrying value of the hydroelectric generation assets and the expected proceeds from the sale was approximately \$25 million, which will be recognized as a reduction to the stranded costs upon completion of the sale.

Upon completion of the divestiture, full recovery of PSNH's generation assets and transaction-related costs are expected to occur through a combination of cash flows during the remaining operating period, sales proceeds, and recovery of stranded costs via the issuance of bonds that will be secured by a non-bypassable charge or through recoveries in future rates billed to PSNH's customers. On January 30, 2018, the NHPUC approved the issuance of rate reduction bonds up to \$690 million to recover stranded costs, subject to an audit by the NHPUC Audit Staff. This order is subject to an appeal period of 30 days.

For the years ended December 31, 2017, 2016 and 2015, pre-tax income associated with the assets held for sale was \$60.0 million, \$65.3 million and \$56.9 million, respectively.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

As of December 31, 2017, PSNH's generation assets held for sale, which are included in current assets on the Eversource and PSNH balance sheets, and are part of the Electric Distribution reportable segment, were as follows (liabilities held for sale were \$1.2 million as of December 31, 2017):

(Millions of Dollars)

Thermal Gross Plant	\$1,091.4
Hydroelectric Gross Plant	83.0
Accumulated Depreciation	(575.4)
Net Plant	599.0
Fuel and Inventory	87.7
Materials and Supplies	27.3
Emission Allowances	19.1
Other Assets	2.6
Deferred Costs from Generation Asset Sale	(516.1)
Total Generation Assets Held for Sale	\$219.6

As of December 31, 2017, the difference between the carrying value of the generation assets and the amounts recognized as assets held for sale represented the deferred costs on the thermal generation asset sale and were calculated as follows:

(Millions of Dollars)

Generation Assets to be Sold (Carrying Value)	\$735.7
Less: Generation Assets Held for Sale:	
Thermal Generation Assets (Fair Value less Cost to Sell)	(161.7)
Hydroelectric Generation (Carrying Value)	(57.9)
Generation Assets Held for Sale	(219.6)
Deferred Costs from Generation Asset Sale	\$516.1

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

Operating lease rental payments charged to expense are as follows:

(Millions of Dollars)

	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2017	\$10.5	\$11.7	\$9.4	\$3.3	\$1.9
2016	12.1	12.5	9.3	2.9	2.1
2015	12.1	12.5	9.6	2.8	2.2

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
NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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, 2017 are as follows:

Operating Leases

(Millions of Dollars)

	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2018	\$13.2	\$1.8	\$7.3	\$1.0	\$0.6
2019	11.4	1.5	6.4	1.0	0.5
2020	10.0	1.3	5.6	0.9	0.5
2021	8.9	1.1	5.0	0.8	0.5
2022	7.4	1.0	4.2	0.6	0.3
Thereafter	19.7	1.0	12.7	2.0	2.7
Future minimum lease payments	\$70.6	\$7.7	\$41.2	\$6.3	\$5.1

Capital Leases

(Millions of Dollars)

	Eversource	CL&P	NSTAR Electric	PSNH
2018	\$2.9	\$2.0	\$0.5	\$0.1
2019	3.3	2.0	0.6	—
2020	3.3	2.0	0.5	—
2021	2.8	1.4	0.6	—
2022	1.3	—	0.6	—
Thereafter	2.5	—	2.5	—
Future minimum lease payments	16.1	7.4	5.3	0.1
Less amount representing interest	3.1	1.7	1.2	—
Present value of future minimum lease payments	\$13.0	\$5.7	\$4.1	\$0.1

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,			
	2017		2016	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Preferred Stock Not Subject to Mandatory Redemption	\$155.6	\$160.8	\$155.6	\$158.3
Long-Term Debt	12,325.5	12,877.1	9,603.2	9,980.5

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

	CL&P		NSTAR Electric		PSNH		WMECO	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
<i>(Millions of Dollars)</i>								
As of December 31, 2017:								
Preferred Stock Not Subject to Mandatory Redemption	\$116.2	\$116.5	\$43.0	\$44.3	\$—	\$—	\$—	\$—
Long-Term Debt	3,059.1	3,430.5	2,377.7	2,559.3	1,002.4	1,038.2	566.1	597.2
As of December 31, 2016:								
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

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 11, "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:

	For the Year Ended December 31, 2017				For the Year Ended December 31, 2016			
	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
<i>(Millions of Dollars)</i>								
Balance as of January 1st	\$(8.2)	\$0.4	\$(57.5)	\$(65.3)	\$(10.3)	\$(1.9)	\$(54.6)	\$(66.8)
OCI Before Reclassifications	—	(0.4)	(7.2)	(7.6)	—	2.3	(6.8)	(4.5)
Amounts Reclassified from AOCL	2.0	—	4.5	6.5	2.1	—	3.9	6.0
Net OCI	2.0	(0.4)	(2.7)	(1.1)	2.1	2.3	(2.9)	1.5
Balance as of December 31st	\$(6.2)	\$—	\$(60.2)	\$(66.4)	\$(8.2)	\$0.4	\$(57.5)	\$(65.3)

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 \$4.1 million and \$4.0 million in 2017 and 2016, 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.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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,			
	2017	2016	2015	
Qualified Cash Flow Hedging Instruments	\$(3.3)	\$(3.5)	\$(3.5)	Interest Expense
Tax Effect	1.3	1.4	1.4	Income Tax Expense
Qualified Cash Flow Hedging Instruments, Net of Tax	\$(2.0)	\$(2.1)	\$(2.1)	
Defined Benefit Plan Costs:				
Amortization of Actuarial Losses	\$(6.2)	\$(5.6)	\$(6.6)	Operations and Maintenance Expense (1)
Amortization of Prior Service Cost	(1.1)	(0.8)	(0.2)	Operations and Maintenance Expense (1)
Total Defined Benefit Plan Costs	(7.3)	(6.4)	(6.8)	
Tax Effect	2.8	2.5	2.6	Income Tax Expense
Defined Benefit Plan Costs, Net of Tax	\$(4.5)	\$(3.9)	\$(4.2)	
Total Amounts Reclassified from AOCL, Net of Tax	\$(6.5)	\$(6.0)	\$(6.3)	

(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, 2017, it is estimated that a pre-tax amount of \$2.8 million (including \$0.1 million for CL&P, \$1.9 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. 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, 2017, all companies were in compliance with such covenant. 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, 2017.

The Retained Earnings balances subject to dividend restrictions were \$3.6 billion for Eversource, \$1.4 billion for CL&P, \$1.7 billion for NSTAR Electric, and \$511.4 million for PSNH and \$198.7 million for WMECO as of December 31, 2017. PSNH is further required to reserve an additional amount under its FERC hydroelectric license conditions. As of December 31, 2017, \$14.3 million of PSNH's Retained Earnings was subject to restriction under its FERC hydroelectric license conditions and PSNH was in compliance with this provision.

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.

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NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

17. COMMON SHARES

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

	Par Value	Shares		
		Authorized as of December 31, 2017 and 2016	Issued as of December 31,	
			2017	2016
Eversource	\$5	380,000,000	333,878,402	333,878,402
CL&P	\$10	24,500,000	6,035,205	6,035,205
NSTAR Electric	\$1	100,000,000	200	100
PSNH	\$1	100,000,000	301	301

On December 31, 2017, as a result of the WMECO merger with and into NSTAR Electric, WMECO's common stock was converted into 100 shares of NSTAR Electric common stock. As of December 31, 2016, WMECO had 434,653 shares of common stock authorized, issued and outstanding at a \$25 per share par value.

As of both December 31, 2017 and 2016, there were 16,992,594 Eversource common shares held as treasury shares. As of both December 31, 2017 and 2016, Eversource common shares outstanding were 316,885,808.

In 2016, the Company converted 321,228 Eversource common shares at a share price of \$52.56 to Treasury Stock on the consolidated balance sheet at their weighted average original average cost of \$24.26 per share.

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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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

		Redemption Price	Shares Outstanding as of December 31,		As of December 31,	
Series		Per Share	2017	2016	2017	2016
CL&P						
\$1.90	Series of 1947	\$52.50	163,912	163,912	\$8.2	\$8.2
\$2.00	Series of 1947	\$54.00	336,088	336,088	16.8	16.8
\$2.04	Series of 1949	\$52.00	100,000	100,000	5.0	5.0
\$2.20	Series of 1949	\$52.50	200,000	200,000	10.0	10.0
3.90%	Series of 1949	\$50.50	160,000	160,000	8.0	8.0
\$2.06	Series E of 1954	\$51.00	200,000	200,000	10.0	10.0
\$2.09	Series F of 1955	\$51.00	100,000	100,000	5.0	5.0
4.50%	Series of 1956	\$50.75	104,000	104,000	5.2	5.2
4.96%	Series of 1958	\$50.50	100,000	100,000	5.0	5.0
4.50%	Series of 1963	\$50.50	160,000	160,000	8.0	8.0
5.28%	Series of 1967	\$51.43	200,000	200,000	10.0	10.0
\$3.24	Series G of 1968	\$51.84	300,000	300,000	15.0	15.0
6.56%	Series of 1968	\$51.44	200,000	200,000	10.0	10.0
Total CL&P			2,324,000	2,324,000	\$116.2	\$116.2
NSTAR Electric						
4.25%	Series of 1956	\$103.625	180,000	180,000	\$18.0	\$18.0
4.78%	Series of 1958	\$102.80	250,000	250,000	25.0	25.0
Total NSTAR Electric			430,000	430,000	\$43.0	\$43.0
Fair Value Adjustment due to Merger with NSTAR					(3.6)	(3.6)
Other						
6.00%	Series of 1958	\$100.00	23	—	\$—	\$—
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, 2017, 2016 and 2015. 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, 2017 and 2016. 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, 2017, 2016 and 2015, there was no change in ownership of the common equity of CL&P and NSTAR Electric.

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 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 years ended December 31, 2017 and 2016, there were no antidilutive share awards excluded from the diluted EPS computation. For the year ended December 31, 2015, there were 1,474 antidilutive share awards excluded from the computation of diluted EPS.

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NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

Eversource (Millions of Dollars, except share information)	For the Years Ended December 31,		
	2017	2016	2015
Net Income Attributable to Common Shareholders	\$988.0	\$942.3	\$878.5
Weighted Average Common Shares Outstanding:			
Basic	317,411,097	317,650,180	317,336,881
Dilutive Effect	620,483	804,059	1,095,806
Diluted	318,031,580	318,454,239	318,432,687
Basic EPS	\$3.11	\$2.97	\$2.77
Diluted EPS	\$3.11	\$2.96	\$2.76

21. SEGMENT INFORMATION

Presentation: Eversource is organized among the Electric Distribution, Electric Transmission and Natural Gas Distribution reportable segments and Other based on a combination of factors, including the characteristics of each segment's services, the sources of operating revenues and expenses and the regulatory environment in which each segment operates. These reportable segments represent substantially all of Eversource's total consolidated revenues. Revenues from the sale of electricity and natural gas primarily are derived from residential, commercial and industrial customers and are not dependent on any single customer. The Electric Distribution reportable segment includes the results of PSNH's generation facilities and WMECO's solar power facilities. 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. On December 4, 2017, Eversource acquired Aquarion, which was considered to be a new operating segment, water. Financial statement results, however, were not considered material as a result of a short period of ownership by Eversource, and were not reported separately. Therefore, the results of the water operating segment have been included in Other for the year ended December 31, 2017.

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 Aquarion's water business from the date of the acquisition on December 4, 2017 through December 31, 2017; and 5) the results of other unregulated subsidiaries, which are not part of its core business. In addition, Other in the tables below includes Eversource parent's equity ownership interests in certain natural gas pipeline projects owned by Enbridge, Inc., the Bay State Wind project, a renewable energy investment fund, and two companies that transmit hydroelectricity imported from the Hydro-Quebec system in Canada. In the ordinary course of business, Yankee Gas and NSTAR Gas purchase natural gas transmission services from the Enbridge, Inc. natural gas pipeline projects described above. These affiliate transaction costs total approximately \$62.5 million annually and are classified as Purchased Power, Fuel and Transmission on the Eversource statements of income.

Each of Eversource's subsidiaries, including CL&P, NSTAR Electric, PSNH and WMECO, has one reportable segment.

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 was 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.

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.

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Eversource's segment information is as follows:

Eversource

For the Year Ended December 31, 2017

(Millions of Dollars)

	Electric Distribution	Natural Gas Distribution	Electric Transmission	Other	Eliminations	Total
Operating Revenues	\$5,542.9	\$947.3	\$1,301.7	\$946.9	\$(986.8)	\$7,752.0
Depreciation and Amortization	(542.6)	(72.9)	(209.4)	(41.1)	2.2	(863.8)
Other Operating Expenses	(4,046.0)	(713.5)	(382.6)	(814.6)	986.7	(4,970.0)
Operating Income	954.3	160.9	709.7	91.2	2.1	1,918.2
Interest Expense	(186.3)	(43.1)	(115.1)	(93.1)	15.8	(421.8)
Interest Income	7.3	0.1	1.8	15.8	(16.7)	8.3
Other Income, Net	15.0	0.9	27.1	1,112.7	(1,086.0)	69.7
Income Tax Expense	(288.3)	(44.2)	(228.7)	(17.6)	(0.1)	(578.9)
Net Income	502.0	74.6	394.8	1,109.0	(1,084.9)	995.5
Net Income Attributable to Noncontrolling Interests	(4.6)	—	(2.9)	—	—	(7.5)
Net Income Attributable to Common Shareholders	\$497.4	\$74.6	\$391.9	\$1,109.0	\$(1,084.9)	\$988.0
Total Assets (as of)	\$19,250.4	\$3,595.2	\$9,401.2	\$18,403.8	\$(14,430.2)	\$36,220.4
Cash Flows Used for Investments in Plant	\$1,020.7	\$298.2	\$867.6	\$161.6	\$—	\$2,348.1

Eversource

For the Year Ended December 31, 2016

(Millions of Dollars)

	Electric Distribution	Natural Gas Distribution	Electric Transmission	Other	Eliminations	Total
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

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Eversource

For the Year Ended December 31, 2015

<i>(Millions of Dollars)</i>	Electric Distribution	Natural Gas Distribution	Electric Transmission	Other	Eliminations	Total
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
Cash Flows Used for Investments in Plant	\$718.9	\$182.2	\$749.1	\$73.9	\$—	\$1,724.1

22. ACQUISITION OF AQUARION AND GOODWILL

A. Acquisition of Aquarion

On December 4, 2017, Eversource acquired Aquarion from Macquarie Infrastructure Partners for \$1.675 billion, consisting of approximately \$880 million in cash purchase price and \$795 million of assumed Aquarion debt. Aquarion is a holding company primarily engaged, through its three separate regulated water utility subsidiaries, in the water collection, treatment and distribution business, and operates in Connecticut, Massachusetts and New Hampshire. These regulated utilities collect, treat and distribute water to residential, commercial and industrial customers, to other utilities for resale, and for private and municipal fire protection. With the acquisition of Aquarion, Eversource is now the only U.S.-based electric utility to also own a water utility. The transaction was approved by PURA, the DPU, the NHPUC, the Maine PUC, and the Federal Communications Commission. Aquarion and its subsidiaries became wholly-owned subsidiaries of Eversource, and Eversource's consolidated financial information includes Aquarion and its subsidiaries' activity from December 4, 2017 through December 31, 2017.

The approximate \$880 million cash purchase price includes the \$745 million equity purchase price and a \$135 million shareholder loan, paid at closing.

Purchase Price Allocation: The allocation of the total purchase price to the estimated fair values of the assets acquired and liabilities assumed has been determined based on the accounting guidance for fair value measurements, which defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The allocation of the total purchase price includes adjustments to record the fair value of unregulated and regulated long-term debt, non-utility land and buildings, regulatory assets not earning a return, and Aquarion's Homeowners Safety Valve unregulated business.

The fair values of Aquarion's assets and liabilities were determined based on significant estimates and assumptions, including Level 3 inputs, that are judgmental in nature. These estimates and assumptions include the timing and amounts of projected future cash flows and discount rates reflecting risk inherent in future cash flows. The excess of the purchase price over the estimated fair values of the assets acquired and liabilities assumed was recognized as goodwill.

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NSTAR Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

The preliminary allocation of the cash purchase price is as follows:

(Millions of Dollars)

Current Assets	\$41.2
PP&E	1,034.9
Goodwill	907.9
Other Noncurrent Assets, excluding Goodwill	207.6
Current Liabilities	(121.1)
Noncurrent Liabilities	(421.6)
Long-Term Debt	(771.2)
Total Cash Purchase Price	\$877.7

Pro Forma Financial Information: The following unaudited pro forma financial information reflects the pro forma combined results of operations of Eversource and Aquarion and reflects the amortization of purchase price adjustments assuming the acquisition had taken place on January 1, 2016. The unaudited pro forma financial information has been presented for illustrative purposes only and is not necessarily indicative of the consolidated results of operations that would have been achieved or the future consolidated results of operations of Eversource.

(Pro forma amounts in millions, except share amounts)	For the Years Ended December 31,	
	2017	2016
Operating Revenues	\$7,947.7	\$7,849.0
Net Income Attributable to Common Shareholders	1,019.1	969.3
Basic EPS	3.21	3.05
Diluted EPS	3.20	3.04

Aquarion Revenues and Pre-Tax Income: The impact of Aquarion on Eversource's accompanying consolidated statement of income includes operating revenues of \$15.9 million and pre-tax income of \$1.1 million for the year ended December 31, 2017.

B. Goodwill

In a business combination, the excess of the purchase price over the estimated fair values of the assets acquired and liabilities assumed is recognized as goodwill. Goodwill is evaluated for impairment at least annually and more frequently if indicators of impairment arise. In accordance with the accounting standards, if the fair value of a reporting unit is less than its carrying value (including goodwill), the goodwill is tested for impairment. 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 completed the acquisition of Aquarion on December 4, 2017, resulting in the addition of \$0.9 billion of goodwill. Upon completion of the acquisition, Eversource determined that the reporting units for the purpose of testing goodwill are Electric Distribution, Electric Transmission, Natural Gas Distribution and Water. The goodwill resulting from the Aquarion acquisition has been entirely allocated to the Water reporting unit. These reporting units are consistent with the operating segments underlying the reportable segments identified in Note 21, "Segment Information," to the financial statements.

Eversource completed its annual goodwill impairment test for Electric Distribution, Electric Transmission and Natural Gas Distribution reporting units as of October 1, 2017 and determined that no impairment existed. There were no events subsequent to October 1, 2017 that indicated impairment of goodwill. 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.

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The following table presents goodwill by reportable segment:

(Billions of Dollars)	Electric Distribution	Electric Transmission	Natural Gas Distribution	Parent and Other	Total
Balance as of January 1, 2017	\$2.5	\$0.6	\$0.4	\$—	\$3.5
Acquisition of Aquarion	—	—	—	0.9	0.9
Balance as of December 31, 2017	\$2.5	\$0.6	\$0.4	\$0.9	\$4.4

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							
	2017				2016			
	March 31,	June 30,	September 30,	December 31,	March 31,	June 30,	September 30,	December 31,
Operating Revenues	\$2,105.1	\$1,762.8	\$1,988.5	\$1,895.6	\$2,055.6	\$1,767.2	\$2,039.7	\$1,776.6
Operating Income	509.0	455.7	502.6	450.9	488.5	423.4	509.9	438.1
Net Income	261.3	232.6	262.2	239.4	246.0	205.5	267.2	231.1
Net Income Attributable to Common Shareholders	259.5	230.7	260.4	237.4	244.2	203.6	265.3	229.2
Basic EPS (1)	\$0.82	\$0.73	\$0.82	\$0.75	\$0.77	\$0.64	\$0.83	\$0.72
Diluted EPS (1)	\$0.82	\$0.73	\$0.82	\$0.75	\$0.77	\$0.64	\$0.83	\$0.72

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

(Millions of Dollars)	Quarter Ended							
	2017				2016			
	March 31,	June 30,	September 30,	December 31,	March 31,	June 30,	September 30,	December 31,
CL&P								
Operating Revenues	\$732.3	\$666.6	\$774.8	\$713.7	\$735.3	\$679.8	\$760.0	\$630.9
Operating Income	176.0	176.0	177.5	155.6	171.5	162.1	176.1	163.5
Net Income	90.2	91.3	96.1	99.1	87.0	82.9	86.6	77.8
NSTAR Electric								
Operating Revenues	\$603.5	\$583.9	\$725.5	\$562.5	\$614.2	\$591.3	\$780.5	\$571.9
Operating Income	127.7	152.9	198.6	111.4	109.8	130.5	208.7	104.8
Net Income	66.2	77.4	108.2	56.4	54.5	68.2	117.2	52.8
PSNH								
Operating Revenues	\$253.2	\$230.4	\$250.0	\$248.0	\$242.3	\$218.5	\$266.9	\$231.8
Operating Income	68.3	64.9	67.4	71.2	70.7	63.1	74.7	54.6
Net Income	34.3	31.6	33.7	36.4	36.1	31.3	38.5	26.1
WMECO								
Operating Revenues	\$130.1	\$120.7	\$126.3	\$127.7	\$128.1	\$116.4	\$124.0	\$115.7
Operating Income	34.2	34.9	35.4	28.7	33.1	29.2	32.1	26.0
Net Income	17.2	17.6	17.6	14.1	16.8	13.3	16.0	12.0

25. SUBSEQUENT EVENTS

On March 27, 2018, the ALJ issued an initial decision in the fourth FERC ROE complaint. The initial decision found that the current base ROE of 10.57 percent, which with the incentive cap cannot exceed a maximum ROE of 11.74 percent, is just and reasonable. The initial decision will be reviewed by FERC. It is unknown when FERC will issue a final decision. See Note 11E, "Commitments and Contingencies - FERC ROE Complaints," for further information regarding the fourth FERC ROE complaint.

On March 28, 2018, CL&P issued \$500 million of 4.00 percent Series A First and Refunding Mortgage Bonds, due to mature in 2048. The

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 2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

proceeds, net of issuance costs, were used to repay short-term borrowings.

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 2017/Q4
NSTAR Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

GLOSSARY OF TERMS

The following is a glossary of abbreviations and 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, and Aquarion's water business from the date of acquisition on December 4, 2017 through December 31, 2017
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
Aquarion	Eversource Aquarion Holdings, Inc and its subsidiaries (formerly knowu as Macquarie Utilities Inc)
NPT	Northern Pass Transmission LLC
Northern Pass	The HVDC and associated alternating-current transmission line project from Canada into New Hampshire
Eversource Service	Eversource Energy Service Company
Bay State Wind	A project being developed jointly by Eversource and Denmark-based Ørsted (formerly known as DONG Energy) to construct an offshore wind farm off the coast of Massachusetts
CYAPC	Connecticut Yankee Atomic Power Company
MYAPC	Maine Yankee Atomic Power Company
YAEC	Yankee Atomic Electric Company
Yankee Companies	CYAPC, YAEC and MYAPC
Electric and Natural Gas Companies	The Eversource electric and natural gas 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, NPT, the generation facilities of PSNH, and the solar power facilities of WMECO

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, Enbridge, Inc. ("Enbridge"), 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
AFUDC	Allowance For Funds Used During Construction
AOCL	Accumulated Other Comprehensive Loss
ARO	Asset Retirement Obligation
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

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 2016 Form 10-K	The Eversource Energy and Subsidiaries 2016 combined Annual Report on Form 10-K as filed with the SEC
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
MMcf	Million cubic feet
MGP	Manufactured Gas Plant
MMBtu	One million British thermal units
Moody's	Moody's Investors Services, Inc.
MW	Megawatt
MWh	Megawatt-Hours
NEEWS	New England East-West Solution
NETOs	New England Transmission Owners (including Eversource, National Grid and Avangrid)
NOx	Nitrogen oxides
OCI	Other Comprehensive Income/(Loss)
PAM	Pension and PBOP Rate Adjustment Mechanism
PBOP	Postretirement Benefits Other Than Pension
PBOP Plan	Postretirement Benefits Other Than Pension Plan that provides certain retiree benefits, primarily medical, dental and life insurance
PCRBs	Pollution Control Revenue Bonds
Pension Plan	Single uniform noncontributory defined benefit retirement plan
PPA	Pension Protection Act
RECs	Renewable Energy Certificates
Regulatory ROE	The average cost of capital method for calculating the return on equity related to the distribution and generation business segment excluding the wholesale transmission segment
RNS	Regional Network Service
ROE	Return on Equity
RRB	Rate Reduction Bond or Rate Reduction Certificate
RSUs	Restricted share units
S&P	Standard & Poor's Financial Services LLC
SBC	Systems Benefits Charge
SCRC	Stranded Cost Recovery Charge
SERP	Supplemental Executive Retirement Plans and non-qualified defined benefit retirement plans
SIP	Simplified Incentive Plan
SO ₂	Sulfur dioxide
SS	Standard service
TCAM	Transmission Cost Adjustment Mechanism

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			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

TSA
UI

Transmission Service Agreement
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 2017/Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges (Insert Footnote at Line 1 to specify) (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1			545,260		
2					
3			(177,093)		
4			(177,093)	292,705,433	292,528,340
5			368,167		
6			368,167		
7					
8			(263,906)		
9			(263,906)	308,202,414	307,938,508
10			104,261		

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 2017/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	7,090,281,654	7,090,281,654		
4	Property Under Capital Leases	4,342,945	4,342,945		
5	Plant Purchased or Sold				
6	Completed Construction not Classified	1,051,667,038	1,051,667,038		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	8,146,291,637	8,146,291,637		
9	Leased to Others				
10	Held for Future Use	41,772,002	41,772,002		
11	Construction Work in Progress	358,695,816	358,695,816		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	8,546,759,455	8,546,759,455		
14	Accum Prov for Depr, Amort, & Depl	2,427,130,956	2,427,130,956		
15	Net Utility Plant (13 less 14)	6,119,628,499	6,119,628,499		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	2,394,182,277	2,394,182,277		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	32,948,679	32,948,679		
22	Total In Service (18 thru 21)	2,427,130,956	2,427,130,956		
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)	2,427,130,956	2,427,130,956		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
					4
					5
					6
					7
					8
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					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 2017/Q4
FOOTNOTE DATA			

Schedule Page: 200 Line No.: 21 Column: c

Accumulated Provision for Amortization	\$ 32,592,229
Accumulated Provision for Amortization-Leases	356,450
Amort of Other Utility Plant	\$ 32,948,679
General Plant	\$ 7,053,933
Intangible	25,538,296
	\$ 32,592,229

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 2017/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)</p>				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization			
3	(302) Franchises and Consents			
4	(303) Miscellaneous Intangible Plant	42,237,797	146,801	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	42,237,797	146,801	
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)			

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 2017/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
1,673,420			40,711,178	4
1,673,420				5
				6
				7
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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 2017/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	48,676,992	-17,032,763	
49	(352) Structures and Improvements	65,916,707	3,626,052	
50	(353) Station Equipment	1,095,288,055	63,573,535	
51	(354) Towers and Fixtures	36,697,595	21	
52	(355) Poles and Fixtures	308,559,088	49,140,659	
53	(356) Overhead Conductors and Devices	189,570,092	10,041,184	
54	(357) Underground Conduit	119,498,404	18,879,681	
55	(358) Underground Conductors and Devices	513,415,531	9,923,547	
56	(359) Roads and Trails	36,150,592	68,045	
57	(359.1) Asset Retirement Costs for Transmission Plant	649,791	1,984	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	2,414,422,847	138,221,945	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	14,650,664	1,356,666	
61	(361) Structures and Improvements	86,194,404		
62	(362) Station Equipment	789,179,475	45,700,638	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	359,564,229	6,923,530	
65	(365) Overhead Conductors and Devices	688,137,796	24,539,463	
66	(366) Underground Conduit	826,069,743	15,200,452	
67	(367) Underground Conductors and Devices	1,380,461,315	49,432,617	
68	(368) Line Transformers	553,547,227	28,305,862	
69	(369) Services	315,875,028	7,615,169	
70	(370) Meters	207,801,411	17,507,020	
71	(371) Installations on Customer Premises			
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	19,614,145	769,469	
74	(374) Asset Retirement Costs for Distribution Plant	9,270,688	-1,985	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	5,070,966,125	197,348,901	
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	6,147,012	3,535,356	
87	(390) Structures and Improvements	135,450,623	48,052,648	
88	(391) Office Furniture and Equipment	25,939,878	3,081,001	
89	(392) Transportation Equipment	15,017,616	10,080,116	
90	(393) Stores Equipment	1,143,235	996,833	
91	(394) Tools, Shop and Garage Equipment	8,397,448	823,403	
92	(395) Laboratory Equipment	153,627		
93	(396) Power Operated Equipment		2,670	
94	(397) Communication Equipment	45,829,750	2,597,297	
95	(398) Miscellaneous Equipment	3,013,856	167,490	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	241,093,045	69,336,814	
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)	241,093,045	69,336,814	
100	TOTAL (Accounts 101 and 106)	7,768,119,814	405,054,461	
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)	7,768,119,814	405,054,461	

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 2017/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No
					47
1,019	2	2,510,154	34,153,366		48
4,138			89,538,621		49
2,964,044			1,155,897,546		50
			36,697,616		51
361,575	1		357,338,173		52
79,543	2		199,531,735		53
	1		138,378,086		54
4,595			523,334,483		55
	-1		36,218,636		56
			651,775		57
3,414,914	5	2,510,154			58
					59
1,307		599,904	16,605,927		60
15,800	1				61
2,225,755	-2				62
					63
967,079	-3		365,520,677		64
6,815,869			705,861,390		65
21,767	1				66
5,302,741	81,604				67
2,027,573	-2		579,825,514		68
7,241,204	31,452		316,280,445		69
3,379,639	1		221,928,793		70
					71
					72
315,337			20,068,277		73
			9,268,703		74
28,314,071	113,052	599,904			75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
			9,682,368		86
13,041	-1		183,490,229		87
			29,020,879		88
90,973	-1		25,006,758		89
7,861			2,132,207		90
	-2		9,220,849		91
	1		153,628		92
			2,670		93
891,988			47,535,059		94
42,428	1		3,138,919		95
1,046,291	-2		309,383,566		96
					97
					98
1,046,291	-2				99
34,448,696	113,055	3,110,058			100
					101
					102
					103
34,448,696	113,055	3,110,058			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 2017/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

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) / /	2017/Q4
FOOTNOTE DATA			

Information on Formula Rates Page 106.2 line 5:
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 \$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.: 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: g

Information on Formula Rates:

Page 106 line 30	Amount stipulated per contract.
Page 106.2 lines 1,5	Amount stipulated per contract.
Page 106 line 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.
Page 106.2 line 29	Amount stipulated per contract and station specific fixed assets.

Schedule Page: 204 Line No.: 104 Column: b

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

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			2017/Q4
FOOTNOTE DATA			

Information on Formula Rates:

Page 106 line 30 Amount stipulated per contract.

Page 106.2 lines 1,5 Amount stipulated per contract.

Page 106 line 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.

Page 106.2 line 29 Amount stipulated per contract and station specific

Schedule Page: 204 Line No.: 104 Column: g

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

Information on Formula Rates:

Page 106 line 30 Amount stipulated per contract.

Page 106.2 lines 1,5 Amount stipulated per contract.

Page 106 line 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.

Page 106.2 line 29 Amount stipulated per contract and station specific

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 2017/Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.					
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	Distribution:				
3	Boston - Taber and Harrison Ave	1987	2018	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	Fulkerson Street - Cambridge - Distribution	2017	2022	7,883,464	
10	Mass. Solar Project - Sunderland - Amherst Road	2017	2018	273,443	
11	Mass. Solar Project - E. Longmeadow - Denslow Road	2017	2018	1,602,732	
12	Dist. Line - Boston	2017	2018	568,709	
13	Transmission:				
14	Yarmouth - Dennis/Yarmouth Station	2008	2023	492,805	
15	Falmouth - Off Currier Road	2015	2021	645,893	
16	Parcel F-8-B South Boston - Substation	2009	2018	197,169	
17	Freemont Street - Transmission	2015	2022	1,976,737	
18	Boston - Hyde Park Substation	2014	2020	11,535,494	
19	Future Charlestown S/S - 492 Rutherford Avenue	2016	2024	7,074,168	
20	Fulkerson Street - Cambridge - Transmission	2017	2022	5,255,997	
21	Other Property:				
22	Minor Items (2): Transmission Rights of Way			209,302	
23	and Pembroke Street				
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	Functionalized:				
35	Distribution 14,384,437				
36	Transmission 27,387,565				
37	Grand Total 41,772,002				
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	Total			41,772,002	

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 2017/Q4
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107)				
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)				
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.				
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)		
1	Distribution Plant			
2				
3	Mass Property Overheads	2,665,082		
4	Transformer Replacements	1,728,076		
5	Mass Ave Public Authority	1,672,423		
6	Mass Ave Replacements	4,610,026		
7	Mass Solar Project - NSTAR Electric	43,525,511		
8	Distribution Substations Capital improvements	3,927,233		
9	Northpoint Parcel	1,522,817		
10	Pole Program Upgrade	2,243,376		
11	Station 126 Hopkinton	7,009,223		
12	Station 131 East Boston Distribution Station	3,117,536		
13	Station 299 Seafood Way Distribution Line	14,315,475		
14	Station 315 Electric Ave	10,816,209		
15	Station 624 Double Wing	3,212,565		
16	Station 71 Carver Transformer Replacements	1,126,505		
17	Station 715 Transformer Replacement	4,373,229		
18	Station Improvements and Failures	1,141,993		
19	Transformer Spares 90 MVA 115	1,708,045		
20	URD Cable Cure Upgrades	4,709,803		
21	Waltham Distribution System Improvements	1,631,035		
22	Waltham Like for Like Replacements	1,240,690		
23	Minor Projects under \$1,000,000	83,207,207		
24				
25	Subtotal Distribution Projects \$ 199,504,059			
26				
27	Transmission Plant			
28				
29	2nd Line Orleans - Wellfleet	1,439,972		
30	Preliminary Engineering Transmission Lines	1,779,110		
31	Digital Fault Recorders Replacement	1,608,505		
32	Line 115 Mid Cape Upgrades	2,353,506		
33	Line 146 Walpole to Line 502 Holbrook	7,698,161		
34	Medfield Substation 59	1,580,454		
35	New Line Sudbury to Hudson	7,556,885		
36	North Transmission Station Improvements	4,512,570		
37	Preliminary Engineering Transmission Station	6,763,428		
38	Station 117 Sharon Switching Station	2,198,951		
39	Station 131 East Boston Transmission Station	4,075,218		
40	Station 2 Hawking GIS and High Side Breakers	1,042,460		
41	Station 211 345 KV Line	8,381,337		
42				
43	TOTAL	358,695,816		

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 2017/Q4
CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	Station 211 Replace Woburn Transformer	27,597,198			
2	Station 2150 Install 2nd Transformer	10,048,418			
3	Station 250 Control House Upgrade	8,973,849			
4	Station 315 Install Breakers	9,055,455			
5	Station 329 Control House Upgrade	1,129,363			
6	Station 385 Shunt Reactor	2,669,793			
7	Station 446 Control House Upgrades	2,264,284			
8	Station 483 Spare Reactor Purchase	1,369,209			
9	Station 65 Medway	1,759,867			
10	Station 71 Install One Stop Joint	1,028,523			
11	Station 8025 Fulkerson	1,008,534			
12	Transmission Line North	4,125,489			
13	Underground Line Woburn 211 - Mystic 250	25,982,886			
14	V14 Critical Infrastructure	2,486,535			
15	West Roxbury Reliability	5,112,041			
16	Under \$1,000,000	1,219,983			
17	Transmission Plant Subtotal \$156,821,984				
18					
19	General Plant				
20	Under \$ 1,000,000	2,230,372			
21					
22	Intangible Plant				
23	Under \$1,000,000	139,401			
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	TOTAL	358,895,816			

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 2017/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	2,227,556,018	2,227,556,018		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense				
4	(403.1) Depreciation Expense for Asset Retirement Costs	218,002,405	218,002,405		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	2,908,781	2,908,781		
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)	220,911,186	220,911,186		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	32,769,882	32,769,882		
13	Cost of Removal	14,032,085	14,032,085		
14	Salvage (Credit)	1,036,035	1,036,035		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	45,765,932	45,765,932		
16	Other Debit or Cr. Items (Describe, details in footnote):	-8,518,995	-8,518,995		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,394,182,277	2,394,182,277		

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	577,718,633	577,718,633		
26	Distribution	1,730,530,643	1,730,530,643		
27	Regional Transmission and Market Operation				
28	General	85,933,001	85,933,001		
29	TOTAL (Enter Total of lines 20 thru 28)	2,394,182,277	2,394,182,277		

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 2017/Q4
FOOTNOTE DATA			

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

BOOK COST OF PLANT RETIRED

Retirements from Reserves	\$	32,769,882
Retirements or Sales of Land		2,326
Misc Reserve Retirements		8
Retirements from Account 404000		1,676,480
Total Retirements (ties to page 207)	\$	34,448,696

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

OTHER DEBIT OR (CREDIT) ITEMS

ARO Activity	\$	877,899
Total RWIP		(9,396,894)
Total Other Debit or Cr. Items	\$	(8,518,995)

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 2017/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			101,823
4	Subtotal			248,244
5				
6	Maine Yankee Atomic Power Company			
7	Common Stock			77,318
8	Equity and Dividends			10,627
9	Subtotal			87,945
10	Yankee Atomic Electric Company (Massachusetts)			
11	Common Stock			95,211
12	Equity and Dividends			118,019
13	Subtotal			213,230
14				
15	Harbor Electric Energy Company			
16	Common Stock			1,000
17	Capital Contribution			2,100,000
18	Undistributed subsidiary earnings			4,198,904
19	Subtotal			6,299,904
20				
21	New England Hydro-Transmission Electric Company			
22	Common Stock			68,719
23	Capital Contribution			903,470
24	Undistributed subsidiary earnings			1,214,977
25	Subtotal			2,187,166
26				
27	New England Hydro-Transmission Corporation			
28	Common Stock			1,446
29	Capital Contribution			521,105
30	Undistributed subsidiary earnings			302,486
31	Subtotal			825,037
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	6,440,072	TOTAL	9,861,526

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 2017/Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

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

Equity in Subsidiary Earnings of Year (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
11,348		113,171		3
11,348		259,592		4
				5
				6
		77,318		7
4,440		15,067		8
4,440		92,385		9
				10
		95,211		11
-1,320		116,699		12
-1,320		211,910		13
				14
				15
		1,000		16
		4,400,000		17
-9,629,573		-5,430,670		18
-9,629,573		-1,029,670		19
				20
				21
		68,719		22
		4,520,245		23
256,190		1,471,167		24
256,190		6,060,131		25
				26
				27
		1,446		28
		521,105		29
20,687		323,173		30
20,687		845,724		31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
-9,338,228		6,440,072		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 2017/Q4
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MATERIALS AND SUPPLIES

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	9,442,292	8,146,367	Electric
9	Distribution Plant (Estimated)	30,023,329	37,265,533	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)	39,485,821	45,411,900	
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)	-506	379,404	
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	39,485,115	45,791,304	

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			2017/Q4
FOOTNOTE DATA			

Schedule Page: 227 Line No.: 8 Column: c

Calculated per company records as stipulated per contract.
Reference Page 106 line 1.

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 2017/Q4
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Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- 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.
- 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).
- 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		2018	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent 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 2017/Q4
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Allowances (Accounts 150.1 and 150.2) (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.

2019		2020		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								1
								2
								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 2017/Q4
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Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- 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.
- 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).
- 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		2018	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year		27,790,102		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10	Massachusetts Renewable		20,141,635		
11	Energy Certificate				
12					
13					
14					
15	Total		20,141,635		
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		47,931,737		
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent 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 2017/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/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.

2019		2020		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
							27,790,102	1
								2
								3
								4
								5
								6
								7
								8
								9
							20,141,635	10
								11
								12
								13
								14
							20,141,635	15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
							47,931,737	29
								30
								31
								32
								33
								34
								35
								36
								37
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
NSTAR Electric Company			2017/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.

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 2017/Q4	
Transmission Service and Generation Interconnection Study Costs							
1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies. 2. List each study separately. 3. In column (a) provide the name of the study. 4. In column (b) report the cost incurred to perform the study at the end of period. 5. In column (c) report the account charged with the cost of the study. 6. In column (d) report the amounts received for reimbursement of the study costs at end of period. 7. In column (e) report the account credited with the reimbursement received for performing the study.							
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)		
1	Transmission Studies						
2							
3	Bay State Wind	116	186		116	186	
4	ANP Blackstone	480	186		1,327	186	
5	Maine Power Express	38,520	186		36,102	186	
6	MATEP	170,585	186		34,585	186	
7	Milford Augmentation	4,135	186		4,135	186	
8	Vineyard Wind	1,947	186				
9							
10							
11							
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 2017/Q4	
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	Fuel litigation costs	324,109	215,014	182.3	338,596	200,527	
2							
3	Connecticut Yankee Shutdown Costs:						
4	On 12/4/96, the Board decided to cease						
5	operations at the nuclear power plant. This						
6	is NSTAR Electric's share (14%) of estimated						
7	costs to decommission the plant.	623,000		557	5,000	618,000	
8							
9	Massachusetts Yankee Shutdown Costs:						
10	On 2/26/92, the Board decided to cease						
11	operations at the nuclear power plant. This						
12	is NSTAR Electric's share (14%) of estimated						
13	costs to decommission the plant.	12,000		557	1,000	11,000	
14							
15	Maine Yankee Shutdown Costs:						
16	On 8/6/97, the Board decided to cease						
17	operations at the nuclear power plant. This						
18	is NSTAR Electric's share (4%) of the						
19	estimated costs to decommission the plant.	264,000		557	29,000	235,000	
20							
21	Income tax regulatory liability ASC 740						
22	(elements amortized over various periods)	92,251,316	3,994,327	283/254	12,754,035	83,491,608	
23							
24	Asset Retirement Obligation ASC 410	31,896,214	2,644,347			34,540,561	
25							
26	NSTAR Goodwill - 40 year amortization	398,707,496		283/407.3	85,129,869	313,577,627	
27	D.P.U. 99-19						
28							
29	Prepaid Pension	328,685,301	85,400,000	182.3/926	12,279,450	401,805,851	
30							
31	Pension and PBOP ASC 715	109,890,483	61,778,400	228.3/926	102,314,035	69,354,848	
32							
33	Basic Service Reconciliation: D.P.U. 06-40						
34	The Company defers the cost to						
35	provide basic service to customers compared						
36	to amounts billed to customers, plus carrying						
37	charge.	17,150,433	14,751,000	200/0	3,835,559	28,065,874	
38							
39	Transition Reconciliation-Commonwealth						
40	Electric Company: D.P.U. 97-111						
41	This account captures the difference between						
42	costs incurred related to the transition charge						
43	and the amounts actually billed to customers.	13,306,248	897,076	407.3	9,788,223	4,415,101	

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 2017/Q4	
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 Written off During the Quarter /Year Account Charged (d) Written off During the Period Amount (e)		Balance at end of Current Quarter/Year (f)	
1	Residential Assistance Adjustment Clause:						
2	This mechanism allows for the recovery of						
3	costs related to low income Residential						
4	Assistance D.P.U. 12-126	1,636,050	3,332,105	144/431	2,406,074		2,562,081
5							
6	AFUDC (D.P.U. method amortized over 42 years)	2,681,898		407.3	270,900		2,410,998
7							
8	Asbestos removal-distribution plant	19,930		407.4	19,930		
9	(amortized over 30 years)						
10							
11	NSTAR Green Implementation costs	78,177		407.4	52,118		26,059
12	D.P.U. 07-64-A						
13							
14	Energy contract derivative	2,794,085	1,393,261	244	2,954,925		1,232,421
15							
16	Deferred net metering costs D.P.U. 12-116	27,083,222	75,939,167	456/431	87,691,468		15,330,921
17							
18	Attorney General consultant expenses	441,070	460,353	407.3	295,905		605,518
19	D.P.U. 11-90						
20							
21	Deferred storm restoration costs	97,272,498	34,264,914	598	4,500,000		127,037,412
22							
23	Recoverable storm costs 2011 D.P.U. 13-52	15,267,837	468,135	593	7,543,824		8,192,148
24							
25	Long term renewable contract adjustment						
26	D.P.U. 11-05, 11-06, 11-07						
27	This mechanism allows for the recovery of						
28	costs associated with Long-Term Renewable						
29	Contracts that are in place to satisfy the						
30	requirements of the Green Communities						
31	Act	28,005,285	2,218,000				30,223,285
32							
33	Energy Efficiency Reconciliation	148,725,222	89,979,531		104,453,970		134,250,783
34	D.P.U. 13-121						
35							
36	Uncollectibles Associated with Basic Service	14,099,447	8,159,973	904/186	20,390,508		1,868,912
37	D.P.U. 03-88A						
38							
39	Transmission merger costs	3,250,000		923	3,250,000		
40	FERC Docket No. ER16-1023						
41							
42	Resiliency Tree Work D.P.U. 17-05		1,768,855				1,768,855
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 2017/Q4	
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	Merger Costs D.P.U. 17-05		26,118,370			26,118,370	
2	(10 year amortization)						
3							
4	Customer Hardship D.P.U. 17-05		19,162,406			19,162,406	
5	(5 year amortization)						
6							
7	Rate Case Costs D.P.U. 17-05		2,981,535			2,981,535	
8	(5 year amortization)						
9							
10	CPSL Costs D.P.U. 05-85		29,080			29,080	
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
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42							
43							
44	TOTAL :	1,334,465,321	435,955,849		460,304,389	1,310,116,781	

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 2017/Q4
NSTAR Electric Company			
FOOTNOTE DATA			

Schedule Page: 232 Line No.: 37 Column: d

<u>Account:</u>	<u>Amount:</u>
555	\$3,761,000
182.3	66,559
431	8,000
Total	\$3,835,559

Schedule Page: 232.1 Line No.: 33 Column: d

<u>Account:</u>	<u>Amount:</u>
447	\$60,260,157
908	30,713,858
142	13,479,955
Total	\$104,453,970

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 2017/Q4	
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 Account Charged (d) Amount (e)		Balance at End of Year (f)
1	Deferred basic service bad debt	7,652,420	8,992,918		9,488,824	7,156,514
2	costs					
3						
4	Reimbursable substation costs	7,050,108		565	484,397	6,565,711
5						
6	Unamortized revolver fees	1,399,529	699,247	428	404,823	1,693,953
7						
8	Deferred insurance costs	14,016,598	2,259,437			16,276,035
9						
10	Allowance for hardship accounts	26,161,304	9,420,297	182.3	19,162,406	16,419,195
11						
12	Environmental reserve	400,000		182.3	400,000	
13						
14	Rate case expense	986,835		182.3	986,835	
15						
16	Real estate transactions	5,100	1,659			6,759
17						
18	Cape Wind transmission study	-168,800				-168,800
19						
20	Smart Grid urban monitoring	179,985	18,765	154	198,750	
21						
22	Purchase of receivables	50,095		144	50,095	
23						
24	Mutual aid storm work		1,038,593			1,038,593
25						
26	Massachusetts solar		342,684			342,684
27						
28	Minor items	217,709	54,990			272,699
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	57,950,883				49,603,343

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	/ /	2017/Q4
FOOTNOTE DATA			

Schedule Page: 233 Line No.: 1 Column: d

Account:	Amount:
182.3	\$7,856,824
904	1,632,000
Total	\$9,488,824

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 2017/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		160,663,328	305,411,665
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	160,663,328	305,411,665
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)	160,663,328	305,411,665

Notes

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 2017/Q4
NSTAR Electric Company			
FOOTNOTE DATA			

Schedule Page: 234 Line No.: 2 Column: c

	<u>Amount</u>	<u>Business Unit</u>
Post employment benefits accrued	\$31,646,982	All (Labor)
Workers Compensation	2,785,517	All (Labor)
Workers Compensation gross up payable	4,446,613	All (Labor)
Self insurance reserves	3,280,025	All (Plant)
Allowance for uncollectible accounts	13,400,491	Distribution
Pension expense	17,054,790	All (Labor)
Pension adjustment mechanism	16,080,825	Retail Adjuster Clause
Deferred transition revenues	2,908,558	Retail Adjuster Clause
Deferred transmission revenues	4,579,647	Retail Adjuster Clause
ASC 740 deferred income taxes (FAS109)	207,076,251	All (Plant)
Other items	<u>2,151,966</u>	All (Plant)
Total	<u>\$305,411,665</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 2017/Q4
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CAPITAL STOCKS (Account 201 and 204)

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

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

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	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				
25				
26				
27				
28				
29				
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31				
32				
33				
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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 2017/Q4
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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.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		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
						21
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						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 2017/Q4
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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	52,300,000
17	ESOP Adjustment	2,753,371
18	Subtotal	2,232,745,418
19		
20		
21		
22		
23		
24		
25		
26		
27		
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39		
40	TOTAL	2,232,745,418

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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 2017/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	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	2010 \$300M 5.50% Debentures	300,000,000	3,123,342
7			4,806,000 D
8	2012 \$400M 2.375% Debentures	400,000,000	3,178,574
9			1,096,000 D
10	2014 \$300M 4.4% Debentures	300,000,000	3,064,448
11			2,073,000 D
12	2016 \$250M 2.7% Debentures	250,000,000	2,140,898
13			870,000 D
14	2015 \$250M 3.25% Debentures	250,000,000	2,129,952
15			1,202,500 D
16	2017 \$700M 3.20% Debentures	700,000,000	6,147,675
17			266,000 D
18			-4,105,500 P
19	Subtotal Account 224	2,400,000,000	48,006,617
20			
21	Column (c): expenses listed first, followed by call premiums,		
22	then discount (D)/premium (P) for each obligation		
23	Retired Bonds:		
24	2007 \$400M 5.625% Debentures. Due 11/2017		
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	2,400,000,000	48,006,617

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>2017/Q4</u>
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
03/13/2006	03/15/2036	03/2006	03/2036	200,000,000	11,500,000	2
						3
						4
						5
03/16/10	03/15/2040	03/2010	03/2040	300,000,000	16,500,000	6
						7
10/15/2012	10/15/2022	10/2012	10/2022	400,000,000	9,500,000	8
						9
03/07/2014	03/01/2044	03/2014	03/2044	300,000,000	13,200,000	10
						11
05/26/2016	06/01/2026	05/2016	05/2026	250,000,000	6,750,000	12
						13
11/18/2015	11/15/2025	11/2015	11/2025	250,000,000	8,125,000	14
						15
05/15/2017	05/15/2027	05/2017	05/2027	700,000,000	9,644,445	16
						17
						18
				2,400,000,000	75,219,445	19
						20
						21
						22
						23
					19,625,000	24
						25
						26
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						32
				2,400,000,000	94,844,445	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 2017/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)	308,202,414
2		
3		
4	Taxable Income Not Reported on Books	
5	See footnote	
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	See footnote	
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	See footnote	
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	See footnote	
21		
22	Taxable Income - line 1 + line 5 + line 10 - line 15 - line 20	294,807,035
23		
24	State adjustment for bonus depreciation	-23,305,211
25	Taxable income for state	271,501,824
26	State tax rate @ 8%	21,720,146
27	Federal Tax Net Income	273,086,889
28	Show Computation of Tax:	
29		
30	Estimated federal tax payable @35%	95,580,411
31		
32		
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
NSTAR Electric Company			
FOOTNOTE DATA			

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

Contributions in aid of construction \$ 27,965,387

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

Vehicle Amortization	540,150
Self Insurance	515,925
Lobbying expense	660,933
Bond redemption amortization	521,176
Book depreciation	223,828,193
Capital leases	5,889,859
Capitalized interest	8,920,084
Federal income tax expense	165,676,478
Goodwill amortization	17,590,044
Energy Efficiency costs	13,760,146
Deferred net metering costs	3,254,972
Pension and post retirement costs	4,986,817
Salvage	1,033,255
State income taxes	40,314,744
Equity Earnings Exclusion	9,629,574
Other items	703,053
Total	\$ 497,825,403

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

Amortization of ITC	\$ 1,229,827
Contributions in aid of construction	3,235,341
Life insurance	3,243,667
Total	\$ 7,708,835

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

Tax depreciation	\$195,421,516
Bonus depreciation	113,971,608
Repairs expense	13,521,500
AFUDC Debt	1,072,813
AFUDC Equity	9,360,270
Compensation expense	7,987,453
Cost of removal	23,441,326
Customer refunds	2,096,400
Loss on asset retirements	11,151,150
Uncollectible accounts	10,202,004
Deferred cost of electricity	21,454,545
Mixed service cost	19,658,119
Hazardous waste disposal costs	820,276
Inventory reserve	824,576
Pension and PBOP payments	74,444,131
Storm cost	22,709,225
Municipal taxes	1,325,992
Accrued Maint/Warranty Reserves	1,525,422
Other	489,008
Total	\$531,477,334

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 2017 consolidated federal Income Tax return on or before October 15, 2018.

Members of the group are:

Eversource Energy
The Connecticut Light and Power Company

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 2017/Q4
NSTAR Electric Company			
FOOTNOTE DATA			

The Connecticut Steam Company
 Electric Power, Inc.
 NGS Sub, Inc.
 Harbor Electric Energy Company
 Hopkinton LNG Corp.
 HWP Company
 North Atlantic Energy Corporation
 North Atlantic Energy Service Corporation
 Northeast Generation Services Company
 Northeast Nuclear Energy Company
 Eversource Energy Service Company
 NSTAR 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
 Western Massachusetts Electric Company
 Yankee Energy System, Inc.
 Yankee Gas Services Company
 Eversource Holdco Corporation
 Eversource Water Ventures, Inc.
 Eversource Aquarion Holdings, Inc.
 Aquarion Company
 Homeowner Safety Valve Company
 Aquarion Water Company
 Aquarion Water Company of New Hampshire
 Aquarion Water Capital of Massachusetts, Inc.
 Aquarion Water Company of Massachusetts, Inc.
 Aquarion Water Company of Connecticut

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 2017/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 2017			54,758	26,183	
3	Unemployment 2016	24,810			24,810	
4	FICA 2017			6,634,328	6,056,155	
5	FICA 2016	659,703			659,703	
6	Income		16,265,900	103,841,608	82,712,272	
7	Medicare 2017			1,799,556	1,664,338	
8	Medicare 2016	154,285			154,285	
9	Subtotal	838,798	16,265,900	112,330,250	91,297,746	
10						
11	STATE OF CONNECTICUT					
12	Insurance Premium Excise			166,097	166,097	
13	Unemployment 2017		293	68,855	68,562	
14	Subtotal		293	234,952	234,659	
15						
16	COMMONWEALTH OF					
17	MASSACHUSETTS					
18	Unemployment 2017			209,200	143,800	
19	Unemployment 2016	56,485			56,485	
20	Franchise		5,143,417	22,913,331	25,189,941	
21	Mass Sales Tax			809	809	
22	Universal Health 2017			48,209	31,061	
23	Universal Health 2016	15,237			15,237	
24	Subtotal	71,722	5,143,417	23,171,549	25,437,333	
25						
26	LOCAL MASSACHUSETTS					
27	Property 2017			126,191,093	121,548,945	
28	Property 2016	3,922,378			3,922,378	
29	Subtotal	3,922,378		126,191,093	125,471,323	
30						
31	STATE OF NEW					
32	HAMPSHIRE					
33	Unemployment 2017			7,262	7,262	
34	Subtotal			7,262	7,262	
35						
36	DISTRICT OF COLUMBIA					
37	Unemployment 2017			157	157	
38	Subtotal			157	157	
39						
40	STATE OF FLORIDA					
41	TOTAL	4,832,898	21,409,610	261,935,229	242,448,446	

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 2017/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
28,575		54,758				2
						3
578,173		6,634,328				4
						5
4,863,436		106,252,068			-2,410,410	6
135,218		1,799,556				7
						8
5,605,402		114,740,710			-2,410,460	9
						10
						11
		166,097				12
		68,855				13
		234,952				14
						15
						16
						17
65,400		209,200				18
						19
	7,420,027	23,220,774			-307,443	20
		809				21
17,148		48,209				22
						23
82,548	7,420,027	23,478,992			-307,443	24
						25
						26
4,642,148		125,970,630			220,463	27
						28
4,642,148		125,970,630			220,463	29
						30
						31
						32
		7,262				33
		7,262				34
						35
						36
		157				37
		157				38
						39
						40
10,330,098	7,420,027	264,432,669			-2,497,440	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 2017/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	Unemployment 2017			2	2	
2	Subtotal			2	2	
3						
4	STATE OF MICHIGAN					
5	Unemployment 2017			-36	-36	
6	Subtotal			-36	-36	
7						
8						
9						
10						
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13						
14						
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16						
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41	TOTAL	4,832,898	21,409,610	261,936,229	242,448,446	

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 2017/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (j) 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)	
		2				1
		2				2
						3
						4
		-36				5
		-36				6
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10,330,098	7,420,027	264,432,669			-2,497,440	41

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			2017/Q4
FOOTNOTE DATA			

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

Federal income taxes apportioned to other income account 409.2.

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

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

Schedule Page: 262 Line No.: 27 Column: I

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.: 27 Column: I

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 2017/Q4	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	702,534			411.4	117,022	
4	7%						
5	10%	3,190,978			411.4	1,083,229	
6							
7							
8	TOTAL	3,893,512				1,200,251	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11	Sale/leaseback	258,726			411.4	29,576	
12							
13							
14							
15							
16							
17							
18							
19							
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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 2017/Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
585,512			3
			4
2,107,749			5
			6
			7
2,693,261			8
			9
			10
229,150			11
			12
			13
			14
			15
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			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 2017/Q4
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OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Decommissioning obligations	870,000	242	36,000		834,000
2						
3	Disputed property taxes	8,837,099			3,357,794	12,194,893
4						
5	Sale of property clearing	344,486			632,305	976,791
6						
7	Warranty work - electric breakers	126,907	242	32,446		94,461
8						
9	Hazardous waste reserves	3,218,942	588	2,744,442	1,524,167	1,998,667
10						
11	Escheatable monies	170,903	232	512,224	2,492,527	2,151,206
12						
13	Clean energy bids	324,601			1,043,939	1,368,540
14						
15	Minor items	5,248			51,550	56,798
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
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32						
33						
34						
35						
36						
37						
38						
39						
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41						
42						
43						
44						
45						
46						
47	TOTAL	13,898,186		3,325,112	9,102,282	19,675,356

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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 2017/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	1,357,329,971	41,385,002	
3	Gas			
4	Transition property			
5	TOTAL (Enter Total of lines 2 thru 4)	1,357,329,971	41,385,002	
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	1,357,329,971	41,385,002	
10	Classification of TOTAL			
11	Federal Income Tax	1,201,151,767	31,533,408	
12	State Income Tax	156,178,204	9,851,594	
13	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 2017/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		254	509,104,923			889,610,050	2
							3
							4
			509,104,923			889,610,050	5
							6
							7
							8
			509,104,923			889,610,050	9
							10
			509,104,923			723,580,252	11
						166,029,798	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 2017/Q4
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 9 Column: k

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

Account 282 balance per balance sheet	\$ 889,610,050
ASC740 deferred income taxes (FAS109)	509,104,923
Transmission billing (sheet 3, line 16, col. c)	\$1,398,714,973

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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 2017/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		642,217,506	8,323,503	123,958,648
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	642,217,506	8,323,503	123,958,648
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)	642,217,506	8,323,503	123,958,648
20	Classification of TOTAL			
21	Federal Income Tax	508,286,367	6,667,084	99,290,251
22	State Income Tax	133,931,139	1,656,419	24,668,387
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 2017/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 Account Credited (g)	Amount (h)	Credits Account Debited (i)	Amount (j)		
							1
							2
		254/182.	105,183,125			421,399,236	3
							4
							5
							6
							7
							8
			105,183,125			421,399,236	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
			105,183,125			421,399,236	19
							20
			105,183,125			310,480,065	21
						110,919,171	22
							23

NOTES (Continued)

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			2017/Q4
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 3 Column: k

Merger costs regulatory asset	\$ 7,135,539	Distribution
Bond redemption call premiums	3,017,781	All (Plant)
Pension expense	107,068,945	All (Labor)
Post employment benefits accrued	35,820,781	All (Labor)
Mitigation incentive & Montaup billing receivable	1,536,206	Retail Adjuster Clause
Property tax lien date accrual	17,277,538	All (Plant)
Workers Compensation gross up payable	4,446,613	All (Labor)
Retail adjuster clause deferrals	49,759,501	Retail Adjuster Clause
Deferred net metering costs	3,184,275	Distribution
Keep cost receivable	9,720,893	Distribution
Storm contingency fund	36,944,717	Distribution
Pension adjustment mechanism	5,116,226	Retail Adjuster Clause
Rate change to 21% in account 283	43,091,632	All (Labor)
Rate change to 21% in account 283	11,849,329	All (Plant)
Rate change to 21% in account 283	20,548,094	Distribution
Rate change to 21% in account 283	15,483,770	Retail Adjuster Clause
ASC 740 deferred income taxes (FAS109)	(38,862,194)	All (Plant)
Goodwill	85,669,407	Regulatory Asset
Other items	<u>2,590,183</u>	All (Plant)
Total	<u>\$421,399,236</u>	

Information on Formula Rates Page 106.2 line 1:
Amount as stipulated by 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 2017/Q4
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OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Income tax regulatory liability ASC 740	2,497,385	283	3,140,698	839,178,289	838,534,976
2						
3	AFUDC recorded on transmission	6,920,549	407.4	454,160	3,281,894	9,748,263
4	construction work in progress					
5						
6	Transition Reconciliation-Boston Edison					
7	Company: D.P.U. 96-23					
8	This account captures the difference between					
9	costs incurred related to the transition charge					
10	and the amounts actually billed to customers.	8,605,307	407.3/182.3	184,036	1,370,288	9,791,559
11						
12	Transition Reconciliation-Cambridge Electric					
13	Light Company: D.P.U. 97-111)					
14	This account captures the difference between					
15	costs incurred related to the transition charge					
16	and the amounts actually billed to customers.	3,627,526	407.3	3,303,000	29,454	353,980
17						
18	Transmission Reconciliation: D.P.U. 06-40)					
19	The Company defers the difference between					
20	the transmission revenues billed to customers					
21	and the cost to provide transmission service.	32,332,945	557/431	16,254,721	684,763	16,762,987
22						
23	CPSL Costs D.P.U. 05-85	475,193	407.3	504,273	29,080	
24						
25	Deferred Smart Grid costs D.P.U. 10-163	307,180		307,379	199	
26						
27	Pension and PBOP:					
28	On 10/31/03, the MDPU issued Docket No.					
29	03-47-A which requires the Company to defer					
30	pension and PBOP expense that exceeds the					
31	current rate recovery. Each year's deferred					
32	amount is amortized over the subsequent three					
33	year period.	18,304,357	456/926	31,416,000	53,245,607	40,133,964
34						
35	Pension and PBOP ASC 715	113,113,184	128	539,389		112,573,795
36						
37	Minor items				22,457	22,457
38						
39						
40						
41	TOTAL	186,183,626		56,103,676	897,842,031	1,027,921,981

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	/ /	2017/Q4
FOOTNOTE DATA			

Schedule Page: 278 Line No.: 25 Column: c

<u>Account:</u>	<u>Amount:</u>
421	\$221,289
182.3	66,559
407.3	16,713
186	2,818
Total	\$307,379

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 2017/Q4
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ELECTRIC OPERATING REVENUES (Account 400)

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.

2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.

4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

5. 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	1,039,550,186	1,086,268,017
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)		1,181,752,933
5	Large (or Ind.) (See Instr. 4)		85,011,055
6	(444) Public Street and Highway Lighting	10,526,276	11,162,315
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	2,272,299,101	2,450,631,642
11	(447) Sales for Resale	67,948,429	86,437,322
12	TOTAL Sales of Electricity	2,340,247,180	2,450,631,642
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	2,340,247,180	2,450,631,642
15	Other Operating Revenues		
16	(450) Forfeited Discounts	3,955,184	3,235,303
17	(451) Miscellaneous Service Revenues		
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	10,257,138	10,257,138
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	66,622,850	66,622,850
22	(456.1) Revenues from Transmission of Electricity of Others	258,203,555	258,203,555
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	365,210,191	338,318,646
27	TOTAL Electric Operating Revenues	2,705,457,371	2,788,950,488

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 2017/Q4
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ELECTRIC OPERATING REVENUES (Account 400)

6. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.

8. For Lines 2, 4, 5, and 6, see Page 304 for amounts relating to unbilled revenue by accounts.

9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
6,319,874	6,518,340	1,030,322	1,021,951	2
				3
12,589,114	12,832,887	166,341	165,001	4
1,101,446	1,176,027	1,158	1,192	5
86,554	92,004	9,273	9,243	6
				7
				8
				9
20,096,988	20,619,258	1,207,094	1,197,387	10
1,432,751	2,508,505	1	1	11
21,529,739	23,127,763	1,207,095	1,197,388	12
				13
21,529,739	23,127,763	1,207,095	1,197,388	14

Line 12, column (b) includes \$ 75,999 of unbilled revenues.

Line 12, column (d) includes 13,551 MWH relating to unbilled revenues

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 2017/Q4
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 \$75,999 change in unbilled revenues for the year 2017. 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 \$2,168,002 change in unbilled revenues for the year 2016.

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

Instruction 9 - Unmetered Sales (MWH)
Street Lighting 91,408

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 13,551 MWH related to a change in unbilled revenue for 2017.

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

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.: 19 Column: b

Associated company rents	\$ 833,171
Pole attachments rent	5,234,718
Wireless and Substation rents	1,789,528
Wireless and ROW rents - transmission	3,810,561
Total	\$11,667,978

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

Energy Efficiency revenue	\$73,702,563
MBTA distribution facilities	2,433,476
MATEP distribution	1,598,602
Massport distribution facilities	2,934,114
PAM carrying charge	3,384,000
Enhanced billing & metering services	270,975
CIAC adder	3,235,341
Net metering revenue	(11,898,491)
Belmont support revenue	313,447
Return check fee	382,962
Account reactivation fee	395,630
Other revenue	258,171
Total	\$77,010,790

Page 106 lines 10 and 13

Terms stipulated per contract.

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

Refer to Pages 328-330 for detail.

Information on Formula Rates:

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			2017/Q4
FOOTNOTE DATA			

Page 106 lines 10, 13, 23, 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.

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 2017/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential (Account 440)					
2	R-1 Residential-120F	3,367,087	621,990,377	551,948	6,100	0.1847
3	R-2 Residential Assistance-121G	321,723	31,125,853	58,350	5,514	0.0967
4	R-3 Res. Space Heating-122F	405,073	70,559,385	45,220	8,958	0.1742
5	R-4 Optional Res Time of Use-123F	2,012	366,964	128	15,719	0.1824
6	S-2 Street Lighting Energy-141F	517	39,014	12	43,083	0.0755
7	R-1 Residential-320F	1,609,441	237,339,507	266,695	6,035	0.1475
8	R-2 Residential Assistance-321G	166,146	13,896,170	28,286	5,874	0.0836
9	R-3 Res. Space Heating-322F	213,438	26,918,747	24,367	8,759	0.1261
10	R-4 Res. Space Heat Assist-323G	30,351	2,337,318	2,779	10,922	0.0770
11	R-5 Controlled Water Heating-324F	9,200	1,235,908	5,763	1,596	0.1343
12	R-6 Optional Res Time of Use-325F	296	54,865	39	7,590	0.1854
13	S-1 Outdoor Lighting-340U	520	127,726	1,023	508	0.2456
14	R-1 Residential-220G	169,180	30,396,764	41,313	4,095	0.1797
15	R-2 Residential Assistance-221H	10,242	934,634	2,471	4,145	0.0913
16	R-3 Res. Space Heating-222G	11,373	2,148,245	1,724	6,597	0.1889
17	R-4-Res. Space Heat Assist-223H	1,253	127,549	198	6,328	0.1018
18	R-5 Optional Res Time of Use-224G	48	8,292	3	16,000	0.1728
19	R-6 Opt. Res. Sp. Heat TOU-225G	8	1,692	2	4,000	0.2115
20	S-1 Outdoor Lighting-240U		176	1		
21	Unbilled Revenue	1,966	-59,000			-0.0300
22	Total Residential	6,319,874	1,039,550,186	1,030,322	6,134	0.1645
23						
24	Commercial (Account 442)					
25	G-1 General Service-130F	503,883	86,698,656	73,692	6,838	0.1721
26	G-2 General Service-131F	2,551,739	323,050,730	28,970	88,082	0.1266
27	G-3 General Service TOU-132F	2,360,625	145,864,737	347	6,802,954	0.0618
28	R-1 Residential-120F	16,327	1,840,428	2,604	6,270	0.1127
29	R-3 Res. Space Heating-122F	3,835	395,054	73	52,534	0.1030
30	S-1 Street lighting-140T	132	10,019	25	5,280	0.0759
31	S-3 Outdoor Lighting-142T	45	6,205	11	4,091	0.1379
32	T-1 Optional General TOU-133F	430	88,236	95	4,526	0.2052
33	T-2 Time of Use-134F	3,816,491	326,754,093	2,964	1,287,615	0.0856
34	SB-G3 Gen. Service Standby-136E	15,739	820,486	1	15,739,000	0.0521
35	WR MWRA-135G	93,523	2,894,333	1	93,523,000	0.0309
36	Contract-Amtrak Transmission	42,730	1,145,496	1	42,730,000	0.0268
37	G-1 General-330F	964,561	98,672,666	44,633	21,611	0.1023
38	G-2 Med. General Service TOU-331F	414,957	30,070,364	423	980,986	0.0725
39	G-3 Lg. General Service TOU-332F	228,532	16,660,316	53	4,311,925	0.0729
40	G-4 General Power-333F	1,142	84,857	15	76,133	0.0743
41	TOTAL Billed	20,083,437	2,272,222,752	1,207,094	16,638	0.1131
42	Total Unbilled Rev.(See Instr. 6)	13,551	75,999	0	0	0.0056
43	TOTAL	20,096,988	2,272,298,751	1,207,094	16,649	0.1131

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 2017/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	G-5 Commercial Sp. Htg-334F	11,854	1,301,589	756	15,680	0.1098
2	G-6 All-Electric School-335F	4,194	247,044	6	699,000	0.0589
3	G-7 Optional General TOU-336F	56,296	4,578,149	609	92,440	0.0813
4	R-1 Residential-320F	405	72,164	79	5,127	0.1782
5	R-5 Controlled Water Heating-324F	186	22,066	74	2,514	0.1186
6	S-1 Outdoor Lighting-340U	5,506	911,102	2,866	1,908	0.1655
7	Contract-MIT MAG Lab	816	137,289	1	816,000	0.1682
8	G-0 General (Non-demand)-230G	35,893	4,642,093	5,192	6,913	0.1293
9	G-1-General-231G	200,892	21,228,989	2,074	96,862	0.1057
10	G-2 Gen. TOU/Second Serv-232G	565,529	42,392,991	458	1,234,779	0.0750
11	G-3 Gen. TOU/13.8KV Serv-233G	470,524	20,168,476	70	6,721,771	0.0429
12	G-4 Optional General TOU-234G	5,367	329,595	38	141,237	0.0614
13	G-5 Commercial Sp. Htg-235G	6,981	674,527	60	116,350	0.0966
14	MS-1 Maint Service/13.8KV-238I	13,967	271,304	1	13,967,000	0.0194
15	SB-1 Standby Service/13.8KV-237I	97,286	3,773,531	1	97,286,000	0.0388
16	SB-G3 General Service-255F	35,505	2,905,577	1	35,505,000	0.0818
17	SS-1 Supp Service/13.8KV-239G	48,217	2,610,958	1	48,217,000	0.0542
18	R-1 Residential-220G	2	543	1	2,000	0.2715
19	S-1 Outdoor Lighting-240U	375	70,436	124	3,024	0.1878
20	S-2 Street Light Cust Owned-241T	72	6,218	1	72,000	0.0864
21	Unbilled Revenue	14,556	104,999			0.0072
22	Total Commercial	12,589,114	1,141,506,316	166,341	75,683	0.0907
23						
24	Industrial (Account 442)					
25	G-1 General Service-130F	1,388	195,812	161	8,621	0.1411
26	G-2 General Service-131F	45,740	6,798,956	495	92,404	0.1486
27	G-3 General Service TOU-132F	664,529	42,435,484	121	5,491,975	0.0639
28	T-2 Time of Use-134F	118,089	12,759,837	124	952,331	0.1081
29	Contract-Canal	19,672	2,255,745	2	9,836,000	0.1147
30	G-1 General-330F	9,744	937,508	119	81,882	0.0962
31	G-2 Med. General Service TOU-331F	48,321	3,819,494	62	779,371	0.0790
32	G-3 Lg. General Service TOU-332F	170,568	10,029,172	35	4,873,371	0.0588
33	G-4 General Power-333F	1,158	113,307	13	89,077	0.0978
34	G-7 Optional General TOU-336F	133	19,613	4	33,250	0.1475
35	S-1 Outdoor Lighting-340U	26	3,732	7	3,714	0.1435
36	G-0 General (Non-demand)-230G	21	2,898	5	4,200	0.1380
37	G-2 Gen. TOU/Second Serv-232G	2,175	178,300	4	543,750	0.0820
38	G-3 Gen. TOU/13.8KV Serv-233G	22,853	1,136,115	6	3,808,833	0.0497
39	Unbilled Revenue	-2,971	30,000			-0.0101
40	Total Industrial	1,101,446	80,715,973	1,158	951,162	0.0733
41	TOTAL Billed	20,083,437	2,272,222,752	1,207,094	16,638	0.1131
42	Total Unbilled Rev.(See Instr. 6)	13,551	75,999	0	0	0.0056
43	TOTAL	20,096,988	2,272,298,751	1,207,094	16,648	0.1131

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 2017/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2	Street Lighting (Account 444)					
3	S-1 Street Lighting-140T	6,835	1,986,184	81	84,383	0.2906
4	S-2 Street Lighting Energy-141F	54,973	4,440,890	4,901	11,217	0.0808
5	S-3 Outdoor Lighting-142T	12,616	2,019,709	2,858	4,414	0.1601
6	G-1 General-330F	1,216	168,470	514	2,366	0.1385
7	S-1 Outdoor Lighting-340U	3,187	809,350	596	5,347	0.2540
8	S-2 Street Light Cust Owned-341V	3,914	652,286	43	91,023	0.1667
9	G-0 General (Non-demand)-230G	850	108,342	225	3,778	0.1275
10	G-1 General-231G	273	25,194	10	27,300	0.0923
11	S-1 Outdoor Lighting-240U	657	164,680	8	82,125	0.2507
12	S-2 Street Light Cust Owned-241T	2,033	151,171	37	54,946	0.0744
13	Total Street Lighting	86,554	10,526,276	9,273	9,334	0.1216
14						
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41	TOTAL Billed	20,083,437	2,272,222,752	1,207,094	16,636	0.1131
42	Total Unbilled Rev.(See Instr. 6)	13,551	75,999	0	0	0.0056
43	TOTAL	20,096,988	2,272,298,751	1,207,094	16,649	0.1131

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			2017/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.

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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
- RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
- LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
- IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
- SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
- LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
- IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

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

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SALES FOR RESALE (Account 447) (Continued)

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

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
1,432,751		67,948,429		67,948,429	1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
0	0	0	0	0	
1,432,751	0	67,948,429	0	67,948,429	
1,432,751	0	67,948,429	0	67,948,429	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
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)		

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
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	701,855,699	815,177,367
77	(556) System Control and Load Dispatching	976,626	981,739
78	(557) Other Expenses	10,203,450	20,539,001
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	713,035,775	836,698,107
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	713,035,775	836,698,107
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	3,963,330	4,687,278
84			
85	(561.1) Load Dispatch-Reliability	1,166,130	1,291,524
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,020,366	1,129,390
87	(561.3) Load Dispatch-Transmission Service and Scheduling	505,658	558,743
88	(561.4) Scheduling, System Control and Dispatch Services	13,834,851	13,825,173
89	(561.5) Reliability, Planning and Standards Development	1,302,216	489,942
90	(561.6) Transmission Service Studies	510,973	277,263
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	17,254	3
93	(562) Station Expenses	2,057,264	1,869,708
94	(563) Overhead Lines Expenses	363,025	532,595
95	(564) Underground Lines Expenses	4,740,651	1,620,233
96	(565) Transmission of Electricity by Others	394,425,014	372,829,891
97	(566) Miscellaneous Transmission Expenses	235,653	513,959
98	(567) Rents	88,105	87,607
99	TOTAL Operation (Enter Total of lines 83 thru 98)	424,210,389	399,624,420
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	198,945	276,874
102	(569) Maintenance of Structures	186,469	27,958
103	(569.1) Maintenance of Computer Hardware	519,180	360,916
104	(569.2) Maintenance of Computer Software	638,095	663,597
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,515,523	657,385
108	(571) Maintenance of Overhead Lines	4,729,379	6,847,428
109	(572) Maintenance of Underground Lines	8,232,659	2,033,319
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of lines 101 thru 110)	16,020,250	10,867,477
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	440,230,639	410,491,897

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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	388,066	289,668	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	388,066	289,668	
124	Maintenance			
125	(576.1) Maintenance of Structures and Improvements			
126	(576.2) Maintenance of Computer Hardware			
127	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipment			
129	(576.5) Maintenance of Miscellaneous Market Operation Plant			
130	Total Maintenance (Lines 125 thru 129)			
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	388,066	289,668	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	12,652,412	14,488,468	
135	(581) Load Dispatching	4,481,197	7,263,425	
136	(582) Station Expenses	5,165,970	6,228,232	
137	(583) Overhead Line Expenses	10,174,031	11,484,800	
138	(584) Underground Line Expenses	9,707,679	12,600,304	
139	(585) Street Lighting and Signal System Expenses	728,516	862,854	
140	(586) Meter Expenses	1,108,123	4,198,198	
141	(587) Customer Installations Expenses	1,141,640	976,887	
142	(588) Miscellaneous Expenses	1,081,455	499,245	
143	(589) Rents	1,118,148	1,984,230	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	47,359,171	60,586,643	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	308,935	14,880	
147	(591) Maintenance of Structures	396,195	141,857	
148	(592) Maintenance of Station Equipment	2,794,176	2,872,429	
149	(593) Maintenance of Overhead Lines	31,144,711	27,575,683	
150	(594) Maintenance of Underground Lines	7,989,637	11,833,770	
151	(595) Maintenance of Line Transformers	712,588	647,680	
152	(596) Maintenance of Street Lighting and Signal Systems	112,880	126,149	
153	(597) Maintenance of Meters	872,140	315,245	
154	(598) Maintenance of Miscellaneous Distribution Plant	7,081,737	7,636,081	
155	TOTAL Maintenance (Total of lines 146 thru 154)	51,412,999	51,163,774	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	98,772,170	111,750,417	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	41,647	12,687	
160	(902) Meter Reading Expenses	6,345,933	9,150,051	
161	(903) Customer Records and Collection Expenses	39,431,401	34,604,762	
162	(904) Uncollectible Accounts	28,290,462	31,597,300	
163	(905) Miscellaneous Customer Accounts Expenses	2,011,064	2,182,392	
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	76,120,507	77,547,192	

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 2017/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)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	262,910,229	268,106,248
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses	317,911	52,975
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	263,228,140	268,159,223
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		-28,240
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses	55,710	218,213
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	55,710	189,973
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	63,602,187	70,074,748
182	(921) Office Supplies and Expenses	4,111,268	3,507,140
183	(Less) (922) Administrative Expenses Transferred-Credit	5,253,075	5,773,552
184	(923) Outside Services Employed	29,671,648	34,447,270
185	(924) Property Insurance	930,834	989,159
186	(925) Injuries and Damages	9,010,252	8,255,273
187	(926) Employee Pensions and Benefits	19,640,559	33,540,235
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	10,011,774	8,962,086
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	158,361	118,906
192	(930.2) Miscellaneous General Expenses	7,601,353	6,018,936
193	(931) Rents	2,681,689	2,431,036
194	TOTAL Operation (Enter Total of lines 181 thru 193)	142,166,850	162,571,237
195	Maintenance		
196	(935) Maintenance of General Plant		-547
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	142,166,850	162,570,690
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	1,733,997,857	1,867,697,167

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 2017/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 \$1,048,426 and \$253,790, respectively.
Schedule Page: 320 Line No.: 89 Column: c
Internal costs and external costs are \$385,785 and \$104,157, respectively.
Schedule Page: 320 Line No.: 90 Column: b
These costs are 100% internal costs.
Schedule Page: 320 Line No.: 90 Column: c
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 2017, \$3,250,000 was expensed to account 923 and subject to 100% recovery from transmission customers.
Schedule Page: 320 Line No.: 184 Column: c
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

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			2017/Q4
FOOTNOTE DATA			

Postretirement Benefits Other Than Pension (PBOP)	\$ (32,217,000)
Capitalized and Other	<u>18,720,000</u>
Recoverable PBOP Expense	\$ <u>(13,497,000)</u>

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

Postretirement Benefits Other Than Pension (PBOP)	\$ (14,647,000)
Capitalized and Other	<u>7,661,000</u>
Recoverable PBOP Expense	\$ (6,986,000)

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 2017/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 except 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 except 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		5.1	14.2	
8	Massachusetts Bay	LU		16.1	18.8	
9	SEMASS Partnership	LU		47.8	56.5	
10	SEMASS Partnership	LU	3	23.8	27.0	
11	Vermont Yankee Nuclear Power Corp.	LU	12			
12	Atlantic Renewables Project, LLC	LU	1			
13	Atlantic Renewables Project, LLC	OS				
14	Blue Sky East, LLC	LU	1			
	Total					

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 2017/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
				-15,920,490		-15,920,490	2
							3
							4
							5
14,749,976							6
83,531				7,517,816		7,517,816	7
21			2,295,642	5,773	-1,286,382	1,015,033	8
373,590			7,471,807	19,815,957		27,287,764	9
161,060				4,112,065		4,112,065	10
					-4,223	-4,223	11
111,827				5,331,289		5,331,289	12
				2,809,464		2,809,464	13
100,740				7,152,540		7,152,540	14
22,748,749			9,767,449	721,268,265	-29,180,015	701,855,699	

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 2017/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
				942,665		942,665	1
223,520				13,824,737		13,824,737	2
				3,770,897		3,770,897	3
177,752				12,571,677		12,571,677	4
53,730				3,841,820		3,841,820	5
156,247				9,218,547		9,218,547	6
				2,257,508		2,257,508	7
875,490				66,603,064		66,603,064	8
112,713				5,821,600		5,821,600	9
				3,323,130		3,323,130	10
2,223				354,965		354,965	11
88,854				5,566,727		5,566,727	12
				2,701,200		2,701,200	13
4,239,747				326,980,345		326,980,345	14
22,748,749			9,767,449	721,268,265	-29,180,015	701,855,699	

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>2017/Q4</u>
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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	TransCanada Power Marketing, LTD	SF	1			
2	TransCanada Maine Wind, LLC	LU	1			
3	TransCanada Maine Wind, LLC	OS				
4	Municipals:					
5	Middleborough Gas and Electric Depart.	OS				
6	Reading Municipal Light Department	OS				
7						
8	Other Sellers:					
9	Basic Service Deferral	OS				
10	Basic Service Deferral	AD				
11	MA Renewable Portfolio Standards	OS				
12	Net Metering Deferral	OS				
13						
14						
	Total					

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 2017/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
743,907				55,257,194		55,257,194	1
70,238				4,573,849		4,573,849	2
				2,574,995		2,574,995	3
							4
192				29,286		29,286	5
2,828				486,288		486,288	6
							7
							8
					-26,511,644	-26,511,644	9
					-1,377,766	-1,377,766	10
				99,843,904		99,843,904	11
420,563				69,899,453		69,899,453	12
							13
							14
22,748,749			9,767,449	721,268,265	-29,180,015	701,855,699	

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 2017/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.: 10 Column: b
Expansion project.
Schedule Page: 326 Line No.: 13 Column: b
Short-term REC purchases.
Schedule Page: 326.1 Line No.: 1 Column: b
Short-term REC purchases.
Schedule Page: 326.1 Line No.: 3 Column: b
Short-term REC purchases.
Schedule Page: 326.1 Line No.: 7 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.: 11 Column: b
Borderline Service.
Schedule Page: 326.1 Line No.: 13 Column: b
Short-term REC purchases.
Schedule Page: 326.2 Line No.: 3 Column: b
Short-term REC purchases.
Schedule Page: 326.2 Line No.: 5 Column: b
Borderline Service.
Schedule Page: 326.2 Line No.: 6 Column: b
Borderline Service.
Schedule Page: 326.2 Line No.: 9 Column: b
Cumulative recovery of Basic Service costs of 2017.
Schedule Page: 326.2 Line No.: 10 Column: b
Prior years' adjustment for Recovery of Basic Service.
Schedule Page: 326.2 Line No.: 11 Column: b
Accrual for the anticipated yearly expense associated with the cost of energy procurement in compliance with the Massachusetts Renewable Portfolio Standards.
Schedule Page: 326.2 Line No.: 12 Column: b
Cumulative recovery of net metering deferral costs for 2017.

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 2017/Q4
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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	FIRM WHEELING SERVICE			
2	Covanta Energy	Various	Covanta Energy	LFP
3	Covanta Energy	Various	Covanta Energy	AD
4	Dartmouth Power Associates Limited	Dartmouth Power Associates Ltd.	ISO-NE	LFP
5	HQ Energy Services, U.S.	HQ Energy Services, US	Various	LFP
6	HQ Energy Services, U.S.	HQ Energy Services, US	Various	AD
7				
8	NON FIRM WHEELING SERVICE			
9	HQ Energy Services, U.S.	HQ Energy Services, US	Various	NF
10	HQ Energy Services, U.S.	HQ Energy Services, US	Various	AD
11				
12	NEPOOL/ISO			
13	OATT - RNS Transmission Revenue	N/A	N/A	OS
14	OATT - Scheduling & Dispatch Service	N/A	N/A	OS
15	OATT - Through or Out Service	N/A	N/A	OS
16				
17	OTHER SERVICE			
18	Belmont Municipal Light	Various	Belmont Municipal Light	OLF
19	Belmont Municipal Light	Various	Belmont Municipal Light	AD
20	Hydro Quebec Phase II Support	Various	Various	OS
21	Hydro Quebec Phase II Support	Various	Various	AD
22	Hydro Quebec Phase II Support	Associated Utility	Various	OS
23	Hydro Quebec Phase II Support	Associated Utility	Various	AD
24	HQ Energy Services, U.S.	N/A	N/A	OS
25	New England Power Lines 255-2337/2338	Various	Various	OS
26	New England Power Lines 255-2337/2338	Various	Various	AD
27	Concord Municipal Light-Wellesley	Various	Various	OS
28	Concord Municipal Light-Wellesley	Various	Various	AD
29	National Grid-Dewar Street	Various	Various	OS
30	National Grid-Dewar Street	Various	Various	AD
31	ANP Blackstone Energy Co.	Various	Various	OS
32	ANP Blackstone Energy Co.	Various	Various	AD
33	Granite Ridge Energy, LLC	Various	Various	OS
34	Granite Ridge Energy, LLC	Various	Various	AD
	TOTAL			

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 2017/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
						1
ISO-NE OATT	Station 718	Covanta		128	128	2
ISO-NE OATT	Station 718	Covanta				3
Negotiated	NSTAR LINE 111	High Hill Substation		72,546	72,546	4
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		1,568,040	1,568,040	5
ISO-NE OATT	NE HVDC Border	HQ Phase I or II				6
						7
						8
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		1,042,440	1,042,440	9
ISO-NE OATT	NE HVDC Border	HQ Phase I or II				10
						11
						12
ISO-NE OATT	N/A	N/A				13
ISO-NE OATT	N/A	N/A				14
ISO-NE OATT	N/A	N/A				15
						16
						17
36	Station 509	NSTAR System		84,248	84,248	18
36	Station 509	NSTAR System				19
Support	Various	Various				20
Support	Various	Various				21
Support	Various	Various				22
Support	Various	Various				23
Negotiated	N/A	N/A				24
Support	Various	Various				25
Support	Various	Various				26
Support	Various	Concord/Wellesley				27
Support	Various	Concord/Wellesley				28
Support	Various	Various				29
Support	Various	Various				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	24,503,183	24,503,183	

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 2017/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
		149,136	149,136	2
		-13,327	-13,327	3
		118,896	118,896	4
		3,102,378	3,102,378	5
		-1,610,227	-1,610,227	6
				7
				8
		2,068,260	2,068,260	9
		-1,073,489	-1,073,489	10
				11
				12
		256,912,291	256,912,291	13
		7,326,631	7,326,631	14
		213,095	213,095	15
				16
				17
		274,624	274,624	18
		-5,272	-5,272	19
		214,579	214,579	20
		-18,165	-18,165	21
		134,368	134,368	22
		-11,375	-11,375	23
		27,400	27,400	24
		2,988	2,988	25
		-662	-662	26
		66,100	66,100	27
		-9,996	-9,996	28
		689,800	689,800	29
		-74,108	-74,108	30
		636,900	636,900	31
		-36,614	-36,614	32
		13,200	13,200	33
		-1,091	-1,091	34
0	0	272,576,239	272,576,239	

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 2017/Q4
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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	New England Power-Merchants Way	Various	Various	OS
2	New England Power-Merchants Way	Various	Various	AD
3	Millennium Power Partners, L.P.	Various	Various	OS
4	Millennium Power Partners, L.P.	Various	Various	AD
5	Constellation Mystic Power, LLC	Various	Various	OS
6	Calpine Fore River Energy Center, LLC	Various	Various	OS
7	Calpine Fore River Energy Center, LLC	Various	Various	AD
8	Gen On Kendall, LLC	Kendall Station	Various	OS
9	Gen On Kendall, LLC	Kendall Station	Various	AD
10	Entergy Nuclear Generation Co.	Various	Entergy Nuclear Generation Co.	OS
11	Entergy Nuclear Generation Co.	Various	Entergy Nuclear Generation Co.	AD
12	National Grid-Edgar Station	Various	Various	OS
13				
14	NETWORK SERVICE			
15	Massachusetts Bay Transportation Authority	Various	Massachusetts Bay Transportation	FNO
16	Massachusetts Bay Transportation Authority	Various	Massachusetts Bay Transportation	AD
17	Concord Municipal Light-LNS	Various	Concord Municipal Light	FNO
18	Concord Municipal Light-LNS	Various	Concord Municipal Light	AD
19	Massachusetts Port Authority	Various	Massachusetts Port Authority	FNO
20	Massachusetts Port Authority	Various	Massachusetts Port Authority	AD
21	National Grid-Nantucket Cable	Various	National Grid	FNO
22	National Grid-Nantucket Cable	Various	National Grid	AD
23	NSTAR Electric Company	Associated Utility	NSTAR Electric Company	FNS
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	TOTAL			

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 2017/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
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	N/A	N/A				5
Tariff Vol. 3-IA	N/A	N/A				6
Tariff Vol. 3-IA	N/A	N/A				7
Tariff Vol. 3-IA	Kendall Station	Various				8
Tariff Vol. 3-IA	Kendall Station	Various				9
Tariff Vol. 3-IA	Manomet Station	Pole #178				10
Tariff Vol. 3-IA	Manomet Station	Pole #178				11
Tariff Vol. 3-IA	N/A	N/A				12
						13
						14
ISO-NE OATT	Various	MBTA		347,356	347,356	15
ISO-NE OATT	Various	MBTA				16
ISO-NE OATT	Various	Concord		162,816	162,816	17
ISO-NE OATT	Various	Concord				18
ISO-NE OATT	Various	MASSPORT		210,914	210,914	19
ISO-NE OATT	Various	MASSPORT				20
ISO-NE OATT	Commonwealth	Lothrop Station		177,728	177,728	21
ISO-NE OATT	Commonwealth	Lothrop Station				22
ISO-NE OATT	Various	NSTAR System		20,836,967	20,836,967	23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			0	24,503,183	24,503,183	

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 2017/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		62,000	62,000	1
		-6,929	-6,929	2
		21,400	21,400	3
		-2,954	-2,954	4
		1,100,004	1,100,004	5
		263,300	263,300	6
		-23,534	-23,534	7
		459,000	459,000	8
		-73,857	-73,857	9
		26,200	26,200	10
		-2,837	-2,837	11
		99,884	99,884	12
				13
				14
		542,160	542,160	15
		-52,649	-52,649	16
		117,577	117,577	17
		-13,906	-13,906	18
		712,131	712,131	19
		-65,470	-65,470	20
		349,442	349,442	21
		-31,043	-31,043	22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
0	0	272,576,239	272,576,239	

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 2017/Q4
NSTAR Electric Company			
FOOTNOTE DATA			

Schedule Page: 328 Line No.: 3 Column: m

This relates to the 2016 Annual True-up, Merger Cost Settlement rebilling in Docket ER16-1023, and 2014 FERC Page Resubmission adjustment.

Schedule Page: 328 Line No.: 6 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328 Line No.: 10 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328 Line No.: 19 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328 Line No.: 21 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328 Line No.: 23 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328 Line No.: 26 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328 Line No.: 28 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328 Line No.: 30 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328 Line No.: 32 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328 Line No.: 34 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 2 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 4 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 7 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 9 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 11 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 16 Column: m

This relates to the 2016 Annual True-up, Merger Cost Settlement rebilling in Docket ER16-1023, and 2014 FERC Page Resubmission adjustment.

Schedule Page: 328.1 Line No.: 18 Column: m

This relates to the 2016 Annual True-up, Merger Cost Settlement rebilling in Docket ER16-1023, and 2014 FERC Page Resubmission adjustment.

Schedule Page: 328.1 Line No.: 20 Column: m

This relates to the 2016 Annual True-up, Merger Cost Settlement rebilling in Docket ER16-1023, and 2014 FERC Page Resubmission adjustment.

Schedule Page: 328.1 Line No.: 22 Column: m

This relates to the 2016 Annual True-up, Merger Cost Settlement rebilling in Docket ER16-1023, and 2014 FERC Page Resubmission adjustment.

Schedule Page: 328.1 Line No.: 23 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 2017/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					-125,962	-125,962
2	Wellesley Municipal Lgt	OS					16,337	16,337
3	Norwood Municipal Light	OS					2,980,751	2,980,751
4	Bell Rock	OS					60,036	60,036
5	Vermont Elec. Trans Co.	OS					229,981	229,981
6	National Grid	OS					5,885,664	5,885,664
7	ISO-NE	OS					384,949,925	384,949,925
8	Western Massachusetts	OS					428,282	428,282
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL						394,425,014	394,425,014

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 2017/Q4
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 5 Column: g

Hydro Quebec DC Phase 1 Support (Vermont Electric Transmission Co.) \$ 229,981

Schedule Page: 332 Line No.: 6 Column: g

Hydro Quebec DC Phase II Support (New England Hydro Transmission Corp)	\$ 1,184,775
Hydro Quebec Phase II Support Chester SVC (New England Hydro Transmission Corp.)	\$ 318,719
Hydro Quebec DC Phase II Support (New England Hydro Transmission Electric Co.)	\$ 3,375,940
Hydro Quebec AC Phase II Support (New England Power Co.)	\$ 837,888
Hydro Quebec DC Phase I Support (New England Electric Transmission Corp.)	\$ 168,342
	<u>\$ 5,885,664</u>

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

Affiliated 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 2017/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No	Description (a)	Amount (b)			
1	Industry Association Dues	346,812			
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	4,851,877			
7	Bank/Debt Fees and Other	561,980			
8	Trustee Fees and Expenses	769,253			
9	Employee Compensation and Shareholder Expenses	1,071,431			
10					
11					
12					
13					
14					
15					
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46	TOTAL	7,601,353			

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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 2017/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			5,552,817		5,552,817
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	56,278,784				56,278,784
8	Distribution Plant	150,306,263				150,306,263
9	Regional Transmission and Market Operation					
10	General Plant	9,785,556		270,843		10,056,399
11	Common Plant-Electric					
12	TOTAL	216,370,603		5,823,660		222,194,263

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.

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 2017/Q4		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	Transmission						
14	352	67,728			2.15		
15	353	1,125,593			2.49		
16	354	36,698			2.03		
17	355	332,949			2.27		
18	356	194,551			2.16		
19	357	128,936			2.05		
20	358	518,375			2.14		
21	359	36,185			1.63		
22	Subtotal Transmission	2,441,017					
23							
24	Distribution						
25	361	96,187			1.92		
26	362	810,917			2.40		
27	364	362,542			3.11		
28	365	697,000			2.77		
29	366	633,659			2.41		
30	367	1,412,567			3.15		
31	368	566,686			3.40		
32	369	316,078			2.68		
33	370	214,865			4.18		
34	371						
35	373	19,841			10.11		
36	Subtotal Distribution	5,130,342					
37							
38	General- Non Project						
39	390	159,470			2.04		
40	391	27,480			14.16		
41	393	1,638			7.64		
42	394	8,809			7.46		
43	395	154			7.50		
44	397	46,682			7.53		
45	398	3,076			7.43		
46	Subtotal General	247,309					
47							
48	Intangible Plant						
49	303	41,474			13.39		
50	Subtotal Intangible	41,474					

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 2017/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	7,860,142					
14							
15							
16							
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
NSTAR Electric Company			2017/Q4
FOOTNOTE DATA			

Schedule Page: 336 Line No.: 7 Column: b

Estimated Depreciation accrual on AFUDC equity for the twelve months ended December 2017.
This includes 2017 activity through December: Transmission Plant \$37,274

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

Information on Formula Rates Page 106 line 30 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 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 2017
This includes 2017 activity through December: General Plant \$195,399.

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

Information on Formula Rates Page 106 line 30 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 2017/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	7,929,151		7,929,151	
3					
4	Proportionate share of expenses of the Federal				
5	Energy Regulatory Commission (FERC)				
6	Assessment Order No. 472	2,039,855		2,039,855	
7					
8	Legal fees-Distribution		15,519	15,519	
9					
10	Legal fees-Transmission		705	705	
11					
12	Minor items-Transmission		26,544	26,544	
13					
14					
15					
16					
17					
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46	TOTAL	9,969,006	42,768	10,011,774	

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 2017/Q4
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REGULATORY COMMISSION EXPENSES (Continued)

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

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
Electric	928	7,929,151					2
							3
							4
							5
Electric	928	2,039,855					6
							7
Electric	928	15,519					8
							9
Electric	928	705					10
							11
Electric	928	26,544					12
							13
							14
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		10,011,774					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 End of 2017/Q4
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	562,391			
4	Transmission	8,700,602			
5	Regional Market				
6	Distribution	35,315,942			
7	Customer Accounts	23,782,081			
8	Customer Service and Informational	9,132,763			
9	Sales				
10	Administrative and General	37,794,572			
11	TOTAL Operation (Enter Total of lines 3 thru 10)	115,288,351			
12	Maintenance				
13	Production				
14	Transmission	4,254,779			
15	Regional Market				
16	Distribution	22,704,254			
17	Administrative and General				
18	TOTAL Maintenance (Total of lines 13 thru 17)	26,959,033			
19	Total Operation and Maintenance				
20	Production (Enter Total of lines 3 and 13)	562,391			
21	Transmission (Enter Total of lines 4 and 14)	12,955,381			
22	Regional Market (Enter Total of Lines 5 and 15)				
23	Distribution (Enter Total of lines 6 and 16)	58,020,196			
24	Customer Accounts (Transcribe from line 7)	23,782,081			
25	Customer Service and Informational (Transcribe from line 8)	9,132,763			
26	Sales (Transcribe from line 9)				
27	Administrative and General (Enter Total of lines 10 and 17)	37,794,572			
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	142,247,384		142,247,384	
29	Gas				
30	Operation				
31	Production-Manufactured Gas				
32	Production-Nat. Gas (Including Expl. and Dev.)				
33	Other Gas Supply				
34	Storage, LNG Terminaling and Processing				
35	Transmission				
36	Distribution				
37	Customer Accounts				
38	Customer Service and Informational				
39	Sales				
40	Administrative and General				
41	TOTAL Operation (Enter Total of lines 31 thru 40)				
42	Maintenance				
43	Production-Manufactured Gas				
44	Production-Natural Gas (Including Exploration and Development)				
45	Other Gas Supply				
46	Storage, LNG Terminaling and Processing				
47	Transmission				

Name of Respondent 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 2017/Q4
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling 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)	142,247,384		142,247,384
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	129,682,529		129,682,529
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	129,682,529		129,682,529
72	Plant Removal (By Utility Departments)			
73	Electric Plant	9,923,764		9,923,764
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	9,923,764		9,923,764
77	Other Accounts (Specify, provide details in footnote):	9,331,725		9,331,725
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	9,331,725		9,331,725
96	TOTAL SALARIES AND WAGES	291,185,402		291,185,402

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 2017/Q4
FOOTNOTE DATA			

Schedule Page: 354 Line No.: 77 Column: b

Account

123	134,924
143	33,573
163	184,789
182.3	6,213,923
183	451,479
184	1,781
185	1,075,596
186	869,939
228	105,944
253	31,868
408	(1,089)
417	18,980
426	162,008
454	48,010
Total	<u>9,331,725</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 2017/Q4
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

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

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	17,223,290	32,167,190	46,054,753	68,172,004
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)	162,877	87,700	80,223	(223,575)
7					
8					
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45					
46	TOTAL	17,386,167	32,254,890	46,134,976	67,948,429

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			2017/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 2017/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.

[illegible]

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 2017/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 2017/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's 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	3,901	9	18	3,293	608	7			
2	February	3,615	13	18	3,052	563	7			
3	March	3,506	13	9	2,979	527	7			
4	Total for Quarter 1				9,324	1,698	21			
5	April	3,174	6	14	2,698	476	7			
6	May	4,205	18	18	3,560	645	7			
7	June	5,038	13	17	4,279	759	7			
8	Total for Quarter 2				10,537	1,880	21			
9	July	4,971	19	18	4,227	744	100			
10	August	4,718	22	17	4,008	710	100			
11	September	4,385	27	17	3,731	652	100			
12	Total for Quarter 3				11,966	2,106	300			
13	October	3,473	9	18	2,950	523	100			
14	November	3,336	13	18	2,848	488	100			
15	December	4,052	28	18	3,406	646	93			
16	Total for Quarter 4				9,204	1,657	293			
17	Total Year to Date/Year				41,031	7,341	635			

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			2017/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.

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 2017/Q4
ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	20,096,988
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.)	1,432,751
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	24,823
7	Other		27	Total Energy Losses	1,194,187
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	22,748,749
9	Net Generation (Enter Total of lines 3 through 8)				
10	Purchases	22,748,749			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	24,503,183			
17	Delivered	24,503,183			
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)	22,748,749			

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 2017/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	1,987,613	166,786	3,282	9	1800
30	February	1,777,201	153,073	3,051	13	1800
31	March	2,008,000	197,958	2,978	13	0900
32	April	1,684,746	117,162	2,697	6	1400
33	May	1,785,614	152,501	3,560	18	1800
34	June	1,998,425	154,470	4,288	13	1700
35	July	2,181,358	121,270	4,227	19	1800
36	August	2,141,174	126,909	4,007	22	1700
37	September	1,893,227	121,992	3,731	27	1700
38	October	1,817,139	153,147	3,022	9	1800
39	November	1,789,236	154,414	2,844	13	1800
40	December	1,685,016	-188,931	3,406	28	1800
41	TOTAL	22,748,749	1,432,751			

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			2017/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

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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 2017/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	892.07	114.72	216

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 2017/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
2-900 AL		871	871					2
2500 ACSR		1,777,751	1,777,751					3
2500 ACSR	97,030	14,255,004	14,352,034					4
2-1590 ACSR		9,578	9,578					5
2-1590 ACSR		130,794	130,794					6
2-1703 ACAR		1,452,209	1,452,209					7
2-1590 ACSR		279,256	279,256					8
2-954 ACSR		2,769,505	2,769,505					9
2-1703 ACAR	187,112	4,558,594	4,745,706					10
2-1703 ACAR	144,712	6,560,575	6,705,287					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		7,327,918	7,327,918					15
2-1113 ACSR		193,004	193,004					16
2-1024.5 ACAR								17
2-900 ACSS	320,652	15,463,479	15,784,131					18
2-900 ACSS		16,000,461	16,000,461					19
2335 ACAR	210,177	22,792,600	23,002,777					20
2335 ACAR								21
2335 ACAR								22
2-954 ACSS		17,596,844	17,596,844					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
	3,916,554	1,255,279,993	1,259,196,547	5,103,676	12,962,038	68,105	18,133,819	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 2017/Q4		
TRANSMISSION LINE STATISTICS								
<p>1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.</p> <p>2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.</p> <p>3. Report data by individual lines for all voltages if so required by a State commission.</p> <p>4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.</p> <p>5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.</p> <p>6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.</p>								
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		10.16	1
2	West Medway Station #446	Sudbury Station #342	230.00	230.00	Wood/Steel	7.50		
3	Sudbury Station #342	Waltham Station #282	230.00	230.00	Steel		7.20	1
4	Various Locations	Various Locations	115.00	115.00	Overhead	415.12	80.47	112
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	167.97		58
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	892.07	114.72	216

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 2017/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1113 ACSR								1
1113 ACSR								2
1113 ACSR		20,562,074	20,562,074					3
Various	2,615,514	454,028,042	456,643,556					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		3,154,053	3,154,053					8
CU-2500		38,726,897	38,726,897					9
2500CU		42,048,535	42,048,535					10
2500CU		67,922,033	67,922,033					11
2500CU		82,794,060	82,794,060					12
Various	263,540	418,583,125	418,846,665					13
								14
								15
								16
								17
								18
								19
								20
								21
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								26
								27
								28
								29
								30
								31
								32
				5,103,676	12,962,038	68,105	18,133,819	33
								34
								35
	3,916,554	1,255,279,993	1,259,196,547	5,103,676	12,962,038	68,105	18,133,819	36

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 2017/Q4
NSTAR Electric Company			
FOOTNOTE DATA			

Schedule Page: 422	Line No.: 12	Column: I
Cost included in line 11.		
Schedule Page: 422	Line No.: 17	Column: I
Cost included in line 18.		
Schedule Page: 422	Line No.: 21	Column: I
Cost included in line 20.		
Schedule Page: 422	Line No.: 22	Column: I
Cost included in line 20.		
Schedule Page: 422	Line No.: 24	Column: I
Cost included in line 23.		
Schedule Page: 422	Line No.: 25	Column: I
Cost included in line 23.		
Schedule Page: 422	Line No.: 26	Column: I
Cost included in line 23.		
Schedule Page: 422	Line No.: 27	Column: I
Cost included in line 4.		
Schedule Page: 422	Line No.: 28	Column: I
Cost included in line 11.		
Schedule Page: 422	Line No.: 29	Column: I
Cost included in line 11.		
Schedule Page: 422	Line No.: 30	Column: I
Cost included in line 10.		
Schedule Page: 422	Line No.: 32	Column: I
Cost included in line 18.		
Schedule Page: 422	Line No.: 33	Column: I
Cost included in line 11.		
Schedule Page: 422	Line No.: 35	Column: I
Cost included in line 34.		
Schedule Page: 422.1	Line No.: 1	Column: I
Cost included in line 3.		
Schedule Page: 422.1	Line No.: 2	Column: I
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 2017/Q4		
TRANSMISSION LINES ADDED DURING YEAR							
<p>1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.</p> <p>2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (f) to (g), it is permissible to report in these columns the</p>							
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	NONE						
2							
3							
4							
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41							
42							
43							
44	TOTAL						

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 2017/Q4		
TRANSMISSION LINES ADDED DURING YEAR (Continued)									
<p>costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).</p> <p>3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.</p>									
CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
									1
									2
									3
									4
									5
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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 2017/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 #99 S. Boston	Dist.-Unatt.	115.00	13.80	
27	Sub #106 S. Boston	Dist.-Unatt.	115.00	13.80	
28	Sub #110 W. Roxbury	Dist.-Unatt.	115.00	24.00	
29	Sub #110 W. Roxbury	Dist.-Unatt.	115.00	115.00	
30	Sub #124 Watertown	Dist.-Unatt.	13.80	4.16	
31	Sub #126 Hopkinton	Dist.-Unatt.	115.00	13.80	
32	Sub #130 Holliston	Dist.-Unatt.	115.00	13.80	
33	Sub #139 S. Boston	Dist.-Unatt.	13.80	4.16	
34	Sub #143 Roxbury	Dist.-Unatt.	13.80	4.16	
35	Sub #146 Walpole	Dist.-Unatt.	115.00	13.80	
36	Sub #148 Needham	Dist.-Unatt.	13.80	4.16	
37	Sub #148 Needham	Dist.-Unatt.	115.00	13.80	
38	Sub #211 Winchester/Woburn	Dist.-Unatt.	115.00	13.80	
39	Sub #211 Winchester/Woburn	Dist.-Unatt.	13.80	4.16	
40	Sub #240 Framingham	Dist.-Unatt.	115.00	13.80	

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 2017/Q4
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SUBSTATIONS (Continued)

5. Show in columns (f), (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
195	3		Capacitors	4	40	26
178	4	1	Capacitors	4	40	27
150	2		Capacitors	1	63	28
			Ph Angle Reg Xfrm	2	330	29
20	2					30
116	2					31
50	1					32
24	3					33
14	2					34
188	3		Capacitors	2	11	35
30	3					36
175	3					37
160	2		Capacitors	6	32	38
20	3					39
125	2		Capacitors	3	74	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 2017/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.	115.00	13.80	
2	Sub #250 Charlestown/Everett	Dist.-Unatt.	24.00	13.80	
3	Sub #274 Sherborn	Dist.-Unatt.	115.00	13.80	
4	Sub #277 Newtonville	Dist.-Unatt.	13.80	4.16	
5	Sub #278 Saxonville	Dist.-Unatt.	115.00	13.80	
6	Sub #282 Waltham	Dist.-Unatt.	115.00	13.80	
7	Sub #284 Jamaica Plain	Dist.-Unatt.	13.80	4.16	
8	Sub #285 E. Watertown	Dist.-Unatt.	13.80	4.16	
9	Sub #292 Newton	Dist.-Unatt.	115.00	13.80	
10	Sub #292 Newton	Dist.-Unatt.	13.80	4.16	
11	Sub #293 S. Boston	Dist.-Unatt.	13.80	4.16	
12	Sub #301 Stoneham	Dist.-Unatt.	13.80	4.16	
13	Sub #311 Mattapan	Dist.-Unatt.	13.80	4.16	
14	Sub #315 Brighton	Dist.-Unatt.	115.00	13.80	
15	Sub #316 W. Newton	Dist.-Unatt.	13.80	4.16	
16	Sub #318 Boston	Dist.-Unatt.	13.80	4.16	
17	Sub #320 Lexington	Dist.-Unatt.	115.00	13.80	
18	Sub #321 Dorchester	Dist.-Unatt.	13.80	4.16	
19	Sub #322 Bedford	Dist.-Unatt.	13.80	4.16	
20	Sub #323 Boston	Dist.-Unatt.	13.80	4.16	
21	Sub #325 Woburn	Dist.-Unatt.	13.80	4.16	
22	Sub #329 Brighton	Dist.-Unatt.	115.00	24.00	13.80
23	Sub #329 Brighton	Dist.-Unatt.	115.00	13.80	
24	Sub #340 Boston	Dist.-Unatt.	13.80	4.16	
25	Sub #342 Sudbury	Dist.-Unatt.	115.00	13.80	
26	Sub #344 Hyde Park	Dist.-Unatt.	13.80	4.16	
27	Sub #350 Boston	Dist.-Unatt.	115.00	13.80	
28	Sub #351 E. Lexington	Dist.-Unatt.	13.80	4.16	
29	Sub #355 Maynard	Dist.-Unatt.	13.80	4.16	
30	Sub #360 Sudbury	Dist.-Unatt.	13.80	4.16	
31	Sub #362 Milton	Dist.-Unatt.	13.80	4.16	
32	Sub #369 Newton	Dist.-Unatt.	13.80	4.16	
33	Sub #374 W. Roxbury	Dist.-Unatt.	24.00	4.16	
34	Sub #375 N. Woburn	Dist.-Unatt.	115.00	13.80	
35	Sub #385 S. Boston	Dist.-Unatt.	115.00	13.80	
36	Sub #391 Burlington	Dist.-Unatt.	115.00	13.80	
37	Sub #396 Roxbury	Dist.-Unatt.	24.00	4.16	
38	Sub #402 Somerville	Dist.-Unatt.	115.00	13.80	
39	Sub #418 Maynard	Dist.-Unatt.	115.00	13.80	
40	Sub #430 S. Boston	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)	
188	3		Capacitors	1	63	1
142	3		Capacitors	2	19	2
80	2					3
15	3					4
20	1					5
215	3		Capacitors	2	11	6
15	3					7
13	2					8
250	4					9
10	2					10
15	2					11
10	2					12
31	3					13
195	3		Capacitors	3	30	14
10	2					15
30	3					16
160	2		Capacitors	3	74	17
13	2					18
10	2					19
10	2					20
10	2					21
100	1					22
180	2		Capacitors	2	19	23
						24
128	2		Capacitors	2	57	25
15	3					26
250	4		Capacitors	4	40	27
15	3					28
13	2					29
10	2					30
10	2					31
10	2					32
17	2					33
162	3					34
250	4		Capacitors	2	206	35
160	2		Capacitors	1	5	36
19	2					37
125	2					38
100	2					39
20	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 2017/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 #433 Framingham	Dist.-Unatt.	115.00	13.80	
2	Sub #441 Roslindale	Dist.-Unatt.	13.80	4.16	
3	Sub #443 W. Roxbury	Dist.-Unatt.	24.00	4.16	
4	Sub #445 Chelsea	Dist.-Unatt.	24.00	13.80	
5	Sub #450 Waltham	Dist.-Unatt.	115.00	13.80	
6	Sub #454 Dorchester	Dist.-Unatt.	13.80	4.16	
7	Sub #455 Framingham	Dist.-Unatt.	115.00	13.80	
8	Sub #456 Dover	Dist.-Unatt.	115.00	13.80	
9	Sub #467 Watertown	Dist.-Unatt.	115.00	13.80	
10	Sub #468 W. Roxbury	Dist.-Unatt.	24.00	4.16	
11	Sub #469 W. Somerville	Dist.-Unatt.	13.80	4.16	
12	Sub #470 Canton	Dist.-Unatt.	115.00	13.80	
13	Sub #483 Dorchester	Dist.-Unatt.	115.00	13.80	
14	Sub #483 Dorchester	Dist.-Unatt.	13.80	4.16	
15	Sub #488 Chelsea	Dist.-Unatt.	115.00	13.80	
16	Sub #492 Boston	Dist.-Unatt.	115.00	13.80	
17	Sub #496 Hyde Park	Dist.-Unatt.	115.00	13.80	
18	Sub #506 Brookline	Dist.-Unatt.	13.80	4.16	
19	Sub #514 Boston	Dist.-Unatt.	115.00	13.80	
20	Sub #516 W. Roxbury	Dist.-Unatt.	24.00	4.16	
21	Sub #533 Lexington	Dist.-Unatt.	115.00	13.80	
22	Sub #611 New Bedford	Dist.-Unatt.	115.00	13.20	
23	Sub #612 Acushnet	Dist.-Unatt.	115.00	13.20	
24	Sub #624 Acushnet	Dist.-Unatt.	115.00	13.20	
25	Sub #636 New Bedford	Dist.-Unatt.	115.00	13.20	
26	Sub #646 Mattapoisett	Dist.-Unatt.	115.00	13.20	
27	Sub #651 Dartmouth	Dist.-Unatt.	115.00	13.20	
28	Sub #654 Fairhaven	Dist.-Unatt.	115.00	13.20	
29	Sub #657 Dartmouth	Dist.-Unatt.	115.00	13.20	
30	Sub #661 Fall River	Dist.-Unatt.	115.00	34.50	
31	Sub #713 Wareham	Dist.-Unatt.	115.00	23.00	
32	Sub #714 Wareham	Dist.-Unatt.	115.00	23.00	
33	Sub #715 Plymouth	Dist.-Unatt.	115.00	23.00	
34	Sub #721 Plymouth	Dist.-Unatt.	115.00	23.00	
35	Sub #727 Plympton	Dist.-Unatt.	115.00	23.00	
36	Sub #735 Kingston	Dist.-Unatt.	115.00	23.00	
37	Sub #737 Plymouth	Dist.-Unatt.	115.00	23.00	
38	Sub #738 Duxbury	Dist.-Unatt.	115.00	23.00	
39	Sub #739 Marshfield	Dist.-Unatt.	115.00	23.00	
40	Sub #745 Rochester	Dist.-Unatt.	115.00	13.20	

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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)	
188	3		Capacitors	1	5	1
20	2					2
19	2					3
						4
187	3					5
15	2					6
80	2		Capacitors	1	63	7
125	2					8
250	2					9
25	2					10
11	2					11
188	3					12
265	2					13
25	2					14
188	3		Capacitors	1	35	15
250	2					16
250	2					17
28	3					18
250	2		Capacitors	4	40	19
15	2					20
250	2		Capacitors	1	37	21
180	3	1	Capacitors	3	18	22
140	2					23
79	2		Capacitors	1	35	24
100	2		Capacitors	2	10	25
40	1					26
125	2		Capacitors	2	10	27
39	1					28
40	2					29
30	2					30
40	2					31
50	1					32
70	2		Capacitors	1	5	33
50	1		Capacitors	1	5	34
50	1		Capacitors	1	5	35
40	2	1	Capacitors	2	5	36
100	2		Capacitors	2	5	37
100	2					38
50	1		Capacitors	1	5	39
25	2					40

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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 #817 Cambridge	Dist.-Unatt.	13.80	4.16	
2	Sub #824 Cambridge	Dist.-Unatt.	13.80	4.16	
3	Sub #827 Cambridge	Dist.-Unatt.	13.80	4.16	
4	Sub #828 W. Cambridge	Dist.-Unatt.	117.50	14.40	
5	Sub #831 Cambridge	Dist.-Unatt.	117.50	14.40	
6	Sub #875 E. Cambridge	Dist.-Unatt.	117.50	14.40	
7	Sub #915 Bourne	Dist.-Unatt.	115.00	23.00	
8	Sub #916 Sandwich	Dist.-Unatt.	115.00	23.00	
9	Sub #920 Barnstable	Dist.-Unatt.	115.00	23.00	
10	Sub #933 Falmouth	Dist.-Unatt.	115.00	23.00	
11	Sub #936 Falmouth	Dist.-Unatt.	115.00	23.00	
12	Sub #946 Mashpee	Dist.-Unatt.	115.00	23.00	
13	Sub #961 Hyannis	Dist.-Unatt.	115.00	23.00	
14	Sub #968 Harwich	Dist.-Unatt.	115.00	23.00	
15	Sub #976 Wellfleet	Dist.-Unatt.	115.00	23.00	
16	Sub #975 Orleans	Dist.-Unatt.	115.00	23.00	
17	Primary Network Units (18)	Dist.-Unatt.			
18	Mobile Transformers	Dist.-Unatt.	115.00	13.80	
19	Mobile Transformers	Dist.-Unatt.	115.00	23.00	
20	Minor Substations	Dist.-Unatt.			
21	Sub #150 N. Weymouth	Trans.-Unatt.	115.00	115.00	
22	Sub #211 Winchester/Woburn	Trans.-Unatt.	345.00	115.00	
23	Sub #240 Framingham	Trans.-Unatt.	230.00	115.00	
24	Sub #250 Charlestown/Everett	Trans.-Unatt.	345.00	115.00	
25	Sub #282 Waltham	Trans.-Unatt.	230.00	115.00	
26	Sub #320 Lexington	Trans.-Unatt.	345.00	115.00	
27	Sub #330 Stoughton	Trans.-Unatt.	345.00	345.00	
28	Sub #342 Sudbury	Trans.-Unatt.	230.00	115.00	
29	Sub #385 S. Boston	Trans.-Unatt.	345.00	115.00	
30	Sub #446 W. Medway	Trans.-Unatt.	345.00	230.00	
31	Sub #447 W. Walpole	Trans.-Unatt.	345.00	115.00	
32	Sub #478 Holbrook	Trans.-Unatt.	345.00	115.00	
33	Sub #479 Milford	Trans.-Unatt.	115.00	115.00	
34	Sub #496 Hyde Park	Trans.-Unatt.	345.00	115.00	
35	Sub #509 N. Cambridge	Trans.-Unatt.	345.00	115.00	
36	Sub #514 Boston	Trans.-Unatt.	345.00	115.00	
37	Sub #726 Carver	Trans.-Unatt.	345.00	115.00	22.00
38	Sub #921 Barnstable	Trans.-Unatt.	345.00	115.00	
39	Sub #924 Falmouth tap	Trans.-Unatt.	115.00		
40	Sub #958 Barnstable	Trans.-Unatt.	115.00	115.00	

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SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
21	2					1
11	2					2
10	2					3
168	3					4
210	3					5
188	3					6
50	1		Capacitors	1	5	7
50	1		Capacitors	1	5	8
50	1		Capacitors	1	5	9
150	3		Capacitors	2	10	10
50	1		Capacitors	1	5	11
100	2		Capacitors	2	38	12
175	3		Capacitors	3	49	13
100	2		Capacitors	3	26	14
52	2		Capacitors	2	5	15
100	2		Capacitors	1	13	16
						17
46	1					18
20	1					19
557	306	12				20
			Reactors	2	80	21
400	1	1	Reactors	3	240	22
500	1	1				23
330	1	1	Reactors	2	240	24
450	1		Ph Angle Reg Xfrm	3	495	25
400	1		Reactors	1	160	26
			Reactors	4	640	27
381	1		Reactors	2	40	28
1100	2	1	Reactors	3	320	29
1000	2					30
550	1		Reactors	1	160	31
400	1					32
						33
550	1					34
600	2		Reactors	3	320	35
900	2					36
980	2					37
490	1					38
			Capacitors	1	35	39
			Capacitors	1	30	40

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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Sub #958 Barnstable	Trans.-Unatt.	115.00	115.00	
2	Sub #980 Sandwich	Trans.-Unatt.	345.00	115.00	22.00
3	Total		15992.30	4447.26	57.80
4		Distribution			
5		Transmission			
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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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)	
			Static Var Comp	1	112	1
1415	3	2				2
22453	639	21		127	4,535	3
12007	616	15	Capacitors	100	1,398	4
10446	23	6	Reactors	21	2,200	5
			Ph Angle Reg Xfmr	5	825	6
			Static Var Comp	1	112	7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
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						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 2017/Q4
--	---	---------------------------------------	---

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

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

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3				
4				
5	General Services in a holding company system	Eversource Energy Service Company	Various (see note)	244,903,735
6				
7				
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 Co. New Hampshire	402	469,464
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

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) / /	2017/Q4
FOOTNOTE DATA			

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

Category and Account	Amount
Benefits	77,392,582
183	(54)
232	(236,903)
401	71,542,095
408	6,990,272
421	1,737,846
426	(2,642,129)
454	1,455
Building Rent and Maintenance	4,493,204
401	4,493,204
Corporate Relations	5,286,519
183	2,125
401	3,387,088
402	1,552
426	1,895,754
Customer Group	49,502,776
107	2,928,514
165	26,329
186	9,874
401	46,444,936
402	57,638
417	7,875
426	50,831
456	(23,221)
Depreciation	11,093,869
403	11,093,869
Electric Distribution	5,990,666
107	2,976,960
108	36,138
184	156
185	12,666
186	22,813
401	2,557,244
402	384,443
426	245
Energy Supply	1,515,215
401	1,011,249
402	503,966
Engineering and Emergency Prep	3,210,980
107	928,730
108	322
184	28
401	2,280,334
402	1,566

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			2017/Q4
FOOTNOTE DATA			

Enterprise Energy Strat + Bus Dev	6,421,225
107	77,504
183	5,071,482
232	692,929
401	562,841
402	13,696
426	2,773
ERM and Claims + Insurance	383,055
228	185,074
401	197,981
Finance and Accounting	11,919,027
107	1,502,911
165	(5,412)
184	27,754
228	440,807
401	9,943,113
402	9,856
General Administration	1,525,541
401	1,524,723
402	818
Human Resources	3,848,540
184	6
401	3,848,533
Information Technology	26,734,607
107	628
163	17
184	8
232	(7,982)
401	26,092,833
402	649,103
Internal Audit + Security	2,200,819
183	85,458
232	14,040
401	2,101,321
Investor Relations	476,889
401	476,889
Legal	3,662,769
107	41,079
183	41,370
228	1,922
232	(30,793)
242	(61)
401	3,437,556
402	12,518
426	159,177

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) / /	2017/Q4
FOOTNOTE DATA			

Miscellaneous	(1,792,114)
107	8,187,603
108	(6)
163	4,092,143
165	160,609
183	(320,293)
184	399,925
186	(87,980)
232	232,641
237	866,244
401	1,761,631
402	2,474,613
403	(13,071,745)
408	(6,659,122)
417	2,812
426	159,816
454	8,996
New Business Improvement	164,081
401	164,081
Operations Administration	365,927
401	365,927
Operations Services	2,644,671
107	1,318
184	344,844
401	1,875,461
402	422,539
426	509
Supply Chn + Env Affs + Property Mgmt	17,997,564
107	628,796
108	(2,917)
163	5,303,098
183	276,035
184	693,191
186	10,512
232	237,427
242	(180,536)
253	11,119
401	8,573,250
402	2,441,307
417	6,117
426	77
454	65
Taxes	3,739,207
401	3,508,875
406	230,332

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			2017/Q4
FOOTNOTE DATA			

Transmission	6,126,116
107	4,337,554
108	898
183	39,521
184	135
186	9,927
401	1,646,299
402	91,783
Grand Total	244,903,735

INDEX

<u>Schedule</u>	<u>Page No.</u>
Accrued and prepaid taxes	262-263
Accumulated Deferred Income Taxes	234
	272-277
Accumulated provisions for depreciation of	
common utility plant	356
utility plant	219
utility plant (summary)	200-201
Advances	
from associated companies	256-257
Allowances	228-229
Amortization	
miscellaneous	340
of nuclear fuel	202-203
Appropriations of Retained Earnings	118-119
Associated Companies	
advances from	256-257
corporations controlled by respondent	103
control over respondent	102
interest on debt to	256-257
Attestation	i
Balance sheet	
comparative	110-113
notes to	122-123
Bonds	256-257
Capital Stock	251
expense	254
premiums	252
reacquired	251
subscribed	252
Cash flows, statement of	120-121
Changes	
important during year	108-109
Construction	
work in progress - common utility plant	356
work in progress - electric	216
work in progress - other utility departments	200-201
Control	
corporations controlled by respondent	103
over respondent	102
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii

INDEX (continued)

Schedule

Page No.

Deferred

credits, other	269
debits, miscellaneous	233
income taxes accumulated - accelerated amortization property	272-273
income taxes accumulated - other property	274-275
income taxes accumulated - other	276-277
income taxes accumulated - pollution control facilities	234

Definitions, this report form	iii
-------------------------------------	-----

Depreciation and amortization

of common utility plant	356
of electric plant	219

336-337

Directors	105
-----------------	-----

Discount - premium on long-term debt	256-257
--	---------

Distribution of salaries and wages	354-355
--	---------

Dividend appropriations	118-119
-------------------------------	---------

Earnings, Retained	118-119
--------------------------	---------

Electric energy account	401
-------------------------------	-----

Expenses

electric operation and maintenance	320-323
electric operation and maintenance, summary	323
unamortized debt	256

Extraordinary property losses	230
-------------------------------------	-----

Filing requirements, this report form

General information	101
---------------------------	-----

Instructions for filing the FERC Form 1	i-iv
---	------

Generating plant statistics

hydroelectric (large)	406-407
pumped storage (large)	408-409
small plants	410-411
steam-electric (large)	402-403

Hydro-electric generating plant statistics	406-407
--	---------

Identification	101
----------------------	-----

Important changes during year	108-109
-------------------------------------	---------

Income

statement of, by departments	114-117
statement of, for the year (see also revenues)	114-117
deductions, miscellaneous amortization	340
deductions, other income deduction	340
deductions, other interest charges	340

Incorporation information	101
---------------------------------	-----

Schedule

Page No.

Interest	
charges, paid on long-term debt, advances, etc	256-257
Investments	
nonutility property	221
subsidiary companies	224-225
Investment tax credits, accumulated deferred	266-267
Law, excerpts applicable to this report form	iv
List of schedules, this report form	2-4
Long-term debt	256-257
Losses-Extraordinary property	230
Materials and supplies	227
Miscellaneous general expenses	335
Notes	
to balance sheet	122-123
to statement of changes in financial position	122-123
to statement of income	122-123
to statement of retained earnings	122-123
Nonutility property	221
Nuclear fuel materials	202-203
Nuclear generating plant, statistics	402-403
Officers and officers' salaries	104
Operating	
expenses-electric	320-323
expenses-electric (summary)	323
Other	
paid-in capital	253
donations received from stockholders	253
gains on resale or cancellation of reacquired	
capital stock	253
miscellaneous paid-in capital	253
reduction in par or stated value of capital stock	253
regulatory assets	232
regulatory liabilities	278
Peaks, monthly, and output	401
Plant, Common utility	
accumulated provision for depreciation	356
acquisition adjustments	356
allocated to utility departments	356
completed construction not classified	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	336-337
	401-429

INDEX (continued)

Schedule

Page No.

Plant - electric	
accumulated provision for depreciation	219
construction work in progress	216
held for future use	214
in service	204-207
leased to others	213
Plant - utility and accumulated provisions for depreciation	
amortization and depletion (summary)	201
Pollution control facilities, accumulated deferred	
income taxes	234
Power Exchanges	326-327
Premium and discount on long-term debt	256
Premium on capital stock	251
Prepaid taxes	262-263
Property - losses, extraordinary	230
Pumped storage generating plant statistics	408-409
Purchased power (including power exchanges)	326-327
Reacquired capital stock	250
Reacquired long-term debt	256-257
Receivers' certificates	256-257
Reconciliation of reported net income with taxable income	
from Federal income taxes	261
Regulatory commission expenses deferred	233
Regulatory commission expenses for year	350-351
Research, development and demonstration activities	352-353
Retained Earnings	
amortization reserve Federal	119
appropriated	118-119
statement of, for the year	118-119
unappropriated	118-119
Revenues - electric operating	300-301
Salaries and wages	
directors fees	105
distribution of	354-355
officers'	104
Sales of electricity by rate schedules	304
Sales - for resale	310-311
Salvage - nuclear fuel	202-203
Schedules, this report form	2-4
Securities	
exchange registration	250-251
Statement of Cash Flows	120-121
Statement of income for the year	114-117
Statement of retained earnings for the year	118-119
Steam-electric generating plant statistics	402-403
Substations	426
Supplies - materials and	227

INDEX (continued)

<u>Schedule</u>	<u>Page No.</u>
Taxes	
accrued and prepaid	262-263
charged during year	262-263
on income, deferred and accumulated	234
	272-277
reconciliation of net income with taxable income for	261
Transformers, line - electric	429
Transmission	
lines added during year	424-425
lines statistics	422-423
of electricity for others	328-330
of electricity by others	332
Unamortized	
debt discount	256-257
debt expense	256-257
premium on debt	256-257
Unrecovered Plant and Regulatory Study Costs	230

NSTAR Electric Company

Massachusetts Supplement

to the

FERC Form No. 1

For the year ended December 31,

2017

**NSTAR Electric Company
2017
Calculation of Return on Equity**

Net utility income available for common shareholders (A)	\$ 295,510,875
Total utility common equity (B)	\$ 2,726,610,622
ROE % (A/B)	10.84%
Adjusted ROE	10.78% (note 4)

(A) Net utility income available for common shareholders (note 1)	
Net utility operating income (pg. 117, line 27)	377,918,767
Plus:	
Service quality penalties	-
Less:	
Net interest charges (pg. 117, line 70)	80,704,151
Total dividends declared (pg. 118, line 29)	1,960,000
Subtotal	82,664,151

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

	balance @ end of year		
Utility plant (pg. 110, line 4)	8,546,759,455		
Accumulated depreciation (pg. 110, line 5)	(2,427,130,956)		
Deferred taxes: MA & Federal (pg. 113, line 63)	(1,398,714,973)		
ARO (GL account 101100)	(9,920,479)		
Customer contributions (pg. 113 line 56)	(46,631,050)		
Total utility plant, net	4,664,361,997	99.69%	99.69%
Total other property and investments (note 3)	14,463,835	0.31%	
Total utility plant and other property and investments	4,678,825,832	100.00%	82,407,892

Net utility income available for common shareholders 295,510,875

	balance @ beg. of year	balance @ end of year	
(B) Total utility common equity (note 2)			
Total proprietary capital (pg. 112, line 16)	2,714,729,768	2,837,008,276	2,775,869,022
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)	2,448,737	(6,889,491)	(2,220,377)
Subtotal	2,669,281,031	2,800,897,767	2,735,089,399
			99.69%
Total utility common equity			2,726,610,622

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 (\$2,627,841), the transmission and distribution business ROE was 10.78%.

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

Table of Contents

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

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

GENERAL INFORMATION

PRINCIPAL AND SALARIED OFFICERS AS OF DECEMBER 31, 2017*

Titles	Names	Addresses	Annual Salaries (A)
Chairman	James J. Judge	800 Boylston Street, Boston, MA 02199	\$375,075
Chief Executive Officer	Werner J. Schweiger	107 Selden Street, Berlin, CT 06037	211,239
President and Chief Operating Officer	Craig A. Hallstrom	1165 Massachusetts Ave, Dorchester, MA 02125	173,732
Executive Vice President and General Counsel	Gregory B. Butler	56 Prospect Street Hartford, CT 06103	189,064
Executive Vice President and Chief Financial Officer	Philip J. Lembo	800 Boylston Street, Boston, MA 02199	189,837
Senior Vice President-Transmission	Kathleen A. Shea	56 Prospect Street Hartford, CT 06103	73,885
Vice President-Supply Chain, Environmental Affairs and Property Management	Ellen K. Angley	247 Station Drive, Westwood, MA 02090	97,461
Vice President, Controller and Chief Accounting Officer	Jay S. Buth	107 Selden Street, Berlin, CT 06037	88,307
Vice President-Energy Supply	James G. Daly	247 Station Drive, Westwood, MA 02090	79,204
Vice President-Electric Field Operations	Douglas W. Foley	1165 Massachusetts Ave, Dorchester, MA 02125	199,491
Vice President-Station Operations and Field Engineering/Communications	Joseph D. Luchini	107 Selden Street, Berlin, CT 06037	72,574
Vice President-Electric System Operations	Michael F. Hayhurst	1165 Massachusetts Ave, Dorchester, MA 02125	92,779
Vice President-Engineering	Paul R. Renaud	247 Station Drive, Westwood, MA 02090	196,298
Vice-President Rates and Regulatory Requirements and Treasurer	Christine L. Vaughan	247 Station Drive, Westwood, MA 02090	93,027
Secretary and Clerk	Richard J. Morrison	800 Boylston Street, Boston, MA 02199	86,945
Assistant Treasurer-Corporate Finance and Cash Management	Emile G. O'Neil	247 Station Drive, Westwood, MA 02090	64,554

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

DIRECTORS AS OF DECEMBER 31, 2017*

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
Philip 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:	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, 2017

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 \$244,903,735.

General Information - continued

Item 5: Total number of stockholders:

Common	1
4.25% preferred	54
4.78% preferred	51

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, 2017:

	<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, 2017
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, 2017	City or Town	Number of Customers' Watthour Meters, December 31, 2017
Acton	10,518	Mattapoisett	3,936
Acushnet	4,598	Maynard	5,153
Arlington	21,867	Medfield	4,993
Ashland	8,059	Medway	5,322
Aquinnah	563	Millis	3,762
Barnstable	30,942	Milton	10,545
Bedford	6,261	Natick	17,376
Bellingham	1,739	Needham	12,538
Boston	287,072	New Bedford	48,772
Bourne	12,769	Newton	41,368
Brewster	9,212	Norfolk	3,949
Brookline	26,219	Oak Bluffs	4,901
Burlington	11,908	Orleans	6,617
Cambridge	54,929	Pembroke	66
Canton	10,660	Plymouth	31,236
Carlisle	2,055	Plympton	1,333
Carver	5,842	Provincetown	5,877
Chatham	8,591	Rochester	2,427
Chelsea	16,307	Sandwich	11,323
Chilmark	1,851	Scituate	721
Dartmouth	14,807	Sharon	6,846
Dedham	11,359	Sherborn	1,790
Dennis	17,382	Somerville	39,735
Dover	2,293	Stoneham	11,171
Duxbury	7,021	Sudbury	7,097
Eastham	6,846	Tisbury	3,947
Edgartown	6,085	Truro	3,646
Fairhaven	8,295	Walpole	10,643
Falmouth	24,663	Waltham	30,328
Framingham	30,761	Wareham	14,801
Freetown	4,148	Watertown	18,365
Harwich	11,597	Wayland	5,706
Holliston	6,357	Wellfleet	4,882
Hopkinton	7,056	West Tisbury	2,674
Hyde Park	38,323	Weston	4,396
Kingston	6,155	Westport	5,628
Lakeville	458	Westwood	6,356
Lexington	13,571	Winchester	8,624
Lincoln	2,628	Woburn	20,990
Marion	3,246	Yarmouth	18,773
Marshfield	12,478	*Foreign	298
Mashpee	12,038		
		Total	1,228,440

* 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	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, 2017

NOTES RECEIVABLE (Account 141)

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				December 31, 2017	
<p align="center">PRODUCTION FUEL AND OIL STOCKS (Included in Account 151) (Except Nuclear Materials)</p> <p>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.</p>							
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)		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, 2017		Year of Report December 31, 2017	
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (Account 187)							
1. In column (a) give a brief description of property creating the deferred loss and the date the loss was recognized. Identify items by department where applicable. 2. Losses on property with an original cost of less than \$50,000 may be grouped. The number of items making up the grouped amount shall be reported in column (a). 3. In column (b) give 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.)							
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							
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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, 2017
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					
2	Commercial Paper	Various	Various	1.550%	\$ 234,000,000
3					
4					
5					
6					
7					
8					
9					
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11					
12					
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20					
21	Total				\$ 234,000,000

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, 2017

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	\$ 55,027,563		
2	NSTAR Gas Company	12,661,691		
3	Western Massachusetts Electric Company	1,489,097		
5	Connecticut Light and Power Company	163,597		
6	Public Service Company of New Hampshire	615,945		
7	Hopkinton LNG Corp	397,677		
8	Harbor Electric Energy Company	584,165		
9				
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20				
22	Totals	\$70,939,735		\$ -

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, 2017

DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (Account 256)

1. 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.
2. 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).
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 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							
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19							
20							
21							
22							
23	Total		\$0	\$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, 2017

OPERATING RESERVES (Accounts 228 & 229)

1. Report below an analysis of the changes during the year for each of the above-named reserves.
2. Show name of reserve and account number, balance beginning of year, credits, debits and balance at end of year. Credit amounts should be shown in black, debit amounts enclosed by parentheses.
3. Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.
4. For accounts 261, Property Insurance Reserve, and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
5. 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 @ 01/01/2017 (debit)/credit	Contra Account Charged	(debit)/credit	Balance @ 12/31/2017
1	<u>Account 228</u>				
2					
3	Accumulated provision for injuries and damages	\$28,687,169	925	\$ 2,775,362	\$31,462,531
4	Accumulated provision for pensions and benefits	115,836,115	182.3 926	(107,848,275) 66,703,415	
					74,691,255
5	Accumulated miscellaneous operating provisions	(2,915,000)	224	2,471,082	(443,918)
6					
7					
8	Total account 228	\$ 141,608,284		\$ (35,898,416)	\$ 105,709,868
9	<u>Account 229</u>				
10					
11	Customer refund reserve	\$ 4,000,000	593	\$ (2,096,400)	1,903,600
12					
13					
14					
15	Total account 229	\$ 4,000,000		\$ (2,096,400)	\$ 1,903,600

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, 2017
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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.						
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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 2017/Q4	
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SALES OF ELECTRICITY BY RATE SCHEDULES						
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	3,367,087	621,990,377	551,948	6,100	0.1847
3	R-2 Residential Assistance-121G	321,723	31,125,853	58,350	5,514	0.0967
4	R-3 Res. Space Heating-122F	405,073	70,559,385	45,220	8,958	0.1742
5	R-4 Optional Res Time of Use-123F	2,012	366,964	128	15,719	0.1824
6	S-2 Street Lighting Energy-141F	517	39,014	12	43,083	0.0755
7	R-1 Residential-320F	1,609,441	237,339,507	266,695	6,035	0.1475
8	R-2 Residential Assistance-321G	166,146	13,896,170	28,286	5,874	0.0836
9	R-3 Res. Space Heating-322F	213,438	26,918,747	24,367	8,759	0.1261
10	R-4 Res. Space Heat Assist.-323G	30,351	2,337,318	2,779	10,922	0.0770
11	R-5 Controlled Water Heating-324F	9,200	1,235,908	5,763	1,596	0.1343
12	R-6 Optional Res Time of Use-325F	296	54,865	39	7,590	0.1854
13	S-1 Outdoor Lighting-340U	520	127,726	1,023	508	0.2456
14	R-1 Residential-220G	169,180	30,396,764	41,313	4,095	0.1797
15	R-2 Residential Assistance-221H	10,242	934,634	2,471	4,145	0.0913
16	R-3 Res. Space Heating-222G	11,373	2,148,245	1,724	6,597	0.1889
17	R-4-Res. Space Heat Assist.-223H	1,253	127,549	198	6,328	0.1018
18	R-5 Optional Res Time of Use-224G	48	8,292	3	16,000	0.1728
19	R-6 Opt. Res. Sp. Heat TOU-225G	8	1,692	2	4,000	0.2115
20	S-1 Outdoor Lighting-240U		176	1		
21	Unbilled Revenue	1,966	-59,000			-0.0300
22	Total Residential	6,319,874	1,039,550,186	1,030,322	6,134	0.1645
23						
24	Commercial (Account 442)					
25	G-1 General Service-130F	503,883	86,698,656	73,692	6,838	0.1721
26	G-2 General Service-131F	2,551,739	323,050,730	28,970	88,082	0.1266
27	G-3 General Service TOU-132F	2,360,625	145,864,737	347	6,802,954	0.0618
28	R-1 Residential-120F	16,327	1,840,428	2,604	6,270	0.1127
29	R-3 Res. Space Heating-122F	3,835	395,054	73	52,534	0.1030
30	S-1 Street lighting-140T	132	10,019	25	5,280	0.0759
31	S-3 Outdoor Lighting-142T	45	6,205	11	4,091	0.1379
32	T-1 Optional General TOU-133F	430	88,236	95	4,526	0.2052
33	T-2 Time of Use-134F	3,816,491	326,754,093	2,964	1,287,615	0.0856
34	SB-G3 Gen. Service Standby-136E	15,739	820,486	1	15,739,000	0.0521
35	WR MWRA-135G	93,523	2,894,333	1	93,523,000	0.0309
36	Contract-Amtrak Transmission	42,730	1,145,496	1	42,730,000	0.0268
37	G-1 General-330F	964,561	98,672,666	44,633	21,611	0.1023
38	G-2 Med. General Service TOU-331F	414,957	30,070,364	423	980,986	0.0725
39	G-3 Lg. General Service TOU-332F	228,532	16,660,316	53	4,311,925	0.0729
40	G-4 General Power-333F	1,142	84,857	15	76,133	0.0743
41	TOTAL Billed	20,083,437	2,272,222,752	1,207,094	16,638	0.1131
42	Total Unbilled Rev.(See Instr. 6)	13,551	75,999	0	0	0.0056
43	TOTAL	20,096,988	2,272,298,751	1,207,094	16,649	0.1131

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 2017/Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>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.</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
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-5 Commercial Sp. Htg-334F	11,854	1,301,589	756	15,680	0.1098
2	G-6 All-Electric School-335F	4,194	247,044	6	699,000	0.0589
3	G-7 Optional General TOU-336F	56,296	4,578,149	609	92,440	0.0813
4	R-1 Residential-320F	405	72,164	79	5,127	0.1782
5	R-5 Controlled Water Heating-324F	186	22,066	74	2,514	0.1186
6	S-1 Outdoor Lighting-340U	5,506	911,102	2,886	1,908	0.1655
7	Contract-MIT MAG Lab	816	137,289	1	816,000	0.1682
8	G-0 General (Non-demand)-230G	35,893	4,642,093	5,192	6,913	0.1293
9	G-1-General-231G	200,892	21,228,989	2,074	96,862	0.1057
10	G-2 Gen. TOU/Second Serv-232G	565,529	42,392,991	458	1,234,779	0.0750
11	G-3 Gen. TOU/13.8KV Serv-233G	470,524	20,168,476	70	6,721,771	0.0429
12	G-4 Optional General TOU-234G	5,367	329,595	38	141,237	0.0614
13	G-5 Commercial Sp. Htg-235G	6,981	674,527	60	116,350	0.0966
14	MS-1 Maint Service/13.8KV-238I	13,967	271,304	1	13,967,000	0.0194
15	SB-1 Standby Service/13.8KV-237I	97,286	3,773,531	1	97,286,000	0.0388
16	SB-G3 General Service-255F	35,505	2,905,577	1	35,505,000	0.0818
17	SS-1 Supp Service/13.8KV-239G	48,217	2,610,958	1	48,217,000	0.0542
18	R-1 Residential-220G	2	543	1	2,000	0.2715
19	S-1 Outdoor Lighting-240U	375	70,436	124	3,024	0.1878
20	S-2 Street Light Cust Owned-241T	72	6,218	1	72,000	0.0864
21	Unbilled Revenue	14,556	104,999			0.0072
22	Total Commercial	12,589,114	1,141,506,316	166,341	75,683	0.0907
23						
24	Industrial (Account 442)					
25	G-1 General Service-130F	1,388	195,812	161	8,621	0.1411
26	G-2 General Service-131F	45,740	6,798,956	495	92,404	0.1486
27	G-3 General Service TOU-132F	664,529	42,435,484	121	5,491,975	0.0639
28	T-2 Time of Use-134F	118,089	12,759,837	124	952,331	0.1081
29	Contract-Canal	19,672	2,255,745	2	9,836,000	0.1147
30	G-1 General-330F	9,744	937,508	119	81,882	0.0962
31	G-2 Med. General Service TOU-331F	48,321	3,819,494	62	779,371	0.0790
32	G-3 Lg. General Service TOU-332F	170,568	10,029,172	35	4,873,371	0.0588
33	G-4 General Power-333F	1,158	113,307	13	89,077	0.0978
34	G-7 Optional General TOU-336F	133	19,613	4	33,250	0.1475
35	S-1 Outdoor Lighting-340U	26	3,732	7	3,714	0.1435
36	G-0 General (Non-demand)-230G	21	2,898	5	4,200	0.1380
37	G-2 Gen. TOU/Second Serv-232G	2,175	178,300	4	543,750	0.0820
38	G-3 Gen. TOU/13.8KV Serv-233G	22,853	1,136,115	6	3,808,833	0.0497
39	Unbilled Revenue	-2,971	30,000			-0.0101
40	Total Industrial	1,101,446	80,715,973	1,158	951,162	0.0733
41	TOTAL Billed	20,083,437	2,272,222,752	1,207,094	16,638	0.1131
42	Total Unbilled Rev.(See Instr. 6)	13,551	75,999	0	0	0.0056
43	TOTAL	20,096,988	2,272,298,751	1,207,094	16,649	0.1131

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 2017/Q4
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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						
2	Street Lighting (Account 444)					
3	S-1 Street Lighting-140T	6,835	1,986,184	81	84,383	0.2906
4	S-2 Street Lighting Energy-141F	54,973	4,440,890	4,901	11,217	0.0808
5	S-3 Outdoor Lighting-142T	12,616	2,019,709	2,858	4,414	0.1601
6	G-1 General-330F	1,216	168,470	514	2,366	0.1385
7	S-1 Outdoor Lighting-340U	3,187	809,350	596	5,347	0.2540
8	S-2 Street Light Cust Owned-341V	3,914	652,286	43	91,023	0.1667
9	G-0 General (Non-demand)-230G	850	108,342	225	3,778	0.1275
10	G-1 General-231G	273	25,194	10	27,300	0.0923
11	S-1 Outdoor Lighting-240U	657	164,680	8	82,125	0.2507
12	S-2 Street Light Cust Owned-241T	2,033	151,171	37	54,946	0.0744
13	Total Street Lighting	86,554	10,526,276	9,273	9,334	0.1216
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41	TOTAL Billed	20,083,437	2,272,222,752	1,207,094	16,638	0.1131
42	Total Unbilled Rev.(See Instr. 6)	13,551	75,999	0	0	0.0056
43	TOTAL	20,096,988	2,272,298,751	1,207,094	16,649	0.1131

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 2017/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	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, 2017

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					
4					
5					
6					
7					
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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, 2017

OVERHEAD DISTRIBUTION LINES OPERATED

Line No.		Length (Pole Miles)		
		Wood Poles	Steel Towers	Total
1	Miles--beginning of year	7,985		7,985
2	Added during year	55		55
3	Retired during year	51		51
4	Adjustment			0
5	Miles--end of year	7,989		7,989
6	Distribution System Characteristics--A.C., phase, cycles and operating voltage for light and power. A.C. three phase 60Hz, 24kV, 13.8kV, 4.16kV, 600V, 480V, 240V, and 208V. A.C. single phase 60Hz, 8kV, 2.4kV, 277V, 120V and 120/240V.			
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ELECTRIC DISTRIBUTION SERVICES

Line No.	Item	Electric Services
18	Number at beginning of year	661,006
19	Additions during year:	
20	Purchased	0
21	Installed	2,966
22	Associated with utility plant acquired	0
23	Total additions	2,966
24	Reductions during year:	
25	Retirements	5,057
26	Associated with utility plant sold	0
27	Total reductions	5,057
28	Number at end of year	658,915

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	X	An Original		
NSTAR Electric Company		A Resubmission		December 31, 2017

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type													Induction (n)	Fire Alarms (o)
			Incandescent		Mercury Vapor		Sodium		Metal Halide		Fluorescent	LED					
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	Municipal (k)	Municipal (l)	Other (m)				
1	Acton*	769			1				7			761					
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		30		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*	2,706			1		155					2,550					
18	Cambridge*	5,549			359		373					4,817					
19	Cambridge	451			1	11	14	271		6			148				
20	Canton*	2,074	5		13		2,056										
21	Carlisle	172	2				3					167					
22	Carver*	598			5		593										
23	Carver	141		1		1		136		3							
24	Chatham*	580					32					548					
25	Chatham	73				1	4	66					2				
26	Chelsea*	1,729					103					1,626					
27	Chelsea	19	8		11												
28	Chilmark*	24	1		1							22					
29	Chilmark	2				2											
30	Dartmouth	271				258				12		1					
31	Dartmouth*	1,722			152						1,570						
32	Dedham*	2,902	6				587					2,309					
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	53									
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	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
	X	An Original		
		A Resubmission		
NSTAR Electric Company				December 31, 2017

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*	576	1				24					551			
51	Kingston	270			1	9	18	221	1	20					
52	Kingston*	359					353					6			
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*	393					32					361			
60	Mattapoisett	415					374	41							
61	Maynard*	845			1		8					836			
62	Medfield	347			2		345								
63	Medway*	619			1		415					203			
64	Millis	446					18					430			
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*	7,652					250					7,402			
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	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
	<input checked="" type="checkbox"/>	An Original		
	<input type="checkbox"/>	A Resubmission		

NSTAR Electric Company

December 31, 2017

STREET LAMPS CONNECTED TO SYSTEM

Line No.	City or Town (a)	Total (b)	Type												Induction Municipal (n)	Fire Alarms Municipal (o)
			Incandescent		Mercury Vapor		Sodium		Metal Halide		Fluorescent	LED				
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	Municipal (k)	Municipal (l)	Other (m)			
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*	1,645	25		91		1,529									
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	1,915	6		40		1,860					9				
99	Waltham*	4,145			1		3,790					354				
100	Wareham	653		1	16	40		573		23						
101	Wareham*	1,697					1,594		2			101				
102	Watertown*	2,318			71		70					2,177				
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*	59	13									46				
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	150,923	1,382	50	3,554	568	35,926	7,012	21	309	2,485	95,077	433	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	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2017

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)
01/01/2017	120F	R-1 Residential		(21,048,312)
01/01/2017	121G	R-2 Residential Assistance		(\$909,752)
01/01/2017	122F	R-3 Residential Space Heating	767,104	
01/01/2017	123F	R-4 Optional Residential Time of Use	20,268	
01/01/2017	320F	R-1 Residential		(\$15,336,813)
01/01/2017	321G	R-2 Residential Assistance		(1,539,236)
01/01/2017	322F	R-3 Residential Space Heating		(642,288)
01/01/2017	323G	R-4 Residential Assistance Space Htg.		(168,466)
01/01/2017	324F	R-5 Controlled Water Heating		(100,021)
01/01/2017	325F	R-6 Optional Residential Sp Htg. TOU		(524)
01/01/2017	220G	R-1 Residential		(5,651,726)
01/01/2017	221H	R-2 Residential Assistance		(272,221)
01/01/2017	222G	R-3 Residential Space Heating		(269,491)
01/01/2017	223H	R-4 Residential Assistance Space Htg.		(32,742)
01/01/2017	224G	R-5 Optional Residential TOU	3,173	
01/01/2017	225G	R-6 Optional Residential Sp Htg. TOU		(787)
01/01/2017	132F	G-3 General Service		
01/01/2017	134F	T-2 Time of Use		(7,402,746)
01/01/2017	136E	SB-G3 General Service -Standby		(152,061)
01/01/2017	135G	WR Special Contract		(13,591)
01/01/2017		AM Amtrak Transmission Special Contract		(110,784)
01/01/2017	331F	G-2 Medium General Service TOU		(1,904,108)
01/01/2017	332F	G-3 Large General Service TOU		(512,196)
01/01/2017		CON Special Contract MIT Mag Lab		(136,037)
01/01/2017		CON Special Contract Canl		(267,551)
01/01/2017	232G	G-2 Large General Service TOU		(2,670,612)
01/01/2017	233G	G-3 Large General Service TOU 13.8kv		(2,634,172)
01/01/2017	238I	MS1		(468,385)
01/01/2017	237I	SB-1/MS-1/SS-1 Standby Service/13.8kv	839,206	
01/01/2017	239G	SS1	477,112	
01/01/2017	255F	SB-G3 General Service - Standby		(439,340)
01/01/2017	130F	G-1 General Service		(3,928,399)
01/01/2017	131F	G-2 General Service		(7,358,179)
01/01/2017	132F	H2-General Service		(5,564,416)
01/01/2017	133F	T-1 Optional General Time of Use	42,039	
01/01/2017	330F	G-1 General Service		(5,904,388)
01/01/2017	333F	G-4 General Power Service		(3,761)
01/01/2017	334F	G-5 Commercial Space Heating		(57,831)
01/01/2017	335F	G-6 All Electric Schools		(13,855)
01/01/2017	336F	G-7 Optional General TOU		(27,215)
01/01/2017	230G	G-0 General Service Non-Demand		(1,584,824)
01/01/2017	231G	G-1 General Service		(4,015,538)
01/01/2017	234G	G-4 General Power Service		(68,029)
01/01/2017	235G	G-5 Commercial Space Heating		(125,813)
01/01/2017	140T	S-1 Street Lighting	220,188	
01/01/2017	141F	S-2 Street Lighting Energy Rate		(522,978)
01/01/2017	142T	S-3 Outdoor Lighting Rate		(82,016)
01/01/2017	340U	S-1 Street Lighting		(162,857)
01/01/2017	341V	S-2 Street Lighting Customer Owned	14,743	
01/01/2017	240U	S-1 Street Lighting		(6,624)
01/01/2017	241T	S-2 Street Lighting Customer Owned		(76,714)
Totals			\$2,363,833	(\$92,187,399)

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, 2017

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	\$158,361
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45			Total	\$158,361

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, 2017

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.

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NSTAR Electric Company
Charges for outside services 2017

S18-A

Payments of 5% or more of total charges for outside services

Vendor	Description of Services	Amount	Account Charged
Action for Boston Community Development 178 Tremont Street 2nd Floor Boston, MA 02111	Conservation & Load Management	\$ 20,061,090	908
Conti Enterprises Inc 2045 Lincoln Highway Edison, NJ 08817	Construction	16,647,305	107
Energy Federation Inc 1 Willow Street Southborough, MA 01772	Conservation & Load Management	24,713,430	908
	Total	<u>\$ 61,421,825</u>	

Year 2018 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
A & G INDUSTRIAL SERVICES INC	Environmental	\$ 62,298		
A LINED HANDLING SYSTEMS INC	Environmental	239,852	239,852	107
A WALECKA & SON INC	Operations	72,943		
A Z CORPORATION	Construction	2,787,266	2,787,266	107
A-1 BATTERY & ELECTRIC INC	Operations	46,060		
ABB INC	Construction	273,161	247,177	107
ABODE ENERGY MANAGEMENT	Conservation & Load Management	268,285		
ACRT INC	Operations	1,358,259	161,127	107
AECOM TECHNICAL SERVICES INC	IT Services	9,762,321		
AERIAL PRODUCTIONS COMPANY	Environmental	80,380		
AIR TECHNOLOGIES INC	Maintenance	32,156	28,470	107/108
ALKAT UTILITY SERVICES INC	Construction	65,358	32,917	107/108
ALTEC INDUSTRIES INC	Transportation	7,102,530	6,902,460	107/108
AMERESCO	Consulting	5,431,663	4,871,373	107
AMQUIP CRANE RENTAL LLC	Construction	36,660	36,660	107/108
ANDELMAN & LELEK ENGINEERING	Engineering	138,659		
APEX COMPANIES LLC	Conservation & Load Management	56,443	776	107/108
APPLIANCE RECYCLING CENTERS OF AMERICA	Environmental	674,803		
APPLUS RTD USA INC	IT Services	75,900		
ASPLUNDH TREE EXPERT CO	Vegetation	1,742,165	184,997	107
ATL CONSTRUCTION INC	Construction	410,907	410,907	107/108
ATLANTIC CLEANING PRODUCTS	Maintenance	26,359	26,359	107
AZ CORPORATION	Construction	6,427,126	6,427,126	107/108
B & E EXCAVATING	Construction	744,399	695,365	107/108
B2Q ASSOCIATES INC	Engineering	28,475		
BAC SALES DBA FOREVERLAWN	Vegetation	85,600		
BADGER DAYLIGHTING CORP	Construction	152,403	86,523	107/108
BAKERCORP	Maintenance	49,888	41,637	107/108
BARNES TREE SERVICE INC	Vegetation	2,976,096	416,435	107/108
BAY STATE PIPING CO INC	Operations	2,277,352	1,912,445	107/108
BEALS AND THOMAS INC	Engineering	44,560	44,560	107
BLACK & VEATCH CORPORATION	Engineering	454,533	454,533	107
BLACKHAWK ENGAGEMENT SOLUTIONS INC	Conservation & Load Management	65,483		
BLANK ROME LLP	Legal	215,014		
BOATHOUSE GROUP INC	Consulting	784,981	3,904	107
BOND BROTHERS INC	Construction	4,630,977	4,630,952	107/108
BOSCO CRANE CO. INC.	Construction	28,026		
BOSTON GLOBE MEDIA PARTNERS LL	Conservation & Load Management	100,021		
BOSTON WELDING & DESIGN INC	Construction	36,203	34,378	107/108
BULKLEY RICHARDSON & GELINAS	Legal	104,507		
C3 INC	Conservation & Load Management	1,202,058		107
CALAMP WIRELESS NETWORKS CORP	IT Services	397,579	46,426	
CHALMERS AND ASSOCIATES LLC	Consulting	38,106	38,106	107
CHRISTENSEN ASSO ENERGY CONSUL	Consulting	179,596		
CITIWORKS INC	Operations	32,354	32,354	107
CLEAN HARBORS ENV SERVICES INC	Environmental	3,518,742	1,340,682	107/108
CLEARRESULT CONSULTING INC	Conservation & Load Management	12,018,780		
CMC ENERGY SERVICES INC	Conservation & Load Management	67,731		
COCHRANE USA INC	Facilities	292,873	292,873	107
COLLIERS INTERNATIONAL	Operations	31,000	31,000	107
COLLINS CRANE & RIGGING SERV	Construction	152,429	152,429	107
COMENSURA INC	Management	635,188	190,548	107/108
COMPETITIVE RESOURCES INC.	Conservation & Load Management	121,190		
COMPLETE RECYCLING SOLUTIONS LLC	Environmental	143,230		
CONCENTRIC ENERGY ADVISORS	Conservation & Load Management	435,535		
CONSULTING ENGINEERS GROUP INC	Engineering	103,275	103,275	107/108
CON-TEST ANALYTICAL LABORATORY	Environmental	50,533	50,019	107/108
CONTRACT CALLERS INC	Consulting	182,504		
CONTROL POINT TECHNOLOGIES INC	Consulting	200,001	186,642	107/108
CROWN CASTLE	IT Services	388,528	388,528	107
DALLESSANDRO CORP	Construction	41,425	41,425	107
DAVIES CONSULTING INC	Consulting	43,941		
DEJANA TRUCK & UTILITY EQUIPMENT CO INC	Construction	458,960	444,643	107
DIG SAFE SYSTEM INC	Construction	51,020		
DISTRAN PACKAGED SUBSTATIONS LLC	Construction	81,993	81,993	107
DIVAL SAFETY EQUIPMENT INC	Safety	34,831	179	107/108
DMI	IT Services	152,054		

518-C

Year 2018 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
DOBLE ENGINEERING COMPANY	Engineering	35,115	1,567	107
DUNSKY ENERGY CONSULTING	Consulting	310,995		
E S G ENERGY SERVICES	Conservation & Load Management	80,750		
E.B. ROTONDI & SONS INC	Materials	90,529	87,048	107/108
EAST RIVER ENERGY	Conservation & Load Management	791,077		
ECOVA INC	Conservation & Load Management	3,352,860		
EDWARD G SAWYER CO INC	Construction	44,158	44,158	107/108
EFACEC POWER TRANSFORMERS, INC	Maintenance	50,000	50,000	107/108
ELDCO LANDSCAPE & TREE SERVICE	Vegetation	35,004	35,004	107/108
ELECCOMM CORPORATION	Construction	119,627	47,128	107/108
ELECNOR HAWKEYE LLC	Construction	1,933,791	1,802,045	107/108
ELECTRIC SUPPLY CENTER	Maintenance	441,110	434,361	107/108
ELECTRO WIRE INC	Maintenance	330,818	331,603	107
ENERGY EFFICIENCY ADVISERS INC	Conservation & Load Management	26,000		
ENERGY INITIATIVES GROUP, LLC	Conservation & Load Management	666,850	666,850	107/108
ENERGY MANAGEMENT ASSOC INC	Conservation & Load Management	31,956		
ENERGY ORBIT	Conservation & Load Management	230,512		
ENERGY SOLUTIONS	Conservation & Load Management	1,710,098		
ENERGY SOURCE INC	Conservation & Load Management	7,602,648		
ENGINEERED SOLUTIONS INC	Engineering	93,276		
ENVIRONMENTAL SYSTEMS CORP	Environmental	2,894,800	2,894,800	107/108
EPSILON ASSOCIATES INC	Engineering	496,516	471,713	107/108
EXECUSPACE CONSTRUCTION CORP	Construction	169,561	169,561	107/108
EXPERIAN MARKETING SOLUTIONS INC	Conservation & Load Management	52,941		
EXTRA DUTY SOLUTIONS	Staffing	39,757	17,417	107/108
FARLAND CORP	Engineering	795,625	795,625	107/108
FARRISSEY TELE- COMM, INC.	Construction	28,964	22,019	107/108
FIRE SYSTEMS TECHNOLOGY INC	Construction	60,701	20,789	107/108
FLEET PRIDE	Transportation	42,286		
FRANKLIN UTILITY CORP	Construction	125,746	100,045	107/108
FRUEAN UTILITIES INC	Construction	88,695	68,790	107/108
G GREENE CONSTRUCTION CO INC	Construction	3,355,005	3,208,417	107/108
GAFFNEY BENNETT	Consulting	49,350		
GANICK OBRIEN & SARIN	Legal	143,549		
GEODIGITAL INTERNATIONAL	Consulting	497,046		
GLOBAL RENTAL COMPANY INC	Operations	173,387	137,387	107/108
GRAINGER	Construction	128,968	147	107
GROSOLAR	Operations	87,786	87,786	107
GZA GEOENVIRONMENTAL INC	Environmental	240,496	105,557	107/108
H J ARNETT INDUSTRIES LLC	Construction	77,543	77,543	107
HALEY & ALDRICH INC	Engineering	225,195	225,195	107
HAUGLAND ENERGY GROUP LLC	Engineering	1,598,177	1,538,636	107/108
HICO AMERICA SALES & TECH	Construction	1,535,381	1,535,225	107
HINDS & COON COMPANY	Maintenance	39,686	15,831	107/108
HOLMESTEAD NURSERY INC	Maintenance	27,788	12,090	107/108
HORIZON SOLUTIONS LLC	IT Services	71,173		
HYDRON INC	Maintenance	63,954	49,782	107
I B ABEL INC	Construction	1,456,020	1,451,790	107/108
I C SYSTEM INC	IT Services	47,422		
IBM	IT Services	123,496	123,496	107
ICF RESOURCES INC	Conservation & Load Management	5,262,692		
IN BUILDING CELLULAR	IT Services	72,842	72,842	107
INDEPENDENT ELECTRIC SUPPLY	Operations	29,153	20,934	107/108
INDUSTRIAL TOWER & WIRELESS LLC	IT Services	55,819		
ITRON INC	Construction	357,041	219,946	107
J.C. CANNISTRARO LLC	Facilities	424,080	424,080	107
JACK YOUNG COMPANY INC	Facilities	35,941		
JEFFREY S HAMILTON TREE & LANDSCAPE INC	Vegetation	1,795,855	426,849	107/108
JF2 LLC	Construction	237,711		
JH EGGER CO INC	Construction	38,771	38,771	107/108
JOSEPH BOTTI CO	Construction	1,707,256	1,543,224	107/108
JP MORGAN CHASE BANK	Financial	6,284,578	312,635	107/108
KEEGAN WERLIN LLP	Legal	4,769,742	3,005,473	107/108
KELLIHER SAMETS LTD	Conservation & Load Management	859,160		
KEMA INC	Conservation & Load Management	1,505,512		
KENSINGTON WELDING & TRAILER	Construction	288,534	288,534	107
LAWRENCE LYNCH CORP.	Construction	579,260	573,733	107

Year 2018 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
LEIDOS ENGINEERING LLC	Engineering	164,236	15,475	107/108
LEWIS TREE SERVICE INC	Vegetation	9,412,571	2,171,812	107/108
LIGHTSHIP ENGINEERING, LLC	Engineering	142,091	141,341	107/108
LIME ENERGY	Conservation & Load Management	4,800,728		
LOCKHEED MARTIN CORPORATION	Conservation & Load Management	261,803		
LUCAS TREE EXPERTS	Vegetation	236,624		
M J ELECTRIC LLC	Maintenance	2,395,190	2,395,190	107/108
MAC PRODUCTS INC	IT Services	63,322	63,322	107
MANION GAYNOR & MANNING LLP	Legal	37,888		
MATRIX SME	Construction	1,127,840	1,016,522	107/108
MCCOURT CONSTRUCTION	Construction	5,006,157	4,122,482	107
MCLAUGHLIN CHEVROLET INC	Construction	2,414,209	2,380,041	107
MIDDLESEX CORP	Construction	4,165,052	4,138,370	107/108
MILONE & MACBROOM	Construction	125,354	125,354	107
MINUTEMAN TRUCK INC	Operations	92,573		
MIRRA CO INC	Maintenance	721,793	510,094	107/108
MITSUBISHI ELEC POWER PROD INC	Construction	12,299,565	12,299,565	107
MOHAWK LTD	IT Services	37,345	20	107
MORAN ENVIRONMENTAL RECOVERY	Environmental	648,339	572,003	107/108
MORGAN BROWN JOY LLP	Legal	274,598		
MORRISON MAHONEY LLP	Legal	42,515		
MSR UTILITY MAINTENANCE	Maintenance	80,043	80,043	107
MTV SOLUTIONS INC	Operations	231,921		
NATIONAL GRID	Engineering	41,089		
NAVIGANT CONSULTING INC	Conservation & Load Management	1,085,775		
NEW ENGLAND CP INC	Operations	29,410		
NITSCH ENGINEERING, INC	Engineering	101,412	98,593	107/108
NMR GROUP INC	Conservation & Load Management	1,104,923		
NOCO DISTRIBUTION LLC	Operations	68,783		
NORTHERN TREE SERVICE INC	Vegetation	45,555	28,746	108
NUTMEG INTERNATIONAL TRUCKS	Transportation	249,157	249,157	107
NWN CORPORATION	IT Services	704,682	704,290	107/108
OLSEN CONSTRUCTION SERVICES	Construction	3,211,728	1,937,611	107/108
OPINION DYNAMICS CORPORATION	Conservation & Load Management	39,469		
ORACLE AMERICA INC	Conservation & Load Management	1,999,123		
OSMOSE UTILITIES SERVICES INC	Maintenance	271,070		
OXBOW ASSOCIATES INC	Environmental	50,774	50,774	107/108
PAR ELECTRICAL CONTRACTORS INC	Construction	3,764,330	3,764,330	107/108
PASEK LOCK CORPORATION	Maintenance	35,298	23,347	107/108
PATRIOT LOCK	Maintenance	25,641		
PETES TIRE BARN INC	Maintenance	105,592		
PFT TECHNOLOGY LLC	IT Services	105,550		
PHOENIX COMMUNICATIONS INC	Construction	317,698	279,570	107/108
PLM ELECTRIC POWER ENGINEERING	Construction	245,758	245,758	107/108
PLUS RELOCATION SERVICES INC	Operations	49,192		
PMA CONSULTANTS LLC	Staffing	931,408	931,068	107/108
POWER DESIGN & INSTALLATION GROUP LLC	Engineering	29,655	29,655	107
POWER ENGINEERS CONSULT INC	Construction	504,855	504,855	107
POWER GRID ENGINEERING LLC	Engineering	251,177	251,177	107/108
POWER PRODUCTS SYSTEMS LLC	Engineering	27,707	25,128	107
POWERWORLD CORP	Maintenance	30,000		
QUANTA TECHNOLOGY LLC	IT Services	85,280		
R G VANDERWEIL ENGINEERS INC	Engineering	775,203	754,036	107/108
RANDSTAD US LP	Operations	1,747,937	320,240	107/108
RDC COMMUNICATIONS INC	IT Services	126,725	126,725	107
REILLY ELECTRICAL CONTRACTORS INC	Construction	32,038		
RELIABILITY MANAGEMENT GROUP	Consulting	128,879	128,879	107
RELIABLE ROOFING SHEET METAL	Maintenance	274,000	274,000	107/108
REPUBLIC SERVICES	Conservation & Load Management	36,959	25,559	107/108
RENEW INTERNATIONAL LLC	Consulting	99,435		
RHINO LININGS OF SALEM N H	Construction	149,141	149,141	107/108
RIGGING INSTITUTE LLC	Maintenance	28,479		
RIGGS DISTLER & COMPANY INC	Operations	122,098	122,098	107/108
RILEY BROTHERS INC	Operations	5,318,966	5,039,371	107/108
RISE ENGINEERING	Engineering	3,634,620		
RIVER ENERGY CONSULTANTS	Conservation & Load Management	492,295		
RLC ENGINEERING LLC	Engineering	265,495	260,089	107

518-E

Year 2018 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
ROLANDS TIRE SERVICE INC	Vegetation	75,454		
RTM MANUFACTURING LLC	IT Services	63,056	49,911	107
RYN HAMILTON CONSULTING	Consulting	28,910		
SABRE TUBULAR STRUCTURES	IT Services	758,652	485,126	107/108
SAV TRANSPORTATION SERVICES	Transportation	88,472		
SCHMIDT EQUIPMENT INC	Construction	101,855	69,290	
SCHNEIDER ELECTRIC USA INC	Construction	71,272	71,272	107/108
SCOTTMADDEN INC	Consulting	62,676		
SECURITYWORKS, INC	Security	66,030	57,964	107/108
SHAUGHNESSY & AHERN CO INC	Construction	59,196	56,799	107/108
SHEERIN CONSTRUCTION CORP	Construction	4,184,255	2,591,612	107/108
SHERMAN CRANE SERVICE INC	Construction	270,065	270,065	107/108
SIEMENS INDUSTRY INC	Construction	47,604	45,313	107/108
SIMPSON GUMPERTZ & HEGER	Construction	85,203		
SLAM COLLABORATIVE	Construction	181,554	181,554	107/108
SMITH MOUNTAIN INVESTMENTS LLC	Operations	1,243,152	56,021	107
SOUTHERN STATES INC	Construction	143,281	142,996	107
SPECIALIZED ROOFING CO	Construction	47,500	47,500	107/108
STANDARD ELECTRIC INC	Construction	44,879	35,724	107/108
STANLEY TREE SERVICE INC	Vegetation	4,656,485	1,230,784	107/108
STANTEC CONSULTING SERVICES INC	Construction	51,518	50,563	107/108
STATE ELECTRIC CORP	Construction	309,291	50,091	107/108
STONEHAM FORD	Construction	721,395	711,814	
SUMMIT TOYOTA LIFT	Construction	283,185	283,185	
SUNMERGE SYSTEMS INC	Construction	46,397		
SURVEYING & MAPPING CONSULTANT	Construction	56,674	56,674	107
SYLVAN NURSERY INC	Construction	26,439		
TATA AMERICA INTERNATIONAL CORP	Consulting	240,489		
TAYLOR & LLOYD INC	Construction	48,733		
TECHNIART INC	Construction	98,626		
TECHNICAL CONSTR SERV INC	Construction	38,929		
TERRACON CONSULTANTS, INC.	Construction	102,521	102,521	107
TETRA TECH MA INC	Conservation & Load Management	152,406		
THE BOSTON GLOBE	Conservation & Load Management	55,340		
THE CADMUS GROUP INC	Construction	1,029,578		
THE CASUAL GOURMET INC	Construction	32,774		
THE ERGONOMIC GROUP	IT Services	95,283	83,211	107
THE GREEN ENGINEER INC	Engineering	44,530		
THE MIDDLESEX CORPORATION	Construction	50,572	50,572	107
THE OKONITE COMPANY	Construction	7,203,719	4,184,200	107/108
THE WEIDT GROUP	Construction	58,065		
THORNTON TOMASETTI INC	Construction	167,375	167,375	107
TIGHE & BOND CONS ENG	Construction	931,069	820,097	107/108
TNT ENERGY LLC	Conservation & Load Management	3,140,155		
TOWN OF ARLINGTON	Operations	31,814	7,603	107/108
TOWN OF BARNSTABLE	Operations	39,883	19,453	107/108
TOWN OF BEDFORD	Operations	53,207	42,964	107/108
TOWN OF BILLERICA	Operations	34,550	24,331	107/108
TOWN OF BROOKLINE	Operations	120,194	88,100	107/108
TOWN OF BURLINGTON	Operations	58,907	27,255	107/108
TOWN OF CARVER	Operations	27,578	12,881	107/108
TOWN OF DARTMOUTH	Operations	110,839	83,719	107/108
TOWN OF DEDHAM	Operations	114,823	87,743	107/108
TOWN OF FALMOUTH	Operations	55,294	36,923	107/108
TOWN OF FRAMINGHAM	Operations	45,804	21,100	107/108
TOWN OF LEXINGTON	Operations	35,961	21,830	107/108
TOWN OF MEDWAY	Operations	29,068	12,566	107/108
TOWN OF MILTON	Operations	42,359	19,389	107/108
TOWN OF NATICK	Operations	33,834	18,687	107/108
TOWN OF NEEDHAM	Operations	61,351	35,564	107/108
TOWN OF PLYMOUTH	Operations	52,252	30,886	107/108
TOWN OF STONEHAM	Operations	33,899	25,791	107/108
TOWN OF SUDBURY	Operations	51,989	32,931	107/108
TOWN OF WALPOLE	Operations	183,160	108,386	107/108
TOWN OF WAREHAM	Operations	48,400	26,263	107/108
TOWN OF WAYLAND	Operations	34,573	22,932	107/108
TOWN OF WINCHESTER	Operations	39,808	17,490	107/108

S18-F

Year 2018 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
TRANSCANADA POWER MARKETING	Conservation & Load Management	4,000,000		
TRC ENVIRONMENTAL CORP	Environmental	355,488	349,309	107/108
TRC LOCKBOX	Construction	784,859	776,591	107/108
TREE TECHNOLOGY & LANDSCAPE CO INC	Vegetation	1,810,209	43,728	107/108
TRENWA INC	Construction	66,350	66,350	107/108
TRINITY MEYER UTILITY	Construction	30,382	30,382	107
TRI-STATE DRILLING INC	Construction	1,788,816	1,788,816	107/108
TYNDALE COMPANY INC	Environmental	740,499		
U S SECURITY ASSOCIATES INC	Construction	252,699	252,699	107/108
UNITED CIVIL INC	Construction	49,519	49,519	107
VANASSE HANGEN BRUSTLIN INC	Construction	1,168,288	1,165,020	107/108
VEGETATION CONTROL SERVICE INC	Vegetation	284,385		
VEOLIA ES TECHNICAL SOLUTIONS LLC	IT Services	99,603		
VHB INC	Construction	780,319	771,029	107/108
VITTIGLIO CONSTRUCTION CORP	Construction	27,622	27,622	107/108
W A CHESTER LLC	Construction	1,361,550	241,387	107
W B MASON CO INC	Construction	134,790	82,393	107/108
W H GLANCY & SONS INC	Construction	36,816	36,816	107
W L FRENCH EXCAVATING CORP	Construction	34,601	34,601	107
WATKINS STRATEGIES LLC	Construction	130,295	130,295	107/108
WEST INTERACTIVE SERVICES CORPORATION INC	Construction	50,507		
WESTON & SAMPSON ENGINEERS INC	Environmental	417,245	401,823	107/108
WESTON NURSERIES, INC.	Vegetation	130,270	64,256	107
WEX BANK	Operations	2,044,816		
WHITES OF WESTPORT	Operations	27,767		
WILLIAMS SCOTSMAN INC	Maintenance	31,032	30,684	107/108
WOODS HOLE STEAMSHIP AUTH	Operations	26,181		
WORLD ENERGY EFFICIENCY SERVICES LLC	Conservation & Load Management	5,043,204		
WSP USA CORP	Construction	31,649		
WUNDERLICH MALEC SERVICES	Construction	969,519	971,383	107/108
WW GRAINGER	Construction	167,703	120,454	107/108

Total payments greater than \$25,000, less than 5% of total

253,030,924

124,223,755

Total from S18-A

61,421,825

16,647,305

107

Total payments less than \$25,000 of total

2,929,885

1,256,798

107/108

Grand Total

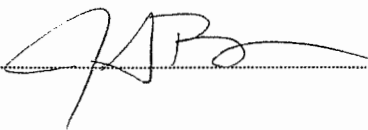
\$	317,382,634	\$	142,127,858
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DEPOSITS AND COLLATERAL					
1. Statement of money and the value of any collateral held as guaranty for the payment of charges pursuant to Massachusetts General Laws, Chapter 164, Section 128.					
Line No.	Name of City or Town	Amount	Line No.	Name of City or Town	Amount
1	Acton	\$ 63,305	41	Mattapoisett	4,855
2	Acushnet	2,930	42	Maynard	99,750
3	Arlington	142,390	43	Medfield	13,838
4	Ashland	14,943	44	Medway	19,274
5	Assonet	14,549	45	Millis	19,301
6	Bedford	70,324	46	Milton	14,124
7	Bellingham	15,253	47	Natick	59,370
8	Boston	1,856,676	48	Needham	209,102
9	Bourne	22,863	49	Newton	271,847
10	Brewster	9,596	50	New Bedford	193,595
11	Brookline	68,492	51	Norfolk	6,723
12	Burlington	241,647	52	Oak Bluffs	11,262
13	Cambridge	326,822	53	Orleans	24,059
14	Canton	216,860	54	Pembroke	886
15	Carlisle	715	55	Plymouth	104,048
16	Carver	16,677	56	Plympton	5,398
17	Chatham	12,995	57	Provincetown	26,093
18	Chelsea	76,532	58	Rochester	13,772
19	Chilmark	250	59	Sandwich	22,649
20	Dartmouth	33,331	60	Scituate	3,217
21	Dedham	42,140	61	Sharon	9,542
22	Dennis	32,976	62	Somerville	136,547
23	Dover	3,029	63	Stoneham	30,557
24	Duxbury	10,402	64	Sudbury	28,355
25	Eastham	42,272	65	Truro	7,794
26	Edgartown	15,664	66	Vineyard Haven	5,408
27	Fairhaven	24,064	67	Walpole	31,357
28	Falmouth	43,942	68	Waltham	287,390
29	Framingham	132,361	69	Wareham	53,326
30	Harwich	20,709	70	Watertown	53,204
31	Holliston	20,288	71	Wayland	7,800
32	Hopkinton	21,599	72	Wellfleet	9,235
33	Hyannis	129,958	73	Weston	2,320
34	Kingston	39,611	74	Westport	8,442
35	Lakeville	400	75	Westwood	7,674
36	Lexington	95,214	76	West Tisbury	410
37	Lincoln	2,976	77	Winchester	17,921
38	Marion	2,150	78	Woburn	204,774
39	Marshfield	3,933	79	Yarmouth	33,733
40	Mashpee	15,183			
Total					\$ 5,964,973

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

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:

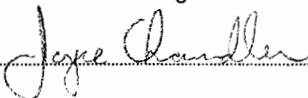
Gregory B. Butler Director
 James J. Judge Director
 Philip J. Lembo Director
 Werner J. Schweiger Director

SIGNATURE OF ABOVE PARTIES MUST BE PROPERLY SWORN TO

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

April 13, 2018

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: November 30, 2018

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, 2017

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 Vaughan 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: Massachusetts

County of: Norfolk

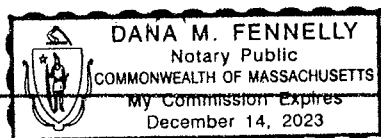
City of: Westwood

..... April 13, 2018

Then personally appeared Christine Vaughan 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 ✓ 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) April 13, 2017	Year of Report December 31, 2017
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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

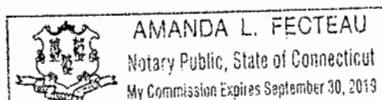
State of: Connecticut

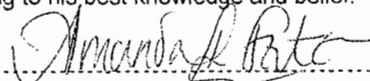
County of: Hartford

City of: Hartford

----- April 13, 2018

Then personally appeared Greg Butler 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: -----

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) April 13, 2017	Year of Report December 31, 2017
NSTAR Electric Company			

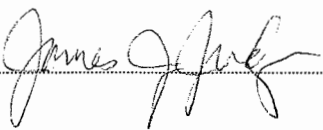
THIS RETURN (THE FERC FORM NO.1 AND THE MASSACHUSETTS SUPPLEMENT)
IS SIGNED UNDER THE PENALTIES OF PERJURY

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

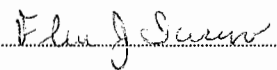
State of: Massachusetts

County of: Suffolk

City of: Boston

April 13, 2018

Then personally appeared James J. Judge 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: JANUARY 20, 2023

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) April 13, 2017	Year of Report December 31, 2017
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THIS RETURN (THE FERC FORM NO.1 AND THE MASSACHUSETTS SUPPLEMENT)
IS SIGNED UNDER THE PENALTIES OF PERJURY

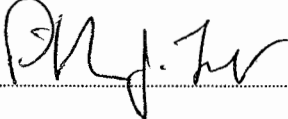
Jay S. Buth Vice President, Controller and
Chief Accounting Officer

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: Massachusetts

County of: Norfolk

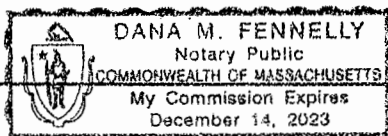
City of: Norwood

April 13, 2018

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

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

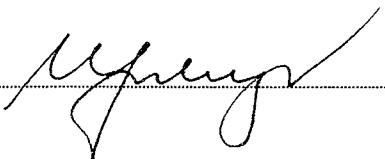
..... Christine L. Vaughan Vice President-Rates & Regulatory
Requirements and Treasurer

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, 2018

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

Lynn M. Mancini Notary Public

My commission expires: 2/28/2022

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.

BASIC SERVICE

DEFINITIONS

"Basic Service" shall mean the service provided by the Distribution Company to a Customer who is not receiving Generation Service from a Competitive Supplier in accordance with the provisions set forth in this tariff.

"Competitive Supplier" shall mean any entity licensed by the M.D.P.U. to sell electricity to retail Customers in Massachusetts, with the following exceptions: (1) a Distribution Company providing Basic Service to its distribution Customers, and (2) a municipal light department that is acting as a Distribution Company.

"Customer" shall mean any person, partnership, corporation, or any other entity, whether public or private, who obtains Distribution Service at a Customer Delivery Point and who is a Customer of record of the Company.

"Customer Delivery Point" shall mean the Company's meter or a point designated by the Company located on the Customer's premises.

"Distribution Company" or "Company" shall mean NSTAR Electric Company d/b/a Eversource Energy.

"Distribution Service" shall mean the delivery of electricity to the Customer by the Distribution Company.

"Generation Service" shall mean the sale of electricity, including ancillary services such as the provision of reserves, to a Customer by a Competitive Supplier.

"M.D.P.U." shall mean the Massachusetts Department of Public Utilities.

"Retail Access Date" shall mean March 1, 1998.

AVAILABILITY

Basic Service shall be available to any Customer who, for any reason, is not receiving Generation Service from a Competitive Supplier. Service under this rate to any Customer is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

APPLICABILITY

Electricity delivered under this Rate Schedule shall be used solely by the Customer on the Customer's own premises for all purposes.

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

BASIC SERVICE

CHARACTER OF SERVICE

Electric service delivered hereunder shall be single or three phase, alternating current, at a nominal frequency of sixty hertz, and at a locally available primary or secondary distribution voltage.

INITIATION OF BASIC SERVICE

Basic Service may be initiated in any of the following manners:

- A. A Customer who is receiving Generation Service from a Competitive Supplier notifies the Distribution Company that he wishes to terminate such service and receive Basic Service. In this instance, Basic Service shall be initiated within two (2) business days of such notification for residential Customers. For other Customers, Basic Service shall be initiated concurrent with the Customer's next scheduled meter read date, provided that the Customer has provided such notification to the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the Customer provided such notification fewer than two (2) days before the Customer's next scheduled meter read date, Basic Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;
- B. A Competitive Supplier notifies the Distribution Company that it shall terminate Generation Service to a Customer. In this instance, Basic Service shall be initiated for the Customer with the Customer's next scheduled meter read date, provided that the notice of termination of Generation Service is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the notice of termination is received fewer than two (2) days before the Customer's next scheduled meter read date, Basic Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;
- C. A Competitive Supplier ceases to provide Generation Service to a Customer, without notification to the Distribution Company. In this instance, Basic Service to the Customer shall be initiated immediately upon the cessation of Generation Service;
- D. A Customer who moves into the Company's service territory after the Retail Access Date who has not affirmatively chosen a Competitive Supplier.

BASIC SERVICE RATES

a) **Two Rate Options**

There are two rate options available to Customers on Basic Service. M.D.P.U. No. 190 sets forth the rate options for each rate class for the specified period. One option is referred to as the "Fixed Price Option". The second option is referred to as the "Variable Price Option". The

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

BASIC SERVICE

rates for each option are subject to change at the end of the specified period upon approval by the Department.

b) Initial Applicable Option

The following Customers will automatically be placed by the Company on the Fixed Price Option, unless they otherwise make an election under section (c) and (d) below:

- (i) residential Customers in rate classes R-1, R-2, R-3 and R-4.
- (ii) small commercial & industrial Customers in rate classes G-1, G-2, and T-1.

The following Customers will automatically be placed by the Company on the Variable Price Option, unless they otherwise make an election under section (c) and (d) below:

- (i) large commercial & industrial Customers in rate classes G-3 and T-2.
- (ii) Streetlighting Customers in rate classes S-1, S-2 and S-3.

c) One-Time Right to Elect Different Option

Customers have a one-time right to elect an option other than the one they are automatically placed on by the Company. However, once the election is made, such Customers will be required to remain on the elected option during their uninterrupted stay on Basic Service unless and until they begin taking Generation Service from a Competitive Supplier. Basic Service Customers may make this election at the time they are first placed on Basic Service or at any time after service has commenced.

d) Timing of Any Switch to a Different Option

Customers may notify the Company at any time to elect a different pricing option. The Company will switch the Customer to the elected option on the next scheduled meter read date after receiving notice from the Customer, provided that the Company has received notice no later than two (2) business days prior to the next meter read date. Otherwise, the switch will not occur until the next successive meter read date after receipt of the notice.

e) Changes in Prices

The Company will file a revised M.D.P.U. No. 190, for the upcoming pricing prior to the expiration of the current period for which prices have been approved by the Department.

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

BASIC SERVICE

f) Calculation of Fixed and Variable Pricing Option

The Company calculates the Fixed and Variable Pricing Options based on the winning bid(s) accepted by the Company from suppliers. The Variable Price Option represents the actual monthly price from the applicable winning bid(s) for each month of the period. The Fixed Price Option represents a weighted average of the applicable monthly variable price bids for the period.

g) Billing Adjustment when Leaving Basic Service

Customers served through the Company's large C&I or street lighting rates receiving Basic Service under the Fixed Price Option who leave Basic Service to receive Generation Service from a Competitive Supplier shall be subject to a billing adjustment for the time they were billed under the Fixed Price Option during the last pricing period. Specifically, the billing adjustment shall be based on the difference between the rate under the Fixed Price Option for the last applicable pricing period during which the Customer was on Basic Service and the monthly rates under the Variable Price Option for the same period, multiplied by the Customer's kilowatt-hour usage during the same period. The billing adjustment can be either a charge or a credit, depending upon the rates in effect at the time. The Company shall not make this billing adjustment for Customers served through the Company's residential or small C&I rates.

Basic Service Costs Adder

Effective January 1, 2016, the Basic Service rates will include the Basic Service Costs Adder. The Basic Service Costs Adder shall include the following costs associated with Basic Service:

A. Basic Service Bad Debt Costs, calculated as follows:

$$\text{Basic Service Bad Debt Costs} = \text{Bad Debt Expense} * \text{Allocation Factor}$$

where:

Basic Service Bad Debt Expense is the forecast bad debt expense for the year

The Allocation Factor is the ratio of forecast Basic Service Retail Revenues to forecast total retail revenues for the year.

The billed Basic Service bad debt expense will be compared to the actual Basic Service bad debt expense each year and the over or under collection will be flowed back or collected from customers, respectively, in the following year with a carrying charge at the Company's customer deposit rate.

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

BASIC SERVICE

- B. Administrative cost of compliance with Massachusetts Renewable Energy Portfolio Standard, 225 CMR 14. Annually, these costs shall be \$3,597.
- C. Cost of the design and implementation of competitive bidding process, including evaluation of supplier bids and contract negotiations, and ongoing administration and execution of contracts with suppliers, including accounting activities necessary to track payments made to suppliers. Annually, these costs shall be \$144,714.
- D. Cost of compliance with M.D.P.U.'s regulatory requirements including required communication with Basic Service customers pursuant to 220 CMR 11.06. Annually, these costs shall be \$94,922.

Annually, the costs in B., C. and D. above sum to \$243,233 and shall be fixed until the next general distribution rate case in which the Company proposes or the M.D.P.U. directs the removal of Basic Service-related costs, or unless otherwise proposed to be adjusted by the Company, subject to approval by the M.D.P.U. However, at such time that the migration of the Company's customers from Basic Service to competitive supply increases to a significant level as compared to the level at the time these costs were developed, the costs detailed above may be adjusted to reflect the decline in Basic Service customers.

The Basic Service Costs Adder shall also include the recovery of the settlement costs associated with the unsubscribed energy portion of the NSTAR Green program wind contracts in accordance with the M.D.P.U.'s Order in D.P.U. 13-80, dated December 16, 2014.

Please refer to M.D.P.U. No. 190, Summary of Electric Service Delivery Rates, for the effective price of the Basic Service Costs Adder.

BILLING

Each Customer receiving Basic Service shall receive one bill from the Company, reflecting unbundled charges for their electric service.

TERMINATION OF BASIC SERVICE

Basic Service may be terminated by a Customer concurrent with the Customer's next scheduled meter read date provided that notice of initiation of Generation Service by a Competitive Supplier is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers.

If the Company receives the notice of initiation of Generation Service by the Competitive Supplier fewer than two days before the Customer's next scheduled meter read date, Basic Service shall be terminated concurrent with the Customer's subsequent scheduled meter read date.

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

BASIC SERVICE

There shall be no fee for terminating Basic Service.

**Issued by: Craig A. Hallstrom
 President**

**Filed: October 31, 2016
Effective: January 1, 2017**

RESIDENTIAL ASSISTANCE

RATE R-2

AVAILABILITY

Upon written application, this rate is available for all domestic uses in a single private dwelling, in an individual apartment or in a residential condominium to any Customer meeting the qualifications stated in the special provisions section of this rate. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Public Utilities (the "M.D.P.U.") and is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

The Company will guarantee the Customer's payment to its designated supplier for generation services in accordance with the regulations established by the Department at 220 C.M.R. 11.05(3)(c).

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single-phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

WITHOUT SPACE HEATING QUALIFYING FOR RATE R-1:

Delivery Services

Customer Charge:	As per M.D.P.U. No. 190 as in effect from time to time.
Distribution:	As per M.D.P.U. No. 190 as in effect from time to time.
Transition:	As per M.D.P.U. No. 190 as in effect from time to time.
Transmission:	As per M.D.P.U. No. 190 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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**Issued by: Thomas J. May
President**

**Filed: September 2, 2011
Effective: October 1, 2011**

RESIDENTIAL ASSISTANCE

RATE R-2

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

WITH SPACE HEATING QUALIFYING FOR RATE R-3:

Delivery Services

Customer Charge:	As per M.D.P.U. No. 190 as in effect from time to time.
Distribution:	As per M.D.P.U. No. 190 as in effect from time to time.
Transition:	As per M.D.P.U. No. 190 as in effect from time to time.
Transmission:	As per M.D.P.U. No. 190 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Minimum Charge:

The minimum charge per month shall be the Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

DEFAULT/BASIC SERVICE

Any Customer who does not have a current supplier, will receive Default/Basic Service from the Company in accordance with the terms and price for Default Service as approved by the M.D.P.U.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 27.0 percent for Customers without space heating qualifying for Rate R-1 and 25.7 percent for Customers with space heating, qualifying for Rate R-3.

Issued by: Thomas J. May
President

Filed: September 2, 2011
Effective: October 1, 2011

RESIDENTIAL ASSISTANCE

RATE R-2

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Demand-Side Management Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

RTC CHARGE

The Reimbursable Transition Cost ("RTC") Charge is a usage-based charge that constitutes all or a portion of the Transition Charge on each bill. The RTC Charge is set forth in an Issuance Advice Letter filed by the Company with the M.D.P.U. on July 28, 1999 and may be adjusted from time to time in accordance with the M.D.P.U.'s order in Boston Edison Company, D.T.E. 98-118. Copies of any applicable Issuance Advice Letter or true-up letter and the M.D.P.U.'s order in Boston Edison Company, D.T.E. 98-118 are on file with the M.D.P.U.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

SPECIAL PROVISIONS

- (1) A Customer will be eligible for this rate upon verification of a Customer's eligibility for the low-income home energy assistance program, or its successor program, or verification of a Customer's receipt of any means-tested public benefit, for which eligibility does not exceed 200 percent of the federal poverty level based on a household's gross income, or other criteria approved by the Department.
- (2) Customers who qualify for this rate shall be required each year to certify their continuing compliance with the terms hereof.

TERMS OF PAYMENT

Issued by: Thomas J. May
President

Filed: September 2, 2011
Effective: October 1, 2011

RESIDENTIAL ASSISTANCE

RATE R-2

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' notice by the Customer.

Issued by: Thomas J. May
President

Filed: September 2, 2011
Effective: October 1, 2011

MASSACHUSETTS WATER RESOURCES AUTHORITY

RATE WR

AVAILABILITY

Service under this rate is available for electricity supplied and delivered in bulk for the purpose of construction and operation of the Deer Island Treatment Facility from the Boston Edison Company's K Street Transmission Station. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers high tension alternating current, 60 cycles, 3 phase, at 115,000 volts nominal under this rate schedule.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.P.U. No. 190 as in effect from time to time.
Distribution (Demand > 5000 kW)	As per M.D.P.U. No. 190 as in effect from time to time.
Distribution (Energy)	As per M.D.P.U. No. 190 as in effect from time to time.
Transmission (Demand > 5000 kW)	As per M.D.P.U. No. 190 as in effect from time to time.
Transition (Energy)	As per M.D.P.U. No. 190 as in effect from time to time.
Transition Cost Adjustment: (See Special Provisions)	As per M.D.P.U. No. 190 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per tariff
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Issued by: Thomas J. May
President

Filed: December 1, 2010
Effective: January 1, 2011

MASSACHUSETTS WATER RESOURCES AUTHORITY

RATE WR

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the Customer Charge or the Distribution Charge, as applicable. See also Special Provision 2 that specifies annual minimum transition charge payments as applicable.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transmission Service Cost Adjustment
Pension Adjustment
Demand-Side Management Charge
Renewable Energy Charge
Default Service Adjustment
Miscellaneous Charges
Residential Assistance Adjustment Clause

DETERMINATION OF DEMAND

The billing demand will be the maximum fifteen-minute demand (either kilowatts or 90 percent of the kilovolt-amperes) as determined by meter during the monthly billing period, except any demand recorded during off-peak hours will be reduced by 70 percent. Demands established prior to the application of this rate shall be considered as having been established under this rate.

BILLING

In determining if a demand charge reduction is applicable, the following defines the peak and off-peak periods:

- (1) During the months of June through September, the peak period shall be the hours between 9 A.M. and 6 P.M. weekdays. During the months of October through May, the peak period shall be the hours between 8 A.M. and 9 P.M. weekdays.

Issued by: Thomas J. May
President

Filed: December 1, 2010
Effective: January 1, 2011

MASSACHUSETTS WATER RESOURCES AUTHORITY

RATE WR

- (2) All other hours shall be off-peak including twelve Massachusetts holidays as follows:

New Year's Day
Martin L. King Day
President's Day
Patriot's Day
Memorial Day
Independence Day

Labor Day
Columbus Day
Veteran's Day
Thanksgiving Day
Day after Thanksgiving
Christmas Day

SPECIAL PROVISIONS

Calculation of Transition Cost Adjustment:

1. The Transition Cost Adjustment shall be calculated annually in accordance with the provision of the Settlement Agreement approved in Boston Edison Company, D.T.E. 01-108. The provisions of the Settlement Agreement provide that the Transition Cost Charge Factor results in the payment, under this rate, of an increasing percentage of the Company's annual uniform transition charges over time. For the years 2005 through 2007, a Transition Cost Charge Factor equal to 84.6% will be applied to the uniform transition charge applicable to all Customers in the calendar year as calculated by the Company. For the years 2008 through 2010, a Transition Cost Charge Factor equal to 92.3% will be applied to the uniform transition charge applicable to all Customers in the calendar year as calculated by the Company. Accordingly, the Transition Cost Adjustment is equal to: (a) (the Transition Cost Charge Factor-1) times (b) the uniform transition charge. Beginning on January 1, 2011, the Transition Cost Charge shall be equal to the Uniform Transition Cost Charge applicable to all Customers in the calendar year.
2. The Settlement Agreement approved in Boston Edison Company, D.T.E. 01-108 provides for a schedule of annual minimum kilowatt-hour usage levels to be used when calculating the annual transition charge contributions under this rate schedule. Accordingly, the annual minimum usage level shall be 116,000,000 kilowatt-hours applicable to the years 2005 through 2007 and shall be 110,000,000 kilowatt-hours applicable to the years 2008 through 2010.

Issued by: Thomas J. May
President

Filed: December 1, 2010
Effective: January 1, 2011

MASSACHUSETTS WATER RESOURCES AUTHORITY

RATE WR

TERMS OF PAYMENT

Charges are net and payable upon presentation of the Company's bill.

Filed pursuant to order of the Massachusetts Department of Telecommunications and Energy in Boston Edison Company, D.T.E. 01-108 (2002).

Issued by: Thomas J. May
President

Filed: December 1, 2010
Effective: January 1, 2011

GENERAL SERVICE

RATE SB-T2

AVAILABILITY

Service under this rate shall apply to any Customer who executes a Standby Service Agreement with the Company and who satisfies the following conditions:

1. The Customer qualifies for service on Rate T-2 based upon its internal electric load requirements, but chooses to take service under this rate tariff, rather than Rate T-2.
2. The Customer (a) normally satisfies at least 30% of its maximum internal electric load from generation unit(s) with a combined nameplate rating greater than 250 kW ("Generation Units"), or (b) has installed generation unit(s) with a combined nameplate rating greater than 1,000 kW, where electricity provided by the Generation Units is not delivered over Company-owned facilities under an applicable retail delivery tariff.
3. The Customer expects the Company to deliver electricity to satisfy the Customer's internal electric load when the Generation Units are not supplying all of the Customer's electric load requirements.
4. The Customer began satisfying all, or a portion of, its internal electric load requirements from Generation Units after December 31, 2004; provided, however, that any Customer that is a facility that includes a municipal public school shall not be subject to this tariff if: (a) such Customer began satisfying all, or a portion of, its internal electric load requirements from said Generation Units before January 1, 2006, (b) it had binding financial commitments to install the Generation Units on or before December 31, 2004 and (c) its Generation Units are less than 1,000 kW in aggregate.
5. The Customer's Generation Units are not "renewable energy technologies" as that term is defined in G.L. c. 40J, § 4E(f)(1) on May 28, 2004; provided, however, that this rate shall apply if the renewable energy technology used by the Customer's Generation Units is a fuel cell operating primarily on natural gas, if: (a) the combined nameplate rating of the fuel cell(s) is greater than 2,000 kW; or (b) the fuel cell(s) is installed after the combined nameplate rating of all fuel cell(s) to which standby rates would apply except for this paragraph 5, installed in the service territories of Boston Edison Company, Cambridge Electric Light Company and Commonwealth Electric Company after December 31, 2004, exceeds 10,000 kW..

Service under this rate is available for all use at a single location on contiguous private property subject to the specific availability and billing provisions of the rate schedule under which this electric load would be served absent the supply provided by the Generation Units ("Applicable Rate Schedule") to the extent such provisions are not superceded herein. The electricity supplied to the Customer shall be measured through one or more meters as determined by the Company. The Customer must furnish at its expense a connection whereby the Company can meter the power supplied by the Generation Units.

Issued by: Thomas J. May
President

Filed: March 27, 2013
Effective: April 1, 2013

GENERAL SERVICE

RATE SB-T2

AVAILABILITY (continued)

All meters shall be owned, operated and maintained by the Company. Service hereunder is not available for resale. Customers served by this rate, but which discontinue service from this rate, may not be served by this rate thereafter.

TYPES OF SERVICE

Standby Delivery Service provides for the Company standing ready to provide delivery of electricity supply to replace the portion of the Customer's internal electric load normally supplied by the Generation Units should the Generation Units be unable to provide all, or a portion of, the expected electricity supply.

Supplemental Delivery Service is delivery of electricity over Company-owned facilities for consumption at the Customer's facilities. Supplemental Delivery Service is intended to deliver electricity to satisfy that portion of the Customer's internal load that is not served from the Generation Units. The charges for Supplemental Service will be based on the metered amount of electricity delivered over Company-owned facilities for consumption at the Customer's facilities.

RATE PER MONTH

Standby Delivery Service:

Customer Charge:	As per Applicable Rate Schedule
Distribution (Charge):	
Contract Demand < 1000 kW	As per M.D.P.U. No. 190 as in effect from time to time.
Contract Demand >= 1000 kW	As per M.D.P.U. No. 190 as in effect from time to time.
Transmission:	No Charge
Transition	No Charge

Determination of Kilowatt Demand for billing:

The Company will establish the kilowatt demand to be used for billing Standby Service at the level of the distribution capacity reserved for the Customer stated in kilowatts. This demand ("Contract Demand") shall be equal to the generating capability or the expected output of the Customer's Generation Unit(s), but shall not exceed the Customer's maximum internal load. If the Customer's actual generation exceeds its contract demand in any month, a new contract demand will be established as the greater of the following:

Issued by: Thomas J. May
President

Filed: March 27, 2013
Effective: April 1, 2013

GENERAL SERVICE

RATE SB-T2

RATE PER MONTH (continued)

- 1) The maximum fifteen-minute output of the Customer's Generation Unit(s) occurring in the monthly billing period as measured in kilowatts; and
- 2) 90% of the maximum fifteen-minute output of the Customer's Generation Unit(s) occurring in the monthly billing period as measured in kilovolt-amperes.
- 3) The Company will reduce the Customer's otherwise applicable contract demand to a level equal to the lower of the following:
 - a. The maximum output of the Customer's generation in the current billing month and the prior eleven billing months; or
 - b. The mutually agreed-upon normal operating capacity of a combination of generating units for a Customer having multiple independently operated units assuming that one or more of such units is normally held in reserve to backup the operation of units that become unavailable.

If for any reason the Company is unable to meter the Customer's Generation Units, the Company shall establish the Contract Demand as the estimate of the maximum capability of the Generation Unit(s). If the customer installs new generation capacity to replace existing capacity, the contract demand will be reset equal to the capacity of the new generation upon notification by the Customer that the replaced capacity is no longer in service.

Supplemental Delivery Service:

Customer Charge:	No Charge
Distribution:	As per Applicable rate Schedule
Transmission Charge:	As per Applicable Rate schedule
Transition Charges:	As per Applicable Rate Schedule

Determination of Kilowatt-hours for billing:

The kWh to be billed for Supplemental Delivery Service shall be the actual kWh delivered by the Company over its distribution system as recorded on the meters measuring the electricity taken by the Customer.

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GENERAL SERVICE

RATE SB-T2

RATE PER MONTH (continued)

Determination of Kilowatt Demand for billing:

The Company will establish the kilowatt demand to be used for billing Supplemental Delivery Service as the greater of the following as recorded on the meters measuring electricity taken by the

Customer :

- a) The maximum fifteen-minute demand occurring during peak period hours of the monthly billing period as measured in kilowatts,
- b) 90% of the maximum fifteen-minute demand occurring during peak period hours of the monthly billing period as measured in kilovolt-amperes,

However, for Rate T-2, any demand recorded during the off-peak hours of the monthly billing period will be reduced by 55%.

The peak and off-peak billing periods shall be as defined in the BILLING paragraph of the otherwise applicable rate schedule.

Supplemental Delivery Service:

Adjustments:

- i) In the case of an outage or reduction in output of the customer generation below the Contract Demand, the interval demands used to determine the billing demand for the Distribution charges under this Supplemental Delivery Service will be reduced for the period of the outage or reduction according to the following:
 - a. Contract Demand < 1000 kW -
By 84.0% of (the Contract Demand less the actual output of the Generation Unit(s)).
 - b. Contract Demand >= 1000 kW -
By the Contract Demand less the actual output of the Generation Unit(s).Such reduction will not be greater than the metered supplemental demand.
- ii) In the case of a Customer generating kilowatts, but receiving reactive power from the Company for their reactive load requirements that otherwise should be supplied by such generation, the Customer's kilovolt-ampere demand for billing will be adjusted to properly account for the actual output of the generator.
- iii) For the purposes of the adjustments referred to above, if for any reason the Company is unable to meter the Customer's generation Unit(s), the Company may estimate any

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GENERAL SERVICE

RATE SB-T2

RATE PER MONTH (continued)

adjustments reasonably required. In such cases, the Customer at the Company's request shall provide reasonable reliable documentation of the operation of the Generation Unit(s) during the reduction or outage periods.

Supplier Services: (Optional)

Determination of Kilowatt-hours for billing:

The kWh to be billed for Supplier Service shall be the actual kWh delivered by the Company over its distribution system as recorded on the meters measuring the electricity taken by the Customer.

Default/Basic Service:

As in effect per Tariff

MINIMUM CHARGE

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for Supplemental Delivery service shall be subject to the following:

Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Pension Adjustment
Residential Assistance Adjustment Clause
Miscellaneous Charges

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

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GENERAL SERVICE

RATE SB-T2

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Customers served under this rate must provide the Company with 36 months prior written notice of a request to transfer to non-firm standby service available from the Company.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use additional non-emergency generator capacity greater than that in place on the Customer's location at the initiation of service under this rate.

NON-FIRM SERVICE

The Company may provide non-firm standby service upon request by the Customer under terms of a separate contract. The contract will set forth the precise terms of interruption on a case-by-case basis taking into account the precise operational configuration of the Customer and the distribution feeder servicing the Customer. Generally, the Company will provide non-firm standby distribution service at the request of the Customer to the extent that local distribution capacity is available to serve the Customer when its generation facilities are not available. Should local distribution capacity become unavailable to serve the Customer's standby load, the Company will require the Customer to interrupt its standby load.

Under such contract for non-firm service, the Company would bill the Customer the monthly standby customer charge monthly and the demand and energy charges under the otherwise applicable rate schedule on an "as-used" basis for any distribution service actually taken.

CUSTOMER-NOMINATED CONTRACT DEMAND

A Customer subject to this tariff may request a special contract in lieu of the tariff if the Customer wishes to set a Contract Demand different from that which would be established under this tariff. The Company shall enter into negotiations for such a special contract in good faith and promptly respond to such requests. Terms for such a contract may include the total maximum demand of the Customer (both standby and supplemental); provided, however, the elected contract demand may not be less than the metered demand. Further, the contract may include an adjusted demand rate to reflect leveled demand month to month with no deviation from contract demand, financial penalties for exceedances of the contract demand and other terms relevant to the unique circumstances of the Customer's operations and configuration on the distribution system. Such special contracts shall be filed for review

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GENERAL SERVICE

RATE SB-T2

CUSTOMER-NOMINATED CONTRACT DEMAND (continued)

and approval to the Department under G.L. c. 164, § 94. In the event the Customer and the Company are unable to reach agreement on such terms, the Customer may file a Petition with the Department pursuant to G.L. c. 164, § 92.

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STREETLIGHTING

RATE S-1

AVAILABILITY

Service under this rate is available for Street and Fire-Alarm Lighting Service in the Public Way for approximately 4,200 hours of operation per year. For lighting service on private property refer to Rate S-3. Service under this rate is subject to the Company's printed requirements and the Company's Terms and Conditions – Distribution Service, each as in effect from time to time.

STREET LIGHTING SERVICE

Delivery Services:

Class I

Size of Lamp Lumens	Watts	Luminaire Type	Basic Monthly Distribution	Charges Transmission
Incandescent				
1,000	87	Open	\$6.77	\$0.57
2,500	176	Open	\$7.63	\$1.16
2,500	176	Enclosed	\$7.63	\$1.16
4,000	274	Enclosed	\$8.62	\$1.81
6,000	376	Enclosed	\$9.64	\$2.48
10,000	577	Enclosed	\$11.49	\$3.81
15,000	855	Enclosed	\$14.11	\$5.64
2-2,500	352	Enclosed,Twin	\$15.31	\$2.32
2-4,000	548	Enclosed,Twin	\$17.23	\$3.62
2-6,000	752	Enclosed,Twin	\$19.25	\$4.96
2-10,000	1,154	Enclosed,Twin	\$23.00	\$7.61
2-15,000	1,710	Enclosed,Twin	\$28.23	\$11.28
Mercury Vapor				
3,500	131	Enclosed	\$7.31	\$0.86
7,000	213	Enclosed	\$8.14	\$1.41
11,000	296	Enclosed	\$8.99	\$1.95
20,000	460	Enclosed	\$10.82	\$3.03
35,000	780	Enclosed	\$15.50	\$5.15
2-3,500	262	Enclosed,Twin	\$14.60	\$1.73
2-7,000	426	Enclosed,Twin	\$16.29	\$2.81
2-11,000	592	Enclosed,Twin	\$17.97	\$3.91
2-20,000	920	Enclosed,Twin	\$21.62	\$6.07
2-35,000	1,560	Enclosed,Twin	\$31.00	\$10.29
High Pressure Sodium				
2,150	41	Open	\$6.33	\$0.27
4,000	58	Open	\$6.56	\$0.38
9,500	117	Enclosed	\$7.16	\$0.77
16,000	175	Enclosed	\$7.71	\$1.15
25,000	295	Enclosed	\$9.32	\$1.95
45,000	470	Enclosed	\$11.30	\$3.10
2-2,150	82	Enclosed	\$12.66	\$0.54
2-4,000	116	Enclosed,Twin	\$13.10	\$0.77
2-9,500	234	Enclosed,Twin	\$14.31	\$1.54
2-16,000	350	Enclosed,Twin	\$15.44	\$2.31
2-25,000	590	Enclosed,Twin	\$18.64	\$3.89
2-45,000	940	Enclosed,Twin	\$22.59	\$6.20

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STREETLIGHTING

RATE S-1

Delivery Services: (continued)

Class II

Size of Lamp <u>Lumens</u>	<u>Watts</u>	Luminaire <u>Type</u>	<u>Basic Monthly</u> <u>Distribution</u>	<u>Charges</u> <u>Transmission</u>
Incandescent Lamps				
1,000	87	Open	\$11.27	\$0.57
2,500	176	Open	\$12.13	\$1.16
2,500	176	Enclosed	\$12.13	\$1.16
4,000	274	Enclosed	\$13.12	\$1.81
6,000	376	Enclosed	\$14.13	\$2.48
10,000	577	Enclosed	\$15.99	\$3.81
15,000	855	Enclosed	\$18.61	\$5.64
2-2,500	352	Enclosed,Twin	\$19.80	\$2.32
2-4,000	548	Enclosed,Twin	\$21.73	\$3.62
2-6,000	752	Enclosed,Twin	\$23.75	\$4.96
2-10,000	1,154	Enclosed,Twin	\$27.50	\$7.61
2-15,000	1,710	Enclosed,Twin	\$32.73	\$11.28
Mercury Vapor Lamps				
3,500	131	Enclosed	\$11.81	\$0.86
7,000	213	Enclosed	\$12.64	\$1.41
11,000	296	Enclosed	\$13.49	\$1.95
20,000	460	Enclosed	\$15.32	\$3.03
35,000	780	Enclosed	\$20.00	\$5.15
2-3,500	262	Enclosed,Twin	\$19.10	\$1.73
2-7,000	426	Enclosed,Twin	\$20.79	\$2.81
2-11,000	592	Enclosed,Twin	\$22.47	\$3.91
2-20,000	920	Enclosed,Twin	\$26.12	\$6.07
2-35,000	1,560	Enclosed,Twin	\$35.50	\$10.29
High Pressure Sodium Vapor Lamps				
2,150	41	Open	\$10.83	\$0.27
4,000	58	Open	\$11.06	\$0.38
9,500	117	Enclosed	\$11.66	\$0.77
16,000	175	Enclosed	\$12.21	\$1.15
25,000	295	Enclosed	\$13.82	\$1.95
45,000	470	Enclosed	\$15.80	\$3.10
2-2,150	82	Enclosed	\$17.16	\$0.54
2-4,000	116	Enclosed,Twin	\$17.60	\$0.77
2-9,500	234	Enclosed,Twin	\$18.80	\$1.54
2-16,000	350	Enclosed,Twin	\$19.94	\$2.31
2-25,000	590	Enclosed,Twin	\$23.14	\$3.89
2-45,000	940	Enclosed,Twin	\$27.09	\$6.20

STREETLIGHTING

RATE S-1

Delivery Services: (continued)

Class III

Size of Lamp <u>Lumens</u>	<u>Watts</u>	Luminaire <u>Type</u>	<u>Basic Monthly</u> <u>Distribution</u>	<u>Charges</u> <u>Transmission</u>
Incandescent Lamps				
1,000	87	Open	\$13.07	\$0.57
2,500	176	Open	\$13.93	\$1.16
2,500	176	Enclosed	\$13.93	\$1.16
4,000	274	Enclosed	\$14.92	\$1.81
6,000	376	Enclosed	\$15.93	\$2.48
10,000	577	Enclosed	\$17.79	\$3.81
15,000	855	Enclosed	\$20.41	\$5.64
2-2,500	352	Enclosed,Twin	\$21.60	\$2.32
2-4,000	548	Enclosed,Twin	\$23.53	\$3.62
2-6,000	752	Enclosed,Twin	\$25.55	\$4.96
2-10,000	1,154	Enclosed,Twin	\$29.30	\$7.61
2-15,000	1,710	Enclosed,Twin	\$34.53	\$11.28
Mercury Vapor Lamps				
3,500	131	Enclosed	\$13.61	\$0.86
7,000	213	Enclosed	\$14.44	\$1.41
11,000	296	Enclosed	\$15.29	\$1.95
20,000	460	Enclosed	\$17.12	\$3.03
35,000	780	Enclosed	\$21.80	\$5.15
2-3,500	262	Enclosed,Twin	\$20.89	\$1.73
2-7,000	426	Enclosed,Twin	\$22.59	\$2.81
2-11,000	592	Enclosed,Twin	\$24.27	\$3.91
2-20,000	920	Enclosed,Twin	\$27.92	\$6.07
2-35,000	1,560	Enclosed,Twin	\$37.30	\$10.29
High Pressure Sodium Vapor Lamps				
2,150	41	Open	\$12.63	\$0.27
4,000	58	Open	\$12.86	\$0.38
9,500	117	Enclosed	\$13.46	\$0.77
16,000	175	Enclosed	\$14.01	\$1.15
25,000	295	Enclosed	\$15.62	\$1.95
45,000	470	Enclosed	\$17.60	\$3.10
2-2,150	82	Enclosed	\$18.96	\$0.54
2-4,000	116	Enclosed,Twin	\$19.40	\$0.77
2-9,500	234	Enclosed,Twin	\$20.60	\$1.54
2-16,000	350	Enclosed,Twin	\$21.74	\$2.31
2-25,000	590	Enclosed,Twin	\$24.94	\$3.89
2-45,000	940	Enclosed,Twin	\$28.89	\$6.20

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STREETLIGHTING

RATE S-1

Delivery Services: (continued)

Class V

Size of Lamp <u>Lumens</u>	<u>Watts</u>	Luminaire <u>Type</u>	<u>Basic Monthly</u> <u>Distribution</u>	<u>Charges</u> <u>Transmission</u>
Incandescent Lamps				
1,000	87	Open	\$22.07	\$0.57
2,500	176	Open	\$22.93	\$1.16
2,500	176	Enclosed	\$22.93	\$1.16
4,000	274	Enclosed	\$23.91	\$1.81
6,000	376	Enclosed	\$24.93	\$2.48
10,000	577	Enclosed	\$26.78	\$3.81
15,000	855	Enclosed	\$29.41	\$5.64
2-2,500	352	Enclosed,Twin	\$30.60	\$2.32
2-4,000	548	Enclosed,Twin	\$32.43	\$3.62
2-6,000	752	Enclosed,Twin	\$34.56	\$4.96
2-10,000	1,154	Enclosed,Twin	\$38.30	\$7.61
2-15,000	1,710	Enclosed,Twin	\$43.53	\$11.28
Mercury Vapor Lamps				
3,500	131	Enclosed	\$22.60	\$0.86
7,000	213	Enclosed	\$23.45	\$1.41
11,000	296	Enclosed	\$24.29	\$1.95
20,000	460	Enclosed	\$26.12	\$3.03
35,000	780	Enclosed	\$30.79	\$5.15
2-3,500	262	Enclosed,Twin	\$29.89	\$1.73
2-7,000	426	Enclosed,Twin	\$31.59	\$2.81
2-11,000	592	Enclosed,Twin	\$33.27	\$3.91
2-20,000	920	Enclosed,Twin	\$36.92	\$6.07
2-35,000	1,560	Enclosed,Twin	\$46.30	\$10.29
High Pressure Sodium Vapor Lamps				
2,150	41	Open	\$21.63	\$0.27
4,000	58	Open	\$21.86	\$0.38
9,500	117	Enclosed	\$22.46	\$0.77
16,000	175	Enclosed	\$23.01	\$1.15
25,000	295	Enclosed	\$24.62	\$1.95
45,000	470	Enclosed	\$26.60	\$3.10
2-2,150	82	Enclosed	\$27.96	\$0.54
2-4,000	116	Enclosed,Twin	\$28.40	\$0.77
2-9,500	234	Enclosed,Twin	\$29.60	\$1.54
2-16,000	350	Enclosed,Twin	\$30.74	\$2.31
2-25,000	590	Enclosed,Twin	\$33.94	\$3.89
2-45,000	940	Enclosed,Twin	\$37.88	\$6.20

STREETLIGHTING

RATE S-1

Delivery Services: (continued)

- Note 1:** The above charges are based on the use of the Company's standard bracket of not over 6 feet in length. A standard twelve-foot bracket will be supplied, where requested by the Customer, at an additional monthly charge of \$0.54 per month.
- Note 2:** The above charges for Rate Classes III and V are based on concrete post installations for standard mounting heights of up to 30 feet. For installations utilizing either aluminum posts or nonstandard mounting heights of greater than 30 feet, an additional charge of \$3.86 shall be added to the Class III and Class V monthly charges.
- Note 3:** Incandescent lamps will not be supplied hereunder for new installations, but only for replacement of existing lamps.
- Note 4:** The 45,000 lumen lamps are not recommended for mounting heights of less than 30 feet.

OVERHEAD-CONNECTED STREET LIGHTING UNITS

- Class I** All overhead-connected lighting units except those in Classes II or III.
- Class II** All overhead-connected lighting units installed with non-line poles.
- Class III** All overhead-connected lighting units installed with lampposts.

UNDERGROUND-CONNECTED STREET LIGHTING UNITS

- Class V** All existing underground-connected lighting units or modernization of existing units.

Additional Delivery Charges:

Transition Charge: -0.067 cents per kilowatt-hour

Supplier Service: (Optional)

Default/Basic Service: As in effect per Tariff

STREETLIGHTING

RATE S-1

FIRE-ALARM LIGHTING SERVICE

<u>Size of Lamp</u>		<u>Basic Monthly Distribution</u>	<u>Charges Transmission</u>		
<u>Lumens</u>	<u>Watts</u>				
Class VI					
Overhead Fire Alarms					
600	60	\$2.95	\$0.83		
Class VII					
Underground Fire Alarms					
600	60	\$6.04	\$0.83		

Class VI Overhead-connected fire-alarm luminaires.
Class VII Underground-connected fire-alarm luminaires.

Fire-alarm luminaires are installed and owned by the Company on Customer-owned fire-alarm posts or on Company-owned fixtures carried on poles. Colored fire-alarm globes or domes are installed and maintained at the Customer's expense.

Additional Delivery Charges:

Transition Charge: -0.067 cents per kilowatt-hour

Supplier Service: (Optional)

Default/Basic Service: As in effect per Tariff

SERVICE FACILITIES

Under this rate, the Company will furnish, install, own, and maintain street lighting facilities and fire alarm lighting units on public streets. Service for non-standard lighting units is available in accordance with the provisions of Rate S-2. Service for other public or private property is available in accordance with the provisions of Rate S-3.

It is the Company's policy to offer a wide range of industry-accepted energy efficient streetlights. In cases where a city/town requests additions to the Company's existing schedule of streetlights, the Company will: (1) evaluate the market potential of the streetlight to assure there is adequate interest to meet minimum ordering requirements; (2) determine the technical merit and feasibility of the proposed addition to the existing schedule; and (3) share the costs of 1 and 2 with the proponents of the change. Any suggested changes to the schedule arising from the

SERVICE FACILITIES (continued)

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STREETLIGHTING

RATE S-1

proposal will be subject to DPU review and approval. The Company reserves the right to withdraw this policy, if the number of requests exceed the Company's resources available to provide 1 and 2 above.

For new overhead-connected services, the Company will provide a standard lighting unit and a single span of overhead secondary wire if such span is necessary. All other construction costs will be undertaken, solely at Customer expense.

For new underground-connected services, the Company will provide a standard lighting unit and a single section of underground secondary cable from the service manhole. All other construction, including the installation of conduit and manhole breaks, modifications to the service manhole, extensions of the existing distribution system to the service manhole, and all paving, will be undertaken solely at Customer expense.

GENERAL CONDITIONS

If a Customer requests a change to a unit less than twenty-five years old, the Customer will pay a charge equal to the cost of the change multiplied by the ratio of the number of years remaining until the existing installation would be in service twenty-five years divided by twenty-five. For changes to a portion of an individual street, or the entire street, or all lighting units provided under this rate, the Company will determine the age on the basis of the average age of all units to be changed. During any calendar year, the remaining portion of the costs will be assumed by the Company up to a limit of ten percent of the prior calendar year's revenue from the Customer, exclusive of the fuel and purchased power adjustment. Once the limit is exceeded, all costs of changes for the remainder of the calendar year will be paid by the Customer.

Customer requests to relocate lighting units, regardless of age, will be provided solely at Customer expense. Alternatively, the Customer may also terminate service at the old location and apply for new service.

If a street light installation in a Company-approved Underground Residential Development (URD) area was made prior to October 31, 1992, an allowance of \$2.02 per month will be made from the Class V unit charge contained herein.

If the Metropolitan District Commission, has furnished and installed a lamppost and a bracket acceptable to the Company and continues to own and maintain such installation, pursuant to order in D.P.U. 14132, an allowance of \$2.04 per month will be made from the Class V unit charges.

OUTAGE ALLOWANCE

A deduction for lamps not lighted during the hours called for by the existing street lighting schedule applying thereto will be made at the rate of 1.3 cents per lamp hour on all lamps smaller than 10,000 lumens, and at the rate of 3.1 cents per lamp hour on all other lamps.

BILLING

All bills calculated under this rate schedule are due when presented and shall be rendered monthly. Billing kilowatt-hours include lamp wattage plus accessory wattage.

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STREETLIGHTING

RATE S-1

RTC CHARGE

The Reimbursable Transition Cost ("RTC") Charge is a usage-based charge that constitutes all or a portion of the Transition Charge on each bill. The RTC Charge is set forth in an Issuance Advice Letter filed by the Company with the Massachusetts Department of Public Utilities ("M.D.P.U.") on July 28, 1999 and may be adjusted from time to time in accordance with the M.D.P.U.'s order in Boston Edison Company, D.T.E. 98-118. Copies of any applicable Issuance Advice Letter or true-up letter and the M.D.P.U.'s order in Boston Edison Company, D.T.E. 98-118 are on file with the M.D.P.U.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

- Transition Cost Adjustment
- Transmission Service Cost Adjustment
- Pension Adjustment
- Demand-Side Management Charge
- Renewable Energy Charge
- Default Service Adjustment
- Miscellaneous Charges
- Residential Assistance Adjustment Clause

TERM OF CONTRACT

Lighting units are installed by the Company for use at this rate on the basis of permanent service. The Company or the Customer may terminate permanent delivery service by giving at least ninety (90) days notice in writing. If the Customer desires to remove Company-owned installations without replacement by the Company, the Customer will pay to the Company, the portion of the installation cost (current costs trended to the date of installation) determined by the ratio of: (1) twenty-five years minus the age of such installation to (2) twenty-five years. The Customer will also pay the cost of removal of such installation. If temporary service is desired, the Customer will be required to pay the cost of installation and removal and in such case the Customer may terminate service by giving ten days' notice in writing.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

OUTDOOR LIGHTING

RATE S-3

AVAILABILITY

Service under this rate is available to any Customer for outdoor lighting and floodlighting service. Service under this rate is subject to the Company's printed requirements and the Company's Terms and Conditions – Distribution Service, each as in effect from time to time.

Delivery Charges:

Type Area	Lumens	Lamp Watts	Average Monthly Billing kWh	Basic Monthly Distribution	Charges Transmission
"A"					
Mercury	7,000	213	75	\$8.12	\$1.23
Mercury	20,000	460	161	\$10.85	\$2.67
H.P. Sodium	9,500	117	41	\$7.16	\$0.68
H.P. Sodium	16,000	175	61	\$7.74	\$1.01
H.P. Sodium	25,000	295	103	\$9.35	\$1.71
Metal Halide	3,000	70	25	\$9.62	\$0.41
Metal Halide	6,200	100	35	\$12.39	\$0.58
"B"					
Mercury	7,000	213	75	\$12.62	\$1.23
Mercury	20,000	460	161	\$15.35	\$2.67
H.P. Sodium	9,500	117	41	\$11.66	\$0.68
H.P. Sodium	16,000	175	61	\$12.24	\$1.01
H.P. Sodium	25,000	295	103	\$13.85	\$1.71
Metal Halide	3,000	70	25	\$14.12	\$0.41
Metal Halide	6,200	100	35	\$16.89	\$0.58
Flood					
	Lumens	Lamp Watts	Average Monthly Billing kWh	Basic Monthly Distribution	Charges Transmission
"A"					
Mercury	20,000	460	161	\$11.22	\$2.67
Mercury	60,000	1,114	389	\$12.52	\$6.46
H.P. Sodium	25,000	295	103	\$9.85	\$1.71
H.P. Sodium	45,000	470	164	\$11.70	\$2.72
Metal Halide	45,000	400	140	\$13.76	\$2.32
Metal Halide	14,100	250	88	\$12.54	\$1.45
Metal Halide	19,700	320	112	\$13.22	\$1.85

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President

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OUTDOOR LIGHTING

RATE S-3

Delivery Charges: (continued)

Flood		Lamp	Average Monthly	Basic Monthly	Charges
"B"	<u>Lumens</u>	<u>Watts</u>	<u>Billing kWh</u>	<u>Distribution</u>	<u>Transmission</u>
Mercury	20,000	460	161	\$15.73	\$2.67
Mercury	60,000	1,114	389	\$17.03	\$6.46
H.P. Sodium	25,000	295	103	\$14.35	\$1.71
H.P. Sodium	45,000	470	164	\$16.19	\$2.72
Metal Halide	45,000	400	140	\$18.26	\$2.32
Metal Halide	14,100	250	88	\$17.04	\$1.45
Metal Halide	19,700	320	112	\$17.72	\$1.85

Installation "A": Lighting service supplied under this rate shall be installed on an existing Company-approved pole or post carrying utilization voltage. The Company at its option may approve other structures supplied by the Customer.

Installation "B": The Company will furnish, install and maintain one pole and section of secondary wire not to exceed 150 feet for lighting service supplied under this rate.

Transition Charge: -0.067 cents per kilowatt-hour

Supplier Service: (Optional)

Default/Basic Service: As in effect per Tariff

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Demand-Side Management Charge
Renewable Energy Charge
Default Service Adjustment
Miscellaneous Charges
Residential Assistance Adjustment Clause

OUTDOOR LIGHTING

RATE S-3

GENERAL CONDITIONS

- (1) The Company will furnish, install and maintain the lamps, luminaires, brackets and photoelectric controls and will supply electric service to operate the lamps.
- (2) Lamps will be operated by photoelectric control, with hours of operation aggregating approximately 4,200 hours per year, from dusk to dawn.
- (3) Service and necessary maintenance will be performed only during the regularly scheduled working hours of the Company. Burned-out lamps will be replaced upon notification of the outage by the Customer to the Company. No reduction in billing shall be allowed for lamp outages.
- (4) "Company poles" shall include poles owned jointly by the Company with others. Approval of poles, pole locations and structures for the installations shall be at the sole discretion of the Company.
- (5) Any required equipment other than the above will be installed and maintained at the Customer's expense.
- (6) The Customer shall assume all risks of loss or damage to his equipment and property installed in connection with the lighting systems.

RTC CHARGE

The Reimbursable Transition Cost ("RTC") Charge is a usage-based charge that constitutes all or a portion of the Transition Charge on each bill. The RTC Charge is set forth in an Issuance Advice Letter filed by the Company with the Massachusetts Department of Public Utilities ("M.D.P.U.") on July 28, 1999 and may be adjusted from time to time in accordance with the M.D.P.U.'s order in Boston Edison Company, D.T.E. 98-118. Copies of any applicable Issuance Advice Letter or true-up letter and the M.D.P.U.'s order in Boston Edison Company, D.T.E. 98-118 are on file with the M.D.P.U.

BILLING

All bills shall be rendered monthly. However, the Company reserves the right to render bills on a bimonthly basis. Billing kilowatt hours include lamp wattage plus accessory wattage.

OUTDOOR LIGHTING

RATE S-3

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERM OF CONTRACT

As specified in the agreement for service, the Customer may terminate delivery service on or after the expiration of such specified term of service by giving at least (90) days' notice in writing.

GENERAL SERVICE

RATE SB-G3

AVAILABILITY

Service under this rate shall apply to any Customer who executes a Standby Service Agreement with the Company and who satisfies the following conditions:

1. The Customer qualifies for service on Rate G-3 based upon its internal electric load requirements, but chooses to take service under this rate tariff, rather than Rate G-3.
2. The Customer (a) normally satisfies at least 30% of its maximum internal electric load from generation unit(s) with a combined nameplate rating greater than 250 kW ("Generation Units"), or (b) has installed generation unit(s) with a combined nameplate rating greater than 1,000 kW, where electricity provided by the Generation Units is not delivered over Company-owned facilities under an applicable retail delivery tariff.
3. The Customer expects the Company to deliver electricity to satisfy the Customer's internal electric load when the Generation Units are not supplying all of the Customer's electric load requirements.
4. The Customer began satisfying all, or a portion of, its internal electric load requirements from Generation Units after December 31, 2004; provided, however, that any Customer that is facility that includes a municipal public school shall not be subject to this tariff if: (a) such Customer began satisfying all, or a portion of, its internal electric load requirements from said Generation Units before January 1, 2006, (b) it had binding financial commitments to install the Generation Units on or before December 31, 2004 and (c) its Generation Units are less than 1,000 kW in aggregate,.
5. The Customer's Generation Units are not "renewable energy technologies" as that term is defined in G.L. c. 40J, § 4E(f)(1) on May 28, 2004; provided, however, that this rate shall apply if the renewable energy technology used by the Customer's Generation Units is a fuel cell operating primarily on natural gas, if: (a) the combined nameplate rating of the fuel cell(s) is greater than 2,000 kW; or (b) the fuel cell(s) is installed after the combined nameplate rating of all fuel cell(s) to which standby rates would apply except for this paragraph 5, installed in the service territories of Boston Edison Company, Cambridge Electric Light Company and Commonwealth Electric Company after December 31, 2004, exceeds 10,000 kW.

Service under this rate is available for all use at a single location on contiguous private property subject to the specific availability and billing provisions of the rate schedule under which this electric load would be served absent the supply provided by the Generation Units ("Applicable Rate Schedule") to the extent such provisions are not superceded herein. The electricity supplied to the Customer shall be measured through one or more meters as determined by the Company. The Customer must furnish at its expense a connection whereby the Company can meter the power

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President

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GENERAL SERVICE

RATE SB-G3

AVAILABILITY (continued)

supplied by the Generation Units. All meters shall be owned, operated and maintained by the Company. Service hereunder is not available for resale. Customers served by this rate, but which discontinue service from this rate, may not be served by this rate thereafter.

TYPES OF SERVICE

Standby Delivery Service provides for the Company standing ready to provide delivery of electricity supply to replace the portion of the Customer's internal electric load normally supplied by the Generation Units should the Generation Units be unable to provide all, or a portion of, the expected electricity supply.

Supplemental Delivery Service is delivery of electricity over Company-owned facilities for consumption at the Customer's facilities. Supplemental Delivery Service is intended to deliver electricity to satisfy that portion of the Customer's internal load that is not served from the Generation Units. The charges for Supplemental Service will be based on the metered amount of electricity delivered over Company-owned facilities for consumption at the Customer's facilities.

RATE PER MONTH

Standby Delivery Service:

Customer Charge:	As per Applicable Rate Schedule
Distribution (Charge):	
Contract Demand < 1000 kW	As per M.D.P.U. No. 190 as in effect from time to time.
Contract Demand >= 1000 kW	As per M.D.P.U. No. 190 as in effect from time to time.
Transmission:	No Charge
Transition	No Charge

Determination of Kilowatt Demand for billing:

The Company will establish the kilowatt demand to be used for billing Standby Service at the level of the distribution capacity reserved for the Customer stated in kilowatts. This demand ("Contract Demand") shall be equal to the generating capability or the expected output of the Customer's Generation Unit(s), but shall not exceed the Customer's maximum internal load. If the Customer's actual generation exceeds its contract demand in any month, a new contract demand will be established as the greater of the following;

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GENERAL SERVICE

RATE SB-G3

RATE PER MONTH (continued)

- 1) The maximum fifteen-minute output of the Customer's Generation Unit(s) occurring in the monthly billing period as measured in kilowatts; and
- 2) 90% of the maximum fifteen-minute output of the Customer's Generation Unit(s) occurring in the monthly billing period as measured in kilovolt-amperes.
- 3) The Company will reduce the Customer's otherwise applicable contract demand to a level equal to the lower of the following:
 - a. The maximum output of the Customer's generation in the current billing month and the prior eleven billing months; or
 - b. The mutually agreed-upon normal operating capacity of a combination of generating units for a Customer having multiple independently operated units assuming that one or more of such units is normally held in reserve to backup the operation of units that become unavailable.

If for any reason the Company is unable to meter the Customer's Generation Units, the Company shall establish the Contract Demand as the estimate of the maximum capability of the Generation Unit(s). If the customer installs new generation capacity to replace existing capacity, the contract demand will be reset equal to the capacity of the new generation upon notification by the Customer that the replaced capacity is no longer in service.

Supplemental Delivery Service:

Customer Charge:	No Charge
Distribution:	As per Applicable rate Schedule
Transmission Charge:	As per Applicable Rate schedule
Transition Charges:	As per Applicable Rate Schedule

Determination of Kilowatt-hours for billing:

The kWh to be billed for Supplemental Delivery Service shall be the actual kWh delivered by the Company over its distribution system as recorded on the meters measuring the electricity taken by the Customer.

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GENERAL SERVICE

RATE SB-G3

RATE PER MONTH (continued)

Determination of Kilowatt Demand for billing:

The Company will establish the kilowatt demand to be used for billing Supplemental Delivery Service as the greater of the following as recorded on the meters measuring electricity taken by the

Customer :

- a) The maximum fifteen-minute demand occurring during peak period hours of the monthly billing period as measured in kilowatts,
- b) 90% of the maximum fifteen-minute demand occurring during peak period hours of the monthly billing period as measured in kilovolt-amperes,

However, for Rate G-3, any demand recorded during the off-peak hours of the monthly billing period will be reduced by 70%.

The peak and off-peak billing periods shall be as defined in the BILLING paragraph of the otherwise applicable rate schedule.

Supplemental Delivery Service:

Adjustments:

- i) In the case of an outage or reduction in output of the customer generation below the Contract Demand, the interval demands used to determine the billing demand for the Distribution charges under this Supplemental Delivery Service will be reduced for the period of the outage or reduction according to the following:
 - a. Contract Demand < 1000 kW -
By 71.3% of (the Contract Demand less the actual output of the Generation Unit(s)).
 - b. Contract Demand \geq 1000 kW -
By the Contract Demand less the actual output of the Generation Unit(s).Such reduction will not be greater than the metered supplemental demand.
- ii) In the case of a Customer generating kilowatts, but receiving reactive power from the Company for their reactive load requirements that otherwise should be supplied by such generation, the Customer's kilovolt-ampere demand for billing will be adjusted to properly account for the actual output of the generator.
- iii) For the purposes of the adjustments referred to above, if for any reason the Company is unable to meter the Customer's generation Unit(s), the Company may estimate any adjustments reasonably required. In such cases, the Customer at the Company's request

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President

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GENERAL SERVICE

RATE SB-G3

RATE PER MONTH (continued)

- iv) shall provide reasonable reliable documentation of the operation of the Generation Unit(s) during the reduction or outage periods.

Supplier Services: (Optional)

Determination of Kilowatt-hours for billing:

The kWh to be billed for Supplier Service shall be the actual kWh delivered by the Company over its distribution system as recorded on the meters measuring the electricity taken by the Customer.

Default/Basic Service:

As in effect per Tariff

MINIMUM CHARGE

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for Supplemental Delivery service shall be subject to the following:

Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Pension Adjustment
Residential Assistance Adjustment Clause
Miscellaneous Charges

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

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President

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GENERAL SERVICE

RATE SB-G3

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Customers served under this rate must provide the Company with 36 months prior written notice of a request to transfer to non-firm standby service available from the Company.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use additional non-emergency generator capacity greater than that in place on the Customer's location at the initiation of service under this rate.

NON-FIRM SERVICE

The Company may provide non-firm standby service upon request by the Customer under terms of a separate contract. The contract will set forth the precise terms of interruption on a case-by-case basis taking into account the precise operational configuration of the Customer and the distribution feeder servicing the Customer. Generally, the Company will provide non-firm standby distribution service at the request of the Customer to the extent that local distribution capacity is available to serve the Customer when its generation facilities are not available. Should local distribution capacity become unavailable to serve the Customer's standby load, the Company will require the Customer to interrupt its standby load.

Under such contract for non-firm service, the Company would bill the Customer the monthly standby customer charge monthly and the demand and energy charges under the otherwise applicable rate schedule on an "as-used" basis for any distribution service actually taken.

CUSTOMER-NOMINATED CONTRACT DEMAND

A Customer subject to this tariff may request a special contract in lieu of the tariff if the Customer wishes to set a Contract Demand different from that which would be established under this tariff. The Company shall enter into negotiations for such a special contract in good faith and promptly respond to such requests. Terms for such a contract may include the total maximum demand of the Customer (both standby and supplemental); provided, however, the elected contract demand may not be less than the metered demand. Further, the contract may include an adjusted demand rate to reflect leveled demand month to month with no deviation from contract demand, financial penalties for exceedances of the contract demand and other terms relevant to the unique circumstances of the Customer's operations and configuration on the distribution system. Such special contracts shall be filed for review and approval to the Department under G.L. c. 164, § 94. In the event the Customer and the Company

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GENERAL SERVICE

RATE SB-G3

CUSTOMER-NOMINATED CONTRACT DEMAND (continued)

are unable to reach agreement on such terms, the Customer may file a Petition with the Department pursuant to G.L. c. 164, § 92.

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President**

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RESIDENTIAL

RATE R-1

AVAILABILITY

This rate is available for lighting, heating and other uses in residential premises, for service in an edifice set apart exclusively for public worship, condominium common areas (per M.G.L. Chapter 164 Section 94H), and cooperative apartment common areas (per D.P.U. 1720) excluding hotels and apartment buildings of ten or more dwelling units where the bills are not rendered by the Company directly to the individual tenants. This rate is closed for expansion to nursing homes. Service under this rate to any Customer is subject to both the Company's printed requirements and the Company's Terms and Conditions – Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single-phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

Delivery Services

Customer Charge:	As per M.D.T.E. No. 190 as in effect from time to time
Distribution:	As per M.D.T.E. No. 190 as in effect from time to time
Transition:	As per M.D.T.E. No. 190 as in effect from time to time
Transmission:	As per M.D.T.E. No. 190 as in effect from time to time

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Minimum Charge:

The minimum charge per month shall be the Customer Charge.

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President**

**Filed: April 14, 2006
Effective: May 1, 2006**

RESIDENTIAL

RATE R-1

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Demand-Side Management Charge
Renewable Energy Charge
Default Service Adjustment
Miscellaneous Charges
Residential Assistance Adjustment Clause

APARTMENTS OR MULTIPLE DWELLINGS

In an apartment building or residential premises having more than one dwelling unit (but not more than nine), service may be rendered through a single meter, but the Customer Charge shall be multiplied by two.

On and after the date upon which the Company receives sufficient notice from the Customer that the multiple dwelling premises served is a condominium or cooperative, the Customer will be entitled to receive service to common areas and facilities of the condominium or cooperative on this Rate, to the extent provided by the terms of Chapter 164, section 94H and DPU 1720, respectively.

FARM DISCOUNT

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' notice by the Customer.

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President

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Effective: May 1, 2006

RESIDENTIAL

RATE R-1

RTC CHARGE

The Reimbursable Transition Cost ("RTC") Charge is a usage-based charge that constitutes all or a portion of the Transition Charge on each bill. The RTC Charge is set forth in an Issuance Advice Letter filed by the Company with the Massachusetts Department of Telecommunications and Energy ("M.D.T.E.") on July 28, 1999 and may be adjusted from time to time in accordance with the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118. Copies of any applicable Issuance Advice Letter or true-up letter and the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118 are on file with the M.D.T.E.

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RESIDENTIAL SPACE HEATING

RATE R-3

AVAILABILITY

Service under this rate is available for domestic uses in residential premises, for service in an edifice set apart exclusively for public worship, and condominium common areas (per M.G.L. Chapter 164 Section 94H), and cooperative apartment common areas (per D.P.U. 1720) with total electric water and space heating requirements, and whose electric equipment installations have been approved by the Company, excluding hotels and apartment buildings of ten or more dwelling units where the bills are not rendered by the Company directly to the individual tenants. This rate is closed for expansion to nursing homes or master-metered apartment buildings. Service under this rate to any Customer is subject to both the Company's printed requirements and the Company's Terms and Conditions – Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single-phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

Delivery Services

Customer Charge:	As per M.D.T.E. No. 190 as in effect from time to time.
Distribution:	As per M.D.T.E. No. 190 as in effect from time to time.
Transition:	As per M.D.T.E. No. 190 as in effect from time to time.
Transmission:	As per M.D.T.E. No. 190 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Minimum Charge:

The minimum charge per month shall be the Customer Charge.

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RESIDENTIAL SPACE HEATING

RATE R-3

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Demand-Side Management Charge
Renewable Energy Charge
Default Service Adjustment
Miscellaneous Charges
Residential Assistance Adjustment Clause

APARTMENTS OR MULTIPLE DWELLINGS

In an apartment building or residential premises having more than one dwelling unit (but not more than nine), service may be rendered through a single meter, but the Customer Charge shall be multiplied by two.

On and after the date upon which the Company receives sufficient notice from the Customer that the multiple dwelling premises served is a condominium or cooperative, the Customer will be entitled to receive service to common areas and facilities of the condominium or cooperative on this rate, to the extent provided by the terms of Chapter 164, section 94H and D.P.U. 1720, respectively.

RTC CHARGE

The Reimbursable Transition Cost ("RTC") Charge is a usage-based charge that constitutes all or a portion of the Transition Charge on each bill. The RTC Charge is set forth in an Issuance Advice Letter filed by the Company with the Massachusetts Department of Telecommunications and Energy ("M.D.T.E.") on July 28, 1999 and may be adjusted from time to time in accordance with the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118. Copies of any applicable Issuance Advice Letter or true-up letter and the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118 are on file with the M.D.T.E.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

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RESIDENTIAL SPACE HEATING

RATE R-3

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' notice by the Customer.

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President

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OPTIONAL RESIDENTIAL TIME OF USE

RATE R-4

AVAILABILITY

Upon written application, this rate is available for service in an edifice set apart exclusively for public worship and all domestic uses to Customers who take all of their electric service requirements hereunder in a single private dwelling, in an individual apartment or in a residential condominium. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Telecommunications and Energy ("M.D.T.E."). Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

Delivery Services:

Customer Charge: As per M.D.T.E. No. 190 as in effect from time to time.

Distribution:

Peak Hours Use As per M.D.T.E. No. 190 as in effect from time to time.

Off-Peak Hours Use As per M.D.T.E. No. 190 as in effect from time to time.

Transition:

Peak Hours Use As per M.D.T.E. No. 190 as in effect from time to time.

Transmission:

Peak Hours Use As per M.D.T.E. No. 190 as in effect from time to time.

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OPTIONAL RESIDENTIAL TIME OF USE

RATE R-4

RATE PER MONTH (continued)

Supplier Services: (Optional)

Default/Basic Service

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Demand-Side Management Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

BILLING PERIODS

Two daily time periods are included in this rate as follows:

- (1) During the months of June through September, the peak period shall be the hours between 9 A.M. and 6 P.M. weekdays. During the months of October through May, the peak period shall be the hours between 8 A.M. and 9 P.M. weekdays.
- (2) All other hours shall be off-peak including twelve Massachusetts holidays as follows:

New Year's Day
Martin L. King Day
President's Day
Patriot's Day
Memorial Day
Independence Day

Labor Day
Columbus Day
Veteran's Day
Thanksgiving Day
Day after Thanksgiving
Christmas Day

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OPTIONAL RESIDENTIAL TIME OF USE

RATE R-4

RTC CHARGE

The Reimbursable Transition Cost ("RTC") Charge is a usage-based charge that constitutes all or a portion of the Transition Charge on each bill. The RTC Charge is set forth in an Issuance Advice Letter filed by the Company with the M.D.T.E. on July 28, 1999 and may be adjusted from time to time in accordance with the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118. Copies of any applicable Issuance Advice Letter or true-up letter and the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118 are on file with the M.D.T.E.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on 30 days' written notice by the Customer.

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President

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GENERAL

RATE G-1

AVAILABILITY

This rate is available for all non-residential uses of electricity to all Customers whose load for billing purposes does not exceed or is estimated not to exceed 10 kilowatts. Customers with a demand exceeding 12 kilowatts in any month will be placed on Rate G-2. Demand meters will be installed for all new Customers with either: (a) three-phase service or (b) single-phase service exceeding 100 amperes. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or 4-wire, three-phase at approximately 120/208 or 277/480 volts.

RATE PER MONTH

FOR CUSTOMERS WITHOUT DEMAND METERS

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 190 as in effect from time to time.
Distribution:	As per M.D.T.E. No. 190 as in effect from time to time.
Transition:	As per M.D.T.E. No. 190 as in effect from time to time.
Transmission:	As per M.D.T.E. No. 190 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Minimum Charge:

The minimum charge per month shall be the Customer Charge.

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President

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GENERAL

RATE G-1

RATE PER MONTH (continued)

FOR CUSTOMERS WITH DEMAND METERS

Delivery Services:

Customer Charge: As per M.D.T.E. No. 190 as in effect from time to time.

Distribution (Demand):

First 10 kilowatts or Less As per M.D.T.E. No. 190 as in effect from time to time .
Over 10 kilowatts As per M.D.T.E. No. 190 as in effect from time to time.

Distribution (Energy):

First 2,000 kWh As per M.D.T.E. No. 190 as in effect from time to time.
Next 150 hours use of the billing kW As per M.D.T.E. No. 190 as in effect from time to time.
Each Additional kWh As per M.D.T.E. No. 190 as in effect from time to time.

Transition (Energy):

First 2,000 kWh As per M.D.T.E. No. 190 as in effect from time to time.
Next 150 hours use of the billing kW As per M.D.T.E. No. 190 as in effect from time to time.
Each Additional kWh As per M.D.T.E. No. 190 as in effect from time to time.

Transmission (Demand):

First 10 kilowatts or Less As per M.D.T.E. No. 190 as in effect from time to time.
Over 10 kilowatts As per M.D.T.E. No. 190 as in effect from time to time.

Transmission (Energy):

First 2,000 kWh As per M.D.T.E. No. 190 as in effect from time to time.
Next 150 hours use of the billing kW As per M.D.T.E. No. 190 as in effect from time to time.
Each Additional kWh As per M.D.T.E. No. 190 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service: As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

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President**

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GENERAL

RATE G-1

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Demand-Side Management Charge
Renewable Energy Charge
Default Service Adjustment
Miscellaneous Charges
Residential Assistance Adjustment Clause

METER READING AND BILLING

The Company may install a demand meter on existing Customer premises where the Customer use exceeds 3,000 kilowatt-hours in any one month.

DETERMINATION OF DEMAND

The billing demand will be the maximum fifteen-minute demand (either kilowatts or 90 percent of the kilovolt-amperes) as determined by meter during the monthly billing period. Demands established prior to the application of this rate shall be considered as having been established under this rate.

RTC CHARGE

The Reimbursable Transition Cost ("RTC") Charge is a usage-based charge that constitutes all or a portion of the Transition Charge on each bill. The RTC Charge is set forth in an Issuance Advice Letter filed by the Company with the Massachusetts Department of Telecommunications and Energy ("M.D.T.E.") on July 28, 1999 and may be adjusted from time to time in accordance with the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118. Copies of any applicable Issuance Advice Letter or true-up letter and the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118 are on file with the M.D.T.E.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL

RATE G-1

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of October 1, 1993.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL

RATE G-2

AVAILABILITY

Service under this rate is available for all use at a single location where the service voltage is less than 10,000 volts and the monthly demand is equal to or greater than 10 kilowatts. Rate G-2 Customers with demands less than 8 kilowatts for at least one year will be placed on Rate G-1. Rate G-2 Customers with a monthly demand equal to or greater than 200 kW will be evaluated for transfer to Rate T-2. Additionally, all new Customers with a monthly demand equal to or greater than 200 kW will be placed on Rate T-2. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltage under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or 4-wire, three-phase at approximately 120/208 or 277/480 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 190 as in effect from time to time.
Distribution (Demand):	
First 10 kilowatts or Less	As per M.D.T.E. No. 190 as in effect from time to time.
Over 10 kilowatts	As per M.D.T.E. No. 190 as in effect from time to time.
Distribution (Energy):	
First 2,000 kWh	As per M.D.T.E. No. 190 as in effect from time to time.
Next 150 hours use of the billing kW	As per M.D.T.E. No. 190 as in effect from time to time.
Each Additional kWh	As per M.D.T.E. No. 190 as in effect from time to time.
Transition (Energy):	
First 2,000 kWh	As per M.D.T.E. No. 190 as in effect from time to time.
Next 150 hours use of the billing kW	As per M.D.T.E. No. 190 as in effect from time to time.
Each Additional kWh	As per M.D.T.E. No. 190 as in effect from time to time.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL

RATE G-2

RATE PER MONTH (continued)

Transmission (Demand):

First 10 kilowatts or Less

As per M.D.T.E. No. 190 as in effect from time to time.

Over 10 kilowatts

As per M.D.T.E. No. 190 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

**Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Demand-Side Management Charge
Renewable Energy Charge
Default Service Adjustment
Miscellaneous Charges
Residential Assistance Adjustment Clause**

**Issued by: Thomas J. May
President**

**Filed: April 14, 2006
Effective: May 1, 2006**

GENERAL

RATE G-2

PRIMARY CREDIT

A credit of two percent of the total bill (not including all other tariff adjustments and other Miscellaneous Charges and before the deduction of the Transformer Ownership Allowance) will be made when energy is metered at the nominal voltage of 2,400 volts single phase or 4,160 volts three phase.

TRANSFORMER OWNERSHIP ALLOWANCE

If a Customer furnishes, installs, owns and maintains at his expense all the protective devices, transformers, and other equipment required, as specified by the Company upon request, the electricity so supplied will be metered by the Company at line voltage and the monthly demand charges will be reduced by 12 cents per kilowatt of demand when the demand is 75 kilowatts or more and the nominal voltage is 2,400 volts single phase or 4,160 volts three phase.

DETERMINATION OF DEMAND

The billing demand will be the maximum fifteen- minute demand (either kilowatts or 90 percent of the kilovolt-amperes) as determined by meter during the monthly billing period, except any demand recorded during off-peak hours will be reduced by 55 percent (see the Additional Meter Charge below). Demands established prior to the application of this rate shall be considered as having been established under this rate.

Separately metered outdoor lighting for recreational facilities that are owned and operated by a public authority Customer of record, such as a municipality or a state agency, may utilize this rate until it is metered for Time of Use Rate T-2. For such a Customer, the billing demand recorded in the billing months of June to September will be reduced by 55 percent if no use other than outdoor recreational lighting is included under this service and the lights are used only after 6 p.m.

BILLING

In determining if a demand charge reduction is applicable, the following defines the peak and off-peak periods:

- (1) During the months of June through September, the peak period shall be the hours between 9 A.M. and 6 P.M. weekdays. During the months of October through May, the peak period shall be the hours between 8 A.M. and 9 P.M. weekdays.

Issued by: Thomas J. May
President

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Effective: May 1, 2006

GENERAL

RATE G-2

BILLING (continued)

- (2) All other hours shall be off-peak including twelve Massachusetts holidays as follows:

New Year's Day
Martin L. King Day
President's Day
Patriot's Day
Memorial Day
Independence Day

Labor Day
Columbus Day
Veteran's Day
Thanksgiving Day
Day after Thanksgiving
Christmas Day

ADDITIONAL METER CHARGE

The Customer shall be responsible for the cost of all special metering equipment or if special metering is requested, including the cost of installation, to ascertain the necessary billing determinants under this rate.

RTC CHARGE

The Reimbursable Transition Cost ("RTC") Charge is a usage-based charge that constitutes all or a portion of the Transition Charge on each bill. The RTC Charge is set forth in an Issuance Advice Letter filed by the Company with the Massachusetts Department of Telecommunications and Energy ("M.D.T.E.") on July 28, 1999 and may be adjusted from time to time in accordance with the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118. Copies of any applicable Issuance Advice Letter or true-up letter and the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118 are on file with the M.D.T.E.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL

RATE G-2

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of October 1, 1993.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL

RATE G-3

AVAILABILITY

Service under this rate is available for all use at a single location on contiguous private property if service is supplied to the Customer and metered at 14,000 volts nominal or greater and if the Customer furnishes, installs, owns and maintains at his expense all protective devices, transformers and other equipment required by the Company. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, three-phase alternating current service at primary voltage under this rate schedule. As available and at the Company's option, such service shall be supplied at approximately 14,000 volts or greater.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 190 as in effect from time to time.
Distribution (Demand):	As per M.D.T.E. No. 190 as in effect from time to time.
Transition (Demand):	As per M.D.T.E. No. 190 as in effect from time to time.
Transition (Energy):	
Peak Hours Use	As per M.D.T.E. No. 190 as in effect from time to time.
Off-Peak Hours Use	As per M.D.T.E. No. 190 as in effect from time to time.
Transmission (Demand):	As per M.D.T.E. No. 190 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL

RATE G-3

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Demand-Side Management Charge
Renewable Energy Charge
Default Service Adjustment
Miscellaneous Charges
Residential Assistance Adjustment Clause

DETERMINATION OF DEMAND

The billing demand will be the maximum fifteen-minute demand (either kilowatts or 90 percent of the kilovolt-amperes) as determined by meter during the monthly billing period, except any demand recorded during off-peak hours will be reduced by 70 percent. Demands established prior to the application of this rate shall be considered as having been established under this rate.

BILLING

In determining if a demand charge reduction is applicable, the following defines the peak and off-peak periods:

- (1) During the months of June through September, the peak period shall be the hours between 9 A.M. and 6 P.M. weekdays. During the months of October through May, the peak period shall be the hours between 8 A.M. and 9 P.M. weekdays.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL

RATE G-3

BILLING (continued)

- (2) All other hours shall be off-peak including twelve Massachusetts holidays as follows:

New Year's Day
Martin L. King Day
President's Day
Patriot's Day
Memorial Day
Independence Day

Labor Day
Columbus Day
Veteran's Day
Thanksgiving Day
Day after Thanksgiving
Christmas Day

RTC CHARGE

The Reimbursable Transition Cost ("RTC") Charge is a usage-based charge that constitutes all or a portion of the Transition Charge on each bill. The RTC Charge is set forth in an Issuance Advice Letter filed by the Company with the Massachusetts Department of Telecommunications and Energy ("M.D.T.E.") on July 28, 1999 and may be adjusted from time to time in accordance with the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118. Copies of any applicable Issuance Advice Letter or true-up letter and the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118 are on file with the M.D.T.E.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL

RATE G-3

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of October 1, 1993.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL TIME OF USE

RATE T-1

AVAILABILITY

Upon written application and the execution of an electric service agreement, this rate is available for all non-residential uses of electricity to Customers who take all of their electric service through a single meter, subject to the availability of time-of-use meters as determined by the Company. This rate is not available when Customer's load for billing purposes either exceeds or is estimated to exceed 10 kilowatts in any billing month. The Company may install a demand meter on a Customer's premises where the Customer's use exceeds 3,000 kilowatt-hours in any one month so as to evaluate the Customer's load for transfer to Rate T-2.

Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or 4-wire, three-phase at approximately 120/208 or 277/480 volts.

RATE PER MONTH

Delivery Services:

Customer Charge: As per M.D.T.E. No. 190 as in effect from time to time.

Distribution:

Peak Hours Use As per M.D.T.E. No. 190 as in effect from time to time.
Off-Peak Hours Use As per M.D.T.E. No. 190 as in effect from time to time.

Transition:

Peak Hours Use As per M.D.T.E. No. 190 as in effect from time to time.
Off-Peak Hours Use As per M.D.T.E. No. 190 as in effect from time to time.

Transmission:

Peak Hours Use As per M.D.T.E. No. 190 as in effect from time to time.
Off-Peak Hours Use As per M.D.T.E. No. 190 as in effect from time to time.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL TIME OF USE

RATE T-1

RATE PER MONTH (continued)

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Demand-Side Management Charge
Renewable Energy Charge
Default Service Adjustment
Miscellaneous Charges
Residential Assistance Adjustment Clause

BILLING PERIODS

Two daily time periods are included in this rate as follows:

- (1) During the months of June through September, the peak period shall be the hours between 9 A.M. and 6 P.M. weekdays. During the months of October through May, the peak period shall be the hours between 8 A.M. and 9 P.M. weekdays.
- (2) All other hours shall be off-peak including twelve Massachusetts holidays as follows:

New Year's Day
Martin L. King Day
President's Day
Patriot's Day
Memorial Day
Independence Day

Labor Day
Columbus Day
Veteran's Day
Thanksgiving Day
Day after Thanksgiving
Christmas Day

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL TIME OF USE

RATE T-1

RTC CHARGE

The Reimbursable Transition Cost ("RTC") Charge is a usage-based charge that constitutes all or a portion of the Transition Charge on each bill. The RTC Charge is set forth in an Issuance Advice Letter filed by the Company with the Massachusetts Department of Telecommunications and Energy ("M.D.T.E.") on July 28, 1999 and may be adjusted from time to time in accordance with the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118. Copies of any applicable Issuance Advice Letter or true-up letter and the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118 are on file with the M.D.T.E.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on 30 days' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of October 1, 1993.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

TIME OF USE

RATE T-2

AVAILABILITY

Service under this rate is available for all use at a single location where the service voltage is less than 10,000 volts and the monthly demand is equal to or greater than 10 kilowatts. Customers with monthly demands less than 150 kW will be evaluated for transfer to Rate G-2. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltage under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or 4-wire, three-phase at approximately 120/208 or 277/480 volts.

RATE PER MONTH

Delivery Services:

Customer Charge: The Customer Charge shall be based on the maximum monthly billing demand in the most recent twelve months and will be:

As per M.D.T.E. No. 190 as in effect from time to time.

Distribution (Demand): As per M.D.T.E. No. 190 as in effect from time to time.

Transition (Demand): As per M.D.T.E. No. 190 as in effect from time to time.

Transition (Energy):
 Peak Hours Use As per M.D.T.E. No. 190 as in effect from time to time.
 Off-Peak Hours Use As per M.D.T.E. No. 190 as in effect from time to time.

Transmission (Demand): As per M.D.T.E. No. 190 as in effect from time to time.

**Issued by: Thomas J. May
President**

**Filed: April 14, 2006
Effective: May 1, 2006**

TIME OF USE

RATE T-2

RATE PER MONTH (continued)

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Demand-Side Management Charge
Renewable Energy Charge
Default Service Adjustment
Miscellaneous Charges
Residential Assistance Adjustment Clause

PRIMARY CREDIT

A credit of two percent of the total bill (not including all other tariff adjustments and other Miscellaneous Charges and before the deduction of the Transformer Ownership Allowance) will be made when energy is metered at the nominal voltage of 2,400 volts single phase or 4,160 volts three phase.

TRANSFORMER OWNERSHIP ALLOWANCE

If a Customer furnishes, installs, owns and maintains at his expense all the protective devices, transformers, and other equipment required, as specified by the Company upon request, the electricity so supplied will be metered by the Company at line voltage and the monthly demand charges will be reduced by 12 cents per kilowatt of demand when the demand is 75 kilowatts or more and the nominal voltage is 2,400 volts single phase or 4,160 three phase.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

TIME OF USE

RATE T-2

DETERMINATION OF DEMAND

The billing demand will be the maximum fifteen minute demand (either kilowatts or 90 percent of the kilovolt-amperes) as determined by meter during the monthly billing period, except any demand recorded during off-peak hours will be reduced by 55 percent. Demands established prior to the application of this rate shall be considered as having been established under this rate.

BILLING

In determining if a demand charge reduction is applicable, the following defines the peak and off-peak periods:

- (1) During the months of June through September, the peak period shall be the hours between 9 A.M. and 6 P.M. weekdays. During the months of October through May, the peak period shall be the hours between 8 A.M. and 9 P.M. weekdays.
- (2) All other hours shall be off-peak including twelve Massachusetts holidays as follows:

New Year's Day
Martin L. King Day
President's Day
Patriot's Day
Memorial Day
Independence Day

Labor Day
Columbus Day
Veteran's Day
Thanksgiving Day
Day after Thanksgiving
Christmas Day

RTC CHARGE

The Reimbursable Transition Cost ("RTC") Charge is a usage-based charge that constitutes all or a portion of the Transition Charge on each bill. The RTC Charge is set forth in an Issuance Advice Letter filed by the Company with the Massachusetts Department of Telecommunications and Energy ("M.D.T.E.") on July 28, 1999 and may be adjusted from time to time in accordance with the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118. Copies of any applicable Issuance Advice Letter or true-up letter and the M.D.T.E.'s order in Boston Edison Company, D.T.E. 98-118 are on file with the M.D.T.E.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

TIME OF USE

RATE T-2

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of October 1, 1993.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

BASIC SERVICE

DEFINITIONS

"Basic Service" shall mean the service provided by the Distribution Company to a Customer who is not receiving Generation Service from a Competitive Supplier in accordance with the provisions set forth in this tariff.

"Competitive Supplier" shall mean any entity licensed by the M.D.P.U. to sell electricity to retail Customers in Massachusetts, with the following exceptions: (1) a Distribution Company providing Basic Service to its distribution Customers, and (2) a municipal light department that is acting as a Distribution Company.

"Customer" shall mean any person, partnership, corporation, or any other entity, whether public or private, who obtains Distribution Service at a Customer Delivery Point and who is a Customer of record of the Company.

"Customer Delivery Point" shall mean the Company's meter or a point designated by the Company located on the Customer's premises.

"Distribution Company" or "Company" shall mean NSTAR Electric Company d/b/a Eversource Energy.

"Distribution Service" shall mean the delivery of electricity to the Customer by the Distribution Company.

"Generation Service" shall mean the sale of electricity, including ancillary services such as the provision of reserves, to a Customer by a Competitive Supplier.

"M.D.P.U." shall mean the Massachusetts Department of Public Utilities.

"Retail Access Date" shall mean March 1, 1998.

AVAILABILITY

Basic Service shall be available to any Customer who, for any reason, is not receiving Generation Service from a Competitive Supplier. Service under this rate to any Customer is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

APPLICABILITY

Electricity delivered under this Rate Schedule shall be used solely by the Customer on the Customer's own premises for all purposes.

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

BASIC SERVICE

CHARACTER OF SERVICE

Electric service delivered hereunder shall be single or three phase, alternating current, at a nominal frequency of sixty hertz, and at a locally available primary or secondary distribution voltage.

INITIATION OF BASIC SERVICE

Basic Service may be initiated in any of the following manners:

- A. A Customer who is receiving Generation Service from a Competitive Supplier notifies the Distribution Company that he wishes to terminate such service and receive Basic Service. In this instance, Basic Service shall be initiated within two (2) business days of such notification for residential Customers. For other Customers, Basic Service shall be initiated concurrent with the Customer's next scheduled meter read date, provided that the Customer has provided such notification to the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the Customer provided such notification fewer than two (2) days before the Customer's next scheduled meter read date, Basic Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;
- B. A Competitive Supplier notifies the Distribution Company that it shall terminate Generation Service to a Customer. In this instance, Basic Service shall be initiated for the Customer with the Customer's next scheduled meter read date, provided that the notice of termination of Generation Service is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the notice of termination is received fewer than two (2) days before the Customer's next scheduled meter read date, Basic Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;
- C. A Competitive Supplier ceases to provide Generation Service to a Customer, without notification to the Distribution Company. In this instance, Basic Service to the Customer shall be initiated immediately upon the cessation of Generation Service;
- D. A Customer who moves into the Company's service territory after the Retail Access Date who has not affirmatively chosen a Competitive Supplier.

BASIC SERVICE RATES

a) **Two Rate Options**

There are two rate options available to Customers on Basic Service. M.D.P.U. No. 390 sets forth the rate options for each rate class for the specified period. One option is referred to as

BASIC SERVICE

the "Fixed Price Option". The second option is referred to as the "Variable Price Option". The rates for each option are subject to change at the end of the specified period upon approval by the Department.

b) Initial Applicable Option

The following Customers will automatically be placed by the Company on the Fixed Price Option, unless they otherwise make an election under section (c) and (d) below:

- (i) residential Customers in rate classes R-1, R-2, R-3, R-4, R-5 and R-6.
- (ii) small commercial & industrial Customers in rate classes G-1, G-4, G-5, G-6 and G-7.

The following Customers will automatically be placed by the Company on the Variable Price Option, unless they otherwise make an election under section (c) and (d) below:

- (i) large commercial & industrial Customers in rate classes G-2 and G-3.
- (ii) Streetlighting Customers in rate classes S-1, S-2.

c) One-Time Right to Elect Different Option

Customers have a one-time right to elect an option other than the one they are automatically placed on by the Company. However, once the election is made, such Customers will be required to remain on the elected option during their uninterrupted stay on Basic Service unless and until they begin taking Generation Service from a Competitive Supplier. Basic Service Customers may make this election at the time they are first placed on Basic Service or at any time after service has commenced.

d) Timing of Any Switch to a Different Option

Customers may notify the Company at any time to elect a different pricing option. The Company will switch the Customer to the elected option on the next scheduled meter read date after receiving notice from the Customer, provided that the Company has received notice no later than two (2) business days prior to the next meter read date. Otherwise, the switch will not occur until the next successive meter read date after receipt of the notice.

e) Changes in Prices

The Company will file a revised M.D.P.U. No. 390, for the upcoming pricing prior to the expiration of the current period for which prices have been approved by the Department.

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

BASIC SERVICE

f) Calculation of Fixed and Variable Pricing Option

The Company calculates the Fixed and Variable Pricing Options based on the winning bid(s) accepted by the Company from suppliers. The Variable Price Option represents the actual monthly price from the applicable winning bid(s) for each month of the period. The Fixed Price Option represents a weighted average of the applicable monthly variable price bids for the period.

g) Billing Adjustment when Leaving Basic Service

Customers served through the Company's large C&I or street lighting rates receiving Basic Service under the Fixed Price Option who leave Basic Service to receive Generation Service from a Competitive Supplier shall be subject to a billing adjustment for the time they were billed under the Fixed Price Option during the last pricing period. Specifically, the billing adjustment shall be based on the difference between the rate under the Fixed Price Option for the last applicable pricing period during which the Customer was on Basic Service and the monthly rates under the Variable Price Option for the same period, multiplied by the Customer's kilowatt-hour usage during the same period. The billing adjustment can be either a charge or a credit, depending upon the rates in effect at the time. The Company shall not make this billing adjustment for Customers served through the Company's residential or small C&I rates.

Basic Service Costs Adder

Effective January 1, 2016, the Basic Service rates will include the Basic Service Costs Adder. The Basic Service Costs Adder shall include the following costs associated with Basic Service:

A. Basic Service Bad Debt Costs, calculated as follows:

$$\text{Basic Service Bad Debt Costs} = \text{Bad Debt Expense} * \text{Allocation Factor}$$

where:

Basic Service Bad Debt Expense is the forecast bad debt expense for the year

The Allocation Factor is the ratio of forecast Basic Service Retail Revenues to forecast total retail revenues for the year.

The billed Basic Service bad debt expense will be compared to the actual Basic Service bad debt expense each year and the over or under collection will be flowed back or collected from customers, respectively, in the following year with a carrying charge at the Company's customer deposit rate.

Issued by: Craig A. Hallstrom
President

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Effective: January 1, 2017

BASIC SERVICE

- B. Administrative cost of compliance with Massachusetts Renewable Energy Portfolio Standard, 225 CMR 14. Annually, these costs shall be \$3,597.
- C. Cost of the design and implementation of competitive bidding process, including evaluation of supplier bids and contract negotiations, and ongoing administration and execution of contracts with suppliers, including accounting activities necessary to track payments made to suppliers. Annually, these costs shall be \$144,714.
- D. Cost of compliance with M.D.P.U.'s regulatory requirements including required communication with Basic Service customers pursuant to 220 CMR 11.06. Annually, these costs shall be \$94,922.

Annually, the costs in B., C. and D. above sum to \$243,233 and shall be fixed until the next general distribution rate case in which the Company proposes or the M.D.P.U. directs the removal of Basic Service-related costs, or unless otherwise proposed to be adjusted by the Company, subject to approval by the M.D.P.U. However, at such time that the migration of the Company's customers from Basic Service to competitive supply increases to a significant level as compared to the level at the time these costs were developed, the costs detailed above may be adjusted to reflect the decline in Basic Service customers.

The Basic Service Costs Adder shall also include the recovery of the settlement costs associated with the unsubscribed energy portion of the NSTAR Green program wind contracts in accordance with the M.D.P.U.'s Order in D.P.U. 13-80, dated December 16, 2014.

Please refer to M.D.P.U. No. 390, Summary of Electric Service Delivery Rates, for the effective price of the Basic Service Costs Adder.

BILLING

Each Customer receiving Basic Service shall receive one bill from the Company, reflecting unbundled charges for their electric service.

TERMINATION OF BASIC SERVICE

Basic Service may be terminated by a Customer concurrent with the Customer's next scheduled meter read date provided that notice of initiation of Generation Service by a Competitive Supplier is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers.

If the Company receives the notice of initiation of Generation Service by the Competitive Supplier fewer than two days before the Customer's next scheduled meter read date, Basic Service shall be terminated concurrent with the Customer's subsequent scheduled meter read date.

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BASIC SERVICE

There shall be no fee for terminating Basic Service.

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RESIDENTIAL ASSISTANCE

RATE R-2

AVAILABILITY

Upon written application, this rate is available for all domestic uses in a single private dwelling, in an individual apartment or in a residential condominium to any Customer meeting the qualifications stated in the special provisions section of this rate. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Public Utilities (the "M.D.P.U."), shall be Annual or Seasonal as hereinafter defined and is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

The Company will guarantee the Customer's payment to its designated supplier for generation services in accordance with the regulations established by the M.D.P.U. at 220 C.M.R. 11.05(3)(c).

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single-phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH (ANNUAL)

Annual Service:

Annual service is defined as service where the kilowatt-hours used in the four billing months ending between June 1st and September 30th are less than the kilowatt-hours used by the same Customer during the other eight months of the calendar year.

Delivery Services:

Customer Charge:	As per M.D.P.U. No. 390 as in effect from time to time
Distribution:	As per M.D.P.U. No. 390 as in effect from time to time
Transition:	As per M.D.P.U. No. 390 as in effect from time to time
Transmission:	As per M.D.P.U. No. 390 as in effect from time to time

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RESIDENTIAL ASSISTANCE

RATE R-2

RATE PER MONTH (ANNUAL) (continued)

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

RATE PER MONTH (SEASONAL)

Seasonal Service:

Seasonal service is defined as service where the kilowatt-hours used in the four billing months ending between June 1st and September 30th are more than the kilowatt-hours used by the same Customer during the other eight months of the calendar year.

Delivery Services:

Customer:	As per M.D.P.U. No. 390 as in effect from time to time
Distribution:	As per M.D.P.U. No. 390 as in effect from time to time
Transition:	As per M.D.P.U. No. 390 as in effect from time to time
Transmission:	As per M.D.P.U. No. 390 as in effect from time to time

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

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President**

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RESIDENTIAL ASSISTANCE

RATE R-2

RATE PER MONTH (SEASONAL) (continued)

A Customer requesting a reconnection of service at a location where service to such Customer was terminated at the Customer's request during the prior 12 months shall pay a minimum charge for the first billing month after reconnection equal to the charges for regular service described above plus: (1) the sum of the monthly Customer charges for each month during which service was not taken, and (2) a reconnection charge of \$50.

RATE PER MONTH (SEASONAL OPTIONAL)

Customers taking Seasonal Service under this rate schedule and who guarantee to pay minimum charges of \$6.39 per month in each month of the year may elect to be billed in accordance with the Annual Rate hereof.

A Customer requesting a reconnection of service at a location where service to such Customer was terminated at the Customer's request during the prior twelve months shall pay a minimum charge for the first billing month after reconnection equal to the charges for regular service described above plus: (1) the sum of the \$6.39 for each month during which service was not taken, and (2) a reconnection charge of \$50.00.

DEFAULT SERVICE

Any Customer who does not have a current supplier, will receive Default/Basic Service from the Company in accordance with the terms and price for Default Service as approved by the M.D.P.U.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 22.5 percent for the Annual rate and 27.1 percent for the Seasonal rate.

RATE ADJUSTMENTS

The charges for delivery service provided above under Annual, Seasonal and Seasonal Optional, shall be subject to the following:

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RESIDENTIAL ASSISTANCE

RATE R-2

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

SPECIAL PROVISIONS

- (1) A Customer will be eligible for this rate upon verification of a Customer's eligibility for the low-income home energy assistance program, or its successor program, or verification of a Customer's receipt of any means tested public benefit, for which eligibility does not exceed 200 percent of the federal poverty level based on a household's gross income, or other criteria approved by the M.D.P.U.
- (2) Customers who qualify for this rate shall be required each year to certify their continuing compliance with the terms hereof.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' notice by the Customer.

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President

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RESIDENTIAL SPACE HEATING ASSISTANCE

RATE R-4

AVAILABILITY

Upon written application, this rate is available to any Customer meeting the qualifications stated in the special provisions section of this rate for all domestic uses in a single private dwelling, in an individual apartment or in a residential condominium where the principal means of heating the premises is provided by permanently installed electric space heating equipment. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Public Utilities (the "M.D.P.U."). Service under this rate is subject to the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

The Company will guarantee the Customer's payment to its designated supplier for generation services in accordance with the regulations established by the M.D.P.U.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single-phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.P.U. No. 390 as in effect from time to time.
Distribution:	As per M.D.P.U. No. 390 as in effect from time to time
Transition	As per M.D.P.U. No. 390 as in effect from time to time.
Transmission:	As per M.D.P.U. No. 390 as in effect from time to time

Supplier Services: (Optional)

Default /BasicService:	As in effect per Tariff
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Minimum Charge:

The minimum charge per month shall be the Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

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RESIDENTIAL SPACE HEATING ASSISTANCE

RATE R-4

DEFAULT SERVICE

Any Customer who does not have a current supplier, will receive Default/Basic Service from the Company in accordance with the terms and price for Default Service as approved by the M.D.P.U.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 19.7 percent.

RATE ADJUSTMENTS

The charges for delivery service provided above under shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

SPECIAL PROVISIONS

- (1) A Customer will be eligible for this rate upon verification of a Customer's eligibility for the low-income home energy assistance program, or its successor program, or verification of a Customer's receipt of any means tested public benefit, for which eligibility does not exceed 200 percent of the federal poverty level based on a household's gross income, or other criteria approved by the M.D.P.U.
- (2) Customers who qualify for this rate shall be required each year to certify their continuing compliance with the terms hereof.

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RESIDENTIAL SPACE HEATING ASSISTANCE

RATE R-4

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' notice by the Customer.

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GENERAL SERVICE

RATE SB-G3

AVAILABILITY

Service under this rate shall apply to any Customer who executes a Standby Service Agreement with the Company and who satisfies the following conditions:

1. The Customer qualifies for service on Rate G-3 based upon its internal electric load requirements, but chooses to take service under this rate tariff, rather than Rate G-3.
2. The Customer (a) normally satisfies at least 30% of its maximum internal electric load from generation unit(s) with a combined nameplate rating greater than 250 kW ("Generation Units"), or (b) has installed generation unit(s) with a combined nameplate rating greater than 1,000 kW, where electricity provided by the Generation Units is not delivered over Company-owned facilities under an applicable retail delivery tariff.
3. The Customer expects the Company to deliver electricity to satisfy the Customer's internal electric load when the Generation Units are not supplying all of the Customer's electric load requirements.
4. The Customer began satisfying all, or a portion of, its internal electric load requirements from Generation Units after December 31, 2004; provided, however, that any Customer that is a facility that includes a municipal public school shall not be subject to this tariff if: (a) such Customer began satisfying all, or a portion of, its internal electric load requirements from said Generation Units before January 1, 2006, (b) it had binding financial commitments to install the Generation Units on or before December 31, 2004 and (c) its Generation Units are less than 1,000 kW in aggregate.
5. The Customer's Generation Units are not "renewable energy technologies" as that term is defined in G.L. c. 40J, § 4E(f)(1) on May 28, 2004; provided, however, that this rate shall apply if the renewable energy technology used by the Customer's Generation Units is a fuel cell operating primarily on natural gas, if: (a) the combined nameplate rating of the fuel cell(s) is greater than 2,000 kW; or (b) the fuel cell(s) is installed after the combined nameplate rating of all fuel cell(s) to which standby rates would apply except for this paragraph 5, installed in the service territories of Boston Edison Company, Cambridge Electric Light Company and Commonwealth Electric Company after December 31, 2004, exceeds 10,000 kW.

Service under this rate is available for all use at a single location on contiguous private property subject to the specific availability and billing provisions of the rate schedule under which this electric load would be served absent the supply provided by the Generation Units ("Applicable Rate Schedule") to the extent such provisions are not superceded herein. The electricity supplied to the Customer shall be measured through one or more meters as determined by the Company. The Customer must furnish at its expense a connection whereby the Company can meter the power supplied by the Generation Units.

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GENERAL SERVICE

RATE SB-G3

AVAILABILITY (continued)

All meters shall be owned, operated and maintained by the Company. Service hereunder is not available for resale. Customers served by this rate, but which discontinue service from this rate, may not be served by this rate thereafter.

TYPES OF SERVICE

Standby Delivery Service provides for the Company standing ready to provide delivery of electricity supply to replace the portion of the Customer's internal electric load normally supplied by the Generation Units should the Generation Units be unable to provide all, or a portion of, the expected electricity supply.

Supplemental Delivery Service is delivery of electricity over Company-owned facilities for consumption at the Customer's facilities. Supplemental Delivery Service is intended to deliver electricity to satisfy that portion of the Customer's internal load that is not served from the Generation Units. The charges for Supplemental Service will be based on the metered amount of electricity delivered over Company-owned facilities for consumption at the Customer's facilities.

RATE PER MONTH

Standby Delivery Service:

Customer Charge:	As per Applicable Rate Schedule
Distribution Charge:	As per M.D.P.U. No. 390 as in effect from time to time.
Transmission Charge:	No Charge
Transition Charge:	No Charge

Determination of Billing Demand:

The Company will establish the kilovolt-amperes demand to be used for billing Standby Service at the level of the distribution capacity reserved for the Customer stated in kilovolt-amperes. This demand ("Contract Demand") shall be equal to the generating capability or the expected output of the Customer's Generation Unit(s), but shall not exceed the Customer's maximum internal load. If the Customer's actual generation exceeds its contract demand in any month, a new contract demand will be established based upon the maximum fifteen-minute output of the Customer's Generation Unit(s) occurring in such month as measured in kilovolt-amperes.

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GENERAL SERVICE

RATE SB-G3

RATE PER MONTH (continued)

The Company will reduce the Customer's otherwise applicable contract demand to a level equal to the lower of the following:

- a. The maximum output of the Customer's generation in the current billing month and the prior eleven billing months; or
- b. The mutually agreed-upon normal operating capacity of a combination of generating units for a Customer having multiple independently operated units assuming that one or more of such units is normally held in reserve to backup the operation of units that become unavailable.

If for any reason the Company is unable to meter the Customer's Generation Units, the Company shall establish the Contract Demand as the estimate of the maximum capability of the Generation Unit(s). If the customer installs new generation capacity to replace existing capacity, the contract demand will be reset equal to the capacity of the new generation upon notification by the Customer that the replaced capacity is no longer in service.

Supplemental Delivery Service:

Customer Charge:	No Charge
Distribution Charge:	As per M.D.P.U. No. 390 as in effect from time to time.
Transmission Charge:	As per Applicable Rate schedule
Transition Charge:	As per Applicable Rate Schedule

Determination of Kilowatt-hours for billing:

The kWh to be billed for Supplemental Delivery Service shall be the actual kWh delivered by the Company over its distribution system as recorded on the meters measuring the electricity taken by the Customer.

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GENERAL SERVICE

RATE SB-G3

RATE PER MONTH (continued)

Determination of Billing Demand:

The Company will establish the kilovolt-amperes demand to be used for billing Supplemental Delivery Service as the greatest of the following as recorded on the meters measuring electricity taken by the Customer :

- a) The maximum fifteen-minute demand established during the Peak Load Period of the billing month as measured in kilovolt-amperes,
- b) 35% of the maximum fifteen-minute demand established during any billing period of the billing month.

The billing periods shall be as defined in the BILLING PERIODS paragraph of the otherwise applicable rate schedule.

Supplemental Delivery Service:

Adjustments:

- i) In the case of an outage or reduction in output of the customer generation below the Contract Demand, the interval demands used to determine the billing demand for the Distribution charges under this Supplemental Delivery Service will be reduced by 88.4% of the difference between the amount of the Contract Demand and the actual output of the Generation Unit(s) for the period of the reduction or outage. Such reduction will not be greater than the metered supplemental demand.
- ii) In the case of a Customer generating kilovolt-amperes, but receiving reactive power from the Company for their reactive load requirements that otherwise should be supplied by such generation, the Customer's kilovolt-ampere demand for billing will be adjusted to properly account for the actual output of the generator.
- iii) For the purposes of the adjustments referred to above, if for any reason the Company is unable to meter the Customer's generation Unit(s), the Company may estimate any adjustments reasonably required. In such cases, the Customer at the Company's request shall provide reasonable reliable documentation of the operation of the Generation Unit(s) during the reduction or outage periods.

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GENERAL SERVICE

RATE SB-G3

RATE PER MONTH (continued)

Supplier Services: (Optional)

Determination of Kilowatt-hours for billing:

The kWh to be billed for Supplier Service shall be the actual kWh delivered by the Company over its distribution system as recorded on the meters measuring the electricity taken by the Customer.

Default/Basic Service:

As in effect per Tariff

MINIMUM CHARGE

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for Supplemental Delivery service shall be subject to the following:

Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause
Pension Adjustment

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

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President

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GENERAL SERVICE

RATE SB-G3

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Customers served under this rate must provide the Company with 36 months prior written notice of a request to transfer to non-firm standby service available from the Company.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use additional non-emergency generator capacity greater than that in place on the Customer's location at the initiation of service under this rate.

NON-FIRM SERVICE

The Company may provide non-firm standby service upon request by the Customer under terms of a separate contract. The contract will set forth the precise terms of interruption on a case-by-case basis taking into account the precise operational configuration of the Customer and the distribution feeder servicing the Customer. Generally, the Company will provide non-firm standby distribution service at the request of the Customer to the extent that local distribution capacity is available to serve the Customer when its generation facilities are not available. Should local distribution capacity become unavailable to serve the Customer's standby load, the Company will require the Customer to interrupt its standby load.

Under such contract for non-firm service, the Company would bill the Customer the monthly standby customer charge monthly and the demand and energy charges under the otherwise applicable rate schedule on an "as-used" basis for any distribution service actually taken.

CUSTOMER-NOMINATED CONTRACT DEMAND

A Customer subject to this tariff may request a special contract in lieu of the tariff if the Customer wishes to set a Contract Demand different from that which would be established under this tariff. The Company shall enter into negotiations for such a special contract in good faith and promptly respond to such requests. Terms for such a contract may include the total maximum demand of the Customer (both standby and supplemental); provided, however, the elected contract demand may not be less than the metered demand. Further, the contract may include an adjusted demand rate to reflect leveled demand month to month with no deviation from contract demand, financial penalties for exceedances of the contract demand and other terms relevant to the unique circumstances of the Customer's operations and configuration on the distribution system. Such special contracts shall be filed for review and approval to the Department under G.L. c. 164, § 94. In the event the Customer and the Company are unable to reach agreement on such terms, the Customer may file a Petition with the Department pursuant to G.L. c. 164, § 92.

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President

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GENERAL SERVICE

RATE SB-G2

AVAILABILITY

Service under this rate shall apply to any Customer who executes a Standby Service Agreement with the Company and who satisfies the following conditions:

1. The Customer qualifies for service on Rate G-2 based upon its internal electric load requirements, but chooses to take service under this rate tariff, rather than Rate G-2.
2. The Customer (a) normally satisfies at least 30% of its maximum internal electric load from generation unit(s) with a combined nameplate rating greater than 250 kW ("Generation Units"), or (b) has installed generation unit(s) with a combined nameplate rating greater than 1,000 kW, where electricity provided by the Generation Units is not delivered over Company-owned facilities under an applicable retail delivery tariff.
3. The Customer expects the Company to deliver electricity to satisfy the Customer's internal electric load when the Generation Units are not supplying all of the Customer's electric load requirements.
4. The Customer began satisfying all, or a portion of, its internal electric load requirements from Generation Units after December 31, 2004; provided, however, that any Customer that is a facility that includes a municipal public school shall not be subject to this tariff if: (a) such Customer began satisfying all, or a portion of, its internal electric load requirements from said Generation Units before January 1, 2006, (b) it had binding financial commitments to install the Generation Units on or before December 31, 2004 and (c) its Generation Units are less than 1,000 kW in aggregate.
5. The Customer's Generation Units are not "renewable energy technologies" as that term is defined in G.L. c. 40J, § 4E(f)(1) on May 28, 2004; provided, however, that this rate shall apply if the renewable energy technology used by the Customer's Generation Units is a fuel cell operating primarily on natural gas, if: (a) the combined nameplate rating of the fuel cell(s) is greater than 2,000 kW; or (b) the fuel cell(s) is installed after the combined nameplate rating of all fuel cell(s) to which standby rates would apply except for this paragraph 5, installed in the service territories of Boston Edison Company, Cambridge Electric Light Company and Commonwealth Electric Company after December 31, 2004, exceeds 10,000 kW.

Service under this rate is available for all use at a single location on contiguous private property subject to the specific availability and billing provisions of the rate schedule under which this electric load would be served absent the supply provided by the Generation Units ("Applicable Rate Schedule") to the extent such provisions are not superceded herein. The electricity supplied to the Customer shall be measured through one or more meters as determined by the Company. The Customer must furnish at its expense a connection whereby the Company can meter the power supplied by the Generation Units.

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President

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March 27, 2013
April 1, 2013

GENERAL SERVICE

RATE SB-G2

AVAILABILITY (continued)

All meters shall be owned, operated and maintained by the Company. Service hereunder is not available for resale. Customers served by this rate, but which discontinue service from this rate, may not be served by this rate thereafter.

TYPES OF SERVICE

Standby Delivery Service provides for the Company standing ready to provide delivery of electricity supply to replace the portion of the Customer's internal electric load normally supplied by the Generation Units should the Generation Units be unable to provide all, or a portion of, the expected electricity supply.

Supplemental Delivery Service is delivery of electricity over Company-owned facilities for consumption at the Customer's facilities. Supplemental Delivery Service is intended to deliver electricity to satisfy that portion of the Customer's internal load that is not served from the Generation Units. The charges for Supplemental Service will be based on the metered amount of electricity delivered over Company-owned facilities for consumption at the Customer's facilities.

RATE PER MONTH

Standby Delivery Service:

Customer Charge:	As per Applicable Rate Schedule
Distribution Charge:	As per M.D.P.U. No. 390 as in effect from time to time.
Transmission Charge:	No Charge
Transition Charge:	No Charge

Determination of Billing Demand:

The Company will establish the kilovolt-amperes demand to be used for billing Standby Service at the level of the distribution capacity reserved for the Customer stated in kilovolt-amperes. This demand ("Contract Demand") shall be equal to the generating capability or the expected output of the Customer's Generation Unit(s), but shall not exceed the Customer's maximum internal load. If the Customer's actual generation exceeds its contract demand in any month, a new contract demand will be established based upon the maximum fifteen-minute output of the Customer's Generation Unit(s) occurring in such month as measured in kilovolt-amperes.

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GENERAL SERVICE

RATE SB-G2

RATE PER MONTH (continued)

The Company will reduce the Customer's otherwise applicable contract demand to a level equal to the lower of the following:

- a. The maximum output of the Customer's generation in the current billing month and the prior eleven billing months; or
- b. The mutually agreed-upon normal operating capacity of a combination of generating units for a Customer having multiple independently operated units assuming that one or more of such units is normally held in reserve to backup the operation of units that become unavailable.

If for any reason the Company is unable to meter the Customer's Generation Units, the Company shall establish the Contract Demand as the estimate of the maximum capability of the Generation Unit(s). If the customer installs new generation capacity to replace existing capacity, the contract demand will be reset equal to the capacity of the new generation upon notification by the Customer that the replaced capacity is no longer in service.

Supplemental Delivery Service:

Customer Charge:	No Charge
Distribution Charge:	As per M.D.P.U. No. 390 as in effect from time to time.
Transmission Charge:	As per Applicable Rate schedule
Transition Charges:	As per Applicable Rate Schedule

Determination of Kilowatt-hours for billing:

The kWh to be billed for Supplemental Delivery Service shall be the actual kWh delivered by the Company over its distribution system as recorded on the meters measuring the electricity taken by the Customer.

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GENERAL SERVICE

RATE SB-G2

RATE PER MONTH (continued)

Determination of Billing Demand:

The Company will establish the kilovolt-amperes demand to be used for billing Supplemental Delivery Service as the greatest of the following as recorded on the meters measuring electricity taken by the Customer :

- a) The maximum fifteen-minute demand occurring during the Peak Load Period in the billing month as measured in kilovolt-amperes,
- b) 36% of the maximum fifteen-minute demand occurring in any billing period of the billing month.

The billing periods shall be as defined in the BILLING PERIODS paragraph of the otherwise applicable rate schedule.

Supplemental Delivery Service:

Adjustments:

- i) In the case of an outage or reduction in output of the customer generation below the Contract Demand, the interval demands used to determine the billing demand for the Distribution charges under this Supplemental Delivery Service will be reduced by 88.4% of the difference between the amount of the Contract Demand and the actual output of the Generation Unit(s) for the period of the reduction or outage. Such reduction will not be greater than the metered supplemental demand.
- ii) In the case of a Customer generating kilovolt-amperes, but receiving reactive power from the Company for their reactive load requirements that otherwise should be supplied by such generation, the Customer's kilovolt-ampere demand for billing will be adjusted to properly account for the actual output of the generator.
- iii) For the purposes of the adjustments referred to above, if for any reason the Company is unable to meter the Customer's generation Unit(s), the Company may estimate any adjustments reasonably required. In such cases, the Customer at the Company's request shall provide reasonable reliable documentation of the operation of the Generation Unit(s) during the reduction or outage periods.

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GENERAL SERVICE

RATE SB-G2

RATE PER MONTH (continued)

Supplier Services: (Optional)

Determination of Kilowatt-hours for billing:

The kWh to be billed for Supplier Service shall be the actual kWh delivered by the Company over its distribution system as recorded on the meters measuring the electricity taken by the Customer.

Default/Basic Service:

As in effect per Tariff

MINIMUM CHARGE

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for Supplemental Delivery service shall be subject to the following:

Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause
Pension Adjustment

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

Issued by: Thomas J. May
President

Filed:
Effective:

March 27, 2013
April 1, 2013

GENERAL SERVICE

RATE SB-G2

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Customers served under this rate must provide the Company with 36 months prior written notice of a request to transfer to non-firm standby service available from the Company.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use additional non-emergency generator capacity greater than that in place on the Customer's location at the initiation of service under this rate.

NON-FIRM SERVICE

The Company may provide non-firm standby service upon request by the Customer under terms of a separate contract. The contract will set forth the precise terms of interruption on a case-by-case basis taking into account the precise operational configuration of the Customer and the distribution feeder servicing the Customer. Generally, the Company will provide non-firm standby distribution service at the request of the Customer to the extent that local distribution capacity is available to serve the Customer when its generation facilities are not available. Should local distribution capacity become unavailable to serve the Customer's standby load, the Company will require the Customer to interrupt its standby load.

Under such contract for non-firm service, the Company would bill the Customer the monthly standby customer charge monthly and the demand and energy charges under the otherwise applicable rate schedule on an "as-used" basis for any distribution service actually taken.

CUSTOMER-NOMINATED CONTRACT DEMAND

A Customer subject to this tariff may request a special contract in lieu of the tariff if the Customer wishes to set a Contract Demand different from that which would be established under this tariff. The Company shall enter into negotiations for such a special contract in good faith and promptly respond to such requests. Terms for such a contract may include the total maximum demand of the Customer (both standby and supplemental); provided, however, the elected contract demand may not be less than the metered demand. Further, the contract may include an adjusted demand rate to reflect leveled demand month to month with no deviation from contract demand, financial penalties for exceedances of the contract demand and other terms relevant to the unique circumstances of the Customer's operations and configuration on the distribution system. Such special contracts shall be filed for review and approval to the Department under G.L. c. 164, § 94. In the event the Customer and the Company are unable to reach agreement on such terms, the Customer may file a Petition with the Department pursuant to G.L. c. 164, § 92.

Issued by: Thomas J. May
President

Filed: March 27, 2013
Effective: April 1, 2013

OUTDOOR LIGHTING

RATE S-1

AVAILABILITY

Upon written application and the execution of an Outdoor Lighting Service Agreement, outdoor lighting services are available under this rate schedule to any Customer for approximately 4,000 hours of operation per year. Street Lighting Service is available hereunder for the lighting of streets, highways and other roadways which have been accepted as public ways by a city, town or other duly authorized public authority. Area Lighting and Floodlighting Services are available hereunder for other outdoor lighting applications. Service under this rate is subject to the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

STREET LIGHTING SERVICE

Delivery Services:

- A. Basic Annual Charges apply to overhead connected lighting units on poles carrying other electric power circuits.

	<u>Basic Annual Charges</u>	
	<u>Nominal Rating</u>	<u>Luminaire</u>
	<u>Lumens</u> <u>Watts</u>	<u>Charge</u>
Mercury Vapor	4,200 100	\$75.87
	8,600 175	86.34
	12,100 250	101.25
	22,500 400	126.79
	63,000 1,000	240.10
High Pressure Sodium	4,000 50	61.31
	5,800 70	64.95
	9,500 100	69.84
	16,000 150	77.42
	27,500 250	99.99
	50,000 400	126.96
High Pressure Sodium Cutoffs	4,000 50	61.79
	5,800 70	69.87
	9,500 100	69.84
	16,000 150	77.42
	27,500 250	99.99
	50,000 400	126.96

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

OUTDOOR LIGHTING

RATE S-1

STREET LIGHTING SERVICE (continued)

Delivery Services: (continued)

A. Basic Annual Charges (continued)

	<u>Nominal Rating</u>		<u>Basic Annual Charges</u>	
	<u>Lumens</u>	<u>Watts</u>	<u>Luminaire Charge</u>	<u>Transmission Charge</u>
Open Incandescent	1,000	-	\$71.14	\$7.69
	2,500	-	84.92	14.79
Enclosed Incandescent	6,000	-	120.03	32.81
	10,000	-	143.85	45.41

B. Special Provisions

1. The following additional charges shall be added to the above Basic Annual Charge for existing units utilized only for street lighting purposes:

- a. Where a street lighting fixture is installed on a metal pole with an overhead service connection and the Company installs, owns and maintains the metal pole assembly:

Installed prior to January 31, 1989	\$ 40.56 per year
Installed on or after January 31, 1989	\$155.04 per year

- b. Where a street lighting fixture is installed on a metal pole with an underground service connection and the Company installs, owns and maintains the metal pole assembly, underground cable, conduit, manholes, and sub-base:

Installed prior to January 31, 1989	\$ 67.56 per year
Installed on or after January 31, 1989	\$257.04 per year

- c. Where a street lighting fixture is installed on a metal pole with an underground service connection and the Company installs, owns and maintains the metal pole assembly and underground cable, and the Customer furnishes, installs, owns and maintains the conduit, manholes and sub-base, a charge of \$126.96 per year shall apply to each such unit.

Issued by: **Craig A. Hallstrom**
President

Filed: **October 31, 2016**
Effective: **January 1, 2017**

OUTDOOR LIGHTING

RATE S-1

B. Special Provisions (continued)

2. URD Post-Top Lighting Service:

Colonial style mercury vapor post-top lighting service shall be provided only at existing locations served as of August 1, 1979 in qualifying Underground Residential Developments as follows:

	<u>Nominal Rating</u>		<u>Distance from</u>	<u>Basic Annual Charge</u>	
	<u>Lumens</u>	<u>Watts</u>		<u>Luminaire Charge</u>	<u>Transmission Charge</u>
(i)	4,200	100	5 feet or less	\$128.76	\$8.86
(i)	4,200	100	5 to 100 feet	135.72	8.86
(ii)	4,200	100	5 feet or less	74.76	8.86
(ii)	4,200	100	5 to 100 feet	81.72	8.86

Annual Charge (i) above will apply when the Company furnishes, installs, owns and maintains the post-top lighting fixtures, poles and associated equipment.

Annual Charge (ii) above will apply when the Customer furnishes and installs at his own expense the post-top lighting fixtures, poles and associated equipment, and the Company owns and maintains said facilities.

3. An annual charge (iii) below shall be applicable to 70 watt sodium vapor post-top lighting units converted from existing incandescent units supplied from underground circuits and located in the City of New Bedford and the Town of Marion. This provision is only applicable to Customers who have executed an agreement with the Company to convert the incandescent fixtures to sodium vapor on or before September 1, 1988. After such date the Company may require an additional payment to cover any excess costs of converting such facilities. Replacement or relocation of existing fixtures in these municipalities will be at the Customer's expense.

			<u>Basic Annual Charge</u>	
			<u>Luminaire Charge</u>	<u>Transmission Charge</u>
(iii)	Sodium Post Top	70W	\$76.83	\$6.30

Issued by: Craig A. Hallstrom
President

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OUTDOOR LIGHTING

RATE S-1

STREET LIGHTING SERVICE (continued)

Delivery Services: (continued)

B. Special Provisions (continued)

4. URD Street Lighting Service:

Where a sodium street lighting fixture is installed on a pole with an underground service connection and the Company, at the request of a municipality only, installs or replaces, owns and maintains a portion or all of the facilities required for service, the following charges shall apply to each installation as appropriate.

a. Fiberglass Poles with Shoebox Sodium Fixtures:

	<u>Nominal Rating</u>		<u>Basic Annual Charge</u>	
	<u>Lumens</u>	<u>Watts</u>	<u>Luminaire Charge</u>	<u>Transmission Charge</u>
(i)	5,800	70	\$201.63	\$6.30
(i)	16,000	150	216.26	12.89
(i)	27,500	250	237.75	22.34
(ii)	5,800	70	\$114.57	
(ii)	16,000	150	115.80	
(ii)	27,500	250	117.58	
(iii)	5,800	70	\$303.63	\$6.30
(iii)	16,000	150	318.26	12.89
(iii)	27,500	250	339.75	22.34

Annual charge (i) above will apply to above ground facilities consisting of the fiberglass pole and the shoebox sodium fixture.

Annual charge (ii) above will apply to below ground facilities consisting of the underground service connection.

Annual charge (iii) above will apply to the complete installation of the above and below ground facilities.

OUTDOOR LIGHTING

RATE S-1

STREET LIGHTING SERVICE (continued)

Delivery Services: (continued)

B. Special Provisions (continued)

4. URD Street Lighting Service (continued)

b. Wood Poles:

<u>Annual Charge</u>		
<u>(i)</u>	<u>(ii)</u>	<u>(iii)</u>
\$73.44	\$102.12	\$175.56

Annual charge (i) above will apply to above ground facilities consisting of the wood pole.

Annual charge (ii) above will apply to below ground facilities consisting of the underground service connection.

Annual charge (iii) above will apply to the complete installation of the above and below ground facilities.

C. Transition Charge: 0.610 cents per kilowatt-hour

Supplier Services: (Optional)

Default/Basic Service: As in effect per Tariff

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
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OUTDOOR LIGHTING

RATE S-1

AREA LIGHTING AND FLOODLIGHTING SERVICE

Delivery Services:

A. Area Lighting

	<u>Nominal Rating</u>		<u>Basic Annual Charge</u>	
	<u>Lumens</u>	<u>Watts</u>	<u>Luminaire Charge</u>	<u>Transmission Charge</u>
Mercury Vapor	4,200	100	\$75.87	\$9.59
	8,600	175	86.34	15.82
	12,100	250	101.25	22.05
	22,500	400	126.79	34.72
	63,000	1,000	240.10	83.13
Sodium Vapor	4,000	50	61.31	4.39
	5,800	70	64.95	6.30
	9,500	100	69.84	8.86
	16,000	150	77.42	12.89
	27,500	250	99.99	22.34
	50,000	400	126.96	35.52
Sodium Vapor Cut-offs	4,000	50	61.79	4.39
	5,800	70	69.87	6.30
	9,500	100	69.84	8.86
	16,000	150	77.42	12.89
	27,500	250	99.99	22.34
	50,000	400	126.96	35.52
Metal Halide	3,000	70	124.43	5.05
	6,200	100	158.48	7.25

B. Floodlighting

	<u>Nominal Rating</u>		<u>Basic Annual Charge</u>	
	<u>Lumens</u>	<u>Watts</u>	<u>Luminaire Charge</u>	<u>Transmission Charge</u>
Sodium Vapor	16,000	150	\$92.40	\$13.84
	27,500	250	114.81	22.63
	50,000	400	137.07	33.98

OUTDOOR LIGHTING

RATE S-1

AREA LIGHTING AND FLOODLIGHTING SERVICE (continued)

B. Floodlighting (continued)

	<u>Nominal Rating</u>		<u>Basic Annual Charge</u>	
	<u>Lumens</u>	<u>Watts</u>	<u>Luminaire Charge</u>	<u>Transmission Charge</u>
Metal Halide	36,000	400	\$136.06	\$33.18
	14,100	250	163.73	18.24
	19,700	320	174.10	23.51

C. Pole Charge for Area Lighting or Floodlighting

- a. Basic annual charges for separate wood poles used to support only lighting units are set forth below:

	<u>Basic Annual Charges</u>		
	<u>Wood Poles</u>		
	<u>30ft</u>	<u>35ft</u>	<u>40ft</u>
Poles installed before January 1, 1996	\$44.88	\$44.88	\$44.88
Poles installed after January 1, 1996	\$82.68	\$85.92	\$92.88

- b. The basic annual charge for providing a section of secondary wire not to exceed 150 feet for connecting lighting units to a wood pole for both Company and Customer owned and installed poles is \$48.60.

D. Transition Charge: 0.610 cents per kilowatt-hour

Supplier Services: (Optional)

Default/Basic Service: As in effect per Tariff

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
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OUTDOOR LIGHTING

RATE S-1

RATE ADJUSTMENTS

The charges for the delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

GENERAL CONDITIONS

- A. Service under this rate is contingent upon Company-ownership and maintenance of outdoor lighting facilities. The Company shall specify standard outdoor lighting equipment to be utilized for providing service hereunder.
- B. All outdoor lighting installations under this rate shall be subject to the Company's approval in all respects, including the size, location, spacing and type of luminaire to be provided. The Company may refuse service hereunder for any installation which does not conform to good lighting practices in the sole opinion of the Company. By its approval or acceptance of any outdoor lighting installation, the Company does not give any warranty, expressed or implied, as to the adequacy, safety or other characteristics of said installation.
- C. The Company may require that Customers who terminate service or request temporary service, or the removal of outdoor lighting units without replacement or changes in the sizes, types or locations of outdoor lighting units pay to the Company the undepreciated costs less salvage value, if any, of the equipment which is taken out of service, removed without replacement, relocated or substantially altered by the Company. However, all incandescent lighting units shall be exempt from this provision.
- D. The total number of new installations, replacements or relocations of street lighting units in any annual period may be limited by the Company to not more than 10% of the total number of units billed to the Customer at the beginning of such annual period.
- E. The Company will maintain all wires, lamps and other equipment owned by it. The Customer will notify the Company of any failure of lights to operate properly and the Company will complete the necessary repair or replacement within 3 regular working days, with no reduction in charges for such inoperative periods. Lamp replacement and maintenance shall be performed by the Company during normal working hours.

Issued by: Craig A. Hallstrom
President

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OUTDOOR LIGHTING

RATE S-1

GENERAL CONDITIONS (continued)

- F. Outdoor lighting units furnished under this rate schedule shall be subject to all applicable charges hereunder, except that, in the event any street lighting unit is not lighted for a period exceeding 3 nights duration for any reason whatsoever, such unit shall not be subject to the rates herein for the period during which it is unlighted, as determined by the Company
- G. Where the costs of underground connected street lighting facilities provided at the request of a Customer pursuant to this rate schedule exceed the costs of such facilities which are supported by the applicable annual charges included in this rate schedule, the Customer shall pay to the Company the excess costs of such facilities.
- H. Area lighting and floodlighting fixtures will be installed on standard poles owned either by the Company or the Customer located not more than one distribution span length from the nearest pole on the public way. Poles shall be accessible to trucks and other equipment of the Company at all times. Service may be furnished at other locations subject to appropriate additional charges, at the option of the Company.
- I. Where temporary service is desired, the Customer shall reimburse the Company for its costs of installing and removing outdoor lighting facilities.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Annual charges will be prorated monthly. Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 months and shall continue thereafter until canceled on 30 days' written notice except that temporary service may be canceled at any time upon 10 days' written notice.

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

STREET LIGHTING - CUSTOMER OWNED

RATE S-2

AVAILABILITY

Upon written application and the execution of a Customer Owned Street Lighting Agreement with the Company and pole attachment License Agreement with the Company and any joint owner(s) of poles, Streetlighting Service is available under this rate schedule for streetlighting installations owned by any city, town or other public authority. Streetlighting Service is provided hereunder for approximately 4,000 hours of operation per year for the lighting of streets, highways and other roadways which have been deemed as public ways by the municipality. Service under this rate is further subject to the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time. Maintenance service provided by the Company pursuant to this rate shall be available only to Customers taking maintenance service under this rate as of April 1, 2003, or Customers that have requested maintenance service in writing from the Company prior to April 1, 2003.

STREET LIGHTING SERVICE

Delivery Services:

- A. Basic annual charges for overhead connected lighting units on poles carrying other electric power circuits:

1. Standard Fixtures

	<u>Nominal Rating</u>		<u>Basic Annual Charges</u>	
	<u>Lumens</u>	<u>Watts</u>	<u>Luminaire Charge</u>	<u>Transmission Charge</u>
Mercury Vapor	4,200	100	\$27.21	\$9.59
	8,600	175	39.02	15.82
	12,100	250	50.84	22.05
	22,500	400	74.89	34.72
	63,000	1,000	166.77	83.13
High Pressure Sodium	4,000	50	17.34	4.39
	5,800	70	20.95	6.30
	9,500	100	25.82	8.86
	16,000	150	33.46	12.89
	27,500	250	51.40	22.34
	50,000	400	76.42	35.52

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President

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STREET LIGHTING - CUSTOMER OWNED

RATE S-2

STREET LIGHTING RATE (continued)

	<u>Nominal Rating</u>		<u>Basic Annual Charges</u>	
	<u>Lumens</u>	<u>Watts</u>	<u>Luminaire Charge</u>	<u>Transmission Charge</u>
Incandescent	1,000	105	\$23.60	\$7.69
	2,500	202	37.08	14.79
	6,000	448	71.27	32.81
	10,000	620	95.18	45.41

2. For other streetlighting fixtures approved by the Company the following rates shall apply:

Customer Charge: \$9.00 per fixture per year

Distribution Charge: 3.475 cents per kilowatt-hour

Transmission Charge: 1.831 cents per kilowatt-hour

The Energy Charges per month shall be based on the monthly burning hour schedule and the consumption rating for the individual sizes and types of lighting units as determined by the Company.

Other Charges:

Additional charges shall be added to the charges in section A.1. and A.2. above where overhead and underground connected poles are used only for street lighting purposes. Such charges shall be equal to the charges for this service as set forth in the Company's filed Outdoor Lighting Rate S-1 as in effect from time to time.

3. Transition Charge: 0.610 cents per kilowatt-hour

Supplier Services: (Optional)

Default/Basic Service: As in effect per Tariff

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President

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STREET LIGHTING - CUSTOMER OWNED

RATE S-2

STREET LIGHTING SERVICE (continued)

B. In addition to the charges in section A above, the following rates shall apply for services rendered by the Company at the Customer's request.

1. Installation or Removal Charge

\$97.80 per fixture each time a fixture is installed or removed.

2. Relocation Charge

\$195.46 per fixture each time a fixture is relocated.

3. Transfer Charge

\$40.56 per fixture each time a fixture is transferred to a new pole because of the replacement of an existing pole due to damage or accident.

4. Maintenance Charge

The following rates shall apply for maintenance service provided by the Company for Customers who have elected to receive such service in accordance with the Customer Owned Street Lighting Agreement. Such maintenance service shall be available only for lighting units listed under section A.1. of this rate schedule.

	<u>Annual Charge</u>
Mercury Vapor (all sizes)	\$ 16.79
High Pressure Sodium Vapor (all sizes)	\$ 13.56
Incandescent (all sizes)	\$ 111.22

STREET LIGHTING - CUSTOMER OWNED

RATE S-2

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

GENERAL CONDITIONS

- A. The Customer agrees to pay when due all charges and fees which the Company may, from time to time, be entitled to pursuant to the provisions of the pole attachment License Agreement and the Street Lighting Agreement .
- B. The Company will be solely responsible for the installation, removal, relocation and transfer of all Customer owned streetlighting fixtures. The Customer shall make any request to the Company for the installation, removal, and relocation of streetlighting fixtures in writing on an approved form for acceptance by the Company. By its approval or acceptance of any streetlighting installation, the Company does not give any warranty, expressed or implied, as to the adequacy, safety or other characteristics of said installation.
- C. All streetlighting facilities provided by the Customer for installation on the Company's system shall be free from all defects and shall in no way jeopardize the Company's electric distribution system. The Company may refuse to allow the placement of any streetlighting facilities which, in the Company's sole reasonable opinion, are not so free from defects or that might so jeopardize said system.
- D. The total number of new installations, replacements or relocations of streetlighting units in any annual period may be limited by the Company to not more than 10% of the total number of units billed to the Customer at the beginning of such annual period.
- E. Where the Customer has elected prior to April 1, 2003 to receive maintenance service provided by the Company, the Company will maintain all wires, lamps, fixtures and other equipment. The Customer will notify the Company of any failure of lights to operate properly and the Company will complete the necessary repair or replacement within 3 regular working days, with no reduction in charges for such inoperative periods.

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President

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STREET LIGHTING - CUSTOMER OWNED

RATE S-2

GENERAL CONDITIONS (continued)

Lamp replacement and maintenance shall be performed by the Company during normal working hours.

- F. Where the Customer has elected prior to April 1, 2003 to receive maintenance service provided by the Company, and where any street lighting unit is not lighted for a period exceeding 3 nights duration, such unit shall not be subject to the rates herein for the period during which it is unlighted, as determined by the Company.**
- G. Where the Customer has elected to provide its own maintenance of streetlighting facilities, such maintenance is expressly limited to the replacement of the lamp, photo-cell control, and starter aid, and to the cleaning of the reflector and refractor, and other minor incidental work specifically limited to the lighting fixture itself. All allowed activities shall be performed using bucket trucks, without climbing on poles and at a working height not to exceed the height of the applicable streetlighting facility.**
- H. The Customer shall be responsible for specifying the type and size (wattage/lumen rating) of lighting fixtures served under Section B of the rate schedule.**

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Annual Charges will be prorated monthly. Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 months and shall continue thereafter until cancelled on 30 days' written notice except that temporary service may be cancelled at any time upon 10 days' written notice.

**Issued by: Craig A. Hallstrom
President**

**Filed: October 31, 2016
Effective: January 1, 2017**

RESIDENTIAL

RATE R-1

AVAILABILITY

This rate is available for all domestic uses in a single private dwelling, in an individual apartment or in a residential condominium. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Telecommunications and Energy. Service under this rate shall be Annual or Seasonal as hereinafter defined and is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single-phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH (ANNUAL)

Annual Service:

Annual service is defined as service where the kilowatt-hours used in the billing months ending between June 1st and September 30th are less than the kilowatt-hours used by the same Customer during the other eight billing months of the calendar year.

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 390 as in effect from time to time
Distribution:	As per M.D.T.E. No. 390 as in effect from time to time
Transition:	As per M.D.T.E. No. 390 as in effect from time to time
Transmission:	As per M.D.T.E. No. 390 as in effect from time to time

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

RESIDENTIAL

RATE R-1

RATE PER MONTH (ANNUAL) (continued)

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE PER MONTH (SEASONAL)

Seasonal Service:

Seasonal service is defined as service where the kilowatt-hours used in the billing months ending between June 1st and September 30th are more than the kilowatt-hours used by the same Customer during the other eight billing months of the calendar year.

Delivery Services:

Customer:	As per M.D.T.E. No. 390 as in effect from time to time
Distribution:	As per M.D.T.E. No. 390 as in effect from time to time
Transition:	As per M.D.T.E. No. 390 as in effect from time to time
Transmission:	As per M.D.T.E. No. 390 as in effect from time to time

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Minimum Charge:

The minimum charge per month shall be the Customer Charge.

A Customer requesting a reconnection of service at a location where service to such Customer was terminated at the Customer's request during the prior 12 months shall pay a minimum charge for the first billing month after reconnection equal to the charges for regular service described above plus: (1) the sum of the monthly Customer charges for each month during which service was not taken, and (2) a reconnection charge of \$50.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

RESIDENTIAL

RATE R-1

RATE PER MONTH (SEASONAL OPTIONAL)

Customers taking Seasonal Service under this rate schedule and who guarantee to pay minimum charges of \$10.93 per month in each month of the year may elect to be billed in accordance with the Annual Rate hereof.

A Customer requesting a reconnection of service at a location where service to such Customer was terminated at the Customer's request during the prior twelve months shall pay a minimum charge for the first billing month after reconnection equal to the charges for regular service described above plus: (1) the sum of the \$10.93 for each month during which service was not taken, and (2) a reconnection charge of \$50.00.

RATE ADJUSTMENTS

The charges for delivery service provided above under Annual, Seasonal and Seasonal Optional, shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' notice by the Customer.

Issued by: Thomas J. May
President

Filed: April 14, 2006
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RESIDENTIAL SPACE HEATING

RATE R-3

AVAILABILITY

This rate is available for all domestic uses in a single private dwelling, in an individual apartment or in a residential condominium where the principal means of heating the premises is provided by permanently installed electric space heating equipment. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Telecommunications and Energy. Service under this rate is subject to the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single-phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 390 as in effect from time to time
Distribution:	As per M.D.T.E. No. 390 as in effect from time to time
Transition:	As per M.D.T.E. No. 390 as in effect from time to time
Transmission:	As per M.D.T.E. No. 390 as in effect from time to time

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Minimum Charge:

The minimum charge per month shall be the Customer Charge.

**Issued by: Thomas J. May
President**

**Filed: April 14, 2006
Effective: May 1, 2006**

RESIDENTIAL SPACE HEATING

RATE R-3

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

The initial term of service shall be one year and shall continue thereafter until terminated on 3 business days' notice by the Customer.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

CONTROLLED WATER HEATING

**RATE R-5
(Closed)**

AVAILABILITY

This rate is available for separately metered, controlled water heating service where the Customer has provided a permanently installed storage-type water heater of a size adequate to supply the Customer's hot water requirements. The availability of this rate is restricted to locations where the Company was providing controlled water heating service on July 1, 1991 or to Customers who apply for controlled water heating service prior to October 1, 1991. The Company may refuse service hereunder where the size and type of the water heating equipment does not comply with the Company's standard specifications. This rate is not available for space heating purposes. Service under this rate is subject to the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

Sixteen to eighteen hours daily, as determined by the Company, supplying the entire water heater or the lower heating element only. Alternating current, 60 hertz, approximately 120/240 or 120/208 volts, single-phase. Voltage as available and at the option of the Company.

RATE PER MONTH

Delivery Services:

Distribution:	As per M.D.T.E. No. 390 as in effect from time to time.
Transition:	As per M.D.T.E. No. 390 as in effect from time to time.
Transmission:	As per M.D.T.E. No. 390 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Minimum Charge:

The minimum charge per month shall be \$1.69, except that for Customers taking Seasonal Service as defined in Rate R-1, the minimum charge per month shall be \$5.12 for the billing months of June, July, August and September and \$1.69 in any other month during which electricity is used.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

CONTROLLED WATER HEATING

RATE R-5
(Closed)

RATE ADJUSTMENTS

The charges for delivery service provided above, under Annual and Seasonal, shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of bill.

TERM

The initial term of service shall be one year and thereafter until terminated on 3 business days' notice by the Customer.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL RESIDENTIAL TIME-OF-USE

RATE R-6

AVAILABILITY

Upon written application, this rate is available for all domestic uses to Customers who take all of their electric service requirements hereunder in a single private dwelling, in an individual apartment or in a residential condominium. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Telecommunications and Energy. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

Delivery Services:

Customer Charge: As per M.D.T.E. No. 390 as in effect from time to time.

Distribution:

Peak Load Period As per M.D.T.E. No. 390 as in effect from time to time.

Low Load Period As per M.D.T.E. No. 390 as in effect from time to time.

Transition:

Peak Load Period As per M.D.T.E. No. 390 as in effect from time to time.

Low Load Period As per M.D.T.E. No. 390 as in effect from time to time.

Transmission:

All periods As per M.D.T.E. No. 390 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service: As in effect per Tariff

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL RESIDENTIAL TIME-OF-USE

RATE R-6

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

A Customer requesting a reconnection of service at a location where service to such Customer was terminated at the Customer's request during the prior 12 months shall pay a minimum charge for the first billing month after reconnection equal to the charges for regular service described above plus: (1) the sum of the monthly Customer charges for each month during which service was not taken, and (2) a reconnection charge of \$50.

RATE ADJUSTMENTS

The charges for delivery service provided shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

BILLING PERIODS

Peak Load Period:

During that portion of the year when eastern daylight savings time is in effect, the period beginning at 9:00 a.m. and ending at 6:00 p.m. on all weekdays, Monday through Friday.

During that portion of the year when eastern standard time is in effect, the period beginning at 4:00 p.m. and ending at 9:00 p.m. on all weekdays, Monday through Friday.

Low Load Period:

All hours not included in the Peak Load Period.

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President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL RESIDENTIAL TIME-OF-USE

RATE R-6

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

The initial term of service shall be one year and thereafter until terminated on 30 days' notice by the Customer.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL

RATE G-1

AVAILABILITY

This rate is available for all non-residential uses of electricity to all Customers except those customers whose load for billing purposes either exceeds or is estimated to exceed 100 kilowatts in each of 12 consecutive billing months. Service under this rate shall be Annual or Seasonal as hereinafter defined and is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltage under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or 4-wire, three-phase at approximately 120/208 or 277/480 volts.

RATE PER MONTH (ANNUAL)

Annual Service:

Annual service is defined as service where the kilowatt-hours used in the four billing months ending between June 1st and September 30th are less than the kilowatt-hours used by the same Customer during the other eight billing months in the calendar year.

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 390 as in effect from time to time.
Distribution (Demand):	
First 10 kilowatts or less	As per M.D.T.E. No. 390 as in effect from time to time.
Over 10 kilowatts	As per M.D.T.E. No. 390 as in effect from time to time.
Distribution (Energy):	
First 2,300 kilowatt-hours	As per M.D.T.E. No. 390 as in effect from time to time.
Over 2,300 kilowatt-hours	As per M.D.T.E. No. 390 as in effect from time to time.
Transition (Energy):	As per M.D.T.E. No. 390 as in effect from time to time.
Transmission (Energy):	As per M.D.T.E. No. 390 as in effect from time to time.

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President

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GENERAL

RATE G-1

RATE PER MONTH (ANNUAL) (continued)

Supplier Services: (Optional)

Default/Basic Service: As in effect per Tariff

Minimum Charge :

The minimum charge per month shall be the Customer Charge.

RATE PER MONTH (SEASONAL)

Seasonal Service:

Seasonal service is defined as service where the kilowatt-hours used in the four billing months ending between June 1st and September 30th are more than the kilowatt-hours used by the same Customer during the other eight billing months in the calendar year.

Delivery Services:

Customer: As per M.D.T.E. No. 390 as in effect from time to time.

Distribution (Demand):

First 10 kilowatts or less As per M.D.T.E. No. 390 as in effect from time to time.

Over 10 kilowatts As per M.D.T.E. No. 390 as in effect from time to time.

Distribution (Energy):

First 1,800 kilowatt-hours As per M.D.T.E. No. 390 as in effect from time to time.

Over 1,800 kilowatt-hours As per M.D.T.E. No. 390 as in effect from time to time.

Transition (Energy):

As per M.D.T.E. No. 390 as in effect from time to time.

Transmission (Energy):

As per M.D.T.E. No. 390 as in effect from time to time.

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President

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GENERAL

RATE G-1

RATE PER MONTH (SEASONAL) (continued)

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge :

The minimum charge per month shall be the Customer Charge.

A Customer requesting a reconnection of service at a location where service to such Customer was terminated at the Customer's request during the prior 12 months shall pay a minimum charge for the first billing month after reconnection equal to the charges for regular service described above plus: (1) the sum of the monthly Customer charges for each month during which service was not taken, and (2) a reconnection charge of \$50.

RATE PER MONTH (SEASONAL OPTIONAL)

Customers who qualify for Seasonal Service under this rate schedule and who guarantee to pay demand charges in each month of the year based on the greater of: (a) the Customer's load demand determined during the billing month or (b) fifty (50) kilowatts may elect to be billed in accordance with the Annual Rate hereof. Agreement for such service may be terminated only in the month of May of each year.

RATE ADJUSTMENTS

The charges for delivery service provided above, under Annual and Seasonal, shall be subject to the following:

**Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause**

**Issued by: Thomas J. May
President**

**Filed: April 14, 2006
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GENERAL

RATE G-1

PRIMARY SERVICE

When a Customer takes service at the Company's available primary voltages (13,200 volts or 25,000 volts) and furnishes and maintains the necessary transforming, switching and protective equipment, a discount of 3% will apply to the delivery rates specified above.

When the Company meters electricity at primary voltage to a Customer taking primary voltage service, a discount of 2% will apply to the bill amount determined under all of the foregoing provisions of this rate schedule.

DETERMINATION OF DEMAND

For billing purposes, the Customer's load in demand units ("demand") shall be the greatest rate of taking service for any 15-minute interval during the billing month as measured in kilowatts by a suitable meter or as otherwise determined by the Company. The demand shall be determined to the nearest whole kilowatt.

The demand shall be measured whenever the Customer's load is known or estimated to be 10 kilowatts or more as determined by the Company. However, any Customer's load may be measured for determining demand at the Company's option.

For Customers taking service at primary voltage, the demand shall be a minimum of 50 kilowatts.

SPECIAL EQUIPMENT

Where a Customer has connected to the Company's service welding apparatus, high frequency devices or other equipment of a nature to create high momentary loads and where the operation of such equipment is, in the Company's opinion, detrimental to the Company's service, a charge at the rate of \$1.75 per month per kilovolt-ampere or fraction thereof of installed capacity of such equipment will apply and will be added to the monthly bill.

The installed capacities of such equipment will be determined from manufacturer's nameplate ratings or by measurement, at the option of the Company. Welding apparatus supplied through motor generators will not be considered in the application of this provision.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL

RATE G-1

SPECIAL PROVISIONS

- A. When requested by the Company, the Customer agrees to furnish free of charge adequate accommodations upon its property for the installation of transformers and other apparatus necessary for the Company to furnish service, and to permit the construction of necessary transmission lines upon its property either overhead or underground as mutually agreed upon.
- B. Should a Customer elect to discontinue taking service under the terms of this rate in order to take advantage of other available rates, such Customer may not resume taking service under the terms of this rate for a period of 12 months after discontinuing taking service hereunder.
- C. The Company will provide service at approximately 575 volts to service locations existing prior to January 31, 1989. The Company reserves the right to refuse additional or increased loads at 575 volts.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of May 1, 1995.

Issued by: Thomas J. May
President

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MEDIUM GENERAL TIME-OF-USE

RATE G-2

AVAILABILITY

This rate is available for all uses of electricity to Customers who establish demands in excess of 100 kilowatts but not greater than 500 kilowatts for at least 12 consecutive months. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltage under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or 4-wire, three-phase at approximately 120/208 or 277/480 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 390 as in effect from time to time.
Distribution (Demand):	As per M.D.T.E. No. 390 as in effect from time to time.
Distribution (Energy):	
Peak Load Period	As per M.D.T.E. No. 390 as in effect from time to time.
Low Load Period A	As per M.D.T.E. No. 390 as in effect from time to time.
Low Load Period B	As per M.D.T.E. No. 390 as in effect from time to time.
Transition (Energy):	As per M.D.T.E. No. 390 as in effect from time to time.
Transmission (Demand):	As per M.D.T.E. No. 390 as in effect from time to time.
Transmission (Energy):	As per M.D.T.E. No. 390 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Issued by: Thomas J. May
President

Filed: April 14, 2006
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MEDIUM GENERAL TIME-OF-USE

RATE G-2

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

PRIMARY SERVICE

When a Customer takes service at the Company's available primary voltages (13,200 volts or 25,000 volts) and furnishes and maintains the necessary transforming, switching and protective equipment, a discount of 3% will apply to the delivery rates specified above.

When the Company meters electricity at primary voltage to a Customer taking primary voltage service, a discount of 2% will apply to the bill amount determined under all of the foregoing provisions of this rate schedule.

DETERMINATION OF BILLING DEMAND

The demand for billing purposes shall be the highest 15-minute demand in kilovolt-amperes established during the Peak Load Period of the billing month as measured on a suitable meter or as determined by any other accepted method, at the option of the Company, but shall not be less than 36% of the maximum 15-minute demand in kilovolt-amperes established during any billing period of the billing month.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

MEDIUM GENERAL TIME-OF-USE

RATE G-2

BILLING PERIODS

Peak Load Period:

During that portion of the year when eastern daylight savings time is in effect, the period beginning at 9:00 a.m. and ending at 6:00 p.m. on all weekdays, Monday through Friday.

During that portion of the year when eastern standard time is in effect, the period beginning at 4:00 p.m. and ending at 9:00 p.m. on all weekdays, Monday through Friday.

Low Load Period:

All hours not included in the Peak Load Period. The Low Load Period shall be further divided into 2 separate time periods as follows:

Low Load Period A:

All hours not included in the Peak Load Period or Low Load Period B.

Low Load Period B:

During both eastern daylight savings time and eastern standard time, the period beginning at 10:00 p.m. and ending at 7:00 a.m. on all weekdays, Monday through Friday, and all hours on Saturday and Sunday.

SPECIAL EQUIPMENT

Where Customers have connected to the Company's service welding apparatus, high frequency devices or other equipment of a nature to create high momentary loads and where the operation of such equipment is, in the Company's opinion, detrimental to the Company's service, a charge at the rate of \$1.84 per month per kilovolt-ampere or fraction thereof of installed capacity of such equipment will apply and will be added to the monthly bill. The installed capacities of such equipment will be determined from manufacturer's nameplate ratings or by measurement, at the option of the Company. Welding apparatus supplied through motor generators will not be considered in the application of this provision.

Issued by: Thomas J. May
President

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MEDIUM GENERAL TIME-OF-USE

RATE G-2

SPECIAL PROVISIONS

- A. When requested by the Company, the Customer agrees to furnish free of charge adequate accommodations upon its property for the installation of transformers and other apparatus necessary for the Company to furnish service, and to permit the construction of necessary transmission lines upon its property either overhead or underground as mutually agreed upon.
- B. The Company will provide service at approximately 575 volts to service locations existing prior to January 31, 1989. The Company reserves the right to refuse additional or increased loads at 575 volts.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of May 1, 1995.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

LARGE GENERAL TIME-OF-USE

RATE G-3

AVAILABILITY

This rate is available for all uses of electricity to Customers who establish demands in excess of 500 kilowatts for at least 12 consecutive months. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltage under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or 4-wire, three-phase at approximately 120/208 or 277/480 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 390 as in effect from time to time.
Distribution (Demand):	As per M.D.T.E. No. 390 as in effect from time to time.
Distribution (Energy):	
Peak Load Period	As per M.D.T.E. No. 390 as in effect from time to time.
Low Load Period A	As per M.D.T.E. No. 390 as in effect from time to time.
Low Load Period B	As per M.D.T.E. No. 390 as in effect from time to time.
Transition (Demand):	As per M.D.T.E. No. 390 as in effect from time to time.
Transition (Energy):	
Peak Load Period	As per M.D.T.E. No. 390 as in effect from time to time.
Low Load Period A	As per M.D.T.E. No. 390 as in effect from time to time.
Low Load Period B	As per M.D.T.E. No. 390 as in effect from time to time.
Transmission (Demand):	As per M.D.T.E. No. 390 as in effect from time to time.

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President

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LARGE GENERAL TIME-OF-USE

RATE G-3

RATE PER MONTH (continued)

Supplier Services: (Optional)

Default/Basic Service: As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

PRIMARY SERVICE

When a Customer takes service at the Company's available primary voltages (13,200 volts or 25,000 volts) and furnishes and maintains the necessary transforming, switching and protective equipment, a discount of 3% will apply to the delivery rates specified above.

When the Company meters electricity at primary voltage to a Customer taking primary voltage service, a discount of 2% will apply to the bill amount determined under all of the foregoing provisions of this rate schedule.

DETERMINATION OF BILLING DEMAND

The demand for billing purposes shall be the highest 15-minute demand in kilovolt-amperes established during the Peak Load Period of the billing month as measured on a suitable meter or as determined by any other accepted method, at the option of the Company, but shall not be less than 35% of the maximum 15-minute demand in kilovolt-amperes established during any billing period of the billing month.

Issued by: Thomas J. May
President

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LARGE GENERAL TIME-OF-USE

RATE G-3

BILLING PERIODS

Peak Load Period:

During that portion of the year when eastern daylight savings time is in effect, the period beginning at 9:00 a.m. and ending at 6:00 p.m. on all weekdays, Monday through Friday.

During that portion of the year when eastern standard time is in effect, the period beginning at 4:00 p.m. and ending at 9:00 p.m. on all weekdays, Monday through Friday.

Low Load Period:

All hours not included in the Peak Load Period. The Low Load Period shall be further divided into 2 separate time periods as follows:

Low Load Period A:

All hours not included in the Peak Load Period or Low Load Period B.

Low Load Period B:

During both eastern daylight savings time and eastern standard time, the period beginning at 10:00 p.m. and ending at 7:00 a.m. on all weekdays, Monday through Friday, and all hours on Saturday and Sunday.

SPECIAL EQUIPMENT

Where Customers have connected to the Company's service welding apparatus, high frequency devices or other equipment of a nature to create high momentary loads and where the operation of such equipment is, in the Company's opinion, detrimental to the Company's service, a charge at the rate of \$1.84 per month per kilovolt-ampere or fraction thereof of installed capacity of such equipment will apply and will be added to the monthly bill. The installed capacities of such equipment will be determined from manufacturer's nameplate ratings or by measurement, at the option of the Company. Welding apparatus supplied through motor generators will not be considered in the application of this provision.

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President

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LARGE GENERAL TIME-OF-USE

RATE G-3

SPECIAL PROVISIONS

- A. When requested by the Company, the Customer agrees to furnish free of charge adequate accommodations upon its property for the installation of transformers and other apparatus necessary for the Company to furnish service, and to permit the construction of necessary transmission lines upon its property either overhead or underground as mutually agreed upon.
- B. The Company will provide service at approximately 575 volts to service locations existing prior to January 31, 1989. The Company reserves the right to refuse additional or increased loads at 575 volts.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Except for customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of May 1, 1995.

Issued by: Thomas J. May
President

Filed: April 14, 2006
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GENERAL POWER

RATE G-4
(Closed)

AVAILABILITY

This rate is available for general power purposes only at existing service locations to Customers who were taking service under this rate schedule as of February 8, 1980. This rate is not available for standby service in idle plants or buildings, or where operations have been reduced to a small part of normal capacity of the plant.

For industrial service where the connected load is 50 horsepower or more, incidental lighting will be allowed. This rate is subject to the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers alternating current, 60 hertz, approximately 120/240 or 120/208 volts, single-phase; 120/208 or 277/480 volts, 4-wire, three-phase. Voltage as available and at the option of the Company.

RATE PER MONTH

Delivery Services:

Customer:	As per M.D.T.E. No. 390 as in effect from time to time.
Distribution (Demand):	As per M.D.T.E. No. 390 as in effect from time to time.
Distribution (Energy):	As per M.D.T.E. No. 390 as in effect from time to time.
Transition (Energy):	As per M.D.T.E. No. 390 as in effect from time to time.
Transmission (Demand):	As per M.D.T.E. No. 390 as in effect from time to time.
Transmission (Energy):	As per M.D.T.E. No. 390 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service: As in effect per Tariff

Issued by: Thomas J. May
President

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GENERAL POWER

RATE G-4
(Closed)

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

DETERMINATION OF BILLING DEMAND

The demand for billing purposes shall be the highest 15-minute demand in kilowatts established during the billing month, but shall not be less than eighty percent (80%) of the highest 15-minute kilovolt-ampere demand as determined by test or any other accepted method, at the option of the Company, and in no event less than thirty (30) kilowatts.

PRIMARY SERVICE

When a Customer takes service at the Company's available primary voltage, as it may exist from time to time, and furnishes and maintains the necessary transforming, switching and protective equipment, a discount of three percent (3%) will apply to the delivery rates specified above.

When the Company meters electricity delivered to a Customer at primary voltage, a discount of two percent (2%) will apply to the bill amount determined under all of the foregoing provisions of this rate schedule.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL POWER

RATE G-4
(Closed)

SPECIAL EQUIPMENT

Where Customers have connected to the Company's service welding apparatus, high-frequency devices, or other equipment of a nature to create high momentary demands and where the operations of such equipment is, in the Company's opinion, detrimental to the Company's service, a charge at the rate of \$1.18 per month per kilovolt-ampere or fraction thereof of installed capacity of such equipment will apply and will be added to the monthly bill.

The installed capacities of such equipment will be determined from manufacturer's nameplate ratings or by measurement, at the option of the Company. Welding apparatus supplied through motor generators will not be considered in the application of this provision.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of bill.

TERM

Until terminated on 3 business days' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of May 1, 1995.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

ALL-ELECTRIC SCHOOL

RATE G-6
(Closed)

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on 3 business days' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of May 1, 1995.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

COMMERCIAL SPACE HEATING

RATE G-5
(Closed)

AVAILABILITY

This rate is available only at existing service locations to Customers who were taking service prior to January 31, 1989 for electric space heating through a separate meter where electricity is the sole means of heating the premises. All space heating equipment shall be permanently installed. Heat pumps may be used for both heating and air conditioning. Air conditioning and incidental water heating, not including central kitchen or laundry use, may be included in this service at the Customer's option. This rate is not available for service to individually-metered residences. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltage under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or 4-wire, three-phase at approximately 120/208 or 277/480 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 390 as in effect from time to time.
Distribution:	As per M.D.T.E. No. 390 as in effect from time to time.
Transition:	As per M.D.T.E. No. 390 as in effect from time to time.
Transmission:	As per M.D.T.E. No. 390 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

COMMERCIAL SPACE HEATING

RATE G-5
(Closed)

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on 3 business days' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of May 1, 1995.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

ALL-ELECTRIC SCHOOL

RATE G-6
(Closed)

AVAILABILITY

This rate is available only at existing service locations to Customers who were taking service as of February 8, 1980 under an all-electric school rate schedule or under a special contract for all-electric school service.

This rate is available for annual service in public and private school buildings where electricity supplies the total energy requirements of the premises served. The design and installation of electrical equipment for space heating, water heating, cooking and other purposes shall be acceptable to the Company. This rate is subject to the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltage under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or 4-wire, three-phase at approximately 120/208 or 277/480 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 390 as in effect from time to time.
Distribution:	As per M.D.T.E. No. 390 as in effect from time to time.
Transition:	As per M.D.T.E. No. 390 as in effect from time to time.
Transmission:	As per M.D.T.E. No. 390 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

ALL-ELECTRIC SCHOOL

RATE G-6
(Closed)

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

PRIMARY SERVICE

When a Customer takes service at the Company's available primary voltages (13,200 volts and 25,000 volts) and furnishes and maintains the necessary transforming, switching and protective equipment, a discount of 3% will apply to the delivery rates specified above.

When the Company meters electricity at primary voltage to a Customer taking primary voltage service, a discount of 2% will apply to the bill amount determined under all of the foregoing provisions of this rate schedule.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

ALL-ELECTRIC SCHOOL

RATE G-6
(Closed)

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on 3 business days' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of May 1, 1995.

Issued by: Thomas J. May
 President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL GENERAL TIME-OF-USE

RATE G-7

AVAILABILITY

This rate is available for all non-residential uses of electricity to Customers who take all of their electric service requirements hereunder except those customers whose load for billing purposes either exceeds or is estimated to exceed 100 kilowatts in each of 12 consecutive billing months. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltage under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or 4-wire, three-phase at approximately 120/208 or 277/480 volts.

RATE PER MONTH (ANNUAL)

Annual Service:

Annual service is defined as service where the kilowatt-hours used in the four billing months ending between June 1st and September 30th are less than the kilowatt-hours used by the same Customer during the other eight billing months in the calendar year.

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 390 as in effect from time to time.
Distribution (Demand):	As per M.D.T.E. No. 390 as in effect from time to time.
Distribution (Energy):	
Peak Load Period	As per M.D.T.E. No. 390 as in effect from time to time.
Low Load Period	As per M.D.T.E. No. 390 as in effect from time to time.
Transition (Energy):	As per M.D.T.E. No. 390 as in effect from time to time.
Transmission (Demand):	As per M.D.T.E. No. 390 as in effect from time to time.

Transmission (Energy):	As per M.D.T.E. No. 390 as in effect from time to time.
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President

Filed: April 14, 2006
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OPTIONAL GENERAL TIME-OF-USE

RATE G-7

RATE PER MONTH (ANNUAL) (continued)

Supplier Services: (Optional)

Default/Basic Service: As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE PER MONTH (SEASONAL)

Seasonal Service:

Seasonal Service is defined as service where the kilowatt-hours used in the four billing months ending between June 1st and September 30th are more than the kilowatt-hours used by the same Customer during the other eight billing months in the calendar year.

Delivery Services:

Customer: As per M.D.T.E. No. 390 as in effect from time to time.

Distribution (Demand): As per M.D.T.E. No. 390 as in effect from time to time.

Distribution (Energy):
Peak Load Period As per M.D.T.E. No. 390 as in effect from time to time.
Low Load Period As per M.D.T.E. No. 390 as in effect from time to time.

Transition (Energy): As per M.D.T.E. No. 390 as in effect from time to time.

Transmission (Demand): As per M.D.T.E. No. 390 as in effect from time to time.

Transmission (Energy): As per M.D.T.E. No. 390 as in effect from time to time.

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President

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Effective: May 1, 2006

OPTIONAL GENERAL TIME-OF-USE

RATE G-7

RATE PER MONTH (SEASONAL) (continued)

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

A Customer requesting a reconnection of service at a location where service to such Customer was terminated at the Customer's request during the prior 12 months shall pay a minimum charge for the first billing month after reconnection equal to the charges for regular service described above plus: (1) the sum of the monthly Customer charges for each month during which service was not taken, and (2) a reconnection charge of \$50.

RATE ADJUSTMENTS

The charges for delivery service provided above under Annual and Seasonal, shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

PRIMARY SERVICE

When a Customer takes service at the Company's available primary voltage (13,200 volts or 25,000 volts) and furnishes and maintains the necessary transforming, switching and protective equipment, a discount of 3% will apply to the delivery rates specified above.

When the Company meters electricity at primary voltage to a Customer taking primary voltage service, a discount of 2% will apply to the bill amount determined under all of the foregoing provisions of this rate schedule.

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President

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OPTIONAL GENERAL TIME-OF-USE

RATE G-7

DETERMINATION OF CUSTOMER DEMAND

For billing purposes, Customer's load in demand units ("demand") shall be the greatest rate of taking service for any 15-minute interval during the Peak Load Period of the billing month as measured in kilowatts by a suitable meter or as otherwise determined by the Company. The demand shall be determined to the nearest whole kilowatt.

For Customers taking service at primary voltage, the demand shall be a minimum of 50 kilowatts.

BILLING PERIODS

Peak Load Period:

During that portion of the year when eastern daylight savings times is in effect, the period beginning at 9:00 a.m. ending at 6:00 p.m. on all weekdays, Monday through Friday.

During that portion of the year when eastern standard time is in effect, the period beginning at 4:00 p.m. and ending at 9:00 p.m. on all weekdays, Monday through Friday.

Low Load Period:

All hours not included in the Peak Load Period.

SPECIAL EQUIPMENT

Where Customers have connected to the Company's service welding apparatus, high frequency devices or other equipment of a nature to create high momentary loads and where the operation of such equipment is, in the Company's opinion detrimental to the Company's service, a charge at the rate of \$1.75 per month per kilovolt-ampere or fraction thereof of installed capacity of such equipment will apply and will be added to the monthly bill.

The installed capacities of such equipment will be determined from manufacturer's nameplate ratings or by measurement, at the option of the Company. Welding apparatus supplied through motor generators will not be considered in the application of this provision.

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President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL GENERAL TIME-OF-USE

RATE G-7

SPECIAL PROVISIONS

- A. When requested by the Company, the Customer agrees to furnish free of charge adequate accommodations upon its property for the installation of transformers and other apparatus necessary for the Company to furnish service, and to permit the construction of necessary transmission lines upon its property either overhead or underground as mutually agreed upon.
- B. The Company will provide service at approximately 575 volts to service locations existing prior to January 31, 1989. The Company reserves the right to refuse additional or increased loads at 575 volts.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on 30 days' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of May 1, 1995.

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President

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Effective: May 1, 2006

BASIC SERVICE

DEFINITIONS

"Basic Service" shall mean the service provided by the Distribution Company to a Customer who is not receiving Generation Service from a Competitive Supplier in accordance with the provisions set forth in this tariff.

"Competitive Supplier" shall mean any entity licensed by the M.D.P.U. to sell electricity to retail Customers in Massachusetts, with the following exceptions: (1) a Distribution Company providing Basic Service to its distribution Customers, and (2) a municipal light department that is acting as a Distribution Company.

"Customer" shall mean any person, partnership, corporation, or any other entity, whether public or private, who obtains Distribution Service at a Customer Delivery Point and who is a Customer of record of the Company.

"Customer Delivery Point" shall mean the Company's meter or a point designated by the Company located on the Customer's premises.

"Distribution Company" or "Company" shall mean NSTAR Electric Company d/b/a Eversource Energy.

"Distribution Service" shall mean the delivery of electricity to the Customer by the Distribution Company.

"Generation Service" shall mean the sale of electricity, including ancillary services such as the provision of reserves, to a Customer by a Competitive Supplier.

"M.D.P.U." shall mean the Massachusetts Department of Public Utilities.

"Retail Access Date" shall mean March 1, 1998.

AVAILABILITY

Basic Service shall be available to any Customer who, for any reason, is not receiving Generation Service from a Competitive Supplier. Service under this rate to any Customer is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

APPLICABILITY

Electricity delivered under this Rate Schedule shall be used solely by the Customer on the Customer's own premises for all purposes.

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

BASIC SERVICE

CHARACTER OF SERVICE

Electric service delivered hereunder shall be single or three phase, alternating current, at a nominal frequency of sixty hertz, and at a locally available primary or secondary distribution voltage.

INITIATION OF BASIC SERVICE

Basic Service may be initiated in any of the following manners:

- A. A Customer who is receiving Generation Service from a Competitive Supplier notifies the Distribution Company that he wishes to terminate such service and receive Basic Service. In this instance, Basic Service shall be initiated within two (2) business days of such notification for residential Customers. For other Customers, Basic Service shall be initiated concurrent with the Customer's next scheduled meter read date, provided that the Customer has provided such notification to the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the Customer provided such notification fewer than two (2) days before the Customer's next scheduled meter read date, Basic Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;
- B. Competitive Supplier notifies the Distribution Company that it shall terminate Generation Service to a Customer. In this instance, Basic Service shall be initiated for the Customer with the Customer's next scheduled meter read date, provided that the notice of termination of Generation Service is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the notice of termination is received fewer than two (2) days before the Customer's next scheduled meter read date, Basic Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;
- C. A Competitive Supplier ceases to provide Generation Service to a Customer, without notification to the Distribution Company. In this instance, Basic Service to the Customer shall be initiated immediately upon the cessation of Generation Service;
- D. A Customer who moves into the Company's service territory after the Retail Access Date who has not affirmatively chosen a Competitive Supplier.

BASIC SERVICE RATES

a) **Two Rate Options**

There are two rate options available to Customers on Basic Service. M.D.P.U. No. 290 sets forth the rate options for each rate class for the specified period. One option is referred to as the "Fixed Price Option". The second option is referred to as the "Variable Price Option". The

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President

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Effective: January 1, 2017

BASIC SERVICE

rates for each option are subject to change at the end of the specified period upon approval by the Department.

b) Initial Applicable Option

The following Customers will automatically be placed by the Company on the Fixed Price Option, unless they otherwise make an election under section (c) and (d) below:

- (i) residential Customers in rate classes R-1, R-2, R-3, R-4, R-5 and R-6.
- (ii) small commercial & industrial Customers in rate classes G-0, G-1, G-4, G-5 and G-6.

The following Customers will automatically be placed by the Company on the Variable Price Option, unless they otherwise make an election under section (c) and (d) below:

- (i) large commercial & industrial Customers in rate classes G-2 and G-3.
- (ii) Streetlighting Customers in rate classes S-1 and S-2.

c) One-Time Right to Elect Different Option

Customers have a one-time right to elect an option other than the one they are automatically placed on by the Company. However, once the election is made, such Customers will be required to remain on the elected option during their uninterrupted stay on Basic Service unless and until they begin taking Generation Service from a Competitive Supplier. Basic Service Customers may make this election at the time they are first placed on Basic Service or at any time after service has commenced.

d) Timing of Any Switch to a Different Option

Customers may notify the Company at any time to elect a different pricing option. The Company will switch the Customer to the elected option on the next scheduled meter read date after receiving notice from the Customer, provided that the Company has received notice no later than two (2) business days prior to the next meter read date. Otherwise, the switch will not occur until the next successive meter read date after receipt of the notice.

e) Changes in Prices

The Company will file a revised M.D.P.U. No. 290, for the upcoming pricing prior to the expiration of the current period for which prices have been approved by the Department.

f) Calculation of Fixed and Variable Pricing Option

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President

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Effective: January 1, 2017

BASIC SERVICE

The Company calculates the Fixed and Variable Pricing Options based on the winning bid(s) accepted by the Company from suppliers. The Variable Price Option represents the actual monthly price from the applicable winning bid(s) for each month of the period. The Fixed Price Option represents a weighted average of the applicable monthly variable price bids for the period.

g) Billing Adjustment when Leaving Basic Service

Customers served through the Company's large C&I or street lighting rates receiving Basic Service under the Fixed Price Option who leave Basic Service to receive Generation Service from a Competitive Supplier shall be subject to a billing adjustment for the time they were billed under the Fixed Price Option during the last pricing period. Specifically, the billing adjustment shall be based on the difference between the rate under the Fixed Price Option for the last applicable pricing period during which the Customer was on Basic Service and the monthly rates under the Variable Price Option for the same period, multiplied by the Customer's kilowatt-hour usage during the same period. The billing adjustment can be either a charge or a credit, depending upon the rates in effect at the time. The Company shall not make this billing adjustment for Customers served through the Company's residential or small C&I rates.

Basic Service Costs Adder

Effective January 1, 2016, the Basic Service rates will include the Basic Service Costs Adder. The Basic Service Costs Adder shall include the following costs associated with Basic Service:

A. Basic Service Bad Debt Costs, calculated as follows:

$$\text{Basic Service Bad Debt Costs} = \text{Bad Debt Expense} * \text{Allocation Factor}$$

where:

Basic Service Bad Debt Expense is the forecast bad debt expense for the year

The Allocation Factor is the ratio of forecast Basic Service Retail Revenues to forecast total retail revenues for the year.

The billed Basic Service bad debt expense will be compared to the actual Basic Service bad debt expense each year and the over or under collection will be flowed back or collected from customers, respectively, in the following year with a carrying charge at the Company's customer deposit rate.

B. Administrative cost of compliance with Massachusetts Renewable Energy Portfolio

Issued by: Craig A. Hallstrom
President

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Effective: January 1, 2017

BASIC SERVICE

Standard, 225 CMR 14. Annually, these costs shall be \$3,597.

- C. Cost of the design and implementation of competitive bidding process, including evaluation of supplier bids and contract negotiations, and ongoing administration and execution of contracts with suppliers, including accounting activities necessary to track payments made to suppliers. Annually, these costs shall be \$144,714.
- D. Cost of compliance with M.D.P.U.'s regulatory requirements including required communication with Basic Service customers pursuant to 220 CMR 11.06. Annually, these costs shall be \$94,922.

Annually, the costs in B., C. and D. above sum to \$243,233 and shall be fixed until the next general distribution rate case in which the Company proposes or the M.D.P.U. directs the removal of Basic Service-related costs, or unless otherwise proposed to be adjusted by the Company, subject to approval by the M.D.P.U. However, at such time that the migration of the Company's customers from Basic Service to competitive supply increases to a significant level as compared to the level at the time these costs were developed, the costs detailed above may be adjusted to reflect the decline in Basic Service customers.

The Basic Service Costs Adder shall also include the recovery of the settlement costs associated with the unsubscribed energy portion of the NSTAR Green program wind contracts in accordance with the M.D.P.U.'s Order in D.P.U. 13-80, dated December 16, 2014.

Please refer to M.D.P.U. No. 290, Summary of Electric Service Delivery Rates, for the effective price of the Basic Service Costs Adder.

BILLING

Each Customer receiving Basic Service shall receive one bill from the Company, reflecting unbundled charges for their electric service.

TERMINATION OF BASIC SERVICE

Basic Service may be terminated by a Customer concurrent with the Customer's next scheduled meter read date provided that notice of initiation of Generation Service by a Competitive Supplier is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers.

If the Company receives the notice of initiation of Generation Service by the Competitive Supplier fewer than two days before the Customer's next scheduled meter read date, Basic Service shall be terminated concurrent with the Customer's subsequent scheduled meter read date.

Issued by: Craig A. Hallstrom
President

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BASIC SERVICE

There shall be no fee for terminating Basic Service.

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President

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Effective: January 1, 2017

RESIDENTIAL ASSISTANCE

RATE R-2

AVAILABILITY

Upon written application, this rate is available to any Customer who meets the qualifications stated in the special provisions section of this rate for all domestic uses in a single private dwelling, in an individual apartment or in a condominium in which the principal means of heating the premises is not provided by permanently installed electric space heating equipment. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Public Utilities (the "M.D.P.U."). Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

The Company will guarantee the Customer's payment to its designated supplier for generation services in accordance with the regulations established by the M.D.P.U. at 220 C.M.R. 11.05(3)(c).

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single-phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.P.U. No. 290 as in effect from time to time
Distribution:	As per M.D.P.U. No. 290 as in effect from time to time
Transition:	As per M.D.P.U. No. 290 as in effect from time to time
Transmission:	As per M.D.P.U. No. 290 as in effect from time to time

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Issued by: Thomas J. May
President

Filed: September 2, 2011
Effective: October 1, 2011

RESIDENTIAL ASSISTANCE

RATE R-2

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

DEFAULT/BASIC SERVICE

Any Customer who does not have a current supplier, will receive Default/Basic Service from the Company in accordance with the terms and price for Default Service as approved by the M.D.P.U.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 24.9 percent.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

- Transition Cost Adjustment
- Transmission Service Cost Adjustment
- Pension Adjustment
- Energy Efficiency Charge
- Renewable Energy Charge
- Default Service Adjustment
- Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

SPECIAL PROVISIONS

Issued by: Thomas J. May
President

Filed: September 2, 2011
Effective: October 1, 2011

RESIDENTIAL ASSISTANCE

RATE R-2

- (1) A Customer will be eligible for this rate upon verification of a Customer's eligibility for the low-income home energy assistance program, or its successor program, or verification of a Customer's receipt of any means tested public benefit, for which eligibility does not exceed 200 percent of the federal poverty level based on a household's gross income, or other criteria approved by the M.D.P.U.
- (2) Customers who qualify for this rate shall be required each year to certify their continuing compliance with the terms hereof.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' notice by the Customer.

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President

Filed: September 2, 2011
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RESIDENTIAL ASSISTANCE SPACE HEATING

RATE R-4

AVAILABILITY

Upon written application, this rate is available to any Customer meeting the qualifications stated in the special provisions section of this rate for all domestic uses in a single private dwelling, in an individual apartment or in a condominium in which the principal means of heating the premises is provided by permanently installed electric space heating equipment. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Public Utilities (the "M.D.P.U."). Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

The Company will guarantee the Customer's payment to its designated supplier for generation services in accordance with the regulations established by the Department.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single-phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.P.U. No. 290 as in effect from time to time.
Distribution:	As per M.D.P.U. No. 290 as in effect from time to time.
Transition:	As per M.D.P.U. No. 290 as in effect from time to time.
Transmission:	As per M.D.P.U. No. 290 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Minimum Charge:

The minimum charge per month shall be the Customer Charge, less the application of the Low Income Discount Adjustment provided under this rate schedule.

Issued by: Thomas J. May
President

Filed: September 2, 2011
Effective: October 1, 2011

RESIDENTIAL ASSISTANCE SPACE HEATING

RATE R-4

DEFAULT/BASIC SERVICE

Any Customer who does not have a current supplier, will receive Default/Basic Service from the Company in accordance with the terms and price for Default Service as approved by the M.D.P.U.

LOW INCOME DISCOUNT ADJUSTMENT

The total amount resulting from the billing of all charges under this rate schedule shall be adjusted by a discount of 24.8 percent.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

SPECIAL PROVISIONS

- (1) A Customer will be eligible for this rate upon verification of a Customer's eligibility for the low-income home energy assistance program, or its successor program, or verification of a Customer's receipt of any means tested public benefit, for which eligibility does not exceed 200 percent of the federal poverty level based on a household's gross income, or other criteria approved by the M.D.P.U.
- (2) Customers who qualify for this rate shall be required each year to certify their continuing compliance with the terms hereof.

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President

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Effective: October 1, 2011

GENERAL SERVICE

RATE SB-G2

AVAILABILITY

Service under this rate shall apply to any Customer who executes a Standby Service Agreement with the Company and who satisfies the following conditions:

1. The Customer qualifies for service on Rate G-2 based upon its internal electric load requirements, but chooses to take service under this rate tariff, rather than Rate G-2.
2. The Customer (a) normally satisfies at least 30% of its maximum internal electric load from generation unit(s) with a combined nameplate rating greater than 250 kW ("Generation Units"), or (b) has installed generation unit(s) with a combined nameplate rating greater than 1,000 kW, where electricity provided by the Generation Units is not delivered over Company-owned facilities under an applicable retail delivery tariff.
3. The Customer expects the Company to deliver electricity to satisfy the Customer's internal electric load when the Generation Units are not supplying all of the Customer's electric load requirements.
4. The Customer began satisfying all, or a portion of, its internal electric load requirements from Generation Units after December 31, 2004; provided, however, that any Customer that is a facility that includes a municipal public school shall not be subject to this tariff if: (a) such Customer began satisfying all, or a portion of, its internal electric load requirements from said Generation Units before January 1, 2006, (b) it had binding financial commitments to install the Generation Units on or before December 31, 2004 and (c) its Generation Units are less than 1,000 kW in aggregate.
5. The Customer's Generation Units are not "renewable energy technologies" as that term is defined in G.L. c. 40J, § 4E(f)(1) on May 28, 2004; provided, however, that this rate shall apply if the renewable energy technology used by the Customer's Generation Units is a fuel cell operating primarily on natural gas, if: (a) the combined nameplate rating of the fuel cell(s) is greater than 2,000 kW; or (b) the fuel cell(s) is installed after the combined nameplate rating of all fuel cell(s) to which standby rates would apply except for this paragraph 5, installed in the service territories of Boston Edison Company, Cambridge Electric Light Company and Commonwealth Electric Company after December 31, 2004, exceeds 10,000 kW.

Service under this rate is available for all use at a single location on contiguous private property subject to the specific availability and billing provisions of the rate schedule under which this electric load would be served absent the supply provided by the Generation Units ("Applicable Rate Schedule") to the extent such provisions are not superseded herein. The electricity supplied to the Customer shall be measured through one or more meters as determined by the Company. The Customer must furnish at its expense a connection whereby the Company can meter the power supplied by the Generation Units.

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President

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GENERAL SERVICE

RATE SB-G2

AVAILABILITY (continued)

All meters shall be owned, operated and maintained by the Company. Service hereunder is not available for resale. Customers served by this rate, but which discontinue service from this rate, may not be served by this rate thereafter.

TYPES OF SERVICE

Standby Delivery Service provides for the Company standing ready to provide delivery of electricity supply to replace the portion of the Customer's internal electric load normally supplied by the Generation Units should the Generation Units be unable to provide all, or a portion of, the expected electricity supply.

Supplemental Delivery Service is delivery of electricity over Company-owned facilities for consumption at the Customer's facilities. Supplemental Delivery Service is intended to deliver electricity to satisfy that portion of the Customer's internal load that is not served from the Generation Units. The charges for Supplemental Service will be based on the metered amount of electricity delivered over Company-owned facilities for consumption at the Customer's facilities.

RATE PER MONTH

Standby Delivery Service:

Customer Charge:	As per Applicable Rate Schedule
Distribution:	
Contract Demand < 1000 kVA	
First 100 kilovolt-amperes	As per M.D.P.U. No. 290 as in effect from time to time.
Over 100 kilovolt-ampere	As per M.D.P.U. No. 290 as in effect from time to time.
Contract Demand \geq 1000 kVA	
First 100 kilovolt-amperes	As per M.D.P.U. No. 290 as in effect from time to time.
Over 100 kilovolt-ampere	As per M.D.P.U. No. 290 as in effect from time to time.

Transmission: No Charge

Transition: No Charge

Determination of Billing Demand:

The Company will establish the kilovolt-amperes demand to be used for billing Standby Service at the level of the distribution capacity reserved for the Customer stated in kilovolt-amperes. This demand ("Contract Demand") shall be equal to the generating capability or the expected output of the Customer's Generation Unit(s), but shall not exceed the Customer's maximum internal load. If the

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President

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GENERAL SERVICE

RATE SB-G2

RATE PER MONTH (continued)

Customer's actual generation exceeds its contract demand in any month, a new contract demand will be established based upon the maximum fifteen-minute output of the Customer's Generation Unit(s) occurring in such month as measured in kilovolt-amperes.

The Company will reduce the Customer's otherwise applicable contract demand to a level equal to the lower of the following:

- a. The maximum output of the Customer's generation in the current billing month and the prior eleven billing months; or
- b. The mutually agreed-upon normal operating capacity of a combination of generating units for a Customer having multiple independently operated units assuming that one or more of such units is normally held in reserve to backup the operation of units that become unavailable.

If for any reason the Company is unable to meter the Customer's Generation Units, the Company shall establish the Contract Demand as the estimate of the maximum capability of the Generation Unit(s). If the customer installs new generation capacity to replace existing capacity, the contract demand will be reset equal to the capacity of the new generation upon notification by the Customer that the replaced capacity is no longer in service.

Supplemental Delivery Service:

Customer Charge:	No Charge
Distribution:	As per M.D.P.U. No. 290 as in effect from time to time.
Transmission:	As per Applicable Rate schedule
Transition:	As per Applicable Rate Schedule

Determination of Kilowatt-hours for billing:

The kWh to be billed for Supplemental Delivery Service shall be the actual kWh delivered by the Company over its distribution system as recorded on the meters measuring the electricity taken by the Customer.

Determination of Billing Demand:

The Company will establish the kilovolt-amperes demand to be used for billing Supplemental

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GENERAL SERVICE

RATE SB-G2

RATE PER MONTH (continued)

Delivery Service as the greater of the following as recorded on the meters measuring electricity taken by the Customer:

- a) The maximum fifteen-minute demand established during the Peak Load Period of the billing month as measured in kilovolt-amperes,
- b) 47% of the maximum fifteen-minute demand established during any billing period of the billing month.

The billing periods shall be as defined in the BILLING PERIODS paragraph of the otherwise applicable rate schedule.

Supplemental Delivery Service:

Adjustments:

- i) In the case of an outage or reduction in output of the customer generation below the Contract Demand, the interval demands used to determine the billing demand for the Distribution charges under this Supplemental Delivery Service will be reduced for the period of the outage or reduction according to the following:
 - a. Contract Demand < 1000 kW
 - i. If the Generation Unit output is equal to or greater than 100 kVA, by 63.6% of (the Contract Demand less the actual output of the Generation Unit(s)).
 - ii. If the Generation Unit output is less than 100 kVA, by the sum of 27.5% of (100 less the Generation Unit output) and (63.5% of the Contract Demand minus 100).
 - b. Contract Demand \geq 1000 kW
 - i. If the Generation Unit output is equal to or greater than 100 kVA, by the Contract Demand less the actual output of the Generation Unit(s).
 - ii. If the Generation Unit output is less than 100 kVA, by the sum of (100 less the Generation Unit output) and (the Contract Demand minus 100).

Such reduction will not be greater than the metered supplemental demand.
- ii) In the case of a Customer generating kilovolt-amperes, but receiving reactive power from the Company for their reactive load requirements that otherwise should be supplied by such generation, the Customer's kilovolt-ampere demand for billing will be adjusted to properly account for the actual output of the generator.
- iii) For the purposes of the adjustments referred to above, if for any reason the Company is unable to meter the Customer's generation Unit(s), the Company may estimate any adjustments reasonably required. In such cases, the Customer at the Company's request shall provide reasonable reliable documentation of the operation of the Generation Unit(s) during the reduction or outage periods.

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GENERAL SERVICE

RATE SB-G2

RATE PER MONTH (continued)

Supplier Services: (Optional)

Determination of Kilowatt-hours for billing:

The kWh to be billed for Supplier Service shall be the actual kWh delivered by the Company over its distribution system as recorded on the meters measuring the electricity taken by the Customer.

Default/Basic Service: As in effect per Tariff

MINIMUM CHARGE

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for Supplemental Delivery service shall be subject to the following:

Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause
Pension Adjustment

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Customers served under this rate must provide the Company with 36 months prior written notice of a request to transfer to non-firm standby service available from the Company.

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GENERAL SERVICE

RATE SB-G2

TERM (continued)

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use additional non-emergency generator capacity greater than that in place on the Customer's location at the initiation of service under this rate.

NON-FIRM SERVICE

The Company may provide non-firm standby service upon request by the Customer under terms of a separate contract. The contract will set forth the precise terms of interruption on a case-by-case basis taking into account the precise operational configuration of the Customer and the distribution feeder servicing the Customer. Generally, the Company will provide non-firm standby distribution service at the request of the Customer to the extent that local distribution capacity is available to serve the Customer when its generation facilities are not available. Should local distribution capacity become unavailable to serve the Customer's standby load, the Company will require the Customer to interrupt its standby load.

Under such contract for non-firm service, the Company would bill the Customer the monthly standby customer charge monthly and the demand and energy charges under the otherwise applicable rate schedule on an "as-used" basis for any distribution service actually taken.

CUSTOMER-NOMINATED CONTRACT DEMAND

A Customer subject to this tariff may request a special contract in lieu of the tariff if the Customer wishes to set a Contract Demand different from that which would be established under this tariff. The Company shall enter into negotiations for such a special contract in good faith and promptly respond to such requests. Terms for such a contract may include the total maximum demand of the Customer (both standby and supplemental); provided, however, the elected contract demand may not be less than the metered demand. Further, the contract may include an adjusted demand rate to reflect levelized demand month to month with no deviation from contract demand, financial penalties for exceedances of the contract demand and other terms relevant to the unique circumstances of the Customer's operations and configuration on the distribution system. Such special contracts shall be filed for review and approval to the Department under G.L. c. 164, § 94. In the event the Customer and the Company are unable to reach agreement on such terms, the Customer may file a Petition with the Department pursuant to G.L. c. 164, § 92.

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GENERAL SERVICE

RATE SB-G3

AVAILABILITY

Service under this rate shall apply to any Customer who executes a Standby Service Agreement with the Company and who satisfies the following conditions:

1. The Customer qualifies for service on Rate G-3 based upon its internal electric load requirements, but chooses to take service under this rate tariff, rather than Rate G-3.
2. The Customer (a) normally satisfies at least 30% of its maximum internal electric load from generation unit(s) with a combined nameplate rating greater than 250 kW ("Generation Units"), or (b) has installed generation unit(s) with a combined nameplate rating greater than 1,000 kW, where electricity provided by the Generation Units is not delivered over Company-owned facilities under an applicable retail delivery tariff.
3. The Customer expects the Company to deliver electricity to satisfy the Customer's internal electric load when the Generation Units are not supplying all of the Customer's electric load requirements.
4. The Customer began satisfying all, or a portion of, its internal electric load requirements from Generation Units after December 31, 2004; provided, however, that any Customer that is a facility that includes a municipal public school shall not be subject to this tariff if: (a) such Customer began satisfying all, or a portion of, its internal electric load requirements from said Generation Units before January 1, 2006, (b) it had binding financial commitments to install the Generation Units on or before December 31, 2004 and (c) its Generation Units are less than 1,000 kW in aggregate.
5. The Customer's Generation Units are not "renewable energy technologies" as that term is defined in G.L. c. 40J, § 4E(f)(1) on May 28, 2004; provided, however, that this rate shall apply if the renewable energy technology used by the Customer's Generation Units is a fuel cell operating primarily on natural gas, if: (a) the combined nameplate rating of the fuel cell(s) is greater than 2,000 kW; or (b) the fuel cell(s) is installed after the combined nameplate rating of all fuel cell(s) to which standby rates would apply except for this paragraph 5, installed in the service territories of Boston Edison Company, Cambridge Electric Light Company and Commonwealth Electric Company after December 31, 2004, exceeds 10,000 kW.

Service under this rate is available for all use at a single location on contiguous private property subject to the specific availability and billing provisions of the rate schedule under which this electric load would be served absent the supply provided by the Generation Units ("Applicable Rate Schedule") to the extent such provisions are not superseded herein. The electricity supplied to the Customer shall be measured through one or more meters as determined by the Company. The Customer must furnish at its expense a connection whereby the Company can meter the power supplied by the Generation Units.

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President

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GENERAL SERVICE

RATE SB-G3

AVAILABILITY (continued)

All meters shall be owned, operated and maintained by the Company. Service hereunder is not available for resale. Customers served by this rate, but which discontinue service from this rate, may not be served by this rate thereafter.

TYPES OF SERVICE

Standby Delivery Service provides for the Company standing ready to provide delivery of electricity supply to replace the portion of the Customer's internal electric load normally supplied by the Generation Units should the Generation Units be unable to provide all, or a portion of, the expected electricity supply.

Supplemental Delivery Service is delivery of electricity over Company-owned facilities for consumption at the Customer's facilities. Supplemental Delivery Service is intended to deliver electricity to satisfy that portion of the Customer's internal load that is not served from the Generation Units. The charges for Supplemental Service will be based on the metered amount of electricity delivered over Company-owned facilities for consumption at the Customer's facilities.

RATE PER MONTH

Standby Delivery Service:

Customer Charge:	As per Applicable Rate Schedule
Distribution:	
Contract Demand < 1000 kVA	
First 100 kVA	As per M.D.P.U. No. 290 as in effect from time to time.
Over 100 kVA	As per M.D.P.U. No. 290 as in effect from time to time.
Contract Demand >= 1000 kVA	
First 100 kVA	As per M.D.P.U. No. 290 as in effect from time to time.
Over 100 kVA	As per M.D.P.U. No. 290 as in effect from time to time.
Transmission:	No Charge
Transition:	No Charge

Determination of Billing Demand:

The Company will establish the kilovolt-amperes demand to be used for billing Standby Service at the level of the distribution capacity reserved for the Customer stated in kilovolt-amperes. This demand ("Contract Demand") shall be equal to the generating capability or the expected output of the

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GENERAL SERVICE

RATE SB-G3

RATE PER MONTH (continued)

Customer's Generation Unit(s), but shall not exceed the Customer's maximum internal load. If the Customer's actual generation exceeds its contract demand in any month, a new contract demand will be established based upon the maximum fifteen-minute output of the Customer's Generation Unit(s) occurring in such month as measured in kilovolt-amperes.

The Company will reduce the Customer's otherwise applicable contract demand to a level equal to the lower of the following:

- a. The maximum output of the Customer's generation in the current billing month and the prior eleven billing months; or
- b. The mutually agreed-upon normal operating capacity of a combination of generating units for a Customer having multiple independently operated units assuming that one or more of such units is normally held in reserve to backup the operation of units that become unavailable.

If for any reason the Company is unable to meter the Customer's Generation Units, the Company shall establish the Contract Demand as the estimate of the maximum capability of the Generation Unit(s). If the customer installs new generation capacity to replace existing capacity, the contract demand will be reset equal to the capacity of the new generation upon notification by the Customer that the replaced capacity is no longer in service.

Supplemental Delivery Service:

Customer Charge:	No Charge
Distribution:	As per M.D.P.U. No. 290 as in effect from time to time.
Transmission:	As per Applicable Rate schedule
Transition:	As per Applicable Rate Schedule

Determination of Kilowatt-hours for billing:

The kWh to be billed for Supplemental Delivery Service shall be the actual kWh delivered by the Company over its distribution system as recorded on the meters measuring the electricity taken by the Customer.

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GENERAL SERVICE

RATE SB-G3

RATE PER MONTH (continued)

Determination of Billing Demand:

The Company will establish the kilovolt-amperes demand to be used for billing Supplemental Delivery Service as the greatest of the following as recorded on the meters measuring electricity taken by the Customer:

- a) The maximum fifteen-minute demand established during the Peak Load Period of the billing month as measured in kilovolt-amperes,
- b) 26% of the maximum fifteen-minute demand established during any billing period of the billing month.

The billing periods shall be as defined in the BILLING PERIODS paragraph of the otherwise applicable rate schedule.

Supplemental Delivery Service:

Adjustments:

- i) In the case of an outage or reduction in output of the customer generation below the Contract Demand, the interval demands used to determine the billing demand for the Distribution charges under this Supplemental Delivery Service will be reduced for the period of the outage or reduction according to the following:
 - a. Contract Demand < 1000 kW
 - i. If the Generation Unit output is equal to or greater than 100 kVA, by 44.1% of (the Contract Demand less the actual output of the Generation Unit(s)).
 - ii. If the Generation Unit output is less than 100 kVA, by the sum of (100 less the Generation Unit output) and (44.1 % of the Contract Demand minus 100).
 - b. Contract Demand \geq 1000 kW
 - i. If the Generation Unit output is equal to or greater than 100 kVA, by the Contract Demand less the actual output of the Generation Unit(s).
 - ii. If the Generation Unit output is less than 100 kVA, by the sum of (100 less the Generation Unit output) and (the Contract Demand minus 100).

Such reduction will not be greater than the metered supplemental demand.
- ii) In the case of a Customer generating kilovolt-amperes, but receiving reactive power from the Company for their reactive load requirements that otherwise should be supplied by such generation, the Customer's kilovolt-ampere demand for billing will be adjusted to properly account for the actual output of the generator.

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GENERAL SERVICE

RATE SB-G3

RATE PER MONTH (continued)

Supplemental Delivery Service: (continued)

- iii) For the purposes of the adjustments referred to above, if for any reason the Company is unable to meter the Customer's generation Unit(s), the Company may estimate any adjustments reasonably required. In such cases, the Customer at the Company's request shall provide reasonable reliable documentation of the operation of the Generation Unit(s) during the reduction or outage periods.

Supplier Services: (Optional)

Determination of Kilowatt-hours for billing:

The kWh to be billed for Supplier Service shall be the actual kWh delivered by the Company over its distribution system as recorded on the meters measuring the electricity taken by the Customer.

Default/Basic Service:

As in effect per Tariff

MINIMUM CHARGE

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for Supplemental Delivery service shall be subject to the following:

Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Pension Adjustment

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

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President

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GENERAL SERVICE

RATE SB-G3

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Customers served under this rate must provide the Company with 36 months prior written notice of a request to transfer to non-firm standby service available from the Company.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use additional non-emergency generator capacity greater than that in place on the Customer's location at the initiation of service under this rate.

NON-FIRM SERVICE

The Company may provide non-firm standby service upon request by the Customer under terms of a separate contract. The contract will set forth the precise terms of interruption on a case-by-case basis taking into account the precise operational configuration of the Customer and the distribution feeder servicing the Customer. Generally, the Company will provide non-firm standby distribution service at the request of the Customer to the extent that local distribution capacity is available to serve the Customer when its generation facilities are not available. Should local distribution capacity become unavailable to serve the Customer's standby load, the Company will require the Customer to interrupt its standby load.

Under such contract for non-firm service, the Company would bill the Customer the monthly standby customer charge monthly and the demand and energy charges under the otherwise applicable rate schedule on an "as-used" basis for any distribution service actually taken.

CUSTOMER-NOMINATED CONTRACT DEMAND

A Customer subject to this tariff may request a special contract in lieu of the tariff if the Customer wishes to set a Contract Demand different from that which would be established under this tariff. The Company shall enter into negotiations for such a special contract in good faith and promptly respond to such requests. Terms for such a contract may include the total maximum demand of the Customer (both standby and supplemental); provided, however, the elected contract demand may not be less than the metered demand. Further, the contract may include an adjusted demand rate to reflect leveled demand month to month with no deviation from contract demand, financial penalties for exceedances of the contract demand and other terms relevant to the unique circumstances of the Customer's operations and configuration on the distribution system. Such special contracts shall be filed for review and approval to the Department under G.L. c. 164, § 94. In the event the Customer and the Company are unable to reach agreement on such terms, the Customer may file a Petition with the Department pursuant to G.L. c. 164, § 92.

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President

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RESIDENTIAL

RATE R-1

AVAILABILITY

This rate is available for all domestic uses in a single private dwelling, in an individual apartment or in a residential condominium in which the principal means of heating the premises is not provided by permanently installed electric space heating equipment. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Telecommunications and Energy. Service under this rate to any Customer is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single-phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution:	As per M.D.T.E. No. 290 as in effect from time to time.
Transition:	As per M.D.T.E. No. 290 as in effect from time to time.
Transmission:	As per M.D.T.E. No. 290 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Minimum Charge:

The minimum charge per month shall be the Customer Charge.

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President

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RESIDENTIAL

RATE R-1

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' notice by the Customer.

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RESIDENTIAL SPACE HEATING

RATE R-3

AVAILABILITY

This rate is available for all domestic uses in a single private dwelling, in an individual apartment or in a residential condominium in which the principal means of heating the premises is provided by permanently installed electric space heating equipment. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Telecommunications and Energy. Service under this rate to any Customer is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single-phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution:	As per M.D.T.E. No. 290 as in effect from time to time.
Transition:	As per M.D.T.E. No. 290 as in effect from time to time.
Transmission:	As per M.D.T.E. No. 290 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Minimum Charge:

The minimum charge per month shall be the Customer Charge.

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RESIDENTIAL SPACE HEATING

RATE R-3

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' notice by the Customer.

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OPTIONAL RESIDENTIAL TIME-OF-USE

RATE R-5

AVAILABILITY

Upon written application, this rate is available for all domestic uses in a single private dwelling, in an individual apartment or in a residential condominium in which the principal means of heating the premises is not provided by permanently installed electric space heating equipment. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Telecommunications and Energy. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

Delivery Services:

Customer Charge: As per M.D.T.E. No. 290 as in effect from time to time.

Distribution:

Peak Load Period As per M.D.T.E. No. 290 as in effect from time to time.

Low Load Period As per M.D.T.E. No. 290 as in effect from time to time.

Transition:

Peak Load Period As per M.D.T.E. No. 290 as in effect from time to time.

Low Load Period As per M.D.T.E. No. 290 as in effect from time to time.

Transmission:

Peak Load Period As per M.D.T.E. No. 290 as in effect from time to time.

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OPTIONAL RESIDENTIAL TIME-OF-USE

RATE R-5

RATE PER MONTH (continued)

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

**Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause**

BILLING PERIODS

Peak Load Period:

During that portion of the year when eastern daylight savings time is in effect, the period beginning at 9:00 a.m. and ending at 6:00 p.m. on all weekdays, Monday through Friday.

During that portion of the year when eastern standard time is in effect, the period beginning at 4:00 p.m. and ending at 9:00 p.m. on all weekdays, Monday through Friday.

Low Load Period:

All hours not included in the Peak Load Period.

**Issued by: Thomas J. May
President**

**Filed: April 14, 2006
Effective: May 1, 2006**

OPTIONAL RESIDENTIAL TIME-OF-USE

RATE R-5

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on 30 days' written notice by the Customer.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL RESIDENTIAL SPACE HEATING TIME-OF-USE

RATE R-6

AVAILABILITY

Upon written application, this rate is available for all domestic uses in a single private dwelling, in an individual apartment or in a residential condominium in which the principal means of heating the premises is provided by permanently installed electric space heating equipment. Service under this rate to residential condominiums is available to the extent permitted by applicable regulations of the Massachusetts Department of Telecommunications and Energy. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be single phase at approximately 120/240 or 120/208 volts.

RATE PER MONTH

Delivery Services:

Customer Charge: As per M.D.T.E. No. 290 as in effect from time to time.

Distribution:

Peak Load Period As per M.D.T.E. No. 290 as in effect from time to time.

Low Load Period As per M.D.T.E. No. 290 as in effect from time to time.

Transmission:

Peak Load Period As per M.D.T.E. No. 290 as in effect from time to time.

Transition:

Peak Load Period As per M.D.T.E. No. 290 as in effect from time to time.

Low Load Period As per M.D.T.E. No. 290 as in effect from time to time.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL RESIDENTIAL SPACE HEATING TIME-OF-USE

RATE R-6

RATE PER MONTH (continued)

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

BILLING PERIODS

Peak Load Period:

During that portion of the year when eastern daylight savings time is in effect, the period beginning at 9:00 a.m. and ending at 6:00 p.m. on all weekdays, Monday through Friday.

During that portion of the year when eastern standard time is in effect, the period beginning at 4:00 p.m. and ending at 9:00 p.m. on all weekdays, Monday through Friday.

Low Load Period:

All hours not included in the Peak Load Period.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL RESIDENTIAL SPACE HEATING TIME-OF-USE

RATE R-6

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on 30 days' written notice by the Customer.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL (NON-DEMAND)

RATE G-0

AVAILABILITY

This rate is available for all non-residential uses of electricity to all Customers whose load for billing purposes does not exceed or is estimated not to exceed 10 kilowatts in any three (3) consecutive billing months. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or three-phase at approximately 120/208 or 277/480 volts. In addition, the Company will provide service at approximately 575 volts to service locations existing prior to December 1, 1987.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution:	As per M.D.T.E. No. 290 as in effect from time to time.
Transition:	As per M.D.T.E. No. 290 as in effect from time to time.
Transmission:	As per M.D.T.E. No. 290 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Minimum Charge:

The minimum charge per month shall be the Customer Charge.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL (NON-DEMAND)

RATE G-0

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of March 1, 1995.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL

RATE G-1

AVAILABILITY

This rate is available for all non-residential uses of electricity to all Customers whose load for billing purposes is or is estimated to be greater than 10 kilowatts for three consecutive billing months but not greater than 100 kilowatts in each of 12 consecutive billing months. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or three-phase at approximately 120/208 or 277/480 volts. In addition, the Company will provide service at approximately 575 volts to service locations existing prior to December 1, 1987.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution (Demand):	
First 10 kilowatts	As per M.D.T.E. No. 290 as in effect from time to time.
Over 10 kilowatts	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution (Energy):	As per M.D.T.E. No. 290 as in effect from time to time.
Transition (Demand):	As per M.D.T.E. No. 290 as in effect from time to time.
Transmission (Demand):	As per M.D.T.E. No. 290 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Issued by: Thomas J. May
President

Filed: April 14 , 2006
Effective: May 1, 2006

GENERAL

RATE G-1

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

DETERMINATION OF BILLING DEMAND

The demand for billing purposes shall be the highest 15-minute demand in kilowatts established during the billing month as measured on a suitable meter or as determined by any other accepted method, at the option of the Company. The demand shall be determined to the nearest whole kilowatt.

The demand shall be measured whenever the Customer's load is known or estimated to be 10 kilowatts or more as determined by the Company.

SPECIAL EQUIPMENT

Where Customers have connected to the Company's service welding apparatus, high frequency devices or other equipment of a nature to create high momentary loads and where the operation of such equipment is, in the Company's opinion, detrimental to the Company's service, a charge at the rate of \$5.95 per month per kilowatt or fraction thereof of installed capacity of such equipment will apply and will be added to the monthly bill. The installed capacities of such equipment will be determined from manufacturer's nameplate ratings or by measurement, at the option of the Company. Welding apparatus supplied through motor generators will not be considered in the application of this provision.

FARM DISCOUNT RIDER

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

GENERAL

RATE G-1

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' written notice by the Customer.

Except for Customers engaging in net metering, customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of March 1, 1995.

Issued by: Thomas J. May
President

Filed: April 14 , 2006
Effective: May 1, 2006

LARGE GENERAL TIME-OF-USE
SECONDARY SERVICE

RATE G-2

AVAILABILITY

This rate is available for all uses of electricity to Customers whose metered load exceeds or is estimated to exceed 100 kilowatts for at least 12 consecutive billing months. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, three-phase, alternating current service at either secondary or primary voltages under this rate schedule. As available and at the Company's option, such service shall be supplied at approximately 120/208, 277/480 or 2400/4160 volts. In addition, the Company will provide service at approximately 575 volts to service locations existing prior to December 1, 1987.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution (Demand):	
First 100 kilovolt-amperes	As per M.D.T.E. No. 290 as in effect from time to time.
Over 100 kilovolt-amperes	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution (Energy):	As per M.D.T.E. No. 290 as in effect from time to time.
Transition (Demand):	As per M.D.T.E. No. 290 as in effect from time to time.
Transition (Energy):	
Peak Load Period	As per M.D.T.E. No. 290 as in effect from time to time.
Low Load Period A	As per M.D.T.E. No. 290 as in effect from time to time.
Low Load Period B	As per M.D.T.E. No. 290 as in effect from time to time.
Transmission (Demand):	
First 100 kilovolt-amperes	As per M.D.T.E. No. 290 as in effect from time to time.
Over 100 kilovolt-amperes	As per M.D.T.E. No. 290 as in effect from time to time.

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President

Filed: April 14, 2006
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LARGE GENERAL TIME-OF-USE
SECONDARY SERVICE

RATE G-2

RATE PER MONTH (continued)

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

PRIMARY SERVICE

When the Customer takes service at the Company's available primary voltage (2400/4160 volts) and furnishes and maintains the necessary transforming, switching and protective equipment, a discount of three percent (3%) will apply to the delivery rates specified above.

When the Company meters electricity at primary voltage to a Customer taking primary voltage service, a discount of two percent (2%) will apply to the bill amount determined under all of the foregoing provisions of this rate schedule.

DETERMINATION OF BILLING DEMAND

The demand for billing purposes shall be the highest 15-minute demand in kilovolt-amperes established during the Peak Load Period of the billing month as measured on a suitable meter or as determined by any other accepted method, at the option of the Company, but shall not be less than 47% of the maximum 15-minute demand in kilovolt-amperes established during any billing period of the billing month.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

LARGE GENERAL TIME-OF-USE
SECONDARY SERVICE

RATE G-2

BILLING PERIODS

Peak Load Period:

During that portion of the year when eastern daylight savings time is in effect, the period beginning at 9:00 a.m. and ending at 6:00 p.m. on all weekdays, Monday through Friday.

During that portion of the year when eastern standard time is in effect, the period beginning at 4:00 p.m. and ending at 9:00 p.m. on all weekdays, Monday through Friday.

Low Load Period:

All hours not included in the Peak Load Period. The Low Load Period shall be further divided into 2 separate time periods as follows:

Low Load Period A:

All hours not included in the Peak Load Period or Low Load Period B.

Low Load Period B:

During both eastern daylight savings time and eastern standard time, the period beginning at 10:00 p.m. and ending at 7:00 a.m. on all weekdays, Monday through Friday, and all hours on Saturday and Sunday.

SPECIAL EQUIPMENT

Where Customers have connected to the Company's service welding apparatus, high frequency devices or other equipment of a nature to create high momentary loads and where the operation of such equipment is, in the Company's opinion, detrimental to the Company's service, a charge at the rate of \$5.85 per month per kilovolt-ampere or fraction thereof of installed capacity of such equipment will apply and will be added to the monthly bill. The installed capacities of such equipment will be determined from manufacturer's nameplate ratings or by measurement, at the option of the Company. Welding apparatus supplied through motor generators will not be considered in the application of this provision.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

LARGE GENERAL TIME-OF-USE
SECONDARY SERVICE

RATE G-2

SPECIAL PROVISION

Upon the request of a Customer, the Company may elect to supply service under this rate at approximately 13,800 volts at temporary service locations only.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of March 1, 1995.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

LARGE GENERAL TIME-OF-USE
13.8 KV SERVICE

RATE G-3

AVAILABILITY

This rate is available for all uses of electricity to Customers whose metered load exceeds or is estimated to exceed 100 kilowatts for at least 12 consecutive billing months. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, three-phase, alternating current service at primary voltage under this rate schedule. As available and at the Company's option, such service shall be supplied at approximately 13,800 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution (Demand):	
First 100 kilovolt-amperes	As per M.D.T.E. No. 290 as in effect from time to time.
Over 100 kilovolt-amperes	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution (Energy):	As per M.D.T.E. No. 290 as in effect from time to time.
Transition (Demand):	
First 100 kilovolt-amperes	As per M.D.T.E. No. 290 as in effect from time to time.
Over 100 kilovolt-amperes	As per M.D.T.E. No. 290 as in effect from time to time.
Transmission (Demand):	
First 100 kilovolt-amperes	As per M.D.T.E. No. 290 as in effect from time to time.
Over 100 kilovolt-amperes	As per M.D.T.E. No. 290 as in effect from time to time.
Transition (Energy):	As per M.D.T.E. No. 290 as in effect from time to time.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

LARGE GENERAL TIME-OF-USE
13.8 KV SERVICE

RATE G-3

RATE PER MONTH (continued)

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

DETERMINATION OF BILLING DEMAND

The demand for billing purposes shall be the highest 15-minute demand in kilovolt-amperes established during the Peak Load Period of the billing month as measured on a suitable meter or as determined by any other accepted method, at the option of the Company, but shall not be less than 26% of the maximum 15-minute demand in kilovolt-amperes established during any billing period of the billing month.

BILLING PERIODS

Peak Load Period:

During that portion of the year when eastern daylight savings time is in effect, the period beginning at 9:00 a.m. and ending at 6:00 p.m. on all weekdays, Monday through Friday.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

LARGE GENERAL TIME-OF-USE
13.8 KV SERVICE

RATE G-3

BILLING PERIODS (continued)

Peak Load Period:

During that portion of the year when eastern standard time is in effect, the period beginning at 4:00 p.m. and ending at 9:00 p.m. on all weekdays, Monday through Friday.

Low Load Period:

All hours not included in the Peak Load Period. The Low Load Period shall be further divided into 2 separate time periods as follows:

Low Load Period A:

All hours not included in the Peak Load Period or Low Load Period B.

Low Load Period B:

During both eastern daylight savings time and eastern standard time, the period beginning at 10:00 p.m. and ending at 7:00 a.m. on all weekdays, Monday through Friday, and all hours on Saturday and Sunday.

SPECIAL EQUIPMENT

Where Customers have connected to the Company's service welding apparatus, high frequency devices or other equipment of a nature to create high momentary loads and where the operation of such equipment is, in the Company's opinion, detrimental to the Company's service, a charge at the rate of \$2.47 per month per kilovolt-ampere or fraction thereof of installed capacity of such equipment will apply and will be added to the monthly bill. The installed capacities of such equipment will be determined from manufacturer's nameplate ratings or by measurement, at the option of the Company. Welding apparatus supplied through motor generators will not be considered in the application of this provision.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

LARGE GENERAL TIME-OF-USE
13.8 KV SERVICE

RATE G-3

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on six months' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of March 1, 1995.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL GENERAL TIME-OF-USE

RATE G-4

AVAILABILITY

Upon written application and the execution of an electric service agreement, this rate is available for all non-residential uses of electricity to Customers who take all of their electric service through a single meter, subject to the availability of time-of-use meters as determined by the Company. This rate is not available when Customer's load for billing purposes either exceeds or is estimated to exceed 100 kilowatts in each of 12 consecutive billing months. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or three-phase at approximately 120/208 or 277/480 volts. In addition, the Company will provide service at approximately 575 volts to service locations existing prior to December 1, 1987.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution (Demand): Peak Load Period	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution (Energy): Peak Load Period	As per M.D.T.E. No. 290 as in effect from time to time.
Low Load Period	As per M.D.T.E. No. 290 as in effect from time to time.
Transition (Demand): Peak Load Period	As per M.D.T.E. No. 290 as in effect from time to time.
Transmission (Demand): Peak Load Period	As per M.D.T.E. No. 290 as in effect from time to time.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL GENERAL TIME-OF-USE

RATE G-4

RATE PER MONTH (continued)

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

DETERMINATION OF BILLING DEMAND

The demand for billing purposes shall be the highest 15-minute demand in kilowatts established during the Peak Load Period of the billing month as measured on a suitable meter or as determined by any other accepted method, at the option of the Company. The demand shall be determined to the nearest whole kilowatt.

BILLING PERIODS

Peak Load Period:

During that portion of the year when eastern daylight savings time is in effect, the period beginning at 9:00 a.m. and ending at 6:00 p.m. on all weekdays, Monday through Friday.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL GENERAL TIME-OF-USE

RATE G-4

BILLING PERIODS (continued)

Peak Load Period:

During that portion of the year when eastern standard time is in effect, the period beginning at 4:00 p.m. and ending at 9:00 p.m. on all weekdays, Monday through Friday.

Low Load Period:

All hours not included in the Peak Load Period.

SPECIAL EQUIPMENT

Where Customers have connected to the Company's service welding apparatus, high frequency devices or other equipment of a nature to create high momentary loads and where the operation of such equipment is, in the Company's opinion, detrimental to the Company's service, a charge at the rate of \$5.95 per month per kilowatt or fraction thereof of installed capacity of such equipment will apply and will be added to the monthly bill. The installed capacities of such equipment will be determined from manufacturer's nameplate ratings or by measurement, at the option of the Company. Welding apparatus supplied through motor generators will not be considered in the application of this provision.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL GENERAL TIME-OF-USE

RATE G-4

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on 30 days' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of March 1, 1995.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

COMMERCIAL SPACE HEATING

RATE G-5
(Closed)

AVAILABILITY

This rate is available only at existing service locations to Customers who were taking service hereunder prior to December 1, 1985 for electric space heating through a separate meter where electricity is the sole means of heating the premises. All space heating equipment shall be permanently installed. Heat pumps may be used for both heating and air conditioning. Incidental water heating, not including central kitchen or laundry use, may be included in this service at the Company's option. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or three-phase at approximately 120/208 or 277/480 volts.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution:	
First 5,000 kilowatt-hours	As per M.D.T.E. No. 290 as in effect from time to time.
Over 5,000 kilowatt-hours	As per M.D.T.E. No. 290 as in effect from time to time.
Transition:	As per M.D.T.E. No. 290 as in effect from time to time.
Transmission:	
First 5,000 kilowatt-hours	As per M.D.T.E. No. 290 as in effect from time to time.
Over 5,000 kilowatt-hours	As per M.D.T.E. No. 290 as in effect from time to time.

Supplier Services: (Optional)

Default/Basic Service:	As in effect per Tariff
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Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

COMMERCIAL SPACE HEATING

RATE G-5
(Closed)

RATE PER MONTH (continued)

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service shall continue until terminated on 3 business days' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of March 1, 1995.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL GENERAL TIME-OF-USE (NON-DEMAND)

RATE G-6

AVAILABILITY

Upon written application and the execution of an electric service agreement, this rate is available for all non-residential uses of electricity to Customers who take all of their electric service through a single meter, subject to the availability of time-of-use meters as determined by the Company. This rate is not available when Customer's load for billing purposes either exceeds or is estimated to exceed 10 kilowatts in any 3 consecutive billing months. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, alternating current service at secondary voltages under this rate schedule. As available and at the Company's option, such service shall be either single-phase at approximately 120/240 or 120/208 volts or three-phase at approximately 120/208 or 277/480 volts. In addition, the Company will provide service at approximately 575 volts to service locations existing prior to December 1, 1987.

RATE PER MONTH

Delivery Services:

Customer Charge:	As per M.D.T.E. No. 290 as in effect from time to time.
Distribution:	
Peak Load Period	As per M.D.T.E. No. 290 as in effect from time to time.
Low Load Period	As per M.D.T.E. No. 290 as in effect from time to time.
Transition:	
Peak Load Period	As per M.D.T.E. No. 290 as in effect from time to time.
Low Load Period	As per M.D.T.E. No. 290 as in effect from time to time.
Transmission:	
Peak Load Period	As per M.D.T.E. No. 290 as in effect from time to time.
Low Load Period	As per M.D.T.E. No. 290 as in effect from time to time.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL GENERAL TIME-OF-USE (NON-DEMAND)

RATE G-6

RATE PER MONTH (continued)

Supplier Services: (Optional)

Default/Basic Service:

As in effect per Tariff

Minimum Charge:

The minimum charge per month shall be the Customer Charge.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

BILLING PERIODS

Peak Load Period:

During that portion of the year when eastern daylight savings time is in effect, the period beginning at 9:00 a.m. and ending at 6:00 p.m. on all weekdays, Monday through Friday.

During that portion of the year when eastern standard time is in effect, the period beginning at 4:00 p.m. and ending at 9:00 p.m. on all weekdays, Monday through Friday.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

OPTIONAL GENERAL TIME-OF-USE (NON-DEMAND)

RATE G-6

BILLING PERIODS (continued)

Low Load Period:

All hours not included in the Peak Load Period.

TERMS OF PAYMENT

Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until terminated on 30 days' written notice by the Customer.

Except for Customers engaging in net metering, Customers served under this rate must provide the Company with six months' prior written notice before installing or allowing to be installed for its use a non-emergency generator with a nameplate capacity greater than that in place on the Customer's location as of March 1, 1995.

Issued by: Thomas J. May
President

Filed: April 14, 2006
Effective: May 1, 2006

STREET LIGHTING – CUSTOMER OWNED

RATE S-2

AVAILABILITY

Upon written application and the execution of a Customer Owned Street Lighting Agreement with the Company and pole attachment License Agreement with the Company and any joint owner(s) of poles, Streetlighting Service is available under this rate schedule for streetlighting installations owned by any city, town or other public authority. Streetlighting Service is provided hereunder for approximately 4,000 hours of operation per year for the lighting of streets, highways and other roadways which have been deemed as public ways by the municipality. Service under this rate is further subject to the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

STREET LIGHTING SERVICE

Delivery Services:

Basic Annual Charges apply to overhead connected lighting units on poles carrying other electric power circuits.

1. Standard Fixtures

	<u>Nominal Rating</u>		<u>Basic Annual Charges</u>	
	<u>Lumens</u>	<u>Watts</u>	<u>Luminaire Charge</u>	<u>Transmission Charge</u>
Incandescent	1,000	-	\$ 17.86	\$10.30
	2,500	-	34.36	19.81
	6,000	-	76.21	43.94
Mercury	4,200	100	22.29	12.85
	8,600	175	36.75	21.19
	12,100	250	51.21	29.52
	22,500	400	80.64	46.49
Twin	22,500	800	161.27	92.98
	63,000	1,000	193.09	111.32
High Pressure Sodium	4,000	50	10.21	5.88
	5,800	70	14.63	8.43
	9,500	100	20.58	11.87
	16,000	150	29.94	17.26
	27,500	250	51.89	29.91
	50,000	400	82.51	47.57

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

STREET LIGHTING – CUSTOMER OWNED

RATE S-2

STREET LIGHTING SERVICE (continued)

Delivery Services: (continued)

2. For other streetlighting fixtures approved by the Company the following rates shall apply:

Distribution Charge: 4.253 cents per kilowatt-hour
Transmission Charge: 2.452 cents per kilowatt-hour

3. Transition Charge: -0.233 cents per kilowatt-hour

The per kilowatt-hour charges per month shall be based on the monthly burning hour schedule and the consumption rating for the individual sizes and types of lighting units as determined by the Company.

Supplier Services: (Optional)

Default/Basic Service: As in effect per Tariff

FLOODLIGHTING SERVICE

Delivery Services:

Basic Annual Charges apply to overhead connected lighting units on poles carrying other electric power circuits.

1. Standard Fixtures

	<u>Basic Annual Charges</u>			
	<u>Nominal Rating</u>		<u>Luminaire Charge</u>	<u>Transmission Charge</u>
	<u>Lumens</u>	<u>Watts</u>		
Mercury	22,500	400	\$79.45	\$45.80
	63,000	1,000	189.51	109.26

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

STREET LIGHTING – CUSTOMER OWNED

RATE S-2

FLOODLIGHTING SERVICE (continued)

Delivery Services: (continued)

	<u>Basic Annual Charges</u>	
	<u>Nominal Rating</u>	<u>Transmission</u>
	<u>Lumens</u> <u>Watts</u>	<u>Charge</u> <u>Charge</u>
Sodium	16,000 150	32.15 18.54
	27,500 250	52.57 30.31
	50,000 400	78.94 45.51
Metal Halide	36,000 400	77.06 44.43

2. For other Floodlighting and Area Lighting fixtures approved by the Company the following rates shall apply:

Distribution Charge: 4.253 cents per kilowatt-hour
Transmission Charge: 2.452 cents per kilowatt-hour

3. Transition Charge: -0.233 cents per kilowatt-hour

AREA LIGHTING SERVICE

Delivery Services:

Basic Annual Charges apply to overhead connected lighting units on poles carrying other electric power circuits.

1. Standard Fixtures

	<u>Basic Annual Charges</u>	
	<u>Nominal Rating</u>	<u>Transmission</u>
	<u>Lumens</u> <u>Watts</u>	<u>Charge</u> <u>Charge</u>
Sodium	4,000 50	\$10.21 \$5.88
	5,800 70	14.63 8.43
	9,500 100	20.58 11.87
	16,000 150	29.94 17.26
	27,500 250	51.89 29.91
	50,000 400	82.51 47.57

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President

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STREET LIGHTING – CUSTOMER OWNED

RATE S-2

AREA LIGHTING (continued)

Delivery Services: (continued)

2. For other Floodlighting and Area Lighting fixtures approved by the Company the following rates shall apply:

Distribution Charge:	4.253 cents per kilowatt-hour
Transmission Charge:	2.452 cents per kilowatt-hour

3. Transition Charge: -0.233 cents per kilowatt-hour

Supplier Services:

Default/Basic Service:	As in effect per Tariff
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RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

STREET LIGHTING – CUSTOMER OWNED

RATE S-2

GENERAL CONDITIONS

- A. The Customer agrees to pay when due all charges and fees which the Company may, from time to time, be entitled to pursuant to the provisions of the pole attachment License Agreement and the Street Lighting Agreement.
- B. All streetlighting facilities provided by the Customer for installation on the Company's system shall be free from all defects and shall in no way jeopardize the Company's electric distribution system. The Company may refuse to allow the placement of any streetlighting facilities which, in the Company's sole reasonable opinion, are not so free from defects or that might so jeopardize said system.
- C. The Customer shall be responsible for specifying the type and size (wattage/lumen rating) of lighting fixtures served under Section 2 of the rate schedule.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

The annual charges will be prorated monthly. Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until canceled on 30 days' written notice, except that temporary service may be canceled at any time upon 10 days' written notice.

Issued by: Craig A. Halstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

STANDBY SERVICE

RATE SB-1 (13.8 kV)
(Closed)

AVAILABILITY

Upon written application and the execution of an electric service agreement, service is available under this rate to any Customer with an alternative source of power who requests firm delivery of standby service and for whom the Company has an obligation to serve. The Company must have the ability to meter the alternative source of power. Standby Service is intended to deliver to the Customer a replacement supply of power when the Customer's alternative source of power is either partially or totally unavailable. A Customer requesting Standby Service is required to take service under this rate schedule if the Customer's alternative source of power (1) exceeds 100 kilowatts, and (2) supplies at least 20 percent of the Customer's total integrated electrical load. Standby Service is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, three phase, alternating current service at primary voltage under this rate schedule. As available and at the Company's option, such service shall be supplied at approximately 13,800 volts.

DEFINITIONS

- A. "Actual Metered Demand" for any billing month means the demand as determined periodically in accordance with the provisions of the Otherwise Applicable Rate Schedule as measured by the Company's billing meter or meters located at the interconnection point of the Company's facilities and the Customer's facilities during the billing month.
- B. "Actual Metered Energy" for any billing month means the sum of the energy associated with the Actual Metered Demands.
- C. "Alternative Power" means the power in kilovolt-amperes (kVa) measured by the meter or meters located at the interconnection of the Alternative Source of Power and the Customer's internal load. The basis for determining the quantity of kVa of Alternative Power shall be consistent with the provisions for determining billing demand as stated in the Otherwise Applicable Rate Schedule.
- D. "Alternative Source of Power" refers to the source, and the Customer's entitlement to such source from which the Customer receives power.

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President

Filed: December 1, 2011
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STANDBY SERVICE

RATE SB-1 (13.8 kV)
(Closed)

DEFINITIONS (continued)

- E. "Internal Customer Demand" means the sum of the coincident amount of Actual Metered Demand and Alternative Power.
- F. "Maintenance Energy" means the Actual Metered Energy minus the delivered Supplemental Energy during the period when Maintenance Service is provided to the Customer.
- G. "Maintenance Service" means the electric energy or capacity delivered by the Company to replace energy or capacity ordinarily provided by the facilities that make up the Customer's Alternative Source of Power when such facilities are withdrawn from service for Scheduled Maintenance.
- H. "Otherwise Applicable Rate Schedule" refers to the rate schedule under which the Customer would have received delivery of electric service from the Company if the Customer had no Alternative Source of Power.
- I. "Peak Period" shall be as defined in the Otherwise Applicable Rate Schedule.
- J. "Replacement Demand" for any billing month means the difference between the coincident amounts of the lesser of either the Standby Contract Demand, or the Internal Customer Demand, and the Alternative Power. The Replacement Demand shall be determined periodically in accordance with the billing demand provisions of the Otherwise Applicable Rate Schedule but shall not be less than zero.
- K. "Replacement Energy" for any billing month means the sum of the energy associated with the Replacement Demands less Maintenance Energy during the billing month.
- L. "Scheduled Maintenance" means maintenance performed in accordance with the following provisions: (1) maintenance is not scheduled during the Peak Period of the months January, July, August and December; (2) unless specifically approved by the Company, maintenance will not be provided for more than four consecutive weeks per request; (3) the Customer provides the Company with a preliminary written maintenance schedule by December 1 of each year; (4) the Company approves the maintenance schedule; and (5) the Customer provides written notification to the Company of the dates and duration of the outage 30 days prior to the actual outage. If a Customer's maintenance is not performed in accordance with the defined provisions, it will be billed at the Standby Service Rate Schedule.

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President

Filed: December 1, 2011
Effective: January 1, 2012

STANDBY SERVICE

RATE SB-1 (13.8 kV)
(Closed)

DEFINITIONS (continued)

- M. "Standby Contract Demand" means the specified maximum firm Replacement Demand that the Customer may take from the Company. The Standby Contract Demand shall be specified separately for the winter and summer periods and may not exceed the Customer's Alternative Source of Power.
- N. "Standby Service" means electric energy and capacity delivered by the Company to replace electric energy and capacity ordinarily provided by the Customer's Alternative Source of Power when such source of power is unavailable.
- O. "Supplemental Demand" for any billing month means the excess of the coincident amounts of Internal Customer Demand over the Standby Contract Demand. The Supplemental Demand will be determined periodically in accordance with the billing demand provisions of the Otherwise Applicable Rate Schedule but shall not be less than zero.
- P. "Supplemental Energy" for any billing month means the sum of energy associated with the Supplemental Demands of the billing month less the energy associated with the excess of the Alternative Power over the Standby Contract Demand.
- Q. "Supplemental Service" means electric energy or capacity delivered under normal conditions by the Company to meet the Customer's load in addition to capacity and energy which is being supplied by the Customer's Alternative Source of Power.

RATE PER MONTH

Delivery Services:

- | | | |
|----|-------------------------------|--|
| A. | Administrative Charge: | As per M.D.P.U. No. 290 as in effect from time to time. |
| B. | Customer Charge: | As per M.D.P.U. No. 290 as in effect from time to time. |
| C. | Distribution Capacity Charge: | As per M.D.P.U. No. 290 as in effect from time to time times the maximum 15-minute Replacement Demand for the billing month. |

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President

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STANDBY SERVICE

RATE SB-1 (13.8 kV)
(Closed)

RATE PER MONTH (continued)

D. Peak Period Capacity Charge:

Transmission: As per M.D.P.U. No. 290 as in effect from time to time
times the maximum 15-minute Replacement Demand
established during the Peak Period of the billing month;

E. Transmission Capacity Reservation Charge:

As per M.D.P.U. No. 290 as in effect from time to time.
Reservation Charge applied to Standby Contract Demand.

The total charges for transmission capacity in each month shall be the greater of the charges under
D. or under E.

F. Transition Charge: As per M.D.P.U. No. 290 as in effect from time to time.

Supplier Services:(Optional)

Default/Basic Service: As in effect per Tariff

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

OTHER PROVISIONS

- A. All electricity delivered to the Customer by the Company will be measured by
meters installed at a single location, except where the Company deems it impractical

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President

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STANDBY SERVICE

RATE SB-1 (13.8 kV)
(Closed)

to deliver electricity through one service, in which case the measurement of electricity may be accomplished by totaling meters from two or more locations.

- B. The Customer shall furnish at its expense a connection whereby the Company can meter the Customer's Alternative Source of Power at the interconnection of the Alternative Source of Power with the Customer's internal load.
- C. All electricity delivered shall be for the exclusive use of the Customer and shall not be resold.
- D. The Customer shall be assessed no more than one Administrative Charge for Standby, Maintenance and Supplemental Service. Therefore, if a Customer receives one such service, no additional Administrative Charge will be assessed for either or both of the remaining two services.
- E. The Customer shall be assessed no more than one Customer Charge for Standby, Maintenance, and Supplemental Service. Therefore, if a Customer receives one such service, no additional Customer Charge will be assessed for the second service. The applicable Customer Charge shall be that contained in the Standby and Maintenance Service Rates.
- F. If the Company delivers Maintenance Service to the Customer, the following will apply during the period when Maintenance Service is delivered: (1) the Distribution Capacity Charge will apply only if such charge is not otherwise billed under Standby Service during the billing month; and (2) the maximum Replacement Demand used to calculate the Peak Period Capacity charge shall be zero.
- G. The Customer shall be subject to the provisions of the Company's Requirements For Interconnection as they exist from time to time.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

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President

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STANDBY SERVICE

RATE SB-1 (13.8 kV)
(Closed)

TERM OF PAYMENT

Charges are net and payable upon presentation of the Company's bill.

TERM

Service under this rate shall be in accordance with the provisions of the Otherwise Applicable Rate Schedule.

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President

Filed: December 1, 2011
Effective: January 1, 2012

MAINTENANCE SERVICE

RATE MS-1 (13.8 kV)
(Closed)

AVAILABILITY

Upon written application and the execution of an electric service agreement, service is available under this rate to any Customer with an alternative source of power who requests the delivery of maintenance service and for whom the Company has an obligation to serve. The Company must have the ability to meter the alternative source of power. Maintenance Service is intended to deliver to the Customer electric energy and capacity to replace energy and capacity ordinarily generated by the facilities that make up the Customer's alternative source of power when such facilities are withdrawn from service for maintenance scheduled in accordance with defined provisions. A Customer requesting Maintenance Service is required to take service under this rate schedule if the Customer's alternative source of power (1) exceeds 100 kilowatts, and (2) supplies at least 20 percent of their total integrated electrical load. Maintenance Service is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, three phase, alternating current service at primary voltage under this rate schedule. As available and at the Company's option, such service shall be supplied at approximately 13,800 volts.

DEFINITIONS

- A. "Actual Metered Demand" for any billing month means the demand as determined periodically in accordance with the provisions of the Otherwise Applicable Rate Schedule as measured by the Company's billing meter or meters located at the interconnection point of the Company's facilities and the Customer's facilities during the billing month.
- B. "Actual Metered Energy" for any billing month means the sum of the energy associated with the Actual Metered Demands.
- C. "Alternative Power" means the power in kilovolt-amperes (kVa) measured by the meter or meters located at the interconnection of the Alternative Source of Power and the Customer's internal load. The basis for determining the quantity of kVa of Alternative Power shall be consistent with the provisions for determining billing demand as stated in the Otherwise Applicable Rate Schedule.
- D. "Alternative Source of Power" refers to the source, and the Customer's entitlement to such source from which the Customer receives power.

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President

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MAINTENANCE SERVICE

RATE MS-1 (13.8 kV)
(Closed)

DEFINITIONS (continued)

- E. “Internal Customer Demand” means the sum of the coincident amount of Actual Metered Demand and Alternative Power.
- F. “Maintenance Energy” means the Actual Metered Energy minus the delivered Supplemental Energy during the period when Maintenance Service is provided to the Customer.
- G. “Maintenance Service” means the electric energy or capacity delivered by the Company to replace energy or capacity ordinarily provided by the facilities that make up the Customer’s Alternative Source of Power when such facilities are withdrawn from service for Scheduled Maintenance.
- H. “Otherwise Applicable Rate Schedule” refers to the rate schedule under which the Customer would have received delivery of electric service from the Company if the Customer had no Alternative Source of Power.
- I. “Peak Period” shall be as defined in the Otherwise Applicable Rate Schedule.
- J. “Replacement Demand” for any billing month means the difference between the coincident amounts of the lesser of either the Standby Contract Demand, or the Internal Customer Demand, and the Alternative Power. The Replacement Demand shall be determined periodically in accordance with the billing demand provisions of the Otherwise Applicable Rate Schedule but shall not be less than zero.
- K. “Replacement Energy” for any billing month means the sum of the energy associated with the Replacement Demands less Maintenance Energy during the billing month.
- L. “Scheduled Maintenance” means maintenance performed in accordance with the following provisions: (1) maintenance is not scheduled during the Peak Period of the months January, July, August and December; (2) unless specifically approved by the Company, maintenance will not be provided for more than four consecutive weeks per request; (3) the Customer provides the Company with a preliminary written maintenance schedule by December 1 of each year; (4) the Company approves the maintenance schedule; and (5) the Customer provides written notification to the Company of the dates and duration of the outage 30 days prior to the actual outage. If a Customer’s maintenance is not performed in accordance with the defined provisions, it will be billed at the Standby Service Rate Schedule.

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President

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Effective: January 1, 2012

MAINTENANCE SERVICE

RATE MS-1 (13.8 kV)
(Closed)

DEFINITIONS (continued)

- M. “Standby Contract Demand” means the specified maximum firm Replacement Demand that the Customer may take from the Company. The Standby Contract Demand shall be specified separately for the winter and summer periods and may not exceed the Customer’s Alternative Source of Power.
- N. “Standby Service” means electric energy and capacity delivered by the Company to replace electric energy and capacity ordinarily provided by the Customer’s Alternative Source of Power when such source of power is unavailable.
- O. “Supplemental Demand” for any billing month means the excess of the coincident amounts of Internal Customer Demand over the Standby Contract Demand. The Supplemental Demand will be determined periodically in accordance with the billing demand provisions of the Otherwise Applicable Rate Schedule but shall not be less than zero.
- P. “Supplemental Energy” for any billing month means the sum of energy associated with the Supplemental Demands of the billing month less the energy associated with the excess of the Alternative Power over the Standby Contract Demand.
- Q. “Supplemental Service” means electric energy or capacity delivered under normal conditions by the Company to meet the Customer’s load in addition to capacity and energy which is being supplied by the Customer’s Alternative Source of Power.

RATE PER MONTH

Delivery Services:

- A. Administrative Charge: As per M.D.P.U. No. 290 as in effect from time to time.
- B. Customer Charge: As per M.D.P.U. No. 290 as in effect from time to time.
- C. Distribution Capacity Charge: As per M.D.P.U. No. 290 as in effect from time to time times the maximum 15-minute Replacement Demand for the billing month.
- D. Transition Charge: As per M.D.P.U. No. 290 as in effect from time to time.

RATE PER MONTH (continued)

Supplier Services:(Optional)

Issued by: Thomas J. May
President

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Effective: January 1, 2012

MAINTENANCE SERVICE

RATE MS-1 (13.8 kV)
(Closed)

Default/Basic Service: As in effect per Tariff

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

OTHER PROVISIONS

- A. All electricity delivered to the Customer by the Company will be measured by meters installed at a single location, except that where the company deems it impractical to deliver electricity through one service, the measurement of electricity may be accomplished by totaling meters from two or more locations. When the Customer's generating facilities are capable of operating in parallel with the Company's supply, the Customer shall furnish at its expense, a connection whereby the Company can meter the output of the Customer's generating facilities.
- B. All electricity delivered shall be for the exclusive use of the Customer and shall not be resold.
- C. The Customer shall be assessed no more than one Administrative Charge for Standby, Maintenance and Supplemental Service. Therefore, if a Customer receives one such service, no additional Administrative Charge will be assessed for either or both of the remaining two services.
- D. The Customer shall be assessed no more than one Customer Charge for Standby, Maintenance, and Supplemental Service. Therefore, if a Customer receives one such service, no additional Customer Charge will be assessed for the second service. The applicable Customer Charge shall be that contained in the Standby and Maintenance Service Rates.

OTHER PROVISIONS (continued)

- E. If the Customer also receives Standby Service from the Company, the following will apply during the period when Maintenance Service is taken: (1) the Distribution Capacity Charge will apply only if such charge is not otherwise billed under Standby Service during the billing

Issued by: Thomas J. May
President

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MAINTENANCE SERVICE

RATE MS-1 (13.8 kV)
(Closed)

month; and (2) the maximum Replacement Demand used to calculate the Peak Period Capacity Charge shall be zero.

- F. The Customer shall be subject to the provisions of the Company's Requirements For Interconnection as they exist from time to time.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERM OF PAYMENT

Charges are net and payable upon presentation of the Company's bill.

TERM

Service under this rate shall be in accordance with the provisions of the Otherwise Applicable Rate Schedule.

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President

Filed: December 1, 2011
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SUPPLEMENTAL SERVICE

RATE SS-1 (13.8 kV)
(CLOSED)

AVAILABILITY

Upon written application and the execution of an electric service agreement, service is available under this rate to any Customer with an alternative source of power in operation prior to October 31, 2003 and for whom the Company has an obligation to serve. The Company must have the ability to meter the alternative source of power. Supplemental Service is intended to deliver power to supplement the output of the Customer's alternative source of power where the alternative source of power is less than the Customer's maximum electrical load. A Customer requesting Supplemental Service is required to take service under this rate schedule if the Customer's alternative source of power (1) exceeds 100 kilowatts, and (2) supplies at least 20 percent of the Customer's total integrated electrical load. Standby Service is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

CHARACTER OF SERVICE

The Company delivers 60 hertz, three phase, alternating current service at primary voltage under this rate schedule. As available and at the Company's option, such service shall be supplied at approximately 13,800 volts.

DEFINITIONS

- A. "Actual Metered Demand" for any billing month means the demand as determined periodically in accordance with the provisions of the Otherwise Applicable Rate Schedule as measured by the Company's billing meter or meters located at the interconnection point of the Company's facilities and the Customer's facilities during the billing month.
- B. "Actual Metered Energy" for any billing month means the sum of the energy associated with the Actual Metered Demands.
- C. "Alternative Power" means the power in kilovolt-amperes (kVa) measured by the meter or meters located at the interconnection of the Alternative Source of Power and the Customer's internal load. The basis for determining the quantity of kVa of Alternative Power shall be consistent with the provisions for determining billing demand as stated in the Otherwise Applicable Rate Schedule.
- D. "Alternative Source of Power" refers to the source, and the Customer's entitlement to such source from which the Customer receives power.

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SUPPLEMENTAL SERVICE

RATE SS-1 (13.8 kV)
(CLOSED)

DEFINITIONS (continued)

- E. **“Internal Customer Demand”** means the sum of the coincident amount of Actual Metered Demand and Alternative Power.
- F. **“Maintenance Energy”** means the Actual Metered Energy minus the delivered Supplemental Energy during the period when Maintenance Service is provided to the Customer.
- G. **“Maintenance Service”** means the electric energy or capacity delivered by the Company to replace energy or capacity ordinarily provided by the facilities that make up the Customer’s Alternative Source of Power when such facilities are withdrawn from service for Scheduled Maintenance.
- H. **“Otherwise Applicable Rate Schedule”** refers to the rate schedule under which the Customer would have received delivery of electric service from the Company if the Customer had no Alternative Source of Power.
- I. **“Peak Period”** shall be as defined in the Otherwise Applicable Rate Schedule.
- J. **“Replacement Demand”** for any billing month means the difference between the coincident amounts of the lesser of either the Standby Contract Demand, or the Internal Customer Demand, and the Alternative Power. The Replacement Demand shall be determined periodically in accordance with the billing demand provisions of the Otherwise Applicable Rate Schedule but shall not be less than zero.
- K. **“Replacement Energy”** for any billing month means the sum of the energy associated with the Replacement Demands less Maintenance Energy during the billing month.
- L. **“Scheduled Maintenance”** means maintenance performed in accordance with the following provisions: (1) maintenance is not scheduled during the Peak Period of the months January, July, August and December; (2) unless specifically approved by the Company, maintenance will not be provided for more than four consecutive weeks per request; (3) the Customer provides the Company with a preliminary written maintenance schedule by December 1 of each year; (4) the Company approves the maintenance schedule; and (5) the Customer provides written notification to the Company of the dates and duration of the outage 30 days prior to the actual outage. If a Customer’s maintenance is not performed in accordance with the defined provisions, it will be billed at the Standby Service Rate Schedule.

Issued by: Thomas J. May
President

Filed: December 1, 2011
Effective: January 1, 2012

SUPPLEMENTAL SERVICE

RATE SS-1 (13.8 kV)
(CLOSED)

DEFINITIONS (continued)

- M. “Standby Contract Demand” means the specified maximum firm Replacement Demand that the Customer may take from the Company. The Standby Contract Demand shall be specified separately for the winter and summer periods and may not exceed the Customer’s Alternative Source of Power.
- N. “Standby Service” means electric energy and capacity delivered by the Company to replace electric energy and capacity ordinarily provided by the Customer’s Alternative Source of Power when such source of power is unavailable.
- O. “Supplemental Demand” for any billing month means the excess of the coincident amounts of Internal Customer Demand over the Standby Contract Demand. The Supplemental Demand will be determined periodically in accordance with the billing demand provisions of the Otherwise Applicable Rate Schedule but shall not be less than zero.
- P. “Supplemental Energy” for any billing month means the sum of energy associated with the Supplemental Demands of the billing month less the energy associated with the excess of the Alternative Power over the Standby Contract Demand.
- Q. “Supplemental Service” means electric energy or capacity delivered under normal conditions by the Company to meet the Customer’s load in addition to capacity and energy which is being supplied by the Customer’s Alternative Source of Power.

RATE PER MONTH

Delivery Services:

- A. Administrative Charge: As per M.D.P.U. No. 290 as in effect from time to time.
- B. Customer Charge: Will be billed in accordance with the provisions of the Otherwise Applicable Rate Schedule.
- C. Demand Charge: Will be billed in accordance with the provisions of the Otherwise Applicable Rate Schedule.
- D. Energy Charge: Will be billed in accordance with the provisions of the Otherwise Applicable Rate Schedule.

Issued by: Thomas J. May
President

Filed: December 1, 2011
Effective: January 1, 2012

SUPPLEMENTAL SERVICE

RATE SS-1 (13.8 kV)
(CLOSED)

RATE PER MONTH (continued)

E. Transition Charge: Will be billed in accordance with the provisions of the Otherwise Applicable Rate Schedule.

Supplier Services: (Optional) Will be billed in accordance with the provisions of the Otherwise Applicable Rate Schedule.

RATE ADJUSTMENTS Will be billed in accordance with the provisions of the Otherwise Applicable Rate Schedule.

OTHER PROVISIONS

- A. All electricity delivered to the Customer by the Company will be measured by meters installed at a single location, except where the Company deems it impractical to deliver electricity through one service, in which case the measurement of electricity may be accomplished by totaling meters from two or more locations.
- B. The Customer shall furnish at its expense a connection whereby the Company can meter the output of the Customer's Alternative Source of Power.
- C. All electricity delivered shall be for the exclusive use of the Customer and shall not be resold.
- D. The Customer shall be assessed no more than one Administrative Charge for Standby, Maintenance and Supplemental Service. Therefore, if a Customer receives one such service, no additional Administrative Charge will be assessed for either or both of the remaining two services.
- E. The Customer shall be assessed no more than one Customer Charge for Standby, Maintenance, and Supplemental Service. Therefore, if a Customer receives one such service, no additional Customer Charge will be assessed for the second service. The applicable Customer Charge shall be that contained in the Standby and Maintenance Service Rates.
- F. If the Customer also receives Maintenance Service from the Company, the following will apply during the period when Maintenance Service is taken: (1) the Distribution Capacity Charge will only apply if such charge is not otherwise billed under Standby Service during the billing month; and (2) the maximum Replacement Demand used to calculate the Peak Period Capacity Charge shall be zero.

Issued by: Thomas J. May
President

Filed: December 1, 2011
Effective: January 1, 2012

SUPPLEMENTAL SERVICE

RATE SS-1 (13.8 kV)
(CLOSED)

OTHER PROVISIONS (continued)

- G. The Customer shall be subject to the provisions of the Company's Requirements For Interconnection as they exist from time to time.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERM OF PAYMENT

Charges are net and payable upon presentation of the Company's bill.

TERM

Service under this rate shall be in accordance with the provisions of the Otherwise Applicable Rate Schedule.

Issued by: Thomas J. May
President

Filed: December 1, 2011
Effective: January 1, 2012

OUTDOOR LIGHTING

RATE S-1

AVAILABILITY

Upon written application and the execution of an Outdoor Lighting Service Agreement, outdoor lighting services are available under this rate schedule to any Customer for approximately 4,000 hours of operation per year. Street lighting service under this rate is available to public authorities for street, highway, bridge, parkway and adjacent area lighting. Area lighting and floodlighting services are available hereunder for other outdoor lighting applications. Service under this rate is subject to both the Company's printed requirements and the Company's Terms and Conditions - Distribution Service, each as in effect from time to time.

STREET LIGHTING SERVICE

Delivery Services:

- A. Basic Annual Charges apply to overhead connected lighting units on poles carrying other electric power circuits.

	<u>Basic Annual Charges</u>		<u>Luminaire Charge</u>	<u>Transmission Charge</u>
	<u>Nominal Rating</u>			
	<u>Lumens</u>	<u>Watts</u>		
Incandescent*	1,000	-	\$115.27	\$10.29
	2,500	-	109.36	19.80
	6,000	-	118.94	43.92
Mercury	4,200	100	94.48	12.84
	8,600	175	95.19	21.18
	12,100	250	93.13	29.51
	22,500	400	102.58	46.47
Twin	22,500	800	145.04	92.94
	63,000	1,000	155.43	111.28
High Pressure Sodium	4,000	50	92.91	5.88
	5,800	70	93.95	8.43
	9,500	100	95.21	11.86
	16,000	150	95.12	17.26
	27,500	250	96.37	29.90
	50,000	400	103.17	47.55

Issued by: Craig A. Hailstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

OUTDOOR LIGHTING

RATE S-1

STREET LIGHTING SERVICE (continued)

Delivery Services: (continued)

A. Basic Annual Charges (continued)

*Incandescent street lighting service is available only at existing locations for street lighting units installed prior to December 1, 1975.

B. Transition Charge: -0.233 cents per kilowatt-hour

Supplier Services: (Optional)

Default/Basic Service: As in effect per Tariff

C. Additional Annual Charges and Credits

The additional annual charges or credits identified below are applicable to service furnished by means other than overhead connected lighting units on poles carrying other electric power circuits.

1. Lighting units installed prior to December 1, 1985:

- a. Where a street lighting unit was installed on a standard pole with an underground service connection, and the Company installed and owns and maintains the standard pole, underground cable, conduit, manholes and sub-base, a charge of \$192.24 per year shall apply to each such unit in addition to any other applicable charges under this rate schedule.
- b. Where the Customer furnished and installed and owns and maintains the conduit, manholes, and sub-base for a street lighting unit installed on a standard pole, a credit of \$140.88 per year will apply to the additional charges provided for in paragraph 1 above for each such unit.
- c. Where the Company extended its secondary voltage underground distribution system in order to provide an underground service connection hereunder, a charge of \$45.96 per year shall apply to each street lighting fixture so connected in addition to any other applicable charges under this rate schedule. The Company will no longer provide this service.

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

OUTDOOR LIGHTING

RATE S-1

C. Additional Annual Charges and Credits (continued)

2. Lighting units installed on or after December 1, 1985:

- a. Where a street lighting unit is installed on a standard pole with an underground service connection, and the Company installs, owns and maintains the standard pole, underground cable, conduit, manholes and sub-base, a charge of \$482.76 per year shall apply to each such unit in addition to any other applicable charges under this rate schedule.
- b. Where the Customer furnishes, installs, owns and maintains the conduit, manholes, and sub-base for a street lighting unit installed on a standard pole, a credit of \$274.32 per year will apply to the additional charges provided for in paragraph 1 above for each such unit.

FLOODLIGHTING SERVICE

Delivery Services:

- A. Basic Annual Charges apply to overhead connected lighting units on poles carrying other electric power circuits.**

	<u>Nominal Rating</u>		<u>Basic Annual Charges</u>	
	<u>Lumens</u>	<u>Watts</u>	<u>Luminaire Charge</u>	<u>Transmission Charge</u>
Mercury	22,500	400	\$206.76	\$45.78
	63,000	1,000	205.38	109.22
Sodium	16,000	150	108.90	18.53
	27,500	250	188.40	30.29
	50,000	400	191.28	45.49
Metal Halide	36,000	400	110.29	44.41
	14,100	250	213.12	24.41
	19,700	320	225.73	31.47

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

OUTDOOR LIGHTING

RATE S-1

FLOODLIGHTING SERVICE (continued)

Delivery Services: (continued)

B. Transition Charge: -0.233 cents per kilowatt-hour

Supplier Services: (Optional)

Default/Basic Service: As in effect per Tariff

AREA LIGHTING SERVICE

Delivery Services:

A. Basic Annual Charges apply to overhead connected lighting units on poles carrying other electric power circuits

	<u>Nominal Rating</u>		<u>Basic Annual Charges</u>	
	<u>Lumens</u>	<u>Watts</u>	<u>Luminaire Charge</u>	<u>Transmission Charge</u>
Sodium	4,000	50	\$125.79	\$5.88
	5,800	70	126.83	8.43
	9,500	100	128.09	11.86
	16,000	150	128.00	17.26
	27,500	250	129.37	29.90
	50,000	400	136.05	47.55
Metal Halide	3,000	70	168.22	6.76
	6,200	100	203.20	9.71

B. Transition Charge: -0.233 cents per kilowatt-hour

Supplier Services:

Default/Basic Service: As in effect per Tariff

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

OUTDOOR LIGHTING

RATE S-1

AREA LIGHTING SERVICE (continued)

Delivery Services: (continued)

C. Additional Annual Charges

1. Basic annual charges for separate wood poles used to support only lighting units are set forth below:

	<u>Basic Annual Charges</u>		
	<u>Wood Poles</u>		
	<u>30ft</u>	<u>35ft</u>	<u>40ft</u>
Poles installed prior to December 1, 1985	\$ 57.84	\$ 57.84	\$ 57.84
Poles installed after November 30, 1985 or before January 1, 1996	88.56	88.56	88.56
Poles installed after January 1, 1996	95.64	94.56	104.28

2. The basic annual charge for providing a section of secondary wire not to exceed 150 feet for connecting lighting units to a wood pole for both Company and Customer owned and installed poles is \$54.24.

RATE ADJUSTMENTS

The charges for delivery service shall be subject to the following:

Transition Cost Adjustment
Transmission Service Cost Adjustment
Pension Adjustment
Energy Efficiency Charge
Renewable Energy Charge
Default Service Adjustment
Residential Assistance Adjustment Clause

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

OUTDOOR LIGHTING

RATE S-1

GENERAL CONDITIONS

- A. Service under this rate is contingent upon Company ownership and maintenance of outdoor lighting facilities except, in areas where the Company has no existing distribution system for service to its other Customers, the Company may require the Customer to furnish, install, own and maintain the conduits, manholes and sub-base required for underground service to street lighting units located on standard poles. The Company shall specify standard outdoor lighting equipment to be utilized for providing service hereunder.
- B. All outdoor lighting installations under this rate shall be subject to the Company's approval in all respects, including the size, location, spacing and type of luminaire to be provided. The Company may refuse service hereunder for any installation which does not conform to good lighting practices in the sole opinion of the Company. By its approval or acceptance of any outdoor lighting installation, the Company does not give any warranty, expressed or implied, as to the adequacy, safety or other characteristics of said installation.
- C. The Company will require that Customers who terminate service or request temporary service, or the removal of outdoor lighting units without replacement or changes in the sizes, types or locations of outdoor lighting units pay to the Company the undepreciated costs less salvage value, if any, of the equipment which is taken out of service, removed without replacement, relocated or substantially altered by the Company. The undepreciated costs shall be determined based upon the actual age of such equipment as determined by the Company. However, all incandescent lighting units shall be exempt from this provision.
- D. The total number of new installations, replacements or relocations of street lighting units in any annual period may be limited by the Company to not more than ten percent (10%) of the total number of units billed to the Customer at the beginning of such annual period.
- E. The Company will maintain all wires, lamps and other equipment owned by it. The Customer will notify the Company of any failure of lights to operate properly and the Company will complete the necessary repair or replacement within 3 regular working days, with no reduction in charges for such inoperative periods. Lamp replacement and maintenance shall be performed by the Company during normal working hours.
- F. Outdoor lighting units furnished under this rate schedule shall be subject to all applicable charges hereunder, except that, in the event any lighting unit is not lighted for a period exceeding 3 nights duration for any reason whatsoever, such unit shall not be subject to the rates herein for the period during which it is unlighted, as determined by the Company.

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

OUTDOOR LIGHTING

RATE S-1

GENERAL CONDITIONS (continued)

- G. Where the costs of underground connected street lighting facilities provided at the request of a Customer pursuant to this rate schedule exceed the costs of such facilities which are supported by the applicable annual charges included in this rate schedule, the Customer shall pay to the Company the excess costs of such facilities.
- H. Area lighting and floodlighting fixtures will be located on standard wood poles owned either by the Company or the Customer not more than one distribution span length of wire not to exceed 150 feet from the nearest pole on the public way. Poles shall be accessible to trucks and other equipment of the company at all times. Service may be furnished at other locations subject to appropriate charges, at the option of the Company.
- I. Where temporary service is desired, the Customer shall reimburse the Company for its costs of installing and removing outdoor lighting facilities.
- J. The Customer grants the Company the right to enter and use the Customer's premises at all reasonable times for the installation, maintenance and removal of its facilities, including the right to cut and trim the trees and bushes wherever necessary. The Company shall not be required to move its facilities to another location on the Customer's premises except at the Customer's expense.

FARM DISCOUNT RIDER

A Customer taking service under this rate may be eligible for the Company's Farm Discount Rider, as in effect from time to time.

TERMS OF PAYMENT

The annual charges will be prorated monthly. Charges are net and are payable upon presentation of the Company's bill.

TERM

Service under this rate shall be for a minimum term of 12 consecutive months and shall continue thereafter until canceled on 30 days' written notice, except that temporary service may be canceled at any time upon 10 days' written notice.

Issued by: Craig A. Hallstrom
President

Filed: October 31, 2016
Effective: January 1, 2017

Commonwealth of Massachusetts
Department of Public Utilities

One South Street
Boston, MA 02110

STATEMENT OF OPERATING REVENUES

YEAR 2017

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)

\$2,272,298,751

FERC Form 1, page
300, line 10, column b

Other Revenues (Outside Massachusetts)

\$0

Total Revenues

\$2,272,298,751

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. Butz

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 Carla J. Dacey

Title Manager, Revenue and Regulatory Accounting

Address 247 Station Drive, Westwood, MA 02090

DEPARTMENT OF PUBLIC UTILITIES
This statement is filed in accordance with Chapter 164, Section 84A
CONDENSED FINANCIAL RETURN
FOR YEAR ENDED DECEMBER 31, 2017

NSTAR Electric Company
d/b/a 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 2017
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 2017/Q4
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STATEMENT OF INCOME FOR THE YEAR (Continued)

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars)	Previous Year to Date (in dollars)	Current Year to Date (in dollars)	Previous Year to Date (in dollars)	Current Year to Date (in dollars)	Previous Year to Date (in dollars)	
(g)	(h)	(i)	(j)	(k)	(l)	
						1
2,705,457,371	2,788,950,488					2
						3
1,666,564,608	1,805,666,463					4
67,433,249	62,030,704					5
216,370,603	203,811,805					6
						7
5,823,660	8,947,887					8
						9
						10
						11
34,868,072	35,443,683					12
435,060	162,116					13
134,959,827	136,539,507					14
106,252,068	74,833,351					15
23,220,774	35,246,882					16
136,559,653	157,697,018					17
62,849,023	84,817,219					18
-1,229,827	-1,269,434					19
						20
						21
						22
						23
						24
2,327,538,604	2,433,767,531					25
377,918,767	355,182,957					26

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			2017/Q4
FOOTNOTE DATA			

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

Note that for the year ended December 31, 2017, 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, 2016, the total amount of Public Education expenses in Account 426.5 includes a transmission related component of \$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 2017/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	8,188,063,639	7,796,064,193
3	Construction Work in Progress (107)	200-201	358,695,816	236,234,452
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		8,546,759,455	8,032,298,645
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,427,130,956	2,256,001,075
6	Net Utility Plant (Enter Total of line 4 less 5)		6,119,628,499	5,776,297,570
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)		6,119,628,499	5,776,297,570
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		1,097,451	1,059,734
19	(Less) Accum. Prov. for Depr. and Amort. (122)		42,819	51,067
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	6,440,072	9,861,526
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)		131,092,465	95,072,676
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		138,666,809	106,022,509
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)		12,816,381	11,781,542
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		230,873,891	224,472,668
41	Other Accounts Receivable (143)		100,091,861	104,057,439
42	(Less) Accum. Prov. for Uncollectible Acct -Credit (144)		53,988,072	54,666,946
43	Notes Receivable from Associated Companies (145)		175,700,000	0
44	Accounts Receivable from Assoc. Companies (146)		29,024,769	10,422,611
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	45,411,900	39,465,621
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	47,931,737	27,790,102

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 2017/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.: 72 Column: c

For Form 1 reporting purposes, the following reclassification of debit or credit balance accounts at December 31, 2017 are being included with Account 182.3 - Other Regulatory Assets. The balances are as follows:

Balance in Account 182.3	\$1,108,823,508 Dr.
Reclass of balances from Account 254: Deferred Energy Efficiency	134,250,783 Dr.
Reclass of balances to Account 254: Transition Reconciliation - Boston Edison	9,791,559 Dr.
Reclass of balances to Account 254: Transition Reconciliation - Cambridge Electric Company	353,980 Dr.
Reclass of balances to Account 254: Deferred Transmission Revenues	16,762,987 Dr.
Reclass of balances to Account 254: Pension and PBOP	40,133,964 Dr.
Account 182.3 Being Reported	\$1,310,116,781 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, 2016 are being included with Account 182.3 - Other Regulatory Assets. The balances are as follows:

Balance in Account 182.3	\$1,122,087,591 Dr.
Reclass of balances from Account 254: Deferred Energy Efficiency	148,725,222 Dr.
Reclass of balances to Account 254: Transition Reconciliation - Cambridge Electric Company	3,627,526 Dr.
Reclass of balances to Account 254: Deferred Smart Grid costs	307,180 Dr.
Reclass of balances to Account 254: CPSL costs	475,193 Dr.
Reclass of balances to Account 254:	

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 2017/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	2,232,745,418	2,230,445,418
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	568,047,988	438,467,346
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-6,889,491	2,448,737
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)	104,261	368,167
16	Total Proprietary Capital (lines 2 through 15)		2,837,008,276	2,714,729,768
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	2,400,000,000	2,100,000,000
22	Unamortized Premium on Long-Term Debt (225)		3,998,400	450,964
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		9,093,066	9,574,415
24	Total Long-Term Debt (lines 18 through 23)		2,394,905,334	2,090,876,549
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		3,754,457	1,664,937
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		31,462,531	28,687,169
29	Accumulated Provision for Pensions and Benefits (228.3)		74,691,255	115,836,115
30	Accumulated Miscellaneous Operating Provisions (228.4)		-443,918	-2,915,000
31	Accumulated Provision for Rate Refunds (229)		1,903,600	4,000,000
32	Long-Term Portion of Derivative Instrument Liabilities		176,811	926,173
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		38,399,849	36,653,402
35	Total Other Noncurrent Liabilities (lines 26 through 34)		149,944,385	184,852,796
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		234,000,000	126,500,000
38	Accounts Payable (232)		258,250,505	231,471,230
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		70,939,735	91,465,834
41	Customer Deposits (235)		5,964,973	6,265,203
42	Taxes Accrued (236)	262-263	10,330,098	4,832,898
43	Interest Accrued (237)		19,008,676	19,054,172
44	Dividends Declared (238)		489,998	489,999
45	Matured Long-Term Debt (239)		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/Period of Report 2017/Q4
NSTAR Electric Company			
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

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 2017/Q4
FOOTNOTE DATA			

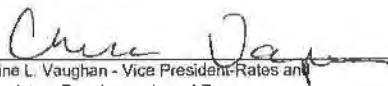

Reclass of balances from Account 182.3:
Transmission Reconciliation 32,332,945 Cr.

Reclass of balances from Account 182.3:
Pension and PBOP 18,304,357 Cr.

Account 254 Being Reported \$186,183,626 Cr.

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

Account 282 balance per balance sheet	\$ 889,610,050
ASC740 deferred income taxes (FAS109)	<u>509,104,923</u>
Transmission billing (sheet 3, line 16, col. c)	<u>\$1,398,714,973</u>

GAS OPERATING REVENUES			
Account	Operating Revenues		
	Amount for Year	Increase or (Decrease) from Preceding Year	
SALES OF GAS	NONE	NONE	
Residential Sales.....			
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
<p>April 13, 2018, 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.</p> <div style="text-align: right;">  Christine L. Vaughan - Vice President-Rates and Regulatory Requirements and Treasurer </div> <div style="text-align: right;">  Jay S. Buth - Vice President, Controller and Chief Accounting Officer </div>			