

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)

Western Massachusetts Electric Company

Year/Period of Report

End of 2017/Q4



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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Western Massachusetts Electric Company (the "Company"), which comprise the balance sheet – regulatory basis as of December 31, 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 Western Massachusetts 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 Western Massachusetts 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) Western Massachusetts Electric Company / /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 300 Cadwell Drive, Springfield, Massachusetts 01104		
05 Name of Contact Person Ryan E. Lyster		06 Title of Contact Person Manager-Rev/Reg Accounting
07 Address of Contact Person (Street, City, State, Zip Code) 107 Selden Street, Berlin, Connecticut 06037-1616		
08 Telephone of Contact Person, Including Area Code (860) 665-5486	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) / /

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

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

01 Name Jay S. Both	03 Signature  Jay S. Both	04 Date Signed (Mo, Da, Yr) 04/13/2018
02 Title Vice President, Controller & CAO		

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

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

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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			
69	Substations	426-427			
70	Transactions with Associated (Affiliated) Companies	429			
71	Footnote Data	450			
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared				

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GENERAL INFORMATION			
<p>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.</p> <p>Jay S. Buth, Vice President, Controller and Chief Accounting Officer 107 Selden Street Berlin, CT 06037-1616</p>			
<p>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.</p> <p>Incorporated under the laws of the Commonwealth of Massachusetts on December 5, 1886.</p>			
<p>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.</p> <p>Not Applicable.</p>			
<p>4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Delivery of electricity in the Commonwealth of Massachusetts.</p>			
<p>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?</p> <p>(1) <input type="checkbox"/> Yes...Enter the date when such independent accountant was initially engaged: (2) <input checked="" type="checkbox"/> No</p>			

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CONTROL OVER RESPONDENT			
<p>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.</p>			
<p>Name of Controlling Organization: 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.</p> <p>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 NSTAR Electric Company.</p> <p>Manner in Which Control was Held: Ownership of Common Stock</p> <p>Extent of Control: 100%</p>			

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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	Yankee Atomic Electric Company	Nuclear electric generation	7%	
2		(unit permanently closed)		
3				
4	Connecticut Yankee Atomic Power Company	Nuclear electric generation	9.5%	
5		(unit permanently closed)		
6				
7	Maine Yankee Atomic Power Company	Nuclear electric generation	3%	
8		(unit permanently closed)		
9				
10				
11				
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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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

Schedule Page: 103 Line No.: 1 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 with controlling interest in Yankee Atomic Electric Company.

Schedule Page: 103 Line No.: 4 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 with controlling interest in Connecticut Yankee Atomic Power Company.

Schedule Page: 103 Line No.: 7 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 with controlling interest in Maine Yankee Atomic Power Company.

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
OFFICERS				
<p>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.</p> <p>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.</p>				
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. Angley		
9	Vice President, Controller and Chief Accounting Officer	Jay S. Buth		
10	Vice President-Energy Supply	James G. Daly		
11	Vice President-Electric System Operations	Michael F. Hayhurst		
12	Vice President-Station Operations and			
13	Field Engineering/Communications	Joseph D. Luchini		
14	Vice President-Engineering	Paul R. Renaud		
15	Vice President-Rates and Regulatory Requirements			
16	and Treasurer	Christine L. Vaughan		
17	Secretary and Clerk	Richard J. Morrison		
18	Assistant Treasurer-Corporate Finance			
19	and Cash Management	Emilie G. O'Neil		
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27				
28	See Footnotes for Page 104 for changes to			
29	incumbents made during the year.			
30				
31	Salaries are not disclosed as they are paid by			
32	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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

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

James J. Judge ceased to hold the title of Chairman effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

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

Werner J. Schweiger ceased to hold the title of Chief Executive Officer effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

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

Craig A. Hallstrom ceased to hold the title of President and Chief Operating Officer effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

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

Gregory B. Butler ceased to hold the title of Executive Vice President and General Counsel effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

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.

Mr. Lembo ceased to hold the title of Executive Vice President and Chief Financial Officer effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

Schedule Page: 104 Line No.: 6 Column: b

Kathleen A. Shea ceased to hold the title of Senior Vice President-Transmission effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

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

Ellen K. Angley ceased to hold the title of Vice President-Supply Chain, Environmental Affairs and Property Management effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

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

Jay S. Buth ceased to hold the title of Vice President, Controller and Chief Accounting Officer effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

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

James G. Daly ceased to hold the title of Vice President-Energy Supply effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

Schedule Page: 104 Line No.: 11 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.

Mr. Hayhurst ceased to hold the title of Vice President-Electric System Operations effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

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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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

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

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

Mr. Luchini ceased to hold the title of Vice President-Station Operations and Field Engineering/Communications effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

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

Paul R. Renaud ceased to hold the title of Vice President-Engineering effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

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

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

Ms. Vaughan ceased to hold the title of Vice President-Rates and Regulatory Requirements and Treasurer effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

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

Richard J. Morrison ceased to hold the title of Secretary and Clerk effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

Schedule Page: 104 Line No.: 19 Column: b

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

Ms. O'Neil ceased to hold the title of Assistant Treasurer-Corporate Finance and Cash Management effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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DIRECTORS

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

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Gregory B. Butler	56 Prospect Street, Hartford, CT 06103
2	(Executive Vice President and General Counsel)	
3		
4	James J. Judge (Chairman)	800 Boylston Street, Boston, MA 02199
5		
6	Philip J. Lembo	800 Boylston Street, Boston, MA 02199
7	(Executive Vice President and Chief Financial Officer)	
8		
9	Werner J. Schweiger	107 Selden Street, Berlin, CT 06037
10	(Chief Executive Officer)	
11		
12		
13	The Company does not have an Executive Committee.	
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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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

Schedule Page: 105 Line No.: 1 Column: a

Gregory B. Butler ceased to hold the title of Director effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

Schedule Page: 105 Line No.: 4 Column: a

James J. Judge ceased to hold the title of Director effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

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

Philip J. Lembo ceased to hold the title of Director effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

Schedule Page: 105 Line No.: 9 Column: a

Werner J. Schweiger ceased to hold the title of Director effective as of 11:59 p.m. Eastern time, on December 31, 2017, due to the merger of the Company with and into NSTAR Electric Company, with NSTAR Electric Company being the surviving corporation.

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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-NE Transmission, Markets and Services Tariff,	EL11-66, ER14-2064, ER16-1023, ER18-132		
2	Section II, Schedule 21-ES			
3				
4	ISO-NE Transmission, Markets and Services Tariff,	ER05-754, ER18-132		
5	Section II, Schedule 20A-ES			
6				
7	ISO New England Inc. Transmission, Markets and	EL11-66, ER11-3269, ER16-2378, ER16-1023, ER18-132		
8	Services Tariff, Attachment F			
9				
10	Western Massachusetts Electric Company,	ER05-967		
11	Rate Schedule No. 432			
12	(Essential Power, LLC)			
13				
14	Western Massachusetts Electric Company, Rate	ER96-858		
15	Schedule FERC No. 405 (New England Power Company)			
16				
17	Western Massachusetts Electric Company, Rate	N/A		
18	Schedule FERC No. 407 (Massachusetts Municipal			
19	Wholesale Electric Company)			
20				
21	Western Massachusetts Electric Company,	ER17-1335		
22	Service Agreement No. IA-ES-38,			
23	(Nautilus Hydro, LLC - Dwight Hydro Generator IA)			
24				
25	Western Massachusetts Electric Company,	ER17-1336		
26	Service Agreement No. IA-ES-39,			
27	(Nautilus Hydro, LLC - Gardner Fall Generator IA)			
28				
29	Western Massachusetts Electric Company,	ER17-1338		
30	Service Agreement No. IA-ES-40,			
31	(Nautilus Hydro, LLC - Indian Orchard Generator IA)			
32				
33	Western Massachusetts Electric Company,	ER17-1339		
34	Service Agreement No. IA-ES-41,			
35	(Nautilus Hydro, LLC - Putts Bridge Generator IA)			
36				
37	Western Massachusetts Electric Company,	ER17-1340		
38	Service Agreement No. IA-ES-42,			
39	(Nautilus Hydro, LLC - Red Bridge Generator IA)			
40				
41				

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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	20170418-5231	04/18/2017	ZZ17-3-000	FERC No. 730 Report of Eversource	ISO New England Inc. Transmission,
7		04/18/2017		Service Company for	Markets and Services Tariff,
8				New England East-West	Attachment F
9				Solution Project	
10					
11	20170728-5230	07/28/2017	RT04-2-000	Annual New England Participating	ISO New England Inc. Transmission,
12		07/28/2017	ER09-1532-000	Transmission Owners Administrative	Markets and Services Tariff,
13				Regional Network Service	Attachment F
14				Information Filing	
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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
<p align="center">INFORMATION ON FORMULA RATES Formula Rate Variances</p>					
<p>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.</p> <p>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.</p> <p>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.</p> <p>4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.</p>					
Line No.	Page No(s).	Schedule	Column	Line No	
1	110-111	Comp Balance Sheet (Assets and Other Debt)		c 3	
2	204-207	Electric Plant In Service (Acct 101 - 103 and 106)		b,g 58	
3	219	Accumulated Provision for Depreciation (Acct 108)		b 25	
4	234	Accumulated Deferred Income Taxes		b,c 18	
5	262-263	Taxes Accrued, Prepaid and Charged During Year		i 32	
6	278	Other Regulatory Liabilities (Account 254)		f 3	
7	320-323	Electric Operation and Maintenance Expenses		b 112	
8					
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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of 2017/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>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.</p> <p>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.</p> <p>11. (Reserved.)</p> <p>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.</p> <p>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.</p> <p>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.</p>			
<p>PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.</p>			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Western Massachusetts 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. None
5. None
6. The amount of short-term borrowings that may be incurred by WMECO is subject to periodic approval by the FERC. On June 16, 2015, the FERC granted authorization that allows WMECO to incur total short-term borrowings up to a maximum of \$300 million, effective January 1, 2016 through December 31, 2017.

WMECO was a party, along with Eversource parent, PSNH, CL&P, NSTAR Gas and Yankee Gas, to a five-year \$1.45 billion revolving credit facility. The revolving credit facility terminates on December 8, 2022. The revolving credit facility serves to backstop Eversource parent's \$1.45 billion commercial paper program. The facility is governed by borrowing sub-limits such that WMECO, PSNH, Yankee Gas and NSTAR Gas each may draw up to \$300 million, CL&P may draw up to \$600 million and Eversource parent may draw up to \$1.45 billion, subject to the \$1.45 billion maximum borrowing limit. As of December 31, 2017, WMECO is no longer a party to this facility.

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.

7. WMECO was merged with and into NSTAR Electric Company effective at 11:59 p.m. on December 31, 2017, with NSTAR Electric Company being the surviving corporation. The separate existence of WMECO ended at the effective time.

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
Western Mass Electric	IBEW (Physical and Technical)	10/01/17	225	3.00%	\$583,283

9. For a discussion of materially important legal proceedings, see Page 123, Notes to Financial Statements, Note 11, Commitments and Contingencies.

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
Western Massachusetts Electric Company			2017/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

10. None
11. (Reserved)
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 thereto.

As a result of the merger of WMECO with and into NSTAR Electric Company effective at 11:59 p.m. on December 31, 2017, each share of WMECO Common Stock issued and outstanding immediately prior to the merger was converted into 0.00023007 shares of common stock of NSTAR Electric Company. The separate existence of WMECO ended at the effective time.

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

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 1 / 1	Year/Period of Report End of 2017/Q4
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	2,113,902,650	1,935,531,756	
3	Construction Work in Progress (107)	200-201	89,155,293	78,073,198	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,203,057,943	2,013,604,954	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	375,783,240	347,401,580	
6	Net Utility Plant (Enter Total of line 4 less 5)		1,827,274,703	1,666,203,374	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0	
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0	
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0	
10	Spent Nuclear Fuel (120.4)		0	0	
11	Nuclear Fuel Under Capital Leases (120.6)		0	0	
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0	
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0	
14	Net Utility Plant (Enter Total of lines 6 and 13)		1,827,274,703	1,666,203,374	
15	Utility Plant Adjustments (116)		0	0	
16	Gas Stored Underground - Noncurrent (117)		0	0	
17	OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)		3,933,396	3,933,396	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		49,921	49,902	
20	Investments in Associated Companies (123)		0	0	
21	Investment in Subsidiary Companies (123.1)	224-225	351,433	341,060	
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)		929,243	906,890	
25	Sinking Funds (125)		0	0	
26	Depreciation Fund (126)		0	0	
27	Amortization Fund - Federal (127)		0	0	
28	Other Special Funds (128)		0	0	
29	Special Funds (Non Major Only) (129)		0	0	
30	Long-Term Portion of Derivative Assets (175)		0	0	
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0	
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		5,164,151	5,131,444	
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)		101,472	100,386	
37	Working Fund (135)		0	0	
38	Temporary Cash Investments (136)		0	0	
39	Notes Receivable (141)		0	0	
40	Customer Accounts Receivable (142)		48,758,544	44,393,555	
41	Other Accounts Receivable (143)		25,841,317	26,659,231	
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		15,573,318	15,511,601	
43	Notes Receivable from Associated Companies (145)		0	0	
44	Accounts Receivable from Assoc. Companies (146)		18,630,299	14,424,809	
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	4,119,630	5,212,822	
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	2,460,184	3,404,479	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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	12,083	1,133
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		1,453,549	1,851,976
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		73,730	51,990
60	Rents Receivable (172)		60,641	7,252
61	Accrued Utility Revenues (173)		18,156,791	15,328,647
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)		104,094,922	95,924,679
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		2,259,103	2,710,678
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	200,991,340	196,635,889
73	Prelim. Survey and Investigation Charges (Electric) (183)		17,991	632,903
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)		-9,019	47,744
77	Temporary Facilities (185)		0	-56
78	Miscellaneous Deferred Debits (186)	233	27,206,048	27,273,092
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		273,172	347,674
82	Accumulated Deferred Income Taxes (190)	234	92,807,296	28,569,202
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		323,545,931	256,217,126
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		2,260,079,707	2,023,476,623

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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

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

Information on Formula Rates:

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

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

Information on Formula Rates:

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

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

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

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

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

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

Note that at December 31, 2017, the total Prepayments balance in Account 165 includes transmission related prepayments of the following amounts:

Prepaid Property Taxes	339,052 cr.
Prepaid Insurance	128,101 dr.
Prepaid Other	6,816 dr.
Prepaid Agency Fees	60,545 dr.
Prepaid Software License Maint.	18,360 dr.
Prepaid Lease	500 cr.
TOTAL	\$ 125,730 cr.

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

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

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

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

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

Balance in Account 182.3	<u>\$196,620,687 dr.</u>
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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

Medvantage APBO

15,202 dr.

Account 182.3 Being Reported

\$196,635,889 dr.

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

Note that at December 31, 2017, the total Unamortized Loss on Reacquired Debt balance in Account 189 includes a transmission related component of \$182,115.

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

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

Name of Respondent		This Report is:		Date of Report	Year/Period of Report
Western Massachusetts Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(mo, da, yr) / /	end of 2017/Q4
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	10,866,325	10,866,325	
3	Preferred Stock Issued (204)	250-251	0	0	
4	Capital Stock Subscribed (202, 205)		0	0	
5	Stock Liability for Conversion (203, 206)		0	0	
6	Premium on Capital Stock (207)		3,905,151	3,905,151	
7	Other Paid-In Capital (208-211)	253	440,492,440	440,492,440	
8	Installments Received on Capital Stock (212)	252	0	0	
9	(Less) Discount on Capital Stock (213)	254	0	0	
10	(Less) Capital Stock Expense (214)	254b	0	0	
11	Retained Earnings (215, 215.1, 216)	118-119	199,430,887	218,917,697	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-695,347	-705,721	
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)	-1,928,364	-2,362,179	
16	Total Proprietary Capital (lines 2 through 15)		652,071,092	671,113,713	
17	LONG-TERM DEBT				
18	Bonds (221)	256-257	0	0	
19	(Less) Required Bonds (222)	256-257	0	0	
20	Advances from Associated Companies (223)	256-257	0	0	
21	Other Long-Term Debt (224)	256-257	565,000,000	565,000,000	
22	Unamortized Premium on Long-Term Debt (225)		3,935,944	5,009,384	
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		626,175	762,695	
24	Total Long-Term Debt (lines 18 through 23)		568,309,769	569,246,689	
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent (227)		0	0	
27	Accumulated Provision for Property Insurance (228.1)		0	0	
28	Accumulated Provision for Injuries and Damages (228.2)		6,100,230	5,873,390	
29	Accumulated Provision for Pensions and Benefits (228.3)		23,609,831	21,502,879	
30	Accumulated Miscellaneous Operating Provisions (228.4)		1,147,211	1,023,343	
31	Accumulated Provision for Rate Refunds (229)		1,073,639	0	
32	Long-Term Portion of Derivative Instrument Liabilities		0	0	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
34	Asset Retirement Obligations (230)		6,174,985	5,891,072	
35	Total Other Noncurrent Liabilities (lines 26 through 34)		38,105,896	34,290,684	
36	CURRENT AND ACCRUED LIABILITIES				
37	Notes Payable (231)		0	0	
38	Accounts Payable (232)		71,536,148	56,030,409	
39	Notes Payable to Associated Companies (233)		175,700,000	51,000,000	
40	Accounts Payable to Associated Companies (234)		27,103,627	19,482,774	
41	Customer Deposits (235)		2,230,415	2,060,472	
42	Taxes Accrued (236)	262-263	1,797,351	1,161,723	
43	Interest Accrued (237)		6,506,595	6,503,101	
44	Dividends Declared (238)		0	0	
45	Matured Long-Term Debt (239)		0	0	

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Name of Respondent Western Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) / /	Year/Period of Report 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)		557,432	955,276
48	Miscellaneous Current and Accrued Liabilities (242)		35,817,650	34,982,218
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		321,249,218	172,175,973
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		5,755,101	285,460
57	Accumulated Deferred Investment Tax Credits (255)	266-267	7,749,023	8,285,219
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	24,715,262	19,680,955
60	Other Regulatory Liabilities (254)	278	274,699,955	29,035,495
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		302,313,375	432,146,048
64	Accum. Deferred Income Taxes-Other (283)		65,111,016	87,216,387
65	Total Deferred Credits (lines 56 through 64)		680,343,732	576,649,564
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		2,260,079,707	2,023,476,623

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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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

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

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

Balance in Account 254	<u>\$29,020,293</u> cr.
Reclass of balances to Account 254: Medvantage APBO	<u>15,202</u> cr.
Account 254 Being Reported	<u>\$29,035,495</u> cr.

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		87,462,850	81,434,616			
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
33	Revenues From Nonutility Operations (417)						
34	(Less) Expenses of Nonutility Operations (417.1)		75,824	92,644			
35	Nonoperating Rental Income (418)						
36	Equity in Earnings of Subsidiary Companies (418.1)	119	10,374	16,450			
37	Interest and Dividend Income (419)		352,369	459,043			
38	Allowance for Other Funds Used During Construction (419.1)		815,130	17,996			
39	Miscellaneous Nonoperating Income (421)		5,882,803	2,836,449			
40	Gain on Disposition of Property (421.1)			54,560			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		6,984,852	3,291,854			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)						
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		24,703	32,221			
46	Life Insurance (426.2)						
47	Penalties (426.3)						
48	Exp. for Certain Civic, Political & Related Activities (426.4)		123,117	106,666			
49	Other Deductions (426.5)		545,209	87,240			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		693,029	226,127			
51	Taxes Applicable to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	91,066	118,105			
53	Income Taxes-Federal (409.2)	262-263	898,260	2,490,048			
54	Income Taxes-Other (409.2)	262-263	223,595	619,046			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	1,084,091	662,170			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	130,457	1,885,319			
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		2,166,555	2,004,050			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		4,125,268	1,061,677			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		23,707,569	23,050,624			
63	Amort. of Debt Disc. and Expense (428)		1,304,115	1,290,018			
64	Amortization of Loss on Required Debt (428.1)		74,502	74,502			
65	(Less) Amort. of Premium on Debt-Credit (429)		1,073,439	1,073,439			
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)						
67	Interest on Debt to Assoc. Companies (430)		817,188	610,983			
68	Other Interest Expense (431)		1,112,505	1,115,884			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		877,866	644,486			
70	Net Interest Charges (Total of lines 62 thru 69)		25,064,554	24,424,086			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		66,523,564	58,072,207			
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)		66,523,564	58,072,207			

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
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FOOTNOTE DATA			

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

Note that for the year ended December 31, 2017, the total amount of Allowance for Other Funds Used During Construction in Account 419.1 includes a transmission related component of \$514,522.

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

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

Schedule Page: 114 Line No.: 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.

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

Note that for the year ended December 31, 2017, the total amount of Amortization of Loss on Reacquired Debt in Account 428.1 includes a transmission related component of \$49,668.

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

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

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

Note that for the year ended December 31, 2017, the total amount of Allowance for Borrowed Funds Used During Construction in Account 432 includes a transmission related component of \$552,844.

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

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

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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		218,917,697	198,846,940
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)		66,513,190	58,055,757
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				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31				
32			-86,000,000	(38,000,000)
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-86,000,000	(38,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			15,000
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		199,430,887	218,917,697
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		199,430,887	218,917,697
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		-705,721	(707,171)
50	Equity in Earnings for Year (Credit) (Account 418.1)		10,374	16,450
51	(Less) Dividends Received (Debit)			15,000
52				
53	Balance-End of Year (Total lines 49 thru 52)		-695,347	(705,721)

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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)	66,523,564	58,072,207
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	50,195,082	46,667,030
5	Amortization of Debt Premium, Discount and Expense	305,178	291,081
6	Bad Debt Expense	4,017,980	3,749,663
7	Amortization of Regulatory Assets, Net	2,547,003	6,319,889
8	Deferred Income Taxes (Net)	35,254,470	21,497,588
9	Investment Tax Credit Adjustment (Net)	-536,196	-549,312
10	Net (Increase) Decrease in Receivables	-13,190,438	17,175,191
11	Net (Increase) Decrease in Inventory	1,082,243	134,296
12	Net (Increase) Decrease in Allowances Inventory	944,295	-2,761,193
13	Net Increase (Decrease) in Payables and Accrued Expenses	8,899,255	22,317,403
14	Net (Increase) Decrease in Other Regulatory Assets	-3,334,593	-7,252,395
15	Net Increase (Decrease) in Other Regulatory Liabilities	-2,506,410	-224,884
16	(Less) Allowance for Other Funds Used During Construction	815,130	17,996
17	(Less) Undistributed Earnings from Subsidiary Companies	10,374	16,450
18	Refunds/(Payments) Related to Spent Nuclear Fuel, Net		3,553,075
19	Pension, SERP and PBOP Expense, Net of PBOP Contributions	-391,357	-526,890
20	Other, Net	853,552	-1,114,365
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	149,838,124	167,313,938
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-189,417,691	-140,643,839
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	-815,130	-17,996
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-188,602,561	-140,625,843
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)	-3,868,512	-2,425,812
45	Proceeds from Sales of Investment Securities (a)	3,934,036	2,478,889

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 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	-1,087	15,000
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-188,538,124	-140,557,766
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		50,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65	Increase in Notes Payable to Associated Companies	124,700,000	
66	Net Increase in Short-Term Debt (c)		
67	Capital Contributions from Eversource Parent		53,000,000
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	124,700,000	103,000,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Financing Expenses		-190,546
78	Net Decrease in Short-Term Debt (c)		
79	Decrease in Notes Payable to Associated Companies		-92,400,000
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-86,000,000	-38,000,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	38,700,000	-27,590,546
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)		-834,374
87			
88	Cash and Cash Equivalents at Beginning of Period		834,374
89			
90	Cash and Cash Equivalents at End of period		

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

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Western Massachusetts Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The financial statements have been prepared in accordance with the accounting requirements of the FERC as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than GAAP. WMECO's Combined Notes to Financial Statements relate to all of Eversource Energy's subsidiaries, including CL&P, NSTAR Electric and PSNH, and accordingly, certain footnotes are not reflective of WMECO's financial statements contained herein. WMECO'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:

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

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

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

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

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

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

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

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

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

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

WMECO has evaluated events subsequent to December 31, 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.

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

See "Index to the Combined Notes to Financial Statements" for a listing of applicable notes for WMECO.

Index to the Combined Notes to Financial Statements

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

Registrant	Applicable Notes
The Connecticut Light and Power Company	1 (A, 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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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

I. 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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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.

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Western Massachusetts 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.

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

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.

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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.

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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.

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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:

(Millions of Dollars)	For the Years Ended December 31,		
	2017	2016	2015
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.

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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	\$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

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	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.

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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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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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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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(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.

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3. PROPERTY, PLANT AND EQUIPMENT AND ACCUMULATED DEPRECIATION

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

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(Millions of Dollars)	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
<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 II, "Summary of Significant Accounting Policies – Fair Value Measurements," and Note II, "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.

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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.

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

<i>(Millions of Dollars)</i>		
<u>Derivatives, Net:</u>	<u>Eversource</u>	<u>CL&P</u>
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 YAEF 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.

	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
Eversource <i>(Millions of Dollars)</i>								
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 YAEF'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.

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

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6. ASSET RETIREMENT OBLIGATIONS

Eversource, including CL&P, NSTAR Electric, PSNH and WMECO, recognizes a liability for the fair value of an ARO on the obligation date if the liability's fair value can be reasonably estimated, 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

(Millions of Dollars)	As of December 31,							
	2017				2016			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
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.

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7. SHORT-TERM DEBT

Short-Term Debt Borrowing Limits: The amount of short-term borrowings that may be incurred by CL&P, NSTAR Electric, WMECO and NPT is subject to periodic approval by the FERC. 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 31, 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	1.35	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.

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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

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NSTAR Electric
(Millions of Dollars)

Debentures:

5.750% due 2036
5.625% due 2017
5.500% due 2040
2.375% due 2022
4.400% due 2044
3.250% due 2025
2.700% due 2026
3.200% due 2027

Total Debentures

Less Amounts due Within One Year

Unamortized Premiums and Discounts, Net

Unamortized Debt Issuance Costs

NSTAR Electric Long-Term Debt

As of December 31,	
2017	2016
\$200.0	\$200.0
—	400.0
300.0	300.0
400.0	400.0
300.0	300.0
250.0	250.0
250.0	250.0
700.0	—
2,400.0	2,100.0
—	(400.0)
(5.1)	(9.1)
(17.2)	(12.8)
\$2,377.7	\$1,678.1

PSNH

(Millions of Dollars)

First Mortgage Bonds:

5.600% Series M due 2035
6.150% Series N due 2017
6.000% Series O due 2018
4.500% Series P due 2019
4.050% Series Q due 2021
3.200% Series R due 2021
3.500% Series S due 2023

Total First Mortgage Bonds

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)

Less Amounts due Within One Year

Unamortized Premiums and Discounts, Net

Unamortized Debt Issuance Costs

PSNH Long-Term Debt

As of December 31,	
2017	2016
\$50.0	\$50.0
—	70.0
110.0	110.0
150.0	150.0
122.0	122.0
160.0	160.0
325.0	325.0
917.0	987.0
—	—
89.3	89.3
(110.0)	(70.0)
0.2	0.1
(4.1)	(4.4)
\$892.4	\$1,002.0

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WMECO
(Millions of Dollars)
Notes:

5.900% Senior Notes Series B due 2034
6.700% Senior Notes Series D due 2037
5.100% Senior Notes Series E due 2020
3.500% Senior Notes Series F due 2021
3.880% Senior Notes Series G due 2023
2.750% Senior Notes Series H due 2026

Total Notes

Unamortized Premiums and Discounts, Net

Unamortized Debt Issuance Costs

WMECO Long-Term Debt
As of December 31,

2017	2016
\$50.0	\$50.0
40.0	40.0
95.0	95.0
250.0	250.0
80.0	80.0
50.0	50.0
<u>565.0</u>	<u>565.0</u>
3.3	4.2
<u>(2.2)</u>	<u>(2.7)</u>
<u>\$566.1</u>	<u>\$566.5</u>

OTHER
(Millions of Dollars)

Yankee Gas - First Mortgage Bonds: 3.020% - 8.480% due 2018 - 2044

NSTAR Gas - First Mortgage Bonds: 4.350% - 9.950% due 2020 - 2045

Eversource Parent and Other - Notes and Debentures:

4.500% Debentures due 2019

1.450% - 4.000% Senior Notes due 2018 - 2026

Notes Payable Unsecured 3.57% - 6.430% due 2021 - 2037

Notes Payable Secured 4.10% - 9.64% due 2021 - 2035

Pre-1983 Spent Nuclear Fuel Obligation (CYAPC)

Fair Value Adjustment (1)

Less Fair Value Adjustment - Current Portion (1)

Less Amounts due in One Year

Commercial Paper Classified as Long-Term Debt

Unamortized Premiums and Discounts, Net

Unamortized Debt Issuance Costs

Total Other Long-Term Debt
As of December 31,

2017	2016
\$520.0	\$445.0
285.0	310.0
350.0	350.0
3,260.0	1,700.0
290.9	—
70.4	—
181.4	180.0
172.6	144.6
(35.4)	(28.9)
(104.2)	(25.0)
201.2	—
1.5	(1.8)
<u>(12.8)</u>	<u>(7.1)</u>
<u>\$5,180.6</u>	<u>\$3,066.8</u>
<u>\$11,775.9</u>	<u>\$8,829.4</u>

Total Eversource Long-Term Debt

- (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.

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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.

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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

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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.

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Pension and SERP Plans: The Pension and SERP Plans are accounted for under the multiple-employer approach, with each operating company's balance sheet reflecting its share of the funded status of the plans. Although Eversource maintains marketable securities in a benefit trust, the SERP Plans do not contain any assets. For further information, see Note 5, "Marketable Securities," to the financial statements. The following 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	\$(5,936.5)	\$(5,242.3)
<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	\$4,739.5	\$4,076.0
Funded Status as of December 31 st	\$(1,197.0)	\$(1,166.3)

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(Millions of Dollars)	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
<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.

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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:

(Millions of Dollars)	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				
(Millions of Dollars)	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

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	Pension and SERP				
	For the Year Ended December 31, 2016				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
(Millions of Dollars)					
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				
	Eversource (1)	CL&P	NSTAR Electric	PSNH (1)	WMECO
(Millions of Dollars)					
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,			
(Billions 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)

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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	AOCL as of December 31,		Expected 2018
	2017	2016	Expense	2017	2016	Expense
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
<u>Change in Benefit Obligation:</u>	<u>Eversource</u>	<u>Eversource</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	<u>\$(948.6)</u>	<u>\$(810.0)</u>
<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	<u>\$922.2</u>	<u>\$815.8</u>
Funded Status as of December 31 ⁵¹	<u>\$(26.4)</u>	<u>\$5.8</u>

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	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	\$(178.4)	\$(242.3)	\$(101.1)	\$(36.3)	\$(165.0)	\$(236.7)	\$(89.7)	\$(33.3)
<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	\$135.9	\$373.4	\$79.0	\$32.1	\$129.2	\$331.8	\$73.2	\$29.8
Funded Status as of December 31st	\$(42.5)	\$131.1	\$(22.1)	\$(4.2)	\$(35.8)	\$95.1	\$(16.5)	\$(3.5)

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.

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

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	PBOP				
	For the Year Ended December 31, 2015				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
(Millions of Dollars)					
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%	4.22%	
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:

	Regulatory Assets		OCI	
	For the Years Ended December 31,			
(Millions of Dollars)	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:

	Regulatory Assets as of December 31,		Expected 2018 Expense	AOCL as of December 31,		Expected 2018 Expense
(Millions of Dollars)	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

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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:				
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.

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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.

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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:

<i>(Millions of Dollars)</i>	<u>Eversource</u>	<u>CL&P</u>	<u>NSTAR Electric</u>	<u>PSNH</u>	<u>WMECO</u>
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.

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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.

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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.

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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

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	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)												
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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(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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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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	As of December 31,							
	2017				2016			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
(Millions of Dollars)								
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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Carryforwards: The following tables provide the amounts and expiration dates of state tax credit and loss carryforwards and federal tax credit and net operating loss carryforwards:

(Millions of Dollars)	As of December 31, 2017					Expiration Range
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO	
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

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

(Billions of Dollars)	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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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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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 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.

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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 C&Ds	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	\$1.0	108.8	60.8	14.9	42.1	93.6	67.7	7.5	20.0	86.7	37.2	0.4
Peaker C&Ds	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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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, YAEAC 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 CL&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.

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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.

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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.

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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

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

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	CL&P		NSTAR Electric		PSNH		WMECO	
(Millions of Dollars)	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
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 II, "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.

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

Eversource	Amounts Reclassified from AOCL			Statements of Income Line Item Impacted
(Millions of Dollars)	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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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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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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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.

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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

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Eversource

For the Year Ended December 31, 2015

(Millions of Dollars)

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

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

<i>(Pro forma amounts in millions, except share amounts)</i>	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.

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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

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

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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 known 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
Western Massachusetts 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
Western Massachusetts Electric Company			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

TSA
UI

Transmission Service Agreement
The United Illuminating Company

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

[illegible]

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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)	1,780,104,337	1,780,104,337	
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	331,229,591	331,229,591	
7	Experimental Plant Unclassified			
8	Total (3 thru 7)	2,111,333,928	2,111,333,928	
9	Leased to Others			
10	Held for Future Use	2,568,722	2,568,722	
11	Construction Work in Progress	89,155,293	89,155,293	
12	Acquisition Adjustments			
13	Total Utility Plant (8 thru 12)	2,203,057,943	2,203,057,943	
14	Accum Prov for Depr, Amort, & Depl	375,783,240	375,783,240	
15	Net Utility Plant (13 less 14)	1,827,274,703	1,827,274,703	
16	Detail of Accum Prov for Depr, Amort & Depl			
17	In Service:			
18	Depreciation	356,302,969	356,302,969	
19	Amort & Depl of Producing Nat Gas Land/Land Right			
20	Amort of Underground Storage Land/Land Rights			
21	Amort of Other Utility Plant	19,480,271	19,480,271	
22	Total In Service (18 thru 21)	375,783,240	375,783,240	
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)	375,783,240	375,783,240	

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 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	23,483,520		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	23,483,520		
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	886,079	29,075	
38	(341) Structures and Improvements	2,639,423	7,146	
39	(342) Fuel Holders, Products, and Accessories			
40	(343) Prime Movers			
41	(344) Generators	26,994,656	174,628	
42	(345) Accessory Electric Equipment	2,447,989	14,752	
43	(346) Misc. Power Plant Equipment			
44	(347) Asset Retirement Costs for Other Production	1,439,574		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	34,407,721	225,601	
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	34,407,721	225,601	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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
3,605,575			19,877,945	4
3,605,575			19,877,945	5
				6
				7
				8
				9
				10
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				32
				33
				34
				35
				36
			915,154	37
			2,646,569	38
				39
				40
			27,169,284	41
			2,462,741	42
				43
			1,439,574	44
			34,633,322	45
			34,633,322	46

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 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	31,112,988	479,653	
49	(352) Structures and Improvements	53,891,337	5,304,353	
50	(353) Station Equipment	383,541,140	70,572,218	
51	(354) Towers and Fixtures	10,420,449	-1,243,108	
52	(355) Poles and Fixtures	382,833,963	38,925,165	
53	(356) Overhead Conductors and Devices	144,646,501	18,114,009	
54	(357) Underground Conduit	300,162		
55	(358) Underground Conductors and Devices	5,923,447	1,092,456	
56	(359) Roads and Trails	14,271,723	2,192,120	
57	(359.1) Asset Retirement Costs for Transmission Plant	950		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,026,942,660	135,436,866	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	1,420,752		
61	(361) Structures and Improvements	5,878,282	819,681	
62	(362) Station Equipment	84,763,379	4,262,764	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	76,279,394	3,103,953	
65	(365) Overhead Conductors and Devices	147,939,953	14,528,977	
66	(366) Underground Conduit	69,075,755	2,580,577	
67	(367) Underground Conductors and Devices	156,069,126	5,333,905	
68	(368) Line Transformers	81,120,128	2,456,071	
69	(369) Services	73,637,255	1,860,928	
70	(370) Meters	29,319,030	2,860,652	
71	(371) Installations on Customer Premises	10,681,148	606,343	
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	17,562,067	849,104	
74	(374) Asset Retirement Costs for Distribution Plant	615,508	-38,810	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	754,361,777	39,224,145	
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission and Market Operation Plant			
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)			
85	6. GENERAL PLANT			
86	(389) Land and Land Rights	374,499	1,447,940	
87	(390) Structures and Improvements	21,951,653	2,724,656	
88	(391) Office Furniture and Equipment	3,422,586	913,228	
89	(392) Transportation Equipment	17,385,794	4,023,971	
90	(393) Stores Equipment	955,596	194	
91	(394) Tools, Shop and Garage Equipment	6,281,991	893,044	
92	(395) Laboratory Equipment	858,818	-17,521	
93	(396) Power Operated Equipment	228,104		
94	(397) Communication Equipment	44,068,611	4,286,036	
95	(398) Miscellaneous Equipment	340,752	-2,275	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	95,868,404	14,269,273	
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Plant		80,782	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	95,868,404	14,350,055	
100	TOTAL (Accounts 101 and 106)	1,935,064,082	189,236,667	
101	(102) Electric Plant Purchased (See Instr. 8)			
102	(Less) (102) Electric Plant Sold (See Instr. 8)			
103	(103) Experimental Plant Unclassified			
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,935,064,082	189,236,667	

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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
	2		31,592,643		48
		13,937,308	73,132,998		49
1,268,332	-1	-13,937,308	438,907,717		50
	2		9,177,343		51
254,833			421,504,295		52
149,330	-2		162,611,178		53
			300,162		54
			7,015,903		55
	1		16,463,844		56
			950		57
1,672,495	2		1,160,707,033		58
					59
	-3		1,420,749		60
15,260			6,682,703		61
124,349	2		88,901,796		62
					63
376,086	-22,420		78,984,841		64
1,006,433	1		161,462,498		65
94,399	-3		71,561,930		66
755,647	1		160,647,385		67
41,828		396,019	83,930,390		68
278,119	109,022		75,329,086		69
1,040,654	-3		31,139,025		70
118,569	-1	27,550	11,196,471		71
					72
207,380	2	-27,550	18,176,243		73
			576,698		74
4,058,724	86,598	396,019	790,009,815		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
	1		1,822,440		86
238,718			24,437,591		87
424,580	-2		3,911,232		88
1,738,554	2		19,671,213		89
248,446	1		707,345		90
21,191	-1		7,153,843		91
8,938			832,359		92
	-1		228,103		93
1,377,002	1	-55,219	46,922,427		94
	1		338,478		95
4,057,429	2	-55,219	106,025,031		96
					97
			80,782		98
4,057,429	2	-55,219	106,105,813		99
13,394,223	86,602	340,800	2,111,333,928		100
					101
					102
					103
13,394,223	86,602	340,800	2,111,333,928		104

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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 4 Column: g

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

PLANT
ACCOUNT

301	Organization	0
302	Franchises and Consents	0
303	Miscellaneous Intangible Plant	1,298,450

TOTAL INTANGIBLE PLANT 1,298,450

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

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

PLANT
ACCOUNT

301	Organization	0
302	Franchises and Consents	0
303	Miscellaneous Intangible Plant	1,298,450

TOTAL INTANGIBLE PLANT 1,298,450

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

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

Information on Formula Rates:

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

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

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

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

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

Information on Formula Rates:

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

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

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

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

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

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

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

PLANT
ACCOUNT

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

TOTAL GENERAL PLANT 29,726,268

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

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

PLANT
ACCOUNT

389	Land and Land Rights	833
390	Structures and Improvements	632,793
391	Office Furniture and Equipment	303,063
392	Transportation Equipment	918,511
393	Stores Equipment	0
394	Tools, Shop and Garage Equipment	2,670,020
395	Laboratory Equipment	344,428
396	Power Operated Equipment	0
397	Communication Equipment	28,526,325
398	Miscellaneous Equipment	89,279

TOTAL GENERAL PLANT 33,485,252

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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	Mass. Solar Project - Southwick - Feeding Hills	2017	2018	2,226,661	
3	Mass. Solar Project - Montague	2017	2018	342,061	
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Other Property:				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	Functionalized:				
35	Distribution 2,568,722				
36	Transmission 0				
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	Total			2,568,722	

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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	Direct Buried Planned OBS Annual Springfield	1,582,221		
4	East Springfield 5J-6X Replacement	1,844,893		
5	Mass Solar Project - WMECO	51,916,830		
6	New Transformer Orchard Street Substation	1,285,378		
7	Underground Planned OBS Annual Springfield	1,429,654		
8	Distribution Under \$1,000,000	15,787,170		
9	Distribution Plant Subtotal \$73,846,146			
10				
11	Transmission Plant			
12				
13	Agawam 115KV HC & Obsolete Equipment Replacement	2,585,644		
14	Ludlow 115KV HC & Obsolete Equipment Replacement	1,420,324		
15	Rebuild 2.8 Miles of 115 KV Lines 1361/1242	9,299,887		
16	Transmission Under \$1,000,000	2,003,292		
17	Transmission Plant Subtotal \$15,309,147			
18				
19				
20				
21				
22				
23				
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42				
43	TOTAL	89,155,293		

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>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.</p> <p>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.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
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	326,083,276	326,083,276		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	48,385,681	48,385,681		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	1,897,075	1,897,075		
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)	50,282,756	50,282,756		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	9,788,390	9,788,390		
13	Cost of Removal	3,793,375	3,793,375		
14	Salvage (Credit)	483,469	483,469		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	13,098,296	13,098,296		
16	Other Debit or Cr. Items (Describe, details in footnote):	-6,964,767	-6,964,767		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	356,302,969	356,302,969		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	7,248,428	7,248,428		
25	Transmission	85,157,029	85,157,029		
26	Distribution	231,904,532	231,904,532		
27	Regional Transmission and Market Operation				
28	General	31,992,980	31,992,980		
29	TOTAL (Enter Total of lines 20 thru 28)	356,302,969	356,302,969		

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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

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

<u>BOOK COST OF PLANT RETIRED</u>	
Retirements from Reserves	9,788,390
Retirements or Sale of Land	-
Miscellaneous Reserve Retirements	258
Retirements from FERC Account 404000	3,605,575
Total Retirements (ties to page 207)	13,394,223

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

<u>OTHER DEBIT OR (CREDIT) ITEMS</u>	
Total Removal Work in Process	(7,114,858)
Total ARO Activity	13,026
Miscellaneous Transfers and Adjustments	137,065
Total Other Debit or Credit Items	(6,964,767)

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

Information on Formula Rates:

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

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

The total General Plant balance in Account 108 includes a transmission related component of \$7,949,231.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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	SECURITIES			
2	Connecticut Yankee Atomic Power Company	7/1/64		168,492
3				
4				
5	Maine Yankee Atomic Power Company	5/20/68		65,951
6				
7				
8	Yankee Atomic Energy Company	12/10/58		106,617
9				
10				
11				
12				
13				
14				
15	ADVANCES AND NOTES			
16	None			
17				
18				
19				
20				
21				
22				
23				
24				
25				
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30				
31				
32				
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35				
36				
37				
38				
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40				
41				
42	Total Cost of Account 123.1 \$	1,043,690	TOTAL	341,060

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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
7,701		176,192		2
				3
				4
3,332		69,283		5
				6
				7
-659		105,958		8
				9
				10
				11
				12
				13
				14
				15
				16
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10,374		351,433		42

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
MATERIALS AND SUPPLIES					
<p>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.</p> <p>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.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)				
2	Fuel Stock Expenses Undistributed (Account 152)				
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)				
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)				
8	Transmission Plant (Estimated)	2,634,979	2,616,025	Electric	
9	Distribution Plant (Estimated)	2,577,843	1,503,605	Electric	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)				
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	5,212,822	4,119,630		
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)	1,133	12,083	Electric	
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	5,213,955	4,131,713		

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Allowances (Accounts 158.1 and 158.2)

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

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		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	Massachusetts Renewable				
11	Energy Certificates				
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								1
								2
								3
								4
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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
Allowances (Accounts 158.1 and 158.2)					
<p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.</p> <p>4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.</p>					
Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2018	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year		3,404,479		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10	Massachusetts Renewable		2,460,184		
11	Energy Certificates				
12					
13					
14					
15	Total		2,460,184		
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23	Massachusetts Renewable		3,404,479		
24	Energy Certificates				
25					
26					
27					
28	Total		3,404,479		
29	Balance-End of Year		2,460,184		
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4		
Allowances (Accounts 158.1 and 158.2) (Continued)								
6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances. 7. Report on Lines 8-14 the names of vendors/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)	
							3,404,479	1
								2
								3
								4
								5
								6
								7
								8
								9
							2,460,184	10
								11
								12
								13
								14
							2,460,184	15
								16
								17
								18
								19
								20
								21
								22
							3,404,479	23
								24
								25
								26
								27
							3,404,479	28
							2,460,184	29
								30
								31
								32
								33
								34
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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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 229 Line No.: 29 Column: c

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

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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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	Alps to Berkshire	113	186	113	186
4	Bear Swamp	112	186	112	186
5	Cabot Power	526	186		
6	Clean Energy Connect	6,634	186	6,448	186
7	Essential Power Massachusetts	95,586	186	85,900	186
8					
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 Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 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	Income Taxes - FASB ASC 740 (12 year amortization)	36,415,654	2,154,309	283,407	4,670,632	33,899,331	
2	D.T.E. 97-120						
3							
4	Unrecovered Contract Obligation - CYAPC	422,940	24,511	253,555	28,431	419,020	
5	(10 year amortization)						
6	D.T.E. 97-120						
7							
8	Unrecovered Contract Obligation - MYAPC	197,875		253,555	21,403	176,472	
9	(10 year amortization)						
10	D.T.E. 97-120						
11							
12	Uncollectibles Associated with Basic Service	1,421,192	315,837	431,904	1,737,029		
13	D.T.E. 03-88A-F						
14							
15	New Start Program D.T.E. 04-106	2,317,463	1,989,133	431,905	2,377,213	1,929,383	
16							
17	Basic Service (Standard Offer) D.T.E. 97-120	675,947	7,636,522	431,555	8,136,506	175,963	
18							
19	Asset Retirement Obligation D.T.E. 06-55 (ASC 410)	4,209,954	439,309	Various	184,341	4,464,922	
20							
21	Energy Efficiency Deferral	13,170,386	50,599,060	Various	46,297,581	17,471,865	
22	D.P.U. 89-260						
23							
24	Low Income Discount Recovery	16,186,499	10,805,265	407,431	10,782,650	16,209,114	
25	D.T.E. 01-106B						
26							
27	Farm Discount D.T.E. 97-120	2,987	2	407	2,989		
28							
29	FASB ASC 960/962 Pension D.T.E. 97-120	82,694,607	7,729,240	228,926	6,276,898	84,146,949	
30							
31	FASB ASC 960/962 PBOP D.T.E. 97-120	3,845,646	1,435,859	228,926	154,447	5,127,058	
32							
33	Other Benefit Deferrals (ASC 715)	197,267	122,233	228,926	61,726	257,774	
34							
35	Deferred Storm Restoration Costs D.T.E. 06-55	15,949,008	3,188,226	407	7,778,725	11,358,509	
36							
37	Net Metering D.P.U. 09-74	2,681,667	11,018,751	431,555	12,082,118	1,618,300	
38							
39	Attorney General Consultant Expenses	130,439	86,154	407	132,360	86,233	
40	D.P.U. 10-70						
41							
42	Customer Hardship D.P.U. 17-05	4,490,176	2,364,076	144,904	2,516,324	4,337,928	
43	(5 year amortization)						
44	TOTAL	196,635,889	124,611,848		120,256,397	200,991,340	

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 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							
2	Rate Case Costs D.P.U. 17-05	5,639	1,715,895	407	5,640	1,715,894	
3	(5 year amortization)						
4							
5	Unrecovered Contract Obligation - YAE	6,182		253,555	309	5,873	
6	(10 year amortization)						
7	D.T.E. 97-120						
8							
9	Revenue Decoupling - D.P.U. 10-70	274,584	3,463,811	407	1,650,798	2,087,597	
10							
11	Transmission Cost Adjustment- D.T.E. 97-120	3,823,201	10,701,218	565	12,702,684	1,821,735	
12							
13	Long Term Renewable Contract	6,058,245	2,806,397	431,555	1,196,999	7,667,643	
14	Adjustment Mechanism						
15	D.P.U. 11-12						
16							
17	Transmission Merger Costs	1,458,331		923	1,458,331		
18							
19	MedVantage APBO		9,287	926	263	9,024	
20							
21	Resiliency Tree Work-D.P.U. 17-05		1,214,780			1,214,780	
22							
23	Federal Tax Rate Reduction		384,613			384,613	
24							
25	Merger Costs D.P.U 17-05		4,405,360			4,405,360	
26	(10 year amortization)						
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
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42							
43							
44	TOTAL	196,635,889	124,611,848		120,256,397	200,991,340	

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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

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

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

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

Note at the end of the year, the balance of the FASB ASC 740 regulatory asset in account 182.3 includes a transmission component of \$7,698,167.

Schedule Page: 232 Line No.: 31 Column: b

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

Schedule Page: 232 Line No.: 31 Column: f

Note that at the end of the year, the balance of the FASB ASC 960/962 PBOP regulatory asset in account 182.3 includes a transmission component of \$239,553.

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 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		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Prepaid Revolving Credit Line	414,136	159,109	431	119,650	453,595	
2							
3	Hardship Uncollectible Deferral	5,413,619	1,728,371	Various	1,635,664	5,506,326	
4							
5	Rate Case Costs	353,225	7,499,468	182, 426	7,852,693		
6							
7	Workers Compensation Insurance	1,347,004	1,553,149	228	593,039	2,307,114	
8							
9	EESCO Long Term Receivable	5,452,453				5,452,453	
10							
11	Basic Service Uncollectible	500,064	2,623,939	144, 904	2,775,808	348,195	
12							
13	Real Estate Transactions	521,239	87,470	Various	73,599	535,110	
14							
15	Deferred Property Tax Increases	12,657,555	2,681,795	408	4,010,723	11,328,627	
16							
17	Facilities Impairment Deferral	474,767				474,767	
18							
19	Mutual Aid Storm Work		526,205			526,205	
20							
21	Solar Expansion Costs		208,388			208,388	
22							
23	Minor Items	139,030	13,253	146, 253	87,015	65,268	
24							
25							
26							
27							
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44							
45							
46							
47	Misc. Work in Progress						
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)						
49	TOTAL	27,273,092				27,206,048	

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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		28,220,951	92,532,363		
3					
4					
5					
6					
7	Other				
8	TOTAL Electric (Enter Total of lines 2 thru 7)	28,220,951	92,532,363		
9	Gas				
10					
11					
12					
13					
14					
15	Other				
16	TOTAL Gas (Enter Total of lines 10 thru 15)				
17	Other (Specify)	348,251	274,933		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	28,569,202	92,807,296		
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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

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

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

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

Information on Formula Rates:

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

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

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

Annual Report of WESTERN MASSACHUSETTS ELECTRIC COMPANY

Year Ended December 31, 2017

Accumulated Deferred Income Taxes (Account 190)

	Beginning Balance	Activity	Ending Balance
Account 190DG			
ASC 740 Gross-Up (FAS 109)	2,239,017	71,931,411	74,170,428
Account 190IT			
ASC 740 ITC (FAS 109)	3,330,634	(1,213,618)	2,117,016
Account 190CP			
Comprehensive Income	1,524,590	(664,515)	860,075
Account 19000			
Asset Retirement Obligations	2,324,193	(690,685)	1,633,508
Bad Debts	5,748,457	(1,881,197)	3,867,260
Employee Benefits	11,095,135	(2,993,011) ^F	8,102,124
Regulatory Deferrals	1,725,591	(106,492)	1,619,099
Other	581,585	(143,799)	437,786
Sub-total Account 19000	21,474,961	(5,815,184)	15,659,777
TOTAL Account 190	28,569,202	64,238,094	92,807,296

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 190 includes a transmission related component of \$ 43,444,604. In addition, Account 254 includes a transmission related component of (\$1,058,337) transferred from this account as a result of the Federal Income Tax Act.

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 19048

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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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

(Reserve for Disputed Transactions) includes a transmission related component of \$0.

Information on Formula Rates:

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

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

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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	COMMON STOCK (Account 201)			
2	Common Stock - Not Publicly Traded	1,072,471	25.00	
3	Total Common Stock	1,072,471		
4				
5				
6	PREFERRED STOCK (Account 204)			
7	NONE			
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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4	
CAPITAL STOCKS (Account 201 and 204) (Continued)							
<p>3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.</p> <p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.</p> <p>Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.</p>							
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.	
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
		Shares (g)	Cost (h)	Shares (i)	Amount (j)		
						1	
434,653	10,866,325					2	
434,653	10,866,325					3	
						4	
						5	
						6	
						7	
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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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 250 Line No.: 2 Column: b

As a result of the merger of WMECO with and into NSTAR Electric Company effective at 11:59 p.m. on December 31, 2017, each share of WMECO Common Stock issued and outstanding immediately prior to the merger was converted into 0.00023007 shares of common stock of NSTAR Electric Company. The separate existence of WMECO ended at the effective time.

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.				
(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.				
(b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.				
(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.				
(d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.				
Line No.	Item (a)	Amount (b)		
1	Donations Received from Stockholders (Account 208)			
2	None			
3				
4				
5	Reduction in Par or Stated Value of Capital Stock (Account 209)			
6	None			
7				
8				
9	Gain on Resale or Cancellation of Reacquired			
10	Capital Stock (Account 210)			
11	None			
12				
13				
14	Miscellaneous Paid-In Capital (Account 211)			
15	Miscellaneous	439,586,492		
16	ESOP Adjustment	905,948		
17	Total Account 211	440,492,440		
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
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31				
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37				
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39				
40	TOTAL	440,492,440		

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
LONG-TERM DEBT (Account 221, 222, 223 and 224)			
1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt. 2. In column (a), for new issues, give Commission authorization numbers and dates. 3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds. 4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received. 5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued. 6. In column (b) show the principal amount of bonds or other long-term debt originally issued. 7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued. 8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted. 9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Bonds (Account 221)		
2	None		
3			
4	Reacquired Bonds (Account 222)		
5	None		
6			
7	Advances from Associated Companies (Account 223)		
8	None		
9			
10	Other Long-Term Debt (Account 224)		
11			
12	Senior Notes		
13	2004 Series B, 5.90% Fixed Rate	50,000,000	546,179
14			173,500 D
15	2007 Series D, 6.70% Fixed Rate	40,000,000	501,464
16			189,200 D
17	2010 Series E, 5.10% Fixed Rate	95,000,000	991,276
18			336,300 D
19	2011 Series F, 3.50% Fixed Rate	250,000,000	2,247,325
20			908,000 D
21			-9,571,500 P
22	2013 Series G, 3.88% Fixed Rate	80,000,000	450,757
23			
24	2016 Series H, 2.75% Fixed Rate	50,000,000	308,911
25			
26	Total Account 224	565,000,000	-2,918,588
27	Additional Footnotes.		
28			
29			
30			
31			
32			
33	TOTAL	565,000,000	-2,918,588

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
09/23/2004	09/15/2034	10/2004	09/2034	50,000,000	2,950,000	13
						14
08/17/2007	08/15/2037	08/2007	08/2037	40,000,000	2,680,000	15
						16
03/08/2010	03/01/2020	03/2010	02/2020	95,000,000	4,845,000	17
						18
09/16/2011	09/15/2021	09/2011	08/2021	250,000,000	8,750,000	19
						20
						21
11/15/2013	11/15/2023	11/2013	11/2023	80,000,000	3,104,000	22
						23
06/23/2016	06/15/2026	06/2016	06/2026	50,000,000	1,375,000	24
						25
				565,000,000	23,704,000	26
						27
						28
						29
						30
						31
						32
				565,000,000	23,704,000	33

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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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 256 Line No.: 27 Column: a

Excluded from the total interest for the year is \$3,569 for interest related to other comprehensive income.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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)	66,523,564
2		
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Current and Deferred Federal and State Income Taxes	40,928,561
11	Other	1,324,803
12		
13		
14	Income Recorded on Books Not Included in Return	
15	Other	-461,504
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Book/Tax Property Differences	-92,403,492
21	Amortization/Deferral of Regulatory Assets/Liabilities	-3,759,333
22	Employee Compensation and Benefits	-2,862,241
23		
24		
25		
26		
27	Federal Tax Net Income	9,290,358
28	Show Computation of Tax:	
29	Federal Income Tax @ 35%	3,251,625
30		
31	Tax Billed to Affiliate for Stranded Cost	-184,712
32	Prior Year's Taxes	2,850,618
33	Miscellaneous Credit Adjustment	-68,083
34	Federal Income Tax	5,849,448
35	Federal Income Tax - Other Income/Deductions (Page 117, Line 53)	898,260
36	Federal Income Tax (Page 114, Line 15)	4,951,188
37		
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39		
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43		
44		

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

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
 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.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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			11,296	3,941	
3	Unemployment 2016	7,034			7,034	
4	FICA 2017			1,259,761	1,132,297	
5	FICA 2016	126,219			126,219	
6	Highway			850	850	
7	Income		567,900	5,849,448	4,230,719	17,072
8	Medicare 2017			337,050	307,240	
9	Medicare 2016	29,520			29,520	
10	Subtotal	162,773	567,900	7,458,405	5,837,820	17,072
11						
12	STATE OF CONNECTICUT					
13	Unemployment 2017			16,655	16,655	
14	Insurance Premium Excise			34,529	34,529	
15	Corporation Business	-2,000		50,956	48,956	
16						
17	Subtotal	-2,000		102,140	100,140	
18						
19	COMMONWEALTH OF					
20	MASSACHUSETTS					
21	Unemployment 2017			38,272	23,737	
22	Unemployment 2016	12,591			12,591	
23	Income	983,573		3,178,781	3,582,468	
24	Corporate Excise			510,183	510,183	
25	Universal Health 2017			8,108	3,564	
26	Universal Health 2016	4,786			4,786	
27	Subtotal	1,000,950		3,735,344	4,137,329	
28						
29	LOCAL MASSACHUSETTS					
30	Property 2017			44,583,323	45,053,065	
31	Property 2016		172,327	172,327		
32	Subtotal		172,327	44,755,650	45,053,065	
33						
34	STATE OF NEW					
35	HAMPSHIRE					
36	Unemployment 2017			1,760	1,760	
37						
38	Subtotal			1,760	1,760	
39						
40						
41	TOTAL	1,161,723	740,227	56,053,328	55,130,143	17,072

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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 (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
7,355		11,296				2
						3
127,464		1,259,761				4
						5
		850				6
1,033,757		4,951,188			898,260	7
29,810		337,050				8
						9
1,198,386		6,560,145			898,260	10
						11
						12
		16,655				13
		34,529				14
		50,956				15
						16
		102,140				17
						18
						19
						20
14,535		38,272				21
						22
579,886		2,955,186			223,595	23
		510,183				24
4,544		8,108				25
						26
598,965		3,511,749			223,595	27
						28
						29
	469,742	44,296,944			286,380	30
		172,327				31
	469,742	44,469,271			286,380	32
						33
						34
						35
		1,760				36
						37
		1,760				38
						39
						40
1,797,351	469,742	54,645,094			1,408,235	41

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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	STATE OF MICHIGAN					
2	Unemployment 2017			-9	-9	
3	Subtotal			-9	-9	
4						
5	DISTRICT OF COLUMBIA					
6	Unemployment 2017			38	38	
7	Subtotal			38	38	
8						
9						
10						
11						
12						
13						
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15						
16						
17						
18						
19						
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33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	1,161,723	740,227	56,053,328	55,130,143	17,072

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)							
<p>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).</p> <p>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.</p> <p>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.</p> <p>8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>							
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line	
(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)	No.	
						1	
		-9				2	
		-9				3	
						4	
						5	
		38				6	
		38				7	
						8	
						9	
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						33	
						34	
						35	
						36	
						37	
						38	
						39	
						40	
1,797,351	469,742	54,645,094			1,408,235	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 2017/Q4
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 2 Column: i

Federal unemployment taxes charged to operating expense includes a transmission related component of \$467.

Schedule Page: 262 Line No.: 4 Column: g

FICA taxes include a transmission related component of \$6,908 credit.

Schedule Page: 262 Line No.: 4 Column: i

FICA taxes charged to operating expense includes a transmission related component of \$43,557.

Schedule Page: 262 Line No.: 5 Column: b

FICA taxes include a transmission related component of \$7,840 credit.

Schedule Page: 262 Line No.: 7 Column: c

Federal income taxes include a transmission component of \$948,245.

Schedule Page: 262 Line No.: 7 Column: f

Adjustment for tax billed to affiliate for stranded cost.

Schedule Page: 262 Line No.: 7 Column: g

Federal income taxes include a transmission component of \$1,027,364 credit.

Schedule Page: 262 Line No.: 7 Column: i

Federal income taxes charged to operating expense includes a transmission related component of \$2,234,887.

Schedule Page: 262 Line No.: 7 Column: l

Federal income taxes include a transmission related component of \$5,726 credit.

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

Medicare taxes include a transmission related component of \$1,616 credit.

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

Medicare taxes charged to operating expense includes a transmission related component of \$12,864.

Schedule Page: 262 Line No.: 9 Column: b

Medicare taxes include a transmission related component of \$1,833 credit.

Schedule Page: 262 Line No.: 13 Column: i

State of Connecticut unemployment taxes charged to operating expense includes a transmission related component of \$1,270.

Schedule Page: 262 Line No.: 14 Column: i

State of Connecticut insurance premium excise taxes charged to operating expense includes a transmission related component of \$11,947.

Schedule Page: 262 Line No.: 15 Column: i

State of Connecticut Corporation Business Taxes charged to operating expense includes a transmission related component of \$86.

Schedule Page: 262 Line No.: 21 Column: i

Commonwealth of Massachusetts unemployment taxes charged to operating expense includes a transmission related component of \$1,367.

Schedule Page: 262 Line No.: 23 Column: b

Commonwealth of Massachusetts corporate income taxes includes a transmission related component of \$470,744.

Schedule Page: 262 Line No.: 23 Column: g

Commonwealth of Massachusetts corporate income taxes include a transmission related component of \$238,322 credit.

Schedule Page: 262 Line No.: 23 Column: i

Commonwealth of Massachusetts corporate income taxes charged to operating expense includes a transmission related component of \$2,027,951.

Schedule Page: 262 Line No.: 23 Column: l

Commonwealth of Massachusetts corporate income taxes include a transmission related component of \$1,333 credit.

Schedule Page: 262 Line No.: 24 Column: i

Commonwealth of Massachusetts corporate excise (Tangible Property) taxes charged to operating expense includes a transmission related component of \$154,799.

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Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 25 Column: i

Commonwealth of Massachusetts universal health taxes charged to operating expense includes a transmission related component of \$163.

Schedule Page: 262 Line No.: 30 Column: h

Massachusetts local property taxes include a distribution component of \$808,794 debit and a transmission component of \$339,052 credit.

Schedule Page: 262 Line No.: 30 Column: i

Massachusetts local property tax expense charged to other accounts include \$108,003 to account 184, \$91,066 to account 408.2 and \$87,311 to account 163. Included in account 408.2 is a transmission related component of \$62,256.

Schedule Page: 262 Line No.: 31 Column: c

Massachusetts local property taxes include a distribution component of \$577,590 debit and a transmission component of \$405,263 credit.

Schedule Page: 262 Line No.: 32 Column: i

The total amount of Massachusetts local property taxes charged to transmission and distribution business segments were \$23,580,585 and \$20,888,686, respectively. These charges include each business segment's share of property taxes applicable to 'General Plant.'

Information on Formula Rates:

Calculated per company records as stipulated per contract.

Reference Page 106 line 17.

Schedule Page: 262 Line No.: 36 Column: i

State of New Hampshire unemployment taxes charged to operating expense includes a transmission related component of \$134.

Schedule Page: 262.1 Line No.: 2 Column: i

State of Michigan unemployment taxes charged to operating expense includes a transmission related component of \$1 credit.

Schedule Page: 262.1 Line No.: 6 Column: i

District of Columbia unemployment taxes charged to operating expense includes a transmission related component of \$3.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%	451			411.4	418	
3	4%	2,874			411.4	2,651	
4	7%						
5	10%	149,990			411.4	138,375	
6	Solar Credit	8,131,904			411.4	394,752	
7							
8	TOTAL	8,285,219				536,196	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)					
Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION			Line No.
					1
33					2
223					3
					4
11,615					5
7,737,152					6
					7
7,749,023					8
					9
					10
					11
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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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 266 Line No.: 8 Column: b

Note that at the beginning of the year, the balance of Accumulated Deferred Investment Tax Credits in Account 255 includes a transmission related component of \$31,628.

Schedule Page: 266 Line No.: 8 Column: f

The amortization charged to account 411.4 includes a transmission related component of \$29,208 for the year ended December 31, 2017.

Schedule Page: 266 Line No.: 8 Column: h

Note that at the end of the year, the balance of Accumulated Deferred Investment Tax Credits in Account 255 includes a transmission related component of \$2,420.

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4	
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits.						
2. For any deferred credit being amortized, show the period of amortization.						
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.						
Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Decommissioning Obligations	626,998	182	50,143	24,511	601,366
2						
3	Contributions in Aid of					
4	Construction-Tax Gross-up	5,572,273	186	22,857,936	22,951,103	5,665,440
5	(20 year amortization)					
6						
7	Property Tax Withheld	13,311,749			4,567,676	17,879,425
8						
9	Minor Items	169,935	Various	752,216	1,151,312	569,031
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
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39						
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41						
42						
43						
44						
45						
46						
47	TOTAL	19,680,955		23,660,295	28,694,602	24,715,262

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes 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	431,381,506	32,898,680	-1,389,928	
3	Gas				
4					
5	TOTAL (Enter Total of lines 2 thru 4)	431,381,506	32,898,680	-1,389,928	
6	Other Income and Deductions	764,542			
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	432,146,048	32,898,680	-1,389,928	
10	Classification of TOTAL				
11	Federal Income Tax	381,227,567	27,563,770	-1,138,841	
12	State Income Tax	50,918,481	5,334,910	-251,087	
13	Local Income Tax				
NOTES					

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 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
		182/254	164,121,281			301,548,833	2
							3
							4
			164,121,281			301,548,833	5
						764,542	6
							7
							8
			164,121,281			302,313,375	9
							10
			163,941,484			245,988,694	11
			179,797			56,324,681	12
							13

NOTES (Continued)

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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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

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

Note that at the beginning of the year, the total balance of Accumulated Deferred Income Taxes in account 282 includes a transmission related component of \$260,134,691.

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

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in account 282 includes a transmission related component of \$184,905,974. In addition, Account 254 includes a transmission related component of \$104,382,688 transferred from this account as a result of the Federal Income Tax Act.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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		84,713,596	7,122,245	4,272,352
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	84,713,596	7,122,245	4,272,352
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other Income and deductions	2,502,791		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	87,216,387	7,122,245	4,272,352
20	Classification of TOTAL			
21	Federal Income Tax	71,520,586	5,704,884	3,422,136
22	State Income Tax	15,695,801	1,417,361	850,216
23	Local Income Tax			

NOTES

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 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		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
		182/254	24,926,041			62,637,448	3
							4
							5
							6
							7
							8
			24,926,041			62,637,448	9
							10
							11
							12
							13
							14
							15
							16
							17
772	29,995					2,473,568	18
772	29,995		24,926,041			65,111,016	19
							20
772	24,035		11,816,326			61,963,745	21
	5,960		13,109,715			3,147,271	22
							23

NOTES (Continued)

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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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 19 Column: b

Note that at the beginning of the year, the total balance of Accumulated Deferred Income Taxes in Account 283 includes a transmission related component of \$8,419,930.

Schedule Page: 276 Line No.: 19 Column: k

Annual Report of WESTERN MASSACHUSETTS ELECTRIC COMPANY

Year Ended December 31, 2017

Accumulated Deferred Income Taxes (Account 283)

	Beginning Balance	Activity	Ending Balance
Account 283 DG			
ASC 740 Gross-Up (FAS 109)	\$ 14,582,986	\$ (147,452)	\$ 14,435,534
Account 283 DK			
ASC 740 Regulatory Asset (FAS 109)	4,726,194	(14,778,118)	(10,051,924)
Account 28399			
Property Taxes	3,294,469	(937,578)	2,356,891
Regulatory Deferrals	61,857,658	(5,493,018)	56,364,640
Asset Retirement Obligations	1,655,138	(484,942)	1,170,196
Other	1,099,942	(264,263)	835,679
Sub-Total Account 28399	67,907,207	(7,179,801)	60,727,406
TOTAL ACCOUNT 283	\$ 87,216,387	\$ (22,105,371)	\$ 65,111,016

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 283 includes a transmission related component of \$6,488,383. In addition, Account 254 includes a transmission related component of \$42,622,745 transferred from this account as a result of the Federal Income Tax Act.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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	AFUDC Regulatory Liability	8,746,298	407	184,116		8,562,182
2						
3	FASB ASC 740 Regulatory Liability	5,569,651	190	5,810,481	6,572,955	6,332,125
4						
5	Protective Hardship Accounts Credit	31,417	407	34,107	27,035	24,345
6	(RAAC) D.P.U. 10-70					
7						
8	Transition Charge D.T.E. 97-120	4,615,501	407, 234	4,287,552	580,517	908,466
9						
10	Basic Service Cost Adjustment D.T.E. 03-88A-F	132,022	904	163,593	132,988	101,417
11						
12	Transmission Tariff Deferral	3,251,166	Various	18,829,665	21,328,586	5,750,087
13						
14	MedVantage APBO	15,202	228	15,202		
15						
16	Pension / PBOP D.T.E. 06-55	4,703,770	926	1,294,898		3,408,872
17						
18	Solar Program D.P.U. 09-05	1,970,468	Various	3,393,862	1,754,631	331,237
19						
20	Uncollectibles Associated with Basic Service				21,513	21,513
21	D.T.E. 03-88A-F					
22						
23	Regulatory Liability from Federal Rate Reduction				249,259,711	249,259,711
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	29,035,495		34,013,476	279,677,936	274,699,955

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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 278 Line No.: 1 Column: b

Information on Formula Rates:

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

Schedule Page: 278 Line No.: 1 Column: f

Information on Formula Rates:

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

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

Note that at the beginning of the year, the balance of the FASB ASC 740 regulatory liability includes a transmission component of \$21,263.

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

Note that at the end of the year, the balance of the FASB ASC 740 regulatory liability includes a transmission component of \$1,216,023.

Schedule Page: 278 Line No.: 23 Column: f

Note that at the end of the year, the balance of the Deferred Taxes from Federal Rate Reduction regulatory liability includes a transmission component of \$145,947,096.

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ELECTRIC OPERATING REVENUES (Account 400)				
<p>1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.</p> <p>2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.</p> <p>4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.</p>				
Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	
1	Sales of Electricity			
2	(440) Residential Sales	230,200,180	225,685,311	
3	(442) Commercial and Industrial Sales			
4	Small (or Comm.) (See Instr. 4)	122,852,391	116,063,681	
5	Large (or Ind.) (See Instr. 4)	33,250,346	32,848,746	
6	(444) Public Street and Highway Lighting	4,072,597	4,082,346	
7	(445) Other Sales to Public Authorities			
8	(446) Sales to Railroads and Railways			
9	(448) Interdepartmental Sales			
10	TOTAL Sales to Ultimate Consumers	390,375,514	378,680,084	
11	(447) Sales for Resale	9,138,952	5,733,650	
12	TOTAL Sales of Electricity	399,514,466	384,413,734	
13	(Less) (449.1) Provision for Rate Refunds	2,998,459	1,092,188	
14	TOTAL Revenues Net of Prov. for Refunds	396,516,007	383,321,546	
15	Other Operating Revenues			
16	(450) Forfeited Discounts	362,042	286,555	
17	(451) Miscellaneous Service Revenues	315,790	245,452	
18	(453) Sales of Water and Water Power			
19	(454) Rent from Electric Property	1,409,392	1,304,422	
20	(455) Interdepartmental Rents			
21	(456) Other Electric Revenues	9,473,480	12,211,536	
22	(456.1) Revenues from Transmission of Electricity of Others	99,462,626	85,886,475	
23	(457.1) Regional Control Service Revenues			
24	(457.2) Miscellaneous Revenues			
25				
26	TOTAL Other Operating Revenues	111,023,330	99,934,440	
27	TOTAL Electric Operating Revenues	507,539,337	483,255,986	

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ELECTRIC OPERATING REVENUES (Account 400)			
<p>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.)</p> <p>7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.</p> <p>8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</p> <p>9. Include unmetered sales. Provide details of such Sales in a footnote.</p>			
MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH	
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)
			Line No.
			1
1,400,801	1,440,817	191,477	190,634
			2
			3
1,432,337	1,460,215	18,402	18,237
			4
589,875	626,496	643	657
			5
18,432	18,573	406	411
			6
			7
			8
			9
3,441,445	3,546,101	210,928	209,939
			10
247,946	160,154	16	16
			11
3,689,391	3,706,255	210,944	209,955
			12
			13
3,689,391	3,706,255	210,944	209,955
			14
<p>Line 12, column (b) includes \$ 2,828,144 of unbilled revenues.</p> <p>Line 12, column (d) includes 15,612 MWH relating to unbilled revenues</p>			

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

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

Instruction 9 - Unmetered Sales (MWH)

Residential	1,688
Commercial	10,918
Industrial	1,402
Street Light	18,423
Total	32,431

The total "Megawatt Hours Sold" to WMECO retail customers represents the delivery of energy to all distribution customers including energy for those customers who have chosen third party suppliers.

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

Instruction 9 - Unmetered Sales (MWH)

Residential	1,650
Commercial	11,258
Industrial	1,416
Street Light	18,600
Total	32,924

The total "Megawatt Hours Sold" to WMECO retail customers represents the delivery of energy to all distribution customers including energy for those customers who have chosen third party suppliers.

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

Account 451 includes \$278,992 for customer reconnect fees.

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

Account 451 includes \$251,589 for customer reconnect fees.

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

Account 454 includes a transmission related component of \$500,681 for the year ended December 31, 2017.

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

Account 454 includes a transmission related component of \$466,876 for the year ended December 31, 2016.

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

Account 456 includes \$2,972,720 for sale of renewable energy certificates, \$4,024,656 for return on regulatory assets for pension and other post-retirement benefits, \$2,179,440 for voltage transformation and other services under WMECO wholesale distribution service agreements, and \$296,664 for local facilities charges.

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

Account 456 includes \$5,948,024 for sale of renewable energy certificates, \$3,864,119 for return on regulatory assets for pension and other post-retirement benefits, \$2,115,209 for voltage transformation and other services under WMECO wholesale distribution service agreements, and \$284,184 for local facilities charges.

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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	861,378	160,740,065	134,049	6,426	0.1866
3	R-2 Residential Low Income	213,546	22,703,139	31,549	6,769	0.1063
4	R-3 Res Space Heating	179,630	31,458,463	18,390	9,768	0.1751
5	R-4 Res Space Heating-Low Inc	50,356	5,112,788	4,095	12,297	0.1015
6	23 Optional Controlled	145	13,563	6	24,167	0.0935
7	T-2 Intermediate Primary Gen	13,800	784,916	8	1,725,000	0.0569
8	T-0 Gen. Svce TOU Small	12	974	1	12,000	0.0812
9	G-0 Small Gen Svce.	29,061	4,241,385	3,285	8,847	0.1459
10	G-2 Primary Gen Svce.	43,589	3,051,947	99	440,293	0.0700
11	99 - Unmetered	1	298	1	1,000	0.2980
12	S-1 Street & Security Lighting	1,687	444,635	1,126	1,498	0.2636
13	Unbilled Revenue	7,596	1,648,007			0.2170
14	Less: Duplicate Customers Col. d			-1,132		
15	Total	1,400,801	230,200,180	191,477	7,316	0.1643
16	Commercial Account (Account 442)					
17	23 Optional Controlled	22	6,093	17	1,294	0.2770
18	24 Optional Church	5,781	766,539	196	29,495	0.1326
19	T-0 Small Gen. Svce. TOU	1,515	120,364	8	189,375	0.0794
20	T-2 Large Primary Svce. TOU	411,030	23,970,251	155	2,651,806	0.0583
21	T-5 Xtra Lrge Prim Svce TOU	193,092	8,958,858	10	19,309,200	0.0464
22	T-4 Primary Gen. Svce. TOU	6,288	534,335	12	524,000	0.0850
23	G-0 Small Gen Svce.	515,638	63,910,600	17,151	30,065	0.1239
24	G-2 Primary Gen. Svce.	281,306	21,606,749	766	367,240	0.0768
25	99 Unmetered	1,228	122,661	104	11,808	0.0999
26	S-1 Street & Security Lighting	9,690	1,798,044	2,954	3,280	0.1856
27	Unbilled Revenue	6,747	1,057,897			0.1568
28	Less: Duplicate Customer Col d			-2,971		
29	Total	1,432,337	122,852,391	18,402	77,836	0.0858
30	Industrial (Account 442)					
31	T-0 Small Gen Svce. TOU	133	17,351	2	66,500	0.1305
32	T-2 Intermediate Primary TOU	276,526	15,410,271	73	3,788,027	0.0557
33	T-4 Primary Gen. Svce. TOU	1,340	137,537	5	268,000	0.1026
34	G-0 Small Gen Svce.	24,093	2,977,669	398	60,535	0.1236
35	G-2 Primary Gen. Svce.	58,381	5,036,947	160	364,881	0.0863
36	T-5 Xtra Lrge Prim Svce TOU	226,732	9,370,394	5	45,346,400	0.0413
37	S-1 Street & Security Lighting	1,402	178,852	180	7,789	0.1276
38	Unbilled Revenue	1,268	121,325			0.0957
39	Less: Duplicate Customers Col d			-180		
40	Total	589,875	33,250,346	643	917,379	0.0564
41	TOTAL Billed	3,425,833	387,547,370	210,928	16,242	0.1131
42	Total Unbilled Rev.(See Instr. 6)	15,612	2,828,144	0	0	0.1812
43	TOTAL	3,441,445	390,375,514	210,928	16,316	0.1134

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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	Street Lighting (Account 444)					
2	99 Unmetered	87	16,445	42	2,071	0.1890
3	G-0 Small Gen. Svce.	8	2,073	5	1,600	0.2591
4	S-1 Street & Security Lighting	15,030	3,759,758	257	58,482	0.2502
5	S-2 Street & Security Lighting	3,306	293,406	102	32,412	0.0887
6	Unbilled Revenue	1	915			0.9150
7	Total	18,432	4,072,597	406	45,399	0.2210
8						
9						
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35						
36						
37						
38						
39						
40						
41	TOTAL Billed	3,425,833	387,547,370	210,928	16,242	0.1131
42	Total Unbilled Rev.(See Instr. 6)	15,612	2,828,144	0	0	0.1812
43	TOTAL	3,441,445	390,375,514	210,928	16,316	0.1134

SALES FOR RESALE (Account 447)

- 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).
- 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.
- 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						
2	Requirement Service:					
3	The Connecticut Light and Power Company	RQ	1			
4	National Grid	RQ	1			
5	New York State Electric & Gas Corp.	RQ	5			
6						
7	Nonassociated Utilities/Companies					
8	ISO-New England	OS	5			
9	ISO-New England	AD	5			
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
					2
47		4,016	5,369	9,385	3
206		18,011	19,867	37,878	4
41	3,775	1,413		5,188	5
					6
					7
247,652		6,219,234	2,831,540	9,050,774	8
			35,727	35,727	9
					10
					11
					12
					13
					14
294	3,775	23,440	25,236	52,451	
247,652	0	6,219,234	2,867,267	9,086,501	
247,946	3,775	6,242,674	2,892,503	9,138,952	

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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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

Schedule Page: 310 Line No.: 3 Column: a
Associated Utility
Schedule Page: 310 Line No.: 3 Column: c
NU Operating Companies FERC Electric Tariff Number 1
Schedule Page: 310 Line No.: 4 Column: c
NU Operating Companies FERC Electric Tariff Number 1
Schedule Page: 310 Line No.: 5 Column: c
MBR Tariff, Market Based Tariff 5.0.0
Schedule Page: 310 Line No.: 8 Column: b
Short-term energy and capacity sales.
Schedule Page: 310 Line No.: 8 Column: c
MBR Tariff, Market Based Tariff 5.0.0
Schedule Page: 310 Line No.: 9 Column: b
Prior period adjustment.
Schedule Page: 310 Line No.: 9 Column: c
MBR Tariff, Market Based Tariff 5.0.0

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. POWER PRODUCTION EXPENSES				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering				
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)				

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
60	D. Other Power Generation				
61	Operation				
62	(546) Operation Supervision and Engineering	23,831	26,235		
63	(547) Fuel				
64	(548) Generation Expenses	189,007	194,439		
65	(549) Miscellaneous Other Power Generation Expenses		-167		
66	(550) Rents				
67	TOTAL Operation (Enter Total of lines 62 thru 66)	212,838	220,507		
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)	212,838	220,507		
75	E. Other Power Supply Expenses				
76	(555) Purchased Power	134,367,373	126,425,295		
77	(556) System Control and Load Dispatching	26,306	252,903		
78	(557) Other Expenses	12,645	14,894		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	134,406,324	126,693,092		
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	134,619,162	126,913,599		
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering	1,461,726	884,034		
84					
85	(561.1) Load Dispatch-Reliability	18	1,185		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	8	76,506		
87	(561.3) Load Dispatch-Transmission Service and Scheduling	26	1,693		
88	(561.4) Scheduling, System Control and Dispatch Services	1,308,054	1,286,196		
89	(561.5) Reliability, Planning and Standards Development	399,727	354,414		
90	(561.6) Transmission Service Studies	222,619	195,158		
91	(561.7) Generation Interconnection Studies				
92	(561.8) Reliability, Planning and Standards Development Services	69	-1,631		
93	(562) Station Expenses	891,945	871,177		
94	(563) Overhead Lines Expenses	171,444	150,093		
95	(564) Underground Lines Expenses	337,689	350,922		
96	(565) Transmission of Electricity by Others	11,315,256	3,684,561		
97	(566) Miscellaneous Transmission Expenses	131,587	34,246		
98	(567) Rents	7,588	8,688		
99	TOTAL Operation (Enter Total of lines 83 thru 98)	16,247,756	7,897,242		
100	Maintenance				
101	(568) Maintenance Supervision and Engineering	217,815	243,259		
102	(569) Maintenance of Structures	219,562	141,050		
103	(569.1) Maintenance of Computer Hardware				
104	(569.2) Maintenance of Computer Software				
105	(569.3) Maintenance of Communication Equipment				
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant				
107	(570) Maintenance of Station Equipment	437,258	622,258		
108	(571) Maintenance of Overhead Lines	4,833,035	4,882,412		
109	(572) Maintenance of Underground Lines	66	6,599		
110	(573) Maintenance of Miscellaneous Transmission Plant	317	15,652		
111	TOTAL Maintenance (Total of lines 101 thru 110)	5,708,053	5,911,230		
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	21,955,809	13,808,472		

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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	39,793	26,059	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	39,793	26,059	
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)	39,793	26,059	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	2,294,637	2,457,584	
135	(581) Load Dispatching	828,039	900,805	
136	(582) Station Expenses	840,607	979,737	
137	(583) Overhead Line Expenses	1,291,301	1,410,963	
138	(584) Underground Line Expenses	577,681	626,521	
139	(585) Street Lighting and Signal System Expenses	187,775	229,753	
140	(586) Meter Expenses	676,994	1,584,691	
141	(587) Customer Installations Expenses	89,407	94,879	
142	(588) Miscellaneous Expenses	1,745,632	1,263,402	
143	(589) Rents	255,892	318,347	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	8,787,965	9,866,682	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	109,516	72,558	
147	(591) Maintenance of Structures	11,765	18,223	
148	(592) Maintenance of Station Equipment	1,060,866	726,399	
149	(593) Maintenance of Overhead Lines	10,374,496	10,294,814	
150	(594) Maintenance of Underground Lines	1,731,713	1,904,688	
151	(595) Maintenance of Line Transformers	436,183	538,287	
152	(596) Maintenance of Street Lighting and Signal Systems	269,005	261,559	
153	(597) Maintenance of Meters	338,786	387,061	
154	(598) Maintenance of Miscellaneous Distribution Plant	64,937	57,724	
155	TOTAL Maintenance (Total of lines 146 thru 154)	14,397,267	14,261,313	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	23,185,232	24,127,995	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	5,901	26,050	
160	(902) Meter Reading Expenses	730,964	897,925	
161	(903) Customer Records and Collection Expenses	7,726,857	7,721,622	
162	(904) Uncollectible Accounts	9,274,129	8,289,901	
163	(905) Miscellaneous Customer Accounts Expenses	2,393,735	1,741,858	
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	20,131,586	18,677,356	

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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	43,364,226	46,863,553	
169	(909) Informational and Instructional Expenses			
170	(910) Miscellaneous Customer Service and Informational Expenses	28,240	12,133	
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	43,392,466	46,875,686	
172	7. SALES EXPENSES			
173	Operation			
174	(911) Supervision		-4,737	
175	(912) Demonstrating and Selling Expenses			
176	(913) Advertising Expenses			
177	(916) Miscellaneous Sales Expenses	30	123	
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	30	-4,614	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries	18,906,675	18,485,742	
182	(921) Office Supplies and Expenses	1,252,481	1,176,409	
183	(Less) (922) Administrative Expenses Transferred-Credit	937,993	969,958	
184	(923) Outside Services Employed	8,135,501	8,987,255	
185	(924) Property Insurance	236,331	247,204	
186	(925) Injuries and Damages	1,673,999	3,246,296	
187	(926) Employee Pensions and Benefits	1,784,067	5,351,411	
188	(927) Franchise Requirements			
189	(928) Regulatory Commission Expenses	1,750,304	1,670,297	
190	(929) (Less) Duplicate Charges-Cr.			
191	(930.1) General Advertising Expenses	87,642	81,057	
192	(930.2) Miscellaneous General Expenses	2,084,308	2,244,366	
193	(931) Rents	527,749	704,723	
194	TOTAL Operation (Enter Total of lines 181 thru 193)	35,501,064	41,224,802	
195	Maintenance			
196	(935) Maintenance of General Plant	99,526	88,533	
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	35,600,590	41,313,335	
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	278,924,668	271,737,888	

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FOOTNOTE DATA			

Schedule Page: 320 Line No.: 112 Column: b

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

Schedule Page: 320 Line No.: 112 Column: c

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

Schedule Page: 320 Line No.: 185 Column: b

Note that for the year ended December 31, 2017, the total amount of Property Insurance in Account 924 includes a transmission related component of \$134,032.

Schedule Page: 320 Line No.: 185 Column: c

Note that for the year ended December 31, 2016, the total amount of Property Insurance in Account 924 includes a transmission related component of \$139,333.

Schedule Page: 320 Line No.: 189 Column: b

Note that for the year ended December 31, 2017, the total amount of Regulatory Commission Expenses in Account 928 includes a transmission related component of \$373,726.

Schedule Page: 320 Line No.: 189 Column: c

Note that for the year ended December 31, 2016, the total amount of Regulatory Commission Expenses in Account 928 includes a transmission related component of \$407,528.

Schedule Page: 320 Line No.: 191 Column: b

Note that for the year ended December 31, 2017, the total amount of General Advertising Expenses in Account 930.1 includes a transmission related component of \$7,430.

Schedule Page: 320 Line No.: 191 Column: c

Note that for the year ended December 31, 2016, the total amount of General Advertising Expenses in Account 930.1 includes a transmission related component of \$14,405.

Schedule Page: 320 Line No.: 197 Column: b

Note that for the year ended December 31, 2017, the total amount of Administrative and General Expenses in Account 920 through 935 includes a transmission related component of \$12,577,615 which includes a transmission merger amortization expense of \$1,458,331.

Schedule Page: 320 Line No.: 197 Column: c

Note that for the year ended December 31, 2016, the total amount of Administrative and General Expenses in Account 920 through 935 includes a transmission related component of \$13,035,636, which includes transmission merger amortization expense of \$2,041,669.

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4				
PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
<p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.</p> <p>5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.</p> <p>6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.</p> <p>7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.</p> <p>8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.</p> <p>9. Footnote entries as required and provide explanations following all required data.</p>							
MegaWatt Hours Purchased (g)	POWER EXCHANGES MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	COST/SETTLEMENT OF POWER Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	Line No.
							1
47				3,700	5,134	8,834	2
					32,139	32,139	3
					29,832	29,832	4
					7,041	7,041	5
							6
							7
							8
37,799				2,905,610		2,905,610	9
2,104,749							10
318,888				20,951,498		20,951,498	11
98,391				6,640,829		6,640,829	12
26,559				1,951,221		1,951,221	13
371,194				23,621,614		23,621,614	14
3,678,102				134,297,223	70,150	134,367,373	

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4	
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e) Average Monthly CP Demand (f)	
1	Green Mountain Power	OS				
2	ISO New England	OS	ISO-NE			
3	National Grid	OS				
4	NextEra Energy Power Marketing, LLC	OS				
5	Noble Passadumkeag Windpark, LLC	LU				
6	PJM Settlement, Inc.	OS				
7	TransCanada Power Marketing, LTD	OS				
8	Vermont Yankee Nuclear Power Corp.	LU	VYNPC 12			
9						
10	Municipals:					
11	Pittsfield, City of	OS				
12	Pittsfield, City of	AD				
13	Town of Lee Board of Public Works	OS				
14						
	Total					

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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)	
41				5,808	1,960	7,768	1
				4	16,348	16,352	2
267				23,678	23,249	46,927	3
322,509				22,080,100		22,080,100	4
133,406				10,056,542		10,056,542	5
					-38,955	-38,955	6
254,632				15,185,736		15,185,736	7
					-6,598	-6,598	8
							9
							10
117				3,675		3,675	11
				350		350	12
3				27		27	13
							14
3,678,102				134,297,223	70,150	134,367,373	

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4	
PURCHASED POWER (Account 555) (Including power exchanges)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:</p> <p>RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.</p> <p>LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.</p> <p>LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.</p> <p>IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.</p> <p>EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.</p> <p>OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e) Average Monthly CP Demand (f)	
1	Other Sellers:					
2	Alternative Compliance Payments	OS				
3	Ashley Reservoir	OS				
4	Default Service Deferral	OS				
5	Default Service Deferral	AD				
6	Long-Term Renewable Contract Deferrals	OS				
7	MA Renewable Portfolio Standards	OS				
8	MA Renewable Portfolio Standards	AD				
9	Net Metering Deferral	OS				
10	Residential, Commercial, Industrial					
11	and Other Nonutility Generators	OS				
12						
13						
14						
	Total					

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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
				1,189,766		1,189,766	2
19				445		445	3
				3,870,474		3,870,474	4
				-3,364,500		-3,364,500	5
				-1,315,949		-1,315,949	6
				18,273,012		18,273,012	7
				131,465		131,465	8
				1,078,133		1,078,133	9
							10
9,481				11,003,985		11,003,985	11
							12
							13
							14
3,678,102				134,297,223	70,150	134,367,373	

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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 2 Column: a
Associated Utility.
Schedule Page: 326 Line No.: 2 Column: b
Borderline Service.
Schedule Page: 326 Line No.: 3 Column: a
Associated Utility.
Schedule Page: 326 Line No.: 3 Column: c
Connecticut Yankee Atomic Power Company rate schedule number.
Schedule Page: 326 Line No.: 4 Column: a
Associated Utility.
Schedule Page: 326 Line No.: 4 Column: c
Maine Yankee Atomic Power Company rate schedule number.
Schedule Page: 326 Line No.: 5 Column: a
Associated Utility.
Schedule Page: 326 Line No.: 5 Column: c
Yankee Atomic Electric Company rate schedule number.
Schedule Page: 326 Line No.: 10 Column: b
Represents energy for those customers who have chosen third party suppliers. Western Massachusetts Electric Company delivers energy to these customers, but does not bear the supply costs.
Schedule Page: 326 Line No.: 11 Column: b
Default Service.
Schedule Page: 326 Line No.: 12 Column: b
Default Service.
Schedule Page: 326 Line No.: 14 Column: b
Default Service.
Schedule Page: 326.1 Line No.: 1 Column: b
Borderline Service.
Schedule Page: 326.1 Line No.: 2 Column: b
Short-term energy and capacity purchases.
Schedule Page: 326.1 Line No.: 2 Column: c
ISO New England, Inc. Transmission, Markets and Services Tariff.
Schedule Page: 326.1 Line No.: 3 Column: b
Borderline Service.
Schedule Page: 326.1 Line No.: 4 Column: b
Default Service.
Schedule Page: 326.1 Line No.: 6 Column: b
Default Assessment Refund.
Schedule Page: 326.1 Line No.: 7 Column: b
Default Service.
Schedule Page: 326.1 Line No.: 8 Column: c
Vermont Yankee Nuclear Power Corporation rate schedule number.
Schedule Page: 326.1 Line No.: 11 Column: b
Non-firm purchase power from Municipal Generator.
Schedule Page: 326.1 Line No.: 12 Column: b
Prior period adjustment of non-firm purchase power from Municipal Generator.
Schedule Page: 326.1 Line No.: 13 Column: b
Non-firm purchase power from Municipal Generator.
Schedule Page: 326.2 Line No.: 2 Column: b
Massachusetts Electric Suppliers and Distribution Companies compliance with Massachusetts Renewable Energy Portfolio Standards pursuant to Massachusetts Law.
Schedule Page: 326.2 Line No.: 3 Column: b
Non-firm purchase power.
Schedule Page: 326.2 Line No.: 4 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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

Cumulative recovery of Default Service costs for 2017.

Schedule Page: 326.2 Line No.: 5 Column: b

Prior years' adjustment for Recovery of Default Service.

Schedule Page: 326.2 Line No.: 6 Column: b

Cumulative recovery of Long-Term Renewable Contract Deferrals costs for 2017.

Schedule Page: 326.2 Line No.: 7 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.: 8 Column: b

Prior period adjustment for accrual for the anticipated yearly expense associated with the cost of energy procurement in compliance with the Massachusetts Renewable Portfolio Standards.

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

Cumulative recovery of net metering deferral costs for 2017.

Schedule Page: 326.2 Line No.: 11 Column: b

This represents Residential and Commercial Nonutility Generators who generate energy and is recorded as Non-firm purchase power.

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')					
<p>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.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>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).</p> <p>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.</p>					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	FIRM WHEELING SERVICE				
2	Consolidated Edison Energy	Consolidated Edison Energy	Various	LFP	
3	HQ Energy Services, U.S.	HQ Energy Services, U.S.	HQ Phase I or II	OLF	
4	NRG Energy, Inc.	NRG Energy, Inc.	NEPOOL PTF	LFP	
5					
6	NON-FIRM WHEELING SERVICE				
7	Algonquin Windsor Locks, LLC	Algonquin Windsor Locks, LLC	NEPOOL PTF	NF	
8	Algonquin Windsor Locks, LLC	Algonquin Windsor Locks, LLC	NEPOOL PTF	AD	
9	Brookfield Energy Marketing LP - Berlin	Brookfield Energy Marketing LP	NEPOOL PTF	NF	
10	Brookfield Energy Marketing LP - Berlin	Brookfield Energy Marketing LP	NEPOOL PTF	AD	
11	Brookfield Energy Marketing LP - Pontook	Brookfield Energy Marketing LP	NEPOOL PTF	NF	
12	Brookfield Energy Marketing LP - Pontook	Brookfield Energy Marketing LP	NEPOOL PTF	AD	
13	Covanta Energy Marketing, LLC	Covanta Energy Marketing, LLC	NEPOOL PTF	NF	
14	Covanta Springfield, LLC	Covanta Springfield, LLC	NEPOOL PTF	NF	
15	Covanta Springfield, LLC	Covanta Springfield, LLC	NEPOOL PTF	AD	
16	Essential Power, LLC	Essential Power, LLC	NEPOOL PTF	NF	
17	Essential Power, LLC	Essential Power, LLC	NEPOOL PTF	AD	
18	FirstLight Power Resources, Inc.	FirstLight Power Resources, Inc.	NEPOOL PTF	NF	
19	FirstLight Power Resources, Inc.	FirstLight Power Resources, Inc.	NEPOOL PTF	AD	
20	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	NF	
21	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	AD	
22	Granite Reliable Power, LLC	Granite Reliable Power, LLC	NEPOOL PTF	NF	
23	Granite Reliable Power, LLC	Granite Reliable Power, LLC	NEPOOL PTF	AD	
24	Jericho Power, LLC	Jericho Power, LLC	NEPOOL PTF	NF	
25	Jericho Power, LLC	Jericho Power, LLC	NEPOOL PTF	AD	
26	Messalonskee Stream Hydro, LLC	Messalonskee Stream Hydro, LLC	NEPOOL PTF	NF	
27	Pittsfield Generating Company, LP	Pittsfield Generating Company, LP	NEPOOL PTF	NF	
28	Pittsfield Generating Company, LP	Pittsfield Generating Company, LP	NEPOOL PTF	AD	
29	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	NF	
30	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	AD	
31	Power Supply Services, LLC	Power Supply Services, LLC	NEPOOL PTF	NF	
32	Power Supply Services, LLC	Power Supply Services, LLC	NEPOOL PTF	AD	
33	Sterling Light Department	Sterling Light Department	NEPOOL PTF	NF	
34	Sterling Light Department	Sterling Light Department	NEPOOL PTF	AD	
	TOTAL				

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')							
<p>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.</p> <p>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.</p> <p>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.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>							
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.	
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)		
						1	
ISO-NE OATT	Various	EVERSOURCE PTF		12,399	12,399	2	
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		542,358	542,358	3	
ISO-NE OATT	Middletown 345 KV	NEPOOL PTF				4	
						5	
						6	
ISO-NE OATT	Windsor Locks Sub	NEPOOL PTF				7	
ISO-NE OATT	Windsor Locks Sub	NEPOOL PTF				8	
ISO-NE OATT	Berlin Substation	NEPOOL PTF				9	
ISO-NE OATT	Berlin Substation	NEPOOL PTF				10	
ISO-NE OATT	Pontook Substation	NEPOOL PTF				11	
ISO-NE OATT	Pontook Substation	NEPOOL PTF				12	
ISO-NE OATT	Hallville Substation	NEPOOL PTF				13	
ISO-NE OATT	West Springfield Sub	NEPOOL PTF		38,473	38,473	14	
ISO-NE OATT	West Springfield Sub	NEPOOL PTF				15	
ISO-NE OATT	West Springfield Sub	NEPOOL PTF		6,819	6,819	16	
ISO-NE OATT	West Springfield Sub	NEPOOL PTF				17	
ISO-NE OATT	Various	NEPOOL PTF				18	
ISO-NE OATT	Various	NEPOOL PTF				19	
ISO-NE OATT	French King Sub	NEPOOL PTF		2,007	2,007	20	
ISO-NE OATT	French King Sub	NEPOOL PTF				21	
ISO-NE OATT	Paris Substation	NEPOOL PTF				22	
ISO-NE OATT	Paris Substation	NEPOOL PTF				23	
ISO-NE OATT	Berlin Substation	NEPOOL PTF				24	
ISO-NE OATT	Berlin Substation	NEPOOL PTF				25	
ISO-NE-OATT	Long Hill, Sub	NEPOOL PTF				26	
ISO-NE OATT	Pittsfield Sub	NEPOOL PTF		163,016	163,016	27	
ISO-NE OATT	Pittsfield Sub	NEPOOL PTF				28	
ISO-NE OATT	Fry Brook Substation	NEPOOL PTF				29	
ISO-NE OATT	Fry Brook Substation	NEPOOL PTF				30	
ISO-NE OATT	Laconia & Longhill	NEPOOL PTF				31	
ISO-NE OATT	Laconia & Longhill	NEPOOL PTF				32	
ISO-NE OATT	Tracy Substation	NEPOOL PTF				33	
ISO-NE OATT	Tracy Substation	NEPOOL PTF				34	
			0	4,821,980	4,821,980		

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')				
<p>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.</p> <p>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.</p> <p>11. Footnote entries and provide explanations following all required data.</p>				
REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
				1
				2
		1,313,757	1,313,757	3
		310,628	310,628	4
				5
				6
		24,978	24,978	7
		8,422	8,422	8
		36,600	36,600	9
		6,601	6,601	10
		21,870	21,870	11
		4,857	4,857	12
		35,301	35,301	13
		19,314	19,314	14
		4,620	4,620	15
		3,348	3,348	16
		2,291	2,291	17
		92,951	92,951	18
		10,177	10,177	19
		1,259	1,259	20
		301	301	21
		108,599	108,599	22
		23,224	23,224	23
		14,631	14,631	24
		3,010	3,010	25
		2,582	2,582	26
		110,237	110,237	27
		38,232	38,232	28
		22,735	22,735	29
		5,590	5,590	30
		6,425	6,425	31
		827	827	32
		509	509	33
		51	51	34
0	0	99,462,626	99,462,626	

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")					
<p>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.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>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).</p> <p>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.</p>					
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	Sterling Municipal Light Department	Sterling Municipal Light Depart	NEPOOL PTF	NF	
2	Sterling Municipal Light Department	Sterling Municipal Light Depart	NEPOOL PTF	AD	
3	The Springfield Water and Sewer	The Springfield Water and Sewer	NEPOOL PTF	NF	
4	The Springfield Water and Sewer	The Springfield Water and Sewer	NEPOOL PTF	AD	
5	Waterbury Generation, LLC	Waterbury Generation, LLC	NEPOOL PTF	NF	
6	Waterbury Generation, LLC	Waterbury Generation, LLC	NEPOOL PTF	AD	
7					
8	TRANSMISSION SUPPORT				
9	Massachusetts Municipal Wholesale Elec.	Not Applicable	Not Applicable	OS	
10					
11	NEPOOL/ISO				
12	OATT - Regional Network Service	Not Applicable	Not Applicable	OS	
13	OATT - Scheduling & Dispatch Service	Not Applicable	Not Applicable	OS	
14	OATT - Through or Out Service	Not Applicable	Not Applicable	OS	
15					
16	OTHER SERVICE				
17	Shared Microwave Transmission Revenue	Not Applicable	Not Applicable	OS	
18	Ashburnham Municipal Light Department	Not Applicable	Not Applicable	OS	
19	Ashburnham Municipal Light Department	Not Applicable	Not Applicable	AD	
20	Belmont Municipal Light Department	Not Applicable	Not Applicable	OS	
21	Belmont Municipal Light Department	Not Applicable	Not Applicable	AD	
22	Boylston Municipal Light Department	Not Applicable	Not Applicable	OS	
23	Boylston Municipal Light Department	Not Applicable	Not Applicable	AD	
24	Braintree Electric Light Department	Not Applicable	Not Applicable	OS	
25	Braintree Electric Light Department	Not Applicable	Not Applicable	AD	
26	Chicopee Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
27	Chicopee Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
28	Concord Municipal Light Plant	Not Applicable	Not Applicable	OS	
29	Concord Municipal Light Plant	Not Applicable	Not Applicable	AD	
30	Danvers Electric Division	Not Applicable	Not Applicable	OS	
31	Danvers Electric Division	Not Applicable	Not Applicable	AD	
32	Fitchburg Gas and Electric Light	Not Applicable	Not Applicable	OS	
33	Fitchburg Gas and Electric Light	Not Applicable	Not Applicable	AD	
34	Georgetown Municipal Light Department	Not Applicable	Not Applicable	OS	
	TOTAL				

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')							
<p>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.</p> <p>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.</p> <p>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.</p> <p>8. Report in column (i) and (j) the total megawatt-hours received and delivered.</p>							
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.	
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)		
ISO-NE OATT	Tracy Substation	NEPOOL PTF				1	
ISO-NE OATT	Tracy Substation	NEPOOL PTF				2	
ISO-NE OATT	Cobble Mt.	NEPOOL PTF		10,651	10,651	3	
ISO-NE OATT	Cobble Mt.	NEPOOL PTF				4	
ISO-NE OATT	Baldwin Substation	NEPOOL PTF				5	
ISO-NE OATT	Baldwin Substation	NEPOOL PTF				6	
						7	
						8	
407	Not Applicable	Not Applicable				9	
						10	
						11	
ISO-NE OATT	Not Applicable	Not Applicable				12	
ISO-NE OATT	Not Applicable	Not Applicable				13	
ISO-NE OATT	Not Applicable	Not Applicable				14	
						15	
						16	
ISO-NE OATT	Not Applicable	Not Applicable				17	
ISO-NE OATT	Not Applicable	Not Applicable				18	
ISO-NE OATT	Not Applicable	Not Applicable				19	
ISO-NE OATT	Not Applicable	Not Applicable				20	
ISO-NE OATT	Not Applicable	Not Applicable				21	
ISO-NE OATT	Not Applicable	Not Applicable				22	
ISO-NE OATT	Not Applicable	Not Applicable				23	
ISO-NE OATT	Not Applicable	Not Applicable				24	
ISO-NE OATT	Not Applicable	Not Applicable				25	
ISO-NE OATT	Not Applicable	Not Applicable				26	
ISO-NE OATT	Not Applicable	Not Applicable				27	
ISO-NE OATT	Not Applicable	Not Applicable				28	
ISO-NE OATT	Not Applicable	Not Applicable				29	
ISO-NE OATT	Not Applicable	Not Applicable				30	
ISO-NE OATT	Not Applicable	Not Applicable				31	
ISO-NE OATT	Not Applicable	Not Applicable				32	
ISO-NE OATT	Not Applicable	Not Applicable				33	
ISO-NE OATT	Not Applicable	Not Applicable				34	
			0	4,821,980	4,821,980		

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')			
<p>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.</p> <p>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.</p> <p>11. Footnote entries and provide explanations following all required data.</p>			

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		288	288	1
		16	16	2
		6,308	6,308	3
		1,459	1,459	4
		18,449	18,449	5
		6,188	6,188	6
				7
				8
		78,580	78,580	9
				10
				11
		74,563,250	74,563,250	12
		1,937	1,937	13
		261,806	261,806	14
				15
				16
		145,909	145,909	17
		650	650	18
		1	1	19
		2,891	2,891	20
		16	16	21
		688	688	22
		3	3	23
		7,665	7,665	24
		36	36	25
		9,703	9,703	26
		57	57	27
		3,761	3,761	28
		22	22	29
		6,770	6,770	30
		29	29	31
		9,026	9,026	32
		44	44	33
		1,141	1,141	34
0	0	99,462,626	99,462,626	

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')					
<p>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.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>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).</p> <p>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.</p>					
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	Georgetown Municipal Light Department	Not Applicable	Not Applicable	AD	
2	Groton Electric Light Department	Not Applicable	Not Applicable	OS	
3	Groton Electric Light Department	Not Applicable	Not Applicable	AD	
4	Groveland Electric Light Department	Not Applicable	Not Applicable	OS	
5	Groveland Electric Light Department	Not Applicable	Not Applicable	AD	
6	Hingham Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
7	Hingham Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
8	Holden Municipal Light Department	Not Applicable	Not Applicable	OS	
9	Holden Municipal Light Department	Not Applicable	Not Applicable	AD	
10	Holyoke Gas & Electric Department	Not Applicable	Not Applicable	OS	
11	Holyoke Gas & Electric Department	Not Applicable	Not Applicable	AD	
12	Hudson Light & Power Department	Not Applicable	Not Applicable	OS	
13	Hudson Light & Power Department	Not Applicable	Not Applicable	AD	
14	Hull Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
15	Hull Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
16	Ipswich Municipal Light Department	Not Applicable	Not Applicable	OS	
17	Ipswich Municipal Light Department	Not Applicable	Not Applicable	AD	
18	Littleton Electric Light & Water	Not Applicable	Not Applicable	OS	
19	Littleton Electric Light & Water	Not Applicable	Not Applicable	AD	
20	Mansfield Municipal Electric Light	Not Applicable	Not Applicable	OS	
21	Mansfield Municipal Electric Light	Not Applicable	Not Applicable	AD	
22	Marblehead Municipal Light Department	Not Applicable	Not Applicable	OS	
23	Marblehead Municipal Light Department	Not Applicable	Not Applicable	AD	
24	Massachusetts Bay Transportation Authority	Not Applicable	Not Applicable	OS	
25	Massachusetts Bay Transportation Authority	Not Applicable	Not Applicable	AD	
26	Massachusetts Development Finance Agency	Not Applicable	Not Applicable	OS	
27	Massachusetts Development Finance Agency	Not Applicable	Not Applicable	AD	
28	Massachusetts Electric Company	Not Applicable	Not Applicable	OS	
29	Massachusetts Electric Company	Not Applicable	Not Applicable	AD	
30	Massachusetts Port Authority	Not Applicable	Not Applicable	OS	
31	Massachusetts Port Authority	Not Applicable	Not Applicable	AD	
32	MATEP, LLC	Not Applicable	Not Applicable	OS	
33	MATEP, LLC	Not Applicable	Not Applicable	AD	
34	Merrimac Municipal Light Plant	Not Applicable	Not Applicable	OS	
TOTAL					

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')							
<p>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.</p> <p>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.</p> <p>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.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>							
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.	
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)		
ISO-NE OATT	Not Applicable	Not Applicable				1	
ISO-NE OATT	Not Applicable	Not Applicable				2	
ISO-NE OATT	Not Applicable	Not Applicable				3	
ISO-NE OATT	Not Applicable	Not Applicable				4	
ISO-NE OATT	Not Applicable	Not Applicable				5	
ISO-NE OATT	Not Applicable	Not Applicable				6	
ISO-NE OATT	Not Applicable	Not Applicable				7	
ISO-NE OATT	Not Applicable	Not Applicable				8	
ISO-NE OATT	Not Applicable	Not Applicable				9	
ISO-NE OATT	Not Applicable	Not Applicable				10	
ISO-NE OATT	Not Applicable	Not Applicable				11	
ISO-NE OATT	Not Applicable	Not Applicable				12	
ISO-NE OATT	Not Applicable	Not Applicable				13	
ISO-NE OATT	Not Applicable	Not Applicable				14	
ISO-NE OATT	Not Applicable	Not Applicable				15	
ISO-NE OATT	Not Applicable	Not Applicable				16	
ISO-NE OATT	Not Applicable	Not Applicable				17	
ISO-NE OATT	Not Applicable	Not Applicable				18	
ISO-NE OATT	Not Applicable	Not Applicable				19	
ISO-NE OATT	Not Applicable	Not Applicable				20	
ISO-NE OATT	Not Applicable	Not Applicable				21	
ISO-NE OATT	Not Applicable	Not Applicable				22	
ISO-NE OATT	Not Applicable	Not Applicable				23	
ISO-NE OATT	Not Applicable	Not Applicable				24	
ISO-NE OATT	Not Applicable	Not Applicable				25	
ISO-NE OATT	Not Applicable	Not Applicable				26	
ISO-NE OATT	Not Applicable	Not Applicable				27	
ISO-NE OATT	Not Applicable	Not Applicable				28	
ISO-NE OATT	Not Applicable	Not Applicable				29	
ISO-NE OATT	Not Applicable	Not Applicable				30	
ISO-NE OATT	Not Applicable	Not Applicable				31	
ISO-NE OATT	Not Applicable	Not Applicable				32	
ISO-NE OATT	Not Applicable	Not Applicable				33	
ISO-NE OATT	Not Applicable	Not Applicable				34	
			0	4,821,980	4,821,980		

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')				
<p>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.</p> <p>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.</p> <p>11. Footnote entries and provide explanations following all required data.</p>				
REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		4	4	1
		1,630	1,630	2
		6	6	3
		819	819	4
		5	5	5
		4,729	4,729	6
		32	32	7
		2,382	2,382	8
		13	13	9
		7,018	7,018	10
		38	38	11
		4,893	4,893	12
		11	11	13
		1,054	1,054	14
		-5	-5	15
		2,523	2,523	16
		14	14	17
		5,318	5,318	18
		40	40	19
		4,593	4,593	20
		26	26	21
		2,575	2,575	22
		15	15	23
		7,218	7,218	24
		26	26	25
		2,678	2,678	26
		20	20	27
		405,908	405,908	28
		1,962	1,962	29
		3,514	3,514	30
		23	23	31
		1,684	1,684	32
		9	9	33
		653	653	34
0	0	99,462,626	99,462,626	

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")					
<p>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.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>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).</p> <p>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.</p>					
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	Merrimac Municipal Light Plant	Not Applicable	Not Applicable	AD	
2	Middleborough Gas & Electric Division	Not Applicable	Not Applicable	OS	
3	Middleborough Gas & Electric Division	Not Applicable	Not Applicable	AD	
4	Middleton Municipal Light Department	Not Applicable	Not Applicable	OS	
5	Middleton Municipal Light Department	Not Applicable	Not Applicable	AD	
6	New England Power Company	Not Applicable	Not Applicable	OS	
7	New England Power Company	Not Applicable	Not Applicable	AD	
8	North Attleborough Electric Department	Not Applicable	Not Applicable	OS	
9	North Attleborough Electric Department	Not Applicable	Not Applicable	AD	
10	Norwood Municipal Light Department	Not Applicable	Not Applicable	OS	
11	Norwood Municipal Light Department	Not Applicable	Not Applicable	AD	
12	NSTAR Electric Company	Associated Utility	Not Applicable	OS	
13	NSTAR Electric Company	Associated Utility	Not Applicable	AD	
14	Paxton Municipal Light Department	Not Applicable	Not Applicable	OS	
15	Paxton Municipal Light Department	Not Applicable	Not Applicable	AD	
16	Peabody Municipal Light Plant	Not Applicable	Not Applicable	OS	
17	Peabody Municipal Light Plant	Not Applicable	Not Applicable	AD	
18	Princeton Municipal Light Department	Not Applicable	Not Applicable	OS	
19	Princeton Municipal Light Department	Not Applicable	Not Applicable	AD	
20	Reading Municipal Light Department	Not Applicable	Not Applicable	OS	
21	Reading Municipal Light Department	Not Applicable	Not Applicable	AD	
22	Rowley Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
23	Rowley Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
24	Russell Municipal Light Department	Not Applicable	Not Applicable	OS	
25	Shrewsbury Electric Light Plant	Not Applicable	Not Applicable	OS	
26	Shrewsbury Electric Light Plant	Not Applicable	Not Applicable	AD	
27	South Hadley Electric Light Department	Not Applicable	Not Applicable	OS	
28	South Hadley Electric Light Department	Not Applicable	Not Applicable	AD	
29	Sterling Municipal Electric Light	Not Applicable	Not Applicable	OS	
30	Sterling Municipal Electric Light	Not Applicable	Not Applicable	AD	
31	Taunton Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
32	Taunton Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
33	Templeton Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
34	Templeton Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
TOTAL					

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')						
<p>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.</p> <p>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.</p> <p>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.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>						
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Not Applicable	Not Applicable				1
ISO-NE OATT	Not Applicable	Not Applicable				2
ISO-NE OATT	Not Applicable	Not Applicable				3
ISO-NE OATT	Not Applicable	Not Applicable				4
ISO-NE OATT	Not Applicable	Not Applicable				5
ISO-NE OATT	Not Applicable	Not Applicable				6
ISO-NE OATT	Not Applicable	Not Applicable				7
ISO-NE OATT	Not Applicable	Not Applicable				8
ISO-NE OATT	Not Applicable	Not Applicable				9
ISO-NE OATT	Not Applicable	Not Applicable				10
ISO-NE OATT	Not Applicable	Not Applicable				11
ISO-NE OATT	Not Applicable	Not Applicable				12
ISO-NE OATT	Not Applicable	Not Applicable				13
ISO-NE OATT	Not Applicable	Not Applicable				14
ISO-NE OATT	Not Applicable	Not Applicable				15
ISO-NE OATT	Not Applicable	Not Applicable				16
ISO-NE OATT	Not Applicable	Not Applicable				17
ISO-NE OATT	Not Applicable	Not Applicable				18
ISO-NE OATT	Not Applicable	Not Applicable				19
ISO-NE OATT	Not Applicable	Not Applicable				20
ISO-NE OATT	Not Applicable	Not Applicable				21
ISO-NE OATT	Not Applicable	Not Applicable				22
ISO-NE OATT	Not Applicable	Not Applicable				23
ISO-NE OATT	Not Applicable	Not Applicable				24
ISO-NE OATT	Not Applicable	Not Applicable				25
ISO-NE OATT	Not Applicable	Not Applicable				26
ISO-NE OATT	Not Applicable	Not Applicable				27
ISO-NE OATT	Not Applicable	Not Applicable				28
ISO-NE OATT	Not Applicable	Not Applicable				29
ISO-NE OATT	Not Applicable	Not Applicable				30
ISO-NE OATT	Not Applicable	Not Applicable				31
ISO-NE OATT	Not Applicable	Not Applicable				32
ISO-NE OATT	Not Applicable	Not Applicable				33
ISO-NE OATT	Not Applicable	Not Applicable				34
			0	4,821,980	4,821,980	

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (including transactions referred to as 'wheeling')				
<p>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.</p> <p>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.</p> <p>11. Footnote entries and provide explanations following all required data.</p>				
REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		3	3	1
		5,606	5,606	2
		49	49	3
		2,114	2,114	4
		14	14	5
		28,265	28,265	6
		147	147	7
		5,170	5,170	8
		20	20	9
		6,799	6,799	10
		35	35	11
		426,095	426,095	12
		2,187	2,187	13
		528	528	14
		3	3	15
		10,327	10,327	16
		42	42	17
		337	337	18
		1	1	19
		14,569	14,569	20
		67	67	21
		1,005	1,005	22
		8	8	23
		107	107	24
		6,079	6,079	25
		32	32	26
		2,542	2,542	27
		12	12	28
		1,021	1,021	29
		2	2	30
		14,046	14,046	31
		81	81	32
		1,048	1,048	33
		7	7	34
0	0	99,462,626	99,462,626	

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")					
<p>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.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>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).</p> <p>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.</p>					
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	Wakefield Municipal Gas & Light	Not Applicable	Not Applicable	OS	
2	Wakefield Municipal Gas & Light	Not Applicable	Not Applicable	AD	
3	Wellesley Municipal Light Plant	Not Applicable	Not Applicable	OS	
4	Wellesley Municipal Light Plant	Not Applicable	Not Applicable	AD	
5	West Boylston Municipal Lighting Plant	Not Applicable	Not Applicable	OS	
6	West Boylston Municipal Lighting Plant	Not Applicable	Not Applicable	AD	
7	Westfield Gas & Electric Light Department	Not Applicable	Not Applicable	OS	
8	Westfield Gas & Electric Light Department	Not Applicable	Not Applicable	AD	
9	Chester Municipal Electric Light Department	Not Applicable	Not Applicable	OS	
10	Chester Municipal Electric Light Department	Not Applicable	Not Applicable	AD	
11					
12	NETWORK SERVICE				
13	Ashland Municipal Electric Department	Various	Ashland Municipal Electric Dept.	FNO	
14	Ashland Municipal Electric Department	Various	Ashland Municipal Electric Dept.	AD	
15	The Connecticut Light & Power Company	Associated Utility	The Connecticut Light & Power Co.	FNO	
16	The Connecticut Light & Power Company	Associated Utility	The Connecticut Light & Power Co.	AD	
17	CT Transmission Municipal Electric Energy	Various New England Utilities	CT Transmission Municipal Elec	FNO	
18	CT Transmission Municipal Electric Energy	Various New England Utilities	CT Transmission Municipal Elec	AD	
19	GenConn Energy, LLC	Various	GenConn Energy, LLC	FNO	
20	GenConn Energy, LLC	Various	GenConn Energy, LLC	AD	
21	Granite Reliable Power, LLC	Various	Granite Reliable Power, LLC	AD	
22	New England Power Company	New England Power	New England Power Company	FNO	
23	New England Power Company	New England Power	New England Power Company	AD	
24	New Hampshire Electric Co-op.	Various New England Utilities	New Hampshire Electric Co-op.	FNO	
25	New Hampshire Electric Co-op.	Various New England Utilities	New Hampshire Electric Co-op.	AD	
26	Public Service Company of New Hampshire	Associated Utility	Public Service Company of NH	FNO	
27	Public Service Company of New Hampshire	Associated Utility	Public Service Company of NH	AD	
28	Unitil Energy Systems, Inc.	Various	Unitil Energy Systems, Inc.	FNO	
29	Unitil Energy Systems, Inc.	Various	Unitil Energy Systems, Inc.	AD	
30	Waterbury Generation, LLC	Waterbury Generation, LLC	Waterbury Generation, LLC	FNO	
31	Waterbury Generation, LLC	Waterbury Generation, LLC	Waterbury Generation, LLC	AD	
32	Western Massachusetts Electric Company	Associated Utility	Western Massachusetts Electric Co	FNS	
33					
34					
	TOTAL				

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')						
<p>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.</p> <p>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.</p> <p>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.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>						
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Not Applicable	Not Applicable				1
ISO-NE OATT	Not Applicable	Not Applicable				2
ISO-NE OATT	Not Applicable	Not Applicable				3
ISO-NE OATT	Not Applicable	Not Applicable				4
ISO-NE OATT	Not Applicable	Not Applicable				5
ISO-NE OATT	Not Applicable	Not Applicable				6
ISO-NE OATT	Not Applicable	Not Applicable				7
ISO-NE OATT	Not Applicable	Not Applicable				8
ISO-NE OATT	Not Applicable	Not Applicable				9
ISO-NE OATT	Not Applicable	Not Applicable				10
						11
						12
ISO-NE OATT	Various	Ashland Substation				13
ISO-NE OATT	Various	Ashland Substation				14
ISO-NE OATT	Various	CL&P System				15
ISO-NE OATT	Various	CL&P System				16
ISO-NE OATT	Various	CTMEEC System				17
ISO-NE OATT	Various	CTMEEC System				18
ISO-NE OATT	Various	GenConn System				19
ISO-NE OATT	Various	GenConn System				20
ISO-NE OATT	Various	Granite Reliable Sys				21
ISO-NE OATT	NEPCO System	Various		500,953	500,953	22
ISO-NE OATT	NEPCO System	Various				23
ISO-NE OATT	Border of ES System	New Hampshire Co-op.				24
ISO-NE OATT	Border of ES System	New Hampshire Co-op.				25
ISO-NE OATT	Various	PSNH System				26
ISO-NE OATT	Various	PSNH System				27
ISO-NE OATT	Various	Unitil System				28
ISO-NE OATT	Various	Unitil System				29
ISO-NE OATT	Various	Baldwin Substation				30
ISO-NE OATT	Various	Baldwin Substation				31
ISO-NE OATT	Various	WMECO System		3,545,304	3,545,304	32
						33
						34
			0	4,821,980	4,821,980	

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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 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.
		4,290	4,290	1
		22	22	2
		5,677	5,677	3
		29	29	4
		1,179	1,179	5
		2	2	6
		7,451	7,451	7
		36	36	8
		115	115	9
		2	2	10
				11
				12
		8,858	8,858	13
		1,973	1,973	14
		11,570,955	11,570,955	15
		2,555,117	2,555,117	16
		417,918	417,918	17
		89,749	89,749	18
		59,815	59,815	19
		11,979	11,979	20
		16	16	21
		251,943	251,943	22
		56,906	56,906	23
		375,055	375,055	24
		86,394	86,394	25
		3,942,609	3,942,609	26
		882,722	882,722	27
		639,794	639,794	28
		141,156	141,156	29
		393	393	30
		55	55	31
				32
				33
				34
0	0	99,462,626	99,462,626	

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

Schedule Page: 328 Line No.: 8 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

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

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328 Line No.: 12 Column: m

This relates to the 2016 Annual Trueup and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328 Line No.: 15 Column: m

This relates to the 2016 Annual Trueup and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328 Line No.: 17 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

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

This relates to the 2016 Annual Trueup and Merger Cost Settlement rebilling in Docket ER16-1023.

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

This relates to the 2016 Annual Trueup and Merger Cost Settlement rebilling in Docket ER16-1023

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

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328 Line No.: 25 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

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

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

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

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023

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

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023,

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

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

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

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

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

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328.1 Line No.: 6 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328.1 Line No.: 19 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 21 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 23 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 25 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 27 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 29 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 31 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.1 Line No.: 33 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.2 Line No.: 1 Column: m

This relates to the 2016 Annual True-up.

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

Schedule Page: 328.2 Line No.: 3 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.2 Line No.: 5 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.2 Line No.: 7 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.2 Line No.: 9 Column: m

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Schedule Page: 328.2 Line No.: 11 Column: m

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Schedule Page: 328.2 Line No.: 13 Column: m

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Schedule Page: 328.2 Line No.: 15 Column: m

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Schedule Page: 328.2 Line No.: 17 Column: m

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Schedule Page: 328.2 Line No.: 21 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.2 Line No.: 23 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.2 Line No.: 25 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.2 Line No.: 27 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.2 Line No.: 29 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.2 Line No.: 31 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.2 Line No.: 33 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.3 Line No.: 1 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.3 Line No.: 3 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.3 Line No.: 5 Column: m

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Schedule Page: 328.3 Line No.: 15 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.3 Line No.: 17 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.3 Line No.: 19 Column: m

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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

This relates to the 2016 Annual True-up.

Schedule Page: 328.3 Line No.: 21 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.3 Line No.: 23 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.3 Line No.: 26 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.3 Line No.: 28 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.3 Line No.: 30 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.3 Line No.: 32 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.3 Line No.: 34 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.4 Line No.: 2 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.4 Line No.: 4 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.4 Line No.: 6 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.4 Line No.: 8 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.4 Line No.: 10 Column: m

This relates to the 2016 Annual True-up.

Schedule Page: 328.4 Line No.: 14 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328.4 Line No.: 16 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328.4 Line No.: 18 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328.4 Line No.: 20 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328.4 Line No.: 21 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328.4 Line No.: 23 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328.4 Line No.: 25 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328.4 Line No.: 27 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328.4 Line No.: 29 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328.4 Line No.: 31 Column: m

This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

Schedule Page: 328.4 Line No.: 32 Column: m

Intracompany revenues are not reported on the FERC form.

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Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4		
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")								
<p>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.</p> <p>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.</p> <p>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.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>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.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>								
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			Total Cost of Transmission (\$)(h)
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$)(e)	Energy Charges (\$)(f)	Other Charges (\$)(g)	
1	National Grid	FNS					74,151	74,151
2								
3	Vermont Electric							
4	Transmission Company	OS					59,595	59,595
5								
6	NSTAR Electric Company	OS					14,831	14,831
7								
8	National Grid	OS					1,562,628	1,562,628
9								
10								
11	ISO-NE Sch & Dsph, Anc.	OS					1,001,048	1,001,048
12								
13	ISO-NE Reliability	OS					1,043,445	1,043,445
14								
15	ISO-NE Reliability	AD					-38,824	-38,824
16								
	TOTAL						11,315,256	11,315,256

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4		
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")								
<p>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.</p> <p>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.</p> <p>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.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>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.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>								
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			Total Cost of Transmission (\$)(h)
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$)(e)	Energy Charges (\$)(f)	Other Charges (\$)(g)	
1	Eversource Energy	FNS					6,373,320	6,373,320
2								
3	Deferred Transm. Exp.	OS					-799,538	-799,538
4								
5	Retail Transm. Deferral	OS					2,024,600	2,024,600
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL						11,315,256	11,315,256

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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 4 Column: a
Hydro Quebec DC Phase I Support (VT Electric Transmission Co.)
Schedule Page: 332 Line No.: 6 Column: a
Associated Company
Hydro Quebec AC Phase II Support (NSTAR Electric Company)
Schedule Page: 332 Line No.: 8 Column: a

	Yearly Activity
Hydro Quebec DC Phase I Support (New England Electric Transmission Corp.)	\$ 43,623
Hydro Quebec DC Phase II Support (New England Hydro Transmission Corp.)	314,472
Hydro Quebec DC Phase II Support (New England Hydro Transm Electric Co.)	896,068
Hydro Quebec AC Phase II Support (New England Power Co.)	223,868
Hydro Quebec Phase II Support - Chester SVC (New England Hydro Transm Corp.)	84,597
Total	\$ 1,562,628

Schedule Page: 332 Line No.: 15 Column: b
Prior Period Adjustment
Schedule Page: 332.1 Line No.: 1 Column: a
Associated Company

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)	Amount (b)			
1	Industry Association Dues	142,354			
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses				
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	66,193			
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6	Employee Compensation Expenses	985,243			
7	Service Company Rate of Return	749,189			
8	Trustee Fees and Expenses	141,329			
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	2,084,308			

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4			
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) (Except amortization of acquisition adjustments)						
<p>1. 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).</p> <p>2. 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.</p> <p>3. 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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>4. 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.</p>						
A. Summary of Depreciation and Amortization Charges						
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			1,300,557		1,300,557
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	1,357,481				1,357,481
7	Transmission Plant	20,841,068				20,841,068
8	Distribution Plant	23,401,016				23,401,016
9	Regional Transmission and Market Operation					
10	General Plant	3,061,680		233,280		3,294,960
11	Common Plant-Electric					
12	TOTAL	48,661,245		1,533,837		50,195,082
B. Basis for Amortization Charges						
<p>Intangible plant amortization relates primarily to computer software which is amortized over 3,5 or 10 years.</p> <p>General Plant Amortization includes the amortization of leasehold improvements over the life of the lease.</p>						

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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	Production						
14	341	2,643			4.01		
15	342						
16	343						
17	344	27,082			3.97		
18	345	2,455			4.30		
19	346						
20	Subtotal Production	32,180					
21							
22	Transmission						
23	352	63,512			1.92		
24	353	411,224			1.90		
25	354	9,799			2.38		
26	355	397,519			1.93		
27	356	153,629			2.30		
28	357	300			2.47		
29	358	6,470			2.54		
30	359	15,368			1.33		
31	Subtotal Transmission	1,057,821					
32							
33	Distribution						
34	361	6,280			1.89		
35	362	86,833			3.28		
36	364	77,632			3.01		
37	365	154,701			3.52		
38	366	70,319			2.13		
39	367	158,358			2.78		
40	368	82,525			2.32		
41	369	74,483			3.90		
42	370	30,229			3.28		
43	371	10,939			3.42		
44	373	17,869			3.58		
45	Subtotal Distribution	770,168					
46							
47	General - Non-Project						
48	390	23,195			3.58		
49	391	3,667			5.48		
50	393	831			4.09		

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	394	6,718			3.79		
13	395	846			3.88		
14	397	45,496			4.15		
15	398	340			3.90		
16	Subtotal General	81,093					
17							
18	Intangible Plant						
19	303	21,681			6.00		
20							
21	Subtotal Intangible	21,681					
22							
23	Total	1,962,943					
24							
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FOOTNOTE DATA			

Schedule Page: 336 Line No.: 1 Column: d

The total amount of Intangible Plant Amortization Expense in Account 404 includes a transmission-related component of \$233,280.

The estimated depreciation accrual on AFUDC equity for the twelve months ended December 2017 includes 2017 activity through December for Intangible Plant of \$69.

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

The estimated depreciation accrual on AFUDC equity for the twelve months ended December 2017 includes 2017 activity through December for Transmission Plant of \$261,691.

Schedule Page: 336 Line No.: 10 Column: b

The total amount of general plant depreciation expense in account 403 includes a transmission-related component of \$1,295,971.

The estimated depreciation accrual on AFUDC equity for the twelve months ended December 2017 includes 2017 activity through December for General Plant of \$10,468.

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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	1,356,590		1,356,590	
3					
4	Proportionate share of expenses of the				
5	Federal Energy Regulatory Commission (FERC)				
6	Assessment Order No 472	369,766		369,766	
7					
8	Legal Expense		23,948	23,948	
9					
10					
11					
12					
13					
14					
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45					
46	TOTAL	1,726,356	23,948	1,750,304	

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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	1,356,590					2
							3
							4
							5
Electric	928	369,766					6
							7
Electric	928	23,948					8
							9
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		1,750,304					46

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DISTRIBUTION OF SALARIES AND WAGES							
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.							
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)			
1	Electric						
2	Operation						
3	Production						
4	Transmission	349,106					
5	Regional Market						
6	Distribution	5,830,090					
7	Customer Accounts	1,085,869					
8	Customer Service and Informational	1,508,680					
9	Sales						
10	Administrative and General	7,634,244					
11	TOTAL Operation (Enter Total of lines 3 thru 10)	16,407,989					
12	Maintenance						
13	Production	5,669					
14	Transmission	193,853					
15	Regional Market						
16	Distribution	4,616,747					
17	Administrative and General	5,101					
18	TOTAL Maintenance (Total of lines 13 thru 17)	4,821,370					
19	Total Operation and Maintenance						
20	Production (Enter Total of lines 3 and 13)	5,669					
21	Transmission (Enter Total of lines 4 and 14)	542,950					
22	Regional Market (Enter Total of Lines 5 and 15)						
23	Distribution (Enter Total of lines 6 and 16)	10,446,837					
24	Customer Accounts (Transcribe from line 7)	1,085,869					
25	Customer Service and Informational (Transcribe from line 8)	1,508,680					
26	Sales (Transcribe from line 9)						
27	Administrative and General (Enter Total of lines 10 and 17)	7,639,345					
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	21,229,359	493,960	21,723,319			
29	Gas						
30	Operation						
31	Production-Manufactured Gas						
32	Production-Nat. Gas (Including Expl. and Dev.)						
33	Other Gas Supply						
34	Storage, LNG Terminating and Processing						
35	Transmission						
36	Distribution						
37	Customer Accounts						
38	Customer Service and Informational						
39	Sales						
40	Administrative and General						
41	TOTAL Operation (Enter Total of lines 31 thru 40)						
42	Maintenance						
43	Production-Manufactured Gas						
44	Production-Natural Gas (Including Exploration and Development)						
45	Other Gas Supply						
46	Storage, LNG Terminating and Processing						
47	Transmission						

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DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Distribution				
49	Administrative and General				
50	TOTAL Maint. (Enter Total of lines 43 thru 49)				
51	Total Operation and Maintenance				
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)				
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,				
54	Other Gas Supply (Enter Total of lines 33 and 45)				
55	Storage, LNG Terminating and Processing (Total of lines 31 thru				
56	Transmission (Lines 35 and 47)				
57	Distribution (Lines 36 and 48)				
58	Customer Accounts (Line 37)				
59	Customer Service and Informational (Line 38)				
60	Sales (Line 39)				
61	Administrative and General (Lines 40 and 49)				
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)				
63	Other Utility Departments				
64	Operation and Maintenance				
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	21,229,359	493,960	21,723,319	
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	14,457,316	1,114,136	15,571,452	
69	Gas Plant				
70	Other (provide details in footnote):				
71	TOTAL Construction (Total of lines 68 thru 70)	14,457,316	1,114,136	15,571,452	
72	Plant Removal (By Utility Departments)				
73	Electric Plant	1,322,477	65,463	1,387,940	
74	Gas Plant				
75	Other (provide details in footnote):				
76	TOTAL Plant Removal (Total of lines 73 thru 75)	1,322,477	65,463	1,387,940	
77	Other Accounts (Specify, provide details in footnote):				
78					
79					
80	Accounts Receivable from Associated Companies	3,725,191		3,725,191	
81					
82	Stores Expense Undistributed	849,256	-849,256		
83	Preliminary Survey and Investigation Charges	352		352	
84	Clearing Accounts	828,466	-828,466		
85	Temporary Facilities	67,920	3,500	71,420	
86	Miscellaneous Deferred Debits	458,849	663	459,512	
87	Accumulated Provision for Injuries and Damages	18,922		18,922	
88					
89	Miscellaneous Current & Accrued Liabilities	182,182		182,182	
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	6,131,138	-1,673,559	4,457,579	
96	TOTAL SALARIES AND WAGES	43,140,290		43,140,290	

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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)			4	4
3	Net Sales (Account 447)	(1,742,997)	(2,802,353)	(3,997,124)	(6,219,235)
4	Transmission Rights	(67,169)	(67,169)	(67,169)	(67,169)
5	Ancillary Services	6	10	12	214
6	Other Items (list separately)				
7	Forward Capacity Market	(368,193)	(722,645)	(1,733,316)	(2,740,085)
8					
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46	TOTAL	(2,178,353)	(3,592,157)	(5,797,593)	(9,026,271)

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FOOTNOTE DATA			

Schedule Page: 398 Line No.: 1 Column: b

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Allocation of Operating Reserves is not readily available.

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MONTHLY TRANSMISSION SYSTEM PEAK LOAD										
<p>(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.</p> <p>(2) Report on Column (b) by month the transmission system's peak load.</p> <p>(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</p> <p>(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.</p>										
NAME OF SYSTEM:										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	957	9	19	572	307		78		
2	February	887	9	19	530	279		78		
3	March	827	15	20	498	282		47		
4	Total for Quarter 1				1,600	868		203		
5	April	743	6	18	456	240		47		
6	May	963	18	18	582	298		83		
7	June	1,136	13	16	675	344		117		
8	Total for Quarter 2				1,713	882		247		
9	July	1,060	20	17	660	353		47		
10	August	1,079	22	17	659	335		85		
11	September	1,079	25	17	632	330		117		
12	Total for Quarter 3				1,951	1,018		249		
13	October	800	9	19	504	253		43		
14	November	852	13	18	501	260		91		
15	December	974	28	18	604	323		47		
16	Total for Quarter 4				1,609	836		181		
17	Total Year to Date/Year				6,873	3,604		880		

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ELECTRIC ENERGY ACCOUNT							
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.							
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)		
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY			
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	3,441,445		
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	294		
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	247,652		
5	Hydro-Conventional		25	Energy Furnished Without Charge			
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)			
7	Other	8,185	27	Total Energy Losses	-3,104		
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	3,686,287		
9	Net Generation (Enter Total of lines 3 through 8)	8,185					
10	Purchases	3,678,102					
11	Power Exchanges:						
12	Received						
13	Delivered						
14	Net Exchanges (Line 12 minus line 13)						
15	Transmission For Other (Wheeling)						
16	Received	4,821,980					
17	Delivered	4,821,980					
18	Net Transmission for Other (Line 16 minus line 17)						
19	Transmission By Others Losses						
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	3,686,287					

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MONTHLY PEAKS AND OUTPUT						
<p>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.</p> <p>2. Report in column (b) by month the system's output in Megawatt hours for each month.</p> <p>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.</p> <p>4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.</p> <p>5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).</p>						
NAME OF SYSTEM:						
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	325,964	19,503	580	9	1800
30	February	293,341	22,918	533	9	1900
31	March	320,608	24,414	510	15	2000
32	April	265,904	19,203	464	4	2000
33	May	290,805	20,411	586	18	1800
34	June	300,090	19,127	678	13	1700
35	July	347,838	15,699	664	20	1700
36	August	318,654	18,463	660	22	1700
37	September	289,816	17,904	632	25	1700
38	October	293,864	25,144	504	9	1900
39	November	298,410	23,830	518	27	1800
40	December	340,993	21,036	607	28	1800
41	TOTAL	3,686,287	247,652			

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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Solar:					
2	Silver Lake	2010	1.80		1,815,000	9,070,492
3	Goodwin Street (Indian Orchard)	2011	2.30		2,031,000	11,550,078
4	Cottage Street	2014	3.90		4,339,000	14,012,752
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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

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

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
	212,838					1
5,039,162						2
5,021,773						3
3,593,013						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
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Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Ludlow S/S	ES Border	345.00	345.00	SCHF	2.99		1
2		(Carpenter Hill S/S)						
3	Northfield Mountain Station	Berkshire S/S	345.00	345.00	SCHF	36.91		1
4								
5	Northfield Mountain Station	Ludlow S/S	345.00	345.00	SCHF	29.30		1
6								
7	Northfield Mountain Station	MA/NH State Line	345.00	345.00	SCHF	9.30		1
8		(Vermont Yankee Station)						
9	Berkshire S/S	MA/NY State Line	345.00	345.00	SCHF	14.60		1
10		(Alps S/S)						
11	Ludlow S/S	MA/CT State Line	345.00	345.00	SCHF	11.72		1
12		(Barbour Hill S/S)						
13	Agawam S/S	Ludlow S/S	345.00	345.00	SCSP	3.20		1
14					DCSP	14.34		
15								
16	Agawam S/S	ES Border	345.00	345.00	SCSP	0.73		1
17		(North Bloomfield 2A)			DCSP	5.29		
18								
19	TOTAL 345,000 VOLTS		345.00	345.00		128.38		8
20								
21	115 KV Overhead Lines		115.00	115.00		236.41	112.26	55
22								
23	69 KV Overhead Lines		69.00	69.00		5.50		1
24								
25	115 KV Underground Lines		115.00	115.00		10.15		8
26								
27	Gen Overhead Lines Maint							
28								
29	Gen Underground Lines Maint							
30								
31								
32								
33								
34								
35	Oper. & Maint. Transm. Line							
36					TOTAL	380.44	112.26	72

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TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2156 ACSR	190,492	2,711,016	2,901,508					1
								2
2-954 ACSR	1,741,464	30,452,113	32,193,577					3
								4
2-954 ACSR	1,983,154	52,584,611	54,567,765					5
								6
2-954 ACSR	213,175	17,860,413	18,073,588					7
								8
2-954 ACSR	574,004	5,676,723	6,250,727					9
								10
2156 ACSR	928,313	12,259,138	13,187,451					11
								12
2-1590 ACSS	12,706,780	79,945,860	92,652,640					13
								14
								15
2-1590 ACSS	5,317,429	27,181,967	32,499,396					16
								17
								18
	23,654,811	228,671,841	252,326,652					19
								20
	7,139,005	372,864,897	380,003,902					21
								22
	165,678	8,219,923	8,385,601					23
								24
	15,667	7,132,688	7,148,355					25
								26
								27
								28
								29
								30
								31
								32
								33
								34
				509,133	4,833,101	7,588	5,349,822	35
	30,975,161	616,889,349	647,864,510	509,133	4,833,101	7,588	5,349,822	36

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TRANSMISSION LINES ADDED DURING YEAR

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.
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

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	Northfield Mountain	Erving	1.14	SCSP	8.80	1	1
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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41							
42							
43							
44	TOTAL		1.14		8.80	1	1

Name of Respondent Western Massachusetts Electric Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4		
TRANSMISSION LINES ADDED DURING YEAR (Continued)									
costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).									
3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.									
CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.	
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)		Total (p)
2-1272	ACSS	Delta	115			5,848,753		5,848,753	1
									2
									3
									4
									5
									6
									7
									8
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						5,848,753		5,848,753	44

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

Schedule Page: 424	Line No.: 1	Column: n
Page 424, Line 1, Column n	115kV Line 1604; Construction completed, not classified	

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SUBSTATIONS					
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>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).</p>					
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TRANSMISSION (No Distribution)				
2	Caldwell 50F, Springfield	Unattended	345.00		
3	Erving 38F, Erving	Unattended	115.00		
4	Fairmont 16H, Chicopee	Unattended	115.00		
5	Mount Tom 22C, Holyoke	Unattended	115.00		
6	Northfield Mtn 16R, Northfield	Unattended	345.00	115.00	
7	Pochassic 37R, Westfield	Unattended	115.00	69.00	
8	Shawinigan 55E, Chicopee	Unattended	115.00		
9	South Agawam 42E, Agawam	Unattended	115.00		
10					
11	DISTRIBUTION with TRANSMISSION LINES				
12	Agawam 16C Transmission, Agawam	Unattended	345.00	115.00	
13	Agawam 16C, Agawam	Unattended	115.00	13.80	
14	Amherst 17K, Amherst	Unattended	115.00	13.80	
15	Ashfield 38A, Ashfield	Unattended	115.00	23.00	
16	Berkshire 18C, Hinsdale	Unattended	345.00	115.00	
17	Berkshire 18C, Hinsdale	Unattended	115.00	23.00	
18	Blandford 19J, Blandford	Unattended	115.00	23.00	
19	Breckwood 20A, Springfield	Unattended	115.00	13.80	
20	Clinton 21S, Springfield	Unattended	115.00	13.80	
21	Cumberland 22B, Greenfield	Unattended	115.00	13.80	
22	Doreen 19A, Pittsfield	Unattended	115.00	23.00	
23	East Springfield 5J, Springfield	Unattended	115.00	13.80	
24	Franconia 22H, Longmeadow	Unattended	115.00	13.80	
25	French King 21B, Erving	Unattended	115.00	13.80	
26	Gunn 15A, Easthampton	Unattended	115.00	23.00	
27	Ludlow 19S, Ludlow	Unattended	345.00	115.00	
28	Ludlow 19S, Ludlow	Unattended	115.00	13.80	
29	Midway 19B, Easthampton	Unattended	115.00	13.80	
30	Midway 19B, Easthampton	Unattended	13.80	13.80	
31	Montague 21C, Montague	Unattended	115.00	13.80	
32	Orchard 27A, Springfield	Unattended	115.00	13.80	
33	Oswald 30B, Pittsfield	Unattended	115.00	23.00	
34	Partridge 15E, Pittsfield	Unattended	115.00	23.00	
35	Piper 21N, West Springfield	Unattended	115.00	13.80	
36	Plainfield 18K, Plainfield	Unattended	115.00	23.00	
37	Pleasant 16B, Lee	Unattended	115.00	23.00	
38	Podick 18G, Amherst	Unattended	115.00	13.80	
39	Shelburne 29R, Shelburne	Unattended	69.00	13.80	
40	Silver 30A, Agawam	Unattended	115.00	13.80	

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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)	
						1
						2
						3
						4
						5
657	1					6
92	1					7
						8
						9
						10
						11
1368	6					12
93	2		Capacitor	2	100,800	13
94	2					14
25	1					15
893	2					16
25	1					17
55	2					18
90	3					19
90	3		Capacitor	5	22,200	20
77	2					21
72	2		Capacitor	2	10,800	22
153	3		Capacitor	2	10,800	23
93	2					24
30	1					25
50	2					26
1330	6					27
30	1	1				28
60	3		Capacitor	2	10,800	29
15	2		Isolation			30
53	2	1				31
123	3		Capacitor	2	10,800	32
93	2					33
25	1					34
92	2					35
5	1					36
90	3		Capacitor	2	28,800	37
97	2					38
6	1					39
93	2					40

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SUBSTATIONS							
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>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).</p>							
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)				
			Primary (c)	Secondary (d)	Tertiary (e)		
1	Southwick 29A, Southwick	Unattended	115.00	23.00			
2	West Springfield 8C, W. Springfield	Unattended	115.00	13.80			
3	Woodland 17G, Lee	Unattended	115.00	23.00			
4							
5							
6	DISTRIBUTION WITH NO TRANS. LINES (>= 10 MVA)						
7	Converse 7J, Springfield	Unattended	13.80	4.16			
8	Dalton 29M, Dalton	Unattended	23.00	8.32			
9	Silver Lake 5C, Pittsfield	Unattended	23.00	4.16			
10	Silver Lake 5C, Pittsfield	Unattended					
11	Wilbraham Avenue 6N, Springfield	Unattended	13.80	4.16			
12							
13							
14	DISTRIBUTION WITH NO TRANSMISSION LINES (< 10 MVA)						
15	Beers Plain 33P, Northfield	Unattended					
16	Dell Street 29H, Montague	Unattended	13.80	4.80			
17	Dorchester 7N, Pittsfield	Unattended					
18	Francis, Pittsfield	Unattended					
19	Greenfield 28W, Shelburne	Unattended	13.80	4.80			
20	North Street 23G, Ludlow	Unattended	13.80	11.50			
21	Pomeroy, Pittsfield	Unattended					
22	Ravenwood 32N, Ludlow	Unattended	13.80	4.16			
23	Ravenwood 32N, Ludlow	Unattended	13.80	0.48			
24	Renne 31L, Pittsfield	Unattended					
25	Seymour, Pittsfield	Unattended					
26	Worthington 4G, Pittsfield	Unattended	23.00	4.16			
27							
28	*Summary of Substations						
29							
30							
31							
32							
33							
34							
35	Column (k) is shown in KVa						
36							
37							
38							
39							
40							

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SUBSTATIONS (Continued)						
<p>5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> <p>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.</p>						
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)	
93	2					1
92	2		Capacitor	4	25,200	2
50	2		Capacitor	3	34,800	3
						4
						5
						6
14	2					7
16	2					8
5	1					9
10	3					10
15	3					11
						12
						13
						14
						15
1	3					16
						17
						18
9	2					19
4	1					20
						21
8	1	1				22
1	1					23
						24
						25
4	1					26
						27
						28
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Western Massachusetts Electric Company			
FOOTNOTE DATA			

Schedule Page: 426	Line No.: 12	Column: g
2 Banks; 3 Single Phase each bank		
Schedule Page: 426	Line No.: 27	Column: g
2 Banks; 3 Single Phase each bank		
Schedule Page: 426.1	Line No.: 10	Column: c
Spare		
Schedule Page: 426.1	Line No.: 15	Column: a
Represents a de-energized site that is not yet closed down.		
Schedule Page: 426.1	Line No.: 17	Column: a
Represents a de-energized site that is not yet closed down.		
Schedule Page: 426.1	Line No.: 18	Column: a
Represents a de-energized site that is not yet closed down.		
Schedule Page: 426.1	Line No.: 21	Column: a
Represents a de-energized site that is not yet closed down.		
Schedule Page: 426.1	Line No.: 24	Column: a
Represents a de-energized site that is not yet closed down.		
Schedule Page: 426.1	Line No.: 25	Column: a
Represents a de-energized site that is not yet closed down.		
Schedule Page: 426.1	Line No.: 28	Column: a

Summary of Substations

	MVA	Number of Substations
Transmission (No Distribution)	749	8
Distribution with Transmission Lines	5,555	28
Distribution with No Transmission Lines (≥ 10 MVA)	60	4
Distribution with No Transmission Lines (< 10 MVA)	27	11
Total	6,391	51

Name of Respondent Western Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES					
<p>1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.</p> <p>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".</p> <p>3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.</p>					
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)	59,536,245	
6					
7					
8	Transmission System Modifications	Connecticut Light And Power Company	107	8,549,030	
9					
10	Transfer of Meters	Connecticut Light And Power Company	107	1,907,346	
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Non-power Goods or Services Provided for Affiliate				
21					
22	Storm Outage Support	Connecticut Light And Power Company	402	553,148	
23					
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: (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
Western Massachusetts Electric Company			
FOOTNOTE DATA			

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

Category and Account	Amount
Benefits	16,625,348
183	(7)
228	1,026
232	(60,887)
401	14,500,560
408	1,796,588
421	388,068
Building Rent and Maintenance	1,138,207
401	1,138,207
Corporate Relations	1,715,870
183	8,806
401	1,284,475
402	12,849
426	409,740
Customer Group	9,503,405
107	221,316
401	9,276,703
402	5,386
Depreciation	2,282,456
403	2,282,456
Electric Distribution	2,867,257
107	1,286,773
108	77,111
184	5
401	1,082,297
402	421,017
426	55
Energy Supply	508,936
401	508,936
Engineering and Emergency Prep	2,698,017
107	1,235,401
108	19,759
186	48,241
401	1,384,291
402	10,324
Enterprise Energy Strat + Bus Dev	794,848
107	172,039
183	534,069
232	(65)
401	87,812
402	374
426	619

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

ERM and Claims + Insurance	81,692
184	2,269
228	25,167
401	54,255
Finance and Accounting	3,827,273
107	386,047
165	(3,213)
184	17,181
228	91,614
401	3,333,934
402	1,711
General Administration	400,058
401	400,048
402	10
Human Resources	689,310
184	2
401	689,309
Information Technology	5,448,571
107	133
232	(1,638)
401	5,450,040
402	36
Internal Audit + Security	306,052
232	6,520
401	299,532
Investor Relations	106,011
401	106,011
Legal	1,083,232
107	3,371
183	102
232	(7,385)
242	(9)
401	1,051,212
426	35,942
Miscellaneous	(1,544,707)
107	2,177,473
163	96,909
165	40,082
183	(2,205,894)
184	43,073
186	(87,015)
228	(500)
232	59,792
237	306,878
401	965,316
402	679,735
403	(1,834,206)
408	(1,711,478)

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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

417	34,583
419	(30,938)
421	(108,210)
426	34,694
454	(5,001)
New Business Improvement	78,354
401	58,654
402	19,700
Operations Administration	65,048
401	65,048
Operations Services	958,818
107	65,945
184	88,527
401	469,394
402	334,727
426	225
Supply Chn + Env Affs + Property Mgmt	4,878,492
107	456,178
108	2,941
163	110,995
183	2,037,764
184	603
186	9,935
228	39,566
232	7,167
242	(8,173)
401	1,828,965
402	356,319
417	36,214
426	17
Taxes	842,745
401	783,546
408	59,198
Transmission	4,180,955
107	3,379,827
108	389
186	12,793
401	783,168
402	4,778
Grand Total	59,536,245

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Original signed form

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

DBA EVERSOURCE ENERGY

MASSACHUSETTS SUPPLEMENT

TO THE

FERC FORM NO. 1

FOR THE YEAR ENDED DECEMBER 31,

2017

Western Massachusetts Electric Company
2017
Calculation of Return on Equity

Net utility income available for common shareholders (A)	\$ 62,493,541
Total utility common equity (B)	\$ 659,776,223
ROE % (A/B)	9.47%

(A) Net utility income available for common shareholders

Net utility operating income (pg. 117, line 27)	87,462,850
Plus:	
Service quality penalties	-
Less:	
Net interest charges (pg. 117, line 70)	25,064,554
Total dividends declared (pg. 118, line 29)	-
Subtotal	<u>25,064,554</u>

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

	balance @ end of year			
Utility plant (pg. 110, line 4)	2,203,057,943			
Accumulated depreciation (pg. 110, line 5)	(375,783,240)			
Deferred taxes: MA & Federal (pg. 113, line 63)	(302,313,375)			
ARO (GL account 101100)	(2,098,003)			
Customer contributions (pg. 113 line 56)	<u>(5,755,101)</u>			
Total utility plant, net	1,517,108,224	99.62%	99.62%	
Total other property and investments (note 1)	5,859,498	0.38%		
Total utility plant and other property and investments	<u>1,522,967,722</u>	100.00%	24,969,309	<u>24,969,309</u>

Net utility income available for common shareholders	62,493,541
--	------------

(B) Total utility common equity

	balance @ beg. of year	balance @ end of year	
Total proprietary capital (pg. 112, line 16)	671,113,713	652,071,092	661,592,402
Plus:			
Discount on capital stock applicable to preferred stock (pg. 112, line 9)	-	-	-
Capital stock expense applicable to preferred stock (pg. 112, line 10)	-	-	-
Less:			
Preferred stock issued (pg. 112, line 3)	-	-	-
Unappropriated undistributed retained earnings (pg. 112, line 12)	<u>(705,721)</u>	<u>(695,347)</u>	<u>(700,534)</u>
Subtotal	671,819,434	652,766,439	662,292,937
			99.62%
Total utility common equity			659,776,223

Notes:

(1) 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).

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Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
GENERAL INFORMATION			
PRINCIPAL AND SALARIED OFFICERS AS OF DECEMBER 31, 2017 (1)(2)			
Titles	Names	Addresses	Annual Salaries [A]
Chairman	James J. Judge	[B]	\$83,756
Chief Executive Officer	Werner J. Schweiger	[C]	\$37,905
President and Chief Operating Officer	Craig A. Hallstrom	[F]	\$43,694
Executive Vice President and General Counsel	Gregory B. Butler	[D]	\$38,591
Executive Vice President and Chief Financial Officer	Philip J. Lembo	[B]	\$42,392
Senior Vice President-Transmission	Kathleen A. Shea	[D]	\$32,190
Vice President-Supply Chain, Environmental Affairs and Property Management	Ellen K. Anglely	[E]	\$21,763
Vice President, Controller and Chief Accounting Officer	Jay S. Buth	[C]	\$19,719
Vice President-Energy Supply	James G. Daly	[E]	\$17,687
Vice President-Electric System Operations	Michael F. Hayhurst	[F]	\$19,698
Vice President-Station Operations and Field Engineering/Communications	Joseph D. Luchini	[C]	\$18,860
Vice President-Engineering	Paul R. Renaud	[E]	\$22,827
Vice President-Rates and Regulatory Requirements and Treasurer	Christine L. Vaughan	[E]	\$17,615
Secretary and Clerk	Richard J. Morrison	[B]	\$17,678
<p>[A] Represents the portion of the total annual salary allocated to WMECO by Eversource Energy Service Company.</p> <p>[B] 800 Boylston Street, Boston, MA 02199</p> <p>[C] 107 Selden Street, Berlin, CT 06037</p> <p>[D] 56 Prospect Street, Hartford, CT 06103</p> <p>[E] 247 Station Drive, Westwood, MA 02090</p> <p>[F] 1165 Massachusetts Avenue, Dorchester, MA 02125</p>			
DIRECTORS AS OF DECEMBER 31, 2017 (1)(2)			
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
<p>(1) By General Laws, Chapter 164, Section 83, the Return must contain a "list of names of all their salaried officers and the amount of the salary paid to each," and by Section 77, the Department is required to include in its annual report "the names and addresses of the principal officers and of the directors."</p> <p>(2) Effective as of 11:59 p.m. 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 of the merger, Western Massachusetts Electric Company no longer existed as a separate entity as of year end 2017. The reported positions on this page are no longer applicable.</p>			

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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GENERAL INFORMATION - Continued

1. Corporate name of company making this report,	WESTERN MASSACHUSETTS ELECTRIC COMPANY		
2. Date of organization,	November 29, 1886		
3. Date of incorporation,	December 5, 1886		
4. Give location (including street and number) of principal business office:	300 Cadwell Drive Springfield, MA 01104		
5. Total number of stockholders,	Common:	1	
6. Number of stockholders in Massachusetts,	Common:	1	
7. Amount of stock held in Massachusetts,	Common:	434,653	\$ 10,866,325
8. Capital stock issued prior to June 5, 1894,	Common:	1,200	\$30,000
	Preferred:	---	---
9. Capital stock issued with approval of Board of Gas and Electric Light Commissioners or Department of Public Utilities since June 5, 1894,	Number of shares:		
	Common:	1,071,271	\$26,781,775
	Preferred:	4,190,000	\$168,500,000
Total Outstanding Capital Stock at December 31, of the fiscal year:	Common:	434,653	\$10,866,325
	Preferred:	---	---
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. D. P. U. #	NONE		
11. Management Fees and Expenses during the Year.	<p>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.</p> <p>Eversource Energy Service Company: <u>\$59,536,245</u> Details of services provided are included on Page 429 of FERC Form No. 1.</p> <p>As a result of the merger of WMECO with and into NSTAR Electric Company effective at 11:59 p.m. on December 31, 2017, each share of WMECO Common Stock issued and outstanding immediately prior to the merger was converted into 0.00023007 shares of common stock of NSTAR Electric Company. The separate existence of WMECO ended at the effective time.</p>		

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report Dec. 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' Meters, December 31, 2017		
AGAWAM	12,869		
AMHERST	10,452		
ASHFIELD	964		
BECKET	1,806		
BERNARDSTON	1,079		
BLANDFORD	665		
BUCKLAND	987		
CHESHIRE	53		
CHESTER	60		
CHESTERFIELD	668		
CHICOPPEE	18		
COLRAIN	895		
CONWAY	900		
CUMMINGTON	568		
DALTON	3,104		
DEERFIELD	2,579		
EASTHAMPTON	8,312		
ERVING	415		
GILL	710		
GRANVILLE	763		
GREENFIELD	9,220		
HADLEY	2,909		
HANCOCK	117		
HATFIELD	1,876		
HINSDALE	1,275		
HUNTINGTON	1,092		
LANESBORO	1,736		
LEE	3,576		
LENOX	299		
LEVERETT	882		
LEYDEN	356		
LONGMEADOW	6,007		
LUDLOW	9,231		
MIDDLEFIELD	301		
MONTAGUE	4,413		
MONTGOMERY	371		
NEW ASHFORD	132		
NORTHFIELD	1,522		
OTIS	1,899		
PELHAM	628		
PERU	443		
PITTSFIELD	22,622		
PLAINFIELD	384		
RICHMOND	975		
RUSSELL	363		
SANDISFIELD	741		
SAVOY	385		
SHELBURNE	1,145		
SHUTESBURY	45		
SOUTHAMPTON	2,565		
SOUTHWICK	4,362		
SPRINGFIELD	62,525		
SUNDERLAND	1,981		
TOLLAND	530		
TYRINGHAM	335		
WEST SPRINGFIELD	12,578		
WASHINGTON	316		
WESTHAMPTON	838		
WESTFIELD	13		
WHATELY	872		
WILBRAHAM	3		
WINDSOR	511		
WORTHINGTON	693		
EAST LONGMEADOW	4		
TOTAL	210,938		

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
NOTES RECEIVABLE (Account 141)					
1. Give the particulars called for below concerning notes receivable at the 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	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24				TOTAL	\$0

Name of Respondent	This Report Is:	Date of Report	Year of Report
WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business as Eversource Energy'	(1) X An Original (2) A Resubmission	(Month, Day, Year) April 13, 2018	Dec. 31, 2017

ACCOUNTS RECEIVABLE (Accounts 142, 143)

1. Give the particulars called for below concerning accounts receivable at the end of year.
2. Designate any account included in Account 143 in excess of \$5,000.

Line No.	Description (a)	Amount End of Year (b)
1	<u>Customers (Account 142):</u>	
2	Electric (Includes \$ -0- Unbilled Revenue)	\$ 48,758,544
3		
4	Other Electric and Gas Utilities	\$ 0
5	<u>Other Accounts Receivable (Account 143):</u>	
6	Officers and employees . . .	\$ 0
7	Due on subscriptions to capital stock (state class series of stock)	0
8		\$ 0
9	<u>Miscellaneous (group and describe by classes):</u>	
10		
11	ADAM F EDWARDS	\$ 17,666
12	ALEXANDER T BANAS	14,774
13	ALSTROM GRID INC	8,118
14	AMANDA C THEOCLES	16,446
15	ANATOLIY ASEYEV	5,490
16	ANGELA C MCKENNA	20,123
17	ANTONIO SANCHEZ	17,680
18	ASLEUDIS GONZALEZ	5,918
19	ASPLUNDH LINE CONSTRUCTIONS	30,306
20	BARR & BARR CONSTRUCTIONS	16,748
21	BELL ATLANTIC MOBILE	7,725
22	BREAKWAY RETAIL ENTERPRISES	6,239
23	BRENDAN CORY GONYEAU	6,748
24	BRIAN CAMPBELL	6,973
25	BRIGHTERGY	7,047
26	CASSIE PUTNAM	5,134
27	CHARTER COMMUNICATIONS	57,110
28	CITY OF SPRINGFIELD	15,701
29	COMCAST	243,860
30	COMMONWEALTH FENCE	60,092
31	DERRICK C POWELL	12,803
32	DOROTHY COOK	7,701
33	EASTMAN / SOLUTIA	14,252
34	ELIZABETHAN WOMBLE	11,188
35	FAITH A HART	5,556
36		
37	Continued on Page S5a-1	
38		
39		
40		

Name of Respondent	This Report Is:	Date of Report	Year of Report
WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business as Eversource Energy'	(1) X An Original (2) A Resubmission	(Month, Day, Year) April 13, 2018	Dec. 31, 2017

ACCOUNTS RECEIVABLE (Accounts 142, 143)

1. Give the particulars called for below concerning accounts receivable at the end of year.
2. Designate any account included in Account 143 in excess of \$5,000.

Line No.	Description (a)	Amount End of Year (b)
1	<u>Miscellaneous (group and describe by classes) (Continued):</u>	
2		
3		
4	FIBER TECHNOLOGIES	17,381
5	FREDERICKA P HAY	25,181
6	HAROLD C JAMESON	14,956
7	HECTOR GONZALEZ	12,573
8	HERITAGE HALL EAST	19,713
9	JAMES E SMITH	12,888
10	JAMES W BROWN	14,236
11	JAMES WHITE	6,963
12	JAMIE SCOTT HOLMES	9,995
13	JASMINE L PROPOVO	12,707
14	JEFFREY C FENNELL	5,735
15	JOHN M SNAPE	8,438
16	JOHN REILLY LONGTIN	17,651
17	JOHN T CIESLA	7,949
18	JOSEPH A NUNES	7,890
19	JOSHUA W STEFANIK	11,388
20	JUAN C SALDANA	6,923
21	KAYLA LYNN MESSLER	5,324
22	KRISTINA DERBY	8,416
23	KRISTINA M GREANEY	96,201
24	LAURA GRAYE	7,572
25	LAURA SCALESE	5,319
26	LEANCY DIAZ	6,552
27	LEE TAWNIE COOLEY	20,017
28	LI PING LIANG	12,705
29	LINDSEY OPITZ	5,532
30	MARCIA ANN JAMES	5,228
31	MARIAH A BROWN	11,248
32	MARY J HEBERT	32,653
33	MASS CONNECT INC	5,315
34	MASS CONVENTION CENTER	5,380
35	MASS TECHNOLOGY COLLABORATIVE	60,449
36		
37	Continued on Page S5a-2	
38		
39		
40		

Name of Respondent	This Report Is:	Date of Report	Year of Report
WESTERN MASSACHUSETTS ELECTRIC COMPANY	(1) X An Original	(Month, Day, Year)	
'Doing Business as Eversource Energy'	(2) A Resubmission	April 13, 2018	Dec. 31, 2017

ACCOUNTS RECEIVABLE (Accounts 142, 143)

1. Give the particulars called for below concerning accounts receivable at the end of year.
2. Designate any account included in Account 143 in excess of \$5,000.

Line No.	Description (a)	Amount End of Year (b)
1	<u>Miscellaneous (group and describe by classes) (Continued):</u>	
2		
3		
4	MAXWELL T BASSETT	17,746
5	MELANY L HOWE	31,575
6	MGM SPRINGFIELD	8,424
7	MISTY L MALACHINO	14,046
8	NE CUSTOM CABLE	5,380
9	NEC OPCO I INC	5,372
10	NICOLAS J GASOERINI	12,711
11	NPL CONSTRUCTION	7,031
12	P GIOIOSO & SONS INC	36,368
13	PAUL M CIARLONE	9,955
14	PAUL RIBEIRO	9,000
15	R H WHITE	7,806
16	REBECCA LEE MURPHY	7,729
17	RICHMOND TELEPHONE CO	11,551
18	ROBERT J KACZMAN	16,742
19	RUSTAM TAMARADZE	14,016
20	SARAH E COSBY	14,547
21	SEAN KELLEY	7,287
22	SERETHA NICOLE GOOD	10,083
23	SERGEY NESEN	11,280
24	SONIA A VAZQUEZ	9,994
25	SPRINT	23,727
26	ST JOHNS PARISH CTR	32,346
27	STATE OF MASSACHUSETTS	239,229
28	STEPHANI CALABRESE	19,998
29	STEVE SMITH	20,954
30	THEODORE LAPOINTE	9,641
31	THOMAS J LEONARD	13,640
32	TIME WARNER CABLE	56,871
33	TOWN OF LEVERETT	5,823
34	TOWN OF OTIS MLP	9,718
35	VERIZON	326,551
36		
37	Continued on Page S5a-3	
38		
39		
40		

Name of Respondent	This Report Is:	Date of Report	Year of Report
WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business as Eversource Energy'	(1) X An Original (2) A Resubmission	(Month, Day, Year) April 13, 2018	Dec. 31, 2017

ACCOUNTS RECEIVABLE (Accounts 142, 143)

1. Give the particulars called for below concerning accounts receivable at the end of year.
2. Designate any account included in Account 143 in excess of \$5,000.

Line No.	Description (a)	Amount End of Year (b)
1	<u>Miscellaneous (group and describe by classes) (Continued):</u>	
2		
3		
4	WANDA I PERREZ	10,034
5	WILLIAM D PAVLICA	13,443
6		
7		
8		
9		
10		
11		
12		
13	C&LM LOANS	373,135
14	ENERGY SERVICE COMPANY SUPPLIERS	11,816,321
15	HQ ENERGY SERVICES	21,441
16	ISO NEW ENGLAND INC	11,093,918
17	MASSACHUSETTS MUNICIPAL WHOLESALE ELECTRIC COOP	19,645
18	NEXTERA ENERGY INC	185,664
19		
20		
21		
22	MISCELLANEOUS RECEIVABLES	158,699
23		
24		
25		
26		
27	Total Account 143	\$ 25,841,317
28		
29		
30		
30		
30	TOTAL	\$ 74,599,861
32		
33		
34		
35		
36		
37		
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Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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PRODUCTION FUEL AND OIL STOCKS (Included in Account 151)

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

Line No.	Item (a)	Total Cost (b)	Kinds of Fuel and Oil			
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
1	On Hand Beginning of Year.	\$0	0	\$0	0	\$0
2	Received During Year	0	0	0	0	0
3	TOTAL	0	0	0	0	0
4	Used During Year.					
5	Electric Generation.	0	0	0	0	0
6	Miscellaneous Use	0	0	0	0	0
7	. . . . .	0	0	0	0	0
8	Sold or Transferred.	0	0	0	0	0
9	TOTAL DISPOSED OF	0	0	0	0	0
10	BALANCE END OF YEAR.	\$0	0	\$0	0	\$0

Line No.	Item (a)		Kinds of Fuel and Oil			
			Quantity (c)	Cost (d)	Quantity (e)	Cost (f)
11	On Hand Beginning of Year.		0	\$0	0	\$0
12	Received During Year		0	0	0	0
13	TOTAL		0	0	0	0
14	Used During Year.					
15	Electric Generation.		0	0	0	0
16	Miscellaneous Use		0	0	0	0
17	. . . . .		0	0	0	0
18	Sold or Transferred.		0	0	0	0
19	TOTAL DISPOSED OF		0	0	0	0
20	BALANCE END OF YEAR.		0	\$0	0	\$0

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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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)
					Amort. to A/C 411.6 (e)	Additional Losses (f)	
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
	TOTAL		\$0	\$0	\$0	\$0	\$0

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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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)	Interest Rate (d)	Balance End of Year (e)
1	NONE				\$0
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 WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'		This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report 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 (c)	Interest for Year	
			Rate (d)	Amount (e)
1	<u>Notes Payable to Associated Companies (Account 233)</u>			
2				
3				
4	Notes Payable to Eversource Energy Parent	\$ 175,700,000	Varies	\$ 817,168
5				
6	<u>Accounts Payable to Associated Companies (Account 234)</u>			
7				
8	Eversource Energy Parent	\$ 111,103	--	\$ -
9	Eversource Energy Service Company	17,446,702	--	-
10	The Connecticut Light and Power Company	3,356,291	--	-
11	Connecticut Yankee Atomic Power Company	3,333	--	-
12	Maine Yankee Atomic Power Company	3,539	--	-
13	Vermont Yankee Nuclear Power Corporation	2,921	--	-
14	The Rocky River Realty Company	21,374	--	-
15	Public Service Company of New Hampshire	224,927	--	-
16	NSTAR Electric Company	4,762,355	--	-
17	NSTAR Gas Company	670,808	--	-
18	Yankee Atomic Energy Company	147	--	-
19	Northeast Nuclear Energy Company	500,082	--	-
20	Yankee Gas Services Company	45	--	-
21				
22	Total Account 234	\$ 27,103,627		\$ -
23				
24				
25	TOTAL	\$ 202,803,627		\$ 817,168

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Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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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)
					Amort. to A/C 411.6 (e)	Additional Gains (f)	
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
	TOTAL		\$0	\$0	\$0	\$0	\$0

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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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 Account 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve composing the account and explain briefly its purpose.

Line No.	Item	Contra Account Debited or Credited (b)	Amount (c)
1	<u>Accumulated Provision for Property Insurance (Account 228.1)</u>		\$0
2	<u>Accumulated Provision for Injuries and Damages (Account 228.2)</u>		
3	Balance Beginning of Year		\$5,873,390
4	Credits: Workman's Compensation Expense Accrual & Adjustments	Various	1,935,437
5	Public Liability Expense Accrual & Adjustments	Various	616,832
6	Other Credits	131	56,233
7	Total Credits During the Year		2,608,502
8	Debits: Workman's Compensation Expense Accrual & Adjustments	Various	0
9	Public Liability Expense Accrual & Adjustments	Various	(1,376,132)
10	Other Debits	131	(1,005,530)
11	Total Debits During the Year		(2,381,662)
12	Balance at End of Year		\$6,100,230
13	<u>Accumulated Provision for Pensions and Benefits (Account 228.3)</u>		
14	Balance Beginning of Year		\$21,502,879
15	Credits: Supplemental Retirement Program Expense	131,182,926	5,503
16	Long-Term Disability Insurance	131,926	69,563
17	Group Medical	926	40,342
18	Supplemental Executive Retirement Program	Various	165,146
19	Other Post Employment Benefits Expense	131,182,926	1,409,999
20	MEDVANTAGE Expense	182,926	59,548
21	Pension Expense	182,926	7,703,607
22			
23	Total Credits During the Year		9,453,708
24	Debits: Supplemental Retirement Program Expense	131,182,926	(48,270)
25	Long-Term Disability Insurance	131,926	(140,563)
26	Group Medical	926	(108,994)
27	Supplemental Executive Retirement Program	Various	(31,960)
28	Other Post Employment Benefits Expense	131,182,926	(731,725)
29	MEDVANTAGE Expense	182,926	(1,026)
30	Pension Expense	129,182,926	(6,284,218)
31			
32	Total Debits During the Year		(7,346,756)
33	Balance at End of Year		\$23,609,831
	(Continued on S11A)		

Name of Respondent: WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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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 Account 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserve.
5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve composing the account and explain briefly its purpose.

Line No.	Item	Contra Account Debited or Credited (b)	Amount (c)
1	<u>Accumulated Miscellaneous Operating Provisions (Account 228.4)</u>		
2	Balance Beginning of Year		\$1,023,343
3	Credits: Environmental Liability	242	596,034
4	Total Credits During the Year		596,034
5	Debits: Environmental Liability	Various	(472,166)
6	Total Debits During the Year		(472,166)
7	Balance at End of Year		\$1,147,211
8	<u>Accumulated Provision for Rate Returns (Account 229)</u>		
9	Balance Beginning of Year		\$0
10	Credits:		
11	Regulatory Reserve		1,073,639
12	Total Credits During the Year		1,073,639
14	Debits:		
15	Regulatory Reserve		0
16	Total Debits During the Year		0
17	Balance at End of Year		\$1,073,639
18	Balance at End of Year - All Operating Reserves		\$31,930,911

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business as Eversource Energy'			This Report Is: (1) X An Original (2) A Resubmission		Date of Report (Month, Day, Year) April 13, 2018		Year of Report December 31, 2017	
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. (a)	Schedule (b)	kWh (c)	Revenue (d)	Average Revenue per kWh (0.0000 cents) (e)	Number of Customers (per bills rendered)		
						July 31 (f)	December 31 (g)	
1	440	Residential Rates:						
2		R-1	861,378,229	\$160,740,065	18.6608	133,692	134,049	
3		R-2	213,545,965	22,703,139	10.6315	31,607	31,549	
4		R-3	179,630,171	31,458,463	17.5129	18,332	18,390	
5		R-4	50,356,222	5,112,788	10.1532	4,120	4,095	
6		23	145,232	13,563	9.3389	7 #	6 #	
7		T-2	13,800,180	784,916	5.6877	8	8	
8		G-0	29,060,559	4,241,385	14.5950	3,254	3,285	
9		G-2	43,588,879	3,051,947	7.0017	101	99	
10		S-1	1,686,960	444,635	26.3572	1,123 #	1,126 #	
12		T-0	12,164	974	8.0072	1	1	
13		99	1,032	298	28.8760	1	1	
14		Unbilled Revenue	7,596,000	1,648,007	21.6957	0	0	
15								
16		Total Residential	1,400,801,591	230,200,180	16.4335	191,116	191,477	
17								
18	442	Commercial Rates:						
19		23	21,650	6,093	28.1432	17 #	17 #	
20		24	5,781,149	766,539	13.2593	196	196	
21		T-0	1,515,294	120,364	7.9433	8	8	
22		T-2	411,031,121	23,970,251	5.8317	153	155	
23		T-4	6,288,455	534,335	8.4971	11	12	
24		T-5	193,092,100	8,958,858	4.6397	10	10	
25		G-0	515,637,565	63,910,600	12.3945	17,100	17,151	
26		G-2	281,305,516	21,606,749	7.6809	770	766	
27		99	1,228,230	122,661	9.9868	104	104	
28		S-1	9,689,892	1,798,044	18.5559	2,963 #	2,954 #	
29		Unbilled Revenue	6,746,000	1,057,897	15.6818	0	0	
30								
31		Total Commercial	1,432,336,971	122,852,391	8.5771	18,352	18,402	
TOTAL SALES TO ULTIMATE CONSUMERS								
# Indicates duplication in the number of customers, and therefore, are excluded from the total.								

(Continued on S12-A)

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'DOING BUSINESS AS EVERSOURCE ENERGY'	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	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. (a)	Schedule (b)	kWh (c)	Revenue (d)	Average Revenue per kWh (0.0000 cents) (e)	Number of Customers (per bills rendered)	
						July 31 (f)	December 31 (g)
1	442	Industrial Rates:					
2		T-0	132,692	17,351	13.0761	2	2
3		T-2	276,527,000	15,410,271	5.5728	73	73
4		G-0	24,092,727	2,977,669	12.3592	403	398
5		G-2	58,380,551	5,036,947	8.6278	161	160
6		S-1	1,402,138	178,852	12.7557	181 #	180 #
7		T-4	1,339,856	137,537	10.2651	5	5
8		T-5	226,732,098	9,370,394	4.1328	6	5
9		Unbilled Revenue	1,268,000	121,325	9.5682	0	0
10							
11		Total Industrial	589,875,062	33,250,346	5.6368	650	643
12							
13							
14	444	Street Lighting Rates:					
15							
16		99	87,219	16,445	18.8548	42	42
17		G-0	7,850	2,073	26.4076	4	5
18		S-1	15,030,266	3,759,758	25.0146	260 *	257 *
19		S-2	3,305,600	293,406	8.8760	103	102
20		Unbilled Revenue	932	915	98.1463	0	0
21							
22		Total Street Lighting	18,431,867	4,072,597	22.0954	409	406
23	TOT. SALES TO ULTIMATE CONSUMERS		3,441,445,491	390,375,514	11.3434	210,527	210,928

Indicates duplication in the number of customers, and therefore, are excluded from the total.

* No duplicates for street light class

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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OTHER OPERATING INCOME (Account 414)

1. Report below the particulars called 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	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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OVERHEAD DISTRIBUTION LINES OPERATED

Line No.	Item (a)	Length (Pole Miles)		
		Wood Poles (c)	Steel Towers (d)	Total (e)
1	Miles - Beginning of year	3,411.78	0.00	3,411.78
2	Added during year	16.41	0.00	16.41
3	Retired during year	13.58	0.00	13.58
4	Miles - End of Year	3,414.61	-	3,414.61
5	Distribution System Characteristics -- A.C. or D.C., phases, cycles and			
6	operating voltages for light and power.			

ELECTRIC DISTRIBUTION SERVICES

Line No.	Item (a)	Electric Services (b)
7	Number at Beginning of Year	157,950
8	Additions during year:	
9	Purchased	0
10	Installed	1,472
11	Associated with utility plant acquired	0
12	Total Additions	1,472
13	Reductions during year:	
14	Retirements	961
15	Associated with utility plant sold	0
16	Total Reductions	961
17	Number at End of Year	158,461

Name of Respondent			This Report Is:				Date of Report		Year of Report			
WESTERN MASSACHUSETTS ELECTRIC COMPANY			(1) X An Original				(Month, Day, Year)		December 31, 2017			
Doing Business As Eversource Energy			(2) A Resubmission				04/13/2018					
STREET LAMPS CONNECTED TO SYSTEM												
Line No.	City or Town (a)	Total (b)	TYPE									
			Incandescent		Mercury Vapor		Metal Halide		HP Sodium		Other Wattage	
			Municipal (c)	Other (d)	Municipal (e)	Other (f)	Municipal (g)	Other (h)	Municipal (i)	Other (j)	Municipal	Other
Rate OS1												
1	Agawam	2,880	-	-	93	63	9	101	2,123	491	-	-
2	Amherst	705	-	-	-	45	-	1	1	658	-	-
3	Ashfield	31	-	-	-	2	-	-	21	8	-	-
4	Becket	122	-	-	-	11	-	-	78	33	-	-
5	Barnardston	83	-	-	1	11	-	2	28	41	-	-
6	Blandford	63	-	-	-	-	-	-	47	16	-	-
7	Buckland	120	-	-	2	6	-	-	96	16	-	-
8	Cheshire	11	-	-	-	1	-	-	5	5	-	-
9	Chester	1	-	-	-	-	-	-	-	1	-	-
10	Chesterfield	36	-	-	-	5	-	-	21	10	-	-
11	Chicopee	0	-	-	-	-	-	-	-	-	-	-
12	Colrain	53	-	-	-	6	-	-	34	13	-	-
13	Conway	72	-	-	2	1	-	-	65	4	-	-
14	Cummington	16	-	-	2	5	-	-	-	9	-	-
15	Dalton	835	-	-	-	15	-	-	740	80	-	-
16	Deerfield	411	-	-	1	7	-	1	291	111	-	-
17	Easthampton	200	-	-	1	23	-	2	2	172	-	-
18	Erving	12	-	-	-	1	-	-	-	11	-	-
19	Feeding Hills	1	-	-	-	-	-	-	-	1	-	-
20	Gill	48	-	-	-	10	-	5	3	30	-	-
21	Granville	74	-	-	-	6	4	3	50	11	-	-
22	Greenfield	420	-	-	-	59	-	14	27	320	-	-
23	Hadley	412	-	-	3	24	-	9	136	240	-	-
24	Hancock	21	-	-	-	6	-	-	12	3	-	-
25	Hatfield	213	-	-	-	7	-	1	99	106	-	-
26	Hinsdale	182	-	-	-	6	-	-	131	45	-	-
27	Huntington	146	-	-	-	7	-	-	112	27	-	-
28	Lanesborough	397	-	-	-	13	-	1	278	105	-	-
29	Lee	550	-	-	1	16	14	1	436	82	-	-
30	Lenox	53	-	-	-	-	-	-	46	7	-	-
31	Leverett	45	-	-	-	4	-	-	34	7	-	-
32	Leyden	8	-	-	1	3	-	-	1	3	-	-
33	Longmeadow	1,666	140	-	197	15	23	1	1,183	107	-	-
34	Ludlow	2,277	-	-	3	37	176	13	1,768	280	-	-
35	Middlefield	16	-	-	-	1	-	-	5	10	-	-
36	Montague	969	-	-	1	23	-	5	851	89	-	-
37	Montgomery	5	-	-	-	-	-	-	3	2	-	-
38	New Ashford	5	-	-	-	2	-	-	-	3	-	-
39	Northfield	182	-	-	1	12	-	-	136	33	-	-
40	Otis	191	-	-	-	8	-	-	161	21	-	-
41	Pelham	5	-	-	-	-	-	-	2	3	-	-
42	Peru	8	-	-	-	3	-	-	3	2	-	-
43	Pittsfield	837	-	-	2	110	-	46	24	655	-	-
44	Plainfield	15	-	-	1	3	-	-	8	3	-	-
45	Richmond	22	-	-	-	7	-	-	4	11	-	-
46	Russell	111	-	-	-	-	-	-	104	7	-	-
47	Sandisfield	39	-	-	2	3	-	-	27	7	-	-
48	Savoy	17	-	-	-	1	-	-	8	8	-	-
49	Shelburne	146	-	-	1	9	-	-	107	29	-	-
50	Shutesbury	2	-	-	-	1	-	-	-	1	-	-
51	Southampton	217	-	-	1	10	-	-	168	38	-	-
52	Southwick	561	1	-	9	32	2	75	310	132	-	-
53	Springfield	16,694	11	-	1,774	221	982	310	11,809	1,583	-	-
54	Sunderland	139	-	-	-	1	1	1	62	74	-	-
55	Tolland	25	-	-	-	-	-	-	16	9	-	-
56	Turners Falls	1	-	-	-	-	-	-	-	1	-	-
57	Tyringham	13	-	-	-	1	-	-	12	-	-	-
58	Washington	11	-	-	-	2	-	-	3	6	-	-
59	Westfield	2	-	-	-	-	-	-	-	2	-	-
60	Westhampton	9	-	-	1	2	-	-	1	5	-	-
61	West Springfield	2,843	-	-	43	43	10	39	2,205	503	-	-
62	Wiatly	58	-	-	-	4	-	3	8	43	-	-
63	Wilbraham	0	-	-	-	-	-	-	-	-	-	-
64	Windsor	19	-	-	-	1	-	-	13	5	-	-
65	Worthington	20	-	-	-	1	-	-	5	14	-	-
Rate OS2												
1	Agawam	23	-	-	-	-	-	-	23	-	-	-
2	Amherst	1,032	-	-	1	-	-	-	9	1,014	-	5
3	Easthampton	1,142	-	-	2	-	-	-	655	485	-	-
4	Erving	99	-	-	1	-	-	-	98	-	-	-
5	Gill	48	-	-	-	-	-	-	-	48	-	-
6	Greenfield	1,202	-	-	2	-	-	-	8	1,192	-	-
7	Montague	54	-	-	-	-	-	-	3	51	-	-
8	Lee	6	-	-	-	-	6	-	-	-	-	-
9	Pittsfield	5,358	-	-	15	-	-	-	5,240	3	-	-
10	Southwick	58	-	-	-	-	58	-	-	-	-	-
11	Springfield	67	-	-	8	-	10	-	1	48	-	-
TOTALS			44,435	152	2,272	916	1,295	634	29,960	6,355	2,841	5

Name of Respondent: Western Massachusetts Electric Company 'Doing Business as Eversource Energy'	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) April 13, 2018	Year of Report: December 31, 2017
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RATE SCHEDULE INFORMATION

1. Attach copies of all filed rates for general consumers.
2. Show below the changes in rate schedules during year and the estimated increase or decrease in the annual revenue predicated on the previous year's operations.

Date Effective (a)	MA DPU Number (b)	Rate Schedule (c)	Estimated Effect on Annual Revenues		
			Increases	Decreases	
			(d)	(e)	
(2)		(1) Rate Schedules are attached at end of report.			
	02/01/2011	1000W	R-1 Residential Electric (Non-Heating)	\$ 2,027,034	
	02/01/2011	1034S	R-2 Residential-Low Income (Non-Heating)	266,838	
	02/01/2011	1001W	R-3 Residential Space Electric Heating	1,194,191	
	02/01/2011	1035S	R-4 Residential Space Heating-Low Income	236,972	
	02/01/2011	1004W	G-0 Small General Service	2,298,310	
	02/01/2011	1006W	G-2 Primary General Service	707,626	
	02/01/2011	1005W	T-0 Small General Service Time-Of-Use	45,916	
	02/01/2011	1008W	T-2 Large Primary Service Time-Of-Use	3,283,007	
	02/01/2011	1007W	T-4 Primary General Service Time-Of-Use	217,774	
	02/01/2011	1049A	T-5 Extra Large Primary Service Time-Of-Use		\$ (923,996)
	02/01/2011	1002W	23 Optional Controlled Water Heating Electric		(1,808)
	02/01/2011	1003W	24 Optional Church		(19,811)
Closed		N/A	99 Unmetered		(51,781)
	10/01/2012	1009AB	S-1 Street and Security Lighting		(143,396)
	10/01/2012	1010AB	S-2 Partial Street Lighting Service		(6,153)
Totals				\$ 10,277,668	\$ (1,146,945)

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Month, Date, Year) April 13, 2018	Year of Report December 31, 2017
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ADVERTISING EXPENSES

Line No.	Account No.	Type (a)	General Description (b)	Amount for Year (c)
1			<u>CORPORATE ADVERTISING CHARGED TO OPERATING EXPENSES</u>	
2	909.0	Corporate	Television, radio, newspapers and bill inserts	\$ -
3	913.0	Corporate	Advertising Expense	-
4	930.1	Corporate	Special bill inserts, television and radio advertising	87,642
5				
6				87,642
7				
8				
9				
10				
11				
12			<u>CORPORATE ADVERTISING CHARGED TO NON-OPERATING EXPENSES</u>	
13	426.5	Corporate	Advertising Expense	303,214
14	426.5	Corporate	Television, radio and newspapers	112
15				
16				303,326
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
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32				
33				
34				
35				
36				
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41				
42				
43				
44				
45				
46			TOTAL	\$ 390,968

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY "Doing Business as Eversource Energy"		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017	
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CHARGES FOR OUTSIDE SERVICES

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

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

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

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

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

5. Designate associated companies.

Line No.	Name and Address (a)	Description of Service (b)	Basis of Charge (c)	Account Charged (d)	Amount (e)
1	INDIVIDUAL VENDORS				
2	(represent more than 5% of total Charges)				
3					
4	CONTI ENTERPRISES INC.	Conservation & Load Management	Fees plus expenses	107	\$ 18,421,806
5	2045 Lincoln Highway				
6	Edison, NJ 08817				
7					
8	ACTION FOR BOSTON COMMUNITY DEV.	Conservation & Load Management	Fees plus expenses	908	6,603,627
9	178 Tremont Street 2nd Floor				
10	Boston, MA 02111				
11					
12	ENERGY FEDERATION INC.	Conservation & Load Management	Fees plus expenses	908	6,190,549
13	1 Willow Street				
14	Southborough, MA 01745				
15					
16					
17	Remaining individual vendors under 5% of total charges				67,033,166
18	above \$25,000				
19	(see following pages for details)				
20					
21					
22	Remaining individual vendors under 5% of total charges				1,551,896
23	below \$25,000				
24	(see following pages for details)				
25					
26					
27	TOTAL INDIVIDUAL VENDORS				\$ 99,901,044
28					
29	*Associated Company transactions are reported on FERC Form 1 pages 428 - 429				
30					
31					
32					
33					
34					
35					
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37					
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50					

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
AMOUNTS LESS THAN 5% OF TOTAL CHARGES AND GREATER THAN \$ 25,000				
ASPLUNDH TREE EXPERT CO	Operations	Fees plus expenses	107	\$ 860,344
			108	22,899
			185	1,004
			583	9,170
			584	825
			593	4,030,131
			594	6,642
			595	2,586
			596	1,545
			597	198
			598	437
CLEARRESULT CONSULTING INC	Conservation & Load Management	Fees plus expenses	908	4,760,432
GROSOLAR	Operations	Fees plus expenses	107	4,699,668
ADVANCED ENERGY GROUP	Conservation & Load Management	Fees plus expenses	908	3,908,181
DANIEL BURKE ELECTRICAL	Construction	Fees plus expenses	107	2,136,252
			108	413,365
			163	3,447
			185	8,511
			580	(1,221)
			582	2,001
			583	41,463
			584	8,432
			585	1,808
			588	1,841
			590	865
			593	248,003
			594	221,966
			595	19,800
			596	54,267
			597	33
			598	12,593
NORTHERN TREE SERVICE INC	Environmental	Fees plus expenses	107	2,367,581
			108	29,491
			163	561
			184	197
			580	(1,643)
			583	97
			593	44,399
			595	6
			921	758
			923	34,000
ALTEC INDUSTRIES INC	Transportation	Fees plus expenses	107	2,342,218
			184	33,108
			241	(25,250)
KEEGAN WERLIN LLP	Legal	Fees plus expenses	186	1,602,556
			908	12,803
			923	547,876
ASPLUNDH CONSTRUCTION CORP	Construction	Fees plus expenses	107	1,587,175
			108	156,478
			580	772
			583	7,276
			593	277,328
			594	26,910
			595	1,722
			596	15,300
			597	1,199
			598	1,138
WITCH ENTERPRISES	Construction	Fees plus expenses	107	1,386,898
			108	183,952
			185	4,989
			186	3,204
			582	5,242
			583	3,840
			584	8,393
			592	1,677
			593	9,622
			594	117,979
			595	4,781
			596	16,962
			598	1,081
			923	(1,544)
HORIZON SOLUTIONS LLC	Information Technology	Fees plus expenses	908	1,746,441
ENERGY SOURCE INC	Conservation & Load Management	Fees plus expenses	908	1,710,637
JK ENERGY SOLUTIONS LLC	Conservation & Load Management	Fees plus expenses	908	1,444,174

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Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
GRAYBAR ELECTRIC COMPANY INC	Construction	Fees plus expenses	107	(10)
			108	(1)
			154	(81,948)
			163	(204,789)
			186	(1,235)
			232	1,484,360
			241	(4,344)
			582	(23)
			583	81,362
			584	41
			908	1,229,847
			908	1,222,430
			107	423,243
ECOVA INC WORLD ENERGY EFFICIENCY SERVICES LLC RLC ENGINEERING LLC	Conservation & Load Management Conservation & Load Management Engineering	Fees plus expenses Fees plus expenses Fees plus expenses	108	5,072
			186	701,999
			583	1,795
			593	6,377
			594	1,501
			595	4,573
			596	27
			597	7,077
			598	2
			908	1,088,344
			107	684,886
			108	32,670
			241	(803)
TNT ENERGY LLC SUNBELT RENTALS INC	Conservation & Load Management Operations	Fees plus expenses Fees plus expenses	583	8,366
			584	8,051
			588	61,501
			593	57,803
			594	190,828
			595	13,559
			596	15
			598	198
			107	40,713
			108	8,066
			185	827
			236	895,811
			582	143
TOWN OF AGAWAM	Operations	Fees plus expenses	583	1,573
			584	584
			593	13,539
			594	2,504
			595	501
			596	1,890
			598	31
			908	878,180
			107	772,853
			108	61,697
			583	205
			584	579
			593	17,657
ORACLE AMERICA INC ELECCOMM CORPORATION	Conservation & Load Management Construction	Fees plus expenses Fees plus expenses	594	4,730
			595	146
			596	311
			598	77
			908	742,563
			107	772,853
			108	61,697
			583	205
			584	579
			593	17,657
			594	4,730
			595	146
			596	311
ICF RESOURCES INC RISE ENGINEERING JP MORGAN CHASE BANK	Conservation & Load Management Conservation & Load Management Financial	Fees plus expenses Fees plus expenses Fees plus expenses	598	77
			908	742,563
			908	703,734
			106	(4,335)
			107	147,301
			108	11,764
			163	5,170
			165	7,933
			184	285,037
			185	94
			186	7,741
			241	(10,494)
			580	17,584
			581	11,177
			582	37,142
			583	6,674
			584	6,539
			586	2,036
			588	16,989
			590	1,090

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Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			591	1,587
			592	18,270
			593	31,392
			594	3,593
			595	41
			596	11
			597	8
			598	0
			887	0
			902	2,259
			903	2,557
			908	2,199
			921	13,017
			925	207
TOWN OF AMHERST	Operations	Fees plus expenses	107	38,020
			108	6,243
			185	767
			228	876
			236	516,683
			580	110
			583	1,352
			584	313
			590	110
			593	8,642
			594	1,526
			595	253
			598	206
			921	747
WEX BANK	Operations	Fees plus expenses	184	525,872
TOWN OF GREENFIELD	Operations	Fees plus expenses	107	21,379
			108	6,986
			163	16
			184	14
			185	347
			236	459,930
			582	30
			583	811
			584	233
			593	6,877
			594	1,910
			595	322
			596	1
			598	112
			921	30
GRIDEDGE NETWORKS INC	Information Technology	Fees plus expenses	107	384,222
			108	39,228
			154	176
			186	86,225
			241	(17,620)
			580	(20,433)
			583	5,078
			593	9,418
			594	39
			595	1,949
			597	4,404
			598	4,855
STONEHAM FORD	Operations	Fees plus expenses	107	489,035
CITY OF SPRINGFIELD	Operations	Fees plus expenses	107	273,804
			108	49,468
			185	3,923
			583	6,181
			584	16,260
			592	1,037
			593	60,935
			594	38,015
			595	7,416
			596	4,008
			598	330
ACRT INC	Operations	Fees plus expenses	107	326,244
			593	116,121
RANDSTAD US LP	Operations	Fees plus expenses	107	101,849
			186	83,358
			580	10,987
			588	945
			908	238,511

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
HOWARD INDUSTRIES INC	Maintenance	Fees plus expenses	232	427,256
KELLIHER SAMETS LTD	Conservation & Load Management	Fees plus expenses	908	417,747
CLEAN HARBORS ENV SERVICES INC	Environmental	Fees plus expenses	107	187,484
			108	41,305
			163	1,891
			184	4,293
			228	3,971
			583	25,854
			584	7,894
			592	6,052
			593	80,562
			594	34,847
			595	14,959
			596	402
			921	3,701
COMENSURA INC	Management	Fees plus expenses	107	64,825
			108	14
			186	60,669
			580	13,296
			588	100
			908	221,286
THE CADMUS GROUP INC	Conservation & Load Management	Fees plus expenses	908	338,433
KARLS SITE WORK INC	Construction	Fees plus expenses	107	182,970
			108	7,333
			163	18,880
			184	6,743
			583	2,061
			584	882
			593	21,493
			594	54,835
			595	1,083
			598	1,229
			921	25,623
TOWN OF MONTAGUE	Operations	Fees plus expenses	107	14,258
			108	1,937
			236	289,893
			580	1,240
			582	918
			583	1,128
			584	101
			593	5,638
			594	263
			595	513
			596	2
THE BOSTON GLOBE	Conservation & Load Management	Fees plus expenses	908	293,856
C3 INC	Conservation & Load Management	Fees plus expenses	908	254,887
JF2 LLC	Construction	Fees plus expenses	107	92,856
			584	156,498
NAVIGANT	Conservation & Load Management	Fees plus expenses	186	4,706
			908	241,341
CALAMP WIRELESS NETWORKS CORP	Information Technology	Fees plus expenses	107	196,273
			184	65,386
			241	(23,559)
WAGNER TECHNICAL SERVICES INC	Engineering	Fees plus expenses	107	(236)
			108	549
			186	237,529
			593	221
SMITH MOUNTAIN INVESTMENTS LLC	Operations	Fees plus expenses	583	230,403
MCPHEE ELECTRIC LTD LLC	Construction	Fees plus expenses	107	155,492
			108	55,670
			241	(175)
			583	9,092
			584	6,324
			593	1,374
NMR GROUP INC	Conservation & Load Management	Fees plus expenses	908	226,874
WESTON & SAMPSON ENGINEERS INC	Environmental	Fees plus expenses	107	216,415
			228	2,103
KEMA INC	Conservation & Load Management	Fees plus expenses	908	209,965
COX INDUSTRIES	Information Technology	Fees plus expenses	154	397
			163	1,165
			232	207,504
APPLIANCE RECYCLING CENTERS OF AMERICA	Environmental	Fees plus expenses	908	209,035
MILONE & MACBROOM	Construction	Fees plus expenses	107	206,840
MCLAUGHLIN CHEVROLET INC	Construction	Fees plus expenses	107	187,662
			184	18,960

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
A Z CORPORATION	Construction	Fees plus expenses	107	89,653
			108	114,566
STUART C IRBY CO	Operations	Fees plus expenses	107	78
			154	(2,573)
			232	217,172
			241	(11,359)
TYNDALE COMPANY INC	Environmental	Fees plus expenses	163	1,619
			184	1,472
			241	(2,223)
			588	189,236
COMPETITIVE RESOURCES	Conservation & Load Management	Fees plus expenses	908	185,999
BOATHOUSE GROUP INC	Consulting	Fees plus expenses	908	183,502
OJS LANDSCAPE EXCAVATION INC	Maintenance	Fees plus expenses	163	39,411
			184	34,863
			593	28,302
			921	77,306
DEJANA TRUCK & UTILITY EQUIPMENT CO INC	Construction	Fees plus expenses	107	176,139
			184	713
BHI ENERGY POWER SERVICES LLC	Operations	Fees plus expenses	107	171,547
			108	2,470
			593	166
			594	452
MAINE TECHNICAL SOURCE	Information Technology	Fees plus expenses	107	170,144
CITY OF PITTSFIELD	Operations	Fees plus expenses	107	80,079
			108	14,655
			163	147
			165	5,086
			184	513
			185	176
			186	261
			232	35,611
			582	(14)
			583	5,351
			584	7,502
			592	176
			593	8,564
			594	8,139
			595	584
			596	373
			597	33
			598	333
			921	286
			935	98
RIGGS DISTLER & COMPANY INC	Operations	Fees plus expenses	107	25,161
			108	6,338
			583	2,511
			593	127,465
			595	770
LOCKHEED MARTIN SERVICES INC	Conservation & Load Management	Fees plus expenses	908	161,390
B2Q ASSOCIATES INC	Conservation & Load Management	Fees plus expenses	908	154,901
KLEENRITE SERVICES	Custodial Services	Fees plus expenses	163	37,363
			184	36,512
			593	3,267
			921	76,082
ELECNOR HAWKEYE LLC	Operations	Fees plus expenses	107	29,314
			108	1,710
			583	1,455
			593	111,319
			594	2,912
			595	109
DIVAL SAFETY EQUIPMENT INC	Safety	Fees plus expenses	107	4,012
			154	20,792
			163	27,730
			232	89,009
			241	(160)
			583	30
			584	22
			586	11
			588	66
RIVER ENERGY CONSULTANTS	Conservation & Load Management	Fees plus expenses	908	141,403
TRC LOCKBOX	Conservation & Load Management	Fees plus expenses	107	139,799
			108	396
			593	2
			594	2
TOWN OF LEE	Operations	Fees plus expenses	107	3,587

Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			108	573
			232	14,084
			582	254
			583	1,232
			584	251
			593	2,589
			594	48
			595	172
			596	0
			903	112,588
EAST RIVER ENERGY	Operations	Fees plus expenses	184	129,672
CONVERGENT OUTSOURCING INC	Collection Services	Fees plus expenses	904	126,810
OPINION DYNAMICS CORPORATION	Conservation & Load Management	Fees plus expenses	908	126,668
ITRON INC	Construction	Fees plus expenses	107	120,205
NOVINIUM INC	Construction	Fees plus expenses	107	118,075
			154	33
NES RENTALS	Rental Services	Fees plus expenses	107	110,206
			108	1,779
			163	399
			184	923
			241	(3,590)
			582	1,717
			592	2,512
			921	2,647
NORTH AMERICAN SUBSTATION SVCS INC	Construction	Fees plus expenses	107	99,486
			108	16,540
COMPRESSOR ENERGY SERVICES LLC	Conservation & Load Management	Fees plus expenses	908	113,879
CASCADE ENGINEERING CONSULTANTS LLC	Consulting	Fees plus expenses	107	13,697
			108	11,121
			186	78,274
			580	375
			923	4,435
TOWN OF WEST SPRINGFIELD	Operations	Fees plus expenses	107	61,243
			108	8,935
			185	185
			582	43
			583	5,348
			584	1,170
			593	7,664
			594	1,855
			595	4,373
			596	170
			908	15,205
OLSEN CONSTRUCTION SERV LLC	Engineering	Fees plus expenses	107	92,630
			108	13,220
FLEET CHARGE	Transportation	Fees plus expenses	184	102,223
			186	18
UNIVERSAL ELECTRIC CO INC	Conservation & Load Management	Fees plus expenses	107	51,572
			108	30,367
			584	9,702
			594	6,256
UTILITY POWER SUPPLY CO	Operations	Fees plus expenses	154	1,888
			163	2,658
			232	91,066
			241	(630)
			582	30
ENERGY SOLUTIONS	Conservation & Load Management	Fees plus expenses	908	94,296
TRC ENVIRONMENTAL CORP	Environmental	Fees plus expenses	107	91,658
BAY STATE PIPING COMPANY INC	Operations	Fees plus expenses	107	87,204
SAK ENVIRONMENTAL LLC	Environmental	Fees plus expenses	107	59,745
			108	26,872
CENTER FOR ECOLOGICAL TECH	Conservation & Load Management	Fees plus expenses	908	82,958
CITY OF CHICOPEE	Operations	Fees plus expenses	236	81,071
			589	200
VALLEN	Operations	Fees plus expenses	154	13,229
			163	154
			232	68,559
			241	(1,271)
TOWN OF DALTON	Operations	Fees plus expenses	107	43,829
			108	9,342
			583	1,582
			584	70
			593	24,510
			594	362
			595	371

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Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			596	69
			597	44
MIDSTATE BATTERY DIST INC	Environmental	Fees plus expenses	107	71,305
			154	142
			232	5,591
VANASSE HANGEN BRUSTLIN INC	Construction	Fees plus expenses	107	73,994
PAR ELECTRICAL CONTRACTORS INC	Construction	Fees plus expenses	593	73,430
EATON CORP	Maintenance	Fees plus expenses	232	72,931
TOWN OF LUDLOW	Operations	Fees plus expenses	107	46,776
			108	5,457
			185	161
			583	1,373
			593	15,127
			594	(168)
			595	506
			596	671
UNITED RENTALS INC	Operations	Fees plus expenses	107	66,092
			108	715
			163	211
			184	74
			241	(251)
			921	791
TRC ENGINEERS LLC	Construction	Fees plus expenses	107	19,967
			108	4,849
			186	41,322
INDUSTRIAL TOWER & WIRELESS LLC	Information Technology	Fees plus expenses	232	61,087
			589	4,365
DUNSKY ENERGY CONSULTING	Consulting	Fees plus expenses	908	65,005
BULKLEY RICHARDSON & GELINAS	Legal	Fees plus expenses	408	62,329
FALCETTI & CLARK ELEC SUPPLY	Operations	Fees plus expenses	107	56,338
			108	172
NWN CORPORATION	Information Technology	Fees plus expenses	107	56,425
NAIR & LEVIN PC	Legal	Fees plus expenses	903	15,760
			904	39,701
ENERGY ORBIT	Conservation & Load Management	Fees plus expenses	908	55,054
PETES TIRE BARNS INC	Maintenance	Fees plus expenses	184	53,996
			241	(54)
FUSS & ONEILL INC	Conservation & Load Management	Fees plus expenses	107	50,622
			108	2,784
TATA AMERICA INTERNATIONAL CORP	Consulting	Fees plus expenses	908	51,520
CWPM LLC	Waste Management	Fees plus expenses	107	5,832
			108	444
			163	11,800
			184	10,562
			583	5
			593	48
			594	490
			595	0
			921	22,272
POWERCON CORP	Operations	Fees plus expenses	107	51,209
LEWIS TREE SERVICE INC	Operations	Fees plus expenses	107	46,233
			593	4,553
BLACKHAWK ENGAGEMENT SOLUTIONS INC	Conservation & Load Management	Fees plus expenses	908	50,570
CHA CONSULTING INC	Consulting	Fees plus expenses	107	50,355
TOWN OF DEERFIELD	Operations	Fees plus expenses	107	12,123
			108	2,405
			583	654
			593	32,037
			594	1,521
			595	42
			598	317
BARD RAO & ATHANAS CONSULTING ENG	Consulting	Fees plus expenses	908	46,599
MORAN ENVIRONMENTAL RECOVERY	Environmental	Fees plus expenses	107	30,791
			108	4,139
			186	1,839
			583	72
			584	2
			592	441
			593	2,031
			594	3,112
			595	3,214
			598	1
U S SECURITY ASSOCIATES INC	Security	Fees plus expenses	107	45,490
COMMONWEALTH OF MASSACHUSETTS	Security	Fees plus expenses	107	22,597
			108	4,941

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Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			185	1,760
			583	1,416
			584	40
			593	12,988
			594	503
			595	306
			596	0
			597	33
THOMAS P RYLAND COMPANY INC	Construction	Fees plus expenses	582	44,094
SKR	Operations	Fees plus expenses	107	39,278
			108	4,669
DRAKER CORPORATION	Operations	Fees plus expenses	923	43,483
BARNHART NORTHEAST INC	Rental Services	Fees plus expenses	107	19,901
			108	9,148
			583	1,199
			584	3,691
			593	1,102
			594	3,865
			595	4,515
OMICRON ELECTRONICS CORP USA	Maintenance	Fees plus expenses	107	67,459
			232	(26,510)
			241	(69)
MICHAEL A BIANCO LANDSCAPING INC	Maintenance	Fees plus expenses	163	14,679
			184	6,339
			593	5,627
			921	12,344
TIGHE & BOND CONS ENG	Construction	Fees plus expenses	107	8,760
			108	1,056
			163	388
			184	136
			186	14,054
			228	1,312
			241	(479)
			583	2,440
			584	1,612
			593	581
			594	4,185
			595	2,730
			921	525
CITY OF WESTFIELD	Operations	Fees plus expenses	107	9,128
			108	1,938
			236	23,387
			583	640
			593	1,635
			594	196
			595	205
			596	110
TOWN OF WHATELY	Operations	Fees plus expenses	107	6,067
			108	1,186
			583	701
			584	39
			593	28,564
			594	25
			595	207
			598	0
DIG SAFE SYSTEM INC	Construction	Fees plus expenses	584	36,776
R J ALOISI INC	Information Technology	Fees plus expenses	107	35,050
			108	1,679
			241	(172)
			583	127
			593	(672)
			594	733
			595	3
			596	27
TESSCO INC	Construction	Fees plus expenses	107	30,584
			232	7,520
			241	(1,359)
E S BOULOS COMPANY	Construction	Fees plus expenses	923	35,070
PLUS RELOCATION SERVICES INC	Operations	Fees plus expenses	923	33,523
OWENS GENERAL CONTRACTOR INC	Construction	Fees plus expenses	107	18,347
			108	6,403
			163	2,056
			184	2,771
			921	3,808
SENSIBLE ERGONOMIC SOLUTIONS	Consulting	Fees plus expenses	588	32,086

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Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
TETRA TECH MA INC	Conservation & Load Management	Fees plus expenses	908	32,009
DOBLE ENGINEERING CO	Engineering	Fees plus expenses	580	(187)
			582	8,180
			592	19,122
			594	3,528
LOGIC SUPPLY INC	Operations	Fees plus expenses	107	30,332
STORROWTON TAVERN	Operations	Fees plus expenses	593	29,567
RAY JURGEN CO LLC	Maintenance	Fees plus expenses	107	13,563
			108	7,668
			163	2,272
			184	2,023
			241	(428)
			921	3,983
THE ERGONOMIC GROUP	Information Technology	Fees plus expenses	107	26,654
			241	(1,074)
			580	2,376
			908	58
HAUGLAND ENERGY GROUP LLC	Operations	Fees plus expenses	593	27,744
TOWN OF EAST HAMPTON	Operations	Fees plus expenses	107	16,875
			108	3,606
			185	218
			582	146
			583	1,421
			584	71
			585	218
			593	4,999
			594	25
			595	55
			921	83
AMERESCO	Consulting	Fees plus expenses	186	27,307
TOWN OF CUMMINGTON	Operations	Fees plus expenses	593	26,000
			921	501
G & S MOTOR EQUIPMENT COMPANY	Waste Management	Fees plus expenses	588	26,432
VEOLIA ES TECHNICAL SOLUTIONS LLC	Information Technology	Fees plus expenses	908	26,334
HADLEY POLICE DEPARTMENT	Security	Fees plus expenses	107	18,059
			108	3,122
			185	144
			583	282
			584	1,146
			593	115
			594	308
			595	3,037
			598	68
KENSINGTON WELDING & TRAILER	Construction	Fees plus expenses	107	9,195
			154	295
			184	3,560
			232	13,410
			241	(599)
			594	374
TOWN OF SOUTHAMPTON	Operations	Fees plus expenses	107	16,234
			108	3,158
			583	1,784
			584	88
			593	4,281
			594	82
			595	204
UTILITIES TELECOM COUNCIL	Telecommunication	Fees plus expenses	580	25,000
TOTAL - Remaining individual vendors under 5% of total charges but above \$25,000				\$ 67,033,166

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Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
<u>AMOUNTS LESS THAN 5% OF TOTAL CHARGES AND LESS THAN \$25,000</u>				
VARIOUS VENDORS	Collection Services	Fees plus expenses	163	\$ 22
			184	8
			580	120
			588	420
			904	47,332
	Conservation & Load Management	Fees plus expenses	921	30
			107	1,574
			108	437
			154	2,445
			184	11,783
			232	14,456
			241	(1,147)
			580	5,449
			584	12
			593	6
VARIOUS VENDORS	Construction	Fees plus expenses	594	12
			595	2
			908	188,577
			107	(197,701)
			108	2,403
			154	(3,324)
			163	(869)
			184	7,903
			186	57
			232	12,429
	Consulting	Fees plus expenses	241	(1,973)
			556	11,716
			582	18,085
			583	3,491
			588	10,076
			589	1,600
			591	143
			592	1,910
			593	219,274
			594	277
	Custodial Services	Fees plus expenses	595	8
			596	1
			598	1
			908	103
			920	2,632
			921	13,422
			107	10,216
			108	684
			186	18,050
			228	612
VARIOUS VENDORS	Engineering	Fees plus expenses	253	471
			583	405
			588	582
			593	92
			595	86
			908	(2,500)
			928	4,255
	Environmental	Fees plus expenses	107	374
			163	1,083
			184	9,423
			580	512
			582	871
			586	22,636
			921	1,723
			107	14,851
			154	19
			232	116
VARIOUS VENDORS	Engineering	Fees plus expenses	241	(158)
			580	1,630
			592	-
			908	32,741
	Environmental	Fees plus expenses	107	25,663
			108	714
			154	23
			163	3,247
			184	2,152
			228	900
			232	198
			241	(151)

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Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			583	6
			584	1
			593	5,853
			594	902
			595	37
			598	1
			908	9,357
			921	5,738
Financial		Fees plus expenses	903	20,968
Fire Protection		Fees plus expenses	163	391
			184	361
			228	87
			241	(47)
			921	752
Food Service		Fees plus expenses	184	294
			241	(60)
			580	509
			581	1,140
			582	481
			588	126
			923	457
Information Technology		Fees plus expenses	107	61,934
			163	317
			184	849
			241	(3,675)
			417	2,438
			556	1,187
			580	30,088
			581	4,087
			582	2,003
			586	3,571
			588	44
			593	41
			902	1,879
			908	4,089
			921	622
			923	3,217
Landscaping		Fees plus expenses	163	6,956
			184	5,281
			582	13,334
			921	17,158
			923	13,459
Legal		Fees plus expenses	107	2,131
			108	324
			583	13
			584	41
			593	16
			594	9
			595	15
			598	3
			908	1,034
			923	1,060
Lobbying		Fees plus expenses	908	19,680
Mailing Service		Fees plus expenses	107	182
Maintenance		Fees plus expenses	107	18,104
			154	541
			163	20,771
			184	65,433
			232	7,185
			241	(1,898)
			556	1,010
			580	64
			582	1,602
			583	3,220
			588	801
			592	40
			593	2,032
			921	16,401
			923	(83)
Management		Fees plus expenses	107	183
			108	68
			583	3
			593	39
			594	33
			595	7

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Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
	Marketing	Fees plus expenses	908	2,038
	Medical Services	Fees plus expenses	107	736
	Operations	Fees plus expenses	107	195,674
			108	28,798
			154	3,932
			163	12,253
			165	(389)
			184	31,805
			185	1,836
			232	39,551
			234	23,693
			241	(11,556)
			580	10,674
			581	698
			582	4,537
			583	17,558
			584	1,455
			586	2,443
			588	3,925
			590	463
			592	3,762
			593	70,822
			594	1,802
			595	3,251
			596	107
			597	77
			598	98
			902	293
			903	36
			908	15,594
			924	15,085
			923	15,189
	Pest Control	Fees plus expenses	163	1,705
			184	1,015
			921	2,780
	Printing Services	Fees plus expenses	107	1,620
			163	103
			184	106
			241	(4)
			580	10,383
			582	552
			583	1,146
			584	836
			586	503
			588	2,157
			590	799
			593	915
			908	3,250
			921	199
	Rental Services	Fees plus expenses	107	11,614
			108	2
			241	(486)
			580	1,166
			592	1,446
			593	0
			594	2
	Repair Service	Fees plus expenses	107	4,893
			154	771
			184	18,535
			232	6,286
			241	(353)
			583	(0)
	Security	Fees plus expenses	107	34,588
			108	6,875
			163	381
			184	1,323
			185	320
			241	(20)
			582	1,972
			583	2,665
			584	36
			586	2,465
			593	5,985
			594	910
			595	490

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Vendor Name	Description of Service	Basis of Charge	Account Charged	Amount
			596	115
			597	244
			598	142
			903	140
			921	734
	Telecommunication	Fees plus expenses	107	4,956
			241	(349)
			556	1,906
	Training	Fees plus expenses	588	29,396
			923	15,744
	Transportation	Fees plus expenses	107	8,033
			154	93
			163	1,550
			184	59,030
			232	446
			241	(183)
	Waste Management	Fees plus expenses	107	1,050
			108	525
			184	285
			241	(164)
			582	643
			594	372
TOTAL - Remaining individual vendors under 5% of total charges and under \$25,000				\$ 1,651,896

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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 (a)	Amount (b)		
1	Account 235, Customer Deposits, and Account 252, Advances, retain a credit balance, however,	\$ 7,985,516		
2	we are unable to break down the amount by town.			
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41				
42				
43				
44				
45	TOTAL	\$ 7,985,516		

Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 13, 2018	Year of Report December 31, 2017
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
Line	Account	Amount Current Year	Amount Previous Year	
No.	(a)	(b)	(c)	
1	1. POWER PRODUCTION EXPENSES	XXXXXXXXXXXX	XXXXXXXXXXXX	
2	A. Steam Power Generation	XXXXXXXXXXXX	XXXXXXXXXXXX	
3	Operation	XXXXXXXXXXXX	XXXXXXXXXXXX	
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	\$ -	\$ -	
14	Maintenance	XXXXXXXXXXXX	XXXXXXXXXXXX	
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	\$ -	\$ -	
21	TOTAL Power Production Expenses - Steam Power	\$ -	\$ -	
22	B. Nuclear Power Generation	XXXXXXXXXXXX	XXXXXXXXXXXX	
23	Operation	XXXXXXXXXXXX	XXXXXXXXXXXX	
24	(517) Operation	\$ -	\$ -	
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	\$ -	\$ -	
34	Maintenance	XXXXXXXXXXXX	XXXXXXXXXXXX	
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	\$ -	\$ -	
41	TOTAL Power Production Expenses - Nuclear Power	\$ -	\$ -	
42	C. Hydraulic Power Generation	XXXXXXXXXXXX	XXXXXXXXXXXX	
43	Operation	XXXXXXXXXXXX	XXXXXXXXXXXX	
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	\$ -	\$ -	

Name of Respondent		This Report Is:	Date of Report	Year of Report
WESTERN MASSACHUSETTS ELECTRIC COMPANY		(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
'Doing Business As Eversource Energy'		(2) <input type="checkbox"/> A Resubmission	April 13, 2018	December 31, 2017
ELECTRIC OPERATION AND MAINTENANCE EXPENSES [Continued]				
Line	Account	Amount Current Year	Amount Previous Year	
No.	(a)	(b)	(c)	
51	C. Hydraulic Power Generation (Continued)	XXXXXXXXXXXX	XXXXXXXXXXXX	
52	Maintenance	XXXXXXXXXXXX	XXXXXXXXXXXX	
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	\$ -	\$ -	
59	TOTAL Power Production Expenses - Hydraulic Power	\$ -	\$ -	
60	D. Other Power Generation	XXXXXXXXXXXX	XXXXXXXXXXXX	
61	Operation	XXXXXXXXXXXX	XXXXXXXXXXXX	
62	(546) Operation Supervision and Engineering	\$ 23,831	\$ 26,235	
63	(547) Fuel	-	-	
64	(548) Generation Expenses	189,007	194,439	
65	(549) Miscellaneous Other Power Generation Expenses	-	(167)	
66	(550) Rents	-	-	
67	TOTAL Operation	\$ 212,838	\$ 220,507	
68	Maintenance	XXXXXXXXXXXX	XXXXXXXXXXXX	
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	\$ -	\$ -	
74	TOTAL Power Production Expenses - Other Power	\$ 212,838	\$ 220,507	
75	E. Other Power Supply Expenses	XXXXXXXXXXXX	XXXXXXXXXXXX	
76	(555) Purchased Power	\$ 134,367,373	\$ 126,425,295	
77	(556) System Control and Load Dispatching	26,306	252,903	
78	(557) Other Expenses	12,645	14,894	
79	TOTAL Other Power Supply Expenses	\$ 134,406,324	\$ 126,693,092	
80	TOTAL Power Production Expenses	\$ 134,619,162	\$ 126,913,599	
81	2. TRANSMISSION EXPENSES	XXXXXXXXXXXX	XXXXXXXXXXXX	
82	Operation	XXXXXXXXXXXX	XXXXXXXXXXXX	
83	(560) Operation Supervision and Engineering	\$ 1,461,726	\$ 884,034	
84	(561) Load Dispatching	-	-	
85	(561.1) Load Dispatch - Reliability	18	1,185	
86	(561.2) Load Dispatch - Monitor and Operate Transmission System	8	76,506	
87	(561.3) Load Dispatch - Transmission Service and Scheduling	26	1,693	
88	(561.4) Scheduling, System Control and Dispatch Services	1,308,054	1,286,196	
89	(561.5) Reliability, Planning and Standards Development	399,727	354,414	
90	(561.6) Transmission Service Studies	222,619	195,158	
91	(561.7) Generation Interconnection Studies	-	-	
92	(561.8) Reliability, Planning and Standards Development Services	69	(1,631)	
93	(562) Station Expenses	891,945	871,177	
94	(563) Overhead Lines Expenses	171,444	150,093	
95	(564) Underground Lines Expenses	337,689	350,922	
96	(565) Transmission of Electricity by Others	11,315,256	3,684,561	
97	(566) Miscellaneous Transmission Expenses	131,587	34,246	
98	(567) Rents	7,588	8,688	
99	TOTAL Operation	\$ 16,247,756	\$ 7,897,242	

S20

(3 of 4)

S20

(3 of 4)

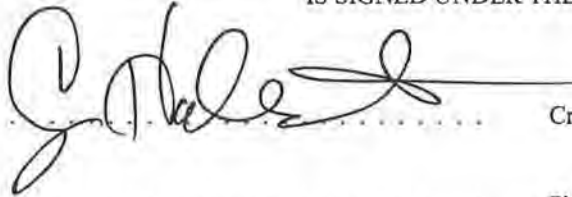
Name of Respondent		This Report Is:	Date of Report	Year of Report
WESTERN MASSACHUSETTS ELECTRIC COMPANY		(1) X An Original	(Mo, Da, Yr)	
'Doing Business As Eversource Energy'		(2) A Resubmission	April 13, 2018	December 31, 2017
ELECTRIC OPERATION AND MAINTENANCE EXPENSES [Continued]				
Line	Account	Amount	Amount	
No.	(a)	Current Year	Previous Year	
		(b)	(c)	
100	Maintenance	XXXXXXXXXX	XXXXXXXXXX	
101	(568) Maintenance Supervision and Engineering	\$ 217,815	\$ 243,259	
102	(569) Maintenance of Structures	219,562	141,050	
103	(569.1) Maintenance of Computer Hardware	-	-	
104	(569.2) Maintenance of Computer Software	-	-	
105	(569.3) Maintenance of Communication Equipment	-	-	
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	-	-	
107	(570) Maintenance of Station Equipment	437,258	622,258	
108	(571) Maintenance of Overhead Lines	4,833,035	4,882,412	
109	(572) Maintenance of Underground Lines	66	6,599	
110	(573) Maintenance of Miscellaneous Transmission Plant	317	15,652	
111	TOTAL Maintenance	\$ 5,708,053	\$ 5,911,230	
112	TOTAL Transmission Expenses	\$ 21,955,809	\$ 13,808,472	
113	3. REGIONAL MARKET EXPENSES	XXXXXXXXXX	XXXXXXXXXX	
114	Operation	XXXXXXXXXX	XXXXXXXXXX	
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	39,793	26,059	
122	(575.8) Rents	-	-	
123	TOTAL Operation	\$ 39,793	\$ 26,059	
124	Maintenance	XXXXXXXXXX	XXXXXXXXXX	
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	\$ -	\$ -	
131	TOTAL Regional Transmission and Market Ops Expns	\$ 39,793	\$ 26,059	
132	4. DISTRIBUTION EXPENSES	XXXXXXXXXX	XXXXXXXXXX	
133	Operation	XXXXXXXXXX	XXXXXXXXXX	
134	(580) Operation Supervision and Engineering	\$ 2,294,637	\$ 2,457,584	
135	(581) Load Dispatching	828,039	900,805	
136	(582) Station Expenses	840,607	979,737	
137	(583) Overhead Line Expenses	1,291,301	1,410,963	
138	(584) Underground Line Expenses	577,681	626,521	
139	(585) Street Lighting and Signal System Expenses	187,775	229,753	
140	(586) Meter Expenses	676,994	1,584,691	
141	(587) Customer Installations Expenses	89,407	94,879	
142	(588) Miscellaneous Expenses	1,745,632	1,263,402	
143	(589) Rents	255,892	318,347	
144	TOTAL Operation	\$ 8,787,965	\$ 9,866,682	
145	Maintenance	XXXXXXXXXX	XXXXXXXXXX	
146	(590) Maintenance Supervision and Engineering	\$ 109,516	\$ 72,558	
147	(591) Maintenance of Structures	11,765	18,223	
148	(592) Maintenance of Station Equipment	1,060,866	726,399	
149	(593) Maintenance of Overhead Lines	10,374,496	10,294,814	
150	(594) Maintenance of Underground Lines	1,731,713	1,904,688	
151	(595) Maintenance of Line Transformers	436,183	538,287	
152	(596) Maintenance of Street Lighting and Signal Systems	269,005	261,559	
153	(597) Maintenance of Meters	338,786	387,061	
154	(598) Maintenance of Miscellaneous Distribution Plant	64,937	57,724	
155	TOTAL Maintenance	\$ 14,397,267	\$ 14,261,313	
156	TOTAL Distribution Expenses	\$ 23,185,232	\$ 24,127,995	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES [Continued]				
Line	Account	Amount	Amount	
No.	(a)	Current Year	Previous Year	
		(b)	(c)	
157	5. CUSTOMER ACCOUNTS EXPENSES	XXXXXXXXXXXX	XXXXXXXXXXXX	
158	Operation	XXXXXXXXXXXX	XXXXXXXXXXXX	
159	(901) Supervision	\$ 5,901	\$ 26,050	
160	(902) Meter Reading Expenses	730,964	897,925	
161	(903) Customer Records and Collection Expenses	7,726,857	7,721,622	
162	(904) Uncollectible Accounts	9,274,129	8,289,901	
163	(905) Miscellaneous Customer Accounts Expenses	2,393,735	1,741,858	
164	TOTAL Customer Accounts Expenses	\$ 20,131,586	\$ 18,677,356	
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	XXXXXXXXXXXX	XXXXXXXXXXXX	
166	Operation	XXXXXXXXXXXX	XXXXXXXXXXXX	
167	(907) Supervision	\$ -	\$ -	
168	(908) Customer Assistance Expenses	43,364,226	46,863,553	
169	(909) Informational and Instructional Expenses	-	-	
170	(910) Miscellaneous Customer Service and Informational Expenses	28,240	12,133	
171	TOTAL Customer Service and Informational Expenses	\$ 43,392,466	\$ 46,875,686	
172	7. SALES EXPENSES	XXXXXXXXXXXX	XXXXXXXXXXXX	
173	Operation	XXXXXXXXXXXX	XXXXXXXXXXXX	
174	(911) Supervision	\$ -	\$ (4,737)	
175	(912) Demonstrating and Selling Expenses	-	-	
176	(913) Advertising Expenses	-	-	
177	(916) Miscellaneous Sales Expenses	30	123	
178	TOTAL Sales Expenses	\$ 30	\$ (4,614)	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES	XXXXXXXXXXXX	XXXXXXXXXXXX	
180	Operation	XXXXXXXXXXXX	XXXXXXXXXXXX	
181	(920) Administrative and General Salaries	\$ 18,107,423	\$ 18,485,742	
182	(921) Office Supplies and Expenses	1,252,481	1,176,409	
183	(Less)(922) Administrative Expenses Transferred - Credit	937,993	969,958	
184	(923) Outside Services Employed	8,135,501	8,987,255	
185	(924) Property Insurance	236,331	247,204	
186	(925) Injuries and Damages	1,673,999	3,246,296	
187	(926) Employee Pensions and Benefits	1,784,067	5,351,411	
188	(927) Franchise Requirements	-	-	
189	(928) Regulatory Commission Expenses	1,750,304	1,670,297	
190	(929) Duplicate Charges - Cr.	-	-	
191	(930.1) General Advertising Expenses	87,642	81,057	
192	(930.2) Miscellaneous General Expenses	2,883,560	2,244,366	
193	(931) Rents	527,749	704,723	
194	TOTAL Operation	\$ 35,501,064	\$ 41,224,802	
195	Maintenance	XXXXXXXXXXXX	XXXXXXXXXXXX	
196	(935) Maintenance of General Plant	\$ 99,526	\$ 88,533	
197	TOTAL Administrative and General Expenses	\$ 35,600,590	\$ 41,313,335	
198	TOTAL Electric Operation and Maintenance Expenses	\$ 278,924,668	\$ 271,737,888	

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Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	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



Craig A. Hallstrom

President and Chief Operating Officer

Philip J. Lembo

Executive Vice President, Chief Financial
Officer and Treasurer

Directors

James J. Judge

Director

Werner J. Schweiger

Director

Philip J. Lembo

Director

Gregory B. Butler

Director

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

State of Connecticut
County of Hartford
Berlin

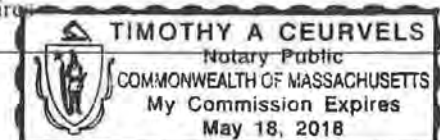
April 13, 2018 ⁸

Then personally appeared _____ and severally made oath to the truth of the forgoing statement
by them subscribed according to their best knowledge and belief.



Notary Public


My Commission expires



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Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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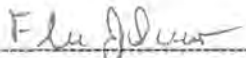
.....	Craig A. Hallstrom	President and Chief Operating Officer
.....	Philip J. Lembo	Executive Vice President, Chief Financial Officer and Treasurer
Directors		
	James J. Judge	Director
.....	Werner J. Schweiger	Director
.....	Philip J. Lembo	Director
.....	Gregory B. Butler	Director

SIGNATURE OF ABOVE PARTIES AFFIXED OUTSIDE THE COMMONWEALTH OF
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State of Massachusetts
County of Suffolk
Boston

April 13, 2018 ⁸

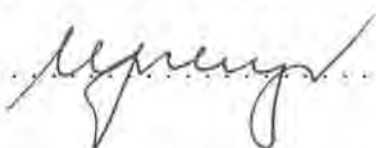
Then personally appeared James J. Judge and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.


My Commission expires January 20, 2023 Notary Public

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Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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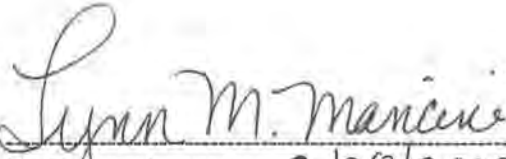
.....	Craig A. Hallstrom	President and Chief Operating Officer
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Directors		
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	Werner J. Schweiger	Director
.....	Philip J. Lembo	Director
.....	Gregory B. Butler	Director

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

State of Connecticut
County of Hartford
Berlin

April 13, 2017 ⁸

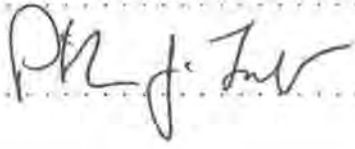
Then personally appeared Werner J. Schweiger and severally made oath to the truth of the forgoing statement
by them subscribed according to their best knowledge and belief.

 Notary Public
My Commission expires 2/28/2022

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Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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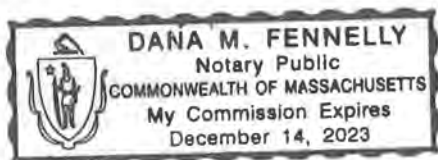
.....	Craig A. Hallstrom	President and Chief Operating Officer
.....	Philip J. Lembo	Executive Vice President, Chief Financial Officer and Treasurer
Directors		
.....	James J. Judge	Director
.....	Werner J. Schweiger	Director
..... 	Philip J. Lembo	Director
.....	Gregory B. Butler	Director

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

State of Massachusetts
County of Suffolk
Boston

April 13, 2018 ⁸

Then personally appeared Philip J. Lembo and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.




Dana M. Fennelly Notary Public
My Commission expires December 14, 2023

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Name of Respondent WESTERN MASSACHUSETTS ELECTRIC COMPANY 'Doing Business As Eversource Energy'	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Month, Day, Year) April 13, 2018	Year of Report December 31, 2017
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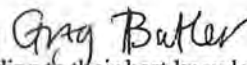
THIS RETURN (THE FERC FORM NO. 1 AND THE MASSACHUSETTS SUPPLEMENT)
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.....	Craig A. Hallstrom	President and Chief Operating Officer
.....	Philip J. Lembo	Executive Vice President, Chief Financial Officer and Treasurer
Directors		
.....	James J. Judge	Director
.....	Werner J. Schweiger	Director
.....	Philip J. Lembo	Director
.....	Gregory B. Butler	Director

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

State of Connecticut
County of Hartford
Berlin

April 13, 2018 ⁸

Then personally appeared  and severally made oath to the truth of the forgoing statement by them subscribed according to their best knowledge and belief.




My Commission expires

Notary Public

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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, whenever 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 five thousand dollars or by imprisonment for not more than one year, or both.

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The following pages are the rate schedule attachments to page S-16.

They contain the complete set of revised WMECO Tariffs, Riders, Adjustments, and Terms and Conditions applicable to retail service from January 1, 2017 to December 31, 2017.

WMECO LIST AND APPLICABILITY OF SCHEDULES AND RIDERS

SORTED BY MDPU NUMBER

****Assign new number on last page ****

Schedule/Rider Name & Description		#	Effective Date
Rate R-1	Residential Electric (Non-Heating) Single family homes, apartments and farms where residential uses are more than 50% of energy use.	1000W	2/1/11
Rate R-3	Residential Space Electric Heating Single family homes, apartments, and farms where residential uses are more than 50% of energy use.	1001W	2/1/11
Rate 23	Optional Controlled Water Heating Electric Used for water heating only, no space or C&I process heating. Small General Service Rates with restricted applicability for Residential.	1002W	2/1/11
Rate 24	Optional Church Places of Worship with Annual Maximum Demands less than 350 kW.	1003W	2/1/11
Rate G-0	Small General Service General Service for Customers with Annual Maximum Demands less than 350 kW, designed for smaller, secondary distribution service customers, allows unmetered service, such as outdoor lighting, that runs on a fixed schedule of hours.	1004W	2/1/11
Rate T-0	Small General Service Time-Of-Use Optional Rate for G-0 Customers. This rate is applicable only to the entire use of electricity at a single location. Such service shall not exceed 349 kW. All electricity delivered hereunder shall be measured through one meter. All electricity supplied shall be for the exclusive use of the customer and shall not be resold.	1005W	2/1/11
Rate G-2	Primary General Service General Service for Customers with Annual Maximum Demands less than 350 kW, designed for primary distribution service customers who are larger than G-0, but smaller than T-2 customers.	1006W	2/1/11
Rate T-4	Primary General Service Time-Of-Use Optional Rate for G-2 Customers. This rate is applicable only to the entire use of electricity at a single location where service requires the use of primary facilities. Such service shall not exceed 349 kW. All electricity delivered hereunder shall be measured through one meter. All electricity supplied shall be for the exclusive use of the customer and shall not be resold.	1007W	2/1/11

WMECO LIST AND APPLICABILITY OF SCHEDULES AND RIDERS

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Schedule/Rider Name & Description		#	Effective Date
Rate T-2	Large Primary Service Time-Of-Use Mandatory for Customers with Annual Maximum Demands larger than 349 kW. Has stepped increases for customer charges based on Customer's maximum 12 month demand.	1008W	2/1/11
Rate S-1	Street and Security Lighting Road and Parking Lighting using Company Owned Equipment and Poles, Unmetered.	1009AC	6/1/13
Rate S-2	Partial Street Lighting Service Road and Parking Lighting using Customer Owned Equipment and Poles, Unmetered.	1010AC	6/1/13
Rate PR	Standby and Supplemental Power Service for Partial Requirements General Service Customers Customers that self-generate but need additional energy regularly to operate, and/or with a need for service during periods when the Customer's generation is unavailable. - Closed to new applicants effective 9/17/99. - General Service Rates used for pricing service under this Rate.	1013Y	With- drawn 2/1/13
PPS	Power Purchase Schedule Customers that self-generate with excess energy to sell to the Company. No other contract for sale of power. - Rate PR, and small power producers.	1014C	6/1/00
CWH	Interruptible Rider for Controlled Water Heating Monthly credits for Residential Customers willing to allow the Company to control when their water heater operates. - R-1, R-2, R-3, and R-4	1015F	With- drawn 2/1/11
LRP	Load Response Program ISO-NE Load Response Program for customers capable of reducing a minimum of 100 kW.	1018I	3/1/05
TDR	Transitory Demand Rider Waives any bill consequences beyond the month of occurrence of a previously approved spike in a Customer's one month's demand above currently prevailing maximum demand. - All General Service Rates with demand or kW based facilities charges.	1019B	3/1/98

WMECO LIST AND APPLICABILITY OF SCHEDULES AND RIDERS

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Schedule/Rider Name & Description		#	Effective Date
BR	Business Recovery Rider Provides guidelines discounts on a Customer's bill for Customers who are experiencing short-term, reversible financial duress and have a plan for recovery. Application requires specific customer M.D.T.E. approval.	1020B	With-drawn 2/1/11
CG&BR	Competitive Generation and Business Retention Rider Provides guidelines discounts on a Customers bill for Customers who have viable relocation or self-generation options to full requirements service in WMECO service area. Application requires specific customer M.D.T.E. approval.	1021B	With-drawn 2/1/11
EDT	Economic Development Tariff New or Existing Customers that have an option to move into or expand operations in WMECO's service area with an increase of load of 30 kW or more. Maximum duration 5 years.	1022B	With-drawn 2/1/11
Terms and Conditions For Distribution Service		1023C	2/1/11
Terms and Conditions For Competitive Suppliers		1024G	11/1/17
Standard Offer Service	Generation Service applicable to customers who do not receive Default Service or Competitive Supply.	1025D	With-drawn 2/1/11
Basic Service	Generation Service applicable to customers who do not receive Competitive Supply.	1026BD	4/13/15
Transition Cost Adjustment	Applicable to all customers provides a means by which stranded cost recovery can be adjusted.	1027B	3/1/98
Transmission Cost Adjustment	Applicable to all customers taking transmission service; provides a means by which transmission cost recovery can be adjusted.	1028B	3/1/98
FDR	Farm Discount Rider Applicable to certified farm customers; provides an additional discount at farm location.	1029D	7/1/98

WMECO LIST AND APPLICABILITY OF SCHEDULES AND RIDERS

SORTED BY MDPU NUMBER

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Schedule/Rider Name & Description		#	Effective Date
REN	Renewable Energy Adjustment Applicable to all retail delivery tariffs.	1031C	2/1/11
Rate R-2	Residential-Low Income (Non-Heating) Single family homes, apartments, and farms where residential uses are more than 50% of energy use. - Low Income	1034S	2/1/11
Rate R-4	Residential Space Heating-Low Income Single family homes, apartments and farms where residential uses are more than 50% of energy use. - Low Income	1035S	2/1/11
Extended Metering Options Available to Customers and Suppliers for an additional fee. - Phone AMR - Late Night Telemetering - Load Pulse - Read on Appointment - Read on Request		1037D	10/1/14
Interval Load Data Services Available for an additional fee to Customers and Suppliers who wish to acquire, develop or analyze time interval meter data. - Interval Load Data Access - Load Pulse Outputs - Special Request Interval Load Data Services		1038B	2/1/11
Standards for Interconnecting Distributed Generation The Interconnection Tariff describes the process and requirements for an Interconnecting Customer to connect a power-generating facility to the Company's Electric Power System ("Company EPS"), including discussion of technical and operating requirements, metering and billing options, and other matters, except as provided under the applicable ISO-NE tariff and/or under the Qualifying Facility regulations in 220 CMR 8.04. <i>NOTE: Paper copies of this tariff are not distributed.</i>		1039G	6/1/15
RAAC	Residential Assistance Adjustment Clause	1040J	1/1/14
PPAM	Pension/PBOP Adjustment Mechanism	1041I	1/1/14

WMECO LIST AND APPLICABILITY OF SCHEDULES AND RIDERS

SORTED BY MDPU NUMBER

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Schedule/Rider Name & Description		#	Effective Date
ECAM	Exogenous Cost Adjustment Mechanism	1042A	1/1/07
Energy Efficiency Charges Charges under this rate are intended to recover the costs associated with the Company's energy efficiency programs and activities.		1043H	7/1/16
SOLAR	SOLAR Program Cost Adjustment The SPCA shall recover from all customers taking service under the Company's rates only those Program costs incurred by the Company for providing its Program.	1044E	1/1/14
Net Metering The tariff provisions shall be applicable to a Host Customer, as defined herein that requests net metering services from the Distribution Company, with the exception of a Host Customer that is an electric company, generation company, aggregator, supplier, energy marketer, or energy broker. Recovers and reconciles net metering costs through a Net Metering Recovery Surcharge (NMRS).		1048G	1/6/17
Rate T-5	Extra Large Primary Service Time-Of-Use This rate is applicable only to the entire use of electricity at a single location where service requires only primary facilities.	1049B	1/1/14
RDM	Revenue Decoupling Mechanism The purpose of this schedule is to provide a mechanism for the annual reconciliation of the Company's distribution revenue and adjustment of the Company's distribution rates in accordance with the revenue decoupling mechanism provided.	1050E	2/1/14
LRCA	Long-Term Renewable Contract Adjustment Mechanism The purpose of the Long-Term Renewable Contract Adjustment Mechanism is to provide Western Massachusetts Electric Company ("WMECO" or the "Company") a mechanism to adjust, on an annual basis and subject to the jurisdiction of the Department of Public Utilities (the "Department"), its rates for customers of distribution service to recover costs associated with Long-Term Renewable Contracts that are in place to satisfy the requirements of the Green Communities Act (St. 2008, c. 169, s. 83).	1051B	1/1/15

WMECO LIST AND APPLICABILITY OF SCHEDULES AND RIDERS

SORTED BY MDPU NUMBER

****Assign new number on last page ****

Schedule/Rider Name & Description		#	Effective Date
Summary of Electric Delivery Service Rates		1052	10/1/16
AGCE	Attorney General Consultant Expenses The Company's rates for Distribution Service are subject to adjustment to reflect recovery of assessments to the Company for costs incurred by the Attorney General of Massachusetts for experts or consultants that have been approved by the Department pursuant to Massachusetts General Laws c. 12, section 11E(b).	1053B	1/1/14
SRRCA	Storm Recovery Reserve Cost Adjustment The Company's rates for Distribution Service are subject to adjustment to reflect recovery of incremental costs in the Company's Storm Fund through a reconciling Storm Recovery Adjustment Factor.	1054B	1/1/14
TERMS AND CONDITIONS FOR WMECO GREEN OPTIONS SUPPLIERS		1055B	12/1/14
Northeast Utilities/NSTAR Merger Credit Factor One-time merger credit applicable to customers' bills issued in the May 2012 billing cycle.		1056A-One time	5/1/12
SPA	Storm Performance Adjustment	1057A	3/1/13

Western Massachusetts Electric Company
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M.D.P.U. No. 1052-17-A

Rate	M/DPU No.	Block	Distribution	Revenue Decoupling Mechanism	Penalty/ PBOP Adj. Mechanism	Residential Assistant Adj. Clause	Energy Efficiency (EEPCA)	Solar Program Cost Adj.	Basic Svc. Cost Adj. (True-Up)	Real Metering Surcharge	Transition Charge	Transmission	Energy Efficiency (DSM)	Renewable Charge	AG Consultant Expenses	Storm Recovery Adj.	Long-term Rtn Contract (LRCA)	Total Delivery
R-1	1009W	Customer kWh <600 kWh >600 All kWh	\$ 6.00 \$ 0.04286 \$ 0.05286	\$ (0.00129) \$ (0.00129)														\$ 6.00 \$ 0.04157 \$ 0.05157 \$ 0.06514
Last Change			6/1/13	2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-2	1034S	Customer kWh <600 kWh >600 All kWh	\$ 6.00 \$ 0.04286 \$ 0.05286	\$ (0.00129) \$ (0.00129)														\$ 6.00 \$ 0.04157 \$ 0.05157 \$ 0.04654
Last Change			6/1/13	2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-3	1001W	Customer kWh <1,000 kWh >1,000 All kWh	\$ 6.00 \$ 0.03989 \$ 0.04989	\$ (0.00112) \$ (0.00112)														\$ 6.00 \$ 0.03877 \$ 0.04877 \$ 0.06093
Last Change			6/1/13	2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-4	1035S	Customer kWh <1,000 kWh >1,000 All kWh	\$ 6.00 \$ 0.03989 \$ 0.04989	\$ (0.00112) \$ (0.00112)														\$ 6.00 \$ 0.03877 \$ 0.04877 \$ 0.04233
Last Change			6/1/13	2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
23	1002W	Customer All kWh	\$ 16.00 \$ 0.02545	\$ (0.00107)	\$ 0.00083	\$ 0.00658	\$ 0.00473	\$ (0.00029)	\$ (0.00111)	\$ 0.00357	\$ (0.00204)	\$ 0.01944	\$ 0.00250	\$ 0.00050	\$ 0.00004	\$ 0.00210	\$ 0.00201	\$ 16.00 \$ 0.06324
Last Change			6/1/13	2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
24	1003W	Customer All kWh Demand > 2kW	\$ 60.00 \$ 0.00520 \$ 4.08	\$ (0.00107)	\$ 0.00083	\$ 0.00658	\$ 0.00473	\$ (0.00029)	\$ (0.00111)	\$ 0.00357	\$ (0.00204)	\$ - \$ 3.17	\$ 0.00250	\$ 0.00050	\$ 0.00004	\$ 0.00210	\$ 0.00201	\$ 60.00 \$ 0.02355 \$ 7.25
Last Change			6/1/13	2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
G-0	1004W	Customer Without Meter Customer With Meter All kWh Demand > 2kW	\$ 15.00 \$ 30.00 \$ 0.00178 \$ 9.05	\$ (0.00107)	\$ 0.00083	\$ 0.00658	\$ 0.00473	\$ (0.00029)	\$ (0.00111)	\$ 0.00357	\$ (0.00204)	\$ - \$ 7.01	\$ 0.00250	\$ 0.00050	\$ 0.00004	\$ 0.00210	\$ 0.00201	\$ 15.00 \$ 30.00 \$ 0.02013 \$ 16.06
Last Change			6/1/13	2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-0	1005W	Customer On-Peak kWh Off-Peak kWh All kWh Demand > 2kW	\$ 30.00 \$ 0.00284 \$ 0.00076 \$ 9.05	\$ (0.00107) \$ (0.00107)	\$ 0.00083	\$ 0.00658	\$ 0.00473	\$ (0.00029)	\$ (0.00111)	\$ 0.00357	\$ (0.00204) \$ (0.00204)	\$ - \$ 9.91	\$ 0.00250	\$ 0.00050	\$ 0.00004	\$ 0.00210	\$ 0.00201	\$ 30.00 \$ (0.00027) \$ (0.00235) \$ 0.02146 \$ 18.96
Last Change			6/1/13	2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
G-2	1006W	Customer All kWh Demand < 50kW Demand > 50kW	\$ 325.00 \$ 0.00178 \$ 1.69 \$ 7.94	\$ (0.00072)	\$ 0.00081	\$ 0.00464	\$ 0.00473	\$ (0.00020)	\$ (0.00078)	\$ 0.00252	\$ (0.00204)	\$ - \$ 6.55 \$ 6.65	\$ 0.00250	\$ 0.00050	\$ 0.00003	\$ 0.00148	\$ 0.00201	\$ 325.00 \$ 0.01726 \$ 8.34 \$ 14.59
Last Change			6/1/13	2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	

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Western Massachusetts Electric Company
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M.D.P.U. No. 1052-17-A

Rate	M.D.P.U. No.	Blocks	Distribution	Revenue Decoupling Mechanism	Pension/ PBOP Adj. Mechanism	Residential Assessor's Adj. Clause	Energy Efficiency (EEPCA)	Solar Program Cost Adj.	Basic Svc. Cost Adj. (True Up)	Net Metering Surcharge	Transition Charge	Transmission	Energy Efficiency (DSM)	Renewable Charge	AG Consultant Expenses	Storm Recovery Adj.	Long-term Run Contract (LRCA)	Total Delivery
T-4	1007W	Customer On-Peak kWh Off-Peak kWh All kWh Demand < 50kW Demand > 50kW	\$ 325.00 \$ 0.00267 \$ 0.00076 \$ 1.69 \$ 7.94	\$ (0.00072) \$ (0.00072)	\$0.00081	\$0.00464	\$0.00473	\$ (0.00020)	\$ (0.00078)	\$ 0.00252	\$ (0.00204) \$ (0.00204)	\$ - \$ -	\$0.00250	\$ 0.00050	\$0.00003	\$0.00148	\$ 0.00201	\$ 325.00 \$ (0.00009) \$ (0.00200) \$ 0.01824 \$ 8.52 \$ 14.77
<i>Last Change</i>			6/1/13	2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-2	1008W	Customer 350<1000kW Customer 1000<1500kW Customer 1500<2500kW On-Peak kWh Off-Peak kWh All kWh On-Peak Demand	\$ 700.00 \$ 1,500.00 \$ 2,500.00 \$ 0.00257 \$ 0.00076 \$ 6.31	\$ (0.00049) \$ (0.00049)	\$0.00040	\$0.00309	\$0.00473	\$ (0.00013)	\$ (0.00052)	\$ 0.00168	\$ (0.00204) \$ (0.00204)	\$ - \$ - \$ 8.21	\$0.00250	\$ 0.00050	\$0.00002	\$0.00099	\$ 0.00201	\$ 700.00 \$ 1,500.00 \$ 2,500.00 \$ 0.00004 \$ (0.00177) \$ 0.01527 \$14.52
<i>Last Change</i>			6/1/13	2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-5	1049B	Customer >2500kW On-Peak kWh Off-Peak kWh All kWh On-Peak Demand Coincident Peak Demand	\$ 3,500.00 \$ 0.00257 \$ 0.00076 \$ 4.49	\$ (0.00031) \$ (0.00031)	\$0.00026	\$0.00204	\$0.00473	\$ (0.00009)	\$ (0.00034)	\$ 0.00111	\$ (0.00204) \$ (0.00204)	\$ - \$ 7.08	\$0.00250	\$ 0.00050	\$0.00001	\$0.00065	\$ 0.00201	\$ 3,500.00 \$ 0.00022 \$ (0.00159) \$ 0.01338 \$11.57
<i>Last Change</i>			6/1/13	2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
Street and Security Lighting																		
S-1	1009AA	For lamp, luminaire, pole and accessory charges		\$ (0.00125)	\$0.00497	\$0.00786	\$0.00473	\$ (0.00034)	\$ (0.00132)	\$ 0.00426	\$ (0.00204)	\$0.01360	\$0.00250	\$ 0.00050	\$0.00004	\$0.00251	\$ 0.00201	\$ 0.03803
S-2	1010AA	See individual S-1 and S-2 tariffs		\$ (0.00125)	\$0.00497	\$0.00786	\$0.00473	\$ (0.00034)	\$ (0.00132)	\$ 0.00426	\$ (0.00204)	\$0.01360	\$0.00250	\$ 0.00050	\$0.00004	\$0.00251	\$ 0.00201	\$ 0.03803
<i>Last Change</i>				2/1/16	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
Basic Service*																		
Residential	R-1, R-2, R-3, R-4	Fixed Variable	January \$ 0.09126 \$ 0.11006	February \$ 0.09126 \$ 0.10938	March \$ 0.09126 \$ 0.08645	April \$ 0.09126 \$ 0.07313	May \$ 0.09126 \$ 0.06885	June \$ 0.09126 \$ 0.08911	<i>Last Change</i> 1/1/17 1/1/17									
Small C&I	23, 24, G-0, T-0	Fixed Variable	\$ 0.09331 \$ 0.11223	\$ 0.09331 \$ 0.11134	\$ 0.09331 \$ 0.08825	\$ 0.09331 \$ 0.07405	\$ 0.09331 \$ 0.06968	\$ 0.09331 \$ 0.09356	1/1/17 1/1/17									
Med&Lrg C&I	G-2, T-4, T-2, T-5	Fixed Variable	\$ 0.10165 \$ 0.10955	\$ 0.10165 \$ 0.11011	\$ 0.10165 \$ 0.08333				1/1/17 1/1/17									
St. Lighting	S-1 & S-2	Fixed Variable	\$ 0.07392 \$ 0.09552	\$ 0.07392 \$ 0.09318	\$ 0.07392 \$ 0.07190	\$ 0.07392 \$ 0.05681	\$ 0.07392 \$ 0.05144	\$ 0.07392 \$ 0.05323	1/1/17 1/1/17									

*Includes the Basic Service Cost Adjustment Factor of \$ 0.00294

Issued per Order in D.P.U. 16-172
Dated 12/30/16

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Western Massachusetts Electric Company
d/b/a Eversource Energy
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M.D.P.U. No. 1052-17-B

	NEPU No.	Block	Distribution	Revenue Decoupling Mechanism	Residential REOP Adj. Mechanism	Residential Assistant Adj. Clause	Energy Efficiency (EEPCA)	Solar Program Cost Adj.	Basic Svc. Cost Adj. (True Up)	Net Metering Surcharge	Transition Charge	Transmission	Energy Efficiency (OSM)	Renewable Charge	AG Consultant Expenses	Storm Recovery Adj.	Long-term Rtn Contract (LRCA)	Total Delivery
R-1	1000W	Customer kWh <600 kWh >600 All kWh	\$ 6.00 \$ 0.04286 \$ 0.05286	\$ (0.00038) \$ (0.00038)														\$ 6.00 \$ 0.04248 \$ 0.05248 \$ 0.06514
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-2	1034S	Customer kWh <600 kWh >600 All kWh	\$ 6.00 \$ 0.04286 \$ 0.05286	\$ (0.00038) \$ (0.00038)														\$ 6.00 \$ 0.04248 \$ 0.05248 \$ 0.04654
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-3	1001W	Customer kWh <1,000 kWh >1,000 All kWh	\$ 6.00 \$ 0.03989 \$ 0.04989	\$ (0.00033) \$ (0.00033)														\$ 6.00 \$ 0.03956 \$ 0.04956 \$ 0.06093
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-4	1035S	Customer kWh <1,000 kWh >1,000 All kWh	\$ 6.00 \$ 0.03989 \$ 0.04989	\$ (0.00033) \$ (0.00033)														\$ 6.00 \$ 0.03956 \$ 0.04956 \$ 0.04233
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
23	1002W	Customer All kWh	\$ 16.00 \$ 0.02545	\$ (0.00029)	\$ 0.00083	\$ 0.00658	\$ 0.00473	\$ (0.00029)	\$ (0.00111)	\$ 0.00357	\$ (0.00204)	\$ 0.01944	\$ 0.00250	\$ 0.00050	\$ 0.00004	\$ 0.00210	\$ 0.00201	\$ 16.00 \$ 0.06402
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
24	1003W	Customer All kWh Demand > 2kW	\$ 60.00 \$ 0.00520 \$ 4.08	\$ (0.00029)	\$ 0.00083	\$ 0.00658	\$ 0.00473	\$ (0.00029)	\$ (0.00111)	\$ 0.00357	\$ (0.00204)	\$ - \$ 3.17	\$ 0.00250	\$ 0.00050	\$ 0.00004	\$ 0.00210	\$ 0.00201	\$ 60.00 \$ 0.02433 \$ 7.25
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
G-0	1004W	Customer Without Meter Customer With Meter All kWh Demand > 2kW	\$ 15.00 \$ 30.00 \$ 0.00178 \$ 9.05	\$ (0.00029)	\$ 0.00083	\$ 0.00658	\$ 0.00473	\$ (0.00029)	\$ (0.00111)	\$ 0.00357	\$ (0.00204)	\$ - \$ 7.01	\$ 0.00250	\$ 0.00050	\$ 0.00004	\$ 0.00210	\$ 0.00201	\$ 15.00 \$ 30.00 \$ 0.02091 \$ 16.06
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-0	1005W	Customer On-Peak kWh Off-Peak kWh All kWh Demand > 2kW	\$ 30.00 \$ 0.00284 \$ 0.00076 \$ 9.05	\$ (0.00029) \$ (0.00029)	\$ 0.00083	\$ 0.00658	\$ 0.00473	\$ (0.00029)	\$ (0.00111)	\$ 0.00357	\$ (0.00204) \$ (0.00204)	\$ - \$ 9.91	\$ 0.00250	\$ 0.00050	\$ 0.00004	\$ 0.00210	\$ 0.00201	\$ 30.00 \$ 0.00051 \$ (0.00157) \$ 0.02148 \$ 18.96
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
G-2	1006W	Customer All kWh Demand < 50kW Demand > 50kW	\$ 325.00 \$ 0.00178 \$ 1.68 \$ 7.94	\$ (0.00020)	\$ 0.00081	\$ 0.00464	\$ 0.00473	\$ (0.00020)	\$ (0.00078)	\$ 0.00252	\$ (0.00204)	\$ - \$ 6.65 \$ 6.65	\$ 0.00250	\$ 0.00050	\$ 0.00003	\$ 0.00148	\$ 0.00201	\$ 325.00 \$ 0.01778 \$ 8.34 \$ 14.59
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	

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Dated January 19, 2017

For Consumption on and
After February 1, 2017

Western Massachusetts Electric Company
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M.D.P.U. No. 1052-17-B

Rate	M.D.P.U. No.	Block	Distribution	Revenue Decoupling Mechanism	Pension/ PBOP Adj. Mechanism	Residential Assistant Adj. Clause	Energy Efficiency (EEPCA)	Solar Program Cost Adj.	Basic Svc. Cost Adj. (True Up)	Net Metering Surcharge	Transition Charge	Transmission		Energy Efficiency (DSM)	Renewable Charge	AG Consultant Expenses	Storm Recovery Adj.	Long-Term Rtn. Contract (LRCA)	Total Delivery
T-1	1007W	Customer On-Peak kWh Off-Peak kWh All kWh Demand < 50kW Demand > 50kW	\$ 325.00 \$ 0.00267 \$ 0.00076 \$ 1.69 \$ 7.94	\$ (0.00020) \$ (0.00020)	\$0.00081	\$0.00464	\$0.00473	\$ (0.00020)	\$ (0.00078)	\$ 0.00252	\$(0.00204) \$(0.00204) \$ - \$ - \$ - \$ 6.83 \$ 6.83	\$ - \$ - \$ - \$ 6.83 \$ 6.83		\$0.00250	\$ 0.00050	\$0.00003	\$0.00148	\$ 0.00201	\$ 325.00 \$ 0.00043 \$ (0.00148) \$ 0.01824 \$ 8.52 \$ 14.77
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-2	1008W	Customer 350<1000kW Customer 1000<1500kW Customer 1500<2500kW On-Peak kWh Off-Peak kWh All kWh On-Peak Demand	\$ 700.00 \$ 1,500.00 \$ 2,500.00 \$ 0.00257 \$ 0.00076 \$ 6.31	\$ (0.00014) \$ (0.00014)	\$0.00040	\$0.00309	\$0.00473	\$ (0.00013)	\$ (0.00052)	\$ 0.00168	\$(0.00204) \$(0.00204) \$ - \$ - \$ - \$ 8.21	\$ - \$ - \$ - \$ - \$ 8.21		\$0.00250	\$ 0.00050	\$0.00002	\$0.00099	\$ 0.00201	\$ 700.00 \$ 1,500.00 \$ 2,500.00 \$ 0.00039 \$ (0.00142) \$ 0.01527 \$14.52
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-5	1049B	Customer >2500kW On-Peak kWh Off-Peak kWh All kWh On-Peak Demand Coincident Peak Demand	\$ 3,500.00 \$ 0.00257 \$ 0.00076 \$ 4.49	\$ (0.00009) \$ (0.00009)	\$0.00026	\$0.00204	\$0.00473	\$ (0.00009)	\$ (0.00034)	\$ 0.00111	\$(0.00204) \$(0.00204) \$ - \$ 7.08	\$ - \$ - \$ - \$ 7.08	\$ 11.07	\$0.00250	\$ 0.00050	\$0.00001	\$0.00065	\$ 0.00201	\$ 3,500.00 \$ 0.00044 \$ (0.00137) \$ 0.01338 \$11.57
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
Street and Security Lighting																			
S-1	1009AA	For lamp, luminaire, pole and accessory charges		\$ (0.00035)	\$0.00497	\$0.00786	\$0.00473	\$ (0.00034)	\$ (0.00132)	\$ 0.00426	\$ (0.00204)	\$0.01360		\$0.00250	\$ 0.00050	\$0.00004	\$0.00251	\$ 0.00201	\$ 0.03893
S-2	1010AA	See Individual S-1 and S-2 tariffs		\$ (0.00035)	\$0.00497	\$0.00786	\$0.00473	\$ (0.00034)	\$ (0.00132)	\$ 0.00426	\$ (0.00204)	\$0.01360		\$0.00250	\$ 0.00050	\$0.00004	\$0.00251	\$ 0.00201	\$ 0.03893
Last Change				2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17		3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
Basic Service*																			
Residential	R-1, R-2, R-3, R-4	Fixed Variable	January \$ 0.09126 \$ 0.11006	February \$ 0.09126 \$ 0.10938	March \$0.09126 \$0.08645	April \$0.09126 \$0.07313	May \$0.09126 \$0.06885	June \$ 0.09126 \$ 0.08911	Last Change 1/1/17 1/1/17										
Small C&I	23, 24, G-0, T-0	Fixed Variable	\$ 0.09331 \$ 0.11223	\$ 0.09331 \$ 0.11134	\$0.09331 \$0.08825	\$0.09331 \$0.07405	\$0.09331 \$0.06868	\$ 0.09331 \$ 0.09356	1/1/17 1/1/17										
Med&Lrg C&I	G-2, T-4, T-2, T-5	Fixed Variable	\$ 0.10165 \$ 0.10955	\$ 0.10165 \$ 0.11011	\$0.10165 \$0.08333	1/1/17 1/1/17													
SL Lighting	S-1 & S-2	Fixed Variable	\$ 0.07392 \$ 0.09552	\$ 0.07392 \$ 0.09318	\$0.07392 \$0.07190	\$0.07392 \$0.05681	\$0.07392 \$0.05144	\$ 0.07392 \$ 0.05323	1/1/17 1/1/17										

*Includes the Basic Service Cost Adjustment Factor of \$ 0.00294

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Western Massachusetts Electric Company
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M.D.P.U. No. 1052-17-C

Rate	MDPU No.	Blocks	Distributor	Revenue Decoupling Mechanism	Pension/ PBOP Adj. Mechanism	Residential Assistant Adj. Clause	Energy Efficiency (EEPCA)	Solar Program Cost Adj.	Basic Svc. Cost Adj. (True Up)	Net Metering Surcharge	Transition Charge	Transmission	Energy Efficiency (DSM)	Renewable Charge	AG Consultant Expenses	Storm Recovery Adj.	Long-term Ren. Contract (LRCA)	Total Delivery
R-1	1000W	Customer kWh <600 kWh >600 All kWh	\$ 6.00 \$ 0.04286 \$ 0.05286	\$(0.00038) \$(0.00038)	\$0.00124 1/1/17	\$0.00868 1/1/17	\$0.02105 7/1/16	\$(0.00038) 1/1/17	\$(0.00146) 1/1/17	\$ 0.00471 1/1/17	\$(0.00204) 1/1/17	\$0.02551 1/1/17	\$0.00250 3/1/98	\$ 0.00050 1/1/03	\$0.00005 1/1/17	\$0.00277 1/1/17	\$ 0.00201 1/1/17	\$ 6.00 \$ 0.04248 \$ 0.05248 \$ 0.06514
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-2	1034S	Customer kWh <600 kWh >600 All kWh	\$ 6.00 \$ 0.04286 \$ 0.05286	\$(0.00038) \$(0.00038)	\$0.00124 1/1/17	\$0.00868 1/1/17	\$0.00245 7/1/16	\$(0.00038) 1/1/17	\$(0.00146) 1/1/17	\$ 0.00471 1/1/17	\$(0.00204) 1/1/17	\$0.02551 1/1/17	\$0.00250 3/1/98	\$ 0.00050 1/1/03	\$0.00005 1/1/17	\$0.00277 1/1/17	\$ 0.00201 1/1/17	\$ 6.00 \$ 0.04248 \$ 0.05248 \$ 0.04654
32% discount on total bill																		
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-3	1001W	Customer kWh <1,000 kWh >1,000 All kWh	\$ 6.00 \$ 0.03989 \$ 0.04989	\$(0.00033) \$(0.00033)	\$0.00102 1/1/17	\$0.00752 1/1/17	\$0.02105 7/1/16	\$(0.00033) 1/1/17	\$(0.00127) 1/1/17	\$ 0.00408 1/1/17	\$(0.00204) 1/1/17	\$0.02345 1/1/17	\$0.00250 3/1/98	\$ 0.00050 1/1/03	\$0.00004 1/1/17	\$0.00240 1/1/17	\$ 0.00201 1/1/17	\$ 6.00 \$ 0.03956 \$ 0.04956 \$ 0.06093
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-4	1035S	Customer kWh <1,000 kWh >1,000 All kWh	\$ 6.00 \$ 0.03989 \$ 0.04989	\$(0.00033) \$(0.00033)	\$0.00102 1/1/17	\$0.00752 1/1/17	\$0.00245 7/1/16	\$(0.00033) 1/1/17	\$(0.00127) 1/1/17	\$ 0.00408 1/1/17	\$(0.00204) 1/1/17	\$0.02345 1/1/17	\$0.00250 3/1/98	\$ 0.00050 1/1/03	\$0.00004 1/1/17	\$0.00240 1/1/17	\$ 0.00201 1/1/17	\$ 6.00 \$ 0.03956 \$ 0.04956 \$ 0.04233
32% discount on total bill																		
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
23	1002W	Customer All kWh	\$ 16.00 \$ 0.02545	\$(0.00029)	\$0.00083 1/1/17	\$0.00658 1/1/17	\$0.00473 7/1/16	\$(0.00029) 1/1/17	\$(0.00111) 1/1/17	\$ 0.00357 1/1/17	\$(0.00204) 1/1/17	\$0.01944 1/1/17	\$0.00250 3/1/98	\$ 0.00050 1/1/03	\$0.00004 1/1/17	\$0.00210 1/1/17	\$ 0.00201 1/1/17	\$ 16.00 \$ 0.06402
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
24	1003W	Customer All kWh Demand > 2kW	\$ 60.00 \$ 0.00520 \$ 4.08	\$(0.00029)	\$0.00083 1/1/17	\$0.00658 1/1/17	\$0.00473 7/1/16	\$(0.00029) 1/1/17	\$(0.00111) 1/1/17	\$ 0.00357 1/1/17	\$(0.00204) 1/1/17	\$ - \$ 3.17	\$0.00250 3/1/98	\$ 0.00050 1/1/03	\$0.00004 1/1/17	\$0.00210 1/1/17	\$ 0.00201 1/1/17	\$ 60.00 \$ 0.02433 \$ 7.25
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
G-0	1004W	Customer Without Meter Customer With Meter All kWh Demand > 2kW	\$ 15.00 \$ 30.00 \$ 0.00178 \$ 9.05	\$(0.00029)	\$0.00083 1/1/17	\$0.00658 1/1/17	\$0.00473 7/1/16	\$(0.00029) 1/1/17	\$(0.00111) 1/1/17	\$ 0.00357 1/1/17	\$(0.00204) 1/1/17	\$ - \$ 7.01	\$0.00250 3/1/98	\$ 0.00050 1/1/03	\$0.00004 1/1/17	\$0.00210 1/1/17	\$ 0.00201 1/1/17	\$ 15.00 \$ 30.00 \$ 0.02091 \$16.06
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-0	1005W	Customer On-Peak kWh Off-Peak kWh All kWh Demand > 2kW	\$ 30.00 \$ 0.00284 \$ 0.00076 \$ 9.05	\$(0.00029) \$(0.00029)	\$0.00083 1/1/17	\$0.00658 1/1/17	\$0.00473 7/1/16	\$(0.00029) 1/1/17	\$(0.00111) 1/1/17	\$ 0.00357 1/1/17	\$(0.00204) \$(0.00204)	\$ - \$ 9.91	\$0.00250 3/1/98	\$ 0.00050 1/1/03	\$0.00004 1/1/17	\$0.00210 1/1/17	\$ 0.00201 1/1/17	\$ 30.00 \$ 0.00051 \$(0.00157) \$ 0.02146 \$18.96
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
G-2	1006W	Customer All kWh Demand < 50kW Demand > 50kW	\$ 325.00 \$ 0.00178 \$ 1.69 \$ 7.94	\$(0.00020)	\$0.00081 1/1/17	\$0.00464 1/1/17	\$0.00473 7/1/16	\$(0.00020) 1/1/17	\$(0.00078) 1/1/17	\$ 0.00252 1/1/17	\$(0.00204) 1/1/17	\$ - \$ 6.65 \$ 6.65	\$0.00250 3/1/98	\$ 0.00050 1/1/03	\$0.00003 1/1/17	\$0.00148 1/1/17	\$ 0.00201 1/1/17	\$ 325.00 \$ 0.01778 \$ 8.34 \$14.59
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	

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M.D.P.U. No. 1052-17-C

Rate	MDPU No.	Block	Distribution	Revenue Decoupling Mechanism	Person/ PBOP Adj. Mechanism	Residential Assistant Adj. Clause	Energy Efficiency (EEPCA)	Solar Program Cost Adj.	Basic Svc. Cost Adj. (True Up)	Net Metering Surcharge	Transition Charge	Transmission		Energy Efficiency (DSM)	Renewable Charge	AG Consultant Expenses	Storm Recovery Adj.	Long-term Ren Contract (LRCA)	Total Delivery
T-4	1007W	Customer On-Peak kWh Off-Peak kWh All kWh Demand < 50kW Demand > 50kW	\$ 325.00 \$ 0.00267 \$ 0.00076 \$ 1.69 \$ 7.94	\$ (0.00020) \$ (0.00020)	\$0.00081	\$0.00464	\$0.00473	\$ (0.00020)	\$ (0.00078)	\$ 0.00252	\$(0.00204) \$(0.00204)	\$ - \$ -		\$0.00250	\$ 0.00050	\$0.00003	\$0.00148	\$ 0.00201	\$ 325.00 \$ 0.00043 \$ (0.00148) \$ 0.01824 \$ 8.52 \$ 14.77
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17		3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-2	1008W	Customer 350<1000kW Customer 1000<1500kW Customer 1500<2500kW On-Peak kWh Off-Peak kWh All kWh On-Peak Demand	\$ 700.00 \$ 1,500.00 \$ 2,500.00 \$ 0.00257 \$ 0.00076 \$ 6.31	\$ (0.00014) \$ (0.00014)	\$0.00040	\$0.00309	\$0.00473	\$ (0.00013)	\$ (0.00052)	\$ 0.00168	\$(0.00204) \$(0.00204)	\$ - \$ - \$ - \$ 8.21		\$0.00250	\$ 0.00050	\$0.00002	\$0.00099	\$ 0.00201	\$ 700.00 \$ 1,500.00 \$ 2,500.00 \$ 0.00039 \$ (0.00142) \$ 0.01527 \$14.52
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17		3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-5	1049B	Customer >2500kW On-Peak kWh Off-Peak kWh All kWh On-Peak Demand Coincident Peak Demand	\$ 3,500.00 \$ 0.00257 \$ 0.00076 \$ 4.49	\$ (0.00009) \$ (0.00009)	\$0.00026	\$0.00204	\$0.00473	\$ (0.00009)	\$ (0.00034)	\$ 0.00111	\$(0.00204) \$(0.00204)	\$ - \$ 7.08		\$0.00250	\$ 0.00050	\$0.00001	\$0.00065	\$ 0.00201	\$ 3,500.00 \$ 0.00044 \$ (0.00137) \$ 0.01338 \$11.57
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	\$ 11.07 1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
Street and Security Lighting																			
S-1	1009AA	For lamp, luminaire, pole and accessory charges		\$ (0.00035)	\$0.00497	\$0.00786	\$0.00473	\$ (0.00034)	\$ (0.00132)	\$ 0.00426	\$ (0.00204)	\$0.01360		\$0.00250	\$ 0.00050	\$0.00004	\$0.00251	\$ 0.00201	\$ 0.03893
S-2	1010AA	See Individual S-1 and S-2 tariffs		\$ (0.00035)	\$0.00497	\$0.00786	\$0.00473	\$ (0.00034)	\$ (0.00132)	\$ 0.00426	\$ (0.00204)	\$0.01360		\$0.00250	\$ 0.00050	\$0.00004	\$0.00251	\$ 0.00201	\$ 0.03893
Last Change				2/1/17	1/1/17	1/1/17	7/1/16	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17		3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
Basic Service*	1026BB																		
Residential	R-1, R-2, R-3, R-4	Fixed Variable	January \$ 0.09126 \$ 0.11006	February \$ 0.09126 \$ 0.10938	March \$0.09126 \$0.08645	April \$0.09126 \$0.07313	May \$0.09126 \$0.06885	June \$ 0.09126 \$ 0.08911	Last Change 1/1/17 1/1/17										
Small C&I	23, 24, G-0, T-0	Fixed Variable	\$ 0.09331 \$ 0.11223	\$ 0.09331 \$ 0.11134	\$0.09331 \$0.08825	\$0.09331 \$0.07405	\$0.09331 \$0.06968	\$ 0.09331 \$ 0.09356	1/1/17 1/1/17										
Med&Lrg C&I	G-2, T-4, T-2, T-5	Fixed Variable	\$ 0.10165 \$ 0.10955	\$ 0.10165 \$ 0.11011	\$0.10165 \$0.08333	\$0.07318 \$0.07354	\$0.07318 \$0.06521	\$ 0.07318 \$ 0.07999	4/1/17 4/1/17										
St. Lighting	S-1 & S-2	Fixed Variable	\$ 0.07392 \$ 0.09552	\$ 0.07392 \$ 0.09318	\$0.07392 \$0.07190	\$0.07392 \$0.05681	\$0.07392 \$0.05144	\$ 0.07392 \$ 0.05323	1/1/17 1/1/17										

*Includes the Basic Service Cost Adjustment Factor of \$ 0.00294.

Issued per Order in D.P.U. 17-BSF-B1
Dated February 13, 2017

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After April 1, 2017

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M.D.P.U. No. 1052-17-D

Rate	MDPU No.	Block	Distribution	Revenue Decoupling Mechanism	Person/ PBOP Adj. Mechanism	Residential Assistant Adj. Clause	Energy Efficiency (EEPCA)	Cost Program Cost Adj.	Basic Svc. Cost Adj. (True Up)	Nd. Metering Surcharge	Transition Charge	Transmission	Energy Efficiency (DSM)	Renewable Charge	AG Consultant Expenses	Storm Recovery Adj.	Long-term Rtn. Contract (LRCA)	Total Delivery
R-1	1000W	Customer kWh <600 kWh >600 All kWh	\$ 6.00 \$ 0.04286 \$ 0.05286	\$(0.00038) \$(0.00038)														\$ 6.00 \$ 0.04248 \$ 0.05248 \$ 0.05999
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-2	1034S	Customer kWh <600 kWh >600 All kWh	\$ 6.00 \$ 0.04286 \$ 0.05286	\$(0.00038) \$(0.00038)														\$ 6.00 \$ 0.04248 \$ 0.05248 \$ 0.04621
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-3	1001W	Customer kWh <1,000 kWh >1,000 All kWh	\$ 6.00 \$ 0.03989 \$ 0.04989	\$(0.00033) \$(0.00033)														\$ 6.00 \$ 0.03956 \$ 0.04956 \$ 0.05578
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-4	1035S	Customer kWh <1,000 kWh >1,000 All kWh	\$ 6.00 \$ 0.03989 \$ 0.04989	\$(0.00033) \$(0.00033)														\$ 6.00 \$ 0.03956 \$ 0.04956 \$ 0.04200
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
23	1002W	Customer All kWh	\$ 16.00 \$ 0.02545	\$(0.00029)	\$0.00083	\$0.00658	\$0.00725	\$(0.00029)	\$(0.00111)	\$ 0.00357	\$(0.00204)	\$0.01944	\$0.00250	\$ 0.00050	\$0.00004	\$0.00210	\$ 0.00201	\$ 16.00 \$ 0.06654
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
24	1003W	Customer All kWh Demand > 2kW	\$ 60.00 \$ 0.00520 \$ 4.08	\$(0.00029)	\$0.00083	\$0.00658	\$0.00725	\$(0.00029)	\$(0.00111)	\$ 0.00357	\$(0.00204)	\$ - \$ 3.17	\$0.00250	\$ 0.00050	\$0.00004	\$0.00210	\$ 0.00201	\$ 60.00 \$ 0.02685 \$ 7.25
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
G-0	1004W	Customer Without Meter Customer With Meter All kWh Demand > 2kW	\$ 15.00 \$ 30.00 \$ 0.00178 \$ 9.05	\$(0.00029)	\$0.00083	\$0.00658	\$0.00725	\$(0.00029)	\$(0.00111)	\$ 0.00357	\$(0.00204)	\$ - \$ 7.01	\$0.00250	\$ 0.00050	\$0.00004	\$0.00210	\$ 0.00201	\$ 15.00 \$ 30.00 \$ 0.02343 \$ 16.06
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-0	1005W	Customer On-Peak kWh Off-Peak kWh All kWh Demand > 2kW	\$ 30.00 \$ 0.00284 \$ 0.00076 \$ 9.05	\$(0.00029) \$(0.00029)	\$0.00083	\$0.00658	\$0.00725	\$(0.00029)	\$(0.00111)	\$ 0.00357	\$(0.00204) \$(0.00204)	\$ - \$ 9.91	\$0.00250	\$ 0.00050	\$0.00004	\$0.00210	\$ 0.00201	\$ 30.00 \$ 0.00951 \$ (0.00157) \$ 0.02398 \$ 18.96
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
G-2	1006W	Customer All kWh Demand < 50kW Demand > 50kW	\$ 325.00 \$ 0.00178 \$ 1.69 \$ 7.94	\$(0.00020)	\$0.00081	\$0.00464	\$0.00725	\$(0.00020)	\$(0.00078)	\$ 0.00252	\$(0.00204)	\$ - \$ 6.65 \$ 6.65	\$0.00250	\$ 0.00050	\$0.00003	\$0.00148	\$ 0.00201	\$ 325.00 \$ 0.02030 \$ 8.34 \$ 14.59
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	

Issued per Order in D.P.U. 17-102
Dated 06/28/17

For Consumption on and
After July 1, 2017

Western Massachusetts Electric Company
d/b/a Eversource Energy
Summary of Electric Delivery Service Rates
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M.D.P.U. No. 1052-17-D

Rate	MDPU No.	Blocks	Distribution	Revenue Decoupling Mechanism	Pension/ PBOP Adj. Mechanism	Residential Assistant Adj. Class	Energy Efficiency (EEPCA)	Solar Program Cost Adj.	Basic Svc Cost Adj. (True Up)	Net Metering Surcharge	Transition Charge	Transmission	Energy Efficiency (DSM)	Renewable Charge	AG Consultant Expenses	Storm Recovery Adj.	Long-term Ren Contract (LRCA)	Total Delivery
T-1	1007W	Customer On-Peak kWh Off-Peak kWh All kWh Demand < 50kW Demand > 50kW	\$ 325.00 \$ 0.00267 \$ 0.00076 \$ 1.69 \$ 7.94	\$ (0.00020) \$ (0.00020)	\$0.00081	\$0.00464	\$0.00725	\$ (0.00020)	\$ (0.00078)	\$ 0.00252	\$ (0.00204) \$ (0.00204)	\$ - \$ -	\$0.00250	\$ 0.00050	\$0.00003	\$0.00148	\$ 0.00201	\$ 325.00 \$ 0.00043 \$ (0.00148) \$ 0.02076 \$ 8.52 \$ 14.77
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-2	1008W	Customer 350<1000kW Customer 1000<1500kW Customer 1500<2500kW On-Peak kWh Off-Peak kWh All kWh On-Peak Demand	\$ 700.00 \$ 1,500.00 \$ 2,500.00 \$ 0.00257 \$ 0.00076 \$ 6.31	\$ (0.00014) \$ (0.00014)	\$0.00040	\$0.00309	\$0.00725	\$ (0.00013)	\$ (0.00052)	\$ 0.00168	\$ (0.00204) \$ (0.00204)	\$ - \$ - \$ - \$ 8.21	\$0.00250	\$ 0.00050	\$0.00002	\$0.00099	\$ 0.00201	\$ 700.00 \$ 1,500.00 \$ 2,500.00 \$ 0.00039 \$ (0.00142) \$ 0.01779 \$ 14.52
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-5	1049B	Customer >2500kW On-Peak kWh Off-Peak kWh All kWh On-Peak Demand Coincident Peak Demand	\$ 3,500.00 \$ 0.00257 \$ 0.00076 \$ 4.49	\$ (0.00009) \$ (0.00009)	\$0.00026	\$0.00204	\$0.00725	\$ (0.00009)	\$ (0.00034)	\$ 0.00111	\$ (0.00204) \$ (0.00204)	\$ - \$ 7.08	\$0.00250	\$ 0.00050	\$0.00001	\$0.00065	\$ 0.00201	\$ 3,500.00 \$ 0.00044 \$ (0.00137) \$ 0.01590 \$ 11.57
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
Street and Security Lighting																		
S-1	1009AA	For lamp, luminaire, pole and accessory charges		\$ (0.00035)	\$0.00497	\$0.00786	\$0.00725	\$ (0.00034)	\$ (0.00132)	\$ 0.00426	\$ (0.00204)	\$0.01360	\$0.00250	\$ 0.00050	\$0.00004	\$0.00251	\$ 0.00201	\$ 0.04145
S-2	1010AA	See Individual S-1 and S-2 tariffs		\$ (0.00035)	\$0.00497	\$0.00786	\$0.00725	\$ (0.00034)	\$ (0.00132)	\$ 0.00426	\$ (0.00204)	\$0.01360	\$0.00250	\$ 0.00050	\$0.00004	\$0.00251	\$ 0.00201	\$ 0.04145
Last Change				2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
Basic Service*			1026BB															
Residential	R-1, R-2, R-3, R-4	Fixed Variable	January \$ 0.09126 \$ 0.11006	February \$ 0.09126 \$ 0.10938	March \$0.09126 \$0.08645	April \$0.09126 \$0.07313	May \$0.09126 \$0.06885	June \$ 0.09126 \$ 0.08911	July \$ 0.08563 \$ 0.08264	August \$ 0.08563 \$ 0.08194	September \$0.08563 \$0.08162	October \$0.08563 \$0.08253	November \$0.08563 \$0.08491	December \$ 0.08563 \$ 0.09906	Last Change 7/1/17			
Small C&I	23, 24, G-0, T-0	Fixed Variable	\$ 0.09331 \$ 0.11223	\$ 0.09331 \$ 0.11134	\$0.09331 \$0.08825	\$0.09331 \$0.07405	\$0.09331 \$0.06968	\$ 0.09331 \$ 0.09356	\$ 0.09309 \$ 0.09171	\$ 0.09309 \$ 0.08968	\$0.09309 \$0.08822	\$0.09309 \$0.08825	\$0.09309 \$0.09255	\$ 0.09309 \$ 0.10651	7/1/17 7/1/17			
Med&Lrg C&I	G-2, T-4, T-2, T-5	Fixed Variable	\$ 0.10165 \$ 0.10955	\$ 0.10165 \$ 0.11011	\$0.10165 \$0.08333	\$0.07318 \$0.07354	\$0.07318 \$0.06521	\$ 0.07318 \$ 0.07999	\$ 0.08417 \$ 0.08529	\$ 0.08417 \$ 0.08460	\$0.08417 \$0.08092				7/1/17 7/1/17			
St. Lighting	S-1 & S-2	Fixed Variable	\$ 0.07392 \$ 0.09552	\$ 0.07392 \$ 0.09318	\$0.07392 \$0.07190	\$0.07392 \$0.05681	\$0.07392 \$0.05144	\$ 0.07392 \$ 0.05323	\$ 0.06249 \$ 0.05907	\$ 0.06249 \$ 0.05813	\$0.06249 \$0.05476	\$0.06249 \$0.05613	\$0.06249 \$0.06175	\$ 0.06249 \$ 0.07918	7/1/17 7/1/17			

*Includes the Basic Service Cost Adjustment Factor of \$ 0.00294.

Issued per Order in D.P.U. 17-102
Dated 06/28/17

For Consumption on and
After July 1, 2017

Western Massachusetts Electric Company
d/b/a Eversource Energy
Summary of Electric Delivery Service Rates
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M.D.P.U. No. 1052-17-E

Rate	M.D.P.U. No.	Block	Distribution	Revenue (Decoupling Mechanism)	Person/ PBOP Adj.	Residential Assistant Adj. Clause	Energy Efficiency (EEPC)	Solar Program Cost Adj.	Basic Serv. Cost Adj. (True Up)	Net Metering Surcharge	Transition Charge	Transmission	Energy Efficiency (DSM)	Renewable Charge	SG Consultant Expenses	Storm Recovery Adj.	Long-Term Ren. Contract (LRCA)	Total Delivery
R-1	1000W	Customer kWh <600 kWh >600 All kWh	\$ 6.00 \$ 0.04286 \$ 0.05248	\$ (0.00038) \$ (0.00038)														\$ 6.00 \$ 0.04248 \$ 0.05248 \$ 0.05999
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-2	1034S	Customer kWh <600 kWh >600 All kWh	\$ 6.00 \$ 0.04286 \$ 0.05248	\$ (0.00038) \$ (0.00038)														\$ 6.00 \$ 0.04248 \$ 0.05248 \$ 0.04621
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-3	1001W	Customer kWh <1,000 kWh >1,000 All kWh	\$ 6.00 \$ 0.03989 \$ 0.04989	\$ (0.00033) \$ (0.00033)														\$ 6.00 \$ 0.03956 \$ 0.04956 \$ 0.05578
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
R-4	1035S	Customer kWh <1,000 kWh >1,000 All kWh	\$ 6.00 \$ 0.03989 \$ 0.04989	\$ (0.00033) \$ (0.00033)														\$ 6.00 \$ 0.03956 \$ 0.04956 \$ 0.04200
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
23	1002W	Customer All kWh	\$ 16.00 \$ 0.02545	\$ (0.00029)	\$ 0.00083	\$ 0.00658	\$ 0.00725	\$ (0.00029)	\$ (0.00111)	\$ 0.00357	\$ (0.00204)	\$ 0.01944	\$ 0.00250	\$ 0.00050	\$ 0.00004	\$ 0.00210	\$ 0.00201	\$ 16.00 \$ 0.06654
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
24	1003W	Customer All kWh Demand > 2kW	\$ 60.00 \$ 0.00520 \$ 4.08	\$ (0.00029)	\$ 0.00083	\$ 0.00658	\$ 0.00725	\$ (0.00029)	\$ (0.00111)	\$ 0.00357	\$ (0.00204)	\$ - \$ 3.17	\$ 0.00250	\$ 0.00050	\$ 0.00004	\$ 0.00210	\$ 0.00201	\$ 60.00 \$ 0.02685 \$ 7.25
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
G-0	1004W	Customer Without Meter Customer With Meter All kWh Demand > 2kW	\$ 15.00 \$ 30.00 \$ 0.00178 \$ 9.05	\$ (0.00029)	\$ 0.00083	\$ 0.00658	\$ 0.00725	\$ (0.00029)	\$ (0.00111)	\$ 0.00357	\$ (0.00204)	\$ - \$ 7.01	\$ 0.00250	\$ 0.00050	\$ 0.00004	\$ 0.00210	\$ 0.00201	\$ 15.00 \$ 30.00 \$ 0.02343 \$ 16.06
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-0	1005W	Customer On-Peak kWh Off-Peak kWh All kWh Demand > 2kW	\$ 30.00 \$ 0.00284 \$ 0.00076 \$ 9.05	\$ (0.00029) \$ (0.00029)	\$ 0.00083	\$ 0.00658	\$ 0.00725	\$ (0.00029)	\$ (0.00111)	\$ 0.00357	\$ (0.00204) \$ (0.00204)	\$ - \$ 9.91	\$ 0.00250	\$ 0.00050	\$ 0.00004	\$ 0.00210	\$ 0.00201	\$ 30.00 \$ 0.00051 \$ (0.00157) \$ 0.02398 \$ 18.96
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
G-2	1006W	Customer All kWh Demand < 50kW Demand > 50kW	\$ 325.00 \$ 0.00178 \$ 1.69 \$ 7.94	\$ (0.00020)	\$ 0.00081	\$ 0.00464	\$ 0.00725	\$ (0.00020)	\$ (0.00078)	\$ 0.00252	\$ (0.00204)	\$ - \$ 6.65 \$ 6.65	\$ 0.00250	\$ 0.00050	\$ 0.00003	\$ 0.00148	\$ 0.00201	\$ 325.00 \$ 0.02030 \$ 8.34 \$ 14.59
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	

Issued per Order in DPU-17-BSF-B3
Dated August 10, 2017

For Consumption on and
After October 1, 2017

Western Massachusetts Electric Company
d/b/a Eversource Energy
Summary of Electric Delivery Service Rates
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M.D.P.U. No. 1052-17-E

Rate	MDPJ No.	Blocks	Distribution	Revenue Decoupling Mechanism	Pension/ PBDP Adj. Mechanism	Residential Assistant Ad. Clause	Energy Efficiency (EEPCA)	Solar Program Cost Adj.	Basic Svc Cost Adj. (True Up)	Net Metering Surcharge	Transition Charge	Transmission	Energy Efficiency (DSM)	Renewable Charge	AG Consultant Expenses	Storm Recovery Adj.	Long-term Ren. Contract (LRCA)	Total Delivery
T-4	1007W	Customer On-Peak kWh Off-Peak kWh All kWh Demand < 50kW Demand > 50kW	\$ 325.00 \$ 0.00267 \$ 0.00076 \$ 1.69 \$ 7.94	\$ (0.00020) \$ (0.00020)	\$0.00081	\$0.00464	\$0.00725	\$ (0.00020)	\$ (0.00078)	\$ 0.00252	\$ (0.00204) \$ (0.00204)	\$ - \$ -	\$0.00250	\$ 0.00050	\$0.00003	\$0.00148	\$ 0.00201	\$ 325.00 \$ 0.00043 \$ (0.00148) \$ 0.02076 \$ 8.52 \$ 14.77
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-2	1008W	Customer 350<1000kW Customer 1000<1500kW Customer 1500<2500kW On-Peak kWh Off-Peak kWh All kWh On-Peak Demand	\$ 700.00 \$ 1,500.00 \$ 2,500.00 \$ 0.00257 \$ 0.00076 \$ 6.31	\$ (0.00014) \$ (0.00014)	\$0.00040	\$0.00309	\$0.00725	\$ (0.00013)	\$ (0.00052)	\$ 0.00168	\$ (0.00204) \$ (0.00204)	\$ - \$ - \$ 8.21	\$0.00250	\$ 0.00050	\$0.00002	\$0.00099	\$ 0.00201	\$ 700.00 \$ 1,500.00 \$ 2,500.00 \$ 0.00039 \$ (0.00142) \$ 0.01779 \$14.52
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
T-5	1049B	Customer >2500kW On-Peak kWh Off-Peak kWh All kWh On-Peak Demand Coincidental Peak Demand	\$ 3,500.00 \$ 0.00257 \$ 0.00076 \$ 4.49	\$ (0.00009) \$ (0.00009)	\$0.00026	\$0.00204	\$0.00725	\$ (0.00009)	\$ (0.00034)	\$ 0.00111	\$ (0.00204) \$ (0.00204)	\$ - \$ 7.08	\$0.00250	\$ 0.00050	\$0.00001	\$0.00065	\$ 0.00201	\$ 3,500.00 \$ 0.00044 \$ (0.00137) \$ 0.01590 \$11.57
Last Change			6/1/13	2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
Street and Security Lighting																		
S-1	1009AA	For lamp, luminaire, pole and accessory charges		\$ (0.00035)	\$0.00497	\$0.00786	\$0.00725	\$ (0.00034)	\$ (0.00132)	\$ 0.00426	\$ (0.00204)	\$0.01360	\$0.00250	\$ 0.00050	\$0.00004	\$0.00251	\$ 0.00201	\$ 0.04145
S-2	1010AA	See Individual S-1 and S-2 tariffs		\$ (0.00035)	\$0.00497	\$0.00786	\$0.00725	\$ (0.00034)	\$ (0.00132)	\$ 0.00426	\$ (0.00204)	\$0.01360	\$0.00250	\$ 0.00050	\$0.00004	\$0.00251	\$ 0.00201	\$ 0.04145
Last Change				2/1/17	1/1/17	1/1/17	7/1/17	1/1/17	1/1/17	1/1/17	1/1/17	1/1/17	3/1/98	1/1/03	1/1/17	1/1/17	1/1/17	
Basic Service*																		
	1026BB																	
Residential	R-1, R-2, R-3, R-4	Fixed Variable	January \$ 0.09126 \$ 0.11006	February \$ 0.09126 \$ 0.10938	March \$0.09126 \$0.08645	April \$0.09126 \$0.07313	May \$0.09126 \$0.06885	June \$ 0.09126 \$ 0.08911	July \$ 0.08563 \$ 0.08264	August \$ 0.08563 \$ 0.08194	September \$0.08563 \$0.08162	October \$0.08563 \$0.08253	November \$0.08563 \$0.08491	December \$ 0.08563 \$ 0.09906	LAST Change 7/1/17 7/1/17			
Small C&I	23, 24, G-0, T-0	Fixed Variable	\$ 0.09331 \$ 0.11223	\$ 0.09331 \$ 0.11134	\$0.09331 \$0.08825	\$0.09331 \$0.07405	\$0.09331 \$0.06968	\$ 0.09331 \$ 0.09356	\$ 0.09309 \$ 0.09171	\$ 0.09309 \$ 0.08968	\$0.09309 \$0.08822	\$0.09309 \$0.08825	\$0.09309 \$0.09255	\$ 0.09309 \$ 0.10651	7/1/17 7/1/17			
Med&Lrg C&I	G-2, T-4, T-2, T-5	Fixed Variable	\$ 0.10165 \$ 0.10955	\$ 0.10165 \$ 0.11011	\$0.10165 \$0.08333	\$0.07318 \$0.07354	\$0.07318 \$0.06521	\$ 0.07318 \$ 0.07999	\$ 0.08417 \$ 0.08629	\$ 0.08417 \$ 0.08460	\$0.08417 \$0.08092	\$0.09617 \$0.08284	\$0.09617 \$0.09097	\$ 0.09617 \$ 0.11101	10/1/17 10/1/17			
St. Lighting	S-1 & S-2	Fixed Variable	\$ 0.07392 \$ 0.09552	\$ 0.07392 \$ 0.09318	\$0.07392 \$0.07190	\$0.07392 \$0.06681	\$0.07392 \$0.05144	\$ 0.07392 \$ 0.05323	\$ 0.06249 \$ 0.05907	\$ 0.06249 \$ 0.05813	\$0.06249 \$0.05476	\$0.06249 \$0.05613	\$0.06249 \$0.06175	\$ 0.06249 \$ 0.07918	7/1/17 7/1/17			

* Non-purchased Unit Service Cost Adjustment Factor of \$ 0.00294

Issued per Order in DPU-17-BSF-B3
Dated August 10, 2017

For Consumption on and
After October 1, 2017

WESTERN MASSACHUSETTS ELECTRIC COMPANY
TERMS AND CONDITIONS FOR COMPETITIVE SUPPLIERS

1. Applicability

- 1A. The following Terms and Conditions shall apply to every registered Competitive Supplier authorized to do business within the Commonwealth of Massachusetts, and to every Customer and Distribution Company doing business with said Competitive Suppliers.
- 1B. These Terms and Conditions may be revised, amended, supplemented or supplanted in whole or in part from time to time according to the procedures provided in M.D.P.U. regulations and Massachusetts law. In case of conflict between these Terms and Conditions and any orders or regulations of the M.D.P.U., said orders or regulations shall govern.
- 1C. No agent or employee of the Company is authorized to modify any provision contained in these Terms and Conditions or to bind the Company to performing any manner contrary thereto. Any such modification to these Terms and Conditions or any such promise contrary thereto shall be in writing, duly executed by an authorized officer of the Company, and subject in all cases to applicable statutes and to the orders and regulations of the M.D.P.U., and available for public inspection during normal business hours at the business offices of the Company and at the offices of the M.D.P.U.

2. Definitions

"Basic Service" (previously referred to as "Default 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 the Company's Basic Service tariff, on file with the M.D.P.U.

"Bill Insert Month" shall mean the three months in any calendar year that the Company will include the Competitive Supplier's offer information as a bill insert to its residential and small commercial customers.

"Company" shall mean Western Massachusetts Electric Company, a Distribution Company.

"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

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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" shall mean a company engaging in the distribution of electricity or owning, operating, or controlling distribution facilities; provided, however, a Distribution Company shall not include any entity which owns or operates plant or equipment used to produce electricity, steam, and chilled water, or any affiliate engaged solely in the provision of such electricity, steam, and chilled water, where the electricity produced by such entity or its affiliate is primarily for the benefit of hospitals and non-profit educational institutions, and where such plant or equipment was in operation prior to January 1, 1986.

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

"EBT Working Group Report" or "Report" shall mean the most recently revised version of the report initially submitted by the Electronic Business Transaction Working Group on October 9, 1997. The Report shall be on file at the M.D.P.U.

"Electric Offer" shall mean an offer made by a Competitive Supplier to provide Generation Service to a residential or small commercial Customer in the Company's service territory.

"Enrollment period" shall mean, for a particular Customer, the period of time during which a Competitive Supplier may submit an enrollment transaction to a Distribution Company for initiation of Generation Service concurrent with the start of the Customer's next billing cycle. The enrollment period commences two business days prior to the Customer's schedule cycle meter-read date and ends two business days prior to the Customer's next scheduled cycle meter-read date.

"Generation Service" shall mean the sale of electricity to a Customer by a Competitive Supplier,

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including capacity and ancillary services such as the provision of reserves and all other services relating to generation required by ISO-NE, and retail offerings that utilize renewable energy certificates or represent alternative compliance payments that are bundled with generation, provided that such products can be billed using the Standard Complete Billing Service platform.

"ISO-NE" shall mean the Independent System Operator of the New England bulk power system and its successors.

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

"Metering Domains" shall mean connections points created within the ISO-NE settlement power system model that facilitate the calculation of the unmetered load asset value to ensure all generation and load is accounted for in the New England control area.

"Municipal Aggregation Program" shall refer to a program implemented by a municipality, or group of municipalities, authorized by M.G.L. c. 164, § 134 to aggregate the electrical load of interested electricity customers within its boundaries, pursuant to a municipal aggregation plan approved by the Department of Public Utilities.

"Municipal Aggregator" shall refer to a municipality, group of municipalities, or their authorized agent, operating a Municipal Aggregation Program, as defined herein, approved by the Department of Public Utilities.

"NEPOOL" shall mean the New England Power Pool and its successors.

"NEPOOL PTF" shall have the meaning set forth in Section II.49 of ISO-NE's Open Access Transmission Tariff-FERC Electric Tariff No. 3, as it may be amended or supplemented from time to time.

"Own-Load Calculation" shall mean the settlement method utilized by NEPOOL for its members, as set forth in the NEPOOL Agreement, as amended from time to time, on file as a tariff with the Federal Energy Regulatory Commission.

"Terms and Conditions" shall mean these Terms and Conditions for Competitive Suppliers.

3. Obligations of Parties

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3A. Customer

A Customer shall select one Competitive Supplier for each account at any given time, or authorize an agent to make the selection for the Customer, for the purposes of the Distribution Company (1) reporting the Customer's hourly electric consumption to the ISO-NE, and (2) providing billing services. The Customer must provide the selected Competitive Supplier with the information necessary to allow the Competitive Supplier to initiate Generation Service, in accordance with Section 5A, below. A Customer may choose only a Competitive Supplier that is licensed by the M.D.P.U.

Nothing in these Terms and Conditions shall prohibit a Customer from entering into arrangements with multiple suppliers, provided that a single Competitive Supplier is designated for the purposes described above.

A Customer shall notify the Distribution Company if the Customer chooses to not have their customer information shared with Competitive Suppliers and/or Competitive REA Suppliers, pursuant to D.T.E. 01-54-A; provided that the Distribution Company may not withhold such customer information from a Municipal Aggregator operating a Municipal Aggregation Program serving the municipality or group of municipalities in which the Customer takes Basic Service.

3B. Distribution Company

The Company shall:

- (1) Arrange for or provide (i) regional network transmission service over NEPOOL PTF and (ii) local network transmission service from NEPOOL PTF to the Company's Distribution System for each Customer, unless the Customer or its Competitive Supplier otherwise arranges for such service;
- (2) Deliver power over distribution facilities to each Customer Delivery Point;
- (3) Provide customer service and support for Distribution Service and, if contracted by the Competitive Supplier, for Generation Service in accordance with Section 8B.3 below;

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- (4) Respond to service interruptions or power quality problems;
- (5) Handle connections and terminations; i.e. physically connect or disconnect the meter
- (6) Release Customer information, pursuant to D.T.E. 01-54-A, to Competitive Suppliers and/or Competitive REA Suppliers unless the Customer has requested not to share such information pursuant to Section 3A of this tariff;
- (7) For Customers taking Basic Service, release Customer information (name, account number, service address, billing address, rate class, cycle number, service number, customer identifier, meter volt indicator and usage information) to a Municipal Aggregator operating a Municipal Aggregation Program serving the municipality or group of municipalities in which the Customer takes Basic Service;
- (8) Read meters;
- (9) Submit bills to Customers for Distribution Service and, if contracted by the Competitive Supplier, for Generation Service in accordance with Section 8B below;
- (10) Address billing inquiries for Distribution Service and, if contracted by the Competitive Supplier, for Generation Service in accordance with Section 8B.3 below;
- (11) Answer general questions about Distribution Service;
- (12) Report Competitive Suppliers' estimated and metered loads, including local network transmission and distribution losses, to the ISO-NE, in accordance with Section 9 below;
- (13) Process the electronic business transactions submitted by Competitive Suppliers, and send the necessary electronic business transactions to Competitive Suppliers, in accordance with Section 5, below, and the rules and procedures set forth in the EBT Working Group Report;
- (14) Provide information regarding, at a minimum, rate tariffs, billing cycles, and load

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profiles, on its Internet website or by alternate electronic means; and

- (15) Provide Basic Service to Customers in accordance with the Company's tariff; and
- (16) Provide residential and small commercial Customers in the Company's Service territory with information regarding their electricity supply options pursuant to the provisions of Section 11 of the Terms and Conditions including then-available offers from Competitive Suppliers in the Company's service territory.

3C. Competitive Supplier

- 1. Each Competitive Supplier must meet the registration and licensing requirements established by law or regulation and either (i) be a member of NEPOOL subject to an Own-Load Calculation or (ii) have an agreement in place with a NEPOOL member whereby the NEPOOL member agrees to include the load to be served by the Competitive Supplier in such NEPOOL member's Own-Load Calculation.
- 2. A Competitive Supplier shall be responsible for providing all-requirements service to meet each of its Customers' needs and to deliver the associated capacity and energy to a point or points on NEPOOL PTF, including all necessary reserves, backup and ancillary services, in accordance with all applicable rules and regulations of NEPOOL and ISO-NE.
- 3. A Competitive Supplier providing Generation Service to Customers will be responsible for any and all losses incurred on (i) local network transmission systems and distribution systems, as determined by the Company; (ii) NEPOOL PTF, as determined by the ISO-NE; and (iii) facilities linking generation to NEPOOL PTF. A Competitive Supplier shall also be responsible for all transmission wheeling charges necessary to reach NEPOOL PTF.
- 4. A Competitive Supplier shall be required to complete testing of the transactions included in the EBT Working Group Report prior to the initiation of Generation Service to any Customer in the Company's service territory. Such testing shall be in accordance with the rules and procedures set forth in the Report.
- 5. Each Competitive Supplier shall be required to enter into a service contract with the Distribution Company that resolves issues associated with, among other things,

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information exchange, problem resolution, and revenue liability. This contract must be entered prior to the initiation of Generation Service to any Customer in the Company's service territory.

6. A Competitive Supplier shall be responsible for obtaining the necessary authorization from each Customer prior to initiating Generation Service to the Customer. Such authorization shall be in accordance with St. 1997, c. 164, § 193 (G.L. c. 164, § 1F(8)(a)) and 220 C.M.R. § 11.05.

7. A Competitive Supplier not affiliated with the Company shall be responsible for obtaining the necessary authorization from each Customer prior to requesting the Company to release the Company's historic usage information specific to that Customer to such Competitive Supplier. Such authorization shall consist of (i) letter of authorization; (ii) third-party verification; or (iii) a customer-initiated call to an independent third-party, consistent with 220 C.M.R. § 11.05. A Competitive Supplier affiliated with the Company must obtain a Customer's written authorization prior to requesting the release of the Company's historic usage information specific to that Customer consistent with St. 1997, c. 164, § 193 (G.L. c.164, § 1C(v)) and 220 C.M.R. § 12.00 et seq.,

8. A Competitive Supplier wishing to have offer information provided to customers by the Company shall abide by the provisions of Section 11 of the Terms and Conditions.

4. Customer Usage Information to be Made Available to Competitive Suppliers

The Company shall be required to provide twelve months' of a Customer's historic usage data to a Competitive Supplier, provided that the Competitive Supplier has received the appropriate authorization, in accordance with the provisions established in Section 3C.7, above. This information shall be provided in electronic form.

The Company shall print twelve months' of historic usage data on customers' bills, in addition to the usage data for the current billing period.

The Company shall be required to provide customers who, since January 1, 1995, have been billed in part on a demand basis, with twelve months of usage data, upon the customer's written request. These data shall be provided pursuant to the requirements set forth in St. 1997, c.164, § 193 (G.L. c. 164, § 1F(9)).

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5. Initiation and Termination of Generation Service

5A. Initiation of Generation Service

To initiate Generation Service to a Customer, the Competitive Supplier shall submit an "enroll customer" transaction to the Company, in accordance with the rules and procedures set forth in the EBT Working Group Report. The Competitive Supplier shall hold the "enroll customer" transaction until any applicable right of rescission has lapsed.

If the information on the enrollment transaction is correct, the Distribution Company shall send the Competitive Supplier a "successful enrollment" transaction, in accordance with the rules and procedures set forth in the EBT Working Group Report. Generation Service shall commence on the date of the Customer's next scheduled meter read, provided that the Supplier has submitted the enrollment transaction to the Distribution Company no fewer than two business days prior to the meter read date. If the Supplier has not submitted the enrollment transaction at least two days before the meter read date, Generation Service shall commence on the date of the Customer's subsequent scheduled meter read.

If more than one Competitive Supplier submits an enrollment transaction for a given Customer during the same enrollment period, the first transaction that is received by the Distribution Company shall be accepted. All other transactions shall be rejected. Rejected transactions may be resubmitted during the customer's next enrollment period.

5B. Termination of Generation Service

To terminate Generation Service with a Customer, a Competitive Supplier shall submit a "supplier drops customer" transaction, in accordance with the rules and procedures set forth in the EBT Working Group Report. Generation Service shall be terminated on the date of the customer's next scheduled meter read, provided that the Competitive Supplier has submitted this transaction to the Distribution Company no fewer than two business days prior to the meter read date.

If the Competitive Supplier has not submitted this transaction at least two days before the meter read date, Generation Service shall be terminated on the date of the Customer's subsequent scheduled meter read. The Distribution Company shall send a "confirm drop date" transaction to the Competitive Supplier, in accordance with the rules and

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procedures set forth in the EBT Working Group Report.

To terminate Generation Service with a Competitive Supplier, a Customer shall so inform the Distribution Company or Competitive Supplier. In the event that the Customer informs the Distribution Company directly, Generation Service shall be terminated within two business days for residential customers; for other customers, Generation Service shall be terminated on the date of the Customer's next scheduled meter read. The Distribution Company shall send a "customer drops supplier" transaction to the Competitive Supplier, in accordance with the rules and procedures set forth in the EBT Working Group Report. In the event that the Customer informs the Competitive Supplier, the Supplier shall send a "supplier drops customer" to the Distribution Company in accordance with the rules and procedures set forth in the EBT Working Group Report.

In those instances when a Customer who is receiving Generation Service from an existing Competitive Supplier initiates such service with a new Competitive Supplier, the Distribution Company shall send the existing Competitive Supplier a "customer drops supplier" transaction, in accordance with the rules and procedures set forth in the EBT Working Group Report.

5C. Customer Enrollment and Termination Errors

The Company will process customer enrollments and terminations in accordance with Section 5A and 5B of this document. The Company has a system in place of checks and balances to minimize any oversights. In the event a Competitive Supplier enrollment or termination is overlooked by either the Customer Service System or manually by a Company representative, it is the sole responsibility of the Competitive Supplier to notify the Company of this error within sixty days of the enrollment or termination effective date and the Company shall have no liability to the Competitive Supplier and/or the Customer for costs, expenses and losses resulting from any such error.

5D. Customer Moves

A Customer that moves within a Distribution Company's service territory shall have the opportunity to notify the Distribution Company that he/she seeks to continue Generation Service with his/her existing Competitive Supplier. Upon such notification, the Distribution Company shall send a "customer move" transaction to the Competitive Suppliers, in accordance with the rules and procedures set forth in the EBT Working

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Group Report.

In those instances when a Customer moves into a Distribution Company's service territory, the Customer's existing Competitive Supplier must submit an "enroll customer" transaction to the new Distribution Company in order to initiate Generation Service. Otherwise, the Customer shall receive Basic Service in accordance with the Company's respective tariffs.

5E. Other Provisions

Distribution Companies and Suppliers shall send "change enrollment detail" transactions to change any information included on the "enroll customer" transactions, in accordance with the rules and procedures set forth in the EBT Working Group Report.

If any of the transactions described above are rejected by the Distribution Company, the Distribution Company shall send an "error" transaction to the Competitive Supplier identifying the reason for the rejection, in accordance with the rules and procedures set forth in the EBT Working Group Report.

5F. Fees

The Company may charge fees to Competitive Supplier for processing the transactions described above, as approved by the M.D.P.U. These fees are included in Appendix A.

6. Distribution Service Interruption

6A. Planned Outages

In the event that the loading of the Distribution System, or a portion thereof, must be reduced for safe and reliable operation, such reduction in loading shall be proportionately allocated among all Customers whose load contributes to the need for the reduction, when such proportional curtailments can be accommodated within good utility practices.

6B. Unplanned Outages

In the event of unplanned outages, service will be restored in accordance with good utility practice. When appropriate, service restoration shall be accomplished in

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accordance with the Company System Storm Emergency Plan on file with the M.D.P.U.

6C. Disconnection of Service

The Distribution Company may discontinue Distribution Service to a Customer in accordance with the provisions set forth in the Terms and Conditions for Distribution Service. The Company shall provide electronic notification, using the Customer Usage and Billing Information transaction, to the Customer's Competitive Supplier of record, upon final billing to the Customer. Once disconnection occurs, the provision of Generation Service to the Customer is no longer the obligation of the Competitive Supplier. The Company shall not be liable for any revenue losses to the Competitive Supplier as a result of any such disconnection.

7. Metering

7A. Meter Reading

The Company shall meter each Customer in accordance with tariff provisions. Upon request by a Competitive Supplier, the Company shall schedule meter reads on a monthly cycle.

Each Customer shall be metered or estimated such that the loads can be reported to the ISO-NE for inclusion in the Competitive Supplier's, or the Competitive Supplier's wholesale provider's, Own-Load Calculation.

7B. Ownership of Metering Equipment

Should a Customer or Competitive Supplier request a new meter or that a communication device be attached to the existing meter, the Company shall provide, install, test, and maintain the requested metering or communication device. The requested meter or communication device must meet the Company's requirements. The Customer or Competitive Supplier shall bear the cost of providing and installing the meter or communication device. Upon installation, the meter or communication device shall become the property of the Company and will be maintained by the Company. The Company shall complete installation of the meter or communication device, if reasonably possible, within thirty (30) days of receiving a written request from the Customer or Competitive Supplier. The Company shall bill the Customer or Competitive Supplier

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upon installation. No Customer nor Competitive Supplier shall attach any type of external device to any Company meter, even if there is no impact to the functions of the meter.

8. Billing

The Company shall provide a single bill, reflecting unbundled charges for electric service, to Customers who receive Basic Service.

The Company shall offer two billing service options to Customers receiving Generation Service from Competitive Suppliers: (1) Standard Complete Billing Service; and (2) Standard Passthrough Billing Service. The Competitive Supplier shall inform the Distribution Company of the selected billing option, in accordance with the rules and procedures set forth in the EBT Working Group Report.

8A. Standard Passthrough Billing Service

The Company shall issue a bill for Distribution Service to each Customer. The Competitive Supplier shall be responsible for separately billing Customers for the cost of Generation Service provided by the Competitive Supplier and for the collection of amounts due to the Competitive Supplier from the Customer.

The Company shall send a "Customer usage information" transaction to the Competitive Supplier, in accordance with the rules and procedures set forth in the EBT Working Group Report.

8B. Standard Complete Billing Service and Purchase of Receivables Program

1. Eligibility for Purchase of Receivables ("POR") Program

Competitive Suppliers that choose the Standard Complete Billing service, either for all or a portion of their customer accounts in a class ("Participating Competitive Suppliers"), will be required to sell their accounts receivable to the Company relating to Generation Service for those customers for whom the Company issues a Standard Complete Bill.

2. Billing Procedure

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The Company shall issue a single bill for electric service to each Customer.

The Company shall use the rates supplied by the Competitive Supplier to calculate the Competitive Supplier portion of Customer bills, and integrate this billing with its own billing in a single mailing to the Customer. The Company shall send a "customer usage and billing information" transaction to the Competitive Supplier, in accordance with the rules and procedures set forth in the EBT Working Group Report.

The Company shall send a "payment/adjustment" detail spreadsheet on a monthly basis once the funds have been sent to the Competitive Supplier in accordance with the rules and procedures set forth in the EBT Working Group Report, or in accordance with a negotiated, uniform set of rules and procedures that apply to all Competitive Suppliers participating in the Company's POR program. Customer revenue due to the Competitive Supplier shall be transferred to the Competitive Supplier in accordance with the service contract entered into by the Competitive Supplier and the Company, calculated in the manner described in paragraph 8B.2.b, below.

a. Timing of Payment to Competitive Suppliers

The payment to Competitive Suppliers of the amounts computed in accordance with the provisions of paragraph 8B.2b, below, shall be made monthly consistent with the combined average payment period of the Company's Customer Classes.

Unless otherwise ordered by the MDPU, the average payment period shall be based on actual historical data for the most recent 12-month period for which data is available in the relevant classification, or other appropriate period, as approved by the MDPU. On or about March 15th of each year, the Company shall file with the MDPU data on the average historical payment period that will be in place the subsequent year beginning May 1st. The Standard Complete Billing Percentage computed in accordance with the provisions of paragraph 8B.2.b, below, will remain in effect for the entire year, unless otherwise approved by the MDPU.

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b. Amount of Payment to Competitive Suppliers

The Company shall pay the Competitive Supplier the full amounts due from Customer for Generation Service, less the Standard Complete Billing Percentage as defined below. For any customer that has elected Budget Billing, the full amounts due for Generation Service shall be based on the customer's actual usage, rather than the amount the customer is billed under the Company's Budget Billing Program. In all other instances, the full amounts due for Generation Service shall be based on the amount actually billed to the customer.

On or about March 15th of each year, the Company shall file with the MDPU the said percentages that will be in place for the subsequent year beginning May 1st. The percentages will remain in effect for the entire year unless otherwise approved by the MDPU. The percentages shall be computed in accordance with the following formula:

$$SCBP_{cc} = UP_{cc} + ACP_{cc} + PPR_{cc}$$

Where

CC = The Customer Class defined as Customers in a rate class or classes as designated by the Company and approved by the MDPU.

SCBP_{cc} = Standard Complete Billing Percentage for the Customer Class to be deducted from the full amounts due for Generation Service.

UP_{cc} = Uncollectible Percentage is the uncollectible expense for the participating Customer Class, exclusive of uncollectible expenses for existing receivables described in section 8B.3.b, based on actual data for the most recent period for which data is available prior to the annual filing (or other appropriate period approved by the MDPU), divided by the total amounts billed by the Company, including late payment fees if included in uncollectible expense, to that participating Customer Class for the same period. The period to be used for purposes of calculating the Uncollectible Percentage shall be the same period the Company uses for calculating its uncollectible costs associated with the amounts the Company bills for Basic Service supply.

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During the first year of program operation, the Uncollectible Percentage is the uncollectible expense for the participating Customer Class based on actual data, excluding uncollectible expenses related to amounts billed by the Company for Generation Service purchased from Competitive Suppliers, divided by the total amounts billed by the Company, including late payment fees if included in uncollectible expense and excluding amounts billed by the Company for Generation Service purchased from Competitive Suppliers, to that participating Customer Class. The period used to calculate the first year Uncollectible Percentage will be the same period as that used/reflected in the calculation of its uncollectible costs associated with the amounts the Company bills for Basic Service supply.

ACPcc = Administrative Cost Percentage is total forecasted Administrative Costs to be recovered for the subsequent year divided by the total amounts billed for Generation Service by the Company for the most recent 12-month period for which data is available prior to the annual filing.

Administrative Costs shall include the amortization of costs over a period approved by the MDPU directly related to the development and implementation of changes to billing, information and accounting systems directly related to the implementation of the billing procedures necessary to incorporate a Purchase of Receivables program into Standard Complete Billing Service as instituted in accordance with Section 60 of Chapter 169 of the Acts of 2008 and ongoing administrative costs directly associated with providing such Standard Complete Billing Service, to the extent approved by the MDPU.

PPRPcc = Past Period Reconciliation Percentage for the Customer Class is the sum of the following three percentages:

1) the percentage associated with the difference between estimated uncollectible expense reflected in the SCBPcc applied to the full amounts due to Participating Competitive Suppliers for the applicable 12-month period and the actual uncollectible expense incurred over the same 12-month period, calculated as:

(i) the difference between (a) the uncollectible expenses actually experienced for previous year(s) for Customers in the Customer Class

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for which the Company actually billed under Standard Complete Billing over the applicable 12-month period, calculated by multiplying the total amounts actually billed to Customers in the Customer Class under Standard Complete Billing over the applicable 12-month period by the actual UPCC for the same twelve month period, and (b) the total amounts actually billed to Customers in the Customer Class under Standard Complete Billing over the applicable 12-month period multiplied by the applicable UPCC from the previous year, plus

(ii) the difference between (a) the uncollectible expenses actually experienced associated with the purchase of existing receivables from Participating Competitive Suppliers and (b) the total amounts actually deducted from payments to Participating Competitive Suppliers for the purchase of their existing receivables.

(iii) divided by the total amounts billed to Customers in the Customer Class under Standard Complete Billing for the same 12-month period.

2) the difference between (a) the Administrative Costs actually incurred for previous year(s) for Customers in the Customer Class purchasing Generation Service from Competitive Suppliers; and (b) the total amounts actually billed to Customers in the Customer Class for Generation Service purchased from Competitive Suppliers for those years times the applicable ACPcc, divided by the total amounts billed to Customers in the Customer Class purchasing Generation Service from Competitive Suppliers by the Company for the most recent 12-month period for which data is available prior to the annual filing.

3) Interest calculated on the average monthly balance of the Past Period Reconciliation using the customer deposit rate in 220 CMR 26.09, divided by the total amounts billed to Customers in the Customer Class for Generation Service purchased from Competitive Suppliers by the Company for the most recent 12-month period for which data is available prior to the annual filing. The rate of interest, effective February 1st of each year, shall be the equivalent of the rate paid on two-year, United States Treasury notes for the preceding 12 months ending December 31.

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c. Information Required to be Filed with the MDPU

Information pertaining to the annual filing pursuant to paragraph 8B.2.a, and paragraph 8B.2.b, above, and any other filings to seek changes to the above provisions, shall be fully documented and include updated information relating to preliminary reconciliation data for the year in which the filing is made, with actual reconciliation amounts to be submitted the subsequent year.

3. Implementation of POR Program

a. Effective Date

The Company's POR program shall take effect upon the following date after MDPU approval of the Company's POR implementation plan: (1) within three (3) months after approval for a Company with an affiliate administering a POR program in another state; and (2) within six (6) months after approval for any other Company.

b. Existing Receivables

Pursuant to the terms of a service contract applicable to the POR program, the Company shall pay a Participating Competitive Supplier for amounts already existing as outstanding accounts receivables of the Participating Competitive Supplier at the commencement of the Company's POR program. The amounts purchased for the Existing Receivables shall be subject to full reconciliation in accordance with the PPRPcc provision in paragraph 8B.2.b, above.

4. Security Interests

Pursuant to the terms of a service contract applicable to the POR program, Participating Competitive Suppliers shall grant the Company a first priority perfected security interest in the accounts receivable that the Company will be purchasing through its POR program. A Participating Competitive Supplier shall be authorized by the Company to place a security interest on the accounts receivable from the Company to the Participating Competitive Supplier associated with the purchase by the Company of the Participating

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Competitive Supplier's accounts receivable.

5. Changes to Rate Classes

If a Competitive Supplier requests different customer classes or rate structures than those that are offered by the Company, the Company shall accommodate changes to the billing system, if reasonably possible, at the Competitive Supplier's expense. The costs of making the designated changes shall be quoted by the Company to the Competitive Supplier prior to the start of programming.

6. Optional Customer Services

Upon request by a Competitive Supplier, the Company may offer optional customer services to those Competitive Suppliers who receive Standard Complete Billing Service. Pricing for these optional services shall be customized to the Competitive Supplier's needs, and shall be dependent on the specific customer services required by the Competitive Supplier, the volume of Customer calls, requested coverage hours, and/or the specific number of customer service representatives requested.

7. Summary Billing

The Company may offer a Summary Billing option for Competitive Suppliers who have qualified Customers with multiple electric service accounts. Designed to consolidate multiple individual billings on a single bill format, this optional service allows Customers to pay multiple accounts with one check.

8. Existing Fees

Existing Company service fees, such as interest charges for unpaid balances and bad check charges, shall remain in effect and shall be assessed, as applicable, according to the Company's Terms and Conditions for Distribution Service, applicable to all Customers.

8C. Definition of Standard Units of Service

1. Billing Demand

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Units of billing demand shall be as defined in the Company's applicable tariffs on file with the M.D.P.U.

2. On-Peak/Off-Peak Period Definitions

The on-peak and off-peak periods shall be as defined in the Company's applicable tariffs on file with the M.D.P.U.

Competitive Suppliers may define on-peak and off-peak periods differently from those above; however, they will be required to make special metering arrangements with the Company to reflect different on-peak and off-peak definitions. Any costs incurred to provide the special metering arrangements shall be assigned to the Competitive Supplier.

8D. Fees

The Company may charge fees to Competitive Suppliers for providing the services described in this section of the Terms and Conditions, as approved by the M.D.P.U. These fees are included in Appendix A.

9. Determination of Hourly Loads

- 9A. For each Competitive Supplier, hourly loads for each day shall be estimated or telemetered and reported daily to the ISO-NE for inclusion in the Competitive Supplier's Own-Load Calculation. Hourly load estimates will be based upon load profiles developed for each customer class or Customer of the Company. The total hourly loads will be determined in accordance with the appropriate hourly load for the Company.
- 9B. The Company shall normally report previous days' hourly loads to the ISO-NE by a specified time. These loads shall be included in the Competitive Supplier's Own Load Calculation.
- 9C. To refine the estimates of the Competitive Suppliers' loads that result from the estimated hourly loads, a monthly calculation shall be performed to incorporate the most recent customer usage information, which is available after the monthly

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meter readings are processed.

9D. The hourly loads shall be determined consistent with the following steps:

- (1) The Company shall identify or develop a load profile for each customer class or each Customer for use in each day's daily determination of hourly load.
- (2) The Company shall calculate a usage factor for each Customer that reflects the Customer's relative usage level.
- (3) The Company shall develop estimates of hourly load profiles for the previous day for each Competitive Supplier such that the sum of the Competitive Suppliers' loads equals the hourly metered loads collected each day. Distribution losses, which are included in the hourly metered Company loads, shall be fully allocated into Competitive Supplier loads.
- (4) Transmission losses from local network facilities shall be approximated and added to the Competitive Supplier's hourly loads.

9E. The process of Competitive Supplier load estimation involves statistical samples and estimating error. The Distribution Company shall not be responsible for any estimating errors and shall not be liable to the Competitive Supplier for any costs that are associated with such estimating errors.

10. Liability and Indemnification

The liability of the Competitive Supplier to the Customer shall be as set forth in the specific Customer/Competitive Supplier Contract.

Except as provided in § 9E of the Model Terms and Conditions, the Company and the Competitive Supplier shall indemnify and hold the other and their respective affiliates, and the directors, officers, employees, and agents of each of them (collectively, "Affiliates") harmless from and against any and all damages, costs (including attorneys' fees), fines, penalties, and liabilities, in tort, contract, or otherwise (collectively, "Liabilities"), resulting from claims of third parties arising, or claimed to have arisen, from the acts or omissions of such party in connection with the performance of its

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obligations under these Terms and Conditions. The Company and the Competitive Supplier shall waive recourse against the other party and its Affiliates for or arising from the non-negligent performance by such other party in connection with the performance of its obligations under these Terms and Conditions.

11. Electric Offer Information

This section outlines information that shall be made available by the Company to inform residential and small commercial Customers in the Company's service territory of available electricity supply options. The Program shall consist of the Company's communication of Electric Offers and other information through the Company's website, mailings, and inserts in the Company's bills, each as described herein and in a manner approved by the M.D.P.U.

11A. Competitive Supplier Obligations

1. A Competitive Supplier may choose to have the Company provide customers with information on its current Electric Offers. If it so chooses, the Competitive Supplier shall comply with the provisions of this section. Nothing in this section shall prevent a Competitive Supplier from making offers available to customers outside of the provisions of this section.
2. A Competitive Supplier shall notify the Company in writing of its intent to have Electric Offer information distributed and shall include in such notification the telephone number and email address of the Competitive Supplier's customer service center and the Competitive Supplier's website address.
3. For dissemination of the Competitive Supplier's offer information on the Company's website a Competitive Supplier shall notify the Company in writing electronically by the fifth day before the end of each month of the Competitive Supplier's Electric Offers that shall be effective on the first day of the following month. Such notification shall be required even if there is no change in the Competitive Supplier's Electric Offers from the prior month.
 - a. For dissemination of the Competitive Supplier's offer information

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by bill insert, a Competitive Supplier shall notify the Company in writing electronically by the first day of the month preceding the Bill Insert Month.

4. A Competitive Supplier shall report its Electric Offers to the Company pursuant to a format to be determined by the M.D.P.U.
5. A Competitive Supplier shall respond to Customers' inquiries regarding the provision of Generation Service that the Customers receive through the Competitive Supplier's Electric Offers.
6. A Competitive Supplier may withdraw from the Program at any time, but may not return to the Program until the first day of the next month following the date of the withdrawal; provided, however, that the Competitive Supplier must comply with the advance notification requirement set forth in paragraph 3 above in order to participate in the Program during any given month.

11B. Company Obligations

1. The Company shall offer to residential and small commercial Customers the option to learn about their electricity supply options when they contact the Company to: (a) initiate new utility service; (b) reinstate service following a change of residence or business location; (c) make an inquiry regarding their rates; or (d) seek information regarding energy efficiency.
2. The Company shall direct Customers expressing an interest in learning about their electricity supply options (hereinafter "Interested Customers") to the Company's webpage containing the Company's existing Basic Service rate/rates, information on the Electric Offers available from Competitive Suppliers, and contact information for each Competitive Supplier, including the telephone number and e-mail address of the Competitive Supplier's customer service center and a live link to the Competitive Supplier's website address.
3. The Company shall mail to those Interested Customers who do not have web access a printed version of the information contained on the

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Competitive Supplier webpage described above, by U.S. Mail, postage prepaid.

4. The Company may suspend the communications described above during periods of high call volume resulting from storm restoration or other emergency situations but must resume such communications when call volume subsides.
5. The Company shall maintain on its homepage a clear and obvious link to the webpage containing the Competitive Supplier information.
6. By November 1st of every year, the Company shall provide the Competitive Suppliers with a list of the Bill Insert Months for the following calendar year. Three times per calendar year, the Company shall include in residential and small commercial Customer bills a printed version of the most current information contained on the Competitive Supplier webpage described above.
7. Two times per calendar year, if space is available and during those months when there is no bill insert, the Company shall include on residential and small commercial Customer bills a brief statement that competitive supply offers are available, and provide the telephone number and website address for the webpage containing the Competitive Supplier information.

11C. Fees

The Company may charge a fee to participating Competitive Suppliers for the incremental costs incurred by the Company in administering the distribution of Electric Offer Information, as approved by the M.D.P.U. This fee is set forth in Appendix B.

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Appendix A

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Appendix B

The following fees and charges shall be a part of the Terms and Conditions ("T&C") for Competitive Suppliers in accordance with Docket No. 97-65 of the Department of Public Utilities ("MDPU").

1. Extended Metering Fee

The Company may assess an Extended Metering Fee, as provided for in the Company's Extended Metering Options tariff, M.D.P.U. 1037C, as may be amended from time to time, for customers of Competitive Suppliers that require such metering in order to provide program and services beyond the provision of basic generation service. The fees contained in the Extended Metering Options tariff will be charged to and collected from all Competitive Suppliers who request the Company to install such metering devices in order for their customers to participate in programs and services, including, but not limited to, load response programs which require telemetered installations.

2. Charges for Competitive Supplier Referral Program Participating Suppliers

The Company will charge Competitive Suppliers participating in the Supplier Referral Program ("Program") the actual incremental costs for: (1) Referral Program Administration; (2) Call Center Support; and (3) producing and mailing bill inserts to customers concerning supplier offerings under the Program. All Competitive Suppliers choosing to participate in the Web- published supplier offering under the Program will be allocated Referral Program Administration and Call Center Support incremental costs.

Referral Program Administration:

The Company will charge for administering the dissemination of offer information. Each December, suppliers who have participated in the program will be charged an equal portion of the Company's Program administrative costs. Annual costs for program administration are \$19,500.

Call Center Support:

The Company will charge for call center support provided for the referral program. Each December, suppliers who have participated in the program will be charged an equal portion of

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the Company's call center support costs for the program. Annual costs for program administration are \$34,000 per year.

Bill Inserts:

The total costs to be shared by participating Competitive Suppliers will vary depending on the number of panels required to be inserted in customer bills. These costs are as follows per bill insert:

Single Panel Insert: \$30,500

Three Panel Insert: \$35,100

In addition, all Competitive Suppliers choosing to include their supplier offerings through the mailed bill inserts will be further allocated the incremental costs of increased postage costs proportionately among the participating Competitive Suppliers, prorating the costs by the number of offers each has provided for inclusion in the bill insert. Participating Competitive Suppliers will be billed their share of these costs in the month following the bill insertion.

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Applicability

The following tariff provisions shall be applicable to a Host Customer, as defined herein, that requests Net Metering services from the Distribution Company, with the exception of a Host Customer that is an electric company, generation company, aggregator, supplier, energy marketer, or energy broker, as those terms are used in M.G.L. c. 164, §§ 1 and 1F and 220 C.M.R. 11.00. A Governmental Cooperative shall not be considered an electric company, generation company, aggregator, supplier, energy marketer, or energy broker, as those terms are used in M.G.L. c. 164, §§ 1 and 1F and 220 C.M.R. 11.00: *Rules Governing the Restructuring of the Electric Industry*. Service under this rate to any Host Customer is subject to the Distribution Company's printed requirements and the Distribution Company's Terms and Conditions for Distribution Service, each as in effect from time to time. The interconnection date of a Net Metering Facility shall have no bearing on a Host Customer's eligibility to request Net Metering services under this tariff.

Section 1.01 Definitions

The terms set forth below shall be defined as follows, unless the context otherwise requires.

Administrator means the person or entity selected by the Department to administer the Massachusetts System of Assurance of Net Metering Eligibility, as established by the Department pursuant to M.G.L. c. 164, § 139(g).

Agricultural Net Metering Facility means a Renewable Energy generating facility that

- (a) is operated as part of an agricultural business;
- (b) generates electricity;
- (c) does not have a generation capacity of more than two megawatts;
- (d) is located on land owned or controlled by the agricultural business;
- (e) is used to provide energy to metered accounts of the business; and
- (f) is interconnected to the Distribution Company.

"Agriculture" has the same meaning as provided in M.G.L. c. 128, § 1A; provided that, when necessary, the Commissioner of the Department of Agricultural Resources shall determine if a business is an agricultural business and whether the facility is operated as part of that business.

Anaerobic Digestion Net Metering Facility means a facility that

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- (a) generates electricity from a biogas produced by the accelerated biodegradation of organic materials under controlled anaerobic conditions;
- (b) has been determined by the Department of Energy Resources, in coordination with the Department of Environmental Protection, to qualify under the Department of Energy Resources' regulations as a Class I renewable energy generating source under 225 CMR 14:00: *Renewable Energy Portfolio Standard-Class I* and M.G.L. c. 25A, § 11F; and
- (c) is interconnected to the Distribution Company.

Billing Period means the period of time set forth in the Distribution Company's terms and conditions for which the Distribution Company bills a Customer for its electricity consumed or estimated to have been consumed.

Cap Allocation means an assurance from the Administrator that a Host Customer will receive Net Metering services upon a Host Customer's receipt from the Distribution Company of a notice of authorization to interconnect.

Cap Exempt Facility means a Class I Net Metering Facility that:

- (a) is a renewable energy generating facility; and
- (b) has a nameplate capacity rating equal to or less than:
 - (i) 10 kilowatts on a single-phase circuit; or
 - (ii) 25 kilowatts on a three-phase circuit.

Class I Net Metering Facility means a plant or equipment that is used to produce, manufacture, or otherwise generate electricity and that has a design capacity of 60 kilowatts or less.

Class II Net Metering Facility means an Agricultural Net Metering Facility, Anaerobic Digestion Net Metering Facility, Solar Net Metering Facility, or Wind Net Metering Facility with a generating capacity of more than 60 kilowatts but less than or equal to one megawatt; provided, however, that a Class II Net Metering Facility of a Municipality or Other Governmental Entity may have a generating capacity of more than 60 kilowatts but less than or equal to one megawatt per unit. Each Municipality or Other Governmental Entity may have an aggregate generating capacity of not more than 10 megawatts.

Class III Net Metering Facility means an Agricultural Net Metering Facility, Anaerobic Digestion Net Metering Facility, Solar Net Metering Facility, or Wind Net Metering Facility

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with a generating capacity of more than one megawatt but less than or equal to two megawatts; provided, however, that a Class III Net Metering Facility of a Municipality or Other Governmental Entity may have a generating capacity of more than one megawatt but less than or equal to two megawatts per unit. Each Municipality or Other Governmental Entity may have an aggregate generating capacity of not more than 10 megawatts.

Customer means 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 Distribution Company for its own electricity consumption.

Department means the Massachusetts Department of Public Utilities.

Distribution Company means Western Massachusetts Electric Company d/b/a Eversource Energy.

Governmental Cooperative means a cooperative, organized pursuant to M.G.L. c. 164, § 136, whose members or shareholders are all Municipalities or Other Governmental Entities.

Host Customer means a Customer with a Class I Net Metering Facility, Class II Net Metering Facility, or Class III Net Metering Facility that generates electricity on the Customer's side of the meter.

Interconnection Tariff means the Distribution Company's Standards for Interconnecting Distributed Generation, M.D.P.U. No. 1039, as may be amended from time to time.

ISO-NE means ISO New England Inc., the independent system operator for New England, or its successor, authorized by the Federal Energy Regulatory Commission to operate the New England bulk power system and administer New England's organized wholesale electricity market pursuant to the ISO-NE Tariff and operation agreements with transmission owners.

Market Net Metering Credit means a Net Metering Credit, calculated pursuant to Section 1.06(3) below and summarized in Appendix B, provided by the Distribution Company for the net excess electricity generated and fed back to the Distribution Company by (i) a New Solar Net Metering Facility; and (ii) other Solar Net Metering Facilities that are not Cap Exempt Facilities after 25 years from the date that each Solar Net Metering Facility was first authorized to interconnect to the electric distribution system as provided by M.G.L.c.164, § 139(k).

Municipality means a city or town within the Distribution Company's service territory that is also a Customer of that Distribution Company. Electric accounts of a city or town are not eligible for net metering under this tariff unless they are accounts with the Distribution Company.

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Neighborhood means a geographic area within a Municipality, subject to the right of the Department to grant exceptions pursuant to 220 CMR 18.09(7), that:

- (a) is recognized by the residents as including a unique community of interests;
- (b) falls within the service territory of the Distribution Company and within a single ISO-NE load zone; and
- (c) may encompass residential, commercial, and undeveloped properties.

Neighborhood Net Metering Facility means a Class I Net Metering Facility, Class II Net Metering Facility, or Class III Net Metering Facility that:

- (a) is owned by, or serves the energy needs of, a group of ten or more residential Customers that reside in a single Neighborhood and are served by a single distribution company;
- (b) may also be owned by, or serve the energy needs of, other Customers who reside in the same Neighborhood and are served by the same distribution company as the residential Customers that own or are served by the facility; and
- (c) is located within the same Neighborhood as the Customers that own or are served by the facility.

Net Metering means the process of measuring the difference between electricity delivered by the Distribution Company and electricity generated by a Class I Net Metering Facility, Class II Net Metering Facility, or Class III Net Metering Facility and fed back to the Distribution Company.

Net Metering Credit means any credit provided for the net excess electricity generated and fed back to the Distribution Company by a Class I Net Metering Facility, Class II Net Metering Facility, Class III Net Metering Facility, or Neighborhood Net Metering Facility calculated pursuant to Section 1.06 below.

Net Metering Facility of a Municipality or Other Governmental Entity means a Class II or Class III Net Metering Facility:

- (a) that is owned or operated by a Municipality or Other Governmental Entity that is a Host Customer; or
- (b) of which the Municipality or Other Governmental Entity is the Host Customer and is assigned 100% of the output.

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New Solar Net Metering Facility means:

- (a) a Solar Net Metering Facility that submits an application for a Cap Allocation to the System of Assurance after the Notification Date for the entire capacity of the Solar Net Metering Facility; or
- (b) a Solar Net Metering Facility that submits an application for a Cap Allocation to the System of Assurance before the Notification Date, but which is subsequently deemed complete by the Administrator and does not receive a Cap Allocation from the Administrator until after January 8, 2017; or
- (c) a Solar Net Metering Facility that submits an application for a Cap Allocation to the System of Assurance before the Notification Date, is subsequently deemed complete by the Administrator and receives a Cap Allocation before or on January 8, 2017, but that seeks to expand the generating capacity at a later date after the Notification Date such that the entire facility, including expanded generating capacity, is a Class II Net Metering Facility or Class III Net Metering Facility.

Notification Date means September 26, 2016 at 2:00 p.m., after which all New Solar Net Metering Facilities that are not cap exempt facilities shall generate Market Net Metering Credits as determined pursuant to M.G.L. c.164, § 139(b½).

Other Governmental Entity means a department or agency of the Federal government or of the Commonwealth of Massachusetts, and any other entity so classified by the Department.

Renewable Energy means energy generated from any source that qualifies as a Class I or Class II Renewable Energy generating source under M.G.L. c. 25A, § 11F; provided, however, that after conducting administrative proceedings, the Department of Energy Resources, in consultation with the Department of Agricultural Resources, may add technologies or technology categories.

Solar Net Metering Facility means a facility for the production of electrical energy that uses sunlight to generate electricity and is interconnected to the Distribution Company.

Standard Net Metering Credit means a Net Metering Credit, calculated pursuant to Section 1.06(1) below and summarized in Appendix A, provided for the net excess electricity generated and fed back to the Distribution Company by all net metering facilities except for the following:

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- (a) New Solar Net Metering Facilities; and
- (b) Solar Net Metering Facilities that are not Cap Exempt Facilities.

Wind Net Metering Facility means a facility for the production of electrical energy that uses wind to generate electricity and is interconnected to the Distribution Company.

Section 1.02 Interconnection

Interconnection of net metering facilities is governed by the terms of the Distribution Company's Interconnection Tariff, which sets forth the following information for net metering services:

- (1) Application procedures;
- (2) Information necessary for requests;
- (3) Metering and technical requirements; and
- (4) Termination and suspension provisions.

The Customer shall indicate its request for net metering on its application pursuant to the Interconnection Tariff.

Section 1.03 Metering and Reporting of Generation

- (1) Host Customers with a Class II Net Metering Facility or Class III Net Metering Facility shall install at the Host Customer's expense revenue-grade meters to measure the generator's kilowatt-hour ("kWh") output. Unless otherwise agreed to in writing with the Distribution Company, the Host Customer will provide the actual metered output to the Distribution Company twice per calendar year: on or before January 31 and on or before September 30.
- (2) Unless otherwise agreed to in writing with the Distribution Company, a Host Customer with a Class I Net Metering Facility who does not have a generation information system ("GIS") account at ISO-NE, will provide, if available, the inverter's generation information to the Distribution Company twice per calendar year: on or before January 31 and on or before September 30.
- (3) Unless otherwise agreed to in writing with the Distribution Company, a Host Customer with a Class I Net Metering Facility who does not have a GIS account at ISO-NE and does not otherwise have generation information available, shall provide all necessary

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information to, and cooperate with, the Distribution Company to enable the Distribution Company to estimate the annual generation of the Class I Net Metering Facility.

Section 1.04 Qualifications for Neighborhood Net Metering Facilities

The Host Customer of a Neighborhood Net Metering Facility shall fulfill the requirements of the Distribution Company's Interconnection Tariff, as noted in Section 1.02 above, and shall further provide and maintain on file with the Distribution Company written documentation demonstrating that all parties eligible to receive Net Metering Credits from the Neighborhood Net Metering Facility meet the terms of the definition of a Neighborhood Net Metering Facility, as provided herein and in the Department's regulations at 220 C.M.R. 18.02.

Section 1.05 Administration of Net Metering Credits

- (1) The Distribution Company shall calculate a Net Metering Credit as set forth in Section 1.06 below, and not bill a Host Customer for kWh usage, for any Billing Period in which the kWh generated by a Class I, II, or III Net Metering Facility or a Neighborhood Net Metering Facility exceed the kWh usage of the Host Customer.
- (2) The Distribution Company shall bill a Host Customer for excess consumption for any Billing Period in which the kWh consumed by a Host Customer exceed the kWh generated by a Class I, II or III Net Metering Facility or Neighborhood Net Metering Facility.

Section 1.06 Calculation of Net Metering Credits

The Net Metering Credit based on the excess electricity generated by a Net Metering Facility shall be determined as either a Standard Net Metering Credit or Market Net Metering Credit pursuant to this section.

(1) Standard Net Metering Credit

- (a) The following Net Metering Facilities shall receive a Standard Net Metering Credit:

Net Metering Facility Size		
Class I	Class II	Class III
Solar*		Not Applicable
Wind		Not Applicable
Anaerobic Digestion		Not Applicable
Agricultural		Not Applicable
Not Applicable	Municipality or Other Governmental Entity	

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Net Metering Facility Size		
Class I	Class II	Class III
Cap Exempt	Not Applicable	

*A Solar Net Metering Facility that submits an application for a Cap Allocation to the System of Assurance before the Notification Date, is subsequently deemed complete by the Administrator and receives a Cap Allocation before or on January 8, 2017, but that seeks to expand the generating capacity at a later date after the Notification Date such that the entire facility, including the expanded generating capacity, is a Class I Net Metering Facility. Such facilities that expand such that the entire facility, including the expanded generating capacity, is a Class II Net Metering Facility or a Class III Net Metering Facility will generate Market Net Metering Credits.

- (i) The Standard Net Metering Credit shall be calculated for each Billing Period as the product of:
 - (1) 100% of the excess kWh, by time-of-use if applicable; and
 - (2) the sum of the following Distribution Company kWh charges applicable to the rate class under which the Host Customer takes service:
 - a. the basic service charge (in the ISO-NE load zone where the Host Customer is located);
 - b. the distribution charge;
 - c. the transmission charge; and
 - d. the transition charge.
- (ii) Solar Net Metering Facilities are eligible to receive Standard Net Metering Credits pursuant to this provision for a period of 25 years from the date on which the Solar Net Metering Facility was first authorized to interconnect to the distribution system. After 25 years, any Solar Net Metering Facility that is not a Cap Exempt Facility shall receive Market Net Metering Credits pursuant to Section 1.06(3)(a) below.
- (b) The following Net Metering Facilities shall receive a Standard Net Metering Credit:

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Net Metering Facility Size		
Class I	Class II	Class III
Other than Solar, Wind, Anaerobic Digestion, or Agricultural	Not Applicable	

- (i) The Standard Net Metering Credit shall be calculated for each Billing Period as the product of:
 - (1) 100% of the excess kWh, by time-of-use if applicable; and
 - (2) the average monthly clearing price at the ISO-NE.
- (ii) Electricity generated from any technology except Solar, Wind, Agricultural, and Anaerobic Digestion and which qualifies as a Class I Renewable Energy generating source under M.G.L. c. 25A, § 11F shall receive a Standard Net Metering Credit pursuant to this section; provided, however, that after conducting administrative proceedings, the Department of Energy Resources, in consultation with the Department of Agricultural Resources, may add technologies or technology categories.
- (c) Subject to Section 1.06(1)(c)(ii) below, the following Net Metering Facilities shall receive a Standard Net Metering Credit:

Net Metering Facility Size		
Class I	Class II	Class III
Not Applicable		Solar
Not Applicable		Wind
Not Applicable		Anaerobic Digestion
Not Applicable		Agricultural
Neighborhood		

- (i) The Standard Net Metering Credit shall be calculated for each Billing Period as the product of:
 - (1) 100% of the excess kWh, by time-of-use if applicable; and
 - (2) the sum of the following Distribution Company per-kWh charges applicable to the rate class under which the Host Customer takes service:

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- a. the basic service charge (in the ISO-NE load zone where the Host Customer is located);
 - b. the transmission charge; and
 - c. the transition charge.
- (ii) Class III Solar Net Metering Facilities and Solar Net Metering Facilities that are also Neighborhood Net Metering Facilities are eligible to receive Standard Net Metering Credits pursuant to this provision for a period of 25 years from the date on which the Net Metering Facility was first authorized to interconnect to the distribution system. After 25 years, the Class III Solar Net Metering Facility and Solar Net Metering Facility that is also a Neighborhood Net Metering Facility shall receive Market Net Metering Credits pursuant to Section 1.06(3)(a) below.
- (d) The calculation of Net Metering Credits under this section shall not include the demand side management and renewable energy kWh charges set forth in M.G.L. c. 25, §§ 19-20.
- (e) For any Billing Period for which the Distribution Company calculates a Net Metering Credit for a Host Customer, the Distribution Company shall apply the Net Metering Credit to the Host Customer's account, unless the Host Customer provides otherwise pursuant to Section 1.07. The Distribution Company shall carry forward, from Billing Period to Billing Period, any remaining Net Metering Credit balance.

(2) Customer Notification

The Distribution Company shall notify a Host Customer at least 30 days in advance of the transition from Standard Net Metering Credits to Market Net Metering Credits after 25 years from the date when the facility was first interconnected to the electric distribution system.

(3) Market Net Metering Credits

- (a) Subject to Section 1.06(3)(a)(ii) below, the following facilities shall receive a 60% Market Net Metering Credit:

Net Metering Facility Size		
Class I	Class II	Class III
New Solar that is not a Municipality or Other Governmental Entity		

WESTERN MASSACHUSETTS ELECTRIC COMPANY

M.D.P.U. No. 1048G
Cancels M.D.P.U. No. 1048F

NET METERING

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Net Metering Facility Size		
Class I	Class II	Class III
Non-Cap Exempt Solar*		

*A Solar Net Metering Facility that submits an application for a Cap Allocation to the System of Assurance before the Notification Date, is subsequently deemed complete by the Administrator and receives a Cap Allocation before or on January 8, 2017, but that seeks to expand the generating capacity at a later date after the Notification Date such that the entire facility, including the expanded generating capacity, is a Class II Net Metering Facility or a Class III Net Metering Facility will generate Market Net Metering Credits.

(i) The Market Net Metering Credit shall be calculated for each Billing Period as the product of:

- (1) 60% of the excess kWh, by time-of-use if applicable; and
- (2) the sum of the following Distribution Company kWh charges applicable to the rate class under which the Host Customer takes service:
 - a. the basic service charge (in the ISO-NE load zone where the Host Customer is located);
 - b. the distribution charge;
 - c. the transmission charge; and
 - d. the transition charge.

(ii) Solar Net Metering Facilities that are not Cap Exempt Facilities are eligible to receive Standard Net Metering Credits pursuant to Section 1.06(1)(a) for a period of 25 years from the date on which such Solar Net Metering Facility was first authorized to interconnect to the distribution system. After 25 years, such Solar Net Metering Facility must receive Market Net Metering Credits pursuant to this provision.

(b) The following facilities shall receive a 100% Market Net Metering Credit:

Net Metering Facility Size		
Class I	Class II	Class III
New Solar Net Metering Facility where the Host Customer is a Municipality or		

WESTERN MASSACHUSETTS ELECTRIC COMPANY

M.D.P.U. No. 1048G
Cancels M.D.P.U. No. 1048F

NET METERING

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Net Metering Facility Size		
Class I	Class II	Class III
Other Governmental Entity and only allocates Net Metering Credits to the accounts of other customers that could also qualify as a Municipality or Other Governmental Entity		
Cap Exempt Solar		

- (i) The Market Net Metering Credit shall be calculated for each Billing Period as the product of:

- (1) 100% of the excess kWh, by time-of-use if applicable; and
- (2) the sum of the following Distribution Company kWh charges applicable to the rate class under which the Host Customer takes service:
 - a. the basic service charge (in the ISO-NE load zone where the Host Customer is located);
 - b. the distribution charge;
 - c. the transmission charge; and
 - d. the transition charge.

- (c) Subject to Section 1.06(3)(c)(ii) below, the following Net Metering Facilities shall receive a 60% Market Net Metering Credit:

Net Metering Facility Size		
Class I	Class II	Class III
New Solar that is also Neighborhood		
Solar that is also Neighborhood		

- (i) The Market Net Metering Credit shall be calculated for each Billing Period as the product of:

- (1) 60% of the excess kWh, by time-of-use if applicable; and
- (2) the sum of the following Distribution Company per-kWh charges applicable to the rate class under which the Host Customer takes service:

NET METERING

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- a. the basic service charge (in the ISO-NE load zone where the Host Customer is located);
 - b. the transmission charge; and
 - c. the transition charge.
- (ii) Solar Net Metering Facilities that are also Neighborhood Net Metering Facilities are eligible to receive Standard Net Metering Credits pursuant to Section 1.06(1)(c) for a period of 25 years from the date on which the Solar Net Metering Facility was first authorized to interconnect to the distribution system. After 25 years, the Solar Net Metering Facility that is also a Neighborhood Net Metering Facility must receive Market Net Metering Credits pursuant to this provision.
- (d) The calculation of Net Metering Credits under this section shall not include the demand side management and renewable energy kWh charges set forth in M.G.L. c. 25, §§ 19-20.
- (e) For any Billing Period for which the Distribution Company calculates a Net Metering Credit for a Host Customer, the Distribution Company shall apply the Net Metering Credit to the Host Customer's account, unless the Host Customer provides otherwise pursuant to Section 1.07. The Distribution Company shall carry forward, from Billing Period to Billing Period, any remaining Net Metering Credit balance.

Section 1.07 Allocation of Net Metering Credits

- (1) For a Class I, Class II, or Class III Net Metering Facility, the Distribution Company shall allocate Net Metering Credits, as designated in writing by the Host Customer, to other Customers who are in the Distribution Company's service territory and are located in the same ISO-NE load zone. The manner and form of credit designation shall be as specified in this Net Metering Provision pursuant to 220 CMR 18.09(2).
- (2) Notwithstanding Section 1.07(1), if the Host Customer is a Municipality or Other Governmental Entity, including a Governmental Cooperative, it may direct the Distribution Company to allocate Net Metering Credits only to other Customers that are Municipalities or Other Governmental Entities. Net Metering Credits can be allocated only within: (1) the Distribution Company's service territory and (2) the same ISO-NE load zone.

NET METERING

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- (3) For a Neighborhood Net Metering Facility, the Distribution Company may only allocate Net Metering Credits to residential or other Customers who reside in the same Neighborhood in which the Neighborhood Net Metering Facility is located and have an ownership interest in, or are served by, the Neighborhood Net Metering Facility.
- (4) For any Billing Period that a Host Customer earns Net Metering Credits, the Distribution Company shall allocate Net Metering Credits by applying them to a designated Customer's account. The Distribution Company shall carry forward, from Billing Period to Billing Period, any remaining Net Metering Credit balance.
- (5) For a Class III Net Metering Facility, the Distribution Company may elect to purchase Net Metering Credits from the Host Customer, rather than allocating such credits. The Distribution Company must provide written notice to the Host Customer of its election to either purchase or allocate Net Metering Credits within 30 days of the Host Customer's request for Net Metering services. For Net Metering Credits purchased under this provision, the Distribution Company will make payment by issuing a check to the Host Customer each Billing Period, unless otherwise agreed in writing with the Host Customer. In addition, the Distribution Company shall continue to purchase such credits for so long as the Host Customer takes service under this tariff or as mutually agreed in writing by the Distribution Company and the Host Customer.
- (6) The Distribution Company is responsible for accurately allocating Net Metering Credits consistent with a Host Customer's written designation in Schedule Z to the Distribution Company's Interconnection Tariff.

Section 1.08 Net Metering Recovery Surcharge

The charges listed below are non-bypassable and shall be applied to all kWh delivered by the Distribution Company to a Customer. The operation of the Net Metering Recovery Surcharge ("NMRS") is subject to all powers of suspension and investigation vested in the Department. If the Distribution Company operates under a revenue decoupling mechanism, the Distribution Company may elect to recover some or all of the charges listed below through a revenue decoupling mechanism or applicable reconciling mechanisms, as appropriate, rather than through an NMRS. If the Distribution Company elects not to file an NMRS, the Distribution Company must file a net metering report in lieu of the NMRS. The net metering report shall be in a form approved by the Department. The net metering report is for informational purposes only.

(1) Rates

The purpose of the NMRS is to recover the Net Metering Credits applied to Customers and the non-reconciling distribution portion of revenue displaced by Customers who have installed on-site generation facilities in accordance with G.L. c. 164, §§ 138 and 139. This surcharge

NET METERING

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provides the Distribution Company with a mechanism to recover such credits and displaced distribution revenue, and to reconcile actual NMRS revenue amounts recovered from customers with actual recoverable amounts.

(2) Applicability of NMRS

The NMRS shall be applicable to all distribution of electricity, as measured in kWh, delivered by the Distribution Company. Although the NMRS is a separate surcharge, it may be included in the Distribution Company's Distribution Charge for billing purposes.

(3) Effective Date of Annual Surcharge

The Distribution Company shall submit NMRS filings as outlined in Section 1.08(6) of this tariff.

(4) NMRS Formula

$$NMRS_x = (NMC_{x-1} + DDR_{x-1} + PPRA_{x-2} - CR_{x-1}) \div FkWh_x,$$

where

x	=	The year over which the surcharge applies;
NMRS _x	=	The Net Metering Recovery Surcharge for year x;
NMC _{x-1}	=	The Net Metering Credits for year x-1, based on actual data where available and estimated for the period where actual data is unavailable;
DDR _{x-1}	=	The non-reconciling distribution portion of revenue displaced, as defined in Section 1.08(5), by net metering facilities for year x-1, based on actual data where available and estimated for the period where actual data is unavailable;
PPRA _{x-2}	=	The Past Period Reconciliation Amount defined as the ending balance including interest, calculated on the average monthly reconciling balance using the customer deposit rate as outlined in 220 C.M.R. 26.09, of the difference between (a) the sum of the NMC and DDR based on actual data for year x-2 and (b) the revenues collected through the NMRS as approved by the Department for year x-1, based on actual data where available and estimated for the period where actual data is unavailable.

NET METERING

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Any balance between actual data and estimated data will be included in this component.

- CRx-1 = Commodity Reconciliation, as determined by Section 1.08(8).
- FkWh_x = The Forecasted kWh for year x, defined as the forecasted amount of electricity to be distributed to the Distribution Company's distribution customers.

The uniform rate calculated herein shall be re-allocated to all rate classes by applying the Distribution Revenue Allocator as approved in D.P.U. 12-126I. The Distribution Revenue Allocator shall be derived from the Company's base test year as approved by the Department and shall be as follows:

Rate Class	Distribution Revenue Allocator
R-1/R-2	46.7%
R-3/R-4	9.0%
23/24,G-0,T-0	18.7%
G-2/T-4	9.5%
T-2	10.7%
T-5	4.1%
S-1/S-2	1.3%

NMRS factor:

Charge per kWh As per M.D.P.U. No. 1052 as in effect from time to time.

(5) Determination of Revenue Displaced by Net Metering Facilities

- (a) The distribution revenue displaced by net metering facilities is the non-reconciling distribution revenue associated with the displaced kWh. The quantity of displaced kWh is equal to the kWh generated by the Net Metering Facility minus the excess kWh, if any, delivered to the Distribution Company's distribution system. The kWh generated by the Net Metering Facility shall be determined by:
- (i) actual metering of the kWh output of the generating facility; or
 - (ii) estimating the kWh output of a generating facility when actual metering is not feasible.

NET METERING

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- (b) In determining DDR, the Distribution Company shall use actual metered data for those Host Customers with Class II and Class III Net Metering Facilities and for those Host Customers with a Class I Net Metering Facility when such data is available.
- (c) In determining DDR, the Distribution Company shall estimate the generator kWh output for those Host Customers that do not have actual metered data for the output of their Class I Net Metering Facility. These estimates will be based upon available monthly capacity factor information associated with the size and type of net metering facility installed, or as otherwise specified below. Such information shall be obtained from publicly available sources such as ISO-NE, the Massachusetts Renewable Energy Trust and weather data outlets as determined by the Distribution Company and subject to Department review and approval.
 - (i) For Class I Solar Net Metering Facilities, the estimate shall come directly from the generation information of the Solar Net Metering Facility's inverter if available. If no data is available to the Distribution Company, the estimate shall be calculated on a case-by-case basis with the best available data.
 - (ii) For Class I Wind Net Metering Facilities:
 - (1) the estimate shall come directly from the generation information of the Wind Net Metering Facility's meter, inverter, or other generator system if available; or
 - (2) if generation information is not available, or no data is provided, the estimate shall be calculated on a case-by-case basis with the best available data.
 - (iii) For all non-wind and non-solar Class I Net Metering Facilities, the estimate shall be calculated on a case-by-case basis with the best available data.
- (6) Information Required to be Filed with the Department

This information shall be submitted as part of the annual reconciliation filing, along with complete documentation of the reconciliation adjustment calculations. Such filing shall include preliminary reconciliation data for the year in which the filing is made, with final reconciliation amounts to be submitted the subsequent

NET METERING

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year. The reconciliation data will reflect detailed accounting of distribution Net Metering Credits paid to customers and displaced distribution revenue resulting from net metering facilities. This information will be submitted with each annual NMRS filing, along with complete documentation of the reconciliation-adjustment calculations.

(7) Customer Notification

The Distribution Company will notify Customers in simple terms of changes to the NMRS, including the nature of the change and the manner in which the NMRS is applied to the bill. In the absence of a standard format, the Distribution Company will submit this notice for approval at the time of each NMRS filing. Upon approval by the Department, the Distribution Company must immediately distribute these notices to all of its Customers either through direct mail or with its bills.

(8) Commodity Reconciliation

The Distribution Company will include the energy market payments received from ISO-NE for the electricity generated by Class II and Class III Net Metering Facilities in the Distribution Company's annual reconciliation of the NMRS. Host Customers with a Class II or Class III Net Metering Facility shall provide all necessary information to, and cooperate with, the Distribution Company to enable the Distribution Company to obtain the appropriate asset identification for reporting generation to ISO-NE. The Distribution Company will report all exported power to the ISO-NE as a settlement only generator and net this reported usage and credits earned against the amount of basic service commodity earned as a portion of the Net Metering Credits. The resulting amount will then be filed within the Distribution Company's annual NMRS reconciliation proceeding.

The Distribution Company may elect to seek to obtain capacity payments from ISO-NE for the electricity generated by Class II and Class III Net Metering Facilities, in which case it will include any capacity payments received from ISO-NE in the Company's annual NMRS reconciliation.

Section 1.09 Closure of Tariff to New Customers(a) Private Cap

Service under this cap is closed to new applicants upon determination by the Distribution Company, consistent with Department rules and regulations, that the aggregate capacity of all Class I, Class II, and Class III Net Metering Facilities that are not Net Metering

NET METERING

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Facilities of a Municipality or Other Governmental Entity and that are not Cap Exempt Facilities (i.e., the "private cap") authorized by 220 C.M.R. 18.07(1)(a), as may be amended from time to time, has been reached. If the private cap is full, customers may continue to submit applications for net metering services in case capacity becomes available.

(b) Public Cap

Service under this cap is closed to new applicants upon determination by the Distribution Company, consistent with Department rules and regulations, that the aggregate capacity of all Class II and Class III Net Metering Facilities of a Municipality or Other Governmental Entity (i.e., the "public cap") authorized by 220 C.M.R. 18.07(1)(b), as may be amended from time to time, has been reached. If the public cap is full, customers may continue to submit applications for net metering services in case capacity becomes available.

(c) Capacity of Net Metering Facilities of a Municipality or Other Governmental Entity

The maximum amount of generating capacity eligible for Net Metering by a Municipality or Other Governmental Entity shall be 10 megawatts, as determined by the sum of the nameplate ratings of Class II and Class III Net Metering Facilities for which the Municipality or Other Governmental Entity is the Host Customer, except as provided in 220 C.M.R. 18.07(6). While a Municipality or Other Governmental Entity may develop Class I Net Metering Facilities, such facilities are excluded from the public cap and will instead be counted against the private cap.

A Municipality or Other Governmental Entity that is a member of a Governmental Cooperative may transfer any or all of the net metering generating capacity associated with one or more Class II or Class III Net Metering Facilities to said Governmental Cooperative by providing written assent to the Governmental Cooperative and obtaining approval from the Department.

A Governmental Cooperative may serve as a Host Customer for a Net Metering Facility of a Municipality or Other Governmental Entity for all capacity allocated pursuant to 220 C.M.R. 18.07(6) and its own capacity as an Other Governmental Entity, provided that the Standard Net Metering Credits for which such Governmental Cooperative serves as Host Customer shall only be allocated to that same Governmental Cooperative or its members.

(d) Highest Historical Peak Load

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Each year by February 1, the Distribution Company will update the Distribution Company's highest historical peak load on the Distribution Company's website and with an informational filing to the Department. Additional applications may be accepted for incremental aggregated capacity associated with increases in the Distribution Company's peak load.

(e) Aggregate Capacity

The calculation of aggregated capacity shall be in accordance with 220 C.M.R. 18.07.

Section 1.10 Renewable Energy and Environmental Attributes

The provision of Net Metering services does not entitle the Distribution Company to ownership of, or title to, the renewable energy or environmental attributes, including renewable energy certificates, associated with any electricity produced by a Net Metering Facility.

Section 1.11 Dispute Resolution

The Dispute Resolution provisions included in the Distribution Company's Interconnection Tariff in Section 9.0 shall be available for the purpose of resolving disputes related to the operation of this tariff between the Distribution Company and Host Customers, including whether the Distribution Company has accurately allocated Net Metering Credits consistent with a Host Customer's written designation in Schedule Z to the Distribution Company's Interconnection Tariff. The Distribution Company shall not be responsible for resolving disputes between the Host Customer and those Customers to whom the Host Customer is allocating Net Metering Credits.

Section 1.12 Classification as a Municipality or Other Governmental Entity

An entity that seeks Net Metering services and/or Standard Net Metering Credits from a Net Metering Facility of a Municipality or Other Governmental Entity must first apply to the Department to be classified as a Municipality or Other Governmental Entity for purposes of Net Metering. The Department will review applications on a case-by-case basis. The Distribution Company shall not be obligated to provide Net Metering services or allocate Standard Net Metering Credits or Market Net Metering Credits valued at 100 percent of net excess kilowatt-hours from a Net Metering Facility of a Municipality or Other Governmental Entity to a Municipality or Other Governmental Entity pursuant to this tariff until the Department has classified the entity as such.

WESTERN MASSACHUSETTS ELECTRIC COMPANY

M.D.P.U. No. 1048G
Cancels M.D.P.U. No. 1048F

NET METERING

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APPENDIX A

STANDARD NET METERING CREDIT			
Description of Calculation	Net Metering Credit based on per-kWh rates for Basic Service, Distribution, Transmission, and Transition (Section 1.06(1)(a))	Net Metering Credit based on per-kWh rates for Basic Service, Transmission, and Transition (Section 1.06(1)(c))	Net Metering Credit based on average monthly clearing price at the ISO-NE (Section 1.06(1)(b))
Eligible Net Metering Facilities			
Class I:			
Solar*	X		
Wind	X		
Anaerobic Digestion	X		
Agricultural	X		
Cap Exempt	X		
Class I Other than: Solar, Wind, Anaerobic Digestion, Agricultural			X
Neighborhood		X	
Class II:			
Solar*	X		
Wind	X		
Anaerobic Digestion	X		
Agricultural	X		
Municipality or Other Government Entity	X		
Neighborhood		X	
Class III:			
Solar*		X	
Wind		X	
Anaerobic Digestion		X	

NET METERING

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STANDARD NET METERING CREDIT			
Description of Calculation	Net Metering Credit based on per-kWh rates for Basic Service, Distribution, Transmission, and Transition (Section 1.06(1)(a))	Net Metering Credit based on per-kWh rates for Basic Service, Transmission, and Transition (Section 1.06(1)(c))	Net Metering Credit based on average monthly clearing price at the ISO-NE (Section 1.06(1)(b))
Eligible Net Metering Facilities			
Agricultural		X	
Municipality or Other Governmental Entity	X		
Neighborhood		X	

*A Solar Net Metering Facility that submits an application for a Cap Allocation to the System of Assurance before the Notification Date, is subsequently deemed complete by the Administrator and receives a Cap Allocation before or on January 8, 2017, but that seeks to expand the generating capacity at a later date after the Notification Date such that the entire facility, including the expanded generating capacity, is a Class I Net Metering Facility. Such facilities that expand such that the entire facility, including the expanded generating capacity, is a Class II Net Metering Facility or a Class III Net Metering Facility will generate Market Net Metering Credits.

WESTERN MASSACHUSETTS ELECTRIC COMPANY

M.D.P.U. No. 1048G
Cancels M.D.P.U. No. 1048F

NET METERING

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APPENDIX B

60% MARKET NET METERING CREDIT		
Description of Calculation	Net Metering Credit based on 60% of net excess generation and per-kWh rates for Basic Service, Distribution, Transmission, and Transition (Section 1.06(3)(a))	Based on 60% of net excess generation and per-kWh rates for Basic Service, Transmission, and Transition (Section 1.06(3)(c))
Eligible Net Metering Facilities		
New Solar (Class I, Class II, Class III)	X	
Non-Cap Exempt Solar* (Class I, Class II, Class III) 25 Years After Date of Authorization to Interconnect	X	
New Neighborhood Solar		X
Neighborhood Solar 25 Years After Date of Authorization to Interconnect		X

*A Solar Net Metering Facility that submits an application for a Cap Allocation to the System of Assurance before the Notification Date, is subsequently deemed complete by the Administrator and receives a Cap Allocation before or on January 8, 2017, but that seeks to expand the generating capacity at a later date after the Notification Date such that the entire facility, including the expanded generating capacity, is a Class II Net Metering Facility or a Class III Net Metering Facility will generate Market Net Metering Credits.

100% MARKET NET METERING CREDIT	
Description of Calculation	Net Metering Credit based on 100% of net excess generation and per-kWh rates for Basic Service, Distribution, Transmission, and Transition (Section 1.06(3)(b))
Eligible Net Metering Facilities	
New Solar where the Host Customer is a Municipality or Other Governmental Entity and only allocates Net Metering Credits to the accounts of other customers that could also qualify as a Municipality or Other Governmental Entity	X

WESTERN MASSACHUSETTS ELECTRIC COMPANY

M.D.P.U. No. 1048G
Cancels M.D.P.U. No. 1048F

NET METERING
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100% MARKET NET METERING CREDIT	
Description of Calculation	Net Metering Credit based on 100% of net excess generation and per-kWh rates for Basic Service, Distribution, Transmission, and Transition (Section 1.06(3)(b))
Eligible Net Metering Facilities	
Cap Exempt Solar	X

April 13, 2018

Mr. Kevin Brannelly
Director, Rates and Revenue Requirements
The Commonwealth of Massachusetts
Department of Public Utilities
One South Station
Boston, Massachusetts 02110

Dear Mr. Brannelly:

Enclosed is a completed Statement of Gross Revenues for the year ended December 31, 2017 for each of the following subsidiaries of Eversource Energy:

Western Massachusetts Electric Company

Kindly date-stamp the enclosed duplicate of this letter and return it in the self-addressed envelope enclosed for your convenience.

Respectfully yours,



Timothy J. Griffin
Director, Accounting

Enclosure

April 13, 2018

Mr. Kevin Brannelly
Director, Rates and Revenue Requirements
The Commonwealth of Massachusetts
Department of Public Utilities
One South Station
Boston, Massachusetts 02110

Dear Mr. Brannelly:

Enclosed is a completed Statement of Gross Revenues for the year ended December 31, 2017 for each of the following subsidiaries of Eversource Energy:

Western Massachusetts Electric Company

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Respectfully yours,



Timothy J. Griffin
Director, Accounting

Enclosure

RECEIPT ACKNOWLEDGED

BY: _____ **DATED:** _____

The Commonwealth of Massachusetts

DEPARTMENT OF PUBLIC UTILITIES

OFFICE OF UTILITY ACCOUNTING
One South Station
Boston, MA 02110

2017

Name of Company: Western Massachusetts Electric Company

D/B/A: Eversource Energy

Address: 300 Cadwell Drive

Springfield, MA 01104

Location on
Annual Return
Page 300, line 10, Col. B

Massachusetts Gross Revenues (Intrastate) \$ 390,375,514 \$ 390,375,514


Other Revenues (outside Massachusetts) 0 0

Total Revenues as per annual return \$ 390,375,514 \$ 390,375,514

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

04/13/2018

Date


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

Instructions to Department:

If invoices or correspondence are to be addressed to a particular individual or department,
please insert name and address below.

Ryan E. Lyster
Manager, Revenue & Regulatory Accounting
107 Selden Street
Berlin, CT 06037

The purpose of this statement is to provide the Department with the amount of
Intra-state Revenues for the assessment of taxes.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ELECTRIC OPERATING REVENUES (Account 400)

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

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	230,200,180	225,685,311
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	122,852,391	116,063,681
5	Large (or Ind.) (See Instr. 4)	33,250,346	32,848,746
6	(444) Public Street and Highway Lighting	4,072,597	4,082,346
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	390,375,514	378,680,084
11	(447) Sales for Resale	9,138,952	5,733,650
12	TOTAL Sales of Electricity	399,514,466	384,413,734
13	(Less) (449.1) Provision for Rate Refunds	2,998,459	1,092,188
14	TOTAL Revenues Net of Prov. for Refunds	396,516,007	383,321,546
15	Other Operating Revenues		
16	(450) Forfeited Discounts	362,042	286,555
17	(451) Miscellaneous Service Revenues	315,790	245,452
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	1,409,392	1,304,422
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	9,473,480	12,211,536
22	(456.1) Revenues from Transmission of Electricity of Others	99,462,626	85,886,475
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	111,023,330	99,934,440
27	TOTAL Electric Operating Revenues	507,539,337	483,255,986

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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
1,400,801	1,440,817	191,477	190,634	2
				3
1,432,337	1,460,215	18,402	18,237	4
589,875	626,496	643	657	5
18,432	18,573	406	411	6
				7
				8
				9
3,441,445	3,546,101	210,928	209,939	10
247,946	160,154	16	16	11
3,689,391	3,706,255	210,944	209,955	12
				13
3,689,391	3,706,255	210,944	209,955	14

Line 12, column (b) includes \$ 2,828,144 of unbilled revenues.

Line 12, column (d) includes 15,612 MWH relating to unbilled revenues

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

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

Instruction 9 - Unmetered Sales (MWH)

Residential	1,688
Commercial	10,918
Industrial	1,402
Street Light	18,423
Total	32,431

The total "Megawatt Hours Sold" to WMECO retail customers represents the delivery of energy to all distribution customers including energy for those customers who have chosen third party suppliers.

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

Instruction 9 - Unmetered Sales (MWH)

Residential	1,650
Commercial	11,258
Industrial	1,416
Street Light	18,600
Total	32,924

The total "Megawatt Hours Sold" to WMECO retail customers represents the delivery of energy to all distribution customers including energy for those customers who have chosen third party suppliers.

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

Account 451 includes \$278,992 for customer reconnect fees.

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

Account 451 includes \$251,589 for customer reconnect fees.

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

Account 454 includes a transmission related component of \$500,681 for the year ended December 31, 2017.

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

Account 454 includes a transmission related component of \$466,876 for the year ended December 31, 2016.

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

Account 456 includes \$2,972,720 for sale of renewable energy certificates, \$4,024,656 for return on regulatory assets for pension and other post-retirement benefits, \$2,179,440 for voltage transformation and other services under WMECO wholesale distribution service agreements, and \$296,664 for local facilities charges.

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

Account 456 includes \$5,948,024 for sale of renewable energy certificates, \$3,864,119 for return on regulatory assets for pension and other post-retirement benefits, \$2,115,209 for voltage transformation and other services under WMECO wholesale distribution service agreements, and \$284,184 for local facilities charges.

April 13, 2018

Mr. Mark D. Marini
Department Secretary
The Commonwealth of Massachusetts
Department of Public Utilities
One South Station
Boston, Massachusetts 02110

Dear Mr. Marini:

Enclosed is a completed Statement of Gross Revenues for the year ended December 31, 2017 for each of the following subsidiaries of Eversource Energy:

Western Massachusetts Electric Company

Kindly date-stamp the enclosed duplicate of this letter and return it in the self-addressed envelope enclosed for your convenience.

Respectfully yours,



Timothy J. Griffin
Director, Accounting

Enclosure

April 13, 2018

Mr. Mark D. Marini
Department Secretary
The Commonwealth of Massachusetts
Department of Public Utilities
One South Station
Boston, Massachusetts 02110

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Western Massachusetts Electric Company

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Respectfully yours,



Timothy J. Griffin
Director, Accounting

Enclosure

RECEIPT ACKNOWLEDGED

BY: _____ **DATED:** _____

The Commonwealth of Massachusetts

DEPARTMENT OF PUBLIC UTILITIES

OFFICE OF UTILITY ACCOUNTING

One South Station
Boston, MA 02110

2017

Name of Company: Western Massachusetts Electric Company

D/B/A: Eversource Energy

Address: 300 Cadwell Drive
Springfield, MA 01104

Location on
Annual Return

Massachusetts Gross Revenues (Intrastate) \$ 390,375,514 \$ 390,375,514 Page 300, line 10, Col. B


Other Revenues (outside Massachusetts) 0 0

Total Revenues as per annual return \$ 390,375,514 \$ 390,375,514

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

04/13/2018

Date


Jay S. Burn

Vice President, Controller and
Chief Accounting Officer

Instructions to Department:

If invoices or correspondence are to be addressed to a particular individual or department,
please insert name and address below.

Ryan E. Lyster
Manager, Revenue & Regulatory Accounting
107 Selden Street
Berlin, CT 06037

The purpose of this statement is to provide the Department with the amount of
Intra-state Revenues for the assessment of taxes.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
--	---	---------------------------------------	---

ELECTRIC OPERATING REVENUES (Account 400)

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

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	230,200,180	225,685,311
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	122,852,391	116,063,681
5	Large (or Ind.) (See Instr. 4)	33,250,346	32,848,746
6	(444) Public Street and Highway Lighting	4,072,597	4,082,346
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	390,375,514	378,680,084
11	(447) Sales for Resale	9,138,952	5,733,650
12	TOTAL Sales of Electricity	399,514,466	384,413,734
13	(Less) (449.1) Provision for Rate Refunds	2,998,459	1,092,188
14	TOTAL Revenues Net of Prov. for Refunds	396,516,007	383,321,546
15	Other Operating Revenues		
16	(450) Forfeited Discounts	362,042	286,555
17	(451) Miscellaneous Service Revenues	315,790	245,452
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	1,409,392	1,304,422
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	9,473,480	12,211,536
22	(456.1) Revenues from Transmission of Electricity of Others	99,462,626	85,886,475
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	111,023,330	99,934,440
27	TOTAL Electric Operating Revenues	507,539,337	483,255,986

Name of Respondent Western Massachusetts Electric Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ELECTRIC OPERATING REVENUES (Account 400)					
<p>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.)</p> <p>7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.</p> <p>8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</p> <p>9. Include unmetered sales. Provide details of such Sales in a footnote.</p>					
MEGAWATT HOURS SOLD				AVG.NO. CUSTOMERS PER MONTH	
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	Line No.	
				1	
1,400,801	1,440,817	191,477	190,634	2	
				3	
1,432,337	1,460,215	18,402	18,237	4	
589,875	626,496	643	657	5	
18,432	18,573	406	411	6	
				7	
				8	
				9	
3,441,445	3,546,101	210,928	209,939	10	
247,946	160,154	16	16	11	
3,689,391	3,706,255	210,944	209,955	12	
				13	
3,689,391	3,706,255	210,944	209,955	14	

Line 12, column (b) includes \$ 2,828,144 of unbilled revenues.

Line 12, column (d) includes 15,612 MWH relating to unbilled revenues

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Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

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

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April 13, 2018

Dear Town/City Clerk:

In accordance with Chapter 164, Section 84A of the General Laws of Massachusetts, enclosed is an audited Condensed Financial Return of Western Massachusetts Electric Company, doing business as Eversource Energy, for the year ended December 31, 2017.

Respectfully,

A handwritten signature in blue ink, appearing to read "Timothy J. Griffin".

Timothy J. Griffin
Director, Accounting

Enclosure

DEPARTMENT OF PUBLIC UTILITIES

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

CONDENSED FINANCIAL RETURN FOR THE YEAR ENDED DECEMBER 31, 2017

FULL NAME OF COMPANY:.....

WESTERN MASSACHUSETTS ELECTRIC COMPANY

'Doing Business As Eversource Energy'

LOCATION OF PRINCIPAL BUSINESS OFFICE:

300 Cadwell Drive
SPRINGFIELD, MA 01104

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 Conversion Expenses		
Taxes Other Than Income Taxes		
Income Taxes		
Provisions for Deferred Federal Income Taxes		
Federal Income Taxes Def. in Prior Years - Cr.		
Total Operating Expenses		
Net Operating Revenues		
Income from Utility Plant Leased to Others		
Other Utility Operating Income		
Total Utility Operating Income		
OTHER INCOME		
Income from Mdse. Jobbing & Contract Work.		
Income from Nonutility Operations		
Nonoperating Rental Income		
Interest and Dividend Income		
Miscellaneous Nonoperating Income		
Total Other Income		
Total Income		
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization		
Other Income Deductions		
Total Income Deductions		
Income Before Interest Charges		
INTEREST CHARGES		
Interest on Long-Term Debt		
Amortization of Debt Discount and Expense		
Amortization of Premium on Debt - Credit		
Interest on Debt to Associated Companies		
Other Interest Expense		
Interest Charged to Construction - Credit		
Total Interest Charges		
NET INCOME	\$	\$

SEE THE ATTACHED AUDITED
INCOME STATEMENT FOR 2017
IN THE FERC FORM 1 FORMAT.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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STATEMENT OF INCOME

Quarterly

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

Annual or Quarterly if applicable

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

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	507,539,337	483,255,986		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	258,719,822	251,476,812		
5	Maintenance Expenses (402)	320-323	20,204,846	20,261,076		
6	Depreciation Expense (403)	336-337	48,661,245	45,132,092		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	1,533,837	1,534,938		
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)		15,521	4,248,890		
13	(Less) Regulatory Credits (407.4)		-2,531,482	-2,070,999		
14	Taxes Other Than Income Taxes (408.1)	262-263	46,687,764	40,960,270		
15	Income Taxes - Federal (409.1)	262-263	4,951,188	10,038,124		
16	- Other (409.1)	262-263	3,006,142	3,926,744		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	44,449,283	37,896,234		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	10,148,447	15,175,497		
19	Investment Tax Credit Adj. - Net (411.4)	266	-536,196	-549,312		
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)		420,076,487	401,821,370		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		87,462,850	81,434,616		

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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)		87,462,850	81,434,616		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)					
34	(Less) Expenses of Nonutility Operations (417.1)		75,824	92,644		
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119	10,374	16,450		
37	Interest and Dividend Income (419)		352,369	459,043		
38	Allowance for Other Funds Used During Construction (419.1)		815,130	17,996		
39	Miscellaneous Nonoperating Income (421)		5,882,803	2,836,449		
40	Gain on Disposition of Property (421.1)			54,560		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		6,984,852	3,291,854		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		24,703	32,221		
46	Life Insurance (426.2)					
47	Penalties (426.3)					
48	Exp. for Certain Civic, Political & Related Activities (426.4)		123,117	106,666		
49	Other Deductions (426.5)		545,209	87,240		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		693,029	226,127		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	91,066	118,105		
53	Income Taxes-Federal (409.2)	262-263	898,260	2,490,048		
54	Income Taxes-Other (409.2)	262-263	223,595	619,046		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	1,084,091	662,170		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	130,457	1,885,319		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		2,166,555	2,004,050		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		4,125,268	1,061,677		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		23,707,569	23,050,624		
63	Amort. of Debt Disc. and Expense (428)		1,304,115	1,290,018		
64	Amortization of Loss on Reaquired Debt (428.1)		74,502	74,502		
65	(Less) Amort. of Premium on Debt-Credit (429)		1,073,439	1,073,439		
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		817,168	610,983		
68	Other Interest Expense (431)		1,112,505	1,115,884		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		877,866	644,486		
70	Net Interest Charges (Total of lines 62 thru 69)		25,064,554	24,424,086		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		66,523,564	58,072,207		
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)		66,523,564	58,072,207		

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

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

Note that for the year ended December 31, 2017, the total amount of Allowance for Other Funds Used During Construction in Account 419.1 includes a transmission related component of \$514,522.

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

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

Schedule Page: 114 Line No.: 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.

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

Note that for the year ended December 31, 2017, the total amount of Amortization of Loss on Reacquired Debt in Account 428.1 includes a transmission related component of \$49,668.

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

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

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

Note that for the year ended December 31, 2017, the total amount of Allowance for Borrowed Funds Used During Construction in Account 432 includes a transmission related component of \$552,844.

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

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

WESTERN MASSACHUSETTS ELECTRIC COMPANY
DBA Eversource Energy

BALANCE SHEET

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

NOTES:

SEE THE ATTACHED AUDITED BALANCE SHEET FOR 2017 IN THE FERC FORM 1 FORMAT.

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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	2,113,902,650	1,935,531,756
3	Construction Work in Progress (107)	200-201	89,155,293	78,073,198
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,203,057,943	2,013,604,954
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	375,783,240	347,401,580
6	Net Utility Plant (Enter Total of line 4 less 5)		1,827,274,703	1,666,203,374
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		1,827,274,703	1,666,203,374
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		3,933,396	3,933,396
19	(Less) Accum. Prov. for Depr. and Amort. (122)		49,921	49,902
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	351,433	341,060
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)		929,243	906,890
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		5,164,151	5,131,444
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)		101,472	100,386
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		48,758,544	44,393,555
41	Other Accounts Receivable (143)		25,841,317	26,659,231
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		15,573,318	15,511,601
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		18,630,299	14,424,809
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	4,119,630	5,212,822
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	2,460,184	3,404,479

Name of Respondent Western Massachusetts Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 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	12,083	1,133
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		1,453,549	1,851,976
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		73,730	51,990
60	Rents Receivable (172)		60,641	7,252
61	Accrued Utility Revenues (173)		18,156,791	15,328,647
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)		104,094,922	95,924,679
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		2,259,103	2,710,678
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	200,991,340	196,635,889
73	Prelim. Survey and Investigation Charges (Electric) (183)		17,991	632,903
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)		-9,019	47,744
77	Temporary Facilities (185)		0	-56
78	Miscellaneous Deferred Debits (186)	233	27,206,048	27,273,092
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		273,172	347,674
82	Accumulated Deferred Income Taxes (190)	234	92,807,296	28,569,202
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		323,545,931	256,217,126
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		2,260,079,707	2,023,476,623

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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

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

Information on Formula Rates:

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

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

Information on Formula Rates:

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

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

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

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

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

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

Note that at December 31, 2017, the total Prepayments balance in Account 165 includes transmission related prepayments of the following amounts:

Prepaid Property Taxes	339,052 cr.
Prepaid Insurance	128,101 dr.
Prepaid Other	6,816 dr.
Prepaid Agency Fees	60,545 dr.
Prepaid Software License Maint.	18,360 dr.
Prepaid Lease	500 cr.
TOTAL	\$ 125,730 cr.

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

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

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

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

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

Balance in Account 182.1	\$196,620,687 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
Western Massachusetts Electric Company			2017/Q4
FOOTNOTE DATA			

Medvantage APBO

15,202 dr.

Account 182.3 Being Reported

\$196,635,889 dr.

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

Note that at December 31, 2017, the total Unamortized Loss on Reacquired Debt balance in Account 189 includes a transmission related component of \$182,115.

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

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

Name of Respondent Western Massachusetts Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) / /	Year/Period of Report end of 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	10,866,325	10,866,325
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		3,905,151	3,905,151
7	Other Paid-In Capital (208-211)	253	440,492,440	440,492,440
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	199,430,887	218,917,697
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-695,347	-705,721
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-1,928,364	-2,362,179
16	Total Proprietary Capital (lines 2 through 15)		652,071,092	671,113,713
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	0	0
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	565,000,000	565,000,000
22	Unamortized Premium on Long-Term Debt (225)		3,935,944	5,009,384
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		626,175	762,695
24	Total Long-Term Debt (lines 18 through 23)		568,309,769	569,246,689
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		6,100,230	5,873,390
29	Accumulated Provision for Pensions and Benefits (228.3)		23,609,831	21,502,879
30	Accumulated Miscellaneous Operating Provisions (228.4)		1,147,211	1,023,343
31	Accumulated Provision for Rate Refunds (229)		1,073,639	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		6,174,985	5,891,072
35	Total Other Noncurrent Liabilities (lines 26 through 34)		38,105,896	34,290,684
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		71,536,148	56,030,409
39	Notes Payable to Associated Companies (233)		175,700,000	51,000,000
40	Accounts Payable to Associated Companies (234)		27,103,627	19,482,774
41	Customer Deposits (235)		2,230,415	2,060,472
42	Taxes Accrued (236)	262-263	1,797,351	1,161,723
43	Interest Accrued (237)		6,506,595	6,503,101
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

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

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

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

The balances are as follows:

Balance in Account 254	<u>\$29,020,293</u> cr.
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Reclass of balances to

Account 254:

Medvantage APBO	<u>15,202</u> cr.
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Account 254 Being Reported	<u>\$29,035,495</u> cr.
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

DBA Eversource Energy

STATEMENT OF EARNED SURPLUS

	Amount for Year	Increase (Decrease) from Preceding Year
Unappropriated Earned Surplus (at beginning of period)	\$ 218,211,976	\$ 20,072,207
Balance Transferred from Income	66,523,564	8,451,357
Adoption of FIN 48	0	0
Miscellaneous Debits to Surplus	0	0
Appropriations of Surplus	0	0
Net Additions to Earned Surplus	\$ 66,523,564	\$ 8,451,357
Dividends Declared - Preferred Stock	0	0
Dividends Declared - Common Stock	86,000,000	48,000,000
Unappropriated Earned Surplus (at end of period)	\$ 198,735,540	\$ (19,476,436)

ELECTRIC OPERATING REVENUES

Operating Revenues		
Account	Amount for Year	Increase (Decrease) from Preceding Year
SALES OF ELECTRICITY		
Residential Sales	\$ 230,200,180	\$ 4,514,869
Commercial and Industrial Sales:		
Small (or Commercial)	122,852,391	6,788,710
Large (or Industrial)	33,250,346	401,800
Public Street and Highway Lighting	4,072,597	(9,749)
Other Sales to Public Authorities	0	0
Sales to Railroads and Railways	0	0
Interdepartmental Sales	0	0
Miscellaneous Electric Sales	0	0
Total Sales to Ultimate Consumers	\$ 390,375,514	\$ 11,695,430
Sales for Resale	9,138,952	3,405,302
Total Sales of Electricity	\$ 399,514,466	\$ 15,100,732
OTHER OPERATING REVENUES		
Forfeited Discounts	362,042	75,487
Miscellaneous Service Revenues	315,790	70,338
Sales of Water and Water Power	0	0
Rent from Electric Property	1,409,392	104,970
Interdepartmental Rents	0	0
Other Electric Revenues .. (Note 1)	105,937,647	8,931,824
Total Other Operating Revenues	\$ 108,024,871	\$ 8,182,619
Total Electric Operating Revenues	\$ 507,539,337	\$ 24,283,351

Note 1: "Other Electric Revenues" includes Account 449.1, Provision for Rate Refunds, which is a decrease to revenues of \$2,998,459.

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Functional Classification	Operation	Maintenance	Total
Power Production Expenses:			
Electric Generation:			
Steam Power	\$ 0	\$ 0	\$ 0
Nuclear Power	0	0	0
Hydraulic Power	0	0	0
Other Power	212,838	0	212,838
Other Power Supply Expenses	134,406,324	0	134,406,324
Total Power Production Expenses	\$ 134,619,162	\$ 0	\$ 134,619,162
Transmission Expenses	16,247,756	5,708,053	21,955,809
Regional Market Expenses	39,793	0	39,793
Distribution Expenses	8,787,965	14,397,267	23,185,232
Customer Accounts Expenses	63,524,052	0	63,524,052
Sales Expenses	30	0	30
Administrative and General Expenses	35,501,064	99,526	35,600,590
Total Electric Operation and Maintenance Expenses	\$ 258,719,822	\$ 20,204,846	\$ 278,924,668

WESTERN MASSACHUSETTS ELECTRIC COMPANY

DBA Eversource Energy

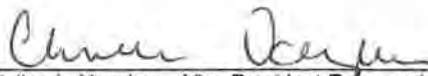
GAS OPERATING REVENUES

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

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

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

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.


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

Jay S. Buth - Vice President Controller and CAO

WESTERN MASSACHUSETTS ELECTRIC COMPANY

DBA Eversource Energy

GAS OPERATING REVENUES


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

SUMMARY OF GAS OPERATION AND MAINTENANCE EXPENSES

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

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.

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


Jay S. Butth - Vice President Controller and CAO