



**Northeast
Utilities System**

NU Accounting Manual

January 2009



NU ACCOUNTING MANUAL
SOURCE ACCOUNTING UNITS (SAU)

SAU	SOURCE ACCOUNTING UNIT DESCRIPTION
CR	CRRA-INVENTORY ONLY
C2	CONNECTICUT YANKEE ATOMIC POWER CO
G1	HOLYOKE NORTHEAST UTILITIES
G3	NORTHEAST GENERATION SERVICES - NU
J1	PSEG PEAKER
J2	GEN CONN MILFORD PEAKER
KK	SEABROOK - POST SALE
KY	FPL ENERGY SEABROOK LLC(88.22889%)
MM	MONEY POOL-MIMS ONLY
M1	MODE 1 COMMUNICATIONS, INC
NF	NORTHEAST UTILITIES FOUNDATION, INC
NN	NEPEX-MIMS ONLY
NS	SEABROOK BENEFIT PAYMENTS-MIMS ONLY
WY	DOMINION BILLNG
XA	SELECT ENERGY CNTRCTNG
XX	DEFAULT - MIB TABLE USE ONLY
X1	NU ENTERPRISES, INC
X3	FIRSTLIGHT POWER RESOURCES SERVICES
X4	NGS MECHANICAL COMPANY
X5	ES BOULOS
01	NORTHEAST UTILITIES (PARENT)
04	FPL ENERGY SEABROOK, LLC (100%)
05	NORTH ATLANTIC ENERGY CORPORATION
06	PUBLIC SERVICE CO OF NEW HAMPSHIRE
07	PROPERTIES INC
08	PSNH FUNDING LLC
1K	CL&P FUNDING LLC
1T	CONNECTICUT LIGHT & POWER CO-TRANS
11	CONNECTICUT LIGHT & POWER
12	CL&P CAPITAL, L.P.
13	RESEARCH PARK, INC.
14	CL&P RECEIVABLES CORPORATION
17	CITY & SUBURBAN E&G CO
18	CONNECTICUT TRANSMISSION CORP
19	ELECTRIC POWER INCORPORATED
22	SELECT ENERGY, INC.
25	CONNECTICUT STEAM COMPANY
27	THE NUTMEG POWER COMPANY
31	MT TOM GENERATING COMPANY
32	HOLYOKE PWR & ELEC COMPANY
4T	WESTERN MASS ELECTRIC COMPANY-TRANS
41	WESTERN MASSACHUSETTS ELECTRIC CO
43	WMECO FUND LLC
45	THE QUINNEHTUK COMPANY
46	THE ROCKY RIVER REALTY COMPANY
51	NORTHEAST NUCLEAR ENERGY CORP
55	NNECO-POST SALE
6F	PUBLIC SERVICE NEW HAMPSHIRE-GEN
6L	PSNH FUNDING LLC 2
6T	PUBLIC SERVICE NEW HAMPSHIRE-TRANS

NU ACCOUNTING MANUAL
SOURCE ACCOUNTING UNITS (SAU)

SAU SOURCE ACCOUNTING UNIT DESCRIPTION

61 NORTHEAST UTILITIES SERVICE COMP
70 YANKEE ENERGY SYSTEM INC
71 YANKEE GAS SERVICES CO
72 NORCONN PROPERTIES INC
73 HOUSATONIC, LLC
74 YANKEE ENERGY FINANCIAL SVCS CO
75 YANKEE ENERGY SERVICES, CO
90 NORTHEAST UTILITIES SVC CO

NU ACCOUNTING MANUAL
CHARGE ACCOUNTING UNITS (CAU)

CAU	CHARGE ACCOUNTING UNIT DESCRIPTION
CF	NGC CONSOLIDATED - FOSSIL
CG	FIRSTLIGHT POWER RESOURCES, INC
CH	NGC-CONSOLIDATED HYDRO
CP	NGC CONSOLIDATED-PUMPED STORAGE
CR	CRRA-INVENTORY ONLY
C2	CONNECTICUT YANKEE ATOMIC POWER CO.
C5	NORTHEAST GEN SERV-CONSUL SERV ENG
C6	NORTHEAST GEN SERV-CONSUL SERV-ENVR
C7	CORPORATE ADMINISTRATION
C8	FIRSTLIGHT POWER RES MGMT, LLC
EH	NORTHEAST GEN SERV-MAN/OPR CT-HYDRO
EK	NORTHEAST GEN SERV-MAN/OPER FACS
EN	NORTHEAST GEN SERV-MAN/OPR-NF MTN
EW	NORTHEAST GEN.SERV-MAN/OPR SVS-HWP
E2	NORTHEAST GEN SERV-NH MAINT
E3	NORTHEAST GEN SERV-INDUS SVCS-MECH
E4	NORTHEAST GEN SERV-INDUS SVCS-ELEC
E5	NORTHEAST GEN.SERV-INDUS SVCS-ENVR
E6	NORTHEAST GEN.SERV-INDUS SVCS-LAB
E7	ASSET OPERATIONS
E8	NORTHEAST GEN SERV-MAN/OPER SVCS-DG
E9	NORTHEAST GEN SERV-MAN/OPR SVS-CMMS
GD	HOLYOKE DISTRIBUTION
GR	SELECT ENERGY - WHOLESALE GAS
GT	HOLYOKE TRANSMISSION
G1	HOLYOKE NORTHEAST UTILITIES
G3	NORTHEAST GENERATION SERVICES - NU
HE	SEL ENER SUCS - INVENTORY ONLY
J1	PSEG PEAKER
J2	GEN CONN MILFORD PEAKER
KK	SEABROOK - POST SALE
MM	MONEY POOL-MIMS ONLY
M1	MODE 1 COMMUNICATIONS, INC
NA	SELECT ENERGY CONTRACTING, INC.
NC	REEDS FERRY SUPPLY CO.
NF	NORTHEAST UTILITIES FOUNDATION, INC
NN	NEPEX-MIMS ONLY
NR	NUSCO RATE OF RETURN
N1	NEPEX
N2	NEPLAN
N3	NEPOOL
N5	CONV NUSCO AGENT CONSTRUCTION
N7	E S BOULOS
PA	SELECT ENERGY-WHOLESALE GAS-CT
PB	SELECT ENERGY-WHOLESALE GAS-MA
PC	SELECT ENERGY-WHOLESALE GAS-RI
PD	SELECT ENERGY-WHOLESALE GAS-NH
PE	SELECT ENERGY-WHOLESALE GAS-ME
PF	SELECT ENERGY-WHOLESALE GAS-VT
PG	SELECT ENERGY-WHOLESALE GAS-NY

NU ACCOUNTING MANUAL
CHARGE ACCOUNTING UNITS (CAU)

CAU CHARGE ACCOUNTING UNIT DESCRIPTION

PH SELECT ENERGY-WHOLESALE GAS-PA
PI SELECT ENERGY-WHOLESALE GAS-NJ
PJ SELECT ENERGY-WHOLESALE GAS-DE
PK SELECT ENERGY-WHOLESALE GAS-MD
PL SELECT ENERGY RETAIL GAS-CT
PM SELECT ENERGY RETAIL GAS-MA
PN SELECT ENERGY RETAIL GAS-RI
PO SELECT ENERGY-WHOLESALE-IL
PP SELECT ENERGY RETAIL GAS-ME
PQ SELECT ENERGY WHOLESALE GAS TEXAS
PR SELECT ENERGY RETAIL GAS-NY
PS SELECT ENERGY RETAIL GAS-PA
PT SELECT ENERGY RETAIL GAS-NJ
PU SELECT ENERGY RETAIL GAS-DE
PV SELECT ENERGY RETAIL GAS-MD
PW SELECT ENERGY WHOLESALE-OHIO
PX SELECT ENERGY WHLSLE GAS-LOUISIANA
PY SELECT ENERGY-WHLSL GAS -MICHIGAN
PZ SELECT ENERYG-WHLSL GAS-MISSISSIPPI
P2 SELECT ENERGY RETAIL GAS-NH
P6 WOODS ELECTRICAL CO, INC
RA SELECT ENERGY RETAIL ADMINISTRATION
SE SELECT ENERGY-WHLSL-REQUIREMENT SVC
SL SELECT ENERY-RETAIL-REG SERVICE
ST SELECT ENERGY TRADING
S1 SELECT ENERGY-WHOLESALE-TRADING
S2 SELECT ENERGY-WHLSL-OTHR BULK POWER
S3 SELECT ENERGY-RETAIL PRODUCTS & SER
WA SELECT ENERGY-WHOLESALE ADMIN
XA SELECT ENERGY CNTRCTNG
XB SELECT ENERGY CNTRCTNG N HAMPSHIRE
XX DEFAULT - MIBS TABLE USE ONLY
X1 NU ENTERPRISES, INC
X3 FIRSTLIGHT POWER RESOURCES SERVICES
X4 NGS MECHANICAL COMPANY
X5 ES BOULOS
X6 NGS ACQUISTION INC
01 NORTHEAST UTILITIES (PARENT)
02 SEL ENERGY SERV, INC. (FIN ST ONLY)
05 NORTH ATLANTIC ENERGY CORPORATION
06 PUBLIC SERVICE CO OF NEW HAMPSHIRE
07 PROPERTIES INC
08 PSNH FUNDING LLC
1C CL&P CUSTOMER SERVICE
1D CL&P DISTRIBUTION
1E CL&P RETAIL TRANSMISSION
1K CL&P FUNDING LLC
1R CL&P-REGULATORY
1T CONNECTICUT LIGHT & POWER CO-TRANS
11 CONNECTICUT LIGHT & PWR CO

NU ACCOUNTING MANUAL
CHARGE ACCOUNTING UNITS (CAU)

CAU	CHARGE ACCOUNTING UNIT DESCRIPTION
12	CL&P CAPITAL, L.P.
13	RESEARCH PARK, INC. (INACTIVE)
14	CL&P RECEIVABLES CORPORATION
17	CITY & SUBURBAN E&G CO. (INACTIVE)
18	CONN. TRANSMISSION CORP. (INACTIVE)
19	ELECTRIC POWER INC. (INACTIVE)
22	SELECT ENERGY, INC.
25	CONNECTICUT STEAM CO. (INACTIVE)
27	NUTMEG POWER CO. (INACTIVE)
3D	HWP DISTRIBUTION
3F	HWP FOSSIL/HYDRO
3T	HWP TRANSCO
31	MT TOM GENERATING COMPANY
32	HOLYOKE POWER & ELECTRIC COMPANY
4C	WMECO CUSTOMER SERVICE
4D	WMECO DISTRIBUTION
4E	WMECO RETAIL TRANSMISSION
4F	WMECO FOSSIL/HYDRO
4R	WMECO - REGULATORY
4T	WESTERN MASS ELECTRIC COMPANY-TRANS
41	WESTERN MASS ELECTRIC COMPANY
43	WMECO FUND LLC
45	THE QUINNEHTUK COMPANY
46	ROCKY RIVER REALTY COMPANY
51	NORTHEAST NUCLEAR ENERGY CO
55	NNECO-POST SALE
6C	PSNH CUSTOMER SERVICE
6D	PSNH DISTRIBUTION
6E	PSNH RETAIL TRANSMISSION
6F	PUBLIC SERVICE NEW HAMPSHIRE - GEN
6L	PSNH FUNDING LLC 2
6R	REGULATORY-PSNH
6T	PUBLIC SERVICE NEW HAMPSHIRE-TRANS
61	NORTHEAST UTILITIES SERVICE COMPANY
70	YANKEE ENERGY SYSTEM INC
71	YANKEE GAS SERVICES CO
72	NORCONN PROPERTIES INC
73	HOUSATONIC, LLC
74	YANKEE ENERGY FINANCIAL SVCS CO.
75	YANKEE ENERGY SERVICES, CO
9C	CORPORATE CENTER & UTG - GSCOH
9R	NUSCO GSCOH RBG
9X	NUSCO GSCOH SELECT ENERGY
99	NUSCO MULTIPLE COMPANY



NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
CRA	CRRA INVENTORY	CRR
GAA	MISC UNA YGSCO	YGS
GAB	NUSCO BLL YGSCO	YGS
GAC	YGS ELIM-MANUAL CFR INPUT REQD	YGS
GAE	YG RADIO/TELCOM	YGS
GAF	YES FUEL COSTS	YGS
GAH	POSTAGE - YANKEE	YGS
GAK	YG ENVIRON OPS	YGS
GAL	YG ANSONIA	YGS
GAX	YGS ELIM-MANUAL CFR INPUT REQD	YGS
GAZ	YGS ELIM-MANUAL CFR INPUT REQD	YGS
G02	YG EXEC ADMIN	YGS
G05	VP-OPERATIONS	YGS
G08	LNG FACIL-PRJ	YGS
G09	MGR TECH OPS	YGS
G1A	CSI PROJ-YESCO	YGS
G10	PRESSURE MNGMNT	YGS
G11	INSTRUMENTATION	YGS
G12	GAS MANAGEMENT	YGS
G13	LNG FACIL-OPS	YGS
G14	GAS SUPPLY	YGS
G15	DIR-YG SYS OPS	YGS
G18	YG COST & SCHED	YGS
G2A	AO-ANSONIA	YGS
G2T	AO-TORRINGTON	YGS
G20	DIR-OPERATIONS	YGS
G21	CAP CONSTRCTN	YGS
G22	CORR CONTROL	YGS
G23	AO-NORWALK	YGS
G24	AO-BTHL/SHLTN	YGS
G25	AO-WTBY/TRRNTN	YGS
G26	AO-MERIDEN	YGS
G27	AO-EW	YGS
G28	AO-WTRFRD/DAN	YGS
G29	WELDING	YGS
G3A	M&S-ANSONIA	YGS
G3T	M&S-TORRINGTON	YGS
G30	MAT MNG/INV CTR	YGS
G31	R/ESTATE-Y GAS	YGS
G32	DISPATCH	YGS
G33	M&S-NORWALK	YGS
G34	M&S-BTHL/SHLTN	YGS
G35	M&S-WTBY/TRRNTN	YGS
G36	M&S-MERIDEN	YGS
G37	M&S-E WINDSOR	YGS
G38	M&S-WTRFRD/DAN	YGS
G39	SRVC CONTRACTS	YGS
G45	YG ENG DEV PRGM	YGS
G46	YG ENG & PLNG	YGS
G47	YG MAPPING	YGS

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
G49	FLD TRN DEV/IMP	YGS
G5A	YANKEE SAFETY	YGS
G5B	YG OPS PROCESS	YGS
G5C	PLNG/PERF YG	YGS
G5Y	GDWLL WR OFF YG	YGS
G50	UTG MIS YG	YGS
G51	CONTRIBUTION-YG	YGS
G52	BUS SOL CTR YGS	YGS
G55	CUST MSRMNT YG	YGS
G56	YG COLLECTORS	YGS
G57	LCB/GAS TRANS	YGS
G58	YG MOBL RD HTFD	YGS
G59	YG MOBL RD WTBY	YGS
G7A	YG CL&M	YGS
G7C	MGR IS MKTG-YG	YGS
G7F	VP FLD MAINT YG	YGS
G7S	DUES - YG	YGS
G70	BUS SVC GRP YG	YGS
G71	ACCRUAL-YG	YGS
G74	CUST SOLUTN DIR	YGS
G75	MARKETING-YG	YGS
G76	YG WSTRN AE	YGS
G77	AFFINITY MKTS	YGS
G78	YG ESTRN AE	YGS
G79	INSIDE SALES-YG	YGS
G80	HR YANKEE GAS	YGS
G81	YG EASEMENTS	YGS
G84	OPERATIONS SVCS	YGS
G85	GARAGE-YES	YGS
G86	YES-TRANS LEASE	YGS
G9A	YG GATE/REG ST9	YGS
G9B	YG PROPANE PLNT	YGS
G9C	YG DANIELSON	YGS
G9D	YG COOPER MERID	YGS
G9E	YG WATERFORD	YGS
G9F	YG TORRINGTON	YGS
G9G	YG EAST WINDSOR	YGS
G9H	YG WATERBURY	YGS
G9J	BLDG-YG LNG FAC	YGS
G9K	YG NORWALK	YGS
G9L	YG DANBURY	YGS
G9M	YG FACILITY STF	YGS
HAA	MISC UNA-YES	YES
HAB	NUSCO BILL YES	YES
HAC	YES ELIM-MANUAL CFR INPUT REQD	YES
HAZ	YES ELIM-MANUAL CFR INPUT REQD	YES
HBA	MISC - NORCONN	NOR
HBB	NUSCO BILL NORC	NOR
HBC	NOR ELIM-MANUAL CFR INPUT REQD	NOR
HBD	NOR ELIM-MANUAL CFR INPUT REQD	NOR

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
HCA	MISC UNA HSTCCO	HST
HCB	NUSCO BL HSTCCO	HST
HCC	HST ELIM-MANUAL CFR INPUT REQD	HST
HCE	HST ELIM-MANUAL CFR INPUT REQD	HST
HDA	MISC UNA-YEFSC	YEF
HDB	NUSCO BIL-YEFSC	YEF
HDC	YEF ELIM-MANUAL CFR INPUT REQD	YEF
HDD	YANKEE FINANCL	YEF
HDE	YEF ELIM-MANUAL CFR INPUT REQD	YEF
HFA	MISC UNA-RMSVC	RMS
HFB	NUSCO BIL RMSVC	RMS
HFC	RMS ELIM-MANUAL CFR INPUT REQD	RMS
HFD	EH ADMIN	RMS
HFE	MERIDEN ADMIN	RMS
HFF	RECOVERY	RMS
HFG	UTILITY TEAM 1	RMS
HFH	UTILITY TEAM 2	RMS
HFI	D&B TEAM 1	RMS
HFJ	D&B TEAM 2	RMS
HFZ	RMS ELIM-MANUAL CFR INPUT REQD	RMS
HHA	MISC UNA YESCO	YSC
HHB	NUSCO BIL YESCO	YSC
HHC	YSC ELIM-MANUAL CFR INPUT REQD	YSC
HHD	YSC ELIM-MANUAL CFR INPUT REQD	YSC
JJ1	PSEG PEAKER	JJA
JJ2	MILFORD PEAKER	JJB
NF1	FOUNDATION-MISC	NUF
NF2	FOUNDATION-OTHR	NUF
NF3	NUSCO BILL NF	NUF
XAC	MISC SECI	SCI
XA0	MISC NUEI	UNR
XA1	NUSCO BILL-NUEI	UNR
XA2	UNR ELIM-MANUAL CFR INPUT REQD	UNR
XBN	MISC SEC-NH	SCI
XBY	NE GEN NU MISC	GNU
XBZ	NGEN NUSCO B	GNU
XB5	NGC/NU ELIMINT	GNU
XCB	NGS ANALYT LAB	SER
XCF	NGS RAND WHITNY	SER
XCP	NGS SMEADOW JET	SER
XCS	NGSNU RAND WHNY	SNU
XCX	MISC REEDS FERY	RDS
XCY	NE GENS NU MISC	SNU
XCZ	NEGS NU NUSCO B	SNU
XC0	MISC NGS	SER
XDA	NGSNU SMEADOW	SNU
XDC	NGS/NU ELIM	SNU
XDN	NE ENERGYP MISC	NEI
XD8	NE MGMT MISC	NEM
XXX	ALLOCATION DEFAULT VALUE	NUS

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
X41	MISC UNASSIGNED	MEC
X42	NUSCO BILLING	MEC
X51	MISC UNAS	BOU
X61	MISC WOODS ELEC	NG1
X71	MISC WOODS NTKW	NG2
001	CHRMN, PRES & CEO	NUS
002	PRES TRANS OPER	NUS
004	TRANSM SYS PLAN	NSP
	profile change 09/17	
007	CORP DOC SVCS	NUS
008	IT OPS & SAC	NUS
009	STRM CL&P ED NU	NUS
01A	IT WORK MGT SYS	NSP
	Profile change 9/17	
01B	DIR ENV MNGMT	NSP
01C	REAL EST - SS	NUS
	closed per Eric LeBlanc 1/19/01 REACTIVATED AND DEACTIVATED ON 3/16/01 TO FIX PROFILES	
01F	CE TRAINING	NUS
01Y	CONVEX IT	NSP
	profile change 09/17	
010	TRANSMN CONTRCT	NUS
011	NEPLAN	NUS
012	EXEC VP & COO	NUS
013	MTRBLL PROC IMP	NUS
015	BERLIN FITCENTR	NUS
017	SYS TRNSPORTATN	NUS
018	CONVEX	NSP
	profile change 09/17	
019	NEPEX	NUS
02B	DIRECTOR-SAFETY	NUS
02G	ACCTING SERVICES	NSP
02J	NEPOOL CTR FACL	NUS
02K	IT PMO & SCM	NUS
02M	IT EXEC DIRECTR	NUS
02P	CORP PURCHASING	NSP
02Q	IT BUS SVCS MGT	NSP
	REACTIVATED AND DEACTIVATED ON 3/16/01 TO FIX PROFILES	
02R	FUELS MGMNT	NSP
02T	ENV COMP & TRNG	NUS
02U	TRANSP-LEASING	NUS
	Profile change 9/17	
02Z	IT REALTIME SYS	NSP

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
022	RESEARCH	NSP
	PROFILE CHANGE 10/30/02	
024	TREASURY ORG	NSP
025	CORPORATE ACCTG	NUS
	Profile change 09/10/02	
026	CC CONTINGENCY	NUS
028	MIBS SERVICES	NUS
03D	VP ACCTG & CONT	NSP
03H	OCCUP HEALTH	NSP
03J	ORG CHNG&LEARN	NSP
03M	ASSET STRATEGY	NUS
	Profile change 09/27/02	
03P	SS INCENTIVE	NSP
03Q	BUDGETINPUTDATA	NSP
03R	FIN PERFRM INFO	NUS
03S	BENEFITS ADMIN	NUS
03U	COMPENSATION	NUS
03V	CE SUPPORT	NUS
03X	R WHPWR CNTRCTS	NSP
03Z	VP REG AFFAIRS	NUS
030	INTERNAL AUDIT	NSP
032	VP HR&ES	NUS
033	EMPLOYEE COSTS	NSP
034	PHYS SKILL TRN	NUS
037	UTG MATRL STAFF	NUS
	deactivated per Eric Swan 1/24/01	
	REACTIVATED AND DEACTIVATED ON 3/16/01 TO FIX PROFILES	
	REACTIVATED AND DEACTIVATED ON 3/23/01 TO FIX PROFILES	
04B	IT DATABASE SVC	NUS
04C	IT SE-NT/UX/TSM	NUS
04D	VP TG PROJECTS	NUS
04F	VP FINANCE	NUS
04G	UTG MIS NUSCO	NSP
04I	FIN-ANALYSIS	NUS
04Y	FINCL DEVELOPMT	NUS
042	IT FINANCIAL SV	NUS
044	IT SE-MVS & SRM	NUS
045	IT NETWORK ENGR	NSP
048	BERLIN BLDGS	NSP
049	REPRO/MAIL SVCS	NSP
05F	FINANCE	NSP
05H	TREASURY OPER	NSP
	Profile change 09/27/02	
05J	FINANCIAL RPTNG	NUS
05K	ACCTG PLCY & IC	NUS

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
05L	INVSTR RELATION	NSP
05M	E&L FORECASTING	NUS
05Q	CREDIT RISK	NUS
05S	ACCTG RESEARCH	NUS
05T	TRANS RATES	NUS
05W	GOV AFFAIRS-FED	NSP
	profile change 10/09	
05X	ENTERP PLANNING	NUS
	PROFILE CHANGE 10/30/02	
051	VP-GOV AFFRS	NSP
052	CLMS&INSURANCE	NSP
056	LEGAL	NSP
06C	COMPENSATION SV	NUS
	Profile change 09/10/02	
06E	HR - CL&P	NSP
06F	3333 BUILDING	NSP
06H	OVERHDS INSURCE	NSP
06J	SHARED INV DEPR	NUS
06L	IT CONSV LD MGT	NSP
06N	MARKET RES&NPD	NSP
06S	MARKET PRICING	NSP
	Changed to cross charger for AFP purposes on 5/30/2002.	
06T	ECON & BUS DEV	NSP
	Profile change 9/17	
061	ACCOUNTSPAYABLE	NUS
	Profile change 09/10/02	
062	TAX DEPARTMENT	NUS
064	SYSTEM SECURITY	NSP
	reactivated per Pat Bielonko 9/1/00	
07A	ENV MGMT SYS	NSP
07D	ENV REMEDIATION	NSP
07G	IT - METERING	NSP
07S	ENV AUDIT	NUS
07U	ETHICS, DVST&EEO	NSP
07V	ENV COMPL&STRGY	NUS
07Z	VP-UTILITY SVCS	NUS
08F	METER QUALITY	NUS
08R	MKTG & CLM IMPL	NUS
	Profile change 09/25/02	
08V	TG NU MGR TSPT	NSP
08X	CUST REL&PR IMP	NUS

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
08Z	EM PREP/SYS RES	NUS
	Profile change 09/25/02	
087	METER SERV SPPT	NUS
089	METERING SVCS	NUS
09B	HQ PURCH POWER	NUS
09C	ROTNL ENGNR TRG	NUS
09D	SURVEY ENG	NUS
09M	CE EXECUTIVE	NUS
09Z	CUST EXP ADMIN	NUS
090	REVENUE PROTECT	NSP
093	CORP COMPLIANCE	NUS
094	ETHICS & COMPL	NUS
096	PROJ SVC & DFTG	NUS
1AB	INVSTMT MGMT	NUS
1AC	NHCALLCTR FACIL	NUS
1AD	FACIL55WBROOK	NUS
1AP	STRM PSNH ED NU	NUS
1AW	STRM WME ED NU	NUS
1BA	DOCUMENT CONTRL	NUS
1BN	PENSION ACCRUAL	NSP
1CC	NUS ELIM-MANUAL CFR INPUT REQD	NUS
1CE	TRAN CNTRT ENGR	NUS
	deactivated per meredith blackburn	10/27/00
	reactivated per meredith blackburn	11/1/00
	deactivated per meredith blackburn	11/7/00
1CV	CONVEX NU SOUTH	NUS
1DH	IT CUSTOMER SPT	NSP
1FC	MANAGER RISK	NUS
1FE	FEDERAL REG&POL	NSP
1FY	CEO COMP BUSINS	NUS
1GC	SVP-SS/GEN CNSL	NUS
1GE	GIS/MAPPING	NUS
1HB	56 PROSPCT HRTD	NSP
1IT	NUEI IT	NUS
1JD	NUS RESTRUCTURE	NUS
1MN	MIDDLTN TO NWLK	NUS
1RM	ENT RISK MGT	NUS
1RR	SHARED FUND CST	NUS
1SN	NE E/W SOLUTION	NUS
1TA	TG OPERATIONS	NSP
	profile change 09/17	
1TB	TRANS DIR CT&M	NSP
1TC	TG ENGINEERING	NSP
	profile change 09/17	
1TD	TG NU TSPT SVC	NSP
1TE	TG NU MTHD PGM	NSP

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
1TF	TRNS ASST STRGY	NUS
1TG	DOC CNTL DSN ST	NUS
1TH	MUNI REL SIT&PT	NUS
1TJ	TG FLD CNST MGT	NSP
1TP	PERFM ANALY RPT	NUS
1TR	NEPOOL & ISO RL	NUS
1TS	TRNS STRTEGC OP	NUS
1TW	TRANS WORK MGMT	NUS
1XC	VP-SHARED SVCS	NUS
100	TRAN LN+CIV ENG	NUS
101	IT EAI/WEB/IVR	NUS
102	NU ENVIRON OPS	NUS
103	SUBSTA ENG+DES	NUS
104	TRANS RISK ASMT	NUS
106	CORP SECRETARY	NSP
107	DST ENG & DESGN	NUS
108	SVP-CFO	NUS
109	ENV WASTE MNGMT	NUS
11A	IT CUSTOMER SYS	NSP
11C	Profile change 9/17 CUSTOMER SVC NH	NSP
11D	deactivated per jeff guglielmo 3/3/99 opened and closed 4/99 per sue thomas to clear out \$\$ MANCHESTER CBS	NSP
11E	deactivated per jeff guglielmo 3/3/99 activated & deactivated per b chamberlain WINDSOR CBS	NUS
11F	DEACTIVATED PER LISA MARSHALL_3/16/01 MANCHESTER CC	NSP
11K	CREDIT & COLL	NSP
11P	CALL CTR TECH	NSP
11T	DEACTIVATED BY PAT BIELONKO IT SUPPORT SVCS	NSP
11V	WORKER COMP	NSP
11X	deactivated per colleen delair 2/3/00 TG IT NUSCO	NUS
111	CS SYS&BILLING	NSP
114	Profile change 9/20/02 COMM RELATIONS	NSP
116	Profile change 9/20/02 WETHERSFLD BLDG	NSP

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
	Profile change 09/06/02	
119	VEGETATION MGMT	NUS
12A	CSI STAFF AUGMN	NUS
12B	PLNG & REG SPRT	NUS
12D	IT TRANSPRT SYS	NUS
	Profile change 09/27/02	
12E	SYSTEM SAFETY	NSP
12F	LABOR RELATIONS	NSP
12H	HR-SS, ENT+STAFF	NUS
12J	CE ADVOCACY	NUS
	replaced by 886 per g carbone opened 6/8/99 per sue thomas to clear some charges closed after transfer of charges opened 10/12/99 per k leonard closed 10/14/99	
12M	CE PROCESS IMPR	NUS
	closed per Eric LeBlanc 1/19/01 REACTIVATED AND DEACTIVATED ON 3/16/01 TO FIX PROFILES	
12Q	DISTR ENGINERNG	NUS
12R	IT C2 NUSCO EMP	NUS
12S	CONTACT SERVICE	NSP
12T	PROJECT PLANNING	NSP
	This ccc will provide project management services to the Transmission Business Unit.	
12U	RELBLTY COMPLNC	NUS
12X	UG INQUIRY CTR	NUS
12Y	STGY&INDY ANLYS	NSP
	Cross charger request by Betty Hoyt through Kevin Leonard on 2/28/02,	
121	WINDSOR BLDG	NUS
123	OPRTONL ENGRNG	NSP
124	WORK MANAGEMENT	NUS
125	BUS FIN'L SVCS	NUS
128	METER OPS	NSP
	Profile change 09/25/02	
13B	NEPEX ENG	NUS
13I	BUS FIN PERF	NUS
13J	VP STRAT&OPRTNS	NUS
13L	OP PERF MGT/RPT	NUS
13M	YG CUST SYS SPT	NUS
	deactivated by Lyn Stanley 8/26/97	
13N	IT TELECOM ENGR	NSP
13P	DST S/S ENG/DES	NUS

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
	Profile change 9/17	
13Q	ENTERPRISE COMM	NUS
13S	DST ENG/OPS SPT	NUS
13U	CORP FIN FRCSTG	NSP
13V	CORP FIN POLICY	NSP
13Y	TRANS COMM	NSP
	Profile change 09/06/02	
13Z	CL&P/YG COMM	NSP
	Profile change 09/06/02	
132	REMITTANCE SVCS	NUS
133	IT ENTRPRSE SYS	NUS
	this CCC will be used for the 1997 CC IT Enterprise work for George Millerd. General IT in support of Corp Center	
135	IT SECURITY&BC	NUS
136	FACILITIES MGMT	NSP
137	PWR SUP PLAN	NUS
138	NEPLAN-TRANSMIS	NUS
139	NEPLN-LD FRCT	NUS
14A	VP COMMUNICATNS	NUS
14C	YANKEE COMMUNIC	NSP
	Profile change 09/06/02	
14D	WMECO COMM	NSP
	Profile change 10/08/02	
14F	OPER CO. COMM	NSP
14H	COMP SYS SVCS	NUS
14I	SHARED FACLTIES	NUS
14N	TRANSMSSN PROJ	NUS
14P	TRUSTEE&ANN MTG	NSP
14Q	TG PROT & CNTRL	NUS
14R	PROPERTY TAXES	NUS
14S	LEG POLCY & ST	NSP
14T	CSI PROJ-NUSCO	NSP
14V	HR-TRANSMISSION	NSP
140	IT NOTES/WEB/DM	NSP
141	HR - WMECO	NSP
143	REV REQTS CT MA	NSP
144	RATES REG AFFRS	NSP
145	FUELACCT&RECORY	NUS
146	REVENUE SRVCS	NSP
	Profile change 09/10/02	
147	NUCLEAR	NUS
148	GEN SER CO O/H	NUS

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
149	MISC NUSCO	NUS
15B	CT&M EQUIP CT	CLP
15C	ASSET MGMT CT	CLP
15D	DIST PROJ MGMT	CLP
15E	STREET LIGHTING	CLP
15F	CL&P FACLT Y STF	CLP
15G	VEG MGMNT CL&P	CLP
15H	OPERATIONS SPPT	CLP
15J	SAFETY CL&P	CLP
15K	T&D MAINT ADMIN	CLP
15M	CT MTRL MGT TM	CLP
15N	HR CL&P	CLP
15P	TG COMMNTY RLTN	CLP
15S	STORES STAFF	CLP
15T	CT TRANSP STAFF	CLP
151	CLM STAFF CLP	CLP
153	DIST GEN CONSTR	CLP
154	CT&M SUPP CL&P	CLP
155	SURVEY-BERLIN	CLP
156	CONSTR & MTHDS	CLP
157	STMF RD INFRASC	CLP
158	GARAGE-BERLIN	CLP
159	BCW STORES CLP	CLP
161	GARAGE-WATERBRY	CLP
162	WATR BURY STORES	CLP
164	CMS N BRITN	CLP
166	CMS CHESH	CLP
167	WORK MGMT-CL&P	CLP
168	CL&P TRAN LEASE	CLP
17A	ENV SPILLS CLP	CLP
17D	GARAGE-DANLSON	CLP
17P	REAL EST - CLP	CLP
17Q	CL&P DIST GEN	CLP
17R	CLP DG OTHER	CLP
170	GARAGE-NEWTOWN	CLP
171	NEWTOWN STORES	CLP
177	GARAGE-WILLIMTC	CLP
178	WILMNTIC STORES	CLP
179	BUDG ADJ CUS OP	CLP
18A	TRANS WAREHOUSE	CLP
180	BUDG ADJ ED SVC	CLP
183	CMS E HAMPTN	CLP
185	BCW	CLP
186	AERIAL DEV FAC	CLP
188	CMS TOLLAND	CLP
195	BCS STORES	CLP
197	CUS SER CTR CLP	CLP
2AA	O/HL WTRBRY	CLP
2AB	O/HL N BRITN	CLP
2AC	GDWLL WR OFF CT	CLP

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
2AD	O/HL CHESH	CLP
2AF	MTR PUR-CL&P	CLP
2AG	O/HL NEWTWN	CLP
2AH	O/HL NORWLK	CLP
2AK	BERLIN VHCLPOOL	CLP
2AL	XFMR PUR CL&P	CLP
2AS	PONY EXPRESS	CLP
2AT	O/HL GRENWCH	CLP
2AU	O/HL N MILFRD	CLP
2AV	O/HL WILMNTC	CLP
2AX	O/HL MADISON	CLP
2AY	O/HL E HAMPTN	CLP
2A1	UG/L WILLMANTIC	CLP
2A2	UG/L NEW MLFRD	CLP
2A3	UG/L NEWTOWN	CLP
2A4	TB CLP CHARGES	CLP
2A9	BLDG-STHRN REG	CLP
2BA	O/HL ENFIELD	CLP
2BB	O/HL TOLLAND	CLP
2BC	O/HL DANIELSON	CLP
2BD	S/S&EM WTRBRY	CLP
2BE	T&D MAINT CNTRL	CLP
2BF	T&D MAINT WSTRN	CLP
2BG	S/S&EM CHESH	CLP
2BH	S/S&EM NEWTOWN	CLP
2BT	S/S&EM NORWLK	CLP
2BU	S/S&EM GRENWCH	CLP
2BW	S/S&EM WILMNTC	CLP
2BX	T&D MAINT ESTRN	CLP
2BY	S/S&EM MADISON	CLP
2B1	UG/L TOLLAND	CLP
2CA	ENG DEV PROGRAM	CLP
2CB	S/S&EM TOLLAND	CLP
2CC	S/S&EM TOLLAND	CLP
2CD	S/S&EM DANLSN	CLP
2CE	BLDG-STHNG CVX	CLP
2CF	O&R CENTRAL	CLP
2CH	CLP CLM RESERVE	CLP
DEACTIVATED BY LYN STANLEY		
2CK	RSAM CL&P	CLP
2CT	VP FIELD MAINT	CLP
2DG	MARKETING-CLP	CLP
2DH	INSID SALES-CLP	CLP
2DL	CUS SOL DIR-CLP	CLP
2DT	MGR IS MKTG-CLP	CLP
2DV	CONV RL#3 DATA	CLP
2EA	DIST CONSTR WTB	CLP
2EB	DIST CONSTR EH	CLP
2EC	BLDG-NEWTOWN	CLP

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
2EJ	NEW SVC TORNGTN	CLP
2EK	DIST CONSTR NB	CLP
2EM	OPR CTR EASTRN	CLP
2EN	OPR CTR WESTRN	CLP
2EP	OPR CTR CENTRL	CLP
2EV	DIST SUB CONSTR	CLP
2EW	GARAGE-TOLLAND	CLP
2E5	NEW SVC STAMFRD	CLP
2FA	T LINE CNST&MNT	CLP
2FC	NEW SVC MADISON	CLP
2FF	T MAT ACQ-CL&P	CLP
2FJ	OPR CENTER CL&P	CLP
2FT	S/S ENG CL&P	CLP
2FV	CT ENVIRON OPS	CLP
2GG	R/ESTATE-CL&P	CLP
2GH	BLDGS-BRISTOL	CLP
2GR	BLDG-THOMPSNVIL	CLP
2GU	BLDG-DANIELSON	CLP
2GV	BLDG-EASTHAMPTN	CLP
2GX	BLDG-SO WINDSOR	CLP
2GY	BLDG-GREENWICH	CLP
2HA	BLDG-WINSTED	CLP
2HB	BLDG-MADISON	CLP
2HC	BLDG-WILTON	CLP
2HE	BLDG-NEW BRITAN	CLP
2HF	BLDG-NEW MILF D	CLP
2HG	BLDG-NORWALK	CLP
2HH	BLDG-OXFORD	CLP
2HU	BLDG-TOLLAND	CLP
2HV	BLDG-WATERBURY	CLP
2HW	BLDG-WILLIMANTC	CLP
2HX	M&S-ADJ	CLP
2JA	BLDG-NEW LONDON	CLP
2JB	BLDG-TORRINGTON	CLP
2JC	BLDG-STAMFORD	CLP
2JD	BLDG-CHESHIRE	CLP
2JF	MTR/SVC-SIMSBRY	CLP
2JN	BLDG-CENTRL REG	CLP
2JP	BLDG-EASTRN REG	CLP
2JR	BLDG-WESTRN-REG	CLP
2MD	MTR READ CHESHI	CLP
2ME	MTR READ-HRTD	CLP
2MG	O/HL FALLS VILL	CLP
2NB	UG/L MIDDLETOWN	CLP
2ND	NEW SVC N LONDN	CLP
2NE	BUDG ADJ CLP PR	CLP
	DEACTIVATED PER R HOWES 1/30/01	
2NF	O/HL MIDL TN	CLP
2NH	S/S&EM MIDL TN	CLP

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
2NJ	NEW SVC MIDDLETN	CLP
2NM	GARAGE-MIDLETWN	CLP
2NP	O/HL HTFD	CLP
2NR	UG/L HARTFORD	CLP
2NT	S/S&EM HTFD	CLP
2NV	NEW SVC HTFD	CLP
2NW	MTR/SVC-HTFD	CLP
2NX	GARAGE-HARTFORD	CLP
2NY	CMS SIMSBRY	CLP
2PA	O/HL SIMSBRY	CLP
2PC	S/S&EM SIMSBRY	CLP
2PD	NEW SVC SIMSBRY	CLP
2PE	DIST SPEC PROJ	CLP
2PF	GARAGE-SIMSBURY	CLP
2PG	DIV ADM SMSBRY	CLP
2PH	MTR/SVC-MDDLTN	CLP
2PL	BLDG-PLAINFIELD	CLP
2PN	EXEC ADMIN	CLP
2PY	SIMSBURY STORES	CLP
2RA	DIV ADM CENTRAL	CLP
2RB	MTR READ SIMSBY	CLP
2RD	METER/AMR GROUP	CLP
2RE	HARTFORD STORES	CLP
2RF	MIDLTOWN STORES	CLP
2RH	SURVEY-BERLIN	CLP
2RK	S/S C&M 2RK	CLP
2RM	CST/SCH CLP DST	CLP
2TD	CUST SPT CENTRL	CLP
2TE	CUST SPT WESTRN	CLP
2TR	CONVEX BILL CLP	CLP
2T3	TRAINING-CL&P	CLP
2YA	WIN BLDG-UNION	CLP
2YB	BLDG-SHELDON ST	CLP
2YC	BLDGS-SIMSBURY	CLP
2YD	BLDG-MIDDLETOWN	CLP
201	BER BLDG-UNION	CLP
203	MTR READ-WTRBRY	CLP
204	CL&P SYS ENGNRG	CLP
	deactivated by Lyn Stanley 8/26/97	
205	MTR READ-WILMNT	CLP
208	ACCT EXEC WSTRN	CLP
209	MTR/SVC-CESHIR	CLP
210	CUST OPERATIONS	CLP
211	MTR/SVC NEWTWN	CLP
212	NEW SVC CLR DSK	CLP
213	MTR/SVC-NORWLK	CLP
214	CL&P FUEL COSTS	CLP
215	PERF ASSESSMNT	CLP
218	ED SERVICES	CLP

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
219	MTR/SVC-WILMNTC	CLP
220	PROD D/MKTG CLP	CLP
	deactivated by lyn stanley 8/26/97	
221	MTR READ NLNDN	CLP
222	ACCT EXEC CNTRL	CLP
223	MTR/SVC-TOLLAND	CLP
224	UG/L GREENWICH	CLP
	deactivated by Lyn Stanley 8/26/97	
225	MTR READ TOLLND	CLP
23A	ADRIENS LANDING	CLP
23B	T&D AUTOMATION	CLP
23C	TECH SUPPT SVCS	CLP
23D	TELECOM SERVICE	CLP
23E	PLNG & ANALYSIS	CLP
23F	RADIO SERVICES	CLP
23G	LAB SERVICES	CLP
239	CNTRL ENG SVCS	CLP
240	CON & DUE CL&P	CLP
241	MTR READ-MDDLTN	CLP
256	OUTG DEF&AMORT	CLP
26A	OFF-SITE #6 BAY	CLP
264	NRFLD MT-CL&PSH	CLP
265	MILLST PT PROD	CLP
266	DIV ADM STHRN	CLP
268	IG VEG MGMNT CT	CLP
269	ACCT EXEC ESTRN	CLP
27A	MP3 DEF EXP	CLP
27C	SEABRK 1 DEF EX	CLP
270	CUST PYMT CL&P	CLP
275	MTR/SVC-MADISON	CLP
276	MP3 NU-CL&P SHR	CLP
281	GARAGE-CHESHIRE	CLP
282	CHESHIRE STORES	CLP
283	GARAGE-NORWALK	CLP
284	NORWALK STORES	CLP
285	GARAGE-GREENWCH	CLP
286	GREENWCH STORES	CLP
287	GARAGE-NEW MILF	CLP
288	N MILFRD STORES	CLP
291	GARAGE-MADISON	CLP
292	MADISON STORES	CLP
293	GARAGE-E HAMPTN	CLP
294	E HAMPTN STORES	CLP
299	MTR/SVC WATRBY	CLP
3AC	CUST RELATIONS	CLP
3AF	C&D CLP PRES	CLP
3AG	AMI PROJECT	CLP
3AJ	C&D CENTRAL DIV	CLP

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
3AN	C&D WESTERN DIV	CLP
3AP	C&D SOUTHRN DIV	CLP
3AR	C&D EASTERN DIV	CLP
3AS	C&D SYSTEM DIR	CLP
3AT	BUS SOL CTR CLP	CLP
3BA	DIV ADM ESTRN	CLP
3BB	DIV ADM TRRNGTN	CLP
3BC	ACCT EXEC STHRN	CLP
3BF	DIV ADM WSTRN	CLP
3BS	CL&P BS SEGMENT	CLP
3CC	FIELD SVC STAFF	CLP
3CK	REG TEST CENTRL	CLP
3CL	REG TEST EASTRN	CLP
3CM	REG TEST WESTRN	CLP
3DA	MTR/SVC-N LONDN	CLP
3DB	MTR/SVC-TORNGTN	CLP
3DC	MTR/SVC-STAMFRD	CLP
3FJ	C&LM CENTRAL	CLP
3FL	C&LM EASTERN	CLP
3FM	C&LM WESTERN	CLP
3GL	GA-NGC-AMORT	CLP
3HA	N LONDON STORES	CLP
3HB	TORR/FV STORES	CLP
3HC	STAMFORD STORES	CLP
3H1	CMS NEW LONDN	CLP
3H2	O/HL N LONDN	CLP
3H3	UG/L NEW LONDON	CLP
3H4	S/S&EM N LONDN	CLP
3H6	GARAGE-NEW LNDN	CLP
3JC	CL&P DIST TEST	CLP
3MH	MOBILE RD HTFD	CLP
3MW	MOBILE RD WTBY	CLP
3N1	CMS TORNGTN	CLP
3N2	O/HL TORNGTN	CLP
3N3	UG/L TORRINGTON	CLP
3N4	S/S&EM TORRINGT	CLP
3N6	GARAGE-TORRNGTN	CLP
3PC	SYS PROJ ADMIN	CLP
3TC	TR C&M (HELCO)	CLP
3TE	CLP TRAN ELIM	CLT
3T5	NUSCOBILLCLPTRN	CLT
3T8	CLP TRANS PWREX	CLT
3T9	MISC CL&P TRAN	CLT
3W1	CMS STAMFRD	CLP
3W2	O/HL STAMFRD	CLP
3W3	UG/L STAMFORD	CLP
3W4	S/S&EM STAMFRD	CLP
3W6	GARAGE-STAMFORD	CLP
300	DIST SP CONSTR	CLP
301	DIST SP ENG	CLP

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
302	NUSTART WROFFS	CLP
303	MTR READ NEWTWN	CLP
306	MTR READ NORWLK	CLP
307	MTR READ STMFRD	CLP
308	MP2 CL&P SHR	CLP
309	MP3 CL&P SHR	CLP
311	MTR READ-TORNGT	CLP
312	DIV ADM WILMNTC	CLP
316	NEW SVC WTRBRY	CLP
317	NEW SVC N BRITN	CLP
319	NEW SVC CHESHRE	CLP
32A	PLNG & PROC IMP	CLP
320	NEW SVC NEWTWN	CLP
321	NEW SVC NORWLK	CLP
323	NEW SVC NMILFRD	CLP
324	NEW SVC WILMNTC	CLP
326	NEW SVC WESTERN	CLP
327	NEW SVC EASTERN	CLP
328	NEW SVC CENTRAL	CLP
329	NEW SVC TOLLAND	CLP
33A	CLP MUNICIPAL R	CLP
330	CLP EDSINIATIVE	CLP
332	UG/L WATERBURY	CLP
335	UG/L CHESHIRE	CLP
337	UG/L NORWALK	CLP
34B	CSI PROJ-CL&P	CLP
34C	CLP ELIM-MANUAL CFR INPUT REQD	CLP
34H	ACCRUAL-CL&P	CLP
34M	POSTAGE - CL&P	CLP
34N	MISC CL&P O&R	CLP
34R	CT RESTRUCTURE	CLP
34T	UTG MISC CL&P	CLP
34W	CL&P MISC UNASS	CRC
34X	STRM CL&P ED	CLP
341	CLP INCENTIVE	CLP
342	TOLLAND STORES	CLP
345	NUSCO BILL CLP	CLP
346	PWR EXCHG&ASEXP	CLP
347	EXP TRANSFERRED	CLP
349	MISC CLP	CLP
35A	SBK F/E-CLP PRE	CLP
35B	SBK F/E-CLPPOST	CLP
350	SBRK 1 CLP SHR	CLP
351	SBRK 2 CLP SHR	CLP
353	MP2 S/G UNPHASD	CLP
354	METER LAB CL&P	CLP
355	DIST SYS PROJ	CLP
356	SBRK 1 FUNDING-CL&P POSTMERGER	CLP
4AA	M/P 3 W3 DIR CH	CLP
4AB	CLP ELIM-MANUAL CFR INPUT REQD	CLP

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
4AE	TR TEST EASTERN	CLP
4AF	CLP CORRSN CNTL	CLP
4AK	CLP GENERATION	CLP
4AL	TRANS TEST CT	CLP
4AN	TR TEST WESTRN	CLP
4AP	CLP WRK MGT/P I	CLP
4JK	D MAT ACQ-CL&P	CLP
4MM	UG/L SIMSBURY	CLP
4RP	CTIRP PA 07-242	CLP
431	BLDG-N BLOOMFLD	CLP
44X	BUS SVC GRP CLP	CLP

Establishment of the Utility Group Controller and associated Operating Company Business Services Groups requires a CL&P CCC.

44Z	CDS/MAIL SPPT	CLP
481	BLDG-FALLS VILL	CLP
49A	MGR SYSTEM OPS	CLP
49B	EMRGNCY RSPNS	CLP
49C	CLP GIS/MAPPING	CLP
49D	DIV SUP MIDTOWN	CLP
49E	DIV SUP WILMNTC	CLP
49F	DIV SUP NEWTOWN	CLP
49G	DIV SUP TORGTON	CLP
49H	CBYD HARTFORD	CLP
49J	DIV SUP SIMBURY	CLP
49K	DIV SUP MADISON	CLP
49L	DIV SUP CHESHIR	CLP
49M	DIV OPERATIONS	CLP
49N	DIV SUP NLONDON	CLP
49P	DIV SUP HRTFORD	CLP
49Q	DIV SUP TOLLAND	CLP
49R	DIV SUP STMFORD	CLP
49T	DIV SUP WTRBURY	CLP
49U	DIV SUP NORWALK	CLP
49V	METER CREDITS	CLP
49X	TG CT MGR CT&M	CLP

The creation of a separate transmission business organization requires a ccc for a CL&P Manager of CT&M

49Y	TG CT S/S C&M	CLP
49Z	MANUAL RD MGR	CLP
491	NCS-CL&P	CLP
492	T S/S MNT NWK	CLP
493	T CENTRAL MAINT	CLP
496	BLDG-E.WINDSOR	CLP
497	T S/S MNT SWNDR	CLP
498	T S/S MNT WTBY	CLP
5AT	BUS SOL CTR WME	WME
5TR	CONVEX BILL WME	WME

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
50A	OPS SPPT ADMIN	WME
50C	ASSET MGMT WM	WME
50D	WME CLM RESERVE	WME
	deactivated by lyn stanley 8/26/97	
50E	CONS & MAINT WM	WME
50F	REAL EST - WME	WME
50G	PREV MAINT WM	WME
50H	PR LINE CREW NO	WME
50L	PR LINE CREW SO	WME
	deactivated per s b thomas 2/18/99	
500	WMECO PRES	WME
501	REG OPR WMASS	WME
503	SURVEY-HADLEY	WME
504	WMECO TRAN LEAS	WME
505	CUST OPS ADMIN	WME
506	POSTAGE - WMECO	WME
507	REG TEST WMASS	WME
508	S/S&EM HADLEY	WME
509	MA OPS SUPPORT	WME
510	WORK MGMT-WMECO	WME
512	GARAGE-SPRNGFLD	WME
513	E SPRGFD STORES	WME
515	GARAGE-GREENFLD	WME
516	HAD/GRFD STORES	WME
518	GARAGE-PITTSFLD	WME
519	PITTSFLD STORES	WME
520	S/S&EM SPRNGLD	WME
521	S/S&EM GRENFLD	WME
522	S/S&EM PTTSFLD	WME
523	BUS PLNG & DVL	WME
524	MTR/SVC SPRNGFD	WME
527	TRAIN SVC-WMECO	WME
528	C REL WMASS	WME
530	MTR PUR-WMECO	WME
531	OPR CTR WMASS	WME
532	SYS ENG WMASS	WME
533	XFMR PUR WMASS	WME
534	D ADM SPRNGFLD	WME
535	DSKTP SUPP WMCO	WME
538	BCW STORES WME	WME
539	MTR READ GRNFLD	WME
540	D ADM-HADLEY	WME
541	MTR/SVC-HADLEY	WME
542	WMECOFUEL COSTS	WME
543	D ADM-PTTSFLD	WME
544	MTR/SVC-PTTSFLD	WME
546	CUST INQ CTR WM	WME
547	ADMIN SERVICES	WME

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
55A	C&LM WMASS	WME
55W	TB WME CHARGES	WME
551	CLM STAFF WM	WME
552	BLDG-GREENFIELD	WME
554	BLDG-BRUSH HILL	WME
555	BLDG-SPRINGFIELD	WME
556	BLDG-PITTSFIELD	WME
557	CT&M SUPP WMASS	WME
559	BLDG-FEDERAL ST	WME
561	MA RADIO/TELCOM	WME
564	MTR READ HADLEY	WME
565	MTR READ-PTSFLD	WME
566	MTR READ SPRGFD	WME
567	GDWLL WR OFF MA	WME
57A	M/S 3 DEF EXP	WME
57D	MP1 INC BILL	WME
57E	MP2 INC BILL	WME
57F	MP3 INC BILL	WME
588	NFLD STA-WMEC	WME
589	MP1 WMECO SHARE	WME
59A	NCS-WMECO	WME
59B	CT&M EQUIP MA	WME
590	TRANS C&M WM	WME
591	GEN CONSTR WM	WME
593	CONSTR GENERAL	WME
596	T MAT ACQ-WME	WME
597	GARAGE-HADLEY	WME
6AA	M/P 3 W3 DIR CH	WME
6AB	WME ELIM-MANUAL CFR INPUT REQD	WME
6AC	D MAT ACQ-WMECO	WME
6AD	VEG MGMNT WMECO	WME
6BS	WMECO BS SEGMNT	WME
6B1	PROD D/MKTG WME	WME
6GL	GA-NGC-AMORT	WME
6TE	WME TRAN ELIM	WMT
6T5	NUSCOBILLWMETRN	WMT
6T8	WME TRANS PWREX	WMT
6T9	MISC WME TRAN	WMT
602	CUST PYMT WMECO	WME
603	MP2 WMECO SH	WME
604	MP3 WMECO SH	WME
605	R/ESTATE-WMECO	WME
607	BLDG-AMHERST	WME
608	BLDG-EASTHAMPTN	WME
609	BLDG-CUMTN-HUNT	WME
611	O/HL SPRNGFLD	WME
612	U/GL SPRNGFLD	WME
613	NEW SVC CLR DSK	WME
614	O/HL GRENFLD	WME
615	BLDG-HADLEY	WME

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
616	NEW SVC SPFLD	WME
617	O/HL PTTSFLD	WME
618	CONTR MGMT WME	WME
619	NEW SVC PTSFLD	WME
621	O/HL HADLEY	WME
624	NEW SVC HADLY	WME
626	MA ENVIR & SFTY	WME
627	METER LAB WMECO	WME
628	OUTG DEF&AMORT	WME
631	WMASS CREDIT UN	WME
634	ACCRUAL-WM	WME
636	CON & DUE WMECO	WME
639	MAT & SUP-ADJ	WME
64B	CSI PROJ-WMECO	WME
64E	WME ELIM-MANUAL CFR INPUT REQD	WME
64G	TG S/S CT&M MA	WME
64H	TRANS TEST MA	WME
64K	TG VEG MGMNT MA	WME
64N	STRMS & OTH WME	WME
64R	MA RESTRUCTURE	WME
64T	UTG MIS WM	WME
64W	WMECO REC CORP	WRC
64X	BUS SVC GRP WME	WME

Establishment of the Utility Group Controller and associated Operating Company Business Services Groups requires a WMECO CCC.

64Y	TG MA MGR CT&M	WME
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The creation of a separate transmission business organization requires a ccc for a WMECO Manager of CT&M

644	MP3 NUO-WMECOSH	WME
645	NUSCO BLL WMECO	WME
646	PWR EXCHG&ASEXP	WME
647	EXP TRANSFERRED	WME
649	MISC WMECO	WME
653	R/ESTATE-HWP	HWP
69A	NU/HWP TRANSMN	HNU
69B	CONVEX BILL HWP	HNU
69J	R/ESTATE HWP	HNU
69M	HWP ELIM MANUAL	HNU
69N	HYKE NU NUSCO B	HNU
69Y	HOLYOKE NU MISC	HNU
696	PWR EXCHG&ASEXP	HWP
699	MISC HWP	HWP
7AB	BUS SOL CTR PSN	PSH
7AG	PSNH TRAN LEASE	PSH
7AK	AWC-HILLSBORO	PSH
7AM	AWC-KEENE	PSH
7AN	AWC-MILFORD	PSH

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
7AR	AWC-NASHUA	PSH
7AT	AWC-NEWPORT	PSH
7BK	AWC-DERRY	PSH
7BM	AWC-EPPING	PSH
7BN	AWC-HOOKSETT	PSH
7BP	AWC-BEDFORD	PSH
7BR	AWC-PORTSMOUTH	PSH
7BS	PSNH BS SEGMENT	PSH
7CK	AWC-CHOCORUA	PSH
7CM	AWC-TILTON	PSH
7CR	AWC-ROCHESTER	PSH
7CT	AWC-BERLIN	PSH
7CU	AWC-LANCASTER	PSH
7DC	SELECT NYCREDIT	SNP
7D1	SOUTHRN DIV MGR	PSH
7D2	SEA/NO DIV MGR	PSH
7D3	WST/CNT DIV MGR	PSH
7D4	OPS SUPPORT MGR	PSH
7D5	DIR NH CUST OPS	PSH
7ED	STRMS & OTH NH	PSH
7FC	FMS-MANCHESTER	PSH
7FD	FORWARD BOOK	NEP
7FE	FMS-ROCHESTER	PSH
7FK	WHL PORT DIVEST	NEP
7FL	CUSTOMER CARE	NEP
7FN	FMS-LACONIA	PSH
7FP	PRES-SELECT	NEP
7FW	FMS-KEENE	PSH
7F1	NY SALES	NEP
7F9	GAS POWER OPS	NEP
7GE	PSNH GEN ELIM	PSG
7G1	MISC CLPFND LLC	FDG
7G2	PROP TAX PSNHG	PSG
7G3	PLT ACCTG PSNHG	PSG
7G4	MISC WMECO FND	WFD
7G5	NUSCOBILLPSNHGN	PSG
7G6	MISC PSNH FND	PFD
7G7	MISC PSNH FND 2	PFG
7G8	PSNH FH PWR EXC	PSG
7G9	MISC PSNH GEN	PSG
7MC	FMR-MANCHESTER	PSH
7ME	FMR-ROCHESTER	PSH
7MN	FMR-LACONIA	PSH
7MW	FMR-KEENE	PSH
7M1	B PLN/C SPT SVC	PSH
7NB	NUSCO BILLING	SNP
7PA	SO CIRC MGR	PSH
7PB	SEA/NO CIRC MGR	PSH
7PC	REAL ESTATE	PSH
7PD	SYS PLNG&STRTRY	PSH

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
7PE	IT NH NETWK ENG	PSH
7PS	NTE/WEB/DOC/MGT	PSH
7PW	WST/CN CIRC MGR	PSH
7RS	SE REV/COS	NEP
7RW	WH MRKT SELECT	NEP
7RY	SENY WHOLESALE	NEP
7SD	FA&LF	NEP
7SI	SELECT NYCREDIT	NEP
7SL	DEAL STRUCTURE	NEP
7SM	SENY ADMIN	NEP
7SP	SE RE-BILLINGS	NEP
7SX	SNP ELIM-MANUAL CFR INPUT REQD	SNP
7SZ	NIMP-DUMMY CCC	SNP
7TA	DISTRIBUTN PROJ	PSH
7TB	CIVIL ENG	PSH
7TC	SUBSTATION ENG	PSH
7TD	PROJ/CNTR SVC	PSH
7TE	PSNH TRAN ELIM	PST
7TF	PLT ACCTG PSNHT	PST
7T5	NUSCOBILLPSNHTR	PST
7T8	PSH TRANS PWREX	PST
7T9	MISC PSNH TRAN	PST
7UA	DB-SOUTHERN DIV	PSH
7UB	NS-NASHUA	PSH
7UC	DB-SEA/NO DIV	PSH
7UD	NS-LACONIA	PSH
7UE	DB-WST/CNT DIV	PSH
7UF	CNST SV SPT CTR	PSH
7WA	VEG MGMNT PSNH	PSH
7XA	SOUTHRN OPS MGR	PSH
7XB	SEA/NO OPS MGR	PSH
7XC	TRAIING & METHDS	PSH
7XS	SE INTER CO	NEP
7XW	WST/CNT OPS MGR	PSH
7YW	SE RESTR COSTS	NEP
70A	CL&P CAPITAL, L.P. 1994	CLX
709	MISC COE	COE
71D	SEL RESTRUCTURE	NEP
71J	MODE1 MISC UNAS	NUM
71K	NUSCO BLL MODE1	NUM
71L	CONTRACTS & CON	NEP
	deactivated per s b thomas 2/18/99	
71R	MISC NEP	NEP
71T	NUSCO BILL NEP	NEP
71U	ESCO IT PROJCTS	NEP
71W	NUBIL PSH ENERY	PBA
71X	MISC UNAS PSNHE	PBA
712	MODE 1 ADJUSTMENT	NUM
715	SELECT ADJUSTMENT	NEP

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
716	NUM ELIM-MANUAL CFR INPUT REQD	NUM
717	NEP ELIM-MANUAL CFR INPUT REQD	NEP
718	CLC ELIM-MANUAL CFR INPUT REQD	CLC
719	MISC CLP CAPITL	CLC
723	MK OPERATION	PSH
724	MK PLANNING	PSH
725	MK COAL HANDLNG	PSH
726	MK CHEMICAL	PSH
727	MK INSTRUMENT	PSH
728	MK ELECTRICAL	PSH
729	MK MECHANICAL	PSH
73A	AYERS ISLAND	PSH
73B	MP3 FND ELIM-PS	PSH
73C	CANAAN STA	PSH
73D	AMOSKEAG STA	PSH
73E	EASTMAN FALLS	PSH
73F	UH FISH PASS	PSH
73G	GARVINS STA	PSH
73H	HOOSETT STAT	PSH
73J	JACKMAN STA	PSH
73K	GORHAM STA	PSH
73L	LH FISH PASS	PSH
73M	SMITH STA	PSH
73N	NH GEN BUDG ADJ	PSH
	DEACTIVATED 1/10/01 PER TED KEMPF	
73P	MGR FLD ENG&OPS	PSH
73R	CONTR MGMT NH	PSH
73T	MGR ENG&DESIGN	PSH
73U	NEW SERVICE NH	PSH
73W	MGR MAINT&CONST	PSH
73X	OPR&RESTORE NH	PSH
73Y	IT NH RTS/ESCC	PSH
731	CON & DUE PSNH	PSH
732	PROPERTY TAX NH	PSH
733	PROP TAX PSNHT	PST
734	PSNH FUEL COSTS	PSH
735	PSNH SOUTH DIV	PSH
737	PSNH WST/CNT DV	PSH
738	PSNH SEA/NO DIV	PSH
739	M3 PROD ST-PSNH	PSH
741	MGR FIELD SVC	PSH
746	IT NH CUST SYS	PSH
747	IT NH CUST SUPP	PSH
75C	ACCRUAL-PSNH	PSH
75D	ACCRUAL PSNH-6F	PSG
75X	PSNH HR TRANS	PST
75Y	PSNH HR GENERTN	PSG
75Z	MISC ADJUSTMNTS	PSH
76A	GENERATN STORES	PSH

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
76C	NH CENTRAL HYDR	PSH
76E	IT NH REAL TIME	PSH
76P	WHITE LAKE	PSH
76Q	SWANS FALLS	PSH
76R	LOST NATION	PSH
76S	WYMAN 4	PSH
760	GEN DIRECTOR	PSH
761	MK ADMIN	PSH
762	SCHILLER STA	PSH
763	NEWINGTON STA	PSH
764	GENERATION MNTC	PSH
767	HYDRO MGR	PSH
768	UH BERLIN	PSH
769	LOWER HYD-MANCH	PSH
77A	TR LNE/RE/CICIL	PSH
77D	PROT & CONT ENG	PSH
77E	DRAFTING	PSH
77G	PSNH ENVIRON	PSH
77I	TB PSN CHARGES	PSH
77K	E SYS CNTRL CTR	PSH
77M	UTG MIS NH	PSH
77P	MAINT SUPPORT	PSH
77Q	GENERAL CONSTRC	PSH
77R	ELECTRICAL MAIN	PSH
77S	COMMUNIC & CNTL	PSH
77T	MTR ENGINEERING	PSH
77U	ESCC-TRANSMISSN	PST
77V	PSNH HR	PSH
77W	PSNH SAFETY	PSH
77Z	BUDG ADJ OPS/GN	PSH
770	EXEC ADMIN	PSH
772	IT NH WORK MGMT	PSH
773	PSNH SECURITY	PSH
774	PSNH CORP	PSH
775	PSNH ADJUSTMENT	PSH
777	VP-GOV AFFS NH	PSH
778	ECON&COMM DEV	PSH
78B	TRAN CNTRCT SVR	PSH
78D	PURCHASING PSNH	PSH
78E	GARAGE - AMCNH	PSH
78F	PSH ELIM-MANUAL CFR INPUT REQD	PSH
78G	PROPERTY MGMT	PSH
78H	GEN OFF SVCS	PSH
78J	CSI PROJ-PSNH	PSH
78K	IT NH DATABASE	PSH
	all PSNH IT employee supporting Corporate Center closed per s thomas 10/12/99	
78L	IT NH BSM AE	PSH
78M	GARAGE - KEENH	PSH

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
78N	RATEREGFEETRANS	PST
78P	PROP MGMT-GEN	PSG
78Q	PROP MGMT-TRANS	PST
78R	IT C2 PSNH EMP	PSH
78S	RATE®CONSGEN	PSG
78T	GARAGE - BERNH	PSH
78U	DIR ED NH	PSH
78V	TG S/S CT&M NH	PSH
78W	TRANS TEST NH	PSH
78X	GARAGE - ROCNH	PSH
78Z	TG VEG MGMNT NH	PSH
780	CUSTOMER SVCS	PSH
781	PSNH CS METERS	PSH
782	CUST ACCOUNTING	PSH
783	CSD-CR & COLL	PSH
784	CUST SVC CL CTR	PSH
785	SUPL ENRGY SRCS	PSH
787	RATE & REG SVCS	PSH
788	MRKTG SUP	PSH
79B	BUDGET SERVICES	PSH
79D	XFMR INSTLL CS	PSH
79F	PSNH PLNT ACCT	PSH
79H	PSNH SUPPORT	PSH
79K	TG PSNH ENGRING	PSH
79L	GARAGE - TILTON	PSH
79M	MCW STORES	PSH
79T	SUPACQU+NEPOOL	PSH
79U	INV ADJUSTMENTS	PSH
79V	CUST. INF. FIN.	PSH
79W	MISC BILLNG CSD	PSH
79X	LRGE PWR CSD	PSH
79Y	CT&M EQUIP NH	PSH
79Z	TG NH MGR CT&M	PSH

The creation of a separate transmission business organization requires a ccc for a PSNH Manager of CT&M

790	NNECO BILL PSNH	PSH
794	PSH ELIM-MANUAL CFR INPUT REQD	PSH
795	NUSCO BILL PSNH	PSH
796	POWER EXC EXP	PSH
797	EXP TRANSFER	PSH
798	IT NH SYSENG NT	PSH
799	MISC PSNH	PSH
8AA	MISC CCC POSTMP	NUN
8AB	NUN ELIM-MANUAL CFR INPUT REQD	NUN
8AC	NUSCO BILLING	NUN
845	NUSCO BLL MILST	NNE
848	ACCTG-DIR CHG	NNE
849	MISC MILLSTONE	NNE
867	EXP TRANSFERRED	NNE

NU ACCOUNTING MANUAL
 CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
885	MILLST FITCENTR.	NNE
89X	NNECO BILLING	NNE
890	MAT & SUP-ADJ	NNE
895	NUSCO BLL NNECO	NNE
897	EXP TRANSFERRED	NNE
899	MISC NNECO	NNE
9AA	NUSCO BILLING	NES
9AB	MISC NAESCO	NES
9AC	GENERAL ACCNTNG	NES
9A1	MISC SBK POST S	SPS
9B1	MISC CCC POSTSB	SBP
9B2	NUSCO BILLING	SBP
9EC	NAE ELIM-MANUAL CFR INPUT REQD	NAE
9EZ	NES ELIM-MANUAL CFR INPUT REQD	NES
9HB	PROP INC SVC BL	PRP
9HC	PRP ELIM-MANUAL CFR INPUT REQD	PRP
9HD	PI-REAL ESTATE	PRP
9HP	MISC PROP INC	PRP
9XX	NAESCO BILLING	NES
908	NUSCO BILL NTM	NTM
909	MISC NTM	NTM
91A	NAEC - VEG&T	NAE
91B	SBK 1 NAEC SHR	NAE
91C	NAE ELIM-MANUAL CFR INPUT REQD	NAE
91Y	SESI ADJUSTMENT	HEC
91Z	HEC ELIM-MANUAL CFR INPUT REQD	HEC
912	NUSCO BILLING	NAE
913	MISC NAEC	NAE
914	POWER EXC EXP	NAE
915	NUSCO BILL HEC	HEC
916	MISC SESI	HEC
917	SESI RBG	HEC
918	MISC CITY/SUB	CSE
919	MISC ELEC POW	EPI
949	MISC CY	CYA
952	MISC SE PORTLND	SEP
953	NBILL SE PORTLD	SEP
960	RRR ELIM-MANUAL CFR INPUT REQD	RRR
961	SURVEY RRR	RRR
967	NUSCO BILL RRR	RRR
969	MISC RRRCO	RRR
972	NUSCO BILL PRNT	NUP
974	MISC NU PARENT	NUP
975	NUP ELIM-MANUAL CFR INPUT REQD	NUP
983	MISC RESRCH PRK	REP
984	YANKEE GAS ACQU	NUP
	to segregate the yankee gas acquisition costs	
985	CONED/NU MERGER	NUP
99H	HPE ELIM-MANUAL CFR INPUT REQD	HPE

NU ACCOUNTING MANUAL
CHARGE COST CONTROL CENTERS (CCCC)

CCCC	CHARGE COST CONTROL CENTER DESCRIPTION	COMB NME
994	MISC QUINN	QUC
995	SURVEY QUIN	QUC
996	NUSCO BILL HPE	HPE
997	NUSCO BILL QUC	QUC
998	SURVEY HPE	HPE
999	MISC UNAS-HPE	HPE

Resource Codes
Sequential

NU ACCOUNTING MANUAL
 RESOURCE CODES - SEQUENTIAL

RESOURCE CODE	RESOURCE CODE DESCRIPTION	TRACKING	BUDGET
AA	ADVERTISING ACCOUNT SERVICES	Y	N
AC	ADVERTISING MEDIA SERVICES	Y	N
AD	CIAC TAXABLE	Y	N
AE	EMPLOYEE EXPENSES	Y	Y
AM	MATERIALS & SUPPLIES	N	Y
AN	CIAC NONTAXABLE	Y	N
AO	OUTSIDE SERVICES	N	Y
AP	ASSOCIATED PRESS SERVICE	Y	N
AQ	CONTRACTOR LABOR	N	Y
AS	ADVERTISING PRODUCTION SERVICE	Y	N
AT	ART SERVICES	Y	N
AV	VEHICLES	N	Y
AW	AUTOMOBILE TIRES	Y	N
AX	AUTO PARTS	Y	N
AY	YANKEE ATOMIC SERVICES	Y	Y
BF	FEES & PAYMENTS	N	Y
BI	BACKGROUND INVESTIGATIONS	Y	N
BL	BUILDING LEASES	Y	N
BR	RENTS/LEASES	N	Y
BS	BANK SERVICE CHARGES	Y	N
BW	BUSINESS WIRE SERVICE	Y	N
CA	AUDIT SERVICES	Y	N
CD	DUMP	Y	N
CE	CONTRACTOR VEHICLES & EQUIPMENT	Y	N
CF	COLLECTION AGENCIES	Y	N
CG	COGENERATION REIMBURSEMENTS	Y	N
CI	COMPUTER MAINTANENCE SERVICES	Y	N
CK	COMMUNICATION LEASES	Y	N
CL	COMPUTER LEASES	Y	N
CM	CONTRACTOR MATERIAL	Y	N
CN	CONSTRUCTION SERVICES	Y	N
CO	CONTEST PAYMENTS	Y	N
CP	COMPUTER SERVICES	Y	N
CR	TELECOM CARRIER COSTS	Y	N
CU	UNIT PRICE CONTRACTORS	Y	N
CV	CONVERSION DATA RELEASE #3	Y	N
CW	CT LOW-LEVEL WASTE	Y	N
CX	FIXED PRICE CONTRACTORS	Y	N
C1	VEHICLE LEASE - CLASS 1	Y	N
C2	VEHICLE LEASE - CLASS 2	Y	N
C3	VEHICLE LEASE - CLASS 3	Y	N
C4	VEHICLE LEASE - CLASS 4	Y	N
C5	VEHICLE LEASE - CLASS 5	Y	N
C6	VEHICLE LEASE - CLASS 6	Y	N
DM	O/T, EMPLOYEE \$ OTH FULL DEDUCT MEAL	Y	N
DN	DONATIONS	Y	N
DO	DOE REIMBURSEMENTS	Y	N
DP	DPUC ASSESSMENTS	Y	N
EA	EMP CASH RECOGNITION AWARD	Y	N

NU ACCOUNTING MANUAL
 RESOURCE CODES - SEQUENTIAL

RESOURCE CODE	RESOURCE CODE DESCRIPTION	TRACKING	BUDGET
EC	ERROR CLEARING	Y	N
EL	ELECTRIC PYMENT	Y	N
EN	ENGINEERING/DESIGN SERVICES	Y	N
EP	EPRI REIMBURSEMENTS	Y	N
ES	ERROR SUSPENSE	Y	N
FB	COMMON FACILITIES BILLINGS	Y	N
FD	FUEL DIRECT	Y	N
FE	FERC PAYMENTS	Y	N
FF	FILING FEES	Y	N
FN	FUEL NUSCO SERVICES	Y	N
FO	OTHER FEES & PAYMENTS	Y	N
FR	FREIGHT	Y	N
G1	VEHICLES, RENTAL TRUCK MH	Y	N
G2	VEHICLES, RENTAL TRUCK SQ	Y	N
G3	VEHICLES, RENTAL TRUCK DD	Y	N
HM	HMO	Y	N
HW	PERSONAL COMPUTER HARDWARE	Y	N
IA	IRG-OTHER SYSTEM OPS	Y	N
IM	PAGER/MWAVE LEASES	Y	N
IN	INPO	Y	N
IP	INSURANCE PREMIUM PAYMENTS	Y	N
IR	INVESTMENT RECOVERY TRACKING	Y	N
IT	PHONE, VOICE DATA SERV	Y	N
IV	IRG-OFFICE AUTO (VAX)	Y	N
JE	JOURNAL ENTRY	Y	N
JO	OTHER JOURNAL ENTRIES	Y	N
JW	WORK ORDER CLOSING JOURNALS	Y	N
JX	PREMIB CONVERTED MISC	Y	N
JY	PREMIB CONVERTED MISC	Y	N
JZ	PREMIB CONVERTED MISC	Y	N
KK	SEVERANCE PAY	Y	N
KL	CONTRACTOR LABOR	Y	N
KR	REIMBURSEMENTS	N	Y
KS	BILLING SALVAGE	Y	N
KX	MISC PAYROLL TRANSACTIONS	Y	N
K1	TIME WORKED IN EXCESS OF 40 HOURS	Y	N
K2	CONFINEMENT WEEKDAY NON-PRODUCTIVE	Y	N
K3	CONFINEMENT WEEKEND NON-PRODUCTIVE	Y	N
K4	STIPEND EXEMPT NON-PRODUCTIVE	Y	N
K5	STIPEND LEAD EXEMPT NON-PRODUCTIVE	Y	N
K6	EXEMPT OT OVER SCHEDULED PRODUCTIVE	Y	N
K7	EXEMPT OT HOLIDAY PRODUCTIVE	Y	N
K8	NOPAY STRIKING EMPLOYEES NON-PROD	Y	N
LA	EXEMPT SICK TIME	Y	N
LB	NON-PROD EXEMPT HOLIDAY/VACATION	Y	N
LD	NON-PROD EXEMPT OTHER	Y	N
LE	NON-EXEMPT SICK TIME	Y	N
LF	NON-PROD. NON-EXMPT HOLIDY/VACATION	Y	N
LG	NON-EXEMPT OTHER	Y	N

NU ACCOUNTING MANUAL
 RESOURCE CODES - SEQUENTIAL

RESOURCE CODE	RESOURCE CODE DESCRIPTION	TRACKING	BUDGET
LH	NON-REGULAR SICK TIME	Y	N
LI	NON-PROD NON-REGULAR HOL/VACATION	Y	N
LJ	NON-PROD. NON-REGULAR OTHER	Y	N
LS	LEGAL SERVICES	Y	N
LT	NU LABOR	N	Y
LU	EXEMPT SPECIAL UPGRADE	Y	N
LV	NPROD NEX REST TIME	Y	N
LW	NPROD NEX INCLEMENT WEATHER	Y	N
LX	PREMIB CONVERTED LABOR	Y	N
LZ	NON-REGULAR ON CALL PREMIUM	Y	N
L0	CONTRACT BUYOUT SETTLEMENT PAYMENT	Y	N
L1	PRODUCTIVE NORMAL EXEMPT	Y	N
L2	PRODUCTIVE NORMAL NON-EXEMPT	Y	N
L3	PRODUCTIVE NORMAL NON-REGULAR	Y	N
L4	OVERTIME NON-EXEMPT	Y	N
L5	OVERTIME NON-REGULAR	Y	N
L6	OVERTIME CORRIDOR	Y	N
L7	OVERTIME PAID	Y	N
L8	EXEMPT ON CALL PREMIUM	Y	N
L9	NON-EXEMPT ON CALL PREMIUM	Y	N
MA	MISCELLANEOUS ACCTG	N	Y
MC	COMMUNICATIONS EQUIP & MATL	Y	N
ME	MEDICAL PAYMENTS	Y	N
MF	MEMBERSHIP FEES	Y	N
MG	GAS FOR VEHICLES	Y	N
MH	MAJOR STORMS - MEALS, HOTELS	Y	N
ML	SOFTWARE MAINT & LICENSES	Y	N
MO	OIL FOR VEHICLES	Y	N
MP	MEDIA PAYMENTS	Y	N
MR	METER READING SEVICES	Y	N
MT	DIRECT PURCHASE DISTRIBUTION TRANSF	Y	N
MX	OTHER MATERIAL	Y	N
M5	MATERIAL SALVAGE	Y	N
NA	NGS-VEHICLE CLASS 4B	Y	N
NB	NGS-VEHICLE CLASS 4C	Y	N
NC	NGS-VEHICLE CLASS 4D	Y	N
ND	NGS-VEHICLE CLASS 5B	Y	N
NE	NGS-VEHICLE CLASS 5C	Y	N
NF	NRC FEES	Y	N
NG	NGS-VEHICLE CLASS 5E	Y	N
NH	NGS-VEHICLE CLASS 6B	Y	N
NI	NGS-VEHICLE CLASS 6C	Y	N
NJ	NGS-VEHICLE CLASS 6D	Y	N
NK	NGS-VEHICLE CLASS 6E	Y	N
NO	EXEMPT - ON CALL - NOT PAID	Y	N
NP	NU PRIDE BONDS	Y	N
NQ	NGS-VEHICLE CLASS 5D	Y	N
NR	ANNUAL REPORT SERVICE	Y	N
NS	NEWSCLIP SERVICES	Y	N

NU ACCOUNTING MANUAL
 RESOURCE CODES - SEQUENTIAL

RESOURCE CODE	RESOURCE CODE DESCRIPTION	TRACKING	BUDGET
NV	NGS-VEHICLE CLASS 6F	Y	N
NX	NOX CREDITS	Y	N
N1	NGS-VEHICLE CLASS V1	Y	N
N2	NGS-VEHICLE CLASS V2	Y	N
N3	NGS-VEHICLE CLASS V3	Y	N
N4	NGS-VEHICLE CLASS 4A	Y	N
N5	NGS-VEHICLE CLASS 5A	Y	N
N6	NGS-VEHICLE CLASS 6A	Y	N
OA	ADVERTISING SERVICES	Y	N
OC	OTHER SERVICES	Y	N
OL	OTHER LEASES	Y	N
OM	OPERATIONS & MAINTENANCE SERVICES	Y	N
OP	OTHER PERMITS	Y	N
PA	PAYMENT AGENCIES	Y	N
PC	POWER CONTRACT BILLINGS	Y	N
PD	PRODUCTION/DESIGN SERVICES	Y	N
PE	CELLPHONE EQUIP	Y	N
PG	POLICE PROTECTION	Y	N
PH	POLICY HOLDER DISTRIBUTION	Y	N
PN	PUBLIC RELATIONS CONSULTANT SVCS	Y	N
PP	PENSION PREMIUM PAYMENTS	Y	N
PR	APPRAISER SERVICES	Y	N
PS	PRINTING SERVICES	Y	N
PT	PHOTOGRAPHY	Y	N
PU	CELLPHONE USAGE	Y	N
PV	PAVING	Y	N
PX	POSTAGE	Y	N
PY	ICB PAYABLE	Y	N
P1	PROJECT CONTINGENCY	N	Y
RA	RENTAL VEHICLE USE CREDIT	Y	N
RB	RENTAL VEHICLE BILLING	Y	N
RC	ICB RECEIVABLES	Y	N
RE	REVENUE INITIATIVES	Y	Y
RG	REGISTRATIONS	Y	N
RI	RENTS	Y	N
RL	LICENSES	Y	N
RO	OTHER REIMBURSEMENTS	Y	N
RT	OTHER REIMBURSEMENTS TAXABLE	Y	N
RU	RENTAL VEHICLE USAGE	Y	N
RX	PREMIB CONVERTED BILLINGS	Y	N
R5	RETIREMENT 91	Y	N
SA	SERVICE AWARDS	Y	N
SC	SALES CMMISSION	Y	N
SH	STATE HIGHWAY REIMBURSEMENTS	Y	N
SM	NUCLEAR SIMULATION LEASES	Y	N
SN	SHAREHOLDER NEWS SERVICE	Y	N
SP	SUPPLEMENTAL PENSION PAYMENTS	Y	N
SS	SCOPE SERVICE	Y	N
ST	LOBBYING SUPPORT	Y	N

NU ACCOUNTING MANUAL
 RESOURCE CODES - SEQUENTIAL

RESOURCE CODE	RESOURCE CODE DESCRIPTION	TRACKING	BUDGET
SU	OPINION SURVEY SERVICES	Y	N
SW	PERSONAL COMPUTER SOFTWARE	Y	N
SX	SO2 CREDITS	Y	N
S1	SHARED LEASE VEHICLES-CLASS 1	Y	N
S2	SHARED LEASE VEHICLES-CLASS 2	Y	N
S3	SHARED LEASE VEHICLES-CLASS 3	Y	N
S4	SHARED LEASE VEHICLES-CLASS 4	Y	N
TC	TECHNICAL SERVICES	Y	N
TE	CEA TELEX	Y	N
TH	TREE HOURLY	Y	N
TL	TREE LUMP SUM	Y	N
TR	NNECO TOOL WHSE RETURNS	Y	N
TU	TUITION	Y	N
TW	NNECO TOOL WHSE ISSUES	Y	N
UC	RE C CRAFT	Y	N
UD	RE C DISCOUNTED	Y	N
UF	UVL - FEES AND PAYMENTS	Y	N
UL	UVL - OUTSIDE VENDOR LABOR	Y	N
UM	UVL - MATERIAL	Y	N
UN	RE C NON-DISCNT	Y	N
UO	UNVOUCHERED LIAB - OUTSIDE SVC	Y	N
UR	UVL - RENTS AND LEASES	Y	N
US	USCEA/ANEC PAYMENTS	Y	N
UV	UNVOUCHERED LIABILITIES	Y	N
VC	MIB VEHICLE CLEARING OFFSET	Y	N
VR	SH LEASE REIMB	Y	N
VS	SHARED LEASE VEHICLE	Y	N
VX	PREMIB CONVERTED EQUIP	Y	N
V1	VEHICLES-CLASS 1	Y	N
V2	VEHICLES-CLASS 2	Y	N
V3	VEHICLES-CLASS 3	Y	N
V4	VEHICLES-CLASS 4	Y	N
V5	VEHICLES-CLASS 5	Y	N
V6	VEHICLES-CLASS 6	Y	N
XC	EXEC COSTS FOR COMMUNICATION LEASES	Y	N
XL	EXEC COSTS-BLDG, COMPUTER & VEH LSE	Y	N
XX	PSNH VEHICLE ALLOCATION	Y	N
X1	PSNH VEHICLE ALLOCATION RATE 1	Y	N
X2	PSNH VEHICLE ALLOCATION RATE 2	Y	N
X3	PSNH VEHICLE ALLOCATION RATE 3	Y	N
YB	BALANCE SEGMENTATION ALLOCATION	Y	N
YC	PLANT IN SERVICE - AFUDC	Y	N
YD	AFUDC DEBT WO	Y	N
YE	AFUDC EQUITY WO	Y	N
YH	SMALL TOOLS ALLOCATIONS	Y	N
YJ	AS&E ALLOCATIONS	Y	N
YM	NUSCO SERVICE BILLS SALES TAX	Y	N
YN	NUSCO SRV BILL SLS TAX OFST	Y	N
YS	E&S ALLOCATIONS	Y	N

NU ACCOUNTING MANUAL
 RESOURCE CODES - SEQUENTIAL

RESOURCE CODE	RESOURCE CODE DESCRIPTION	TRACKING	BUDGET
YZ	PSNH VEHICLE ALLOCATIONS	Y	N
Y1	PAYROLL BENEFIT ALLOC - Y1	Y	N
Y2	GENERAL SERVICE COO/H-Y2	Y	N
Y4	OVERHEAD CCC FLIP	Y	N
Y5	SENY EXCLUDED JRNLS	Y	N
Z#	BUSINESS UNIT ALLOCATIONS	Y	N
ZB	NON-PRODUCTIVE-TIME ALLOCATIONS	Y	N
	ALLOCATES NON-PRODUCTIVE TIME (I.E. VACATION, SICK TIME , AND HOLIDAYS) TO PRODUCTIVE PAYROLL CHARGES.		
ZC	STORES EXPENSE ALLOCATIONS	Y	N
ZD	LOBBY STOCK ALLOCATIONS	Y	N
ZE	PAYROLL BENEFITS ALLOCATIONS	Y	N
	APPLIES THE PAYROLL OVERHEAD CHARGES (I.E. EMPLOYER TAXES, INSURANCE, PENSION AND BENEFITS) TO NON-NUSCO LABOR CHARGES.		
ZF	GEN SERV CO OVERHEAD ALLOCATIONS	Y	N
	APPLIES THE COST OF PAYROLL OVERHEADS (I.E. EMPLOYER TAXES, INSURANCE, PENSION AND BENEFITS) FOR NUSCO EMPLOYEES AS WELL AS OTHER VARIOUS SERVICE COMPANY OVERHEADS (I.E. REPROGRAPHICS, NUSCO RENTS, HUMAN RESOURCES, ETC.) TO NUSCO PRODUCTIVE LABOR CHARGES.		
ZH	SMALL TOOLS ALLOCATIONS	Y	N
ZI	E&S ALLOCATIONS	Y	N
ZJ	AS&E ALLOCATIONS	Y	N
ZL	SHARED COSTS ALLOCATIONS	Y	N
ZM	NB2 ALLOCATIONS	Y	N
ZO	NORTHFIELD MOUNTAIN ALLOCATIONS	Y	N
ZR	IRG EXPENSE CLEARING ALLOCATIONS	Y	N
ZS	STORES EXPENSE - ROI ALLOCATIONS	Y	N
ZT	PLANT-IN-SERVICE ALLOCATIONS	Y	N
ZU	RETIREMENTS ALLOCATIONS	Y	N
ZV	STORES EXP-CNTRL WRHSE ALLOCATIONS	Y	N
ZW	RETAINED EARNINGS ALLOCATIONS	Y	N
ZX	NB1 ALLOCATIONS	Y	N
ZY	SEC ALLOCATIONS	Y	N
ZZ	NB0 - CAU 99,96	Y	N
11	DEPRECIATION-SEC 403.00	Y	N
12	AMORTIZATION-SEC 404.00	Y	N
13	TAXES-SEC 408.01	Y	N
14	INTEREST-SEC 421.56	Y	N
15	EICP-SEC 426.59	Y	N
16	MONEY POOL-SEC 430.00	Y	N
17	OTHER INTEREST EXP-SEC 431.01	Y	N
18	INSURANCE VEHICLES-SEC924.00	Y	N
19	INJURIES & DAMAGES-SEC 925.00	Y	N
2A	INTEREST SEC 421.99	Y	N

NU ACCOUNTING MANUAL
 RESOURCE CODES - SEQUENTIAL

RESOURCE CODE	RESOURCE CODE DESCRIPTION	TRACKING	BUDGET
2C	INTEREST SEC 421.01	Y	N
2L	VEHICLES-CLASS 2L-LARGE VEHICLES	Y	N
2M	VEHICLE-CLASS 2M-AMR VEHICLES	Y	N
2S	VEHICLES-CLASS 2S-SMALL VEHICLES	Y	N
20	RENTS-SEC 931.01	Y	N
21	MAINTENANCE OF STRUCT & EQUIP-SEC 932.00	Y	N
22	INTEREST OTHER - SEC 431.99	Y	N
23	COST OF COMM SERVICE - SEC 921.02	Y	N
24	RENT EXP COMM EQUIP - SEC 921.11	Y	N
25	MISC A & G EXP - SEC 921.99	Y	N
26	MISC PENSION & BENEFIT-SEC 926.99	Y	N
27	MISC GENERAL EXP - SEC 930.99	Y	N
28	EXECUTORY COST - SEC 931.98	Y	N
29	RENTS OTHER - SEC 931.99	Y	N
31	SEC 40300 (DEPRECIATION)	Y	N
32	SEC 40400 (AMORTIZATION)	Y	N
33	SEC 40801 (TAXES-FED UNEMPLOYMENT)	Y	N
34	SEC 40802 (TAXES-FICA)	Y	N
35	SEC 40810 (TAXES-CT UNEMPLOYMENT)	Y	N
36	SEC 40811 (TAXES-MA UNEMPLOYMENT)	Y	N
37	SEC 42659 (EICP TO CY)	Y	N
38	SEC 43000 (MONEY POOL)	Y	N
39	SEC 43101 (INTEREST ON BANK LOANS)	Y	N
4A	VEHICLES, CLASS 4A	Y	N
4B	VEHICLES, CLASS 4B	Y	N
4C	VEHICLES, CLASS 4C	Y	N
4D	VEHICLES, CLASS 4D	Y	N
4E	VEHICLES, CLASS 4E	Y	N
4F	VEHICLES-CLASS 4F-SQUIRTS	Y	N
4G	VEHICLES, CLASS 4G, AERIAL PLATFORMS	Y	N
40	SEC 43199 (INTEREST-OTHER)	Y	N
41	SEC 92000	Y	N
42	SEC 92101	Y	N
43	SEC 92111	Y	N
44	SEC 92112	Y	N
45	SEC 92199	Y	N
46	SEC 92400 (PROPERTY INSURANCE)	Y	N
47	SEC 92500 (INJURIES & DAMAGES)	Y	N
48	SEC 92399 (OUTSIDE SERVICES)	Y	N
49	SEC 92601 (PENSIONS&BENEFITS)	Y	N
5A	VEHICLES, CLASS 5A	Y	N
5B	VEHICLES, CLASS 5B	Y	N
5C	VEHICLES, CLASS 5C	Y	N
5D	VEHICLES, CLASS 5D	Y	N
5E	VEHICLES, CLASS 5E	Y	N
5F	VEHICLES, CLASS 5F	Y	N
50	SEC 92602 (PENSION&BENEFITS)	Y	N
51	SEC 92603 (PENSION&BENEFITS)	Y	N
52	SEC 92607 (PENSION&BENEFITS)	Y	N

NU ACCOUNTING MANUAL
 RESOURCE CODES - SEQUENTIAL

RESOURCE CODE	RESOURCE CODE DESCRIPTION	TRACKING	BUDGET

53	SEC 92610 (PENSION&BENEFITS)	Y	N
54	SEC 92612 (PENSION&BENEFITS)	Y	N
55	SEC 92614 (PENSION&BENEFITS)	Y	N
56	SEC 92616 (PENSION&BENEFITS)	Y	N
57	SEC 92617 (PENSION&BENEFITS)	Y	N
58	SEC 92621 (PENSION&BENEFITS)	Y	N
59	SEC 92623 (PENSION&BENEFIT)	Y	N
6A	VEHICLES, CLASS 6A	Y	N
6B	VEHICLES, CLASS 6B	Y	N
6C	VEHICLES, CLASS 6C	Y	N
6D	VEHICLES, CLASS 6D	Y	N
6E	VEHICLES, CLASS 6E	Y	N
6F	VEHICLES, CLASS 6F	Y	N
6G	VEHICLES, CLASS 6G	Y	N
6M	VEHICLES, CLASS 6M - MOBILES	Y	N
60	SEC 92624 (PENSION&BENEFITS)	Y	N
61	SEC 92625 (PENSION&BENEFITS)	Y	N
62	SEC 92626 (PENSIONS&BENEFITS)	Y	N
63	SEC 92699 (PENSIONS&BENEFITS)	Y	N
64	SEC 93099 (MISC. GENERAL EXPENSE)	Y	N
65	SEC 93101 (RENT)	Y	N
66	SEC 93198 (EXECUTORY COSTS)	Y	N
67	SEC 93199 (RENT-OTHER)	Y	N
68	SEC 93200 (MAINT. OF STRUCTURES)	Y	N
69	SEC 926.20 (PENSION&BENEFITS)	Y	N
70	SEC 926.27 (PENSION&BENEFITS)	Y	N
71	NUSCO SERVICE BILLING	Y	N
72	NORTHFIELD MTN. BILLING	Y	N
73	NNECO BILLING	Y	N
74	SHARED COST BILLING	Y	N
75	JOINT BILLING	Y	N
76	SEC 926.28 (PENSION&BENEFITS)	Y	N
77	SEC 926.99 (PENSION&BENEFITS)	Y	N

**Resource Codes
By FERC Map Group**

NU ACCOUNTING MANUAL
 RESOURCE CODES BY FERC MAP GROUP

FERC MAP GROUP	FERC GROUP DESCRIPTION	RESOURCE CODE	RESOURCE CODE DESCRIPTION
AA	ADV ACCT SVCS	AA	ADVERTISING ACCOUNT SERVICES
AA	ADV ACCT SVCS	T4	
AA	ADV ACCT SVCS	T5	
AA	ADV ACCT SVCS	T7	
AA	ADV ACCT SVCS	T9	
AC	ADV MEDIA SVCS	AC	ADVERTISING MEDIA SERVICES
AP	ASSOC PRESS	AP	ASSOCIATED PRESS SERVICE
AS	ADV PROD SVCS	AS	ADVERTISING PRODUCTION SERVICE
AT	ART SERVICES	AT	ART SERVICES
BS	BANK SVC CHGS	BS	BANK SERVICE CHARGES
BW	BUS WIRE SVCS	BW	BUSINESS WIRE SERVICE
CI	COMP MAINT SVCS	CI	COMPUTER MAINTANENCE SERVICES
DM	FULLY DED MEALS	DM	O/T, EMPLOYEE \$ OTH FULL DEDUCT MEAL
DN	DONATIONS	DN	DONATIONS
GA	ACCOUNTING		
GA	ACCOUNTING	AR	
GA	ACCOUNTING	BK	BLANK RESOURCE
GA	ACCOUNTING	CV	CONVERSION DATA RELEASE #3
GA	ACCOUNTING	EC	ERROR CLEARING
GA	ACCOUNTING	ES	ERROR SUSPENSE
GA	ACCOUNTING	FD	FUEL DIRECT
GA	ACCOUNTING	FN	FUEL NUSCO SERVICES
GA	ACCOUNTING	JE	JOURNAL ENTRY
GA	ACCOUNTING	JO	OTHER JOURNAL ENTRIES
GA	ACCOUNTING	JW	WORK ORDER CLOSING JOURNALS
GA	ACCOUNTING	JX	PREMIB CONVERTED MISC
GA	ACCOUNTING	JY	PREMIB CONVERTED MISC
GA	ACCOUNTING	JZ	PREMIB CONVERTED MISC
GA	ACCOUNTING	KS	BILLING SALVAGE
GA	ACCOUNTING	MA	MISCELLANEOUS ACCTG
GA	ACCOUNTING	PY	ICB PAYABLE
GA	ACCOUNTING	RC	ICB RECEIVABLES
GA	ACCOUNTING	TT	
GA	ACCOUNTING	UV	UNVOUCHERED LIABILITIES
GA	ACCOUNTING	YC	PLANT IN SERVICE - AFUDC
GA	ACCOUNTING	YD	AFUDC DEBT WO
GA	ACCOUNTING	YE	AFUDC EQUITY WO
GA	ACCOUNTING	YM	NUSCO SERVICE BILLS SALES TAX
GA	ACCOUNTING	YZ	PSNH VEHICLE ALLOCATIONS
GA	ACCOUNTING	Y1	PAYROLL BENEFIT ALLOC - Y1
GA	ACCOUNTING	Y2	GENERAL SERVICE COO/H-Y2
GA	ACCOUNTING	Y4	OVERHEAD CCC FLIP
GA	ACCOUNTING	Y5	SENY EXCLUDED JRNLS
GA	ACCOUNTING	ZB	NON-PRODUCTIVE-TIME ALLOCATIONS
GA	ACCOUNTING	ZC	STORES EXPENSE ALLOCATIONS
GA	ACCOUNTING	ZD	LOBBY STOCK ALLOCATIONS
GA	ACCOUNTING	ZE	PAYROLL BENEFITS ALLOCATIONS
GA	ACCOUNTING	ZF	GEN SERV CO OVERHEAD ALLOCATIONS

NU ACCOUNTING MANUAL
 RESOURCE CODES BY FERC MAP GROUP

FERC MAP GROUP	FERC GROUP DESCRIPTION	RESOURCE CODE	RESOURCE CODE DESCRIPTION
GA	ACCOUNTING	ZG	
GA	ACCOUNTING	ZH	SMALL TOOLS ALLOCATIONS
GA	ACCOUNTING	ZI	E&S ALLOCATIONS
GA	ACCOUNTING	ZJ	AS&E ALLOCATIONS
GA	ACCOUNTING	ZK	AFUDC ALLOCATIONS
GA	ACCOUNTING	ZL	SHARED COSTS ALLOCATIONS
GA	ACCOUNTING	ZM	NB2 ALLOCATIONS
GA	ACCOUNTING	ZN	
GA	ACCOUNTING	ZO	NORTHFIELD MOUNTAIN ALLOCATIONS
GA	ACCOUNTING	ZP	
GA	ACCOUNTING	ZQ	
GA	ACCOUNTING	ZR	IRG EXPENSE CLEARING ALLOCATIONS
GA	ACCOUNTING	ZS	STORES EXPENSE - ROI ALLOCATIONS
GA	ACCOUNTING	ZT	PLANT-IN-SERVICE ALLOCATIONS
GA	ACCOUNTING	ZU	RETIREMENTS ALLOCATIONS
GA	ACCOUNTING	ZV	STORES EXP-CNTRL WRHSE ALLOCATIONS
GA	ACCOUNTING	ZW	RETAINED EARNINGS ALLOCATIONS
GA	ACCOUNTING	ZX	NB1 ALLOCATIONS
GA	ACCOUNTING	ZY	SEC ALLOCATIONS
GA	ACCOUNTING	ZZ	NB0 - CAU 99,96
GA	ACCOUNTING	11	DEPRECIATION-SEC 403.00
GA	ACCOUNTING	12	AMORTIZATION-SEC 404.00
GA	ACCOUNTING	13	TAXES-SEC 408.01
GA	ACCOUNTING	14	INTEREST-SEC 421.56
GA	ACCOUNTING	15	EICP-SEC 426.59
GA	ACCOUNTING	16	MONEY POOL-SEC 430.00
GA	ACCOUNTING	17	OTHER INTEREST EXP-SEC 431.01
GA	ACCOUNTING	18	INSURANCE VEHICLES-SEC924.00
GA	ACCOUNTING	19	INJURIES & DAMAGES-SEC 925.00
GA	ACCOUNTING	2A	INTEREST SEC 421.99
GA	ACCOUNTING	2C	INTEREST SEC 421.01
GA	ACCOUNTING	20	RENTS-SEC 931.01
GA	ACCOUNTING	21	MAINTN OF STRUCT & EQUIP-SEC 932.00
GA	ACCOUNTING	22	INTEREST OTHER - SEC 431.99
GA	ACCOUNTING	23	COST OF COMM SERVICE - SEC 921.02
GA	ACCOUNTING	24	RENT EXP COMM EQUIP - SEC 921.11
GA	ACCOUNTING	25	MISC A & G EXP - SEC 921.99
GA	ACCOUNTING	26	MISC PENSION & BENEFIT-SEC 926.99
GA	ACCOUNTING	27	MISC GENERAL EXP - SEC 930.99
GA	ACCOUNTING	28	EXECUTORY COST - SEC 931.98
GA	ACCOUNTING	29	RENTS OTHER - SEC 931.99
GA	ACCOUNTING	31	SEC 40300 (DEPRECIATION)
GA	ACCOUNTING	32	SEC 40400 (AMORTIZATION)
GA	ACCOUNTING	33	SEC 40801 (TAXES-FED UNEMPLOYMENT)
GA	ACCOUNTING	34	SEC 40802 (TAXES-FICA)
GA	ACCOUNTING	35	SEC 40810 (TAXES-CT UNEMPLOYMENT)
GA	ACCOUNTING	36	SEC 40811 (TAXES-MA UNEMPLOYMENT)
GA	ACCOUNTING	37	SEC 42659 (EICP TO CY)

NU ACCOUNTING MANUAL
 RESOURCE CODES BY FERC MAP GROUP

FERC MAP GROUP	FERC GROUP DESCRIPTION	RESOURCE CODE	RESOURCE CODE DESCRIPTION
GA	ACCOUNTING	38	SEC 43000 (MONEY POOL)
GA	ACCOUNTING	39	SEC 43101 (INTEREST ON BANK LOANS)
GA	ACCOUNTING	40	SEC 43199 (INTEREST-OTHER)
GA	ACCOUNTING	41	SEC 92000
GA	ACCOUNTING	42	SEC 92101
GA	ACCOUNTING	43	SEC 92111
GA	ACCOUNTING	44	SEC 92112
GA	ACCOUNTING	45	SEC 92199
GA	ACCOUNTING	46	SEC 92400 (PROPERTY INSURANCE)
GA	ACCOUNTING	47	SEC 92500 (INJURIES & DANAGES)
GA	ACCOUNTING	48	SEC 92399 (OUTSIDE SERVICES)
GA	ACCOUNTING	49	SEC 92601 (PENSIONS&BENEFITS)
GA	ACCOUNTING	50	SEC 92602 (PENSION&BENEFITS)
GA	ACCOUNTING	51	SEC 92603 (PENSION&BENEFITS)
GA	ACCOUNTING	52	SEC 92607 (PENSION&BENEFITS)
GA	ACCOUNTING	53	SEC 92610 (PENSION&BENEFITS)
GA	ACCOUNTING	54	SEC 92612 (PENSION&BENEFITS)
GA	ACCOUNTING	55	SEC 92614 (PENSION&BENEFITS)
GA	ACCOUNTING	56	SEC 92616 (PENSION&BENEFITS)
GA	ACCOUNTING	57	SEC 92617 (PENSION&BENEFITS)
GA	ACCOUNTING	58	SEC 92621 (PENSION&BENEFITS)
GA	ACCOUNTING	59	SEC 92623 (PENSION&BENEFIT)
GA	ACCOUNTING	60	SEC 92624 (PENSION&BENEFITS)
GA	ACCOUNTING	61	SEC 92625 (PENSION&BENEFITS)
GA	ACCOUNTING	62	SEC 92626 (PENSIONS&BENEFITS)
GA	ACCOUNTING	63	SEC 92699 (PENSIONS&BENEFITS)
GA	ACCOUNTING	64	SEC 93099 (MISC. GENERAL EXPENSE)
GA	ACCOUNTING	65	SEC 93101 (RENT)
GA	ACCOUNTING	66	SEC 93198 (EXECUTORY COSTS)
GA	ACCOUNTING	67	SEC 93199 (RENT-OTHER)
GA	ACCOUNTING	68	SEC 93200 (MAINT. OF STRUCTURES)
GA	ACCOUNTING	69	SEC 926.20 (PENSION&BENEFITS)
GA	ACCOUNTING	70	SEC 926.27 (PENSION&BENEFITS)
GA	ACCOUNTING	71	NUSCO SERVICE BILLING
GA	ACCOUNTING	72	NORTHFIELD MTN. BILLING
GA	ACCOUNTING	73	NNECO BILLING
GA	ACCOUNTING	74	SHARED COST BILLING
GA	ACCOUNTING	76	SEC 926.28 (PENSION&BENEFITS)
GA	ACCOUNTING	77	SEC 926.99 (PENSION&BENEFITS)
GC	REIMBURSEMENTS	AD	CIAC TAXABLE
GC	REIMBURSEMENTS	AN	CIAC NONTAXABLE
GC	REIMBURSEMENTS	CC	CIAC
GC	REIMBURSEMENTS	CG	COGENERATION REIMBURSEMENTS
GC	REIMBURSEMENTS	DO	DOE REIMBURSEMENTS
GC	REIMBURSEMENTS	EP	EPRI REIMBURSEMENTS
GC	REIMBURSEMENTS	FB	COMMON FACILITIES BILLINGS
GC	REIMBURSEMENTS	KR	REIMBURSEMENTS
GC	REIMBURSEMENTS	PC	POWER CONTRACT BILLINGS

NU ACCOUNTING MANUAL
 RESOURCE CODES BY FERC MAP GROUP

FERC MAP GROUP	FERC GROUP DESCRIPTION	RESOURCE CODE	RESOURCE CODE DESCRIPTION
GC	REIMBURSEMENTS	RO	OTHER REIMBURSEMENTS
GC	REIMBURSEMENTS	RT	OTHER REIMBURSEMENTS TAXABLE
GC	REIMBURSEMENTS	RX	PREMIB CONVERTED BILLINGS
GC	REIMBURSEMENTS	SH	STATE HIGHWAY REIMBURSEMENTS
GC	REIMBURSEMENTS	ZA	JOINT BILLING
GC	REIMBURSEMENTS	75	JOINT BILLING
GE	EMPLOYEE EXP	AE	EMPLOYEE EXPENSES
GF	OTHR FEES&PAYMT	BF	FEES & PAYMENTS
GF	OTHR FEES&PAYMT	BP	CELLUAR PHONES
GF	OTHR FEES&PAYMT	CO	CONTEST PAYMENTS
GF	OTHR FEES&PAYMT	CR	TELECOM CARRIER COSTS
GF	OTHR FEES&PAYMT	CW	CT LOW-LEVEL WASTE
GF	OTHR FEES&PAYMT	DP	DPUC ASSESSMENTS
GF	OTHR FEES&PAYMT	EA	EMP CASH RECOGNITION AWARD
GF	OTHR FEES&PAYMT	EF	EDUC FEES & PAYMENTS
GF	OTHR FEES&PAYMT	EL	ELECTRIC PYMENT
GF	OTHR FEES&PAYMT	FE	FERC PAYMENTS
GF	OTHR FEES&PAYMT	FF	FILING FEES
GF	OTHR FEES&PAYMT	FO	OTHER FEES & PAYMENTS
GF	OTHR FEES&PAYMT	FP	BEN FEES & PAYMENTS
GF	OTHR FEES&PAYMT	FS	BUS FEES & PAYMENTS
GF	OTHR FEES&PAYMT	HM	HMO
GF	OTHR FEES&PAYMT	IN	INPO
GF	OTHR FEES&PAYMT	IP	INSURANCE PREMIUM PAYMENTS
GF	OTHR FEES&PAYMT	ME	MEDICAL PAYMENTS
GF	OTHR FEES&PAYMT	ML	SOFTWARE MAINT & LICENSES
GF	OTHR FEES&PAYMT	NF	NRC FEES
GF	OTHR FEES&PAYMT	NP	NU PRIDE BONDS
GF	OTHR FEES&PAYMT	NX	NOX CREDITS
GF	OTHR FEES&PAYMT	OF	OTHER FEES & PAYMENTS
GF	OTHR FEES&PAYMT	OP	OTHER PERMITS
GF	OTHR FEES&PAYMT	PE	CELLPHONE EQUIP
GF	OTHR FEES&PAYMT	PH	POLICY HOLDER DISTRIBUTION
GF	OTHR FEES&PAYMT	PP	PENSION PREMIUM PAYMENTS
GF	OTHR FEES&PAYMT	PU	CELLPHONE USAGE
GF	OTHR FEES&PAYMT	RG	REGISTRATIONS
GF	OTHR FEES&PAYMT	RP	REG FEES & PAYMENTS
GF	OTHR FEES&PAYMT	SA	SERVICE AWARDS
GF	OTHR FEES&PAYMT	SP	SUPPLEMENTAL PENSION PAYMENTS
GF	OTHR FEES&PAYMT	SX	SO2 CREDITS
GF	OTHR FEES&PAYMT	TU	TUITION
GF	OTHR FEES&PAYMT	UF	UVL - FEES AND PAYMENTS
GI	IRG CHARGEBACKS	IA	IRG-OTHER SYSTEM OPS
GI	IRG CHARGEBACKS	ID	
GI	IRG CHARGEBACKS	IE	
GI	IRG CHARGEBACKS	IM	PAGER/MWAVE LEASES
GI	IRG CHARGEBACKS	IO	
GI	IRG CHARGEBACKS	IQ	

NU ACCOUNTING MANUAL
 RESOURCE CODES BY FERC MAP GROUP

FERC MAP GROUP	FERC GROUP DESCRIPTION	RESOURCE CODE	RESOURCE CODE DESCRIPTION
GI	IRG CHARGEBACKS	IS	
GI	IRG CHARGEBACKS	IT	PHONE, VOICE DATA SERV
GI	IRG CHARGEBACKS	IV	IRG-OFFICE AUTO (VAX)
GL	LABOR	&A	TO N-PROD SICK EXEMPT
GL	LABOR	&B	TO N-PROD HOLDY/VAC EXMPT
GL	LABOR	&C	TO N-PROD OTHER EXMPT
GL	LABOR	&D	TO N-PROD SICK N-EXMPT
GL	LABOR	&E	TO N-PROD HOLDY/VAC N-EXMPT
GL	LABOR	&F	TO N-PROD OTHER N-EXMPT
GL	LABOR	&G	TO N-PROD REST N-EXMPT
GL	LABOR	&H	TO N-PROD WEATHER N-EXMPT
GL	LABOR	&I	TO N-PROD SICK N-REG
GL	LABOR	&J	TO N-PROD HOLDY/VAC N-REG
GL	LABOR	&K	TO N-PROD OTHER N-REG
GL	LABOR	&L	FROM N-PROD SICK EXMPT
GL	LABOR	&M	FROM N-PROD HOLDY/VAC EXMPT
GL	LABOR	&N	FROM N-PROD OTHER EXMPT
GL	LABOR	&O	FROM N-PROD SICK N-EXMPT
GL	LABOR	&P	FROM N-PROD HOLDY/VAC N-EXMPT
GL	LABOR	&Q	FROM N-PROD OTHER N-EXMPT
GL	LABOR	&R	FROM N-PROD REST N-EXMPT
GL	LABOR	&S	FROM N-PROD WEATHER N-EXMPT
GL	LABOR	&T	FROM N-PROD SICK N-REG
GL	LABOR	&U	FROM N-PROD HOLDY/VAC N-REG
GL	LABOR	&V	FROM N-PROD OTHER N-REG
GL	LABOR	&W	TO N-PROD EXEMPT
GL	LABOR	&X	TO N-PROD N-EXEMPT
GL	LABOR	&Y	TO N-PROD N-REG
GL	LABOR	&Z	FROM N-PROD EXEMPT
GL	LABOR	&1	FROM N-PROD N-EXEMPT
GL	LABOR	&2	FROM N-PROD N-REG
GL	LABOR	#A	TO NRML EXMPT
GL	LABOR	#B	TO ON-CALL EXMPT
GL	LABOR	#C	TO OT NT PAID
GL	LABOR	#D	TO OT PAID
GL	LABOR	#E	TO NRML N-EXMPT
GL	LABOR	#F	TO ON-CALL N-EXMPT
GL	LABOR	#G	TO OT PAID N-EXMPT
GL	LABOR	#H	TO NRML N-REG
GL	LABOR	#I	TO ON-CALL N-REG
GL	LABOR	#J	TO OT PAID N-REG
GL	LABOR	#K	FROM NRML EXMPT
GL	LABOR	#L	FROM ON-CALL EXMPT
GL	LABOR	#M	FROM OT NOT PAID
GL	LABOR	#N	FROM OT PAID
GL	LABOR	#O	FROM NRML N-EXMPT
GL	LABOR	#P	FROM ON-CALL N-EXMPT
GL	LABOR	#Q	FROM OT PAID N-EXMPT

NU ACCOUNTING MANUAL
 RESOURCE CODES BY FERC MAP GROUP

FERC MAP GROUP	FERC GROUP DESCRIPTION	RESOURCE CODE	RESOURCE CODE DESCRIPTION
GL	LABOR	#R	FROM NRML N-REG
GL	LABOR	#S	FROM ON-CALL N-REG
GL	LABOR	#T	FROM OT PAID N-REG
GL	LABOR	#U	TO SPEC UPGRADE EXMPT
GL	LABOR	#V	FROM SPEC UPGRADE EXMPT
GL	LABOR	BB	
GL	LABOR	EO	ON CALL - NOT PAID
GL	LABOR	KK	SEVERANCE PAY
GL	LABOR	KX	MISC PAYROLL TRANSACTIONS
GL	LABOR	K1	TIME WORKED IN EXCESS OF 40 HOURS
GL	LABOR	K2	CONFINEMENT WEEKDAY NON-PRODUCTIVE
GL	LABOR	K3	CONFINEMENT WEEKEND NON-PRODUCTIVE
GL	LABOR	K4	STIPEND EXEMPT NON-PRODUCTIVE
GL	LABOR	K5	STIPEND LEAD EXEMPT NON-PRODUCTIVE
GL	LABOR	K6	EXEMPT OT OVER SCHEDULED PRODUCTIVE
GL	LABOR	K7	EXEMPT OT HOLIDAY PRODUCTIVE
GL	LABOR	K8	NOPAY STRIKING EMPLOYEES NON-PROD
GL	LABOR	LA	EXEMPT SICK TIME
GL	LABOR	LB	NON-PROD EXEMPT HOLIDAY/VACATION
GL	LABOR	LC	PROD ON-CALL PR
GL	LABOR	LD	NON-PROD EXEMPT OTHER
GL	LABOR	LE	NON-EXEMPT SICK TIME
GL	LABOR	LF	NON-PROD. NON-EXMPT HOLIDY/VACATION
GL	LABOR	LG	NON-EXEMPT OTHER
GL	LABOR	LH	NON-REGULAR SICK TIME
GL	LABOR	LI	NON-PROD NON-REGULAR HOL/VACATION
GL	LABOR	LJ	NON-PROD. NON-REGULAR OTHER
GL	LABOR	LK	NON-PRODUCTIVE NON-EXEMPT TIME
GL	LABOR	LL	NON-PRODUCTIVE EXEMPT TIME
GL	LABOR	LM	NON-PRODUCTIVE NON-REGULAR
GL	LABOR	LN	NON-PROD NU LABOR
GL	LABOR	LO	OVERTIME PAID
GL	LABOR	LP	PROD NU LABOR
GL	LABOR	LQ	NON-PROD TIME
GL	LABOR	LR	PROD REG TIME
GL	LABOR	LT	NU LABOR
GL	LABOR	LU	EXEMPT SPECIAL UPGRADE
GL	LABOR	LV	NPROD NEX REST TIME
GL	LABOR	LW	NPROD NEX INCLEMENT WEATHER
GL	LABOR	LX	PREMIB CONVERTED LABOR
GL	LABOR	LY	OVERTIME CORRIDOR
GL	LABOR	LZ	NON-REGULAR ON CALL PREMIUM
GL	LABOR	L0	CONTRACT BUYOUT SETTLEMENT PAYMENT
GL	LABOR	L1	PRODUCTIVE NORMAL EXEMPT
GL	LABOR	L2	PRODUCTIVE NORMAL NON-EXEMPT
GL	LABOR	L3	PRODUCTIVE NORMAL NON-REGULAR
GL	LABOR	L4	OVERTIME NON-EXEMPT
GL	LABOR	L5	OVERTIME NON-REGULAR

NU ACCOUNTING MANUAL
 RESOURCE CODES BY FERC MAP GROUP

FERC MAP GROUP	FERC GROUP DESCRIPTION	RESOURCE CODE	RESOURCE CODE DESCRIPTION
GL	LABOR	L6	OVERTIME CORRIDOR
GL	LABOR	L7	OVERTIME PAID
GL	LABOR	L8	EXEMPT ON CALL PREMIUM
GL	LABOR	L9	NON-EXEMPT ON CALL PREMIUM
GL	LABOR	NL	
GL	LABOR	NO	EXEMPT - ON CALL - NOT PAID
GL	LABOR	NU	
GL	LABOR	R5	RETIREMENT 91
GL	LABOR	SC	SALES CMMISSION
GL	LABOR	Z1	PROD LABOR TO
GL	LABOR	Z2	TO EXEMPT
GL	LABOR	Z3	TO NON-EXEMPT
GL	LABOR	Z4	TO NON-REGULAR
GL	LABOR	Z5	PROD LABOR FROM
GL	LABOR	Z6	FROM EXEMPT
GL	LABOR	Z7	FROM NON-EXEMPT
GL	LABOR	Z8	FROM NON-REGULAR
GM	MATERIAL	AM	MATERIALS & SUPPLIES
GM	MATERIAL	AW	AUTOMOBILE TIRES
GM	MATERIAL	AX	AUTO PARTS
GM	MATERIAL	HW	PERSONAL COMPUTER HARDWARE
GM	MATERIAL	IR	INVESTMENT RECOVERY TRACKING
GM	MATERIAL	MC	COMMUNICATIONS EQUIP & MATL
GM	MATERIAL	MG	GAS FOR VEHICLES
GM	MATERIAL	MO	OIL FOR VEHICLES
GM	MATERIAL	MT	DIRECT PURCHASE DISTRIBUTION TRANSF
GM	MATERIAL	MX	OTHER MATERIAL
GM	MATERIAL	M5	MATERIAL SALVAGE
GM	MATERIAL	OR	
GM	MATERIAL	OT	
GM	MATERIAL	SW	PERSONAL COMPUTER SOFTWARE
GM	MATERIAL	TR	NNECO TOOL WHSE RETURNS
GM	MATERIAL	TW	NNECO TOOL WHSE ISSUES
GM	MATERIAL	UM	UVL - MATERIAL
GO	OTHER OUTS/SVCS	AO	OUTSIDE SERVICES
GO	OTHER OUTS/SVCS	AQ	CONTRACTOR LABOR
GO	OTHER OUTS/SVCS	AY	YANKEE ATOMIC SERVICES
GO	OTHER OUTS/SVCS	BI	BACKGROUND INVESTIGATIONS
GO	OTHER OUTS/SVCS	CA	AUDIT SERVICES
GO	OTHER OUTS/SVCS	CD	DUMP
GO	OTHER OUTS/SVCS	CE	CONTRACTOR VEHICLES & EQUIPMENT
GO	OTHER OUTS/SVCS	CF	COLLECTION AGENCIES
GO	OTHER OUTS/SVCS	CM	CONTRACTOR MATERIAL
GO	OTHER OUTS/SVCS	CN	CONSTRUCTION SERVICES
GO	OTHER OUTS/SVCS	CP	COMPUTER SERVICES
GO	OTHER OUTS/SVCS	CS	COMMUN SERVICES
GO	OTHER OUTS/SVCS	CT	CONTRACTORS
GO	OTHER OUTS/SVCS	CU	UNIT PRICE CONTRACTORS

NU ACCOUNTING MANUAL
 RESOURCE CODES BY FERC MAP GROUP

FERC MAP GROUP	FERC GROUP DESCRIPTION	RESOURCE CODE	RESOURCE CODE DESCRIPTION
GO	OTHER OUTS/SVCS	CX	FIXED PRICE CONTRACTORS
GO	OTHER OUTS/SVCS	EN	ENGINEERING/DESIGN SERVICES
GO	OTHER OUTS/SVCS	KL	CONTRACTOR LABOR
GO	OTHER OUTS/SVCS	MH	MAJOR STORMS - MEALS, HOTELS
GO	OTHER OUTS/SVCS	MR	METER READING SEVICES
GO	OTHER OUTS/SVCS	OA	ADVERTISING SERVICES
GO	OTHER OUTS/SVCS	OC	OTHER SERVICES
GO	OTHER OUTS/SVCS	OM	OPERATIONS & MAINTENANCE SERVICES
GO	OTHER OUTS/SVCS	OS	OTHER SERVICES
GO	OTHER OUTS/SVCS	PA	PAYMENT AGENCIES
GO	OTHER OUTS/SVCS	PG	POLICE PROTECTION
GO	OTHER OUTS/SVCS	PR	APPRAISER SERVICES
GO	OTHER OUTS/SVCS	PV	PAVING
GO	OTHER OUTS/SVCS	TC	TECHNICAL SERVICES
GO	OTHER OUTS/SVCS	TH	TREE HOURLY
GO	OTHER OUTS/SVCS	TL	TREE LUMP SUM
GO	OTHER OUTS/SVCS	TS	TECHNICAL SERVICES
GO	OTHER OUTS/SVCS	UC	RE C CRAFT
GO	OTHER OUTS/SVCS	UD	RE C DISCOUNTED
GO	OTHER OUTS/SVCS	UL	UVL - OUTSIDE VENDOR LABOR
GO	OTHER OUTS/SVCS	UN	RE C NON-DISCNT
GO	OTHER OUTS/SVCS	UO	UNVOUCHERED LIAB - OUTSIDE SVC
GR	RENTS	RI	RENTS
GS	LEASES	BL	BUILDING LEASES
GS	LEASES	BR	RENTS/LEASES
GS	LEASES	CK	COMMUNICATION LEASES
GS	LEASES	CL	COMPUTER LEASES
GS	LEASES	C1	VEHICLE LEASE - CLASS 1
GS	LEASES	C2	VEHICLE LEASE - CLASS 2
GS	LEASES	C3	VEHICLE LEASE - CLASS 3
GS	LEASES	C4	VEHICLE LEASE - CLASS 4
GS	LEASES	C5	VEHICLE LEASE - CLASS 5
GS	LEASES	C6	VEHICLE LEASE - CLASS 6
GS	LEASES	OL	OTHER LEASES
GS	LEASES	RL	LICENSES
GS	LEASES	SM	NUCLEAR SIMULATION LEASES
GS	LEASES	UR	UVL - RENTS AND LEASES
GS	LEASES	VL	VEHILCE LEASES
GS	LEASES	XC	EXEC COSTS FOR COMMUNICATION LEASES
GS	LEASES	XL	EXEC COSTS-BLDG, COMPUTER & VEH LSE
GV	VEHICLES	AV	VEHICLES
GV	VEHICLES	G1	VEHICLES, RENTAL TRUCK MH
GV	VEHICLES	G2	VEHICLES, RENTAL TRUCK SQ
GV	VEHICLES	G3	VEHICLES, RENTAL TRUCK DD
GV	VEHICLES	NA	NGS-VEHICLE CLASS 4B
GV	VEHICLES	NB	NGS-VEHICLE CLASS 4C
GV	VEHICLES	NC	NGS-VEHICLE CLASS 4D
GV	VEHICLES	ND	NGS-VEHICLE CLASS 5B

NU ACCOUNTING MANUAL
 RESOURCE CODES BY FERC MAP GROUP

FERC MAP GROUP	FERC GROUP DESCRIPTION	RESOURCE CODE	RESOURCE CODE DESCRIPTION
GV	VEHICLES	NE	NGS-VEHICLE CLASS 5C
GV	VEHICLES	NG	NGS-VEHICLE CLASS 5E
GV	VEHICLES	NH	NGS-VEHICLE CLASS 6B
GV	VEHICLES	NI	NGS-VEHICLE CLASS 6C
GV	VEHICLES	NJ	NGS-VEHICLE CLASS 6D
GV	VEHICLES	NK	NGS-VEHICLE CLASS 6E
GV	VEHICLES	NQ	NGS-VEHICLE CLASS 5D
GV	VEHICLES	NV	NGS-VEHICLE CLASS 6F
GV	VEHICLES	N1	NGS-VEHICLE CLASS V1
GV	VEHICLES	N2	NGS-VEHICLE CLASS V2
GV	VEHICLES	N3	NGS-VEHICLE CLASS V3
GV	VEHICLES	N4	NGS-VEHICLE CLASS 4A
GV	VEHICLES	N5	NGS-VEHICLE CLASS 5A
GV	VEHICLES	N6	NGS-VEHICLE CLASS 6A
GV	VEHICLES	RA	RENTAL VEHICLE USE CREDIT
GV	VEHICLES	RB	RENTAL VEHICLE BILLING
GV	VEHICLES	RU	RENTAL VEHICLE USAGE
GV	VEHICLES	S1	SHARED LEASE VEHICLES-CLASS 1
GV	VEHICLES	S2	SHARED LEASE VEHICLES-CLASS 2
GV	VEHICLES	S3	SHARED LEASE VEHICLES-CLASS 3
GV	VEHICLES	S4	SHARED LEASE VEHICLES-CLASS 4
GV	VEHICLES	VC	MIB VEHICLE CLEARING OFFSET
GV	VEHICLES	VR	SH LEASE REIMB
GV	VEHICLES	VS	SHARED LEASE VEHICLE
GV	VEHICLES	VX	PREMIB CONVERTED EQUIP
GV	VEHICLES	V1	VEHICLES-CLASS 1
GV	VEHICLES	V2	VEHICLES-CLASS 2
GV	VEHICLES	V3	VEHICLES-CLASS 3
GV	VEHICLES	V4	VEHICLES-CLASS 4
GV	VEHICLES	V5	VEHICLES-CLASS 5
GV	VEHICLES	V6	VEHICLES-CLASS 6
GV	VEHICLES	XX	PSNH VEHICLE ALLOCATION
GV	VEHICLES	X1	PSNH VEHICLE ALLOCATION RATE 1
GV	VEHICLES	X2	PSNH VEHICLE ALLOCATION RATE 2
GV	VEHICLES	X3	PSNH VEHICLE ALLOCATION RATE 3
GV	VEHICLES	2L	VEHICLES-CLASS 2L-LARGE VEHICLES
GV	VEHICLES	2M	VEHICLE-CLASS 2M-AMR VEHICLES
GV	VEHICLES	2S	VEHICLES-CLASS 2S-SMALL VEHICLES
GV	VEHICLES	4A	VEHICLES, CLASS 4A
GV	VEHICLES	4B	VEHICLES, CLASS 4B
GV	VEHICLES	4C	VEHICLES, CLASS 4C
GV	VEHICLES	4D	VEHICLES, CLASS 4D
GV	VEHICLES	4E	VEHICLES, CLASS 4E
GV	VEHICLES	4F	VEHICLES-CLASS 4F-SQUIRTS
GV	VEHICLES	4G	VEHICLES, CLASS 4G, AERIAL PLATFRMS
GV	VEHICLES	5A	VEHICLES, CLASS 5A
GV	VEHICLES	5B	VEHICLES, CLASS 5B
GV	VEHICLES	5C	VEHICLES, CLASS 5C

NU ACCOUNTING MANUAL
 RESOURCE CODES BY FERC MAP GROUP

FERC MAP GROUP	FERC GROUP DESCRIPTION	RESOURCE CODE	RESOURCE CODE DESCRIPTION
GV	VEHICLES	5D	VEHICLES, CLASS 5D
GV	VEHICLES	5E	VEHICLES, CLASS 5E
GV	VEHICLES	5F	VEHICLES, CLASS 5F
GV	VEHICLES	6A	VEHICLES, CLASS 6A
GV	VEHICLES	6B	VEHICLES, CLASS 6B
GV	VEHICLES	6C	VEHICLES, CLASS 6C
GV	VEHICLES	6D	VEHICLES, CLASS 6D
GV	VEHICLES	6E	VEHICLES, CLASS 6E
GV	VEHICLES	6F	VEHICLES, CLASS 6F
GV	VEHICLES	6G	VEHICLES, CLASS 6G
GV	VEHICLES	6M	VEHICLES, CLASS 6M - MOBILES
LS	LEGAL SERVICES	LS	LEGAL SERVICES
MF	MEMBERSHIP FEES	MF	MEMBERSHIP FEES
MP	MEDIA PAYMENTS	MP	MEDIA PAYMENTS
NR	ANNUAL RPT SVC	NR	ANNUAL REPORT SERVICE
NS	NEWSCLIP SVCS	NS	NEWSCLIP SERVICES
PD	PROD/DESGN SVCS	PD	PRODUCTION/DESIGN SERVICES
PF	POSTAGE, FREIGHT	FR	FREIGHT
PF	POSTAGE, FREIGHT	PX	POSTAGE
PN	PR CONSLT SVCS	PN	PUBLIC RELATIONS CONSULTANT SVCS
PS	PRINTING SVCS	PS	PRINTING SERVICES
PT	PHOTOGRAPHY	PT	PHOTOGRAPHY
P1	PROJ CONTINGCY	P1	PROJECT CONTINGENCY
RE	REV INITIATIVES	RE	REVENUE INITIATIVES
SN	SHRHR NEWS SVC	SN	SHAREHOLDER NEWS SERVICE
SS	SCOPE SERVICE	SS	SCOPE SERVICE
ST	LOBBYING SUPPRT	ST	LOBBYING SUPPORT
SU	OPIN SURV SVCS	SU	OPINION SURVEY SERVICES
TE	CEA TELEX	TE	CEA TELEX
US	USCEA/ANEC PYMT	US	USCEA/ANEC PAYMENTS

**Facility Codes
Sequential**

NU ACCOUNTING MANUAL
 FACILITY CODES - SEQUENTIAL

FACILITY

CODE FACILITY CODE DESCRIPTION

AIAA	AYERS ISLAND LIC PROJ #2456 COM 1&3
AIAAB	AYERS ISLAND NON-LIC PROJECT
AIFW	AYERS ISLAND LIC PROJ#2456 FISH PAS
AI01	AYERS ISLAND LIC PROJ #2456 UNIT 1
AI02	AYERS ISLAND LIC PROJ #2456 UNIT 2
AI03	AYERS ISLAND LIC PROJ #2456 UNIT 3
AMAA	AMOSKEAG LIC PROJ #1893NH COM 1,2,3
AMAAB	AMOSKEAG NON-LIC PROJECT
AMFW	AMOSKEAG LIC PROJ #1893NH FISH PASS
AM01	AMOSKEAG LIC PROJ #1893NH UNIT 1
AM02	AMOSKEAG LIC PROJ #1893NH UNIT 2
AM03	AMOSKEAG LIC PROJ #1893NH UNIT 3
AVEFN	AVE FENIX ENERGIA SA
BBCAA	BULLS BRIDGE COMMON UNITS 1-6
BNAA	BULLS BRIDGE UNITS 1-6
BENOA	BULLS BRIDGE LIC PROJ #2576
BEN0A	BB LP#2576 U4-6
BEN01	BULLS BRIDGE UNIT 1
BEN02	BULLS BRIDGE UNIT 2
BEN03	BULLS BRIDGE UNIT 3
BEN04	BULLS BRIDGE UNIT 4
BEN05	BULLS BRIDGE UNIT 5
BEN06	BULLS BRIDGE UNIT 6
BHAA	BEEBE-HOLBROOK LIC PROJ #2004
BHCAA	BEEBE-HOLBROOK LIC PROJ #2004
BH01	BEEBE-HOLBROOK LIC PROJ #2004 1
BH02	BEEBE-HOLBROOK LIC PROJ#2004 2
BLAA	BOATLOCK LIC PROJ #2004 1,2 & 3
BLCAA	BOATLOCK LIC PROJ #2004 1,2 & 3
BL01	BOATLOCK LIC PROJ #2004 1
BL02	BOATLOCK LIC PROJ #2004 2
BL02A	BOATLOCK LIC PROJ 2004 UNITS 2 & 3
BL03	BOATLOCK LIC PROJ #2004 3
BTC01	BANTAM UNIT 1
BTN01	BANTAM UNIT 1
CAB	CABOT
CBCAA	CABOT COMMON UNITS 1-6
CBCBB	CABOT LIC PROJ #1889 1-6
CBFW	CABOT LIC PROJ #1889 FISH LADDER
CBNAA	CABOT LIC PROJ #1889 1-6
CBNAB	LIC PROJ #1889 JT FAC C,N & TF
CBNAC	LIC PROJ #1889 JT FAC CABOT & TF
CBNFW	CB/TF FISH LADDER
CBNGH	CB/TF GT/HSE FISH LADDER
CBNSW	CB/TF SPL/WAY FISH LADDER
CBN01	CABOT LIC PROJ #18891
CBN02	CABOT LIC PROJ #1889 2
CBN03	CABOT LIC PROJ #1889 3
CBN04	CABOT LIC PROJ #1889 4

NU ACCOUNTING MANUAL
 FACILITY CODES - SEQUENTIAL

FACILITY CODE	FACILITY CODE DESCRIPTION
CBN05	CABOT LIC PROJ #1889 5
CBN06	CABOT LIC PROJ #1889 6
CBRD	CABOT LIC PROJ #2004 CABOT/TF
CBSW	CABOT LIC PROJ #1889 SPL/WAY GT/HSE
CHAA	CHEMICAL 1 & 2
CHCAA	CHEMICAL 1 & 2
CH01	CHEMICAL LIC PROJ #2004 1
CH02	CHEMICAL LIC PROJ #2004 2
CLDFP	CL&P DEFERRED FUEL - FOSSIL
CLDFG	CL&P DEFERRED FUEL - ICU
CLDFH	CL&P DEFERRED FUEL - HYDRO
CLPDF	CL&P DEFERRED FUEL - FOSSIL
CLWF	CL&P FOSSIL
CLWH	CL&P HYDRO
CLWJ	CL&P INTERNAL COMBUSTION
CLWN	CL&P M1, M2, M3
CL1R	CL&P REGULATORY ASSET
CL1W	CL&P MILLSTONE 2
CL1X	CL&P MILLSTONE 3
CL1Y	CL&P SEABROOK 1
CL1Z	CL&P SEABROOK 2
CNAAB	CANAAN NON-LIC PROJECT
CN01	CANAAN LIC PROJECT #7528 UNIT 1
COBB	COBBLE MT
CSM1	MP#1 SIMULATOR
CSM2	MP#2 SIMULATOR
CSM3	MP#3 SIMULATOR
CTHYD	EAST CT HYDRO
CY01	CONNECTICUT YANKEE 1
C101	CL&PCO - MP#1
C202	CL&PCO - MP#2
C303	CL&PCO - MP#3
EAHY	EAST CT HYDRO
EFAA	EASTMAN FALLS LIC PROJ #2457 NH 1&2
EFAAB	EASTMAN FALLS NON-LIC PROJ
EFFW	EASTMAN FALLS FISH PASSAGE
EF01	EASTMAN FALLS LIC PROJ #2457 UNIT 1
EF02	EASTMAN FALLS LIC PROJ #2457 UNIT 2
FD19	FRANKLIN DRIVE 19
FRC	FRCC POOL
FTOM	FOSSIL FACILITY MT TOM/NU
FVCAA	FALLS VILLAGE COMMON UNITS 1-3
FVNAA	FV PROJ 2597 UNITS 1-3
FVNAR	FV REC FACILITIES
FVN01	FV PROJ 2597 UNIT 1
FVN02	FV PROJ 2597 UNIT 2
FVN03	FV PROJ 2597 UNIT 3
GHA	GORHAM LIC PROJ #2288 COM 1,2,3,& 4
GHAAB	GORHAM NON-LIC PROJECT

NU ACCOUNTING MANUAL
 FACILITY CODES - SEQUENTIAL

FACILITY CODE	FACILITY CODE DESCRIPTION
GHSW	GORHAM LIC PROJ#2288 SPWAY & GHOUSE
GH01	GORHAM LIC PROJ #2288 UNIT 1
GH02	GORHAM LIC PROJ #2288 UNIT 2
GH03	GORHAM LIC PROJ #2288 UNIT 3
GH04	GORHAM LIC PROJ #2288 UNIT 4
GNE	NEW ENGLAND GENERATION
GVAA	GARVINS FALLS LIC PROJ #1983NH 1234
GVPW	GARVINS FALLS LIC PROJ #1983NH FISH
GVSU	GARVINS FALLS SPILLWAY & GATEHOUSE
GV01	GARVINS FALLS LIC PROJ #1983NH UNT1
GV02	GARVINS FALLS LIC PROJ #1983NH UNT2
GV03	GARVINS FALLS LIC PROJ #1983NH UNT3
GV04	GARVINS FALLS LIC PROJ #1983NH UNT4
HFAA	HADLEY FALLS LIC PROJ #2004 1 & 2
HFCAA	HADLEY FALLS LIC PROJ #2004 1 & 2
HF01	HADLEY FALL LIC PROJ #2004 1
HF02	HADLEY FALL LIC PROJ #2004 2
HG3	HYDRO FACILITY HYDRO/NU
HHCWF	HOLYOKE CANAL SYS FISHWAY
HHCXX	HOLYOKE CANAL SYSTEM
HHFW	HOLYOKE CANAL SYS FISHWAY
HXX	HOLYOKE CANAL SYSTEM
HXXA	HOLYOKE 1ST LEVEL CANAL
HXXB	HOLYOKE 2ND LEVEL CANAL
HXXC	HOLYOKE 3RD LEVEL CANAL
HXXD	MAIN GATE HOUSE HOLYOKE CANAL SYS
HKFW	HOOKSETT LIC PROJ #1893NH FISHWAY
HK01	HOOKSETT LIC PROJECT #1893NH UNIT 1
HOLY	HOLYOKE HYDRO
HOUHY	HOUSATONIC
HSCRD	HEDGE SETTLEMENT OIL
HSFUL	HEDGE SETTLEMENT FUEL
HYCMD	HOLYOKE MASONRY DAM
HYCWH	HOLYOKE HYDRO
HYDRO	EAST CT HYDRO
HYJ01	INTERNAL COMBUSTION R & D
HYMD	HOLYOKE MASONRY DAM
HYWF	HOLYOKE FOSSIL
HYWH	HOLYOKE HYDRO
HY01	HOLYOKE NUMBER 1 OVERFLOW
HY02	HOLYOKE NUMBER 2 OVERFLOW
HY03	HOLYOKE NUMBER 3 OVERFLOW
HY04	HOLYOKE NUMBER 4 OVERFLOW
HY05	HOLYOKE NUMBER 5 OVERFLOW
JKCCC	JACKMAN LIMITED FEE
JK01	JACKMAN UNIT 1
LN10	LOST NATION COMBUST TURB (UNIT 10)
MAHYD	HYDRO MASSACHUSETTS
MAIN	MAIN POOL

NU ACCOUNTING MANUAL
 FACILITY CODES - SEQUENTIAL

FACILITY

CODE	FACILITY CODE DESCRIPTION
MAP	MAPP POOL
MKAA	MERRIMACK COMMON (UNITS 1 & 2)
MKBB	MERRIMACK COMMON (UNITS 10 & 11)
MKSR	MERRIMACK & SCHILLER STATIONS
MK01	MERRIMACK UNIT #1
MK02	MERRIMACK UNIT #2
MK10	MERRIMACK COMBUSTION TURB 1 (UNIT10)
MK11	MERRIMACK COMBUSTION TURB 2 (UNIT11)
MNSTM	MANCHESTER STEAM UNITS
MPAA	MILL COM TO 1, 2, & 3 EXP ONLY
MPAAA	MILLSTONE COM 1 & 2
MPAAC	MILL COM TO 1,2 & 3 SHARED COST
MPAAS	MILL COM TO 1,2&3 SHARED COST
MPCC	MILLSTONE GEN COM TO 1, 2, 3 & CY
MPDD	MILLSTONE GEN COM TO 2 & 3
MPEE	MILLSTONE SIMULATOR BUILDING
MPETB	MP ENGINEERING/TECHNICAL BUILDING
MPFF	MILLSTONE ENERGY CEN COM TO 1,2 & 3
MPGG	MILLSTONE GEN SPARE EQUIP
MPGGA	MILLSTONE GEN SPARE EQUIP UNIT 1
MPGGB	MILLSTONE GEN SPARE EQUIP UNIT 2
MPGGC	MILLSTONE GEN SPARE EQUIP UNIT 3
MPHH	MILLSTONE NUCLEAR SAFETY CONCERNS
MPRR	MILLSTONE RECREATION FAC - GENERAL
MPRRA	MILLSTONE RECREATION FAC-BAY POINT
MPRRB	MILLSTONE RECREATION FAC-FOX ISLAND
MPSS	MILLSTONE S/S ASSOC W/3 NNECO SHARE
MPSSA	MILLSTONE S/S ASSOC W/3 COM TO 2
MPSSB	MILLSTONE S/S ASSOC W/3 COM TO ALL
MPSSC	MILLSTONE S/S ASSOC W/3 COM TO 1
MPTT	MILLSTONE FISH AND WILDLIFE
MP23	MILL COMMON TO 2 + 3 EXP ONLY
MSAA	MILLSTONE S/S STEP-UP TRANSFORMER
MSBB	MILLSTONE S/S SPARE PARTS
MSCC	MILLSTONE S/S COM TO 1, 2 & 3
MSCY	CONNECTICUT YANKEE SIMULATOR
MSDD	MILLSTONE S/S COMMON TO 1 & 2
MSEE	MILLSTONE PUBLIC ALERTING SYSTEM
MSM1	MP1 SIMULATOR-EXPENSE ONLY
MSM2	MP2 SIMULATOR-EXPENSE ONLY
MSM3	SIMULATORS MP3 SIMU
MSWG	SIMULATOR COMMON CY MP1,2,3
MSW6	MS SIMULATOR BUILDING
MSW7	CY SHARE SIMULATOR BUILDING
MS01	MILLSTONE S/S ASSOC W/UNIT 1
MS01A	MILLSTONE S/S ASSOC W/1 COM TO 2
MS01B	MILLSTONE S/S ASSOC W/1 COM TO 3
MS01C	MILLSTONE S/S ASSOC W/1 COM TO ALL
MS02	MILLSTONE S/S ASSOC W/2

NU ACCOUNTING MANUAL
 FACILITY CODES - SEQUENTIAL

FACILITY

CODE	FACILITY CODE DESCRIPTION
MS02A	MILLSTONE S/S ASSOC W/2 COM TO ALL
MS02B	MILLSTONE S/S ASSOC W/2 COM TO 1
MS02C	MILLSTONE S/S ASSOC W/2 COM TO 3
MTC01	MT TOM UNIT 1
MTOM	MT TOM
MTTOM	MT TOM
MT01	MT. TOM 1
M1BB	MP#1 COM FEE COM TO UNIT 2
M1CC	MP#1 COM FAC COM TO UNIT 3
M1CY	MILLSTONE 1 COMMON 1,2,3
M1SM	MP1 SIMULATOR - CAPITAL
M101	MILLSTONE 1
M11R	MP1 CL&P REG
M14R	MP1 WMECO REG
M2BB	MP#2 COM FAC COM TO UNIT 1
M2CC	MP#2 COM FAC COM TO UNIT 3
M2CY	MILLSTONE 2 COMMON 1,2,3
M2SM	MP2 SIMULATOR - CAPITAL
M202	MILLSTONE 2
M21R	MP2 CL&P REG
M23Y	MILLSTONE 2 COMMON 2,3 & CY
M24R	MP2 WMECO REG
M3BB	MP#3 COM FAC COM TO UNIT 1
M3CC	MP#3 COM FAC COM TO UNIT 2
M3CY	MILLSTONE 3 COMMON 1,2,3
M3W4	MILLSTONE 3 (CL&P/WMECO)
M3W5	MILLSTONE 3 (NON-NU)
M303	MILLSTONE 3
M31R	MP3 CL&P REG
M32Y	MILLSTONE 3 COMMON 2, 3 & CY
M34R	MP3 WMECO REG
NAEC	NORTH ATLANTIC ENERGY CORP
NESJE	NAESCO JOURNAL ENTRY ONLY
NESP4	NAESCO, NUSCO AGNT POST MRG NUCL
NFCAA	NORTHFIELD COMMON UNITS 1-4
NFCBB	NORTHFIELD COMMON UNITS 1-2
NFCCC	NORTHFIELD COMMON UNITS 3-4
NFCEN	NORTHFIELD MT NON POWER
NFCFW	NORTHFIELD MOUNTAIN FISH & WILDLIFE
NFCRR	NFLD MTN REC FAC - GENERAL
NFMT	NORTHFIELD MT
NFNAA	NF LP #2485 1-4
NFNFW	NERC FISH&WILDLF
NFNRR	NERC GENERAL
NFNR1	NERC MUNN FERRY
NFNR2	NERC BARTON CVE
NFNR3	NERC TRAIL SYS
NFNR4	NERC MTN TWR&PA
NFNR5	NERC BOAT&PICN

NU ACCOUNTING MANUAL
 FACILITY CODES - SEQUENTIAL

FACILITY CODE	FACILITY CODE DESCRIPTION
NFNR6	NERC BENNETT MW
NFNTF	LIC PROJ #1889 JT FAC NFLD & TF
NFN01	NF LP #2485 #1
NFN02	NF LP #2485 #2
NFN03	NF LP #2485 #3
NFN04	NF LP #2485 #4
NFRFW	NORTHFIELD MOUNTAIN FISH & WILDLIFE
NHCH	NEW HAMPSHIRE CENTRAL HYDRO
NHLH	NEW HAMPSHIRE LOWER HYDRO
NHUH	NEW HAMPSHIRE UPPER HYDRO
NMNAA	CT HYD OFFICE
NNAA	NNECO TOOL WAREHOUSE-EQUIP
NSW6	NUSCO - SIMULATOR BUILDING
NTHFD	NORTHFIELD MT
NT01	NEWINGTON UNIT 1
NUWF	STEAM PRODUCTION ALL NU
NUWH	HYDRO PRODUCTION ALL H/PS UNITS
NUWJ	ALL ICU PRODUCTION
NUWN	NUCLEAR PRODUCTION
PNY	NY PARTNER DEALS
PSDF	PSNH DEFERRED FUEL - FOSSIL
PSDFP	PSNH DEFERRED FUEL - FOSSIL
PSFJE	PSNH JOURNALS FOSSIL PRODUCTION
PSHJE	PSNH JOURNALS - HYDRO PROD
PSNJE	PSNH JOURNALS NUCLEAR PRODUCTION
PSOJE	PSNH JOURNALS - OTHER PRODUCTION
PSWF	PSNH FOSSIL
PSWF3	PSNH FOSSIL 1/3 ALLOCATION
PSWH	PSNH HYDRO
PSWJ	PSNH INTERNAL COMBUSTION
PSWN	PSNH NUCLEAR
PS6R	PSNH REGULATORY ASSET
PS6X	PSNH MILLSTONE 3
RAC	RETAIL ATLANTIC CITY ELECTRIC
RAPMD	ALLEGHENY POWER MD
RBA	RETAIL GAS BAYSTATE
RBE	RETAIL GAS BERKSHIRE
RBED	RETAIL ELECTRIC BOSTON EDISON
RBEMD	RETAIL ELEC-BALT GAS & ELEC
RBG	RETAIL GAS BOSTON GAS
RBGTG	TRIGEN GAS
RBH	RETAIL BANGOR HYDRO
RBK	RETAIL BLACKSTONE ELEC
RBM	BALTIMORE GAS
RBU	BROOKLYN UNION GAS
RCE	CONSOLIDATED EDISON
RCEPA	CITIZENS ELECTRIC COMPANY PA
RCEU	RETAIL ELECTRIC CONCORD
RCG	COLUMBIA NATURAL GAS

NU ACCOUNTING MANUAL
 FACILITY CODES - SEQUENTIAL

FACILITY CODE	FACILITY CODE DESCRIPTION

RCHEC	CENTRAL HUDSON ELECTRIC CORP NY
RCHGC	CENTRAL HUDSON GAS CORP NY
RCL	RETAIL GAS COLUMBIA NAT GAS
RCLP	RETAIL CL&P
RCM	RETAIL GAS COMMONWEALTH
RCN	RETAIL GAS CNG
RCNGM	RETAIL COLUMBIA NAT GAS - MD
RCO	RETAIL GAS COLONIAL
RCOM	RETAIL COM ELECTRIC
RCU	CHESAPEAKE UTILITIES
RDLC	DUQUESNE LIGHT COMPANY PA
RDP	RETAIL DELMARVA POWER-DE
RDPMD	RETAIL DELMARVA POWER-MD
REE	RETAIL EASTERN EDISON
REN	RETAIL GAS ENERGY NORTHE
RER	EQUITABLE RESOURCES
RES	RETAIL GAS ESSEX GAS COICH
RESD	RETAIL EASTERN SHORE - DE
RET	ELIZABETHTOWN GAS CO INC
RFG	FITCHBURG GAS & ELECTRIC
RFR	RETAIL GAS FALL RIVER
RGS	RETAIL GRANITE STATE ELEC
RJC	RETAIL GAS JCPL
RLINY	LONG ISLAND POWER AUTHORITY NY
RME	RETAIL MASSACHUSETTS ELECTRIC
RMED	RETAIL METROPOLITAN EDISON
RMNG	RETAIL MAINE NATURAL GAS
RMP	CENTRAL MAINE POWER
RNA	NORTH ATTLEBORO GAS
RNAN	RETAIL NANTUCKET ELECTRIC
RNAR	RETAIL NARRAGANSETT ELECTRIC
RNE	RETAIL NE POOL
RNEW	RETAIL NEWPORT ELEC
RNG	NJNG
RNI	RETAIL GAS NIAGARA MOHAWK
RNM	RETAIL NIAGRA MOHAWK
RNO	RETAIL GAS CITY OF NORWICH
RNP	RETAIL GAS NYPSC
RNS	RETAIL GAS NYSE&G
RNU	NORTHERN UTILITIES NATURAL GAS
RNY	RETAIL NY POOL
RNYPR	RETAIL GAS NEW YORK
RNYS	RETAIL NY STATE ELEC
ROR	ORANGE AND ROCKLAND GAS
RORNJ	ORANGE AND ROCKLAND NJ
RPA	PENNSYLVANIA POWER & LIGHT
RPCPA	PIKE COUNTY LIGHT&POWER COMPANY PA
RPD	RETAIL GAS - PHELPS DODGE
RPE	RETAIL GAS PECO ENERGY

NU ACCOUNTING MANUAL
 FACILITY CODES - SEQUENTIAL

FACILITY CODE	FACILITY CODE DESCRIPTION

RPEDC	POTOMAC ELECTRIC POWER DC
RPEDE	RETAIL ELECTRIC-POTOMAC ELEC-DE
RPEMD	RETAIL ELEC-POTOMAC ELEC POWER
RPEN	RETAIL PENNSYLVANIA ELECTRIC
RPG	RETAIL GAS PENN GAS ENERGY
RPGW	PHILADELPHIA GAS WORKS PA
RPJ	RETAIL PJM POOL
RPL	RETAIL GAS CONNECTICUT
RPM	RETAIL GAS MASSACHUSETTS
RPN	RETAIL GAS RHODE ISLAND
RPO	PEOPLES GAS
RPP	RETAIL GAS MAINE
RPPC	PENNSYLVANIA POWER COMPANY PA
RPQ	RETAIL GAS VERMONT
RPR	RETAIL GAS PROVIDENCE GAS
RPS	RETAIL GAS PENNSYLVANIA
RPSNH	RETAIL PSNH
RPT	RETAIL GAS NEW JERSEY
RPV	RETAIL GAS MARYLAND
RP2	RETAIL GAS NEW HAMPSHIRE
RRA	RETAIL ADMINISTRATION
RRCAA	ROCKY RIVER COMMON UNITS 1-3
RRG	RETAIL GAS-ROCHESTER GAS & ELECTRIC
RRI	RETAIL GAS RI PUCISLAND
RRNAA	RR LIC PROJ 2597 UNITS 1-3
RRNBB	RR LIC PROJ 2597 UNITS 1-2
RRN01	RR LIC PROJ 2597 UNIT 1
RRN02	RR LIC PROJ 2597 UNIT 2
RRN03	RR LIC PROJ 2597 UNIT 3
RSAA	RIVERSIDE LIC PROJ #2004 4-8
RSC	RETAIL GAS SOUTHERN CT GAS
RSCAA	RIVERSIDE LIC PROJ #2004 4-8
RSE	PSE&G
RSJ	SOUTH JERSEY GAS
RSL	RETAIL REQUIREMENT SERVICE
RSSTM	RIVERSIDE STEAM UNITS
RSY	SENY RETAIL
RS04	RIVERSIDE LIC PROJ #2004 4
RS04A	RIVERSIDE HYDRO 4 - 6
RS04B	RIVERSIDE HYDRO 4 - 7
RS05	RIVERSIDE LIC PROJ #2004 5
RS06	RIVERSIDE LIC PROJ #2004 6
RS07	RIVERSIDE LIC PROJ #2004 7
RS08	RIVERSIDE LIC PROJ #2004 8
RS3	RETAIL PRODUCTS & SERVICES
RUEH	RETAIL UNITIL/EXETER/HAMPTON
RUG	RETAIL GAS UGI UTILITIES
RUICT	UNITED ILLUMINATING CO CT

NU ACCOUNTING MANUAL
 FACILITY CODES - SEQUENTIAL

FACILITY CODE	FACILITY CODE DESCRIPTION
RVCAA	ROBERTSVILLE COMMON UNITS 1-2
RVEI	VALLEY ENERGY INC PA
RVG	RETAIL GAS VALLEY GAS B&W
RVNAA	ROBERTSVILLE PROJ 2576 UNIT 1-2
RVN01	ROBERTSVILLE PROJ 2576 UNIT 1
RVN02	ROBERTSVILLE PROJ 2576 UNIT 2
RWG	WASHINGTON GAS & LIGHT
RWM	RETAIL WMECO
RYG	RETAIL GAS YANKEE GAS
SBK1	SEABROOK UNIT 1
SBK2	SEABROOK UNIT 2
SBK4	SEABROOK UNIT 1 - NU ONLY
SBK5	SEABROOK UNIT 1 OUTSIDE PART ONLY
SBNA1	SEABROOK UNIT 1 NAEC 35% SHARE
SBNA3	SEABROOK UNIT 1 NAEC 35% SHARE
SB01	SEABROOK 1
SB02	SEABROOK 2
SB03	SEABROOK MAIN POWER TRANSFORMER
SB04	SEABROOK TRANSM FACILITY SUPPORT
SCC01	SCOTLAND UNIT 1
SCN01	SCOTLAND PROJ 2662 U1
SHAA	SOUTH HADLEY CANAL
SHC01	SHEPAUG UNIT 1
SHN01	SHEPAUG UNIT 1
SHN02	SHEPAUG GAS TURBINE GENERATION
SIAAB	SMITH NON-LIC PROJECT
SI01	SMITH LIC PROJECT #2287 UNIT 1
SKC01	SKINNER UNIT 1
SK01	SKINNER 1
SLAA	SILVER LAKE 10 - 13
SMJET	SO MEADOW JETS
SPP	SPP POOL
SRAA	SCHILLER COMMON (UNITS 3, 4, 5, & 6)
SRC	SERC POOL
SR03	SCHILLER UNIT 3
SR04	SCHILLER UNIT 4
SR05	SCHILLER UNIT 5
SR06	SCHILLER UNIT 6
SR10	SCHILLER COMBUSTION TURB 1 (UNIT 10)
STCAA	STEVENSON COMMON UNITS 1-4
STNAA	STEVENSON PROJ 2576 UNIT 1-4
STNCC	STEVENSON PROJ 2576 UNITS 1-3
STN01	STEVENSON PROJ 2576 UNIT 1
STN02	STEVENSON PROJ 2576 UNIT 2
STN03	STEVENSON PROJ 2576 UNIT 3
STN04	STEVENSON PROJ 2576 UNIT 4
SWAA	SWANS FALLS DIESEL COM (UNITS 1, 2, 3)
SW10	SWANS FALLS DIESEL UNIT 10
SW11	SWANS FALLS DIESEL UNIT 11

NU ACCOUNTING MANUAL
 FACILITY CODES - SEQUENTIAL

FACILITY CODE	FACILITY CODE DESCRIPTION
SW12	SWANS FALLS DIESEL UNIT 12
TEC	ECAR
TFALL	TURNERS FALLS
TFCAA	TURNERSFALLS LICPROJ#1889 1-3,5&7
TFNAA	TURNERS FALLS LIC PROJ#1889 1-3,5&7
TFN01	TURNERS FALLS LIC PROJ#1889 1
TFN02	TURNERS FALLS LIC PROJ#1889 2
TFN03	TURNERS FALLS LIC PROJ#1889 3
TFN05	TURNERS FALLS LIC PROJ#1889 5
TFN07	TURNERS FALLS LIC PROJ#1889 7
TFR	FRCC TRADING
TGAS	GAS TRADING
TJN10	TUNNEL JET UNIT 10
TJ10S	TUNNEL JET UNIT 10
TMAIN	MAIN TRADING
TMP	MAPP TRADING
TNCAA	TUNNEL COMMON UNITS 1-2
TNE	TRADING NE
TNNAA	TUNNEL COMMON UNITS 1-2
TNN01	TUNNEL UNIT 1
TNN02	TUNNEL UNIT 2
TNY	TRADING NY
TPJ	TRADING NJ
TSP	SPP TRADING
TSR	SERC TRADING
TSY	SENY TRADING
TVCAA	TAFTVILLE COMMON UNITS 1-5
TVNAA	TAFTVILLE COMMON UNITS 1-5
TVNBB	TAFTVILLE HYDRO 2-5
TVNCC	TAFTVILLE HYDRO 1-3
TVNDD	TAFTVILLE HYDRO 4-5
TVN01	TAFTVILLE UNIT1
TVN02	TAFTVILLE UNIT2
TVN03	TAFTVILLE UNIT3
TVN04	TAFTVILLE UNIT4
TVN05	TAFTVILLE UNIT5
UHBE	UPPER HYDRO BERLIN
WBA	WM GAS BAYSTATE
WBE	WM GAS BERKSHIRE
WBG	WM GAS BOSTON GAS
WCM	WM GAS COMMONWEALTH
WCN	WM GAS CNG
WCO	WM GAS COLONIAL
WDE	WM GAS DELAWARE
WEC	ECAR POOL
WEN	WM GAS ENERGY NORTH
WFR	WM GAS FALL RIVER
WH10	WHITE LAKE COMBUSTION TURB(UNIT 10)
WMDFF	WMECO DEFERRED FUEL - FOSSIL

NU ACCOUNTING MANUAL
 FACILITY CODES - SEQUENTIAL

FACILITY

CODE	FACILITY CODE DESCRIPTION
WMDFG	WMECO DEFERRED FUEL - ICU
WMDFH	WMECO DEFERRED FUEL - HYDRO
WMWF	WMECO FOSSIL
WMWH	WMECO HYDRO
WMWJ	WMECO INTERNAL COMBUSTION
WMWN	WMECO M1 M2 M3
WM4R	WMECO REGULATORY ASSET
WM4W	WMECO MILLSTONE 2
WM4X	WMECO MILLSTONE 3
WNE	WM NE POOL
WNEB	WM NE POOL
WNECT	SELECT ENERGY WHOLESALE ELEC-CT
WNEMA	SELECT ENERGY WHOLESALE ELEC-MA
WNEME	SELECT ENERGY WHOLESALE ELEC-ME
WNEBH	SELECT ENERGY WHOLESALE ELEC-NH
WNERI	SELECT ENERGY WHOLESALE ELEC-RI
WNEVT	SELECT ENERGY WHOLESALE ELEC-VT
WNI	WM GAS NIAGARA MOHAWK
WNP	WM GAS NYPSC
WNY	WM NY POOL
WNYB	WM NY POOL
WNYNY	SELECT ENERGY WHOLESALE ELEC-NY
WPA	WM GAS CT
WPB	WM GAS MASSACHUSETTS
WPC	WM GAS RHODE ISLAND
WPD	WM GAS NEW HAMPSHIRE
WPE	WM GAS MAINE
WPECO	WM GAS PECO ENERGY
WPF	WM GAS VERMONT
WPG	WM GAS NEW YORK
WPH	WM GAS PENNSYLVANIA
WPI	WM GAS NEW JERSEY
WPIL	WM GAS ILLINOIS
WPJ	WM PJM POOL
WPJB	WM PJM POOL
WPJDE	SELECT ENERGY WHOLESALE ELEC-DE
WPJIL	SELECT ENERGY WHOLESALE ELEC-IL
WPJMD	SELECT ENERGY WHOLESALE ELEC-MD
WPJNJ	SELECT ENERGY WHOLESALE ELEC-NJ
WPJOH	SELECT ENERGY WHOLESALE ELEC-OHIO
WPJPA	SELECT ENERGY WHOLESALE ELEC-PA
WPK	WM GAS MARYLAND
WPL	WM GAS PENN GAS ENERGY
WPM	WM GAS LOUISIANA
WPN	WM GAS MICHIGAN
WPQ	TEXAS WHOLESALE GAS REVENUE
WPR	WM GAS PROVIDENCE GAS
WPT	WM GAS MISSISSIPPI
WRI	WM GAS RI PUC

NU ACCOUNTING MANUAL
FACILITY CODES - SEQUENTIAL

FACILITY CODE	FACILITY CODE DESCRIPTION
WSC	WM GAS SOUTHERN CT GAS
WSE	WM REQUIREMENT SERVICE
WSM1	MP#1 SIMULATOR
WSM2	MP#2 SIMULATOR
WSM3	MP#3 SIMULATOR
WSY	SENY DIVESTITURE
WS1	WM TRADING
WS10	WEST SPRINGFIELD 10
WS2	WM OTHER BULK POWER
WUG	WM GAS UGI UTILITIES
WVG	WM GAS VALLEY GAS B&W
WWA	WM ADMINISTRATION
WYG	WM GAS YANKEE GAS
WYWY	DEFAULT FACILITY FOR CAU WY
WY04	WYMAN UNIT 4
WY04S	WYMAN UNIT 4 SELECT OWNERSHIP
W101	WMECO - MP#1
W202	WMECO - MP#2
W303	WMECO - MP#3

Facility Codes
By FERC Map Group

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC

MAP GRP	FERC DESCRIPTION	MAP GROUP	FACILITY CODE	CAU	FACILITY DESCRIPTION
F	FOSSIL FAC		AVEFN		AVE FENIX ENERGIA SA
F	FOSSIL FAC				
F	FOSSIL FAC				
F	FOSSIL FAC				
F	FOSSIL FAC		CLDFF		CL&P DEFERRED FUEL - FOSSIL
F	FOSSIL FAC		CLPDF		CL&P DEFERRED FUEL - FOSSIL
F	FOSSIL FAC				
F	FOSSIL FAC		CLWF	1F	CL&P FOSSIL
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC			1F	
F	FOSSIL FAC		HSCRD		HEDGE SETTLEMENT OIL
F	FOSSIL FAC		HSFUL		HEDGE SETTLEMENT FUEL
F	FOSSIL FAC		HYWF	3F	HOLYOKE FOSSIL
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC		MKAA	6F	MERRIMACK COMMON (UNITS 1 & 2)
F	FOSSIL FAC		MKSR	6F	MERRIMACK & SCHILLER STATIONS
F	FOSSIL FAC		MK01	6F	MERRIMACK UNIT #1
F	FOSSIL FAC		MK02	6F	MERRIMACK UNIT #2
F	FOSSIL FAC		MNSTM		MANCHESTER STEAM UNITS
F	FOSSIL FAC		MT01	3F	MT. TOM 1
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC			3F	
F	FOSSIL FAC		NT01	6F	NEWINGTON UNIT 1
F	FOSSIL FAC		NUWF	99	STEAM PRODUCTION ALL NU

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC MAP GRP	FERC MAP GROUP DESCRIPTION	FACILITY CODE CAU	FACILITY CODE DESCRIPTION
F	FOSSIL FAC	PSDF 06	PSNH DEFERRED FUEL - FOSSIL
F	FOSSIL FAC	PSDF 06	PSNH DEFERRED FUEL - FOSSIL
F	FOSSIL FAC	PSFJE	PSNH JOURNALS FOSSIL PRODUCTION
F	FOSSIL FAC		
F	FOSSIL FAC	PSWF 6F	PSNH FOSSIL
F	FOSSIL FAC	PSWF3 6F	PSNH FOSSIL 1/3 ALLOCATION
F	FOSSIL FAC	RSSTM	RIVERSIDE STEAM UNITS
F	FOSSIL FAC	SRAA 6F	SCHILLER COMMON (UNITS 3, 4, 5, & 6)
F	FOSSIL FAC	SR03 6F	SCHILLER UNIT 3
F	FOSSIL FAC	SR04 6F	SCHILLER UNIT 4
F	FOSSIL FAC	SR05 6F	SCHILLER UNIT 5
F	FOSSIL FAC	SR06 6F	SCHILLER UNIT 6
F	FOSSIL FAC		6F
F	FOSSIL FAC		6F
F	FOSSIL FAC		6F
F	FOSSIL FAC		6F
F	FOSSIL FAC	WMDF 4F	WMECO DEFERRED FUEL - FOSSIL
F	FOSSIL FAC	WMWF 4F	WMECO FOSSIL
F	FOSSIL FAC		4F
F	FOSSIL FAC		4F
F	FOSSIL FAC		4F
F	FOSSIL FAC		4F
F	FOSSIL FAC		4F
F	FOSSIL FAC	WY04 6F	WYMAN UNIT 4
H	HYDRO FAC	AIAA 6F	AYERS ISLAND LIC PROJ #2456 COM 1&3
H	HYDRO FAC	AIAAB 6F	AYERS ISLAND NON-LIC PROJECT
H	HYDRO FAC	AIFW 6F	AYERS ISLAND LIC PROJ#2456 FISH PAS
H	HYDRO FAC	AI01 6F	AYERS ISLAND LIC PROJ #2456 UNIT 1
H	HYDRO FAC	AI02 6F	AYERS ISLAND LIC PROJ #2456 UNIT 2
H	HYDRO FAC	AI03 6F	AYERS ISLAND LIC PROJ #2456 UNIT 3
H	HYDRO FAC	AMAA 6F	AMOSKEAG LIC PROJ #1893NH COM 1,2,3
H	HYDRO FAC	AMAAB 6F	AMOSKEAG NON-LIC PROJECT
H	HYDRO FAC	AMFW 6F	AMOSKEAG LIC PROJ #1893NH FISH PASS
H	HYDRO FAC	AM01 6F	AMOSKEAG LIC PROJ #1893NH UNIT 1
H	HYDRO FAC	AM02 6F	AMOSKEAG LIC PROJ #1893NH UNIT 2
H	HYDRO FAC	AM03 6F	AMOSKEAG LIC PROJ #1893NH UNIT 3
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC	BHAA 3F	BEEBE-HOLBROOK LIC PROJ #2004
H	HYDRO FAC	BH01 3F	BEEBE-HOLBROOK LIC PROJ #2004 1
H	HYDRO FAC	BH02 3F	BEEBE-HOLBROOK LIC PROJ#2004 2

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC MAP GRP	FERC MAP GROUP DESCRIPTION	FACILITY CODE CAU	FACILITY CODE DESCRIPTION
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC	GHA	6F GORHAM LIC PROJ #2288 COM 1,2,3, & 4
H	HYDRO FAC	GHAAB	6F GORHAM NON-LIC PROJECT
H	HYDRO FAC	GHSW	6F GORHAM LIC PROJ#2288 SPWAY & GHOUSE
H	HYDRO FAC	GH01	6F GORHAM LIC PROJ #2288 UNIT 1
H	HYDRO FAC	GH02	6F GORHAM LIC PROJ #2288 UNIT 2
H	HYDRO FAC	GH03	6F GORHAM LIC PROJ #2288 UNIT 3
H	HYDRO FAC	GH04	6F GORHAM LIC PROJ #2288 UNIT 4
H	HYDRO FAC	GVAA	6F GARVINS FALLS LIC PROJ #1983NH 1234
H	HYDRO FAC	GVMW	6F GARVINS FALLS LIC PROJ #1983NH FISH
H	HYDRO FAC	GVS	6F GARVINS FALLS SPILLWAY & GATEHOUSE.
H	HYDRO FAC	GV01	6F GARVINS FALLS LIC PROJ #1983NH UNT1
H	HYDRO FAC	GV02	6F GARVINS FALLS LIC PROJ #1983NH UNT2
H	HYDRO FAC	GV03	6F GARVINS FALLS LIC PROJ #1983NH UNT3
H	HYDRO FAC	GV04	6F GARVINS FALLS LIC PROJ #1983NH UNT4
H	HYDRO FAC	HFAA	G1 HADLEY FALLS LIC PROJ #2004 1 & 2
H	HYDRO FAC	HF01	3F HADLEY FALL LIC PROJ #2004 1
H	HYDRO FAC	HF02	3F HADLEY FALL LIC PROJ #2004 2
H	HYDRO FAC	HHFW	3F HOLYOKE CANAL SYS FISHWAY
H	HYDRO FAC	HHXX	3F HOLYOKE CANAL SYSTEM
H	HYDRO FAC	HHXXA	3F HOLYOKE 1ST LEVEL CANAL
H	HYDRO FAC	HHXXB	3F HOLYOKE 2ND LEVEL CANAL
H	HYDRO FAC	HHXXC	3F HOLYOKE 3RD LEVEL CANAL
H	HYDRO FAC	HHXXD	3F MAIN GATE HOUSE HOLYOKE CANAL SYS
H	HYDRO FAC	HKFW	6F HOOKSETT LIC PROJ #1893NH FISHWAY
H	HYDRO FAC	HK01	6F HOOKSETT LIC PROJECT #1893NH UNIT 1
H	HYDRO FAC	HYMD	3F HOLYOKE MASONRY DAM
H	HYDRO FAC	HYWH	3F HOLYOKE HYDRO
H	HYDRO FAC	HY01	3F HOLYOKE NUMBER 1 OVERFLOW
H	HYDRO FAC	HY02	3F HOLYOKE NUMBER 2 OVERFLOW
H	HYDRO FAC	HY03	3F HOLYOKE NUMBER 3 OVERFLOW
H	HYDRO FAC	HY04	3F HOLYOKE NUMBER 4 OVERFLOW
H	HYDRO FAC	HY05	3F HOLYOKE NUMBER 5 OVERFLOW
H	HYDRO FAC		3F
H	HYDRO FAC		3F
H	HYDRO FAC		3F
H	HYDRO FAC	JKCCC	JACKMAN LIMITED FEE
H	HYDRO FAC	JK01	6F JACKMAN UNIT 1
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F
H	HYDRO FAC		6F

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC

MAP GRP	FERC DESCRIPTION	MAP GROUP	FACILITY CODE	CAU	FACILITY DESCRIPTION
H	HYDRO FAC			6F	
H	HYDRO FAC		NFRFW		NORTHFIELD MOUNTAIN FISH & WILDLIFE
H	HYDRO FAC				
H	HYDRO FAC				
H	HYDRO FAC				
H	HYDRO FAC				
H	HYDRO FAC				
H	HYDRO FAC				
H	HYDRO FAC				
H	HYDRO FAC				
H	HYDRO FAC				
H	HYDRO FAC				
H	HYDRO FAC				
H	HYDRO FAC				
H	HYDRO FAC		NHCH	6F	NEW HAMPSHIRE CENTRAL HYDRO
H	HYDRO FAC		NHLH	6F	NEW HAMPSHIRE LOWER HYDRO
H	HYDRO FAC		NHUH	6F	NEW HAMPSHIRE UPPER HYDRO
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC		NUWH	99	HYDRO PRODUCTION ALL H/PS UNITS
H	HYDRO FAC			99	
H	HYDRO FAC			99	
H	HYDRO FAC			99	
H	HYDRO FAC		PSHJE		PSNH JOURNALS - HYDRO PROD
H	HYDRO FAC				
H	HYDRO FAC				
H	HYDRO FAC		PSWH	6F	PSNH HYDRO
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC			6F	
H	HYDRO FAC		RSAA	3F	RIVERSIDE LIC PROJ #2004 4-8
H	HYDRO FAC		RS04	3F	RIVERSIDE LIC PROJ #2004 4
H	HYDRO FAC		RS04A	3F	RIVERSIDE HYDRO 4 - 6
H	HYDRO FAC		RS04B	3F	RIVERSIDE HYDRO 4 - 7

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC MAP GRP	FERC MAP GROUP DESCRIPTION	FACILITY CODE CAU	FACILITY CODE DESCRIPTION
I	ICU FACILITIES	6F	
I	ICU FACILITIES	6F	
I	ICU FACILITIES	6F	
I	ICU FACILITIES	WH10	6F WHITE LAKE COMBUSTION TURB (UNIT 10)
I	ICU FACILITIES	6F	
I	ICU FACILITIES	WMDFG	WMECO DEFERRED FUEL - ICU
I	ICU FACILITIES	WMWJ	4F WMECO INTERNAL COMBUSTION
I	ICU FACILITIES	WS10	4F WEST SPRINGFIELD 10
M	MISC NON GENER	MPSS	W1 MILLSTONE S/S ASSOC W/3 NNECO SHARE
M	MISC NON GENER	MPSSA	W1 MILLSTONE S/S ASSOC W/3 COM TO 2
M	MISC NON GENER	MPSSB	W1 MILLSTONE S/S ASSOC W/3 COM TO ALL
M	MISC NON GENER	MPSSC	W1 MILLSTONE S/S ASSOC W/3 COM TO 1
M	MISC NON GENER	MSBB	W1 MILLSTONE S/S SPARE PARTS
M	MISC NON GENER	MSCC	W1 MILLSTONE S/S COM TO 1, 2 & 3
M	MISC NON GENER	MSDD	W1 MILLSTONE S/S COMMON TO 1 & 2
M	MISC NON GENER	MS01	W1 MILLSTONE S/S ASSOC W/UNIT 1
M	MISC NON GENER	MS01A	W1 MILLSTONE S/S ASSOC W/1 COM TO 2
M	MISC NON GENER	MS01B	W1 MILLSTONE S/S ASSOC W/1 COM TO 3
M	MISC NON GENER	MS01C	W1 MILLSTONE S/S ASSOC W/1 COM TO ALL
M	MISC NON GENER	MS02	W2 MILLSTONE S/S ASSOC W/2
M	MISC NON GENER	MS02A	W2 MILLSTONE S/S ASSOC W/2 COM TO ALL
M	MISC NON GENER	MS02B	W2 MILLSTONE S/S ASSOC W/2 COM TO 1
M	MISC NON GENER	MS02C	W2 MILLSTONE S/S ASSOC W/2 COM TO 3
M	MISC NON GENER	W2	
M	MISC NON GENER	W2	
M	MISC NON GENER	W2	
M	MISC NON GENER	W2	
M	MISC NON GENER	W2	
M	MISC NON GENER	W2	
N	NUCLEAR FAC	CLWN	11 CL&P M1, M2, M3
N	NUCLEAR FAC	CL1W	1W CL&P MILLSTONE 2
N	NUCLEAR FAC	CL1X	1X CL&P MILLSTONE 3
N	NUCLEAR FAC	CL1Y	1Y CL&P SEABROOK 1
N	NUCLEAR FAC	CL1Z	1Z CL&P SEABROOK 2
N	NUCLEAR FAC	CSM1	1F MP#1 SIMULATOR
N	NUCLEAR FAC	CSM2	1F MP#2 SIMULATOR
N	NUCLEAR FAC	CSM3	1F MP#3 SIMULATOR
N	NUCLEAR FAC	CY01	C2 CONNECTICUT YANKEE 1
N	NUCLEAR FAC	C101	11 CL&PCO - MP#1
N	NUCLEAR FAC	C202	11 CL&PCO - MP#2
N	NUCLEAR FAC	C303	11 CL&PCO - MP#3
N	NUCLEAR FAC	MPAA	51 MILL COM TO 1, 2, & 3 EXP ONLY
N	NUCLEAR FAC	MPAAA	51 MILLSTONE COM 1 & 2
N	NUCLEAR FAC	MPAAC	51 MILL COM TO 1, 2 & 3 SHARED COST
N	NUCLEAR FAC	MPAAS	51 MILL COM TO 1, 2 & 3 SHARED COST
N	NUCLEAR FAC	MPCC	W1 MILLSTONE GEN COM TO 1, 2, 3 & CY
N	NUCLEAR FAC	MPDD	W2 MILLSTONE GEN COM TO 2 & 3
N	NUCLEAR FAC	MPEE	51 MILLSTONE SIMULATOR BUILDING

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC

MAP GRP	FERC DESCRIPTION	MAP GROUP	FACILITY CODE	CAU	FACILITY CODE DESCRIPTION
N	NUCLEAR	FAC	MPETB		MP ENGINEERING/TECHNICAL BUILDING
N	NUCLEAR	FAC	MPFF	W1	MILLSTONE ENERGY CEN COM TO 1,2 & 3
N	NUCLEAR	FAC	MPGG	W1	MILLSTONE GEN SPARE EQUIP
N	NUCLEAR	FAC	MPGGA	W1	MILLSTONE GEN SPARE EQUIP UNIT 1
N	NUCLEAR	FAC	MPGGB	W1	MILLSTONE GEN SPARE EQUIP UNIT 2
N	NUCLEAR	FAC	MPGGC	W1	MILLSTONE GEN SPARE EQUIP UNIT 3
N	NUCLEAR	FAC	MPHH	W1	MILLSTONE NUCLEAR SAFETY CONCERNS
N	NUCLEAR	FAC	MPRR	W1	MILLSTONE RECREATION FAC - GENERAL
N	NUCLEAR	FAC	MPRRA	W1	MILLSTONE RECREATION FAC-BAY POINT
N	NUCLEAR	FAC	MPRRB	W1	MILLSTONE RECREATION FAC-FOX ISLAND
N	NUCLEAR	FAC		W1	
N	NUCLEAR	FAC	MPTT	W1	MILLSTONE FISH AND WILDLIFE
N	NUCLEAR	FAC	MP23	52	MILL COMMON TO 2 + 3 EXP ONLY
N	NUCLEAR	FAC	MSAA	W3	MILLSTONE S/S STEP-UP TRANSFORMER
N	NUCLEAR	FAC	MSCY	C2	CONNECTICUT YANKEE SIMULATOR
N	NUCLEAR	FAC	MSEE	1F	MILLSTONE PUBLIC ALERTING SYSTEM
N	NUCLEAR	FAC	MSM1	51	MP1 SIMULATOR-EXPENSE ONLY
N	NUCLEAR	FAC	MSM2	W2	MP2 SIMULATOR-EXPENSE ONLY
N	NUCLEAR	FAC	MSM3	W3	SIMULATORS MP3 SIMU
N	NUCLEAR	FAC	MSWG	C2	SIMULATOR COMMON CY MP1,2,3
N	NUCLEAR	FAC	MSW6	W6	MS SIMULATOR BUILDING
N	NUCLEAR	FAC	MSW7	C2	CY SHARE SIMULATOR BUILDING
N	NUCLEAR	FAC	M1BB	W1	MP#1 COM FEE COM TO UNIT 2
N	NUCLEAR	FAC	M1CC	W1	MP#1 COM FAC COM TO UNIT 3
N	NUCLEAR	FAC	M1CY	W1	MILLSTONE 1 COMMON 1,2,3
N	NUCLEAR	FAC	M1SM	51	MP1 SIMULATOR - CAPITAL
N	NUCLEAR	FAC	M101	W1	MILLSTONE 1
N	NUCLEAR	FAC	M2BB	W2	MP#2 COM FAC COM TO UNIT 1
N	NUCLEAR	FAC	M2CC	W2	MP#2 COM FAC COM TO UNIT 3
N	NUCLEAR	FAC	M2CY	W2	MILLSTONE 2 COMMON 1,2,3
N	NUCLEAR	FAC	M2SM	51	MP2 SIMULATOR - CAPITAL
N	NUCLEAR	FAC	M202	W2	MILLSTONE 2
N	NUCLEAR	FAC	M23Y	W2	MILLSTONE 2 COMMON 2,3 & CY
N	NUCLEAR	FAC	M3BB	W3	MP#3 COM FAC COM TO UNIT 1
N	NUCLEAR	FAC	M3CC	W3	MP#3 COM FAC COM TO UNIT 2
N	NUCLEAR	FAC	M3CY	W3	MILLSTONE 3 COMMON 1,2,3
N	NUCLEAR	FAC	M3W4	W4	MILLSTONE 3 (CL&P/WMECO)
N	NUCLEAR	FAC	M3W5	W5	MILLSTONE 3 (NON-NU)
N	NUCLEAR	FAC	M303	W3	MILLSTONE 3
N	NUCLEAR	FAC	M32Y	W3	MILLSTONE 3 COMMON 2, 3 & CY
N	NUCLEAR	FAC	NAEC	05	NORTH ATLANTIC ENERGY CORP
N	NUCLEAR	FAC		05	
N	NUCLEAR	FAC	NESJE		NAESCO JOURNAL ENTRY ONLY
N	NUCLEAR	FAC	NESP4		NAESCO, NUSCO AGNT POST MRG NUCL
N	NUCLEAR	FAC	NNAA	51	NNECO TOOL WAREHOUSE-EQUIP
N	NUCLEAR	FAC	NSW6	W6	NUSCO - SIMULATOR BUILDING
N	NUCLEAR	FAC	NUWN	99	NUCLEAR PRODUCTION
N	NUCLEAR	FAC	PSNJE		PSNH JOURNALS NUCLEAR PRODUCTION

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC MAP GRP	FERC MAP GROUP DESCRIPTION	FACILITY CODE	CAU	FACILITY CODE DESCRIPTION
N	NUCLEAR FAC			
N	NUCLEAR FAC	PSWN	06	PSNH NUCLEAR
N	NUCLEAR FAC	PS6X	6X	PSNH MILLSTONE 3
N	NUCLEAR FAC	SBK1	K1	SEABROOK UNIT 1
N	NUCLEAR FAC	SBK2	K2	SEABROOK UNIT 2
N	NUCLEAR FAC	SBK4	K4	SEABROOK UNIT 1 - NU ONLY
N	NUCLEAR FAC	SBK5	K5	SEABROOK UNIT 1 OUTSIDE PART ONLY
N	NUCLEAR FAC	SBNA1		SEABROOK UNIT 1 NAEC 35% SHARE
N	NUCLEAR FAC	SBNA3		SEABROOK UNIT 1 NAEC 35% SHARE
N	NUCLEAR FAC	SB01	11	SEABROOK 1
N	NUCLEAR FAC	SB02	11	SEABROOK 2
N	NUCLEAR FAC	SB03	1F	SEABROOK MAIN POWER TRANSFORMER
N	NUCLEAR FAC	SB04	1F	SEABROOK TRANSM FACILITY SUPPORT
N	NUCLEAR FAC	WMWN	41	WMECO M1 M2 M3
N	NUCLEAR FAC	WM4W	4W	WMECO MILLSTONE 2
N	NUCLEAR FAC	WM4X	4X	WMECO MILLSTONE 3
N	NUCLEAR FAC	WSM1	4F	MP#1 SIMULATOR
N	NUCLEAR FAC	WSM2	4F	MP#2 SIMULATOR
N	NUCLEAR FAC	WSM3	4F	MP#3 SIMULATOR
N	NUCLEAR FAC	WYWY	WY	DEFAULT FACILITY FOR CAU WY
N	NUCLEAR FAC	W101	41	WMECO - MP#1
N	NUCLEAR FAC	W202	41	WMECO - MP#2
N	NUCLEAR FAC	W303	41	WMECO - MP#3
U	UNREGULATED	BBCAA		BULLS BRIDGE COMMON UNITS 1-6
U	UNREGULATED	BBNAA		BULLS BRIDGE UNITS 1-6
U	UNREGULATED	BBNOA		BULLS BRIDGE LIC PROJ #2576
U	UNREGULATED	BBN0A		BB LP#2576 U4-6
U	UNREGULATED	BBN01		BULLS BRIDGE UNIT 1
U	UNREGULATED	BBN02		BULLS BRIDGE UNIT 2
U	UNREGULATED	BBN03		BULLS BRIDGE UNIT 3
U	UNREGULATED	BBN04		BULLS BRIDGE UNIT 4
U	UNREGULATED	BBN05		BULLS BRIDGE UNIT 5
U	UNREGULATED	BBN06		BULLS BRIDGE UNIT 6
U	UNREGULATED	BHCAA		BEEBE-HOLBROOK LIC PROJ #2004
U	UNREGULATED	BLCAA		BOATLOCK LIC PROJ #2004 1,2 & 3
U	UNREGULATED	BTC01		BANTAM UNIT 1
U	UNREGULATED	BTN01		BANTAM UNIT 1
U	UNREGULATED	CAB	EN	CABOT
U	UNREGULATED	CBCAA		CABOT COMMON UNITS 1-6
U	UNREGULATED	CBCBB		CABOT LIC PROJ #1889 1-6
U	UNREGULATED			
U	UNREGULATED			
U	UNREGULATED	CBNAA		CABOT LIC PROJ #1889 1-6
U	UNREGULATED	CBNAB		LIC PROJ #1889 JT FAC C,N & TF
U	UNREGULATED	CBNAC		LIC PROJ #1889 JT FAC CABOT & TF
U	UNREGULATED	CBNFW		CB/TF FISH LADDER
U	UNREGULATED	CBNGH		CB/TF GT/HSE FISH LADDER
U	UNREGULATED	CBNSW		CB/TF SPL/WAY FISH LADDER

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC MAP GRP	FERC MAP GROUP DESCRIPTION	FACILITY CODE CAU	FACILITY CODE DESCRIPTION
U	UNREGULATED	CBN01	CABOT LIC PROJ #18891
U	UNREGULATED	CBN02	CABOT LIC PROJ #1889 2
U	UNREGULATED	CBN03	CABOT LIC PROJ #1889 3
U	UNREGULATED	CBN04	CABOT LIC PROJ #1889 4
U	UNREGULATED	CBN05	CABOT LIC PROJ #1889 5
U	UNREGULATED	CBN06	CABOT LIC PROJ #1889 6
U	UNREGULATED	CHCAA	CHEMICAL 1 & 2
U	UNREGULATED	CL1R	1R CL&P REGULATORY ASSET
U	UNREGULATED	COBB	EW COBBLE MT
U	UNREGULATED	CTHYD	EAST CT HYDRO
U	UNREGULATED	EAHY	EH EAST CT HYDRO
U	UNREGULATED	FRC	SE FRCC POOL
U	UNREGULATED	FTOM	G1 FOSSIL FACILITY MT TOM/NU
U	UNREGULATED	FVCAA	FALLS VILLAGE COMMON UNITS 1-3
U	UNREGULATED	FVNAA	FV PROJ 2597 UNITS 1-3
U	UNREGULATED	FVNAR	FV REC FACILITIES
U	UNREGULATED	FVN01	FV PROJ 2597 UNIT 1
U	UNREGULATED	FVN02	FV PROJ 2597 UNIT 2
U	UNREGULATED	FVN03	FV PROJ 2597 UNIT 3
U	UNREGULATED	GNE	SE NEW ENGLAND GENERATION
U	UNREGULATED	HFCOA	HADLEY FALLS LIC PROJ #2004 1 & 2
U	UNREGULATED	HG3	G3 HYDRO FACILITY HYDRO/NU
U	UNREGULATED	HHCWF	HOLYOKE CANAL SYS FISHWAY
U	UNREGULATED	HHCXX	HOLYOKE CANAL SYSTEM
U	UNREGULATED	HOLY	EW HOLYOKE HYDRO
U	UNREGULATED	HOUHY	HOUSATONIC
U	UNREGULATED	HYCMD	HOLYOKE MASONRY DAM
U	UNREGULATED	HYCWH	HOLYOKE HYDRO
U	UNREGULATED	HYDRO	EAST CT HYDRO
U	UNREGULATED	MAHYD	HYDRO MASSACHUSETTS
U	UNREGULATED	MAIN	SE MAIN POOL
U	UNREGULATED	MAP	SE MAPP POOL
U	UNREGULATED	MTC01	MT TOM UNIT 1
U	UNREGULATED	MTOM	X8 MT TOM
U	UNREGULATED	MTTOM	MT TOM
U	UNREGULATED	M11R	1R MP1 CL&P REG
U	UNREGULATED	M14R	4R MP1 WMECO REG
U	UNREGULATED	M21R	1R MP2 CL&P REG
U	UNREGULATED	M24R	4R MP2 WMECO REG
U	UNREGULATED	M31R	1R MP3 CL&P REG
U	UNREGULATED	M34R	4R MP3 WMECO REG
U	UNREGULATED	NFCAA	NORTHFIELD COMMON UNITS 1-4
U	UNREGULATED	NFCBB	NORTHFIELD COMMON UNITS 1-2
U	UNREGULATED	NFCCC	N4 NORTHFIELD COMMON UNITS 3-4
U	UNREGULATED	NFCEN	NORTHFIELD MT NON POWER
U	UNREGULATED	NFCFW	NORTHFIELD MOUNTAIN FISH & WILDLIFE
U	UNREGULATED	NFCRR	NFLD MTN REC FAC - GENERAL
U	UNREGULATED	NFMT	EN NORTHFIELD MT

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC

MAP GRP	FERC DESCRIPTION	MAP GROUP	FACILITY CODE CAU	FACILITY DESCRIPTION
U	UNREGULATED		NFNAA	NF LP #2485 1-4
U	UNREGULATED		NFNFW	NERC FISH&WILDLF
U	UNREGULATED		NFNRR	NERC GENERAL
U	UNREGULATED		NFNRR1	NERC MUNN FERRY
U	UNREGULATED		NFNRR2	NERC BARTON CVE
U	UNREGULATED		NFNRR3	NERC TRAIL SYS
U	UNREGULATED		NFNRR4	NERC MTN TWR&PA
U	UNREGULATED		NFNRR5	NERC BOAT&PICN
U	UNREGULATED		NFNRR6	NERC BENNETT MW
U	UNREGULATED		NFNTRF	LIC PROJ #1889 JT FAC NFLD & TF
U	UNREGULATED		NFN01	NF LP #2485 #1
U	UNREGULATED		NFN02	NF LP #2485 #2
U	UNREGULATED		NFN03	NF LP #2485 #3
U	UNREGULATED		NFN04	NF LP #2485 #4
U	UNREGULATED		NMNAA	CT HYD OFFICE
U	UNREGULATED		NTHFD	NORTHFIELD MT
U	UNREGULATED		PNY	23 NY PARTNER DEALS
U	UNREGULATED		PS6R	6R PSNH REGULATORY ASSET
U	UNREGULATED		RAC	PT RETAIL ATLANTIC CITY ELECTRIC
U	UNREGULATED		RAPMD	ALLEGHENY POWER MD
U	UNREGULATED		RBA	PM RETAIL GAS BAYSTATE
U	UNREGULATED		RBE	PM RETAIL GAS BERKSHIRE
U	UNREGULATED		RBED	PM RETAIL ELECTRIC BOSTON EDISON
U	UNREGULATED		RBEMD	RETAIL ELEC-BALT GAS & ELEC
U	UNREGULATED		RBG	PM RETAIL GAS BOSTON GAS
U	UNREGULATED		RBGTG	TRIGEN GAS
U	UNREGULATED		RBH	PP RETAIL BANGOR HYDRO
U	UNREGULATED		RBK	PN RETAIL BLACKSTONE ELEC
U	UNREGULATED		RBM	PV BALTIMORE GAS
U	UNREGULATED		RBU	PR BROOKLYN UNION GAS
U	UNREGULATED		RCE	PR CONSOLIDATED EDISON
U	UNREGULATED		RCEPA	CITIZENS ELECTRIC COMPANY PA
U	UNREGULATED		RCEU	PM RETAIL ELECTRIC CONCORD
U	UNREGULATED		RCG	PV COLUMBIA NATURAL GAS
U	UNREGULATED		RCHEC	CENTRAL HUDSON ELECTRIC CORP NY
U	UNREGULATED		RCHGC	CENTRAL HUDSON GAS CORP NY
U	UNREGULATED		RCL	PS RETAIL GAS COLUMBIA NAT GAS
U	UNREGULATED		RCLP	PL RETAIL CL&P
U	UNREGULATED		RCM	PM RETAIL GAS COMMONWEALTH
U	UNREGULATED		RCN	PL RETAIL GAS CNG
U	UNREGULATED		RCNGM	RETAIL COLUMBIA NAT GAS - MD
U	UNREGULATED		RCO	PM RETAIL GAS COLONIAL
U	UNREGULATED		RCOM	PM RETAIL COM ELECTRIC
U	UNREGULATED		RCU	PU CHESAPEAKE UTILITIES
U	UNREGULATED		RDLC	PS DUQUESNE LIGHT COMPANY PA
U	UNREGULATED		RDP	PU RETAIL DELMARVA POWER-DE
U	UNREGULATED		RDPMD	RETAIL DELMARVA POWER-MD
U	UNREGULATED		REE	PM RETAIL EASTERN EDISON

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC MAP GRP	FERC MAP GROUP DESCRIPTION	FACILITY CODE CAU	FACILITY CODE DESCRIPTION
U	UNREGULATED	REN	P2 RETAIL GAS ENERGY NORTHE
U	UNREGULATED	RER	PS EQUITABLE RESOURCES
U	UNREGULATED	RES	PM RETAIL GAS ESSEX GAS COICH
U	UNREGULATED	RESD	PU RETAIL EASTERN SHORE - DE
U	UNREGULATED	RET	PT ELIZABETHTOWN GAS CO INC
U	UNREGULATED	RFG	PM FITCHBURG GAS & ELECTRIC
U	UNREGULATED	RFR	PM RETAIL GAS FALL RIVER
U	UNREGULATED	RGS	P2 RETAIL GRANITE STATE ELEC
U	UNREGULATED	RJC	PT RETAIL GAS JCPL
U	UNREGULATED	RLINY	LONG ISLAND POWER AUTHORITY NY
U	UNREGULATED	RME	PM RETAIL MASSACHUSETTS ELECTRIC
U	UNREGULATED	RMED	PS RETAIL METROPOLITAN EDISON
U	UNREGULATED	RMNG	PP RETAIL MAINE NATURAL GAS
U	UNREGULATED	RMP	PP CENTRAL MAINE POWER
U	UNREGULATED	RNA	PM NORTH ATTLEBORO GAS
U	UNREGULATED	RNAN	PM RETAIL NANTUCKET ELECTRIC
U	UNREGULATED	RNAR	PN RETAIL NARRAGANSETT ELECTRIC
U	UNREGULATED	RNE	SL RETAIL NE POOL
U	UNREGULATED	RNEW	PN RETAIL NEWPORT ELEC
U	UNREGULATED	RNG	PT NJNG
U	UNREGULATED	RNI	PR RETAIL GAS NIAGARA MOHAWK
U	UNREGULATED	RNM	PR RETAIL NIAGRA MOHAWK
U	UNREGULATED	RNO	PL RETAIL GAS CITY OF NORWICH
U	UNREGULATED	RNP	PR RETAIL GAS NYPSG
U	UNREGULATED	RNS	PR RETAIL GAS NYSE&G
U	UNREGULATED	RNU	PP NORTHERN UTILITIES NATURAL GAS
U	UNREGULATED	RNY	SL RETAIL NY POOL
U	UNREGULATED	RNYPR	RETAIL GAS NEW YORK
U	UNREGULATED	RNYS	PR RETAIL NY STATE ELEC
U	UNREGULATED	ROR	PR ORANGE AND ROCKLAND GAS
U	UNREGULATED	RORNJ	ORANGE AND ROCKLAND NJ
U	UNREGULATED	RPA	PS PENNSYLVANIA POWER & LIGHT
U	UNREGULATED	RPCPA	PIKE COUNTY LIGHT&POWER COMPANY PA
U	UNREGULATED	RPD	PL RETAIL GAS - PHELPS DODGE
U	UNREGULATED	RPE	PS RETAIL GAS PECO ENERGY
U	UNREGULATED	RPEDC	POTOMAC ELECTRIC POWER DC
U	UNREGULATED	RPEDE	RETAIL ELECTRIC-POTOMAC ELEC-DE
U	UNREGULATED	RPEMD	RETAIL ELEC-POTOMAC ELEC POWER
U	UNREGULATED	RPEN	PS RETAIL PENNSYLVANIA ELECTRIC
U	UNREGULATED	RPG	PS RETAIL GAS PENN GAS ENERGY
U	UNREGULATED	RPGW	PS PHILADELPHIA GAS WORKS PA
U	UNREGULATED	RPJ	SL RETAIL PJM POOL
U	UNREGULATED	RPL	PL RETAIL GAS CONNECTICUT
U	UNREGULATED	RPM	PM RETAIL GAS MASSACHUSETTS
U	UNREGULATED	RPN	PN RETAIL GAS RHODE ISLAND
U	UNREGULATED	RPO	PS PEOPLES GAS
U	UNREGULATED	RPP	PP RETAIL GAS MAINE
U	UNREGULATED	RPPC	PS PENNSYLVANIA POWER COMPANY PA

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC

MAP GRP	FERC MAP DESCRIPTION	MAP GROUP	FACILITY CODE	CAU	FACILITY DESCRIPTION
U	UNREGULATED		RPQ	PQ	RETAIL GAS VERMONT
U	UNREGULATED		RPR	PN	RETAIL GAS PROVIDENCE GAS
U	UNREGULATED		RPS	PS	RETAIL GAS PENNSYLVANIA
U	UNREGULATED		RPSNH		RETAIL PSNH
U	UNREGULATED		RPT	PT	RETAIL GAS NEW JERSEY
U	UNREGULATED		RPU	PU	RETAIL GAS DELAWARE
U	UNREGULATED		RPV	PV	RETAIL GAS MARYLAND
U	UNREGULATED		RP2	P2	RETAIL GAS NEW HAMPSHIRE
U	UNREGULATED		RRA	RA	RETAIL ADMINISTRATION
U	UNREGULATED		RRCAA		ROCKY RIVER COMMON UNITS 1-3
U	UNREGULATED		RRG	PR	RETAIL GAS-ROCHESTER GAS & ELECTRIC
U	UNREGULATED		RRI	PN	RETAIL GAS RI PUCISLAND
U	UNREGULATED		RRNA	RR	LIC PROJ 2597 UNITS 1-3
U	UNREGULATED		RRNB	RR	LIC PROJ 2597 UNITS 1-2
U	UNREGULATED		RRN01	RR	LIC PROJ 2597 UNIT 1
U	UNREGULATED		RRN02	RR	LIC PROJ 2597 UNIT 2
U	UNREGULATED		RRN03	RR	LIC PROJ 2597 UNIT 3
U	UNREGULATED		RSC	PL	RETAIL GAS SOUTHERN CT GAS
U	UNREGULATED		RSCAA		RIVERSIDE LIC PROJ #2004 4-8
U	UNREGULATED		RSE	PT	PSE&G
U	UNREGULATED		RSJ	PT	SOUTH JERSEY GAS
U	UNREGULATED		RSL	SL	RETAIL REQUIREMENT SERVICE
U	UNREGULATED		RSY	23	SENY RETAIL
U	UNREGULATED		RS3	S3	RETAIL PRODUCTS & SERVICES
U	UNREGULATED		RUEH	P2	RETAIL UNITIL/EXETER/HAMPTON
U	UNREGULATED		RUG	PS	RETAIL GAS UGI UTILITIES
U	UNREGULATED		RUICT		UNITED ILLUMINATING CO CT
U	UNREGULATED		RVCAA		ROBERTSVILLE COMMON UNITS 1-2
U	UNREGULATED		RVEI	PS	VALLEY ENERGY INC PA
U	UNREGULATED		RVG	PN	RETAIL GAS VALLEY GAS B&W
U	UNREGULATED		RVNA		ROBERTSVILLE PROJ 2576 UNIT 1-2
U	UNREGULATED		RVN01		ROBERTSVILLE PROJ 2576 UNIT 1
U	UNREGULATED		RVN02		ROBERTSVILLE PROJ 2576 UNIT 2
U	UNREGULATED		RWG	PV	WASHINGTON GAS & LIGHT
U	UNREGULATED		RWM	PM	RETAIL WMECO
U	UNREGULATED		RYG	PL	RETAIL GAS YANKEE GAS
U	UNREGULATED		SCC01		SCOTLAND UNIT 1
U	UNREGULATED		SCN01		SCOTLAND PROJ 2662 U1
U	UNREGULATED		SHC01		SHEPAUG UNIT 1
U	UNREGULATED		SHN01		SHEPAUG UNIT 1
U	UNREGULATED		SHN02		SHEPAUG GAS TURBINE GENERATION
U	UNREGULATED		SKC01		SKINNER UNIT 1
U	UNREGULATED		SMJET		SO MEADOW JETS
U	UNREGULATED		SPP	SE	SPP POOL
U	UNREGULATED		SRC	SE	SERC POOL
U	UNREGULATED		STCAA		STEVENSON COMMON UNITS 1-4
U	UNREGULATED		STNA		STEVENSON PROJ 2576 UNIT 1-4
U	UNREGULATED		STNCC		STEVENSON PROJ 2576 UNITS 1-3

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC MAP GRP	FERC MAP GROUP DESCRIPTION	FACILITY CODE CAU	FACILITY CODE DESCRIPTION
U	UNREGULATED	STN01	STEVENSON PROJ 2576 UNIT 1
U	UNREGULATED	STN02	STEVENSON PROJ 2576 UNIT 2
U	UNREGULATED	STN03	STEVENSON PROJ 2576 UNIT 3
U	UNREGULATED	STN04	STEVENSON PROJ 2576 UNIT 4
U	UNREGULATED	TEC	ST ECAR
U	UNREGULATED	TFALL	TURNERS FALLS
U	UNREGULATED	TFCAA	TURNERSFALLS LICPROJ#1889 1-3,5&7
U	UNREGULATED	TFNAA	TURNERS FALLS LIC PROJ#1889 1-3,5&7
U	UNREGULATED	TFN01	TURNERS FALLS LIC PROJ#1889 1
U	UNREGULATED	TFN02	TURNERS FALLS LIC PROJ#1889 2
U	UNREGULATED	TFN03	TURNERS FALLS LIC PROJ#1889 3
U	UNREGULATED	TFN05	TURNERS FALLS LIC PROJ#1889 5
U	UNREGULATED	TFN07	TURNERS FALLS LIC PROJ#1889 7
U	UNREGULATED	TFR	ST FRCC TRADING
U	UNREGULATED	TGAS	ST GAS TRADING
U	UNREGULATED	TJN10	TUNNEL JET UNIT 10
U	UNREGULATED	TJ10S	1F TUNNEL JET UNIT 10
U	UNREGULATED	TMAIN	MAIN TRADING
U	UNREGULATED	TMP	ST MAPP TRADING
U	UNREGULATED	TNCAA	TUNNEL COMMON UNITS 1-2
U	UNREGULATED	TNE	ST TRADING NE
U	UNREGULATED		ST
U	UNREGULATED	TNNAA	TUNNEL COMMON UNITS 1-2
U	UNREGULATED	TNN01	TUNNEL UNIT 1
U	UNREGULATED	TNN02	TUNNEL UNIT 2
U	UNREGULATED	TNY	ST TRADING NY
U	UNREGULATED	TPJ	ST TRADING NJ
U	UNREGULATED	TSP	ST SPP TRADING
U	UNREGULATED	TSR	ST SERC TRADING
U	UNREGULATED	TSY	23 SENY TRADING
U	UNREGULATED	TVCAA	TAFTVILLE COMMON UNITS 1-5
U	UNREGULATED	TVNAA	TAFTVILLE COMMON UNITS 1-5
U	UNREGULATED	TVNBB	TAFTVILLE HYDRO 2-5
U	UNREGULATED	TVNCC	TAFTVILLE HYDRO 1-3
U	UNREGULATED	TVNDD	TAFTVILLE HYDRO 4-5
U	UNREGULATED	TVN01	TAFTVILLE UNIT1
U	UNREGULATED	TVN02	TAFTVILLE UNIT2
U	UNREGULATED	TVN03	TAFTVILLE UNIT3
U	UNREGULATED	TVN04	TAFTVILLE UNIT4
U	UNREGULATED	TVN05	TAFTVILLE UNITS5
U	UNREGULATED		
U	UNREGULATED	WBA	PB WM GAS BAYSTATE
U	UNREGULATED	WBE	PB WM GAS BERKSHIRE
U	UNREGULATED	WBG	PB WM GAS BOSTON GAS
U	UNREGULATED	WCM	PB WM GAS COMMONWEALTH
U	UNREGULATED	WCN	PA WM GAS CNG
U	UNREGULATED	WCO	PB WM GAS COLONIAL
U	UNREGULATED	WDE	PJ WM GAS DELAWARE

NU ACCOUNTING MANUAL
 FACILITY CODES BY FERC MAP GROUP

FERC

MAP GRP	FERC DESCRIPTION	MAP GROUP	FACILITY CODE	CAU	FACILITY DESCRIPTION	
U	UNREGULATED		WEC	SE	ECAR POOL	
U	UNREGULATED		WEN	PD	WM GAS ENERGY NORTH	
U	UNREGULATED		WFR	PB	WM GAS FALL RIVER	
U	UNREGULATED			PB		
U	UNREGULATED		WM4R	4R	WMECO REGULATORY ASSET	
U	UNREGULATED		WNE	SE	WM NE POOL	
U	UNREGULATED		WNEB	S2	WM NE POOL	
U	UNREGULATED		WNECT		SELECT ENERGY WHOLESale	ELEC-CT
U	UNREGULATED		WNEMA		SELECT ENERGY WHOLESale	ELEC-MA
U	UNREGULATED		WNEME		SELECT ENERGY WHOLESale	ELEC-ME
U	UNREGULATED		WNEBH		SELECT ENERGY WHOLESale	ELEC-NH
U	UNREGULATED		WNERI		SELECT ENERGY WHOLESale	ELEC-RI
U	UNREGULATED		WNEVT		SELECT ENERGY WHOLESale	ELEC-VT
U	UNREGULATED		WNI	PG	WM GAS NIAGARA MOHAWK	
U	UNREGULATED		WNP	PG	WM GAS NYPSC	
U	UNREGULATED		WNY	SE	WM NY POOL	
U	UNREGULATED		WNYB	S2	WM NY POOL	
U	UNREGULATED		WNYNY		SELECT ENERGY WHOLESale	ELEC-NY
U	UNREGULATED					
U	UNREGULATED		WPA	PA	WM GAS CT	
U	UNREGULATED		WPB	PB	WM GAS MASSACHUSETTS	
U	UNREGULATED		WPC	PC	WM GAS RHODE ISLAND	
U	UNREGULATED		WPD	PD	WM GAS NEW HAMPSHIRE	
U	UNREGULATED		WPE	PE	WM GAS MAINE	
U	UNREGULATED		WPECO		WM GAS PECO ENERGY	
U	UNREGULATED		WPF	PF	WM GAS VERMONT	
U	UNREGULATED		WPG	PG	WM GAS NEW YORK	
U	UNREGULATED		WPH	PH	WM GAS PENNSYLVANIA	
U	UNREGULATED		WPI	PI	WM GAS NEW JERSEY	
U	UNREGULATED		WPIL	PO	WM GAS ILLINOIS	
U	UNREGULATED		WPJ	SE	WM PJM POOL	
U	UNREGULATED		WPJB	S2	WM PJM POOL	
U	UNREGULATED		WPJDE		SELECT ENERGY WHOLESale	ELEC-DE
U	UNREGULATED		WPJIL		SELECT ENERGY WHOLESale	ELEC-IL
U	UNREGULATED		WPJMD		SELECT ENERGY WHOLESale	ELEC-MD
U	UNREGULATED		WPJNJ		SELECT ENERGY WHOLESale	ELEC-NJ
U	UNREGULATED		WPJOH		SELECT ENERGY WHOLESale	ELEC-OHIO
U	UNREGULATED		WPJPA		SELECT ENERGY WHOLESale	ELEC-PA
U	UNREGULATED		WPK	PK	WM GAS MARYLAND	
U	UNREGULATED		WPL	PH	WM GAS PENN GAS ENERGY	
U	UNREGULATED		WPM	PX	WM GAS LOUISIANA	
U	UNREGULATED		WPN	PY	WM GAS MICHIGAN	
U	UNREGULATED		WPQ	PQ	TEXAS WHOLESale GAS REVENUE	
U	UNREGULATED		WPR	PC	WM GAS PROVIDENCE GAS	
U	UNREGULATED		WPT	PZ	WM GAS MISSISSIPPI	
U	UNREGULATED		WRI	PC	WM GAS RI PUC	
U	UNREGULATED			PC		
U	UNREGULATED		WSC	PA	WM GAS SOUTHERN CT GAS	

NU ACCOUNTING MANUAL
FACILITY CODES BY FERC MAP GROUP

FERC					
MAP	FERC	MAP	GROUP	FACILITY	FACILITY
GRP	DESCRIPTION	DESCRIPTION	DESCRIPTION	CODE	DESCRIPTION
U	UNREGULATED			WSE	SE WM REQUIREMENT SERVICE
U	UNREGULATED			WSY	23 SENY DIVESTITURE
U	UNREGULATED			WS1	S1 WM TRADING
U	UNREGULATED			WS2	S2 WM OTHER BULK POWER
U	UNREGULATED				S2
U	UNREGULATED			WUG	PH WM GAS UGI UTILITIES
U	UNREGULATED			WVG	PC WM GAS VALLEY GAS B&W
U	UNREGULATED			WWA	WA WM ADMINISTRATION
U	UNREGULATED			WYG	PA WM GAS YANKEE GAS
U	UNREGULATED			WY04S	6F WYMAN UNIT 4 SELECT OWNERSHIP



Activity Codes
Alphabetical

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
AAA	AAA MESSAGES	Y	N
AANDG	ADMINISTRATIVE & GENERAL WORK	Y	N
ABENG	AB CHANCE - ENG	Y	Y
ABX	AUX BOILER MNT	Y	N
ACCGS	ACCRUAL-GSC	Y	Y
ACCLM	ACCRUAL FOR CLM	Y	Y
ACCRU	ACCRU UNCOLLECT	Y	Y
ACDO	REGEN ACID SYS	Y	N
ACIAC	AMORT CIAC	Y	N
ACNUK	NUCL FUEL ACCTG	Y	N
ACPMO	RPLMT COMM PLAS	Y	N
ACPMW	RPLMT COMM PLAS	Y	N
ACRSH	ACCTG RESEARCH	Y	N
ACSCR	ACCEL/DEFER SCR	Y	Y
ACSMO	RPLMT COMM STEL	Y	N
ACSMS	SHRD MCRWV SYS	Y	N
ACSTW	ACCRUE PSNH EAP	Y	N
ACUST	CUSTOMER SERVICE	Y	N
ADBLD	ADMIN BLDG MANT	Y	N
ADCNT	ADMIN CONTRACTS	Y	N
ADCON	CONTRACT ADMIN	Y	N
ADCSI	CAI ADV SVCS	Y	N
ADCSO	CAO ADV SVCS	Y	N
ADDCO	T/C CONST CAP	Y	N
ADDIS	DISPOSITION MTL	Y	N
ADDSO	S/S CONST CAP	Y	N
ADDS1	S/S CONST CAP	Y	N
ADDT0	T/L CONST CAP	Y	N
ADDT1	T/L CONST CAP	Y	N
ADD00	CAPITAL ADDITNS	Y	Y
ADD01	CAPITAL ADDITIONS	Y	Y
ADD02	CAPITAL ADDITIONS	Y	Y
ADD03	CAPITAL ADDITIONS	Y	Y
ADD04	CAPITAL ADDITIONS	Y	Y
ADD05	CMS	Y	Y
ADD06	CAPITAL ADDITIONS	Y	Y
ADD07	CAPITAL ADDITIONS	Y	Y
ADD09	CAPITAL ADDITIONS	Y	Y
ADD11	CMS	Y	Y
ADD22	CMS	Y	Y
ADD75	YANK ACTV	Y	Y
ADD76	INST GAS MAIN	Y	Y
ADD78	INST REG STATON	Y	Y
ADD79	YANK ACTV	Y	Y
ADD80	INSTALL GAS SRV	Y	Y
ADD81	PURCH METERS	Y	Y
ADD82	INST GAS MTR <	Y	Y
ADD85	INST GAS MTR >	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
ADEMR	EMERGENCY SPRT	Y	N
ADFAC	FACILITIES SPRT	Y	N
ADGEN	ADMIN SUPPORT	Y	N
ADHKP	HOUSEKEEPING	Y	N
ADMAD	NUSTRT FGIV ADM	Y	Y
ADMAL	ADMINISTRATION	Y	N
ADMAR	VINTAGE A/R ADM	Y	Y
ADMAT	SERV & MANAGE	Y	N
ADMCA	COMMUNITY ADMIN	Y	N
ADMCC	CR/COLL/INQ ADM	Y	N
ADM CX	CUST BILL ADM	Y	N
ADMDE	GEN ADM DIST EXP	Y	N
ADMDI	ADM O/R E&S DI	Y	Y
ADMDN	DONATED CR SVCS	Y	N
ADMDX	TECHSVC ADM-D	Y	N
ADMEX	EFP:NH ADM EXTL	Y	N
ADMFO	ADMIN	Y	Y
ADMGN	GEN ADMIN	Y	N
ADMGO	OTHER	Y	N
ADMHG	ADM HR & GEN SV	Y	N
ADMIG	GEN ADMINST	Y	Y
ADMMM	MATCH PYMNT PRG	Y	Y
ADMMX	METER SVC ADM	Y	N
ADMNF	NSF CHARGE ADM	Y	Y
ADMNU	NUSTRT RVBL ADM	Y	Y
ADMOF	OPER FUEL ADM	Y	Y
ADMP6	NBOR HELP NBOR	Y	Y
ADMRM	ADMIN MTR READ	Y	N
ADMRP	RFUND PYBLE ADM	Y	Y
ADMSD	ADM O/R E&S S/D	Y	Y
ADMSP	PERF IMP SUPPRT	Y	N
ADMST	ADM O&R E&S S/T	Y	Y
ADMSU	ADMIN SUPPORT	Y	Y
ADMTR	ADMIN SUPPORT	Y	N
ADMTX	TECHSVC ADM-T	Y	N
ADMUG	EXEC ADMIN EXP	Y	Y
ADMUR	ADMIN UNREG	Y	N
ADMXT	ADM O/R E&S TR	Y	Y
ADMYE	ADMINISTRATION	Y	Y
ADMYG	YG ADMIN	Y	N
ADMY1	ADM-VINTAGE A/R	Y	Y
ADMY2	ADM-REFUNDS PAY	Y	Y
ADMY3	ADM-JE (DR, CR)	Y	Y
ADMY5	ADM-VINT MMP	Y	Y
ADMY6	ADM-VINT OPFUEL	Y	Y
ADMY7	ADM-CHARGE NSF	Y	Y
ADM01	ADM WHLSE MRKTG	Y	Y
ADM35	GENRL ADMIN-O&M	Y	N
ADM51	ADMIN - PUB AF	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
ADM57	CC ADMIN	Y	Y
ADNES	CONTRADM E&S-DI	Y	Y
ADPXD	ADMSYSPJ E&S-DI	Y	Y
ADRUB	RUBBER GOODS NH	Y	N
ADSAF	SAFETY	Y	N
ADSPQ	ASSESS DISTR SYS POWER QUALITY	Y	Y
ADSU	ADM SALE&USE TX	Y	N
ADTRN	TRAINING	Y	N
ADVCD	SALES ADV CREAT	Y	N
ADVET	ADVERTISING	Y	N
ADVMP	SALES ADV MEDIA	Y	N
ADVSH	ADV SHRHDR PAID	Y	Y
ADXSD	ADM PM E&S S/D	Y	Y
ADXSM	ADM PM UWAVE	Y	Y
ADXST	ADM PM E&S S/T	Y	Y
AFCRE	REG CR DEPRE EX	Y	Y
AFDEB	AFUDC REG DEBIT	Y	Y
AGNFS	AGENCY FEES	Y	Y
AHS	AIR HEATER MNT	Y	N
AIC	INSTR AIR SYS M	Y	N
AID00	CMS	Y	Y
AIPMO	RPLMT INDS PLAS	Y	N
AIPMS	RPLMT INDS PLAS	Y	N
ALGQN	ALGQN FRM SALES	Y	Y
ALLOC	OVERHEADS	Y	N
ALTSO	ALTERNATIVE TSO	Y	Y
AMCOM	AMI COMM EDUCAT	Y	N
AMDWP	AMORT DISP WKR	Y	N
AMGN	AMI GENERAL MGT	Y	N
AMIP1	AMORT IPP REG	Y	Y
AMIP2	AMORT IPP REG	Y	Y
AMMAR	AMRTZ SLS MARGN	Y	Y
AMMTR	AMI METERS	Y	N
AMPLT	AMRT LIMIT TEP	Y	N
AMPM	AMI 10K PRJ MGT	Y	N
AMPMR	RATE PILOT DSGN	Y	N
AMREG	RGASST AMRTNSEC	Y	Y
AMREH	AMORT REHAB CR	Y	Y
AMRTC	AMI REG CMPLY	Y	N
AMRTN	AMORT NON CASH	Y	Y
AMSBC	AMRT SYSBEN CHG	Y	Y
AMWH1	AMORT WHITEFIEL	Y	Y
ANCIL	NE ISO ANCILARY	Y	N
ANEX3	ANNEX 3 INSPECT	Y	N
ANOYL	OIL ANALYSIS	Y	N
ANPCB	PCB ANALYSIS	Y	N
ANPQL	ANLYS PWR QUAL	Y	N
APADX	ADS ADMIN	Y	N
APAUD	OS RECVRY AUD AP	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
APCOX	APP CODING	Y	N
APCOZ	APP CODING	Y	N
APDEX	APP DESIGN	Y	N
APDEZ	APP DESIGN	Y	N
APEXE	AP EXCEPTIONS	Y	N
APFIX	EMERGENCY FIXES	Y	N
APHLT	APP HEALTH	Y	N
APHON	AP PHONES	Y	N
APIMX	APP IMPLEMENT	Y	N
APIMZ	APP IMPLEMENT	Y	N
APLPR	APPL PROG OTHER	Y	Y
APPMX	APP PROJECT MGT	Y	N
APPMZ	APP PROJECT MGT	Y	N
APREX	APP REQUIRMENTS	Y	N
APREZ	APP REQUIRMENTS	Y	N
APSMX	SMALL APP DEV	Y	N
APTAX	1099'S	Y	N
APTEX	APP TESTING	Y	N
APTEZ	APP TESTING	Y	N
APTRN	ADS TRAINING	Y	N
APUSR	USER SUPPORT	Y	N
AREGA	AMORT REG ASSETS	Y	Y
ARPMX	RPLMT RESI PLAS	Y	N
ARPMZ	RPLMT RESI PLAS	Y	N
ARPMW	RPLMT RESI PLAS	Y	N
ARSMX	RPLMT RESI STEL	Y	N
ASA	SERV AIR MNT	Y	N
ASACQ	ASSET ACQUISITN	Y	Y
ASDPS	APP SUPPT DPROC	Y	N
ASH	FLYASH REMOV SY	Y	N
ASINE	ASSET INV STR E	Y	Y
ASING	ASSET INV STR G	Y	Y
ASMDE	ASSET MGMT EXP	Y	N
ASMTE	ASET MGMT ADM T	Y	N
ASMXD	AM ADM E&S D	Y	Y
ASMXT	AM ADM TRAN E&S	Y	Y
ASNET	APP SUPPT NETSV	Y	N
ASPCS	APP SUPPT PCSVC	Y	N
ASPRO	APP SUPPT PROCS	Y	N
ASS	AUX STM SYS MNT	Y	N
ASSRM	APP SUPPT ESRM	Y	N
ASTCT	ASST CNTR ACCTG	Y	N
ATDPS	ADMIN DPROC	Y	N
ATNET	ADMIN NETSV	Y	N
ATPCS	ADMIN PCSVC	Y	N
ATPRO	ADMIN PROCS	Y	N
ATSRM	ADMIN ESRM	Y	N
AUDSP	SPECIAL PROJECTS	Y	Y
AUDSU	AUDIT SALES & USE TAX	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
AUIRS	AUDIT IRS	Y	N
AUSIT	AUDIT STATE INCOME TAX	Y	N
AUX	AUX SYS MNT	Y	N
AXD	9A BILLING/DB	Y	N
AXL	9A BLG/LIGHTING	Y	N
AXO	9A BILLING/OH	Y	N
AXU	9A BILLING/UG	Y	N
A5COM	AMORT 5COM	Y	N
BAG	BOILER AIR& GAS	Y	N
BANKR	BANK RECONCLTNS	Y	N
BATMT	BATTERY T&M TRAN	Y	N
BBD	BOIL BLDWN MNT	Y	N
BCADB	CABLE INJECT DB	Y	N
BCASH	MED CASH BACK	Y	N
BCCDS	BC BILLING	Y	Y
BCHCS	BENCHMARKING CS	Y	N
BCPAY	BC REMITTANCE	Y	Y
BCPMD	RPLMT COMM PLAS	Y	N
BCPMO	RPLMT COMM PLAS	Y	N
BCPMS	RPLMT COMM PLAS	Y	N
BCPMW	RPLMT COMM PLAS	Y	N
BCSMD	RPLMT COMM STEL	Y	N
BCSMS	RPLMT COMM STEL	Y	N
BCSMW	RPLMT COMM STEL	Y	N
BDE	BAD DEBT EXPENSE	Y	Y
BDGEX	RBG BUDGETING	Y	N
BDGFH	BUD/ANALYSIS	Y	Y
BESOP	401K ESOP MATCH	Y	N
BEYE	VISION BENEFIT	Y	N
BFDP	BREAK/FIX DPROC	Y	N
BFDRP	BUD/FOR DEV&RPT	Y	Y
BFIT1	BERLIN FIT CENTER - OPERATIONS	Y	Y
BFLEX	FLX RT BILL PREP	Y	N
BFNET	BREAK/FIX NETSV	Y	N
BFPCS	BREAK/FIX PCSVC	Y	N
BFPRO	BREAK/FIX PROCS	Y	N
BFS	BOIL FUEL SUP M	Y	N
BFSAD	BUSFINSVCSADMIN	Y	Y
BFSRM	BREAK/FIX ESRM	Y	N
BGSNG	BUSINESS SERVS	Y	N
BILLS	SELECT CLS/SETT	Y	Y
BINVF	COMMITT FEES	Y	Y
BIPMD	RPLMT INDS PLAS	Y	N
BIPMW	RPLMT INDS PLAS	Y	N
BKDEP	BKDEP RATE APPL	Y	N
BLADM	ADM BILL PROCES	Y	N
BLAEX	ACCOUNT EXECUT	Y	N
BLCAL	CUST BILL RVW08	Y	N
BLDGS	BLDG/STRUC MTCE	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET

BLKPD	BLK POND TR SUP	Y	N
BLLCB	LARGE CUSTOMER	Y	N
BLLYG	YG BILLING	Y	Y
BLP	PLANNED BAL	Y	Y
BLR	BOILER GENL MNT	Y	N
BLRO	BOILER GEN OPS	Y	N
BLTLB	DIGITAL LAND BA	Y	N
BLTOM	O&M (RECT&ANODE	Y	N
BLU	UNPLANNED BAL	Y	Y
BMED	INDMTY MED BNFT	Y	N
BMHSA	MENTAL HLTH BEN	Y	N
BOP	BOP GENRL MNT	Y	N
BOPO	BOP OPS GENERAL	Y	N
BORCR	BRDLIN CAP REV	Y	N
BORD	PP BORDERLINE	Y	N
BORDG	BORDERLINE CUST	Y	N
BORER	BRDLIN ENGY REV	Y	N
BORTR	BRDLIN TRAN REV	Y	N
BORXE	BRDLIN ELIM EXP	Y	N
BORXR	BRDLIN ELIM REV	Y	N
BPLAN	COORD BUS PLAN	Y	Y
BPLNE	RBG BUS PLN O&M	Y	Y
BPOS	MEDICL POS BENF	Y	N
BPRE	PRSCRIP DRUG BFT	Y	N
BPSTW	BELKNP CAA ST W	Y	N
BRPMD	RPLMT RESI PLAS	Y	N
BRPMO	RPLMT RESI PLAS	Y	N
BRPMW	RPLMT RESI PLAS	Y	N
BRSMO	RPLMT RESI STEL	Y	N
BRSMW	RPLMT RESI STEL	Y	N
BSREC	BALNC SHT RECON	Y	N
BSTEX	BPI DIST EXP	Y	N
BSTXD	BEST PR E&S DI	Y	Y
BSTYD	BPI E&S Y GAS	Y	Y
BSTYX	BPI EXP Y GAS	Y	Y
BTOOT	DENTAL BENEFIT	Y	N
BUDGE	RBG BUDG O&M	Y	N
BUDGT	BUDGET DEVELOP	Y	Y
BUD28	BUDGET PREP	Y	N
BURE1	BUSNESS RETENTN	Y	N
BUSEV	YG BUS EVAL	Y	Y
CAAXP	CLEAN AIR ACT EXPENSE	Y	N
CADGN	CAD MNT GENERAL	Y	N
CADIM	CAA/DIM OUTSTAT	Y	N
CADTR	CONTRADM&TRNBILL	Y	Y
CAFMC	FMCC LN TRM DEF	Y	Y
CAGBI	CAG BILL INSERT	Y	N
CAIBI	CAI BILL INSERT	Y	N
CALIN	MAIN/CAL INSTR	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
CALLP	ON-CALL	Y	Y
CALLS	IN/OUT CALLS CR	Y	N
CALLU	UNSCHLD ON-CALL	Y	N
CAMGT	COMMON AREA MGT	Y	Y
CANIM	TRNS STRTGC INT	Y	Y
CAOBI	CAO BILL INSERT	Y	N
CAPCY	CAP COSTS NH PI	Y	Y
CAPRC	IN/RM CP/REC NH	Y	N
CAPRE	CAPAC RELEASE	Y	Y
CAPTL	CAPITAL ASSET	Y	Y
CARCH	CARRYING CHARGE	Y	Y
CAS	COMPRES AIR MNT	Y	N
CAUO	REGEN CAUST SYS	Y	N
CBES	BILLED ENERGY	Y	Y
CBLND	CABLE ENDS	Y	N
CBLOH	OH SERVICE CABLE ISSUE	Y	N
CBLUG	UG SERVICE CABLE ISSUE	Y	N
CBNAD	DESIGN & BEN ADM	Y	Y
CBYDG	CALL BEFORE DIG	Y	Y
CCARE	CUSTOMER CARE	Y	Y
CCB12	CCBT CAP OP	Y	Y
CCCGN	CIVIC/CMNTY OTH	Y	N
CCCWK	OTHER CCC WORK	Y	Y
CCDST	COR CNTL DIST	Y	N
CCEGN	CONTR ED OTHER	Y	N
CCEGR	CONTR ED GRANTS	Y	N
CCEMG	ED MATCH GIFTS	Y	N
CCENV	CONTR ENV & ECO	Y	N
CCEPR	CONTR ED PROJECT	Y	N
CCIFL	FUEL REL ASSIST	Y	N
CCJED	JOB TRAIN&EC DV	Y	N
CCLM	C&LM	Y	Y
CCMIS	CONTR MISC OTHR	Y	N
CCPAL	PENCIL PALS	Y	N
CCPMD	REPL COMM PLAS	Y	N
CCPMO	REPL COMM PLAS	Y	N
CCPMW	REPL COMM PLAS	Y	N
CCPNO	REPL COMM PLAS	Y	N
CCPSL	CAP PRJ SCHLIST	Y	Y
CCSGN	SOC&HEALTH OTHR	Y	N
CCSNO	REPL COMM STEL	Y	N
CCSUW	CONTR UNITED WY	Y	N
CCTA	CTA	Y	Y
CCTAD	CTA DEFERRAL	Y	Y
CCTBL	A&T CHAR TABLES	Y	N
CCTC	CTC	Y	Y
CCTRN	COR CNTL TRNS	Y	N
CCULT	CONTR CULTURE	Y	N
CCVIS	CUST VISIBILITY	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
CCVOL	VOLNTRS OF YEAR	Y	N
CCW	CLSD COOL WATER	Y	N
CCWO	CLOSE CLGWAT OP	Y	N
CDACR	CUSTOMER REQUEST	Y	N
CDAER	AE DATA REQUEST	Y	N
CDAXX	OPERATION ANALY	Y	N
CDFMC	COM FMCC DEL B	Y	Y
CDIST	DISTRIBUTION	Y	Y
CDLIC	COMM DRIVER LIC	Y	Y
CDLIF	DEPENDENT LIFE	Y	Y
CDR	CONDENS SYS MNT	Y	N
CDSA	COM DSA BILL	Y	Y
CDTU	COM DS TRU BIL	Y	Y
CEABC	CEAB BUDGET	Y	Y
CEDAR	TVM CEDAR CLEAR	Y	N
CEDIG	CBUD/DIG SAFE	Y	N
CELIT	CON ED LIT INCR	Y	N
CELTP	CON ED LIT INTERNAL COSTS	Y	N
CEM	CONTINUOUS EMISSION	Y	N
CERPE	EARLY RETIRE PR	Y	N
CFBUD	SUPPORT BUDGET	Y	N
CFSAD	PTAX DEPEND FSA	Y	Y
CFSAH	PTAX HEALTH FSA	Y	Y
CFTUB	COMM FIRM TR UB	Y	Y
CGADM	COGEN ADMIN	Y	Y
CGEAC	COM EAC GEN B	Y	Y
CGFMC	COM FMCC GEN B	Y	Y
CGSC	GSC	Y	Y
CHECK	CHECK & CORRECT	Y	N
CHEMA	CHEMISTRY SUPPT	Y	N
CHL	CHLORINATOR MNT	Y	N
CHM	CHEMIC SYS MNT	Y	N
CIACA	AMORT CIAC	Y	N
CIAUD	NH C&I AUDITS	Y	N
CICLL	COMM/IND CREDIT	Y	N
CILFD	IND LN FUND DIS	Y	Y
CIPMO	REPL INDUS PLAS	Y	N
CIPNO	REPL INDUS PLAS	Y	N
CIR	CIRC WATER SYS	Y	N
CIRPT	CK PATROL BY AM	Y	Y
CIS	CONDEN INT MNT	Y	N
CI142	CIS TRANSACTIONS	Y	Y
CLABI	BILL INSERT ADVERTISING	Y	N
CLABR	BROCHURE ADVERTISING	Y	N
CLADS	ADVERTISING	Y	N
CLAMA	MAILERS ADVERTISING	Y	N
CLAPA	PRINT ADVERTISING	Y	N
CLCCC	CONTRACTOR COSTS	Y	N
CLCLM	CLM EIA DEFCLR	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET

CLCNS	COLLECTIONS-CCG	Y	Y
CLCOL	COLLABORATIVE PROCESS	Y	N
CLCPR	CL&P C2 PRUDCY	Y	Y
CLCSN	CT SWCT CONTRAC	Y	N
CLCSW	SWCT CONTRACTOR	Y	N
CLDEF	CL&P RC EXP-DEF	Y	Y
CLDG	DG DEFERD CLEARG	Y	Y
CLE01	DEFAULT CLRNG	Y	Y
CLE02	DEFAULT CLRNG	Y	Y
CLE03	DEFAULT CLRNG	Y	Y
CLE04	DEFAULT CLRNG	Y	Y
CLE05	DEFAULT CLRNG	Y	Y
CLE06	DEFAULT CLRNG	Y	Y
CLE07	DEFAULT CLRNG	Y	Y
CLE08	DEFAULT CLRNG	Y	Y
CLE10	DEFAULT CLRNG	Y	Y
CLE12	DEFAULT CLRNG	Y	Y
CLE13	DEFAULT CLRNG	Y	Y
CLE14	DEFAULT CLRNG	Y	Y
CLE15	DEFAULT CLRNG	Y	Y
CLE16	DEFAULT CLRNG	Y	Y
CLFED	CT-FEDERAL	Y	N
CLIMP	C&LM PYMT MUNI	Y	Y
CLINC	INCENTIVE PAYMENTS	Y	N
CLISL	C&LM INST LOAN	Y	Y
CLISM	C&LM LOAN MUNI	Y	Y
CLISN	CT SWCT INCENT	Y	N
CLISP	C&LM INST PYMT	Y	Y
CLIST	CUSTOMER LIST	Y	N
CLISW	SWCT INCENTIVE	Y	N
CLLTR	YG COLLECTORS	Y	Y
CLMBL	C&LM BILLING	Y	Y
CLMCC	CONTRACTOR COST	Y	Y
CLMDF	YG C&LM DEFERED	Y	Y
CLMEB	CLM PROGRAMS	Y	N
CLMIM	IMPACT	Y	N
CLMIN	INCENTIVES	Y	Y
CLMIR	C&LM INCENT REV	Y	Y
CLMIS	MISCELLANEOUS	Y	N
CLMNF	MUNI NOCEN LOAN	Y	N
CLMNS	NSF CHARGE CLM	Y	Y
CLMPR	PROCESS/PROGRSS	Y	N
CLMRP	RFUND PYBLE CLM	Y	Y
CLMSC	MISCELLANEOUS	Y	N
CLMSN	CT SWCT MISC	Y	N
CLMSW	SWCT MISC	Y	N
CLOSE	MON CLOSING WK	Y	N
CLPAR	CLP ACCTS REC	Y	N
CLPCB	ECONOMICREFINAN	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
CLPCC	CONTRACTOR COSTS	Y	N
CLPIB	CLM REV INC BLW	Y	Y
CLPIN	C&LM REV INCENT	Y	Y
CLPSE	SERVICER INC	Y	N
CLP07	2007 CL&P LTD	Y	N
CLP08	2008 CL&P LTD	Y	N
CLP27	CL&P2007ISSUE2	Y	N
CLP96	2008REMARKETING	Y	N
CLRCP	RT CASE STRTGY	Y	N
CLREG	CT-ST REGULATED	Y	N
CLRSV	C&LM RESERVE	Y	Y
CLTAR	COAL TAR AMORT	Y	Y
CLTNG	TRAINING	Y	N
CLTRN	TRAINING	Y	N
CLVEN	VENDOR LABOR	Y	N
CLVSN	CT SWCT VEN LAB	Y	N
CLVSW	SWCT VENDOR LAB	Y	N
CMELF	CMEEC TRN LFAC	Y	N
CMEOT	CME OTHER CHGS	Y	N
CMFUB	COMM FIRM UNBLL	Y	Y
CMHFT	COM SH FIRM	Y	N
CMHSB	CMH 10 100% SB	Y	N
CMILP	COM INTER ILEP	Y	N
CMILT	COM ILEP IN TRN	Y	N
CMIN	COM INTERRUPT	Y	N
CMINT	COM INTER TRANS	Y	N
CMM	COMMUNICAT SYS	Y	N
CMMOP	COMMCATN EQUIP	Y	N
CMNCH	NEGASCO COB	Y	N
CMNFT	COM NGH FIRM	Y	N
CMNSB	CMNH 10 100% SB	Y	N
CMNUB	COMM NONF UNBLL	Y	Y
CMN10	COM NGH RATE 10	Y	N
CMP	PLNT COMPUT MNT	Y	N
CMRTR	TRN MTR READ	Y	N
CMSEA	CM SEA SALES	Y	N
CMSFT	COM SH/AC FIRM	Y	N
CMS10	COM SH RATE 10	Y	N
CMTEX	CENTRAL MAINE	Y	N
CMTRD	DESIGN/ENG/ASST	Y	N
CMTSA	CMEEC TRN SERV	Y	N
CMWCC	PULSE METERS	Y	Y
CNEW	RENEWABLES	Y	Y
CNRES	CUST NEED RSCH	Y	N
CNSLT	CONSULTING	Y	N
CNSMM	CORP NEWS SVC	Y	N
CNTUB	COMM NONF TR UB	Y	Y
CNUNS	NSF CHARGE CNV	Y	Y
CNURP	RFUND PYBLE CNV	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
CNUWO	WOF CNVRSN UTIL	Y	Y
CNU1	WOF CONV UTIL	Y	Y
CNU2	WOF REF PAYABLE	Y	Y
CNU4	WOF CK CHRG NSF	Y	Y
CNVE	CONVEX EXP ELIM	Y	Y
CNVEC	CONVEX EXP ELIM	Y	Y
COBRA	COBRA RE TERMIN	Y	Y
COCAD	ADM&EXIST CNTRT	Y	Y
COCCT	CT CODE CONDUCT	Y	Y
COELD	OTH OP REV	Y	Y
COL	COAL HAND MNT	Y	N
COLCS	CR & COLL SVC	Y	Y
COLLF	COLL CHRG PSNH	Y	Y
COMAP	COMPL ACCTG POL	Y	N
COMCE	O&S VOICE CLR	Y	N
COMMM	COMM WORK - MIS	Y	N
COMNC	COMP-NUCHRIS	Y	N
COMP	COMP SERVICES	Y	N
COMPF	ENV BERLN FACIL	Y	N
COMPL	ENV REG COMPL	Y	N
COMSN	O&S INB 800 SVC	Y	N
CON	CONDENS SYS MNT	Y	N
CONCT	CONTRIBUTION CT	Y	Y
CONDV	CONTRACT DEVELP	Y	N
CONMA	CONTRIBUTION MA	Y	Y
CONNH	CONSTRUCTION PSNH	Y	Y
CONO	COND SYS OPS	Y	N
CONRL	CMS	Y	Y
CONSR	CONSTITUENT SVC	Y	N
CONTL	CONTROLLER	Y	N
CONVX	MNT&RPR CONVEX	Y	Y
COTHR	OTHER	Y	Y
COVSH	CASH OVER/SHORT	Y	N
CPCLP	CAPACITY CL&P	Y	N
CPELE	CAPACITY	Y	N
CPEN	COM PBOP BILL	Y	Y
CPHWP	CAPACITY HWP	Y	N
CPNEX	RET NUSCO EXEC	Y	Y
CPNGS	ADM RET NGS	Y	Y
CPNP4	ADM RET NAESCO	Y	Y
CPN06	ADM RET PSNH	Y	Y
CPN11	ADM RET CL&P	Y	Y
CPN22	ADM RET SELECT	Y	Y
CPN31	ADM RET HWP	Y	Y
CPN41	ADM RET WMECO	Y	Y
CPN51	ADM RET NNECO	Y	Y
CPN61	ADM RET NUSCO	Y	Y
CPN71	ADM RET YANKEE	Y	Y
CPPNH	CAPACITY PSNH	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
CPS2	REPL PLAS #2	Y	N
CPS4	REPL PLAS #4	Y	N
CPS6	REPL PLAS #6	Y	N
CPS8	REPL PLAS #8	Y	N
CPURG	NUSCO SELECT RT	Y	Y
CPWME	CAPACITY WMECO	Y	N
CRAC	COM RAAC BILL	Y	Y
CRANE	OVERHEAD CRANE	Y	N
CRCAR	MISDIRECTD CASH	Y	Y
CRCBC	BANK CORRECTION	Y	Y
CRCID	UNIDENTIFD CASH	Y	Y
CRCLS	CREDIT & COL	Y	Y
CRCMC	MIS CASH GL CLR	Y	Y
CRCON	CORRECTIVE CONSTRUCTION	Y	Y
CRCRC	RET CHCK CORRTRN	Y	Y
CRCUN	UNPOSTED CASH	Y	Y
CRCWK	CRED/COLL WORK	Y	N
CRC1	UNPOSTED CASH	Y	Y
CRC2	UNIDENT CASH	Y	Y
CRC3	BANK CORRCLRING	Y	Y
CRC4	MIDIRECT CASH	Y	Y
CRC5	MISC CASH-G/L	Y	Y
CRC6	RTRN CK CLRING	Y	Y
CRECF	RECONN FEES	Y	Y
CRENT	CONVEX RENT WIN	Y	Y
CRFDA	FORF DISC	Y	Y
CRFDC	COMM LATE PAY	Y	Y
CRFDI	IND LATE PAY	Y	Y
CRFDO	OTHER LATE PAY	Y	Y
CRFDR	RES LATE PAY	Y	Y
CRLCI	CR COMM INDUST	Y	N
CRLIG	CUST INQUIRY	Y	N
CRLIS	CR/INQ EMERGENCY	Y	N
CRLIT	CUST INQUIR TRN	Y	N
CRLPO	CR PUB/MUN OFF	Y	N
CRMGT	MNG EX CR FACIL	Y	Y
CRPMD	REPL RESID PLAS	Y	N
CRPMO	REPL RESID PLAS	Y	N
CRPMW	REPL RESID PLAS	Y	N
CRPNO	REPL RESID PLAS	Y	N
CRSBA	BILLING & ACCTG	Y	N
CRSMW	REPL RESID STEL	Y	N
CRTCK	RTRN CHCK CHRGS	Y	Y
CSADT	CUST SUPT ADMIN	Y	N
CSALP	CSA LOAN	Y	Y
CSAMN	CSI BUS ADMIN	Y	Y
CSAPI	CSI APPL INFRST	Y	Y
CSAPM	CSI APPL MDFCTN	Y	Y
CSAUG	STAFF AUGMENT	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
CSBC	SBC	Y	Y
CSBCD	SBC DEFERRAL	Y	Y
CSBIL	BILL SERVICES	Y	Y
CSBPR	CSI BUS PROCESS	Y	Y
CSBSP	CSI BUS SPECS	Y	Y
CSBTR	CSI PRJ BUS TRN	Y	Y
CSCR	STR COST REC	Y	Y
CSDCV	CSI DATA CNVRSN	Y	Y
CSDPS	CSD PHONE SUPP	Y	Y
CSFAC	CSI PROJ FCLTS	Y	Y
CSHMT	CASH MGMT	Y	Y
CSHPR	CASH PROCESSING	Y	Y
CSIAD	CSI PROJ IT ADM	Y	Y
CSIGN	GENERAL CSI	Y	N
CSINF	CSI INTERFACES	Y	Y
CSIPG	CSI PROGRAMS	Y	N
CSITR	CSI PROJ IT TRN	Y	Y
CSIWG	WINTER GAMES	Y	N
CSOCL	CSO C&LM	Y	N
CSORG	CSI PROJ ORG	Y	Y
CSRR	CORPSOCRESRPT	Y	Y
CSSLF	CSWEB 186SV XFR	Y	Y
CSS01	CUSTOMER PROJCT	Y	Y
CSS12	REPL STEL #12	Y	N
CSS2	REPL STEL #2	Y	N
CSS4	REPL STEL #4	Y	N
CSS6	REPL STEL #6	Y	N
CSS8	REPL STEL #8	Y	N
CSTNG	CUST SUPT TRAIN	Y	N
CST00	MATERIAL-CONSTR	Y	N
CST10	CIVIL-CONSTR	Y	N
CST20	S/S-ELC-CONSTR	Y	N
CST30	LINE-CONSTR	Y	N
CST40	P&C-CONSTR	Y	N
CST50	SCADA-CONSTR	Y	N
CST60	TELCOM-CONSTR	Y	N
CSUPP	SUPP RCVBL CL&P	Y	Y
CSWEB	CUST SVC WEB WK	Y	N
CSXFL	CSI 186MC XFR	Y	Y
CSXLT	CSI 186MY XFR	Y	Y
CTAUD	CT COMPLIANC AT	Y	N
CTCPR	MCT & PCARDS	Y	N
CTEDF	CT ECN DEV FNDS	Y	Y
CTEXE	CT LOBBY - EXEC	Y	N
CTGEN	CT LOBBY - GEN	Y	N
CTGRT	CT GROSS EARN TAX	Y	N
CTHDC	CORROSION WORK	Y	N
CTIRP	CTIRP PA 07-242	Y	Y
CTLEG	CT LOBBY - LEG	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
CTRAC	TRANS ADJ CLAUS	Y	Y
CTRAR	TRANSFORMER RTM	Y	N
CTRN	TRANSMISSION	Y	Y
CTSE	TRAN COST REC	Y	Y
CTSPF	AMORT PROC FEE	Y	Y
CTSP	CT LOBBY-SUPPT	Y	N
CTSUT	CT SALES TAX	Y	N
CTUTX	CT UNEMPL TAX	Y	Y
CTW	CNL/TWR CLG SYS	Y	N
CUBES	UB ENERGY SVC	Y	Y
CUCLM	UNBILLED CLM	Y	Y
CUCTA	UNBILLED CTA	Y	Y
CUCTC	UNBILLED CTC	Y	Y
CUDIS	UNBILLED DIST	Y	Y
CUDSA	COM DSA UB	Y	Y
CUDTU	COM DS TRU UB	Y	Y
CUGSC	UNBILLED GSC	Y	Y
CUNC	COMM UT BILL	Y	Y
CUNEW	UNBILLED RNWB	Y	Y
CUPEN	COM PBOP UB	Y	Y
CUPSL	CAP PRJ SCHLIST	Y	Y
CURAC	COM RAAC UB	Y	Y
CURF8	CUR FD TX FIN48	Y	Y
CURPM	NUSCO PERM FIT	Y	Y
CURS8	CUR ST TX FIN48	Y	Y
CUR06	NHBPT OP	Y	Y
CUR10	CURRENT FED TAX	Y	N
CUR13	CCBT - OP	Y	N
CUR14	INCOME TAX OTHR	Y	Y
CUR15	MAINE CORP	Y	Y
CUR16	VERMONT CORP	Y	Y
CUR17	MA FRAN TX OP	Y	N
CUR18	MASS EXCISE-OP	Y	Y
CUR20	FED INC TX NON	Y	N
CUR23	CCBT - NON OP	Y	N
CUR25	NHBPT NON OP	Y	Y
CUR27	MA FRAN TX BTL	Y	N
CUR28	MASS EXCISE-OTH	Y	Y
CUSBC	UNBILLED SBC	Y	Y
CUSCR	UNBILL STR COST	Y	Y
CUSNC	WK CUS PRM N/C	Y	N
CUTRN	UNBILLED TRANS	Y	Y
CUJNC	COMM UT UB	Y	Y
CVS	CONDEN VAC SYSM	Y	N
CXADM	CONVEX ADMINSTN	Y	N
CXD	REL HMP/XLP DB	Y	N
CXDE	CVR/DB/NW LN EX	Y	N
CXDIG	CBUD/DGSAFE E&S	Y	Y
CXFOA	STORM ROOM	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
CXOC	CVR/OH/CONVERSN	Y	N
CXOE	CVR/OH/NW LN EX	Y	N
CXOO	CVR/OH/OTHER	Y	N
CXOPS	CONVEX OPERATNS	Y	N
CXOR	CVR/OH/RECONDTR	Y	N
CXSUP	CONVEX SUPPORT	Y	N
CXTRN	CONVEX TRAINING	Y	N
CXU1	REL HMP/XLP DB	Y	N
CYAMZ	CY AMORT REG	Y	Y
CYCL	CYCLONE MTCE	Y	N
CYEDF	ECON,DEV CLP YG	Y	Y
CYPAY	REG CONSULT CY	Y	Y
CYRMB	REIMB FROM CY	Y	Y
DASUP	DEV APPL SPPRT	Y	N
DBMGT	MNG EXT DEBT FA	Y	Y
DBTBL	DB T TICKET	Y	N
DBTCP	DEBT COMPLIANCE	Y	Y
DCABC	DEFER AB CHANCE	Y	Y
DCARC	DEFER ARC FLASH	Y	Y
DCC2	DEFER C2 COSTS	Y	Y
DCLIC	TC LIC DIST EXP	Y	N
DCMBR	CUST WK BILLABLE	Y	N
DCMCR	REIMB-CUST WORK	Y	N
DCMNR	CUST WK NOBILL	Y	N
DCOTH	TC OTH DIST EXP	Y	N
DCPMD	DEV COMM PLAS	Y	N
DCPMO	DEV COMM PLAS	Y	N
DCPMW	DEV COMM PLAS	Y	N
DCPNO	DEV COMM PLAS	Y	N
DCRAD	DEF RADIO SYS	Y	Y
DCSMD	DEV COMM STEL	Y	N
DCTDE	DSN CRT DST EXP	Y	N
DCUTX	DC UNEMPL TAX	Y	Y
DDEXP	D & D FUEL EXP	Y	Y
DEADT	ED ADMIN TRANS	Y	Y
DEBDC	AMRT DEBT DISC	Y	N
DEBTX	AMRT DEBT ISSUA	Y	N
DEEMF	EMF WORK	Y	N
DEFCL	DEFER FUEL COST	Y	N
DEFIT	DEFINE	Y	N
DEFLT	DEFAULT	Y	Y
DEFR1	AMORT DEFD TREV	Y	N
DEFWM	DEFER DFLT SERV	Y	Y
DEGRT	DE ELECT GRT EX	Y	N
DEPDP	LIAB REQ DPOSIT	Y	Y
DEPIA	MNTH DEP INT AC	Y	Y
DEPIP	INT PYBL DPOSIT	Y	Y
DEPLS	DEPR PLT LEASE	Y	N
DEPNO	NONOP RENTL DEP	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET

DEPNS	NSF CHARGE DEP	Y	Y
DEPOP	EXP NONUTIL DEP	Y	N
DEPRE	DEPRECIATN EXP	Y	N
DEPRP	RFUND PYBLE DEP	Y	Y
DEP1	REFUNDS PAYABLE	Y	Y
DEP3	LIAB REQUESTED	Y	Y
DEP4	INTREST PAYABLE	Y	Y
DEP5	CUST SEC DEP	Y	Y
DEP6	CK CHRG NSF	Y	Y
DEVEL	DEVELOPMENT	Y	Y
DEXTR	IND - DEXTER	Y	Y
DFCF8	DEF FD TX FIN48	Y	Y
DFCS8	DEF ST TX FIN48	Y	Y
DFC12	DEF FIT - OPER	Y	N
DFC13	DEF MFT - OP	Y	N
DFC15	DEF CCBT - OPER	Y	N
DFC17	DEF NHBPT-OP CR	Y	Y
DFC20	DEF FIT NON OP	Y	N
DFC21	DEF MFT NON OP	Y	N
DFC22	DEF CCBT NON OP	Y	N
DFC23	DEF NHBPT-OTH	Y	Y
DFC40	ACC DEF ITC-OP	Y	N
DFD	FOR DRAFT FAN M	Y	N
DFDDJ	FASB 109 RECOV	Y	Y
DFDF8	DEF FD TX FIN48	Y	Y
DFDS8	DEF ST TX FIN48	Y	Y
DFD10	DEF FIT - OP	Y	N
DFD11	DEF MFT - OP	Y	N
DFD12	DEF CCBT - OP	Y	N
DFD13	DEF NHBPT-OP	Y	Y
DFD20	DEF FIT - NON OP	Y	N
DFD21	DEF MFT - NON OP	Y	N
DFD22	DEF CCBT- NON OP	Y	N
DFD23	DEF NHBPT-OTH	Y	Y
DGADM	D GN GNRL ADMIN	Y	N
DGAP1	D GEN APPL CAT1	Y	N
DGAP2	D GEN APPL CAT2	Y	N
DGAP3	D GEN APPL CAT3	Y	N
DGAP4	D GEN APPL CAT4	Y	N
DGAP5	D GEN APPL CAT5	Y	N
DGFAS	D GN FACIL STDY	Y	N
DGFES	D GN FEASI STDY	Y	N
DGIMS	D GN IMPCT STDY	Y	N
DGRBT	DG REBATE	Y	Y
DGTBL	D GN TST BL LNC	Y	N
DGTBN	D GN TST BL NOC	Y	N
DGTNG	D GN TEST O&M	Y	N
DGTWT	DG WITNESS TEST	Y	N
DGVAR	DGVAR CAPAC CHG	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
DID	IND DRAFT FAN M	Y	N
DIDBR	DB.R.DIST I&T	Y	N
DIOHR	OH.R.DIST I&T	Y	N
DIPMW	DEV INDST PLAS	Y	N
DIRSL	DIRECT SALES	Y	Y
DISCT	DISCOVER	Y	N
DISES	DISTRIB E&S	Y	N
DISNP	DSCNCT/RCNCT NP	Y	Y
DISRE	DISCONNECT/REC	Y	Y
DIUGR	UG.R.DIST I&T	Y	N
DIVIN	DIVIDEND RECVD	Y	N
DLINV	DIST. INVENTORY	Y	N
DLMTL	DELIVER MATL	Y	N
DLSLR	SPOT LAMP	Y	N
DLTGR	ROUTINE LIGHTING	Y	N
DMADM	DIST OPER ADM	Y	N
DMCLM	DMAGE CLAIM RES	Y	Y
DMDBR	DIST MAINT DB	Y	N
DMSDR	DB REPAIR WORK	Y	N
DMEAL	PCARD MEALS	Y	N
DMOHR	DIST MAINT OH	Y	N
DMSOR	OVERHEAD REPAIR	Y	N
DONAT	DONATIONS	Y	Y
DPADM	DIST PLAN ADM	Y	N
DPSUT	PROD/SER SUPPRT	Y	N
DPWTR	DRP WTR CLN UP	Y	N
DRDPD	ROUTINE DISPAT	Y	N
DREDG	DREDGING MTCE	Y	N
DRMDD	DISPATCH ADM	Y	N
DRPIS	POLE IN/TRT SC	Y	N
DRPMD	DEV RESI PLAS	Y	N
DRPMO	DEV RESI PLAS	Y	N
DRPMW	DEV RESI PLAS	Y	N
DRPNO	DEV RESI PLAS	Y	N
DRSMD	DEV RESI STEL	Y	N
DRTME	TREE TRIM MNT E	Y	N
DRTMR	TRIMMING ROUTN	Y	N
DRTMS	TRIMMING SCHED	Y	N
DSADM	D S/S ADMIN	Y	N
DSADS	ESCC ADMIN	Y	N
DSAPP	D S/S APPARATUS	Y	N
DSDST	SUR/ENG DIST	Y	N
DSGN	PRODUCT DESIGN	Y	N
DSGSP	ESCC SUPRT	Y	N
DSINT	LOCAL FAC CHG	Y	N
DSKTP	DSKTP SUPPORT	Y	N
DSLFC	LOCAL FAC CHG	Y	N
DSMLT	SM TOOLS-SE	Y	N
DSMTL	SM TOOLS-UG	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
DSNCT	CNTRCT ADM EXP D	Y	N
DSNOM	D S/S NOMENCLA	Y	N
DSOSR	ESCC SW/TAG	Y	N
DSOTH	D S/S OTH EXP	Y	N
DSPDT	ESCC MAP/BL	Y	N
DSPGA	D SYSPJT GEN AD	Y	N
DSSEP	D S/S EXP WK NP	Y	N
DSTFD	TRANSF & DIST	Y	N
DSTOH	OH.SM TOOLS-OH	Y	N
DSTRN	ESCC TRNG	Y	N
DSTRW	D S/S THERMAL R	Y	N
DTETT	ENH TREE TRIM	Y	N
DTTES	DIS TREETRIM ES	Y	Y
DUAGA	AGA DUES ABOVE	Y	N
DUAGB	AGA DUES BELOW	Y	N
DUCHB	DUES CHBR COMRC	Y	N
DUEEI	EEI DUES	Y	Y
DUIND	DUES INDUSTRY	Y	N
DULOB	CORP DUES LOBBY	Y	N
DUMCB	UG MAINTENANCE	Y	N
DUMST	MAINT UG STRUC	Y	N
DUMVR	UG REPAIR WORK	Y	N
DUNGA	DUES NGA ABOVE	Y	N
DUOTH	DUES OTHER	Y	N
DUPRF	PROFESSIONL DUES	Y	N
DUSCT	DUES&CONTRIBUTN	Y	Y
DUSVC	SVC CLUB DUES	Y	N
DU165	DUES ACCT 1659Y	Y	Y
DVDCS	DIV DEC C STOCK	Y	Y
DVDEQ	DIV DEC CS EQTY	Y	Y
DVINC	DIVIDEND INC	Y	N
DVST	DIVERSITY	Y	N
DV190	CLP-1.90S STOCK	Y	N
DV200	CLP\$2.00S STOCK	Y	N
DV204	CLP\$2.04S STOCK	Y	N
DV206	CLP\$2.06S STOCK	Y	N
DV209	CLP\$2.09S STOCK	Y	N
DV220	CLP\$2.20S STOCK	Y	N
DV324	CLP\$3.24S STOCK	Y	N
DV390	CLP3.90%S STOCK	Y	N
DV450	CLP4.50%S STOCK	Y	N
DV451	CLP4.50%S STOCK	Y	N
DV496	CLP4.96%S STOCK	Y	N
DV528	CLP5.28%S STOCK	Y	N
DV656	CLP6.56%S STOCK	Y	N
DWS	DOMES WATER SYS	Y	N
DWSO	DOMEST WAT SYS	Y	N
DXO	OTH UTIL REQ/OH	Y	N
DXU	OTH UTIL REQ/UG	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
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D515R	ENVR CRITERIA-D	Y	N
D727R	ADM WASTE MGT-D	Y	N
D727T	WASTE MGT TRAIN	Y	N
D731E	DIST-SS EQ RPR	Y	N
D731R	DIST S/S EQ PM	Y	N
D733R	D/L-SPILL PCB	Y	N
D734R	D/L-SPILL NON	Y	N
D735R	D/SS-SPILL PCB	Y	N
D736R	D/SS-SPILL NON	Y	N
D738M	D-SS SAFETY PRG	Y	N
D738R	D-SS SAFETY WRK	Y	N
D739M	D-G&O SAFTY PGM	Y	N
D739R	D-G&O SAFTY WRK	Y	N
D741M	D/L SAFETY PRGM	Y	N
D741R	D/L SAFETY WORK	Y	N
D742T	D-SS SERT TRAIN	Y	N
D743T	D-SS TRAIN OTHR	Y	N
D745T	D-G&O OTHR TRNG	Y	N
D748T	D-G&O SERT TRNG	Y	N
D750T	D/L CT&M CERT	Y	N
D751T	D/L CT&M TRAIN	Y	N
D757R	DIST CT&M CARP	Y	N
D758R	DIST HVY EQUIP	Y	N
D766R	SMALL TOOL RPR	Y	N
D769R	DIST SS FAC PM	Y	N
D773R	DIST SS ANIMAL	Y	N
D775R	DIST EQ ANIMAL	Y	N
D780R	WASTE PCB-DIST	Y	N
D781R	WST NONPCB-DIST	Y	N
D784R	OH DST XFRM RPR	Y	N
D785R	UG DST XFRM RPR	Y	N
D786R	PADMNT XFRM RPR	Y	N
D788E	D-S/S PARTS RPR	Y	N
D788R	D-S/S PARTS PM	Y	N
D789R	SMS TXFRMR RPR	Y	N
D792R	BUCKET TRUK TST	Y	N
D793R	IR DIST SYSTEM	Y	N
D794R	DIST S/S IR PM	Y	N
D797R	DIST S/S MNR CH	Y	N
D798R	TRANSFMR PICKUP	Y	N
D922E	DB FAULT LOCATE	Y	N
D923E	DB TST/RPR EMER	Y	N
D923R	DB TST/RPR PM	Y	N
D924E	OH TST/RPR EMER	Y	N
D924R	OH TST/RPR PM	Y	N
D925R	DIST TV1/RF1 WK	Y	N
D926E	UG FAULT LOCATE	Y	N
D927E	UG TST/RPR EMER	Y	N
D927R	UG TST/RPR PM	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
D928E	D-S/S METER RPR	Y	N
D935E	D-SS RELAY RPR	Y	N
D943E	D-S/S TEST TRBL	Y	N
D945R	D/S RLYTST NPCC	Y	N
D946R	D-S/S REALY TST	Y	N
D948R	D-S/S TEST PM	Y	N
D973R	D-PWR QUAL REG	Y	N
D978T	D-REG TEST TRNG	Y	N
D979R	HAZ WASTE-DIST	Y	N
D980R	NONHAZ WST-DIST	Y	N
D982R	D-S/S GC&M PM	Y	N
D984R	D-SS GC&M MAPNG	Y	N
EADDP	LIAB CONSTR ADV	Y	Y
EADNS	NSF CHARGE CADV	Y	Y
EADRP	RFUND PYBLE ADV	Y	Y
EAPIE	EAP ST WIDE EXP	Y	N
EAPSN	EAP NON-INC EXP	Y	N
EBDNC	ECON BUS DEV NC	Y	N
EBILL	EL BILL ONLINE	Y	Y
EBOTh	OTHER ENRGY BLL	Y	N
EC	ERROR CLEARING	Y	N
ECCBR	EXISTING CUST	Y	N
ECCNG	GAS C&I ECB-CNG	Y	Y
ECDE	NBUS EX DB LN E	Y	N
ECDL	NBUS EX DB RELC	Y	N
ECD2	EX CUS LD-OH SP	Y	N
ECENA	ECONO & ENGRY	Y	Y
ECNDV	ECONOMIC DEVL P	Y	Y
ECOC	NBUS EX OH CONV	Y	N
ECOE	NBUS EXCS OH LN	Y	N
ECOL	NBUS EXC OH REL	Y	N
ECON	ECONOMIZER MAINT.	Y	N
ECOR	NBUS EXC OH REC	Y	N
ECO1	EX CUST LD-OH	Y	N
ECSCG	GAS C&I ECB-SCG	Y	Y
ECTPC	ETHCS THRD PRTY	Y	N
ECUE	NBUS EXCS UG LN	Y	N
EDIAL	EID ADMIN & DEVL	Y	N
EDPUB	RESTR EDUC PUB	Y	N
EDREM	EDUC REIMBURSMT	Y	Y
EECLP	INTRA EXP CP&P	Y	N
EECRC	E/E-CRC	Y	N
EECW	EXEC EDUCATION	Y	Y
EEESB	E/E ES BOULOS	Y	N
EEHST	E/E HOUSATONIC	Y	N
EEMD1	E/E-MODE 1	Y	N
EEMEC	E/E NGS MECHNCL	Y	N
EENGS	E/E-NE GEN SVC	Y	N
EENOR	E/E NORCONN PRP	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
EEPRI	E/E-PROPERTIES	Y	N
EEPSN	INTRA EXP PSNH	Y	N
EESCI	E/E SEC	Y	N
EESEN	E/E-SELECT ENGR	Y	N
EESUB	E/E-SUBSIDIARY	Y	N
EEWEC	E/E-WOODS ELEC	Y	N
EEWHC	INTRA TE CLPOTH	Y	N
EEWHW	INTRA TE WMEOTH	Y	N
EEWME	INTRA EXP WMECO	Y	N
EEYEF	E/E YANK FN SVC	Y	N
EEYES	E/E YANK ENERGY	Y	N
EEYGS	E/E YANKEE GAS	Y	N
EGO1	EX CUST GOVN OH	Y	N
EGTMT	EMERGEN T&M TRN	Y	N
EIDE	NBUS EXCS DB LN	Y	N
EIEYA	EQ EARN-YANKEES	Y	N
EINSP	T S/S EQ INSP	Y	N
EIOE	NBUS EXCS OH LN	Y	N
EIOL	NBUS EXC OH REL	Y	N
EIP08	2008 ST EIP08	Y	N
EIUE	NBUS EXCS UG LN	Y	N
EJBAR	VINTAGE A/R JOB	Y	Y
EJBDP	LIAB JOBBING	Y	Y
EJBLP	LPC A/R JOBBING	Y	Y
EJBNS	NSF CHARGE JOB	Y	Y
EJBRP	RFUND PYBLE JOB	Y	Y
EJBTX	ST SALE TAX JOB	Y	Y
ELABD	ELAB SUPRT DIST	Y	N
ELC	ELECT SYS MNT	Y	N
ELCBL	ELECTIRC BILLS	Y	N
ELCOM	COMMUNCTNS MGMT	Y	N
ELCSV	ELEC/I&C SRVCS	Y	Y
ELD	NBUS EXC LGT DB	Y	N
ELEAR	VINTAGE A/R DEL	Y	Y
ELEES	ESCH PYBLE DEL	Y	Y
ELELP	LPC A/R DELVERY	Y	Y
ELEMK	MKT REBATE DEL	Y	Y
ELERP	RFUND PYBLE DEL	Y	Y
ELETR	TR RCPT OT CO D	Y	Y
ELETX	ST SALE TAX DEL	Y	Y
ELGAR	VINTAGE A/R GEN	Y	Y
ELGES	ESCH PYBLE GEN	Y	Y
ELGLP	LPC A/R GENERTN	Y	Y
ELGRP	RFUND PYBLE GEN	Y	Y
ELGTX	ST SALE TAX GEN	Y	Y
ELO	NBUS EXC LGT OH	Y	N
ELOES	ESCH PYBLE OTH	Y	Y
ELONS	NSF CHARGE OTH	Y	Y
ELOOT	STD VIN A/R OTH	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET

ELOPS	MISC OPP SUPPRT	Y	N
ELORP	RFUND PYBLE OTH	Y	Y
ELOTX	ST SALE TAX OTH	Y	Y
ELRBG	ELAB SUPPRT RBG	Y	N
ELRBT	DEM RATCHET RBT	Y	Y
ELRBX	LOST REVENU ESM	Y	Y
ELREG	REGULTRY ISSUES	Y	N
ELU	NBUS EXC LGT UG	Y	N
ELV	ELEVATOR MNT	Y	N
ELVTR	ELEVATOR	Y	N
EL068	2006-08 EIP PC	Y	N
EL069	2006-09 EIP RSU	Y	N
EL070	2007-10 EIP RSU	Y	N
EL071	2007-09 EIP RSU	Y	N
EL079	2007-09 EIP PC	Y	N
EL080	2008-10 EIP PC	Y	N
EL081	2008-10 EIP RSU	Y	N
EL088	2008-10 SPECRSU	Y	N
EMADM	ADM/SUP EMERGCY	Y	N
EMAIL	EMAIL SUPPORT	Y	N
EMCOM	EMPL COMM SVCS	Y	N
EMDBL	DB 'I' TICKET	Y	N
EMFOR	EMPLOYEE FORUMS	Y	N
EMNON	NON OUTAGE TRBL	Y	N
EMOHL	OH 'I' TICKET	Y	N
EMPLA	EMERG RSP PLAN	Y	N
EMPLO	EMP ORIENTATION	Y	N
EMPRC	EMPL RECORD ADM	Y	N
EMPRL	EMPL RELATIONS	Y	N
EMRGY	EMERGENCY	Y	Y
EMROT	EMRGNCY-OTHER	Y	Y
EMSYS	ENVIRON SYSTEMS	Y	N
EMUGL	UG "I" TICKET	Y	N
ENCLP	ENERGY CL&P	Y	N
ENELE	ENERGY	Y	N
ENFFD	ENTER FINAN FOR	Y	Y
ENG	CMS	Y	Y
ENGDV	DIR ENG CAP SVC	Y	N
ENGEV	ENGINEERING	Y	Y
ENGER	ENGINEER WORK	Y	Y
ENGPT	DIR ENG TMP SVC	Y	N
ENG00	DIR ENG WRK ORD	Y	Y
ENHWP	ENERGY HWP	Y	N
ENLAB	ENV LAB ANALYSIS	Y	Y
ENPNH	ENERGY PSNH	Y	N
ENR00	ENR&DGN-GENERIC	Y	N
ENR10	CIVIL-ENR&DGN	Y	N
ENR20	S/S-ELC-ENR&DGN	Y	N
ENR30	LINE-ENR&DGN	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
ENR40	P&C-ENR&DGN	Y	N
ENR50	SCADA-ENR&DGN	Y	N
ENR60	TELCOM-ENR&DGN	Y	N
ENTRN	TRANSPORTATION	Y	N
ENTSA	ENTER SCENAR AN	Y	Y
ENV	ENVIRONMNTL SVC	Y	N
ENVCO	ENVR COMPLIANCE	Y	N
ENVDL	ENV DIST DL E&S	Y	Y
ENVDS	ENV DIST SS E&S	Y	Y
ENVIR	WATER TREATMENT	Y	N
ENVST	ENV COMPLIANCE	Y	N
ENVWR	ENV PROJ WRES	Y	Y
ENVXP	ENVIRONMNTL EXP	Y	N
ENV00	ENV PROJ N/WRES	Y	Y
ENWME	ENERGY WMECO	Y	N
EOB	EX ON-BOARDING	Y	Y
EOCLP	INTRA LOCAL CLP	Y	N
EOCNG	ENGY OPPORT-CNG	Y	Y
EOSCG	ENGY OPPORT-SCG	Y	Y
EPRDT	EPRI NONENVIR T	Y	N
EPRIN	EPRI - NON ENV	Y	N
EQP00	CMS	Y	Y
ERCLP	INTRA T9 CL&P	Y	N
ERDE	NBUS EXC DB LN	Y	N
ERDL	NBUS EXC DB REL	Y	N
ERDR	NBUS EXC DB REC	Y	N
ERD1	EXCST LD-DB SUP	Y	N
ERD2	EXCST LD-OH SUP	Y	N
ERMP2	ENT RISK MGT P2	Y	Y
EROE	NBUS EXC OH LN	Y	N
EROL	NBUS EXC OH REL	Y	N
EROR	NBUS EXC OH REC	Y	N
ERO1	EXCUST LD-OH	Y	N
ERPMO	RETIR RESI PLAS	Y	N
ERPMW	RETIR RESI PLAS	Y	N
ERPSN	INTRA T9 PSNH	Y	N
ERSMO	RETIR RESI STEL	Y	N
ERSMW	RETIR RESI STEL	Y	N
ERUE	NBUS EXC UG LN	Y	N
ERU1	EXC LD-UG CABLE	Y	N
ERWHC	INTRA TR CLPOTH	Y	N
ERWHW	INTRA TR WMEOTH	Y	N
ERWME	INTRA T9 WMECO	Y	N
ES	ERROR SUSPENSE	Y	N
ESAAR	VINTAGE A/R ESA	Y	Y
ESANS	NSF CHARGE SVA	Y	Y
ESARP	RFUND PYBLE SVA	Y	Y
ESATX	ST SALE TAX SVA	Y	Y
ESCCC	EL SVC ECOM CMB	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET

ESCCI	EL SVC NCOM CMB	Y	N
ESCDI	EL SVC NCOM DB	Y	N
ESCIR	IND/REG COMM	Y	N
ESCLP	INTRA S&D CL&P	Y	N
ESCOE	EL SVC ECOM OH	Y	N
ESCOI	EL SVC NCOM OH	Y	N
ESCOR	EL SVC RMV OH	Y	N
ESCUC	EL SVC ECOM UG	Y	N
ESCUI	EL SVC NCOM UG	Y	N
ESCUR	EL SVC RMV UG	Y	N
ESDED	E&S DE-DIST	Y	Y
ESDIS	DISP SWITCH E&S	Y	Y
ESDSD	E&S DE-S/D	Y	Y
ESDST	E&S DE-S/T	Y	Y
ESGAS	E&S YANKEE GAS	Y	Y
ESINT	ESOP INTEREST	Y	N
ESNES	NEW SVC E&S DST	Y	Y
ESNRO	EL SVC NRES OH	Y	N
ESNRU	EL SVC NRES UG	Y	N
ESPJD	E&S SYS PJT-DI	Y	Y
ESPSD	E&S SYS PJT-S/D	Y	Y
ESPSN	INTRA S&D PSNH	Y	N
ESPST	E&S SYS PJT-S/T	Y	Y
ESPXT	E&S SYS PJT-TR	Y	Y
ESRCR	EL SVC ERES CMB	Y	N
ESRDI	EL SVC NRES DB	Y	N
ESRDL	ESCAL RATE DEV	Y	Y
ESROI	EL SVC NRES OH	Y	N
ESROR	EL SVC ERES OH	Y	N
ESRUI	EL SVC NRES UG	Y	N
ESRUR	EL SVC ERES UG	Y	N
ESURI	EL SVC UG NRES	Y	N
ESWME	INTRA S&D WMECO	Y	N
ESWOC	ERROR SUSPENSE WRITE-OFF CAP	Y	N
ESWOE	ERROR SUSPENSE WRITE-OFF EXP	Y	N
ES112	TSCA ACTIVITIES	Y	N
ES121	MISC ENG SUPPRT	Y	N
ES142	COAL TAR INVEST	Y	N
ES143	PL, SC, CON AUDIT	Y	N
ES144	DEV AUDIT PROC	Y	N
ES150	CORD UG STTK CO	Y	N
ES155	COOR ENV TRN PG	Y	N
ES159	SOIL&GRNWTR CON	Y	N
ES167	PERFRM TRAINING	Y	N
ES171	WST MIN TOX USE	Y	N
ES175	S/G CONTA OTHER	Y	N
ES187	DISP VNDR AUDIT	Y	N
ES188	HAZ MAT TRAN RG	Y	N
ES194	COMPLI AIR REGS	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
ES199	INT REG TRN REQ	Y	N
ES205	CORD SARA COMPL	Y	N
ES211	ENV POLICY	Y	N
ES910	ADMINISTRATION	Y	Y
ES914	EMS ISO 14001	Y	N
ETHIC	ETHICS PROGRAM	Y	Y
ETRAN	E/E-NE HYDRO TR	Y	Y
EUDAR	UNMTR VIN A/R D	Y	Y
EUDES	ESCH PYBLE UMD	Y	Y
EUDLP	LPC UNMTR A/R D	Y	Y
EUDRP	REF PAY UNMTR D	Y	Y
EUDTX	ST SALE TAX UMD	Y	Y
EUGAR	UNMTR STD A/R G	Y	Y
EUGES	ESCH PYBLE UMG	Y	Y
EUGLP	LPC UNMTR A/R G	Y	Y
EUGRP	REF PAY UNMTR G	Y	Y
EUGTX	ST SALE TAX UMG	Y	Y
EURCC	ELECT UTIL C.C.	Y	Y
EVAL	EPP:NH EVALUATN	Y	N
EVLCT	CLM EVAL OTH CT	Y	N
EVLSN	CLM EVL CRSW CT	Y	N
EVLSW	CLM EVL GRSW CT	Y	N
EXADS	SOX EXT AUDIT	Y	Y
EXAUD	EXTERNAL AUDITS	Y	Y
EXCAM	EX COMP ACT MGT	Y	N
EXCNG	WRAP EXP CNG BL	Y	Y
EXC04	HIGHWAY USE TAX	Y	Y
EXC17	MASS EXC TANG	Y	Y
EXOHR	THIRD PARTY O/H	Y	Y
EXPNO	NON OP EXP	Y	N
EXPS0	S/S EXPENSE-PROJ	Y	N
EXPT1	T/L EXPENSE-PROJ	Y	N
EXP00	EXPENSE	Y	Y
EXP5C	EXP-PERM DISP RETAIL-PRIOR-MP1	Y	N
EXP5J	EXP-PERM DISP RETAIL-PRIOR-MP2	Y	N
EXSCG	WRAP EXP SCG BL	Y	Y
EXTCT	EXT CT REL	Y	N
EXTMA	EXT MA REL	Y	N
EXTRC	EXT RNT XP - CS	Y	N
EXTRD	EXT RNT XP-DIST	Y	N
EXTRT	EXTERNAL RENTS	Y	N
EXTWE	EXT WEB CUST	Y	N
EZCLP	INTRA LOCAL CLP	Y	N
FACIL	FACILITIES	Y	Y
FACMA	FAC MTCE MISC	Y	N
FACOP	GENL FACLTY OPS	Y	N
FADTV	FUEL ADDITIVES	Y	Y
FAIRS	MKTG FAIRS&SHOW	Y	N
FALSD	ALONGSIDE FUEL	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING BUDGET	

FALSI	ALONGSIDE - JET	Y	Y
FANLC	ECON ANALYSIS C	Y	N
FANLO	ECON ANALYSIS O	Y	N
FA109	FASB 109 RECOVE	Y	Y
FBILL	CC FNL BILL GRP	Y	N
FBUG	PEST CONTROL	Y	N
FCDMG	FACILITY DAMAGE	Y	N
FCLGS	FAC STORES CLG	Y	Y
FCNWH	FLD COLLECT	Y	N
FCRNE	CRANE MAINT	Y	N
FDWRK	FIELD WORK	Y	N
FEDCO	FED LOBBY - CON	Y	N
FEDGE	FED LOBBY - GEN	Y	N
FEDSF	FED LOBBY - STF	Y	N
FEDSP	FED LOBBY-SUPPT	Y	N
FEED	COAL FEEDER MTC	Y	N
FEEES	REG CHRG, FEES	Y	N
FELEC	ELECTRICITY	Y	Y
FELMA	FACLTY ELEC MTC	Y	N
FERC	FERC FEES	Y	N
FERCR	REGUL RPTG-FERC	Y	N
FFOIL	HEATING OIL	Y	Y
FGEN	GENERATOR MAINT	Y	N
FGRND	GROUNDS MAINT	Y	Y
FHAND	STM CLEAN HANDL	Y	Y
FHNDC	COAL HANDLG&ANL	Y	Y
FHNDO	#6OIL HANDL&ANL	Y	Y
FHNDW	WOOD HNDLG&ANL	Y	Y
FHND2	#2OIL HANDL&ANL	Y	Y
FIBER	FIBER OPTIC WRK	Y	N
FICA	FICA TAX	Y	Y
FINAC	FINANCE ACADEMY	Y	Y
FINAR	PROD ANNUAL RPT	Y	Y
FINES	REG AGNCY FINES	Y	Y
FINEX	SPENT W/INVEST	Y	Y
FINSM	PRD SHHD MEETG	Y	Y
FIR	FIRE PROT SYS M	Y	N
FIREV	FIBER OPTIC REVENUE	Y	N
FIRPT	FINANCIAL RPTG	Y	N
FJANT	CLEANING	Y	Y
FKLFT	FORKLIFT STORES	Y	Y
FLDLT	FLOODLIGHT R117	Y	Y
FLDSP	FLD SUP/PLAN	Y	N
FLREC	RECNCCTS AFTR HR	Y	N
FLTUG	UG FLT IND ISSU	Y	N
FLUTX	FLOR UNEMPL TAX	Y	Y
FMMEM	EQUIP MAINT	Y	Y
FMOVI	MOVING	Y	N
FMSI	STRUCT & IMPROV	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
FNAN	FIN ANALYSIS	Y	N
FNANL	FINANCIAL ANALY	Y	N
FNGAS	NATURAL GAS	Y	Y
FN46C	FMCC CAPACITY	Y	Y
FN46L	FMCC LT RENEW	Y	Y
FOBO	BUILDING OPER	Y	Y
FOBO2	BLDG OP NH O&M	Y	Y
FOOTP	SI ROW PATROL	Y	N
FORMS	FORMS SVCS	Y	N
FOXCG	FOXWOODFACLTCHG	Y	Y
FPBCK	GN FERC PAYBACK	Y	Y
FPLNO	FIN PLANNING O	Y	N
FPS	FEED PUMP SYS M	Y	N
FPY6F	PAYROLL ACCRUAL-PSNH FOSSIL	Y	N
FRCST	FINAN FORECAST	Y	Y
FRESI	RESIDUALS	Y	Y
FRESW	WOOD RESIDUALS	Y	Y
FRUB	REFUSE REMOVAL	Y	Y
FSAFE	FIRE/LIFE SAFETY	Y	N
FSEC	SECURITY	Y	N
FSGAT	SNOW RMV GATE	Y	N
FSHMA	MTN FSH PSG FAC	Y	Y
FSHOP	OP FISH PSG FAC	Y	Y
FSNOW	SNOW REMOVAL	Y	Y
FSOPS	SNOW RMV OPS	Y	N
FSRAP	FERC&STRATEPROC	Y	Y
FSREG	SNOW RMV REG	Y	N
FS133	FAS 133 IMPL	Y	N
FTMTR	1ST MTR INSTL	Y	Y
FTR	FIN TRANS RIGHT	Y	N
FUTX	FED UNEMPL TAX	Y	Y
FWAT	SEWER/WATER	Y	N
FWS	FEEDWATER SYSM	Y	N
F106M	FAS106 AMRT-MGR	Y	Y
GA	GL LIAB LGL EXP	Y	Y
GADMN	GEN ADMIN GAS	Y	Y
GAD1	ADV REFNDS PAY	Y	Y
GAD3	ADV LIAB REQ	Y	Y
GAD4	ADV CK CHRG NSF	Y	Y
GASMC	YANKEE GAS MISC	Y	N
GASRE	RENT - GAS PROP	Y	Y
GASYB	OUT OF BAL B/S	Y	Y
GAS1	TOT VINT A/R	Y	Y
GAS10	CK CHRG NSF	Y	Y
GAS11	RCNNT CHRG SEAS	Y	Y
GAS12	POL ADJ-EXP	Y	Y
GAS13	MARKETING REBATE	Y	Y
GAS14	REFUNDS PAY	Y	Y
GAS2	TOT VINT LPC	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
GAS3	JE (DR.CR.)	Y	Y
GAS4	VINT A/R TRF FR	Y	Y
GAS5	STATE SALES TAX	Y	Y
GAS6	TOT VINT LIAB	Y	Y
GAS7	ESCHEATS PAYABL	Y	Y
GAS8	LPC ALL REV CLS	Y	Y
GAS9	RCNNT CHRGR SONP	Y	Y
GDSRV	GUARD SERVICES	Y	Y
GDSWD	GUARDSVCNUBUILD	Y	Y
GDS79	YANK ACTV	Y	Y
GECON	CONSERV EDUCTN	Y	N
GEMAT	CA ED MATL	Y	N
GENCS	CUST SIDE GEN	Y	N
GENIM	GEN INTER MAINT	Y	N
GENIO	GEN INTER OPRTN	Y	N
GENSF	GENERAL SAFETY	Y	N
GESAF	CSI ELEC SAFETY	Y	N
GETCR	G.E.T. CREDIT	Y	Y
GETFT	RED IND FRM TRN	Y	N
GETIL	GR ILEP SALES	Y	N
GETIT	GR ILEP TRANS	Y	N
GETMK	GET RED IND MKT	Y	N
GETNT	GET RED IND INT	Y	N
GETRR	GET RED MFG RW	Y	N
GETRW	GET RED MFG RW	Y	N
GETR2	GET RED MFG RW	Y	N
GETSB	GET RED STDBY	Y	N
GETTT	GET RED NF TRNS	Y	N
GET10	GET RED IND R10	Y	N
GET36	GET RED IND SEA	Y	N
GITOL	GEN I&T OH LGHT	Y	N
GITUP	GEN I&T UG DIST	Y	N
GJB1	JBBG VINT A/R	Y	Y
GJB2	JBBG VINT LPC	Y	Y
GJB4	JBBG SALES TAX	Y	Y
GJB5	JBBG LIAB REQ	Y	Y
GJB6	JBBG ESCH PAY	Y	Y
GJB7	JBBG LPC ALL CL	Y	Y
GJB8	JBBG CK CHG NSF	Y	Y
GJB9	JBBG REF PAYABL	Y	Y
GLOOB	C2 GL OOB	Y	Y
GLRMB	GL REIMBURSE	Y	Y
GMPOM	GMT RIM OH MISC	Y	N
GMRDM	GMT ROUT DBMISC	Y	N
GMRDP	GMT ROUT DBDIST	Y	N
GMRDX	GMT ROUT DBXFMR	Y	N
GMROM	GMT ROUT OHMISC	Y	N
GMROP	GMT ROUT OHDIST	Y	N
GMRUM	GMT ROUT UGMISC	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
GMRUX	GMT ROUT UGXFMR	Y	N
GMSVC	GENL MTCE SVC	Y	N
GMSVD	MTCE DB SVCS	Y	N
GMSVO	MTCE OH SVCS	Y	N
GNENG	ENGINEERING O&M	Y	Y
GNLOP	GENL OPS SVC	Y	N
GODLG	GOVERNMENT RELA	Y	Y
GODRM	YG GOAL DEVL	Y	Y
GOLDC	GGRPHC INCENTIV	Y	Y
GOODW	GOODWILL WO'S	Y	Y
GOVOV	GOVER OVERSIGHT	Y	Y
GR	WRKMN COMP GRAT	Y	Y
GRARB	GRIEV/ARBITRTN	Y	N
GRDMN	GROUND MAINT	Y	N
GRECK	CLN ENRGY RCVBL	Y	Y
GRECL	GRN ENRGY RCVBL	Y	Y
GREL	GROSS REC TAX	Y	N
GREQP	GRAPHICS EQUIP	Y	N
GRF	GAS FAN MTCE	Y	N
GRNDM	GROUND MAINT	Y	N
GRNDS	MOW/WEED CONTROL	Y	N
GRNTD	EIA DG GRANTS	Y	N
GRNTE	EIA EG GRANTS	Y	N
GRNTI	EIA INTCON GRNT	Y	N
GRSVC	GRAPHICS SERVICES	Y	N
GRTCT	CT HOUSING CRDT	Y	N
GRWTH	YE GROWTH	Y	Y
GSA1	SA TOT VINT A/R	Y	Y
GSA2	SA REF PAYABLE	Y	Y
GSA4	SA SALES TAX	Y	Y
GSA5	SA ESCH PAYABLE	Y	Y
GSA6	SA CK CHRG NSF	Y	Y
GSA7	SA POL ADJ-EXP	Y	Y
GSCNT	GAS CONTROL	Y	Y
GSEAT	GRD SEA TRANS	Y	N
GSL1	YF TOT VINT LPC	Y	Y
GSL2	YF TOT VINT A/R	Y	Y
GSL3	YF REF PAYABLE	Y	Y
GSL4	YF VINT A/R TF	Y	Y
GSL5	YF SALES TAX	Y	Y
GSL6	YF ESCH PAYABLE	Y	Y
GSL7	YF LPC ALL CLS	Y	Y
GSL8	YF CK CHRG NSF	Y	Y
GSNOM	NOMINATIONS	Y	Y
GSRBT	EIA GAS DEL RBT	Y	Y
GSSPL	GAS SUPPLY	Y	Y
GTJ	GAS TURB/JET M	Y	N
GX	GENERAL LIABILITY EXPENSE	Y	Y
GXDC	GEN REL DB CIR	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
GXOC	GEN REL OH CIR	Y	N
GXOC1	G LD GR/OH/CNV	Y	N
GXOE	G LD GR/OH/LN	Y	N
GXOL	G LD GR/OH/REL	Y	N
GXOR	GEN REL OH REC	Y	N
GXOR1	GEN LD GR/OH/RC	Y	N
GXOS	GEN REL OH RC/S	Y	N
GXUC	GEN REL UG CIR	Y	N
GXUR	GEN REL UG REC	Y	N
G3100	ADMINISTRATION	Y	N
G4913	EROS/CORROSION	Y	Y
HAZWD	HAZARDOUS WASTE DISPOSAL	Y	N
HCDLN	CALLS POST DSQ	Y	N
HDWBF	HEADWATER BENFT	Y	N
HFAID	FIRST AID	Y	N
HFFDP	FITNESS FOR DTY	Y	N
HGEN	GEN HIRING ACTV	Y	N
HGENF	HIRING-F/H	Y	N
HGENR	GEN HR ACTV-RBG	Y	N
HIBIL	HI BILL PROCES	Y	N
HINJN	INJURY MGT N-OC	Y	N
HINJO	INJURY MGT OCC	Y	N
HIVTM	HI VOLT TESTING	Y	Y
HLPLN	HELPLINE	Y	N
HLTHT	HEALTH TRAINING	Y	N
HMADM	MEDICAL ADMIN	Y	N
HMPOG	MED OVERSIGHT	Y	N
HMSUR	MED SURVEILLNCE	Y	N
HNL	LREL NON-RM LGT	Y	N
HNO	LN REL NREIM OH	Y	N
HNU	LN REL NREIM UG	Y	N
HPOPS	HP SUPPORT	Y	Y
HQAC	NEP/BECO HQ AC	Y	N
HQDC	NEH/NHH HQ DC	Y	N
HQNET	NEET HQ EXPENSE	Y	N
HQPPA	HQ PURCH PWR	Y	Y
HQVET	VETCO HQ EXPENS	Y	N
HQ2CR	HQ PHZ CREDIT	Y	N
HRD	LN REL REIM/DB	Y	N
HRDSP	CA HRDSHP OUTRE	Y	N
HRL	LN REL REIM/LGT	Y	N
HRO	LN REL REIMB/OH	Y	N
HRU	LN REL REIM/UG	Y	N
HTS	HEAT TRC SYS WK	Y	N
HVA	HVAC SYS MNT	Y	N
HYGNP	IH PROACTIVE	Y	N
HYGNR	IH REACTIVE	Y	N
IACCT	INC ACTG FINANC	Y	N
IATCA	ATMOSPHERC INSP	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
IAUDT	INTERNAL AUDITS	Y	N
ICALG	CALIB GATE INST	Y	N
ICALR	CALIB REG INSTR	Y	N
ICAP	ISO CAP PMT-FMC	Y	N
ICGIM	CGI INSO GO-710	Y	Y
ICLM	C&LM	Y	Y
ICOMP	DG INC IT SUPT	Y	N
ICPMD	INST COMM PLAS	Y	N
ICPMO	INST COMM PLAS	Y	N
ICPMS	INST COMM PLAS	Y	N
ICPMW	INST COMM PLAS	Y	N
ICPNO	INST COMM PLAS	Y	N
ICPSL	CAP PRJ SCHLIST	Y	Y
ICRP	IND CR RATING PL	Y	Y
ICRVA	CV INSP GO 350	Y	Y
ICSMD	INST COMM STEL	Y	N
ICSMW	INST COMM STEL	Y	N
ICTA	CTA	Y	Y
ICTC	CTC	Y	Y
ICUSA	ANNUAL REG INSP	Y	Y
IDFMC	IND FMCC DEL B	Y	Y
IDIST	DISTRIBUTION	Y	Y
IDMTL	ID REQUIREMENTS	Y	N
IDP2	INST DEV PL #2	Y	N
IDP4	INST DEV PL #4	Y	N
IDP8	INST DEV PL #8	Y	N
IDSA	IND DSA BILL	Y	Y
IDTU	IND DS TRU BIL	Y	Y
IFAKM	FIRST AID INSP	Y	N
IFDPS	DISTRIB PROCS	Y	N
IFEMW	FUSION FO 720	Y	N
IFEQM	FIRE EWUIP INSP	Y	N
IFNET	NETWORK SVCS	Y	N
IFPAC	OTH INT EXPENSE	Y	N
IFPC	PC/DESKTOP SVCS	Y	N
IFPRO	MAINFRAME PROCS	Y	N
IFSPL	INFRASTRUCT USE	Y	N
IFTUB	IND FIRM TR UNB	Y	Y
IFVOI	STD PHONE SVCS	Y	N
IFWAN	WAN SERVICES	Y	N
IFWIR	WIRELESS COMM	Y	N
IGATA	ANNUAL GATE INS	Y	N
IGATM	MTHLY GATE INSP	Y	N
IGEAC	IND EAC GEN B	Y	Y
IGENL	INC GEN ADM SUP	Y	N
IGFMC	IND FMCC GEN B	Y	Y
IGN	IGNITERS MNT	Y	N
IGSC	GSC	Y	Y
IHYPQ	HYD PUMP GO 725	Y	N

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 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
IIAPR	INC INTCON APP	Y	N
IIPMO	INST INDUS PLAS	Y	N
IIPMS	INST INDUS PLAS	Y	N
IIPMW	INST INDUS PLAS	Y	N
IKEYA	KEY INSP-ANNL	Y	N
IKEYM	KEY INSP:BI-MON	Y	N
IKEYS	KEY INSPECTIONS	Y	Y
ILPBB	LP BAG GO 250	Y	N
ILPGT	LPG EQUIP/TANK	Y	N
ILPGV	LPG RELIEF VALV	Y	N
IMADS	IMAGE ADV SHARE	Y	N
IMARK	INC MKTG SUPT	Y	N
IMDPS	INT MAINT DPROC	Y	N
IMGTQ	MGT QTRLY INSP	Y	N
IMNET	INT MAINT NETSV	Y	N
IMPCS	INT MAINT PCSVC	Y	N
IMPCT	CLM IMPL OTH CT	Y	N
IMPOP	IMPLE & OPER	Y	N
IMPRO	INT MAINT PROCS	Y	N
IMPSN	CLM IMP CRSW CT	Y	N
IMPSW	CLM IMP GRSW CT	Y	N
IMSRM	INT MAINT ESRM	Y	N
INADM	EFP:NH ADM INTL	Y	N
INA10	IND SH/AC R 10	Y	N
INCCT	CLM INCT OTH CT	Y	N
INCEN	INCENTIVE PLANS	Y	N
INCGP	CVRGE GAP INCV	Y	N
INCMS	INCENTIVE ACCR	Y	Y
INCNE	RBG INCENT O&M	Y	N
INCOM	INCENTIVE COMP	Y	Y
INCRF	RABBI TRUST ADJ	Y	N
INCSN	CLM INC CRSW CT	Y	N
INCSW	CLM INC GRSW CT	Y	N
INDED	DEM DIRECT INCV	Y	N
INDG	EIA DG INCENTIV	Y	N
INEFF	EFFICIENCY INCV	Y	N
INEG	EIA EG INCENTIV	Y	N
INEGP	ENOC GAP INCV	Y	N
INEMR	EMER GEN INCTIV	Y	N
INENE	ENOC 75MW INCV	Y	N
INEW	RENEWABLES	Y	Y
INEXP	INSTALL EXP	Y	Y
INFUB	IND FIRM UNBILL	Y	Y
INGSB	GRD 20 100% SB	Y	N
INIIM	IND INTER TRANS	Y	N
INIMP	EFP:NH IMP SVCS	Y	N
ININT	IND INTER	Y	N
INITL	IND INTER ILEP	Y	N
INLCT	LOAD CURTMT INC	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
INMKT	INDNF COS	Y	Y
INNFB	IND NONF UNBILL	Y	Y
INNFT	IND NGH FRM TRN	Y	N
INN10	IND NGH RATE 10	Y	N
INPEN	INDNF PEN	Y	Y
INQGN	GEN INQUIRIES	Y	Y
INQRY	CUST INQ ROUTNE	Y	N
INREV	INSTALL REV	Y	Y
INSAU	AUTOMOBILE INSR	Y	Y
INSBC	INDNF SB COM	Y	Y
INSBD	INDNF SB DEM	Y	Y
INSCB	CABLE	Y	Y
INSCL	COLLECTION CLMS	Y	Y
INSCR	CRIME	Y	Y
INSCY	CYBER RISK INS	Y	Y
INSDO	DIRECTR&OFFICER	Y	Y
INSEA	IND SEASONAL NF	Y	N
INSES	ELEC/GAS SFTY AD	Y	Y
INSHD	FIDUCIARY	Y	Y
INSFT	IND SH FRM TRNS	Y	N
INSGL	PREM PYMT GENLB	Y	Y
INSIT	INSTALL INSTR	Y	N
INSMS	INS MP SWTCHYRD	Y	Y
INSNC	NEIL DISTR-CL&P	Y	Y
INSND	NEIL INSR DISTR	Y	Y
INSOT	OTHER	Y	Y
INSPA	MISC CLMS & INS	Y	Y
INSPL	PROF LIAB INS	Y	Y
INSPP	PREM PYMT WKCMP	Y	Y
INSPR	ALL RSK PROP IN	Y	Y
INSRA	WORK COMP CLMS	Y	Y
INSR3	PBL LIAB CLMS	Y	Y
INSTB	NG HTG STB	Y	N
INSTD	TRANS & DISTR	Y	Y
INSTN	INSTALLATION NB	Y	N
INSWC	WKCP SLF INS BD	Y	Y
INS00	CMS	Y	Y
INS10	IND SH RATE 10	Y	N
INTAR	INT EXP-CLP AR	Y	N
INTCO	COM INTERCO EL	Y	N
INTCT	COM INT F TRANS	Y	N
INTDC	INT-ASSOC COS	Y	N
INTDP	INT ON DEPNC	Y	N
INTEE	INTEXP T10TRUEP	Y	Y
INTEO	INT EXP OTHER	Y	Y
INTER	INTERVAL DATA	Y	N
INTEX	INT EXP-MISC	Y	N
INTIC	INT INC ADV-HPE	Y	N
INTIE	INTINC T10TRUEP	Y	Y

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 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
INTIN	INT INC-MISC	Y	N
INTLD	INT EXP-LTD	Y	N
INTNS	COM INT NF SALE	Y	N
INTOH	INTEREST OTHER	Y	N
INTRA	AUTO INTERRPT	Y	Y
INTRC	INT RNT XP - CS	Y	N
INTRD	INT RNT XP-DIST	Y	N
INTRM	MANUAL INTERRPT	Y	Y
INTRP	INTERNAL RPTG	Y	Y
INTSD	INT EXP- STD	Y	N
INTUB	IND NONF TR UNB	Y	Y
INTWE	INT WEB - EMPL	Y	N
INTWK	INC NTWK STUDY	Y	N
INTYG	NON TAX LOAN YG	Y	N
INT48	INT EXP FIN 48	Y	Y
INUIL	UI INCENTIVES	Y	N
INVEN	INVEN MTR/ERT	Y	N
INVOI	INVOICE PROCESS	Y	N
INVWO	INVENTORY WRT OFF	Y	Y
IODCR	ODORANT CHROMA	Y	Y
IODSI	ODOR SYS INSP	Y	N
IODSS	ODORANT TESTING	Y	N
IPDPS	INT PROJ DPROC	Y	N
IPEN	IND PBOP BILL	Y	Y
IPIMP	INC PROC IMPROV	Y	N
IPNET	INT PROJ NETSV	Y	N
IPPCO	IPP COGEN	Y	N
IPPCS	INT PROJ PCSVC	Y	N
IPPNF	COGEN NON FIRM	Y	N
IPPRO	INT PROJ PROCS	Y	N
IPSRM	INT PROJ ESRM	Y	N
IPS2	INST PLAS #2	Y	N
IPS4	INST PLAS #4	Y	N
IPS6	INST PLAS #6	Y	N
IPS8	INST PLAS #8	Y	N
IRAC	IND RAAC BILL	Y	Y
IREGA	ANNUAL REG INSP	Y	N
IREGM	MTHLY REG INSP	Y	N
IREGU	INC REGULATORY	Y	N
IRMRK	ID & MRK SRPAST	Y	N
IRPMD	INST RESID PLAS	Y	N
IRPMO	INST RESID PLAS	Y	N
IRPMW	INST RESID PLAS	Y	N
IRPNO	INST RESID PLAS	Y	N
IRSMW	INST RESID STEL	Y	N
ISAPM	AIR RESP INSP	Y	N
ISBC	SBC	Y	Y
ISCR	STR COST REC	Y	Y
ISMGT	STAKEHLDRISU&ED	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
ISMTL	ISSUE MATERIAL	Y	N
ISNET	NETWORK SVCS	Y	N
ISOD	ISO DAILY RPTG	Y	N
ISOM	ISO MONTHLY RPTG	Y	N
ISOMV	ISO MEASUR VALU	Y	N
ISPC	PC/DESKTOP SVCS	Y	N
ISPRO	MAINFRAME PROCS	Y	N
ISSXP	PREF STK-ISSUAN	Y	N
ISS12	INST STEL #12	Y	N
ISS4	INST STEL #4	Y	N
ISS8	INST STEL #8	Y	N
ITAC	TRANS ADJ CLAUS	Y	Y
ITADM	IT ADMIN	Y	N
ITARC	IT ARCHITECTURE	Y	N
ITBFH	GEN IT SUPPORT	Y	N
ITBUD	IT BUDGET	Y	N
ITES	BILLED ENERGY	Y	Y
ITETD	INT EXP TARIFF	Y	N
ITGOV	GOVERN&MANGE IT	Y	N
ITLSQ	TLS/EQPT GO 730	Y	N
ITNPR	ANNUAL 10% READ	Y	Y
ITRN	TRANSMISSION	Y	Y
ITSE	TRAN COST REC	Y	Y
ITSPP	IT SUPPORT	Y	Y
ITSPR	IT SPEC PROJ	Y	N
IUCLM	UNBILLED CLM	Y	Y
IUCTA	UNBILLED CTA	Y	Y
IUCTC	UNBILLED CTC	Y	Y
IUDIS	UNBILLED DIST	Y	Y
IUDSA	IND DSA UB	Y	Y
IUDTU	IND DS TRU UB	Y	Y
IUGSC	UNBILLED GSC	Y	Y
IUNC	IND UT BILL	Y	Y
IUNEW	UNBILLED RNWB	Y	Y
IUPEN	IND PBOP UB	Y	Y
IUPSL	CAP PRJ SCHLIST	Y	Y
IURAC	IND RAAC UB	Y	Y
IUSBC	UNBILLED SBC	Y	Y
IUSCR	UNBILL STR COST	Y	Y
IUTES	UB ENERGY SVC	Y	Y
IUTRN	UNBILLED TRANS	Y	Y
IUUNC	IND UT UB	Y	Y
IVFDE	FOUNDATION EXP	Y	Y
IVFND	FOUNDATION CONT	Y	Y
IXD	L REL/INT GN DB	Y	N
IXL	L REL/INT GN LG	Y	N
IXO	L REL/INT GN OH	Y	N
IXU	L REL/INT GN UG	Y	N
IZPRO	DATA CENT-ENTER	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET

I5COM	5 COM BARTER	Y	N
JEVAL	JOB EVALUATION	Y	N
JOB00	WK/OTH PROJ	Y	Y
KATZA	KATZ AMORTIZATI	Y	Y
KEYMT	T KEY FAC MTN	Y	N
KLEEN	CTRCT ADM KLEEN	Y	N
KNTR	KNOWLEDGE TRANS	Y	Y
LAB	LAB SERVICES	Y	N
LCLM	C&LM	Y	Y
LCTA	CTA	Y	Y
LDFMC	RR FMCC DELIV B	Y	Y
LDIST	DISTRIBUTION	Y	Y
LDP	CCL LDP	Y	Y
LEACR	CRPTR/TRNSC CST	Y	N
LEADU	GROUP DUES	Y	N
LEAFF	CORP FILNG FEES	Y	N
LEAGO	GENRL OFF SUPPL	Y	N
LEALN	PUB LEGL NOTICE	Y	N
LEALS	LIBRARY SUPPLIES	Y	N
LEAME	MEETG/SEMR FEES	Y	N
LEAMI	MISC EXPENSES	Y	N
LEAMS	MISC EMPL EXP	Y	N
LEAPF	POSTAGE&FREIGHT	Y	N
LEAPH	PHONES	Y	N
LEAPS	CONGESTION CHG	Y	N
LEASR	SUBSC ONLN RSRC	Y	N
LEATL	TRAVEL-CLIENT R	Y	N
LEATR	TRAINING	Y	N
LEATU	TUITION	Y	N
LEBRE	REAL ESTATE	Y	N
LEFCT	FINANCING CL&P	Y	N
LEFNH	FINANCING PSNH	Y	N
LEFWM	FINANCING WMECO	Y	N
LEGBE	BENEFITS	Y	N
LEGCC	CREDIT&COLLECTN	Y	N
LEGCG	CO-GEN/INTERCON	Y	N
LEGCI	TRANSACTIONS	Y	N
LEGCR	CTR-RTL/ECN DEV	Y	N
LEGCU	CUSTOMER SVCS	Y	N
LEGCW	CONTR-WHOLESALE	Y	N
LEGFC	FUEL CLAUSE	Y	N
LEGGC	GRL CORP ADVISE	Y	N
LEGIP	INTELLECTL PROP	Y	N
LEGLM	C L&M	Y	N
LEGLP	LOBBYNG/PAC ISS	Y	N
LEGMF	REG MTRS-FEDRL	Y	N
LEGMR	MNGE LEGAL RES	Y	N
LEGMS	REG MATRS-STATE	Y	N
LEGPC	IPP CTR RENEGTN	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
LEGRF	RT PROCDS-FEDRL	Y	N
LEGRP	RESOURCE PLANNG	Y	N
LEGSR	UTIL SVCS AGENT	Y	N
LEGTD	TRST/DIR DSBURM	Y	N
LEGTR	TRST/DR MTG/TRV	Y	N
LEMGT	MGT LITIGATION	Y	Y
LENAM	ANNUAL MTG EXP	Y	Y
LENAO	FORECLSRE CASES	Y	N
LENAR	UNION ARBITRATN	Y	N
LENBC	BILLG/COST TRAK	Y	N
LENBK	BANKRUPTCY	Y	N
LENBU	BUDGET MANAGEMT	Y	N
LENCA	LEGAL FINANCE	Y	Y
LENCM	COMPENSATION	Y	N
LENCP	CORP COMPLIANCE	Y	N
LENCB	CORP SECRETARL	Y	N
LENEN	ENVIRONMENTAL- ALL OTHERS	Y	N
LENES	SUPERFUND	Y	N
LENET	LEGAL EDUC/TRN	Y	N
LENFA	FINANCE-ALL OTH	Y	N
LENFL	F/H LICENSING	Y	N
LENFR	FINANC-REG FILG	Y	N
LENGA	GENERAL ADMIN	Y	N
LENGO	CONFERENCES	Y	N
LENIS	TRST/DIRCTR ISS	Y	N
LENLA	CMMRCL-NU PLAIN	Y	N
LENLC	COMMRCL-NU DEF	Y	N
LENLN	PROPERTY CASES	Y	N
LENMI	MISC-ALL OTHERS	Y	N
LENNB	NEW BUS VNTURES	Y	N
LENNL	LBR/EMPL NUC MT	Y	N
LENNU	NUCLR GENERATN	Y	N
LENOL	LBR/EMPL ALL OT	Y	N
LENPB	PRO BONO WORK	Y	N
LENPS	COM/PUR/SL NNUC	Y	N
LENPT	PROPERTY TAX	Y	N
LENRC	FINAN REG CL&P	Y	N
LENRE	REAL ESTATE	Y	Y
LENRH	FIN REG HOLYOKE	Y	N
LENRN	FINAN REG PSNH	Y	N
LENRW	FINAN REG WMECO	Y	N
LENSA	GEN SUPRT STAFF	Y	N
LENSE	SEC FILINGS	Y	N
LENTC	TELECOMMUNICTNS	Y	N
LENTE	TECH-LEGAL DEPT	Y	N
LENTF	TAX-FEDERAL	Y	N
LENTS	TAX-STATE	Y	N
LENWC	EMPLOYMENT	Y	N
LEN1P	CLAIMS & INSUR	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
LEN3P	3RD PARTY CLAIM	Y	N
LERCT	REG/STATE CL&P	Y	N
LERCW	CONTRACTS-COMP BUS	Y	N
LERCY	CY OVERSIGHT	Y	Y
LERHW	REG/STATE HOLYO	Y	N
LERMA	REG/STATE WMECO	Y	N
LERMF	RATE MAT COMP BUS	Y	N
LERNH	REG/STATE PSNH	Y	N
LERYG	REG/ST YANK GAS	Y	N
LESNG	ALL LEASING	Y	Y
LFAC	LOCAL FACILITIES	Y	Y
LFCEC	T9 LTF CEC	Y	N
LFCMP	T9 LTF CMP	Y	N
LGE	CCL LGE	Y	Y
LGPMC	RR FMCC GEN B	Y	Y
LGSC	GSC	Y	Y
LIAIS	REGLATRY LIASON	Y	N
LIANH	NH LOW INC ASST	Y	N
LICEN	NONENVRN LICSN	Y	Y
LICFE	M&S LIC RENEW	Y	Y
LIFEB	GROUP LIFE BNFT	Y	N
LIFTS	LFT/CRN/DCK LEV	Y	N
LKMAP	LEAK MAPPING	Y	N
LKMTL	LEAKS-MATERIALS	Y	N
LLRAC	ADMIN CONTRACTS	Y	N
LMCL1	LEAKS MAIN #1	Y	N
LMCL2	LEAKS MAIN #2	Y	N
LMCL3	LEAKS MAIN #3	Y	N
LNDSL	BETHEL LANDSALE	Y	Y
LNDOO	LAND-ACQUIRE	Y	N
LNEWB	RENEWABLES	Y	Y
LNGAD	LNG ENG & SUPV	Y	Y
LNGEL	LNG ELECTRC USE	Y	Y
LNGGS	LNG GAS INVEN	Y	Y
LNGGW	LNG GAS B/O&VAP	Y	Y
LNGIN	LNG INSPECTIONS	Y	Y
LNGMC	MN COMPR EQUIP	Y	N
LNGMH	MN LNG TANK	Y	N
LNGML	MN LIQF EQUIP	Y	N
LNGMO	MN OTHER EQUIP	Y	N
LNGMP	MN PURIF EQUIP	Y	N
LNGMR	MN M&R EQUIP	Y	N
LNGMS	MN STRUCTURES	Y	N
LNGMV	MN VAPOR EQUIP	Y	N
LNGOG	LNG OPS GENERAL	Y	N
LNGOK	OP UNLOAD TRUCK	Y	N
LNGOL	OP LIQUEFACTION	Y	N
LNGOV	OP VAPORIZATION	Y	N
LNGTR	LNG TRAINING	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
LOADT	LOAD RESEARCH	Y	N
LOAND	LOAD MGMT DISTR	Y	Y
LOBBY	LOBBY MATERIALS	Y	Y
LOC	LOCOMOTIVE MTCE	Y	N
LOCAL	LOCALIZED REVEN	Y	N
LODRE	LOAD RESEARCH	Y	Y
LOFAC	LOCAL FACILITIES	Y	Y
LONGH	LONG HAUL SVCS	Y	Y
LOSSD	LOSS REAQD DEBT	Y	N
LP	LS PYT (GL ONLY)	Y	Y
LPCAL	LPC ALL CLASSES	Y	Y
LPCLM	LT PYM CHRG CLM	Y	Y
LPCWO	LT PYMT CHRG WO	Y	Y
LRAER	LOAD RES AE REQ	Y	N
LRGEN	LOAD RES GENRL	Y	N
LSBC	SBC	Y	Y
LSCL1	LEAKS SRVC #1	Y	N
LSCL2	LEAKS SRVC #2	Y	N
LSCL3	LEAKS SRVC #3	Y	N
LSCR	STR COST REC	Y	Y
LTCHG	LATE PYMNT CHG	Y	Y
LTCWR	LTCW TELECOMM	Y	N
LTCWT	LTCW TRANSMISSN	Y	N
LTDB	LTD BENEFIT	Y	N
LTES	BILLED ENERGY	Y	Y
LTRN	TRANSMISSION	Y	Y
LTSE	TRAN COST REC	Y	Y
LUCLM	UNBILLED CLM	Y	Y
LUCTA	UNBILLED CTA	Y	Y
LUDIS	UNBILLED DIST	Y	Y
LUGSC	UNBILLED GSC	Y	Y
LUNEW	UNBILLED RNWB	Y	Y
LUSBC	UNBILLED SBC	Y	Y
LUSCR	UNBILL STR COST	Y	Y
LUTES	UB ENERGY SVC	Y	Y
LUTRN	UNBILLED TRANS	Y	Y
MAEXE	MA LOBBY - EXEC	Y	N
MAGEN	MA LOBBY - GEN	Y	N
MAHTX	MASS HEALTH TAX	Y	Y
MAIL	MAIL	Y	N
MALEG	MA LOBBY - LEG	Y	N
MANAT	SERVICE/MANAGE	Y	N
MAPDB	DATABASE/REQUES	Y	N
MAPDT	DIST MAPPING	Y	N
MAPES	DSTRB MAP E&S	Y	Y
MAPGS	GIS	Y	N
MAPLE	DIGITAL LAND BA	Y	N
MAPOR	OTHER	Y	N
MARCT	CLM MRKT OTH CT	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
MARSN	CLM MKT CRSW CT	Y	N
MARSW	CLM MRK GRSW CT	Y	N
MASPP	MA LOBBY-SUPPT	Y	N
MASUT	MASS SALES TAX	Y	N
MATCA	MAINT ATM/CSNGS	Y	Y
MATMI	MISC MATERIAL	Y	N
MATPP	MATCHING PYMT	Y	N
MAT00	MATERIAL-GENRIC	Y	N
MAT10	CIVIL-MATERIAL	Y	N
MAT20	S/S-ELC-MATERIAL	Y	N
MAT30	LINE-MATERIAL	Y	N
MAT40	P&C-MATERIAL	Y	N
MAT50	SCADA-MATERIAL	Y	N
MAT60	TELCOM-MATERIAL	Y	N
MAUTX	MASS UNEMPL TAX	Y	Y
MCALG	INSTR GATE STA	Y	N
MCALR	INSTR REG STA	Y	N
MCLRG	METER CLEARING	Y	N
MCNGM	CNG COMP & TANK	Y	Y
MCOMP	ENGINE/COMPRESS	Y	N
MCORR	CORROSION REP	Y	N
MCPMD	MUNI COM PLAS	Y	N
MCPMO	MUNI COM PLAS	Y	N
MCPNO	MUNI COM PLAS	Y	N
MCUSM	CSUT REG UNSCHD	Y	Y
MDART	MD&A PREP	Y	N
MDCLP	MODEL/CL&P I/CO	Y	Y
MDDIS	MD S/T DISCOUNT	Y	N
MDRIP	PUMP DRIPS	Y	Y
MEADM	MECO ADMINISTR	Y	Y
MEASE	RBG MEASURE O&M	Y	N
MEASR	MEASUREMENTS	Y	N
MEDRA	MEDICAL RES ADJ	Y	N
MEDTX	MEDICARE TAX	Y	Y
MENVR	ENVIRON MAINT	Y	N
MEPL	HVAC, ELECTRICAL	Y	N
MEPUR	PURCHASE METERS	Y	Y
MERET	RETIRE METERS	Y	Y
MFCTL	FLOOD CONTROL	Y	N
MFISD	FI MAINS DRIVE	Y	Y
MFISW	FI SERV WALK	Y	Y
MGATS	GATE STA SCHED	Y	N
MGATT	GATE TELEMTR CO	Y	N
MGATU	GATE STA UNSCHD	Y	N
MGCOM	MNGMNT COMMITT.	Y	N
MGN	MAIN GEN MNT	Y	N
MGPLT	MGP LITAGATION	Y	Y
MGSUP	MGMNT SPV & SUP	Y	N
MGTRT	MERH GEN TRANS	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
MGTRV	MGMT REVIEW	Y	N
MHAUL	HAUL MATERIAL	Y	Y
MHCLN	MANHOLE CLEAN	Y	N
MHCSS	PUMP S/S MHOLES	Y	N
MHIDF	MANHOLE DEFER	Y	N
MIBSV	MIB SERVICES	Y	Y
MID	MIN ENHANCE/DEV	Y	N
MIDFC	MO INT DATA FIL	Y	Y
MINST	MISC INSTR WORK	Y	N
MINTL	PRV MGT INTELL	Y	N
MIOUT	INSTR CALL OUT	Y	N
MISAG	MIS A&G-SLA LVL	Y	Y
MISC	MISC O&M	Y	N
MISCB	OTHER BENEFITS	Y	N
MISCN	MISC ISO NE	Y	N
MISCO	COLLC ORDER WRK	Y	N
MISSB	SBK-MISC O&M	Y	Y
MKADM	ADMIN MARKETING	Y	N
MKBAL	MRKTR SER BLNC	Y	Y
MKCSH	MARKETER BUY	Y	N
MKDDT	DSN/DLV DESKTOP	Y	N
MKEYS	MAINT CP SYS	Y	Y
MKFEE	DEPT ECON DEV FEE	Y	N
MKGOV	GOVERN & MANAGE	Y	N
MKT	MARKETER SERV	Y	Y
MKTAS	ASSOCIATIONS	Y	Y
MKTCT	MARKET RESEARCH	Y	N
MKTIS	MARKET INFO SYS	Y	Y
MKTNG	MARKETING N BUS	Y	N
MKTPN	MARKET PLANNING	Y	Y
MKTRS	MARKET RESEARCH	Y	Y
MKT01	COMPE RESEARCH	Y	Y
MKT02	STRATEGIC PLAN	Y	Y
MKT03	CREATIVE SERV	Y	Y
MKT04	D MAIL PRE-PROD	Y	Y
MKT05	PRINT & LETTER	Y	Y
MKT06	D MAIL DATA PRO	Y	Y
MKT07	POSTAGE	Y	Y
MKT09	BROCH, PAMPHLET	Y	Y
MKT10	MKTNG SOL CANV	Y	Y
MKT11	TELEMARKETING	Y	Y
MKT12	DBASE TELEMARKT	Y	Y
MKT13	PREMIUMS GIVEAW	Y	Y
MKT14	PROMO INCEN PAY	Y	Y
MKT15	MEDIA ADVERT	Y	Y
MKT16	SALES WORK	Y	Y
MKT17	SALES SUPPORT	Y	Y
MKT18	TECH & PROJ SUP	Y	Y
MLMDL	MLM DELIVERY	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
MLMDS	MLM DESIGN	Y	Y
MLMHF	MLM HOTEL &FOOD	Y	Y
MLMVN	MLM VENDOR COST	Y	Y
MLPGE	LPG PROD EQUIP	Y	N
MLPGS	LPG STRUCT/IMPR	Y	N
MMARK	PIPE MRKR GO160	Y	N
MMATL	MANAGE MATERIAL	Y	Y
MMREP	REPR MAIN-NLEAK	Y	N
MNOPI	MISC NON-OP INC	Y	N
MNPLT	MAINTAIN PLANTS	Y	Y
MNREG	MAINTAIN REGULT	Y	Y
MNS	MN STM PIP MNT	Y	N
MNSTD	MAINT STANDARDS	Y	Y
MNTMT	MAINT / METSCAN	Y	N
MNTNO	NON OP MAINT	Y	N
MNTNU	NON UT MAINT	Y	N
MODSM	MAINT ODORIZER	Y	Y
MOSBW	MOST BUD WRKSHP	Y	N
MOTHE	MODE 1 OTH REV	Y	Y
MPADV	MPP ADVERTIZING	Y	Y
MPEAK	PEAKING SERVICE	Y	Y
MPEEP	MPP PERSONNEL	Y	Y
MPEX	M POOL INT EXP	Y	N
MPEXP	INT DEBT ASSO	Y	N
MPHRM	POT HOLE MAINS	Y	N
MPHRS	POT JOLE SVCS	Y	N
MPINC	M POOL INT INC	Y	N
MPINT	INT TAX SUBSID	Y	N
MPPCL	CL&P MPP WKSHT	Y	N
MPPMP	MPP MATCHNG PMT	Y	Y
MPPYG	YG MPP WKSHEET	Y	N
MPROT	MTR PROTECTION	Y	N
MPS4	MUNI PLAS #4	Y	N
MPS6	MUNI PLAS #6	Y	N
MPUMP	PUMP REG STAON	Y	N
MP1FU	AMORT MP1 FUEL	Y	Y
MP1MS	AMORT MP1 M&S	Y	Y
MP1OI	WMECO-MP1 PLANT	Y	N
MP1PT	AMORT MP1 PLANT	Y	Y
MRECM	REC & MAP MAINT	Y	N
MREGA	REG PRESS ADJ	Y	N
MREGT	REG STA TELEMTR	Y	N
MREGU	REG STA UNSCHD	Y	N
MRELA	MEDIA RELATIONS	Y	N
MRKAL	LOAD ANALYSIS	Y	N
MRKOT	MARKOUTS (VC)	Y	Y
MRLD	MUNI RDWY LT DB	Y	N
MRLO	MUNI RDWY LT OH	Y	N
MRLU	MUNI RDWY LT UG	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
MRMMD	REL MTR/MNFLD	Y	N
MRPMO	MUNI RESI PLAS	Y	N
MRPMW	MUNI RESI PLAS	Y	N
MRPNO	MUNI RESI PLAS	Y	N
MSAPT	M&S MISSED APT	Y	Y
MSC	MISCELLANEOUS MAINTENANCE	Y	N
MSCRV	GASCAM REVENUE	Y	Y
MSC00	CMS	Y	Y
MSC01	YANK ACTV	Y	Y
MSDIS	METER DISPATCH	Y	N
MSECA	INTRUSION MAINT	Y	N
MSEED	LOAM & SEED	Y	N
MSNPR	NO PRS/BLOW SVC	Y	N
MSONP	SHUT OFF NONPAY	Y	Y
MSPPB	MRKT DEV BELOW	Y	N
MSREP	RPR SVC-NONLEAK	Y	N
MSS4	MUNI STEL #4	Y	N
MSS6	MUNI STEL #6	Y	N
MSS8	MUNI STEL #8	Y	N
MSTRA	MEDIA STRATEGY	Y	N
MSTRG	STORAGE SERVICE	Y	Y
MSTRN	M&S TRNG-PH WRK	Y	Y
MSUBP	MEDICARE SUB PE	Y	Y
MSUBT	MEDICARE SUB TI	Y	Y
MSWRK	M&S SCHEDULING	Y	Y
MTBXR	TEST BOX REPAIR	Y	Y
MTCUR	MTR CURR PROC	Y	N
MTGSL	LEADERSHIP MTG	Y	N
MTGSO	OFFICER MTGS	Y	N
MTIMP	MTR PROC CHANGE	Y	N
MTINS	INSTALL INDRCTS	Y	N
MTNPR	MAINT OF 10%	Y	Y
MTRAF	CANCEL TRAFFIC	Y	N
MTRCD	OTHR MAINT REC	Y	N
MTRDG	METER READING	Y	N
MTRIN	METER INVEST	Y	Y
MTRMA	METER MAINT	Y	Y
MTRMS	MTR SVC OPERATN	Y	N
MTROR	METER ACTIVITY	Y	Y
MTRPT	PERIOD MTR TST	Y	Y
MTRTM	MTR TEST/MAINT	Y	N
MTSPV	MAINT SUPER	Y	N
MTTST	INSP/TST METERS	Y	N
MTVHC	TRANSPORT VEH	Y	N
MT360	CAT ID: 190360	Y	N
MT562	CAT ID: 192562	Y	N
MT563	CAT ID: 192563	Y	N
MT565	CAT ID: 192565	Y	N
MT566	CAT ID: 192566	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
MT567	CAT ID: 192567	Y	N
MT568	CAT ID: 192568	Y	N
MT571	CAT ID: 192571	Y	N
MT572	CAT ID: 192572	Y	N
MT773	CAT ID: 177773	Y	N
MT859	CAT ID: 177859	Y	N
MT861	CAT ID: 177861	Y	N
MT870	CAT ID: 177870	Y	N
MT878	CAT ID: 177878	Y	N
MT898	CAT ID: 177898	Y	N
MT899	CAT ID: 177899	Y	N
MT900	CAT ID: 177900	Y	N
MT921	CAT ID: 177921	Y	N
MT922	CAT ID: 177922	Y	N
MT923	CAT ID: 177923	Y	N
MT924	CAT ID: 177924	Y	N
MT925	CAT ID: 177925	Y	N
MUNIT	MOBILE UNITS	Y	N
MUNLN	MUNICIPAL LOAN	Y	Y
MUNRE	MUNICIPAL REC	Y	Y
MVBMM	VALVE BOX MAIN	Y	N
MVBMS	VALVE BOX SERV	Y	N
MVPCR	MANAGE MVP	Y	N
MWODL	MAT WRITOFF DIST	Y	N
MWOTR	MAT WRTOFF TRAN	Y	N
MWOTS	MAT WRITFF T SS	Y	N
MWSO	MAKE-UP WTR SOP	Y	N
MYAMZ	MY AMORT REG	Y	Y
MYARD	YARD MAINT	Y	N
NCDE	NCST COM DB LN	Y	N
NCDL	NCST COM DB REL	Y	N
NCD1	NCST COM DB/DBS	Y	N
NCD2	NCST COM DB/OHS	Y	N
NCEXP	NON-SVC CONT EX	Y	Y
NCOC	NCST COM OH CNV	Y	N
NCOE	NCST COM OH LN	Y	N
NCOL	NCST COM OH REL	Y	N
NCOMP	NON INC IT SUPT	Y	N
NCOR	NCST COM OH REC	Y	N
NC01	NCST COM OH	Y	N
NCREV	NON-SVC CONT RE	Y	Y
NCUE	NCST COM UG LN	Y	N
NC03	N CONST COMMIT	Y	Y
NDRCR	NH CR DEM RESP	Y	N
NDREX	NH EXP DEM RESP	Y	N
NEGAS	NEGASCO TRANS	Y	Y
NEGEN	NE GENERATION	Y	Y
NEGOT	CNTRC NEGOTIATN	Y	N
NEIGH	NU NEIGHBORS	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
NERDN	R&D - NON ENV	Y	N
NES11	FULL CKT PATROL	Y	Y
NES12	INSPECT URD	Y	Y
NES13	S/S GROUNDING	Y	Y
NES14	POLE INSP/TREAT	Y	Y
NES16	REPAIR ACTIVITY	Y	Y
NES17	STEEL POLE NSP	Y	Y
NES18	HELICOPTER PTRL	Y	Y
NES19	UNDRGRND REPAIR	Y	Y
NETWK	NETWORKING	Y	N
NEWIS	WISVEST	Y	Y
NEWSR	NEWS RELEASES	Y	N
NFEDM	NUF EDUC MATCH	Y	Y
NFEDV	NUF ECON DEVELP	Y	N
NFENV	NUF ENVIRONMNTL	Y	N
NFGHA	NF GRTR HRT ART	Y	Y
NFMMW	T9 NF MMWEC	Y	N
NFOTH	NU FOUND OTHER	Y	N
NFSDS	NUF S/D SCHOLAR	Y	Y
NFUWM	NUF UNITEDWAY M	Y	Y
NFWFD	NUF WORKFORCE	Y	N
NGCCI	INT EXP - OCI	Y	N
NGENL	NINC GEN ADM SU	Y	N
NGIAR	DEF FUEL INT AM	Y	Y
NGPGD	DEF FUEL PURCH	Y	Y
NGVIT	COM INT NG ILEP	Y	N
NGVSL	NGV SALES	Y	Y
NHBET	N H BUSINESS TX	Y	Y
NHCON	NH CONSTRUCTION TX	Y	N
NHCOR	CORE PROG ADMIN	Y	N
NHCPL	PCK/PAKC/LOAD	Y	N
NHCRS	RECEIVING/STORING	Y	N
NHDAD	ADD PROJ-DISTX	Y	N
NHDEF	PSNH RC EXP-DEF	Y	Y
NHDEX	DIST EXP REL	Y	N
NHDRM	DIST REMOVAL	Y	N
NHDTP	DST TEMP/PRV WK	Y	N
NHECD	COMMUNITY DEVELOPMENT	Y	N
NHGEN	NH LOBBY GEN	Y	N
NHGNA	GEN PLT-ADD PRJ	Y	N
NHGNR	GRL PLT-REM PRJ	Y	N
NHISO	PSNH ISO COSTS	Y	N
NHLBS	LOBBY STOCK	Y	N
NHLEG	NH LOBBY LEG	Y	N
NHMGT	RIVER MGMT	Y	N
NHMIC	MISCELLANEOUS GIFTS	Y	N
NHMKT	EFP:NH MARKETNG	Y	N
NHOHE	OVERHEAD EXPNSE	Y	N
NHOHI	OVERHEAD INSTAL	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
NHOHR	OVERHEAD REMOVL	Y	N
NHPEN	N. H. YANKEE PENSION SETTLEMENT	Y	Y
NHPRO	SPECIAL PROJECTS	Y	N
NHREG	PSNH ST-REGULAT	Y	N
NHRNH	RT/LEAS-HYD FAC	Y	N
NHRRF	RT/LEAS-REP FAC	Y	N
NHSUP	NH LOBBY-SUPPT	Y	N
NHUGE	UNDERGRND EXPNS	Y	N
NHUGI	UNDERGRND INSTL	Y	N
NHUGR	UNDERGRND REMVL	Y	N
NHUTX	NEW HAMP UN TAX	Y	Y
NH035	ROW CLEAR 35KV	Y	N
NIAPR	NINC INTCON APP	Y	N
NIDE	NCST IND DB LN	Y	N
NIOE	NCST COM OH LN	Y	N
NJEST	NJ ENERGY TAX	Y	Y
NJGRG	NJ GAS GRT EXP	Y	N
NJGRT	NJ ELECT GRT EX	Y	N
NJUTX	NJ UNEMPL TAX	Y	Y
NKIND	IN KIND CONTR	Y	N
NLCLP	LOCALIZED CLP	Y	N
NLC01	NEPOOL	Y	Y
NLD	NCUST LIGHTG DB	Y	N
NMARK	NINC MKTG SUPT	Y	N
NNTWK	NINC NTWK STUDY	Y	N
NOMAC	NOMAC CLTHG PUR	Y	N
NOMAT	NOMAC PUR TRANS	Y	N
NONPO	NON PURCH ORDER	Y	N
NOXUS	NOX CR USE	Y	N
NPBSS	ISP RELIABILITY	Y	N
NPGA	NEPOOL GEN ADM	Y	Y
NPIMP	NINC PROC IMPRV	Y	N
NPNOS	NOATT SCH 2 REV	Y	N
NPOLT	ISO T COST	Y	Y
NPOOL	NPOOL- ACC TAX SERVICE ACCTG	Y	Y
NPTAR	NEPOOL TRNS TAR	Y	N
NP1US	TOUT SERVICE	Y	N
NP1VS	ALLOC CONS RNS	Y	N
NP1WS	ALLOC SEGM RNS	Y	N
NP1XS	S&D SERV TOUT	Y	N
NP1YS	ALLOC CONS S&D	Y	N
NP1ZS	ALLOC SEGM S&D	Y	N
NRDE	NCST RES DB LN	Y	N
NRD1	NCS RS DB-DB SP	Y	N
NRD2	NCS RS DB-OH SP	Y	N
NREF	NON-REFUNDABLE CONTRIBUTION	Y	N
NREGU	NINC REGULATORY	Y	N
NRLD	NON RDWY LT DB	Y	N
NRLO	NON RDWY LT OH	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
NRLU	NON RDWY LT UG	Y	N
NRNUA	NNREG LBR CAPT	Y	Y
NROC	NCST RES OH CNV	Y	N
NROCA	NNREG OP CM CPT	Y	Y
NROCR	NNREG OP CM RMV	Y	Y
NROE	NCST RES OH LN	Y	N
NROL	NCST RES OH REL	Y	N
NROR	NCST RES OH REC	Y	N
NRO1	NCST RES OH	Y	N
NRUE	NCST RES UG LN	Y	N
NRU1	NCST RES UG CBL	Y	N
NSALE	YG NON-SALES	Y	Y
NSEXP	NEW SVC EXPENSE	Y	N
NSFCC	NS FAC CC REV	Y	Y
NSROR	NUSCO ROR-EXP	Y	Y
NSTRT	NUSTART RCVBL	Y	Y
NTPRO	SI NET PROT MAJ	Y	N
NTXFI	SI NET PROT YR	Y	N
NUBCP	BUS CONT PLNG	Y	Y
NUCAD	NUCLEAR ADMIN	Y	Y
NUCAY	YANKEE ADMIN	Y	Y
NUCLK	NUCLARKS	Y	N
NUCSD	NUSCO CS WINDSR	Y	Y
NUDEP	NUSCO DEPRECTN	Y	Y
NUDSD	NUSCO DATA STOR	Y	Y
NUEDF	NU ECN DEV FNDS	Y	Y
NUFND	NU FOUNDATION	Y	N
NUMDM	NUSCO MDM DEPR	Y	Y
NUMS0	S/S ENG/DESIGN	Y	N
NUMT0	T/L ENG/DESIGN	Y	N
NUPAC	POL WK NUPAC	Y	Y
NURES	MRKT RES GEN	Y	Y
NUSPP	PURCHASED POWER BY NUSCO	Y	N
NUSRR	NUSCO ROR	Y	Y
NUSTC	NUSTRATEGICCOMM	Y	N
NUTOD	NU TODAY	Y	N
NUTRT	NUEI TRANSITION	Y	Y
NUT10	NU T10 DEFERRAL	Y	Y
NU08	2008 NU LTD	Y	N
NWCLP	NETWORK CL&P	Y	N
NWHGE	T9 NET HG&E	Y	N
NWNEP	T9 NET NEP	Y	N
NWPSN	NETWORK PSNH	Y	N
NWWHO	NET WHOLESALE	Y	N
NWWME	NETWORK WMECO	Y	N
NXCAP	ISONE CAPACITY	Y	N
NXCCR	NEPEX CAP CRED	Y	N
NXENF	NONFIRM SALES	Y	N
NXENP	SALES ENERGY NE	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET

NXENS	ENERGY SALES	Y	N
NXLRR	LD RESP PRG REV	Y	N
NXNFC	NON FIRM COGEN	Y	N
NXPPE	ENERGY PUR PWR	Y	N
NXPPN	NONFIRM PUR PWR	Y	N
NXRPP	NEPEX RECEIPT	Y	N
NXSD1	ISO SCHEDULE 1	Y	Y
NXSD2	ISO SCHEDULE 2	Y	Y
NXSD3	ISO SCHEDULE 3	Y	Y
NXS3A	ISO SCH3 MARKET	Y	Y
NYCHR	CH RESOURCES	Y	Y
NYGEN	NY GENERATION	Y	Y
NYUTX	NY UNEMPLOYMENT	Y	Y
OANLD	OIL ANAL-DIST	Y	N
OANLT	OIL ANAL-TRNS	Y	N
OCFTE	OUTPLACED COSTS	Y	N
OCLAS	OCL ASSESS SERV	Y	N
OCM00	OPERATING COMPANY MANPOWER	Y	Y
OCSEV	COSTS-SEVERANCE	Y	Y
OEDDT	OTHER DEDUCTION	Y	N
OFFIT	NETWORK RELATE	Y	N
OFUEL	CA OPERATN FUEL	Y	N
OGSE	OTH GAS SUPPLY	Y	Y
OHTBL	OH T TICKET	Y	N
OILBL	OIL BILLS	Y	N
OLPGP	OPERATE LPG	Y	Y
OMCNG	C&I O&M PGM-CNG	Y	Y
OMSCG	C&I O&M PGM-SCG	Y	Y
OMYGS	C&I O&M PMG-YGS	Y	Y
ONOFF	ON/OFF PROCESS	Y	N
OPINS	OPERATE INSTRUC	Y	N
OPLNC	OPR PLANNING C	Y	N
OPLNO	OPR PLANNING O	Y	N
OPMCO	OPM COPAYMENTS	Y	Y
OPRDE	O&R EXPENSE	Y	N
OPREC	OPER RECORDS	Y	N
OPSPV	OPERATION SUPER	Y	N
OQGEN	OQ-GENERAL	Y	Y
OQQLF	OQ-QUAL TESTING	Y	Y
OQTRN	OP QUAL TRNG	Y	Y
ORDEV	ORG DEVELOPMENT	Y	Y
OSSVO	WYMAN OTH OS SV	Y	N
OTHCH	CASH - OUT	Y	N
OTHER	OTHER	Y	Y
OTHNS	MARKETER SERV	Y	N
OTINT	OTH INT EXPENSE	Y	N
OUTNO	PUR OUTAGE DEV	Y	N
OXDC	OTH DB CONVERSN	Y	N
OXDE	OTH DB NLINE EX	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET

OXDO	OTH DB OTHER	Y	N
OXD1	OBSL FAC DB	Y	N
OXL	OBSL FAC LIGHTG	Y	N
OXOC	OTH OH CONVERSN	Y	N
OXOE	OTH OH NLINE EX	Y	N
OXOO	OTH OH OTHER	Y	N
OXOR	OTH OH RECONDCT	Y	N
OXO1	OBSL FAC OH	Y	N
OXUO	OTH UG OTHER	Y	N
OXUR	OTH UG RECONDCT	Y	N
OXU1	OBSL FAC UG	Y	N
PAGRT	PA GROSS RECEIP	Y	N
PAGTD	PAGING SYSTEM	Y	N
PAIFL	SI INFRARED LN	Y	N
PAMRT	DE-03-200 AMORT	Y	Y
PAPVB	PROGRAM VISAB	Y	Y
PAUTX	PENN UNEMPL TAX	Y	Y
PAVNG	PAVING - YG	Y	Y
PAV00	YANKEE PAVING	Y	N
PAYAG	PYMNT AGENCIES	Y	N
PAYBD	PAYS BAD DEBT C	Y	N
PAYPR	PAYS PRIN REPAY	Y	N
PAYSI	PAYS SHARE INCT	Y	N
PAY1C	PAYROLL ACCRUAL-CLP CUST SVC	Y	N
PAY1D	PAYROLL ACCRUAL-CLP DIST	Y	N
PAY1T	PAYROLL ACCRUAL-CLP TRANS	Y	N
PAY22	SELECT PAY ACC	Y	N
PAY4C	PAYROLL ACCRUAL-WMECO CUST SVC	Y	N
PAY4D	PAYROLL ACCRUAL-WMECO DIST	Y	N
PAY4T	PAYROLL ACCRUAL-WMECO TRANS	Y	N
PAY6C	PAYROLL ACCRUAL-PSNH CUST SVC	Y	N
PAY6D	PAYROLL ACCRUAL-PSNH DIST	Y	N
PAY6T	PAYROLL ACCRUAL-PSNH TRANS	Y	N
PAY61	PAYROLL ACCRUAL - NUSCO - OTHER	Y	N
PAY71	PYRL ACRL-71 YG	Y	N
PCBDS	PCS ANAL-DIST	Y	N
PCBTR	PCS ANAL-TRNS	Y	N
PCFSB	PURCH CAP -SB	Y	N
PCLRG	PIPE CLEARING	Y	N
PCLSE	PC COMPUTER LEASES	Y	Y
PCMBC	PURCH CAPAC MBC	Y	N
PCOMP	PURCH COMPLY	Y	N
PCOPY	COPIER ADMIN	Y	N
PCPMD	INSTL COMM PLAS	Y	N
PCPMO	INSTL COMM PLAS	Y	N
PCPMW	INSTL COMM PLAS	Y	N
PCSMO	INSTL COMM STEL	Y	N
PCSMS	INSTL COMM STEL	Y	N
PCSMW	INSTL COMM STEL	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
PDLND	DECOR LT NR DB	Y	N
PDLRD	DECOR LT RW DB	Y	N
PDLRU	DECOR LT RW UG	Y	N
PEAKR	PEAKER PROPOSAL	Y	N
PEBAC	PT-EMPL BFS AC	Y	N
PEMBC	PURCH ENERG MBC	Y	N
PEN	MRKTR SER PNLTY	Y	Y
PENLT	PENALTIES	Y	N
PENSA	PENSION ADM	Y	N
PENTK	PENSION/PBOP TK	Y	Y
PEQP	PERSONAL EQUIPMENT ISSUES	Y	N
PFAS6	PENS&FAS106 EXP	Y	Y
PFEX	DEF PLS RFR ECS	Y	N
PFTX	DEF PLS RFR TCS	Y	N
PGAS1	COST OF GAS	Y	N
PGMGT	PROGRAM MGMNT	Y	N
PHYSC	PHYSCL SECURITY	Y	Y
PIADM	PERF IMP ADMN	Y	N
PICKS	MATERIAL PICKS	Y	Y
PIDBD	SI DB DEVLOPMT	Y	N
PIDBS	SI DB SINGLE LOC	Y	N
PIENC	SI ENCL/CUS VLT	Y	N
PIPMW	INSTL INDS PLAS	Y	N
PISDE	SI SUB DVLPMNT	Y	N
PIUND	SI UG NETWORK	Y	N
PIVSG	PHY INVESTIGAT	Y	Y
PJGEN	PJM GENERATION	Y	Y
PJWIL	WILLIAMS	Y	Y
PKMTL	PICK/PACK MATL	Y	N
PLBGT	PLANNG & BDGTNG	Y	Y
PLCNG	CNG PLANG-CLM	Y	N
PLCT	CT ACCESS	Y	N
PLCY	EMS POLICY	Y	N
PLMA	MA ACCESS	Y	N
PLMNT	PREVENT MAINT	Y	Y
PLNCT	CLM PLAN OTH CT	Y	N
PLNDE	PLANNG EXP DIST	Y	N
PLNGG	WORK PLANNING	Y	Y
PLNNG	STRAT PLAN DEV	Y	Y
PLNSN	CLM PLN CRSW CT	Y	N
PLNSW	CLM PLN GRWSW CT	Y	N
PLNXM	PLAN TRANS	Y	N
PLSCG	SCG PLANG-CLM	Y	N
PLSYS	SYSTEM ACCESS	Y	N
PLTRR	REG RPTG OTHER	Y	N
PLT06	ASSET RPTG PSNH	Y	N
PLT11	ASSET RPTG CL&P	Y	N
PLT41	ASSET RPTG WMECO	Y	N
PMAIL	MAIL OPERATIONS	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
PMBUY	AUC GEN ASS PJM	Y	Y
PMDGA	PROP MGMT GAS	Y	Y
PMDST	PROP MGMT DIST	Y	N
PMFOS	PROP MGMT FOSL	Y	N
PMHYD	PROP MGMT HYDRO	Y	N
PMTRS	PROP MGMT TRANS	Y	N
PMUNI	WHOLE MUNIS	Y	N
PNLTY	PENALTY FIRM SV	Y	Y
PNTSH	SHIP/PAINT MTRS	Y	N
POELD	OTH OP REV	Y	Y
POTHE	OTHER	Y	Y
POWER	ENERGY	Y	Y
PPC	PURCH CAP	Y	N
PPCCY	PURCH CAP CY	Y	N
PPCGS	PURCH CAP-GAS	Y	N
PPCIP	PURCH CAP-CTA	Y	N
PPCMY	PURCH CAP MY	Y	N
PPCVT	PURCH CAP VY	Y	N
PPCYA	PURCH CAP YA	Y	N
PPE	PERSONAL PROT	Y	N
PPECY	PURCH ENERGY CY	Y	N
PPEIP	PURCH ENRGY-CTA	Y	N
PPEMY	PURCH ENERGY MY	Y	N
PPESS	PUR HUB E SALES	Y	N
PPEVT	PURCH ENERGY VY	Y	N
PPEX	PURCH ENERGY, ER	Y	N
PPMTL	PREPARE MATL	Y	N
PPNBL	PROPANE BILLS	Y	N
PRCIT	PREPARE CIT RETURN	Y	N
PRCVR	PRICE VAR 154PV	Y	Y
PRE	PERCIPITAT MNT	Y	N
PRECF	RECONN FEES	Y	Y
PREDV	PREDEVLMT COSTS	Y	Y
PREP	REPROGRAPHIC OP	Y	N
PREX	DEF PLS RPL ECS	Y	N
PRFDI	IND LATE PAY	Y	Y
PRFIT	PREPARE FIT RETURN	Y	N
PRINS	PROPRTY INS EXP	Y	N
PRMFE	PREPARE MIT RETURN	Y	N
PRMMP	PROCESS IMPROVE	Y	Y
PRMSC	CSI MISC.PUB RL	Y	N
PRMTL	PURCH MATERIAL	Y	N
PRNIT	PREP NHIT RETRN	Y	N
PRNTD	RENT ELEC PROP	Y	Y
PROCM	PROACTIVE MEDIA	Y	N
PROPM	PROCESS PYMNTS	Y	N
PROPT	PROPERTY TAX	Y	Y
PROTH	PREPARE OIT RETURN	Y	N
PROTX	PROP TAX - EXP	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING BUDGET	

PRPCA	IN ACRU SCA EXP	Y	Y
PRPCB	IN ACR SCA DLES	Y	Y
PRPCC	IN ACR SCA DSES	Y	Y
PRPCD	IN ACR SCA STCL	Y	Y
PRPCE	IN ACR SCA TRCL	Y	Y
PRPCF	IN ACR SCA TLES	Y	Y
PRPCG	IN ACR SCA TSES	Y	Y
PRPCH	IN ACR SCA YGES	Y	Y
PRPCM	IN ACR SCA FUEX	Y	Y
PRPC1	CONVEX INCENTIVE	Y	Y
PRPC4	WMECO SCTA	Y	N
PRPC6	PSNH SCTA	Y	N
PRPC9	NUSCO SCTA	Y	N
PRPDI	INCENTIVE DIST	Y	Y
PRPDL	INCENTIVE E&S D	Y	Y
PRPDS	INCT ACRU DSE&S	Y	Y
PRPEX	INCT ACRU EXPOM	Y	Y
PRPFE	INCT ACRU FUELX	Y	Y
PRPGS	INCT ACRU YGE&S	Y	Y
PRPMD	INSTL RESI PLAS	Y	N
PRPMO	INSTL RESI PLAS	Y	N
PRPMW	INSTL RESI PLAS	Y	N
PRPOM	PROC PAYMENTS	Y	N
PRPSC	INCT ACRU STRCL	Y	Y
PRPSR	INCNT SFTY ES T	Y	Y
PRPST	INCNT SFTY TRSM	Y	Y
PRPSX	INCNT SFTY CNVX	Y	Y
PRPTC	INCT ACRU TRNCL	Y	Y
PRPTL	INCENTIVE E&S T	Y	Y
PRPTR	INCENTIVE TRANS	Y	Y
PRPTS	INCT ACRU TSE&S	Y	Y
PRP06	PRP ACCRL-PSNH	Y	N
PRP1D	CLP SCTA	Y	N
PRP11	PRP ACCRL-CL&P	Y	N
PRP41	PRP ACCRL-WMECO	Y	N
PRP61	PRP ACCRL-NUSCO	Y	N
PRP71	PRP ACCRUAL YG	Y	N
PRSMW	INSTL RESI STEL	Y	N
PRSTC	PR STRAT COMM	Y	N
PRTCK	RTRN CHCK CHRGS	Y	Y
PRTX	DEF PLS RPL TCS	Y	N
PRVSN	PROVISION	Y	N
PSAMP	DE06028 AMR ENV	Y	Y
PSAMR	DE06028 AMR TRW	Y	Y
PSAMS	DE06028 AMR BEN	Y	Y
PSAMT	DE 06-028 AMORT	Y	Y
PSAMU	DE06028 AMRT KC	Y	Y
PSDST	PUR/SELL/LS DST	Y	N
PSFAM	AMORT PSNFDC	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
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PSFIN	INT REV PSNFDC	Y	Y
PSFIX	INT EXP PSNFDC	Y	Y
PSFO1	BLDG OPS VH CLR	Y	Y
PSFRW	WHOLE SFR	Y	N
PSINT	INT TAX OTHER	Y	N
PSJT1	JNTRL VEH CLR	Y	Y
PSLGS	GROUND WTR MTRG	Y	Y
PSLST	STACK TESTING	Y	Y
PSMCR	PUR MAT&SERV MP	Y	N
PSMTD	PUR MAT&SRV T&D	Y	N
PSM00	PRJMANG-GENERIC	Y	N
PSM10	PRJMANAGEMENT	Y	N
PSM20	PRJSUPPORT	Y	N
PSM30	SITING	Y	N
PSM40	APRVL&PERMITS	Y	N
PSM50	LEGAL	Y	N
PSM60	TRANPLANNING	Y	N
PSM70	PROJCLOSEOUT	Y	N
PSN07	2007 PSNH LTD	Y	N
PSN08	2008 PSNH LTD	Y	N
PSPCB	ECONOMICREFINAN	Y	N
PSREL	RE INTRNL COSTS	Y	N
PSTPC	POSTAGE PAYCHKS	Y	Y
PSTRS	PUR/SELL/LS TRNS	Y	N
PSUPP	SUPP RCVBL PSNH	Y	Y
PTAXC	PROP CNSLTNT CS	Y	Y
PTGAR	PRP TAX GARAGES	Y	N
PTMTL	POSITION MATL	Y	N
PTSBC	SYS BEN CHG PT	Y	N
PTXBL	PROP TAX BELOW	Y	Y
PUBPR	PUB RELA PROMO	Y	N
PUL	PULVERIZER MNT	Y	N
PURCL	COAL	Y	N
PURGS	GAS	Y	N
PURRS	RESIDUAL OIL	Y	N
PURWD	WOOD PURCHASES	Y	N
PUR00	CMS	Y	Y
PWNSD	PW NEW SVC D	Y	N
PWORD	PRIVATE WORK D	Y	N
PWSPD	PW SYS PROJ D	Y	N
PWSPT	PW SYS PROJ T	Y	N
PXD	L REL PRV RQ DB	Y	N
PXL	L REL PRV RQ LI	Y	N
PX01	L REL PRV RQ OH	Y	N
PXU	L REL PRV RQ UG	Y	N
PY	ICB PAYABLES	Y	N
PYSVC	PAYRL COMP SVCS	Y	Y
QFPCP	QUALIFYING FACL	Y	N
QFPEP	QUALIFYING FACL	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
QVASI	AUDIT/INSP/EVAL	Y	Y
RABDI	RABBI TRUST ACTV	Y	N
RABIN	RABBI TRUST ADJ	Y	N
RABOT	RABBI TRUST ADJ	Y	N
RAILM	RR TRACK MTCE	Y	N
RAPID	RAPID RESULTS	Y	Y
RATEM	RATE MAINT & ERR	Y	N
RBATE	PURCH REBATES	Y	N
RBRGD	RUBBER GOODS	Y	N
RBSHB	HIGHWAY BILLING	Y	N
RBSJB	JOINT LIN BILLG	Y	N
RBSSB	SPECIAL BILLING	Y	N
RC	ICB RECEIVABLES	Y	N
RCDEF	RATE CAP DEFFER	Y	Y
RCDSV	RECORD SVCS	Y	Y
RCLM	C&LM	Y	Y
RCLMS	RAD CTL LOAD MG	Y	N
RCMRE	COMUNIC RNT 2GG	Y	N
RCMTL	REC/STAGE MATL	Y	N
RCPSL	CAP PRJ SCHLIST	Y	Y
RCSMS	REPL COMM STEL	Y	N
RCTA	CTA	Y	Y
RCTC	CTC	Y	Y
RCTLA	TRANS LEAS AGRE	Y	N
RCVNG	WAREHOUSE RECV	Y	Y
RDCC	RADIO DISPTCH	Y	N
RDDNN	NEPRI RES NPRD	Y	Y
RDDWW	RES/DAM/WTRWAY	Y	N
RDD01	RDD 2001 COMMIT	Y	Y
RDD02	RDD 2002 COMMIT	Y	Y
RDFMC	RES FMCC DEL B	Y	Y
RDIST	DISTRIBUTION	Y	Y
RDRGA	DIST RR EXP GAS	Y	Y
RDRRE	DIST RR RNT 2GG	Y	N
RDRST	RUT MAINT DIST	Y	N
RDSA	RES DSA BILL	Y	Y
RDTU	RES DS TRU BIL	Y	Y
REACM	REACTIVE MEDIA	Y	N
REBAT	REMOVE BATTERY	Y	N
REBTS	EPP:NH CUST REB	Y	N
REBT1	CLM REBATE APPL	Y	Y
RECBL	REC REVNU SHARE	Y	Y
RECM	RECREATNL MAINT	Y	N
RECNW	REC REVNUE NWPP	Y	Y
RECON	RECONNECTION FEES	Y	Y
RECOT	REC REVNUE OTHR	Y	Y
RECPR	PREMIUM ON RECS	Y	Y
RED	OTH RPR EMER DB	Y	N
REDL	REDLER MTCE	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
REGCC	REG COMPL CT	Y	N
REGCN	REG COMPL NH	Y	N
REGFD	REG COMPL FED	Y	N
REGGN	REG COMPL GEN	Y	N
REGN	GAIN SALE R.E.	Y	N
REGNH	REGULATRY NH	Y	N
REGWM	REG WHSL MKT	Y	Y
REHTR	REHEATER MTCE	Y	N
REIMB	SB REIMBURSEMNT	Y	Y
REI00	CMS	Y	Y
RELPC	R C&LM LOAN LPC	Y	Y
RELSP	RELATIONSHIP	Y	Y
REL11	NON LTC DOBLE	Y	Y
REL12	S/S ANIMAL PROT	Y	Y
REL13	S/S CM BACKLOG	Y	Y
REL14	OH SWITCH MAINT	Y	Y
REL15	REGULATOR MAINT	Y	Y
REL16	RECLOSER MAINT	Y	Y
REL17	FAULT INDICATOR	Y	Y
REL18	DB CONCNTRC NTL	Y	Y
REL19	DSCADA NEW TECH	Y	Y
REL20	MAPPING-34.5KV	Y	Y
REMED	ENV SITE REMED	Y	N
REM00	REMOVAL-GENERIC	Y	N
RENBS	NON-UTILITY EXP	Y	N
RENEE	RENEWABLES EXP	Y	Y
RENGR	DE REENGINEERNG	Y	N
RENTC	CONVEX REV ELIM	Y	Y
RENTE	RENT - EXTERNAL	Y	Y
RENTI	RENT - INTERNAL	Y	Y
RENTL	CONVEX REV ELIM	Y	Y
RENTO	RENT PD TO OTH	Y	N
RENTX	MISC RENT	Y	N
REO	OTH RPR EMER OH	Y	N
REPMT	REPAIR METERS	Y	N
RESCT	MRKT RES CLP	Y	Y
RESLN	RESIDENTIALLOAN	Y	Y
RESNS	R C&LM LOAN NSF	Y	Y
RESRE	RES LOAN REC	Y	Y
RESRP	R C&LM LOAN REF	Y	Y
RESUB	RES UNBILLED	Y	Y
RETNH	RETIREMNTS PSNH	Y	Y
RETR	PUR RETIRE XRFS	Y	N
RETUB	RES TRAN UNBILL	Y	N
REU	OTH RPR EMER UG	Y	N
REVAR	REV ANALY&RPTG	Y	N
REVCM	COMMERCIAL FRANCHISE	Y	Y
REVFM	FANNIE MAE REV	Y	Y
REVIN	INDUSTRIAL FRANCHISE	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
REVNC	COMMERCIAL NF	Y	Y
REVNI	INDUSTRIAL NF	Y	Y
REVN	RESIDENTIAL NF	Y	Y
REVR	RESIDENTIAL FRANCHISE	Y	Y
RFC	2WAY RADIO	Y	N
RF01C	REGFEE RET CLP	Y	Y
RF01P	REGFEE RETPSNH	Y	Y
RF01R	REGFEE RET CLPR	Y	Y
RF01W	REGFEE RETWMEC	Y	Y
RF01Y	REG COMM FEE YG	Y	Y
RF08C	REGFEE FERCCLP	Y	Y
RF08H	REGFEE FERCHWP	Y	Y
RF08I	REGFEE FERCHPE	Y	Y
RF08P	REGFE FERCPNSH	Y	Y
RF08W	REGFEE FERCWME	Y	Y
RGC	CONSULT MCFADDN	Y	Y
RGCNC	REG CONSL CLP	Y	Y
RGCNP	REG CONSL PSNH	Y	Y
RGCNY	REG CONSUL YANK	Y	Y
RGEAC	RES EAC GEN B	Y	Y
RGFMC	RES FMCC GEN B	Y	Y
RGOCA	REG OP COM CAPT	Y	Y
RGOCR	REG OP COM RMVL	Y	Y
RGRPT	REGULATORY RPTG	Y	Y
RGSC	GSC	Y	Y
RGVLT	REG VLT CLN UP	Y	N
RIGRT	RI GROSS RECEIP	Y	N
RKCRD	MNG CREDIT RISK	Y	Y
RKINT	MNG INT RATE RK	Y	Y
RKMGT	RISK MGT	Y	Y
RL345	RENTS TRNS345KV	Y	Y
RMAIN	RUT MAINT MAINS	Y	N
RMHET	RMDH TRANS	Y	N
RMHSB	RMDH SB SALES	Y	N
RMNOT	RMDNH TRANS	Y	N
RMNSB	RMDNH SB TRANS	Y	N
RMSCN	RMS FEE	Y	Y
RMSPT	RMDSP TRANS	Y	N
RMSSB	RMDSP SB SALES	Y	N
RMVC0	T/C REMOVAL	Y	N
RMVS0	S/S REMOVAL	Y	N
RMVT0	T/L REMOVAL	Y	N
RMVXX	PROJECT WORK/REMOVAL	Y	Y
RMV00	REMOVAL	Y	Y
RMV01	REMOVAL	Y	Y
RMV78	MISC	Y	Y
RMV79	MISC	Y	Y
RMV99	CMS	Y	Y
RNEW	RENEWABLES	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
RNOGA	REV NON-OP GAS	Y	Y
RNORI	NON OP RNTL 2GG	Y	N
RNTNO	NON OP RNTL	Y	N
RNTRR	RENT RECEIVABLE	Y	N
RNUPR	N/U PROP RSRCH	Y	N
RNVEH	RENTAL VEHICLES	Y	Y
ROPGA	REVENUE OP GAS	Y	Y
ROPIN	OP INCM OTH 2GG	Y	N
ROTHR	RUT MAINT OTHER	Y	N
ROUTE	REROUTING	Y	N
ROWT1	T/L ROW CAP	Y	N
RPEN	RES PBOP BILL	Y	Y
RRAC	RES RAAC BILLED	Y	Y
RRBAF	RRB-ADMIN FEE	Y	N
RRBAI	RRB-ADM FEE INC	Y	N
RRBAM	RGASST AMRT SEC	Y	Y
RRBCI	RRB-CPAC INT IN	Y	Y
RRBIN	RRB - INTEREST	Y	Y
RRBI1	RRBI1 INTEREST	Y	Y
RRBI2	RRB 2 INTEREST	Y	Y
RRBOC	RRB-OVERCOLLAT	Y	N
RRBOF	RRB-OTHER FEES	Y	N
RRBSF	RRB-SERVICE FEE	Y	N
RRBSI	RRB-SRV FEE INC	Y	N
RRBTF	RRB-TRUSTEE FEE	Y	N
RRD	OTH RPR RTN DB	Y	N
RREXO	RENT EX OTH 2GG	Y	N
RRFLP	REVREQFLG&PROC	Y	Y
RRGEN	REGULATORY ADM	Y	Y
RRL	OTH RPR RTN LIT	Y	N
RRO	OTH RPR RTN OHZ	Y	N
RRPMO	REPL RESID PLAS	Y	N
RRPMW	REPL RESID PLAS	Y	N
RRRNT	RENT ELIMINATION ADJUSTMENT	Y	Y
RRSAN	SYSTEM ANALYSIS	Y	N
RRSBD	SYSTEM BUILD	Y	N
RRSDN	SYSTEM DESIGN	Y	N
RRSTN	SYST TRANSITION	Y	N
RRTAR	TRANS REV REQ	Y	N
RRU	OTH RPR RTN UG	Y	N
RSBC	SBC	Y	Y
RSCR	STR COST REC	Y	Y
RSH02	RES HH RATE 2	Y	N
RSH10	RES HH RATE 10	Y	N
RSMAM	RSAM ASSET MGMT	Y	N
RSN02	RES NGH RATE 2	Y	N
RSN10	RES NGH RATE 10	Y	N
RSS02	RES SH RATE 2	Y	N
RSS10	RES SH RATE 10	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
RSS12	REPL STEL #12	Y	N
RSU69	LT RSU DIRCTRS	Y	N
RSU70	LT RSU DIRCTRS	Y	N
RSU81	2008-10 DIR RSU	Y	N
RSVCS	RUT MAINT SRVCS	Y	N
RSVRE	RES REMED CONTR	Y	N
RSVS	RES ACCT-SITE	Y	N
RTCSE	YG RATE CASE	Y	N
RTEL2	TRANS REV ELIM2	Y	N
RTEL4	TRANS REV ELIM4	Y	N
RTEL6	TRANS REV ELIM6	Y	N
RTEL7	TRANS REV ELIM7	Y	N
RTEL8	TRANS REV ELIM8	Y	N
RTEL9	TRANS REV ELIM9	Y	N
RTES	BILLED ENERGY	Y	Y
RTIRE	ASSET RET LOSS	Y	N
RTOHD	DOHL SCADA MTCE	Y	Y
RTONU	RTO DEVELOPMENT	Y	Y
RTRAC	TRANS ADJ CLAUS	Y	Y
RTRN	TRANSMISSION	Y	Y
RTRRE	TRAN RR RNT 2GG	Y	N
RTRRL	RETIREE RELATNS	Y	N
RTSE	TRAN COST REC	Y	Y
RTURA	T GRP A RTU PM	Y	N
RTURC	T GRP C RTU PM	Y	N
RTURD	SCADA RTU REPR	Y	N
RTURT	SCADA RTU REPR-T	Y	N
RUCLM	UNBILLED CLM	Y	Y
RUCTA	UNBILLED CTA	Y	Y
RUCTC	UNBILLED CTC	Y	Y
RUDIS	UNBILLED DIST	Y	Y
RUDSA	RES DSA UB	Y	Y
RUDTU	RES DS TRU UB	Y	Y
RUGSC	UNBILLED GSC	Y	Y
RUNC	RES UT BILL	Y	Y
RUNEW	UNBILLED RNWB	Y	Y
RUPEN	RES PBOP UB	Y	Y
RUPSL	CAP PRJ SCHLIST	Y	Y
RURAC	RES RAAC UB	Y	Y
RUSBC	UNBILLED SBC	Y	Y
RUSCR	UNBILL STR COST	Y	Y
RUTES	UB ENERGY SVC	Y	Y
RUTRN	UNBILLED TRANS	Y	Y
RUUNC	RES UT UB	Y	Y
RVALY	REV ANLYS YANKG	Y	Y
RVCGB	COGEN BILL-RV	Y	N
RVDVC	DIVERSN REV-COM	Y	Y
RVDVR	DIVERSN REV-RES	Y	Y
RVPRT	MTR REV PROTECT	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
RVREC	REV SYS RECON	Y	N
RWCRE	COMUNIC RNT 605	Y	N
RWDRE	DIST RR RNT 605	Y	N
RWOIO	OP INCM OTH 605	Y	N
RWORE	RENT EX OTH 605	Y	N
RWTRE	TRAN RR RNT 605	Y	N
RXD1	REP/REPL RMV/DB	Y	N
RXD2	REP/REPL RMV/DB	Y	N
RXO	REP/REPL RMV/OH	Y	N
SADMD	D-S/S ADM O&M	Y	N
SADMT	T-S/S ADM O&M	Y	N
SAEMD	D-SE ADM O&R EM	Y	N
SAEMT	T-SE ADM O&R EM	Y	N
SAFCM	SAFE COMM GRP	Y	N
SAFE	SAFETY	Y	N
SAFI	SITE INVST ASST	Y	N
SAFS	SITE INVST ASST	Y	N
SAFSD	SAFE SCADA-D	Y	N
SAFST	SAFE SCADA-T	Y	N
SALCM	REG MKT COL MAT	Y	N
SALDM	REG MKT DIR MAL	Y	N
SALOP	REG MKT OTH PRO	Y	N
SALRD	DIST S/S ALARMS	Y	N
SALRT	TRANS SS ALARMS	Y	N
SANTG	CA SOC AGENCY MT	Y	N
SARMD	D-SE ADM O&R RT	Y	N
SARMT	T-SE ADM O&R RT	Y	N
SBCAP	SALES-CAPACITY	Y	N
SBREV	SUNDRY BILLING	Y	N
SBS	SOOT BLOWER MNT	Y	N
SBTRR	SBK TRN SUP REV	Y	N
SCACC	S/C ACCT MGMT	Y	N
SCEDI	SC EDI O&ER	Y	N
SCEXP	SRVC CNTRCT EXP	Y	Y
SCFTE	SEVERENCE COSTS	Y	N
SCHLR	NU SCHOLARSHIP	Y	Y
SCLM	C&LM	Y	Y
SCMSD	DIST SS SEC RPR	Y	N
SCMST	TRNS SS SEC RPR	Y	N
SCOCR	SC OCR OE&R/MNT	Y	N
SCPMO	SHWAY COMM PLAS	Y	N
SCPMW	SHWAY COMM PLAS	Y	N
SCPSL	CAP PRJ SCHLIST	Y	Y
SCR	SCR CTLYST SAMP	Y	N
SCREV	SRVC CNTRCT REV	Y	Y
SCSMW	SHWAY COMM STEL	Y	N
SCTA	CTA	Y	Y
SCTC	CTC	Y	Y
SDCLP	S&D CL&P	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET

SDFMC	SL FMCC DELIV B	Y	Y
SDIST	DISTRIBUTION	Y	Y
SDPSN	S&D PSNH	Y	N
SDRLL	DST STORM TRAIN	Y	Y
SDRTO	S/S D RTRO FILL	Y	N
SDTRN	T9 S&D REV	Y	N
SDWME	S&D WMECO	Y	N
SECBI	BKGD INVESTIG	Y	Y
SECMA	SECURITY SYS MA	Y	N
SECOP	SECURITY WORK	Y	N
SEDBE	DB EQUIP CORREC	Y	N
SEDBR	DB EQUIP CORREC	Y	N
SEDOM	SE MNGMT DISTRI	Y	N
SEEDL	EMERGENCY DIST.	Y	N
SEEDS	EMERGENCY DIST.	Y	N
SEETR	EMERGENCY TRANS	Y	N
SEIRD	DIST S/S IR EM	Y	N
SEIRT	TRANS S/S IR EM	Y	N
SELLT	SELL-ABOVE LINE	Y	N
SELNY	SELECT NY A&G	Y	Y
SELOB	SELL LOBBY STOK	Y	N
SENOP	SUR/ENG NON OPR	Y	N
SENXD	AM PLAN E&S D	Y	Y
SEOHE	OH EQUIP CORREC	Y	N
SEOHR	OH EQUIP CORREC	Y	N
SERDL	ROUTINE DIST. L	Y	N
SERDS	ROUTINE DIST. S	Y	N
SEREX	SERVICER EXP	Y	Y
SEROC	SE RTL OTH COST	Y	Y
SERSL	SE RTL SALES	Y	Y
SERTR	ROUTINE TRANS S	Y	N
SESMT	SS SM TLS PURCH	Y	N
SETAD	TRNG DEVELOPMNT	Y	N
SETAT	TRAINER	Y	N
SETRS	SUR/ENG TRANS	Y	N
SETRT	SE TRANSITION	Y	Y
SEUGE	UG EQUIP CORREC	Y	N
SEUGR	UG EQUIP CORREC	Y	N
SEVBS	SEVERANCE B/S	Y	Y
SEVRA	SEVERANCE-ADMIN	Y	Y
SEWRS	SE RESTRUCTURE	Y	Y
SFACD	DIST SS FAC RPR	Y	N
SFACT	TRNS SS FAC RPR	Y	N
SFTDT	SFT TRN DIST	Y	N
SFTEL	SFT TRN ELEC	Y	N
SFTNP	SFT TRN NPHYS D	Y	Y
SFTY	SAFETY SERVICES	Y	N
SGEAC	SL EAC GEN B	Y	Y
SGFMC	SL FMCC GEN B	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
SGSC	GSC	Y	Y
SHADM	DEPT ADMIN	Y	N
SHARD	SHRD CARRY CST	Y	Y
SHART	SHRD CARRY CST	Y	Y
SHCON	S7H CONCERNS	Y	N
SHDBM	INJURY DB MGMT	Y	N
SHFTS	SHIFT SUPERVISOR WORK	Y	N
SHLAB	SHARE LEASE LAB	Y	Y
SHLBI	SAFE HARBOR INC	Y	Y
SHLDR	S&H LEADERSHIP	Y	N
SHOE	SAFTY SHOE PRGM	Y	N
SHOP	SHOP SERVICES	Y	N
SHOUT	OUTSIDE AGENCY	Y	N
SHRVL	SHARE VEH LEASE	Y	Y
SHSER	SHRDR SERV	Y	Y
SHSO	SLUDGE HNDLG OP	Y	N
SHTAP	TECH ASST PROAC	Y	N
SHTAR	TECH ASST REACT	Y	N
SINCV	INVESTIGATIONS	Y	N
SITDP	SCHD I&T DB	Y	N
SITOP	SCHD I&T OH	Y	N
SITUP	SCHD I&T UG	Y	N
SKBOX	SKYBOX	Y	N
SLA	SLAG & ASH MNT	Y	N
SLATO	SALES AUTOMAT	Y	Y
SLDSA	SL DSA BILLED	Y	Y
SLDTU	SL DS TRU BILL	Y	Y
SLPEN	SL PBOP BILL	Y	Y
SLRAC	SL RAAC BILL	Y	Y
SLRFC	SHORT & LONG SL	Y	Y
SLSLM	SPOT LMP SL MEC	Y	N
SLSYG	YG SALES	Y	Y
SLUNC	SL UT BILL	Y	Y
SMAIL	SORTING OF MAIL	Y	N
SMBLN	SMALL BUS LOAN	Y	Y
SMBRE	SMALL BUS REC	Y	Y
SMBWO	SBEA WRITE OFF	Y	Y
SMCON	MGMT CONSULTING	Y	N
SMISC	MISC PROCESS	Y	N
SMLM	GRP RELAMP MUN	Y	N
SMTGD	D-SE MTNGS O&M	Y	N
SMTGT	T-SE MTNGS O&M	Y	N
SMUP	SCHD MAINT UG	Y	N
SNEW	RENEWABLES	Y	Y
SNOWR	SNOW REMOVAL	Y	N
SOA	9A BILLING SVC OH	Y	N
SOBS	S&H OBSERVATNS	Y	N
SODEF	STD OFFER DEFLT	Y	N
SODSA	DS ADDER TRUEUP	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
SOFT	SOFTWARE PURCH	Y	N
SOREG	STD OFFER FIRM	Y	N
SOTHR	SCH MAINT OTHER	Y	N
SO2AL	SO2 ALLOWANCES	Y	Y
SO302	COMP SAROXY 302	Y	N
SO404	COMP SAROXY 404	Y	N
SPCAP	CAP SPOIL DSPSL	Y	N
SPCCP	ENV SPILL PLANS	Y	N
SPCHG	SUPPLIER CHARGE	Y	Y
SPDEX	SYS PROJ DIS EX	Y	N
SPDSP	SPLS PILE DSPSL	Y	N
SPILN	ENV SPILLS NONP	Y	N
SPILP	ENV SPILLS PCB	Y	N
SPMDR	DB EQUIP PREVEN	Y	N
SPMED	DIST S/S EQ PM	Y	N
SPMET	TRANS S/S EQ PM	Y	N
SPMFD	DIST SS FAC PM	Y	N
SPMFT	TRANS SS FAC PM	Y	N
SPMOR	OH EQUIP PREVEN	Y	N
SPMST	TRANS SS SEC PM	Y	N
SPMUR	UG EQUIP PREVEN	Y	N
SPONS	SPONSORSHIP	Y	N
SPPRM	SPLS PILE PERMT	Y	N
SPPRO	SPEC PROJ IC	Y	N
SPROF	PROF DEVELOPMNT	Y	N
SPS4	SHWAY PLAS #4	Y	N
SPS6	SHWAY PLAS #6	Y	N
SPTST	SPLS PILE TEST	Y	N
SRCSC	CUST SVC CTR	Y	N
SRCSD	CSD SPECIAL RPT	Y	Y
SRDIS	DISPATCHING	Y	N
SREDF	SYS BUS RECRUIT	Y	Y
SRIRG	IRG SPECIAL RPT	Y	Y
SRLRD	LD RESEARCH RPT	Y	Y
SRMRT	MERIT	Y	N
SRMTL	SEARCH MATERIAL	Y	N
SRNGS	SUP RET NGS	Y	Y
SROHL	OVERHEAD LINE	Y	N
SROIL	OIL SPILL	Y	N
SRPPC	SPOT RECOG CASH	Y	Y
SRPPO	SPOT RECOG OTH	Y	Y
SRP06	SUP EXC RT PSNH	Y	Y
SRP11	SUP EXC RTR CLP	Y	Y
SRP41	SUP EXC RTR PLN	Y	Y
SRP61	SUP EXC NUSCO	Y	Y
SRP71	SUP EXC RTR YAN	Y	Y
SRSPP	OTHER	Y	N
SRSPV	SUPERVISION	Y	N
SRSSD	DIST SUBSTA	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
SRSSX	TRANS SUBSTA	Y	N
SRSTR	STORES MAJ STRM	Y	N
SRTRE	TREE TRIMMING	Y	N
SRUGL	UNDERGROUND LINE	Y	N
SRURG	SUP RET SELECT	Y	Y
SRUSG	MKT/USE REPORT	Y	Y
SRVCT	SERVICE CONTRCT	Y	N
SR138	69-138 KV TRANS	Y	N
SSBC	SBC	Y	Y
SSBNK	STATE STREET BANK - PSNH WARRANTS	Y	N
SSC	SALES CAP	Y	N
SSCEN	MBC SALE-NY CAP	Y	N
SSCKD	DIST SS CHECK	Y	N
SSCKT	TRANS SS CHECK	Y	N
SSE	SALES ENRGY, ER	Y	N
SSEMD	D-SE ADM PM EM	Y	N
SSEMT	T-SE ADM PM EM	Y	N
SSERV	SUPPLIER SRVCS	Y	N
SSIRD	DIST S/S IR PM	Y	N
SSIRT	TRANS S/S IR PM	Y	N
SSRCR	SSR INCREMENTAL	Y	Y
SSRMD	D-SE ADM PM RT	Y	N
SSRMT	T-SE ADM PM RT	Y	N
SSRNM	SSR NORMAL	Y	Y
SSS12	SHWAY STEL #12	Y	N
SSS2	SHWAY STEL #2	Y	N
SSS4	SHWAY STEL #4	Y	N
SSS6	SHWAY STEL #6	Y	N
SSS8	SHWAY STEL #8	Y	N
SSVCS	SCH MAINT SRVCS	Y	N
STADV	STAKEHLDRIMAGAD	Y	N
STATE	REGL RPTG-STATE	Y	N
STBYE	MRKTR SER STDDY	Y	Y
STCK	PUR XFMRs STOCK	Y	N
STCLK	STOCK CLERK WK	Y	N
STCOM	STRAT COMMUN	Y	N
STFOM	STORES-FACIL OM	Y	N
STGLI	STL TWR GL INSP	Y	N
STKP	STORES GENL WK	Y	N
STKPN	STOCKPERSON WK	Y	N
STLGT	ST LIGHT REFUND	Y	Y
STNBD	SCHED ONCALL-DI	Y	Y
STNBT	SCHED ONCALL-TR	Y	Y
STNCS	CUST SVC ONCALL	Y	Y
STORM	STORM RESERVE	Y	Y
STRAC	TRANS ADJ CLAUS	Y	Y
STRAY	STRAY VOLTAGE	Y	N
STRDF	STRAY VOL DEFER	Y	N
STRIP	PURCHASE STRIPS	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
STRN	TRANSMISSION	Y	Y
STRSP	STRATEGIC SUPRT	Y	N
STRTC	STRUCTURES	Y	N
STRUT	STRUCTUAL REPRS	Y	N
STYBK	STNY BRK LUDLOW	Y	N
SUCAD	SUCCSS PLNG ADM	Y	N
SUCLM	UNBILLED CLM	Y	Y
SUCTA	UNBILLED CTA	Y	Y
SUCTC	UNBILLED CTC	Y	Y
SUDIS	UNBILLED DIST	Y	Y
SUDSA	SL DSA UB	Y	Y
SUDTU	SL DS TRU UB	Y	Y
SUGSC	UNBILLED GSC	Y	Y
SUNEW	UNBILLED RNWB	Y	Y
SUN1	SUN VINT A/R	Y	Y
SUN3	SUN ESCH PAYABL	Y	Y
SUN4	SUN CK CHRG NSF	Y	Y
SUN5	SUN REF PAYABLE	Y	Y
SUPEN	SL PBOP UB	Y	Y
SUPLI	SUPL INITIATE	Y	N
SUPMA	MTCE SUPERVSN	Y	N
SUPOP	OPER SUPERVSN	Y	N
SUPP1	SUPPLIER PYBLE	Y	Y
SUPP2	CLN ENRGY PYBLE	Y	Y
SUPP3	CLN ENRGY PYBLE	Y	Y
SUPSL	CAP PRJ SCHLIST	Y	Y
SUPTR	SSH MTCE	Y	N
SURAC	SL RAAC UB	Y	Y
SURGE	SURGE PROTECTN	Y	Y
SUSBC	UNBILLED SBC	Y	Y
SUTRN	UNBILLED TRANS	Y	Y
SUTSA	SALES/USE TSA	Y	Y
SUUNC	SL UT UB	Y	Y
SVAWD	SERVICE AWARDS	Y	N
SVCRU	SVC RECOV UNCLL	Y	Y
SWINA	SI GO SWITCH VIS	Y	N
SWIN2	SI GO SWITCH OP	Y	N
SWS	SERV WATER SYSM	Y	N
SWSMD	SWITCH D-SS MNT	Y	N
SWSMT	SWITCH T-SS MNT	Y	N
SYARP	SYS ACCESS&RPTG	Y	Y
SYB00	TINTERCONSB00	Y	N
SYB10	TINTERCONSB10	Y	N
SYB20	TINTERCONSB20	Y	N
SYB30	TINTERCONSB30	Y	N
SYB40	TINTERCONSB40	Y	N
SYB50	TINTERCONSB50	Y	N
SYB60	TINTERCONSB60	Y	N
SYB70	TINTERCONSB70	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
SYB80	TINTERCONSB80	Y	N
SYB90	TINTERCONSB90	Y	N
SYSPR	SYS PRJS STORES	Y	Y
S02SL	S02 EMIS CR SLS	Y	N
TAIRE	T AIR PATROL E	Y	N
TAIRR	T AIR PATROL R	Y	N
TAIRV	T AIR VEG MGT	Y	N
TALKT	COMMUNICATION	Y	N
TARAD	TARIFF ADMIN	Y	Y
TAXCT	INS PREM TAX-CT	Y	Y
TAXGA	TAX ACC WRK MSC	Y	N
TAXGL	FIN REPORTING	Y	N
TAXNH	INS PREM TAX-NH	Y	Y
TCINC	M MKT INT INC	Y	N
TCINT	INTTAX TEMP CSH	Y	N
TCLIC	TC LIC TRAN EXP	Y	N
TCOTH	OTH TELECOM EXP	Y	N
TCPMO	RETIR COMM PLAS	Y	N
TCPMW	RETIR COMM PLAS	Y	N
TCPNO	RETIR COMM PLAS	Y	N
TCSMD	RETIR COMM STEL	Y	N
TCSMO	RETIR COMM STEL	Y	N
TCSMW	RETIR COMM STEL	Y	N
TCSNO	RETIR COMM STEL	Y	N
TCSTN	SHARED TELECOMM	Y	N
TCS4	RETIRE CAST #4	Y	N
TCS6	RETIRE CAST #6	Y	N
TCVPS	TRANS EXP CVPS	Y	Y
TDVDL	TRN&DEV DELIV	Y	N
TDVDS	TRN&DEV DESIGN	Y	N
TEACH	YG TRG TEACHING	Y	N
TECLP	CL&P T9 EXP	Y	N
TELRP	RNS ELIMS	Y	N
TELSF	RNS SEG ELIMS	Y	N
TEMDB	TEMP CONSTR-DB	Y	N
TEMOH	TEMP CONSTR-OH	Y	N
TEMUG	TEMP CONSTR-UG	Y	N
TEPSN	PSNH T9 EXP	Y	N
TEST	APPLICANT TEST	Y	N
TEWME	WMECO T9 EXP	Y	N
TFOBO	BUILDING OPER	Y	Y
TFOIL	HEATING OIL	Y	Y
TFRUB	REFUSE REMOVAL	Y	Y
TFUL1	FUEL CLASS1 VEH	Y	Y
TFUL2	FUEL CLASS2 VEH	Y	Y
TFUL3	FUEL CLASS3 VEH	Y	Y
TFUL4	FUEL CLASS4 VEH	Y	Y
TFUL5	FUEL CLASS5 VEH	Y	Y
TFUL6	FUEL CLASS6 VEH	Y	Y

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING BUDGET	

TGRND	GROUNDS MAINT	Y	Y
TGS	T/G GENERAL MNT	Y	N
TGSEF	SUPPORT TO F/H	Y	N
TGSO	TURBINE GEN OPS	Y	N
TICOM	MASSPOWER INTER	Y	N
TIMBR	FORESTRY & LAND MANAGEMENT	Y	N
TIPMO	RETIR INDS PLAS	Y	N
TIPMW	RETIR INDS PLAS	Y	N
TIPNO	RETIR INDS PLAS	Y	N
TISMS	RETIR INDS STEL	Y	N
TISMW	RETIR INDS STEL	Y	N
TISNO	RETIR INDS STEL	Y	N
TJANT	CLEANING	Y	Y
TLADM	T LINE ADMIN	Y	N
TLCLP	CL&P LOCAL EXP	Y	N
TL DAN	DISTURB ANALYSY	Y	N
TLDWG	DRAWING FILES &	Y	N
TLEMF	EMF WK TRNS ENG	Y	N
TLENC	ENCROACHMENT TRN	Y	N
TLOTH	TC OTH TRAN EXP	Y	N
TLREG	T/L REGULATORY	Y	N
TLROW	ROW USES/ISSUES	Y	N
TL SVC	TOOLS SERVICES	Y	N
TLTEP	T LINE EXP WK	Y	N
TMASS	TRANS MASS	Y	N
TMLTG	T CALL MGMT LTG	Y	N
TNG	TRAINING	Y	N
TNGAS	NATURAL GAS	Y	Y
TOOL	TOOLS & EQUIPMT	Y	N
TPHPM	TRANS PHOUSE PM	Y	N
TPHRP	TR PHOUSE REPRS	Y	N
TPS4	RETIRE PLAS #4	Y	N
TPS6	RETIRE PLAS #6	Y	N
TRACK	AUDIT FIND TRAK	Y	N
TRADE	TRADES ALLIES	Y	N
TRADF	ADF BLDG RENT	Y	N
TRADG	TRADING	Y	Y
TRADT	NETWORK TRADE	Y	N
TRAIN	TRAINING GENL	Y	N
TRANC	TRANSMISSION	Y	Y
TRAND	SHAR FAC O&M D	Y	Y
TRANF	SHAR FAC O&M F	Y	Y
TRANG	TRAINING	Y	Y
TRANT	SHAR FAC O&M T	Y	Y
TRBRI	TRANS BODY RUST	Y	N
TRCLN	TRANS CLN VEHS	Y	N
TRCMO	RETIR RESD COPP	Y	N
TRCNO	RETIR RESD COPP	Y	N
TRDPF	PROFESSIONAL AL	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
-----	-----	-----	-----
TRDYG	TRADE SHOW	Y	Y
TREBS	ISO BLACK START	Y	Y
TREDT	ELECT DEV TRAIN	Y	Y
TRELR	ISONE LOAD RESP	Y	Y
TRENO	NOATT SCHED 2	Y	Y
TRENV	TRANS-ENVIRON	Y	N
TRERE	RELIAB MUST RUN	Y	Y
TRERO	ALLOC CONS RNS	Y	N
TRERP	ALLOC SEGM RNS	Y	N
TRESE	ALLOC CONS S&D	Y	N
TRESF	ALLOC SEGM S&D	Y	N
TRETC	EL CLASS TRAIN	Y	Y
TREXP	TRANSM EXP	Y	N
TRFDP	TRANS-FACIL DEP	Y	N
TRFLD	PURCHASE FLUIDS	Y	N
TRFOM	TRANS-FACIL O&M	Y	N
TRFUL	FUEL	Y	Y
TRGCR	TRAINING	Y	N
TRGCT	CLM TRNG OTH CT	Y	N
TRGDT	GEN DEVEL TRAIN	Y	Y
TRGEA	GENRL ADM TRAIN	Y	Y
TRGEN	CS TRN/MTG GENL	Y	N
TRGSN	CLM TRN CRSW CT	Y	N
TRGSW	CLM TRN GRSW CT	Y	N
TRGTC	GEN CLASS TRAIN	Y	Y
TRGYE	TRAIN-LBOR, REG	Y	N
TRINV	TRANS PARTS INV	Y	N
TRIVP	INVNTY VEHCLRS	Y	N
TRKEY	TROUBLE CP SYS	Y	Y
TRLEA	VEHICLE LEASES	Y	N
TRLIT	LITTLTN S/S REV	Y	N
TRLS1	LEASE CLSS1 VEH	Y	Y
TRLS2	LEASE CLSS2 VEH	Y	Y
TRLS3	LEASE CLSS3 VEH	Y	Y
TRLS4	LEASE CLSS4 VEH	Y	Y
TRLS5	LEASE CLSS5 VEH	Y	Y
TRLS6	LEASE CLSS6 VEH	Y	Y
TRNAD	TRAIN PROG ADM	Y	N
TRNAT	AMOR OF TR PROP	Y	Y
TRNBR	TRN BILL PROCES	Y	N
TRNCC	CRED/COLL TRN	Y	N
TRNCL	TRAIN CHEM LAB	Y	N
TRNCM	TRAIN COMM	Y	N
TRNCR	NON-COMPANY REP	Y	N
TRNC2	CE C2 TRAINING	Y	N
TRNDD	TRAIN SCADA-D	Y	N
TRNDT	UTG DISTR TRNG	Y	N
TRNEA	TRAIN-ENV AUD	Y	N
TRNES	TRAIN RECD EMS	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
TRNET	TRAIN TRAINERS	Y	N
TRNFD	YG TRNG EXPENSE	Y	N
TRNGE	RBG TRAIN O&M	Y	N
TRNHR	HIRING INIT TRN	Y	N
TRNIR	TRAINING, INV/R	Y	N
TRNM	TRAINING MISC	Y	N
TRNMS	TRN MTR SVC	Y	N
TRNNH	CE NEW HIRE TRG	Y	N
TRNNP	TRAIN NPHYS D	Y	Y
TRNNT	DE TRAINING-TR	Y	Y
TRNOP	OPERATOR TRNG	Y	N
TRNPD	TRAIN PROG DEVL	Y	N
TRNPT	TRNG NPYSL TRAN	Y	Y
TRNRB	RBG TRAINING	Y	N
TRNRT	REV OF TR PROP	Y	Y
TRNSF	SAFETY/HLTH TRN	Y	N
TRNSS	SCHOOL SAFETY	Y	N
TRNST	VEHICLES	Y	Y
TRNTD	YG TRNG DEVLPT	Y	N
TRNTI	RENT-INTERNAL	Y	Y
TRN99	TRANS NUSCO	Y	Y
TRPDL	DIRECT LABOR	Y	N
TRPIL	INDIRECT LABOR	Y	N
TRPMA	PRVNTBLE MV ACC	Y	N
TRPMO	RETIR RESD PLAS	Y	N
TRPMW	RETIR RESD PLAS	Y	N
TRPNO	RETIR RESD PLAS	Y	N
TRPRT	VEHICLE PARTS	Y	Y
TRPT	PREP TRSTEE RT	Y	N
TRREV	TRAINING NON NU	Y	N
TRRF	TRANS RATE CASE	Y	N
TRRNT	VEH EQUIP POOL	Y	N
TRS	TRAV SCREEN MNT	Y	N
TRSAF	TRANS SAFETY	Y	N
TRSHR	TRASH REMOVAL	Y	N
TRSMO	RETIR RESD STEL	Y	N
TRSMW	RETIR RESD STEL	Y	N
TRSNO	RETIR RESD STEL	Y	N
TRSPT	MISC TRANS	Y	N
TRSTE	SHOP TLS&EQUIP	Y	N
TRSTM	STORM DUTY LABR	Y	N
TRSUP	SUPERVISOR LBR	Y	N
TRTAR	TRANS TARIFF	Y	Y
TRTAX	PROPERTY TAX	Y	N
TRTRK	TRANS TRACK RES	Y	Y
TRTRN	TRANS TRAINING	Y	N
TRTSP	TECHNCL SUPPORT	Y	N
TRUCK	CLN/STK TRUCKS	Y	Y
TRUNI	PURCH UNIFORMS	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
TRVAC	REG&OT ACCRUAL	Y	N
TRVEN	VENDOR SERVICES	Y	N
TRVL	TRAVEL & ENTER	Y	Y
TRV1	REG&OT FEES C1	Y	N
TRV2	REG&OT FEES C2	Y	N
TRV3	REG&OT FEES C3	Y	N
TRV4	REG&OT FEES C4	Y	N
TRV5	REG&OT FEES C5	Y	N
TRV6	REG&OT FEES C6	Y	N
TRWAR	VEHICLE WARRANTY	Y	N
TSADM	T S/S ADMIN	Y	N
TSADS	CVX ESCC ADMIN	Y	N
TSAMR	AMR EQUIP MAINT	Y	N
TSA3	MP3 TRANSM SUPP	Y	Y
TSGSP	CVX ESCC SUPRT	Y	N
TSLTG	LIGHTING SERVIC	Y	N
TSMAT	SUBSTATION MTRL	Y	N
TSNOM	T S/S NOMENCLA	Y	N
TSNOW	SNOW REMOVAL	Y	Y
TSOSR	CVX ESCC SW/TAG	Y	N
TSOTH	T S/S OTH EXP	Y	N
TSPDQ	POWER SERVICES	Y	N
TSPDT	CVX ESCC MAP/BL	Y	N
TSSCF	STG COUNCL FEES	Y	N
TSSEP	T S/S EXP WK NP	Y	N
TSS12	RETIRE STEL #12	Y	N
TSS2	RETIRE STEL #2	Y	N
TSS4	RETIRE STEL #4	Y	N
TSS6	RETIRE STEL #6	Y	N
TSTHI	TST MTR>500 CFH	Y	N
TSTIN	TEST/MAINT INST	Y	N
TSTLO	TST MTR<500 CFH	Y	N
TSTRN	CVX ESCC TRNG	Y	N
TST00	TEST/COMMISSION	Y	N
TST10	CIVIL-TST/COM	Y	N
TST20	S/S-ELC-TST/COM	Y	N
TST30	LINE-TST/COM	Y	N
TST40	P&C-TST/COM	Y	N
TST50	SCADA-TST/COM	Y	N
TST60	TELCOM-TST/COM	Y	N
TTO	CMS	Y	Y
TUFRE	SUPPORT FRENCH	Y	N
TUGRS	SUP GRANITE RDG	Y	N
TUMOO	SUPPORT MOORE	Y	N
TUSAC	SUPPORT SACO	Y	N
TUVIC	TR UGV INSP CLN	Y	N
TVELC	TRANS EXP VELCO	Y	Y
TVGYE	TRAIN-TRAVEL	Y	N
TVLSD	TRVL GC&M S/S-D	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
TVLST	TRVL GC&M S/S-T	Y	N
TVREV	CABLE TV REVENUE	Y	N
TWAVE	SHRD MICR TR EX	Y	N
TWMGT	TRANS WORK MGMT	Y	N
TXDC	RLB TDRP DB OTH	Y	N
TXDE	RLB TDRP DB LN	Y	N
TXDR	RLB TDRP DB REC	Y	N
TXEP	ESTM PAYMENTS	Y	N
TXFP	SPECIAL PROJTAX	Y	N
TXOC	RLB TDRP OH OTH	Y	N
TXOE	RLB TDRP OH LN	Y	N
TXOL	RLB TDRP OH RCL	Y	N
TXOR	RLB TDRP OH REC	Y	N
TXPYC	PRP TX CMPL/NGT	Y	N
TXPYS	PRP TX SPCL ISS	Y	N
TXP11	PROP TAX CL&P	Y	N
TXP41	PROP TAX WMECO	Y	N
TXRSH	TAX RESEARCH	Y	Y
TXUC	RLB TDRP UG OTH	Y	N
TXUE	RLB TDRP UG LN	Y	N
TXUR	RLB TDRP UG REC	Y	N
T501R	69-115 LINE PAT	Y	N
T502R	345 LINE PATROL	Y	N
T503R	UNDRGRND LN PAT	Y	N
T504R	69-115 POLE INS	Y	N
T505R	345 PL INSP&TRT	Y	N
T509R	CONTRACTOR COOR	Y	N
T510R	CNTRC CORD S/S	Y	N
T511R	ROW CLNING&MNT	Y	N
T512R	MICROWAVE TOWER	Y	N
T515R	ENVIR CRITERIA	Y	N
T7MKT	TARIF 7 WHL MKT	Y	Y
T7PNC	PUR PWR CAP NY	Y	N
T7RNC	T7 REV CAP NY	Y	N
T7RNE	T7 REV ENE NY	Y	N
T7RVT	T7 REV TRANSMIS	Y	Y
T725M	ADM TRANS MTGSS	Y	N
T725R	ADM TRANS O&M	Y	N
T727R	ADM WASTE MGT R	Y	N
T730E	EQ RP DST S/S E	Y	N
T731E	EQ RP TRN S/S E	Y	N
T731R	EQ RP TRN S/S R	Y	N
T732E	EQ RP 345KV E	Y	N
T732R	EQ RP 345KV R	Y	N
T733R	TLINE UG SPILL	Y	N
T734R	SPILL NONPCB	Y	N
T735R	S/S SPILL CLEANUP PCB	Y	N
T736R	SPL CLNUP NPCB	Y	N
T737M	T/L SAFETY PROG	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET

T737R	T/L SAFETY WORK	Y	N
T738M	S/S SAFETY PROG	Y	N
T738R	S/S SAFETY WORK	Y	N
T739M	GEN SAFETY PGMS	Y	N
T739R	GEN SAFETY WORK	Y	N
T741R	DISTR SFTY WORK	Y	N
T752E	ROW MAINTENANCE	Y	N
T752R	ROW MAINTENANCE	Y	N
T753E	ROW CLEARING 69	Y	N
T753R	ROW CLEARING 69	Y	N
T754E	ROW CLEARING 34	Y	N
T754R	ROW CLEARING 34	Y	N
T757R	CARPENTRY	Y	N
T758R	HEAVY EQUIPMENT	Y	N
T761E	69-115 T-LINE R	Y	N
T761R	69-115 T-LINE R	Y	N
T762E	345 T-LINE REPA	Y	N
T762R	345 T-LINE REPA	Y	N
T763E	UNDERGROUND TRN	Y	N
T763R	UNDERGROUND TRN	Y	N
T764R	T/L SMALL TOOLS	Y	N
T765R	T S/S SMALL TLS	Y	N
T769R	TRN S/S FAC RPR	Y	N
T771R	S/S &TRANS OPS	Y	N
T773R	TRAN SS ANIMAL	Y	N
T775R	TRANS EQUIP ANL	Y	N
T780R	WASTE PCB	Y	N
T781R	WASTE NON-PCB	Y	N
T788E	S/S SPAR PRTS-E	Y	N
T788R	S/S SPAR PRTS-R	Y	N
T794R	IR SUBSTATIONS	Y	N
T797R	MINOR CHNG JOBS	Y	N
T799E	IR T-LINE OPRES	Y	N
T799R	IR T-LINE PM	Y	N
T9EL1	TRANS EXP ELIM1	Y	N
T9EL2	TRANS EXP ELIM2	Y	N
T9EL3	TRANS EXP ELIM3	Y	N
T9EL4	TRANS EXP ELIM4	Y	N
T9EL6	TRANS EXP ELIM6	Y	N
T9LTF	T9 LTF	Y	N
T9NET	T9 NETWORK	Y	N
T9OTH	T9 OTHER	Y	N
T928E	METRTRBL SHOOT	Y	N
T935E	RL/CTRL TRB SHT	Y	N
T943E	MISC CRTV TSTNG	Y	N
T944R	RELAY&TRIP TSTG	Y	N
T945R	RELAY&TRIP TSTG	Y	N
T946R	RELAY&TRIP TSTG	Y	N
T948R	MISC PREVENTVE	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
T974R	TRANSM TV1/RFI	Y	N
T979R	OTH HAZ WASTE	Y	N
T980R	OTH NONHAZ WAST	Y	N
T982R	S/S P T 2.4-138	Y	N
T984R	S/S O&M MAP	Y	N
UCBS	UCONN BUS STUDY	Y	Y
UCONN	UCONN NON-RATE	Y	Y
UGDOM	U/GL OPS ADM	Y	N
UGFSL	SI UG SL/STRAY	Y	N
UGPAM	UGIT DIR CHRG	Y	Y
UGRMD	U/GL MAINT ADM	Y	N
UGTBL	UG T TICKET	Y	N
UNITL	PSNH SALES RES	Y	N
UNMTR	UNMETERED SERV	Y	N
UNOPS	GENL UNIT OPER	Y	N
UNTAI	UNIT ANUAL INSP	Y	Y
UVL	UNVOUCHERED LIA	Y	N
UWAVE	MICROWAVE WORK	Y	N
VACBY	VACATION BUY HR	Y	Y
VACSL	VACATION SELL	Y	Y
VBBTV	VIDEO SVC B TV	Y	N
VBEQP	VIDEO EQUIP	Y	N
VBPRD	VIDEO SVC PROD	Y	N
VEHAC	VEHICLE ACCIDENT PREVENTABLE	Y	Y
VEHPR	VEHICLE PURCHASE	Y	N
VEHUT	VEHCL UTILIZTN	Y	Y
VISIT	ASSIST VISIT	Y	N
VIVSG	CNTRL VIOLATION	Y	Y
VMCOR	VEG MGMT CORE	Y	N
WA	WRK CMP LGL EXP	Y	Y
WASTN	ENV WASTE NONP	Y	N
WASTP	ENV WASTE PCB	Y	N
WCLMD	WMECO C&LM DEFERRED	Y	N
WCRMB	WC REIMBURSE	Y	Y
WD	WRK COMP DEPEND	Y	Y
WHREQ	CLP WHOLE REQ	Y	N
WI	WRK COMP INDMNT	Y	Y
WINDC	WINDSOR TO CNVX	Y	Y
WLBNU	WMECO LB NUSTRT	Y	N
WLDNG	ROUTINE WELDING	Y	Y
WLHSE	PURCH WHOLE HSE	Y	N
WM	WRK COMP MEDICAL	Y	Y
WMADM	WORK MANG ADMIN	Y	N
WMANU	WMECO MA NUSTRT	Y	N
WMBPA	BUSINESS PROCES	Y	N
WMC07	2007 WMECO LTD	Y	N
WMDEF	WMEC RC EXP-DEF	Y	Y
WMEDF	WESTMA ECON DEV	Y	Y
WMLDP	LD PRO SYS CONF	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET
WMREG	MA-ST REGULATED	Y	N
WMRES	MRKT RES WM	Y	Y
WMSKD	WMI-SCHEDULER	Y	N
WMSOX	WK MNG INT CTRL	Y	N
WMSPA	SYS PERFORMANCE	Y	N
WMSTO	STORM SYS CONFG	Y	N
WMTHD	TRAIN/HELP DESK	Y	N
WNTRP	CA WINT PROT	Y	N
WOANU	WO ANAL/UNITZTN	Y	N
WODIS	WO DISTRIBU	Y	N
WOFAC	WORKOUT FCLTATE	Y	N
WOFNS	NSF CHARGE WOF	Y	Y
WOFRP	RFUND PYBLE WOF	Y	Y
WOFSU	WOF SUNDRY	Y	Y
WOFWO	WOF CRY FLE CSH	Y	Y
WOF1	WOF SUNDRY SALE	Y	Y
WOF2	WOF GAS UTILITY	Y	Y
WOF3	WOF YF LEASES	Y	Y
WOF4	WOF REF PAYABLE	Y	Y
WOF6	WOF GAS LPC	Y	Y
WOF7	WOF CK CHRG NSF	Y	Y
WOF8	WOF YF CK NSF	Y	Y
WOF9	WOF-YF GAS LPC	Y	Y
WOLPC	WOF ELECTRC LPC	Y	Y
WOOD	WDFL HDL EQ MNT	Y	N
WOSSN	WORKOUT PARTCPT	Y	N
WOTHR	OTHER	Y	Y
WRCNG	WRAP CNG BILL	Y	Y
WRECF	RECONN FEES	Y	Y
WRFDA	FORF DISC	Y	Y
WRFDC	COMM LATE PAY	Y	Y
WRFDI	IND LATE PAY	Y	Y
WRFDO	OTHER LATE PAY	Y	Y
WRFDR	RES LATE PAY	Y	Y
WRHSE	GEN WAREHOUSING	Y	Y
WRK27	GEN ADMINISTRAT	Y	N
WRK28	SALES EFFORTS	Y	N
WROSN	LOAN WRITE OFF	Y	N
WRSCG	WRAP SCG BILL	Y	Y
WRTCK	RTRN CHCK CHRGS	Y	Y
WRTHC	WRT OFF-HRDSHP	Y	N
WRTNU	NUSTART WRITE OFFS	Y	Y
WRTOF	WRITE OFFS	Y	Y
WRUI	WRAP UI BILL	Y	Y
WSUPP	SUPP RCVBL WMCO	Y	Y
WTCNG	CNG WATER HEATG	Y	Y
WTOFF	A/R WRITEOFF NH	Y	Y
WTRAR	TRANSFORMER RTM	Y	N
WTS	WATER TREAT SYS	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET

WTSCG	SCG WATER HEATG	Y	Y
WTSDE	CTRCT ADM WATER	Y	N
WTSO	WATER TRTMT SYS	Y	N
WTW	WASTE WAT TRT	Y	N
WTWO	WASTE WAT TRTM	Y	N
WX	WRK COMP EXP	Y	Y
WYMNS	WYMAN MAIN SUPR	Y	N
XFCRD	XFRM INV.CR.CS	Y	N
XFINS	INSTALL INDRCTS	Y	N
XFINU	INSTALL INDRCTS	Y	N
XFRDU	XFR I/R DB/UG	Y	N
XFROH	XFR INST/RMV OH	Y	N
XWODB	DB XFR-CANC WO	Y	Y
XWOEN	ENG XFR-CANC WO	Y	Y
XWOOH	OH XFR-CANC WO	Y	Y
XWOUG	UG XFR-CANC WO	Y	Y
XWRAP	YG EXP WRAP PRG	Y	Y
YAPAY	REG CONS YA	Y	Y
YARD	YARD STOCK	Y	Y
YARMB	REIMB FOR YA	Y	Y
YCERC	YNKS CERC FEE	Y	Y
YC376	YG CANCEL 376	Y	N
YC380	YG CANCEL 380	Y	N
YC382	YG CANCEL 382	Y	N
YD	AFUDC DEBT WO	Y	N
YE	AFUDC EQUITY WO	Y	N
YECB	ENGY CONSC BPRT	Y	Y
YENOP	ENGY OPPORTUNIT	Y	Y
YFNCY	YANK FINAN - CT	Y	N
YGAUD	YG MANAGE AUDIT	Y	N
YGCLM	YG C&LM ADMIN	Y	Y
YGDEF	YG RC EXP-DEF	Y	Y
YGMBH	YANKEE GAS FMBH	Y	N
YGREG	YG-ST REG-DIST	Y	N
YGSAF	YG SAFETY	Y	Y
YGS07	2007 YANKEE LTD	Y	N
YGS08	2008 YANKEE LTD	Y	N
YGTLS	T/EQUIP REPAIRS	Y	Y
YPLAN	YG WRAP-PLANING	Y	Y
YPROT	YG REV PROT	Y	Y
YWAHT	GAS WATERHEATG	Y	Y
YWRAP	YG WRAP PROGRAM	Y	Y
ZA	JOINT BILLING	Y	N
ZB	NON-PRODUCTIVE TIME ALLOCATIONS	Y	N
ZC	STORES EXPENSE ALLOCATIONS	Y	N
ZD	LOBBY STOCK ALLOCATIONS	Y	N
ZE	PAYROLL BENEFITS ALLOCATIONS	Y	N
ZEE	PYRLB BEN ADJMT	Y	Y
ZF	GEN SERV CO OVERHEAD ALLOCATIONS	Y	N

NU ACCOUNTING MANUAL
 ACTIVITY CODES - ALPHABETICAL

ACTIVITY CODE	ACTIVITY CODE DESCRIPTION	TRACKING	BUDGET

ZH	SMALL TOOLS ALLOCATIONS	Y	N
ZI	E&S ALLOCATIONS	Y	N
ZJ	AS&E ALLOCATIONS	Y	N
ZM	NUSCO BILLING - II ALLOCATIONS	Y	N
ZS	STORES EXPENSE - ROI ALLOCATIONS	Y	N
ZT	PLANT-IN-SERVICE ALLOCATIONS	Y	N
ZU	RETIREMENTS ALLOCATIONS	Y	N
ZV	STORES EXP - CNTRL WRHS ALLOCATIONS	Y	N
ZW	RETAINED EARNINGS ALLOCATIONS	Y	N
ZWCNG	CNG C&I RFP-CLM	Y	N
ZWRAP	YG WRAP-C&I RFP	Y	Y
ZWSCG	SCG C&I RFP-CLM	Y	N
00000	NON-PRODUCTIVE	Y	Y
1DLVR	RT. 1	Y	N
184MM	MIMS PO DEFAULT	Y	Y
18695	ZERO ERR SUSP	Y	Y
401KA	401K ADMIN	Y	N
401KS	401K CASH MATCH	Y	N
401KV	401K VANTAGE	Y	N
99998	CMS	Y	Y



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CHARGE TYPE CODES

CHARGE TYPE CODE	CHARGE TYPE CODE DESCRIPTION
A	SOURCE CHARGE - RCCC
B	IRG CHARGEBACKS - RCCC
C	LOADERS & ALLOC-REAL - RCCC
D	LOADERS & ALLOC-MEMO - RCCC
H	CROSS CHARGE - SERVICE BILL
K	SOURCE CHARGE - PCCC BUD ONLY
N	LOADERS & ALLOC-MEMO PCCC BUD ONLY
O	ICB RECEIVABLES & PAYABLES
P	ALLOCATION BILLINGS
Q	NNECO/NORTHFIELD MT BILL (EXP ONLY)
R	SHARED COST CONTROL LEVEL OFFSET
T	NNECO TOOLS - MEMO CAPITAL
X	SEC ACCOUNT - G/L SUMMARY
Y	PREFERRED DIVIDENDS



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10100 UTILITY PLANT IN SERVICE

This account is not to be used to record financial transactions. Account 101 has been identified by specific subaccount which should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

10101 ELECTRIC-UTILITY PLT IN SVC

This account shall include the original cost of utility plant owned and used in electric operations, and having an expected service life of more than one year from date of installation. The detail for these accounts will be kept in Plant Accounts 301 to 399.

1011R LONG LIVED ASSETS ARC
10111 GAS

This account shall include the original cost of utility plant owned and used in gas operations, and having an expected service life of more than one year from date of installation. The detail for these accounts will be kept in Plant Accounts 301 to 399.

10121 SERVICE COMPANY PROPERTY

This account shall include the original cost of utility plant owned and used in electric and gas operations, and having an expected service life of more than one year from date of installation. The detail for these accounts will be kept in Plant Accounts 301 to 399.

10123 SESI PROPERTY-UTILITY PLT IN SVC

This account shall include the original cost of the fixed assets owned and used in the operation of SESI, and having an expected service life of more than one year from date of installation.

10131 COMP CONST NOT CLASSIFIED

At the end of the year or such other date as a Balance sheet may be required by the Commission, these accounts shall include the total of the balance of work orders for utility plant which has been completed and placed in service but which work orders have not

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been classified for transfer to the detailed plant accounts.

10151 CPRS CLEARING - ELECTRIC

This account is used as a clearing account for the amount of electric utility plant unitized through the work order closing process. The results of the work order closing creates a debit to this account and the interface to the company's property record creates a credit to this account and a debit to account 10101.

10154 CPRS CLEARING

This account is used as a clearing account for the amount of electric utility plant unitized through the work order closing process. The results of the work order closing creates a debit to this account and the interface to the company's property record creates a credit to this account and a debit to account 10111.

10170 PROP UNDER CAPITAL LEASE

This account shall include the amounts recorded under capital leases for plant leased from others and used by NUSCO in its operations. Records shall be maintained with respect to each capital lease reflecting: (a) name of lessor, (b) basic details of lease, (c) terminal date, (d) original cost or fair market value of nuclear fuel leased, (e) future minimum lease payments, (f) executory costs, (g) present value of minimum lease payments, (h) the amount representing interest and the interest rate used and (i) expenses paid.

10171 PROP UNDER CAP LSE - AMORT

Account 101.71 shall include the accumulated amortization of property under capital lease. Account 101.70 shall include the amounts recorded under capital leases for plant leased from others and used by the owner in its operations.

Records shall be maintained with respect to each capital lease reflecting: (a) name of lessor, (b) basic details of lease, (c) terminal date, (d) original cost of fair market value of property leased, (e) future minimum lease payments, (f) executory costs, (g) present value of minimum lease payments, (h) the amount representing interest and the interest

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10200 rate used, and (i) expenses paid.
ELECTRIC PLANT PURCHASED OR SO

This account is not to be used to record financial transactions. Account 102 has been identified by specific subaccount which should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

10201 UTIL PLANT PURCHASED OR SOLD-ELEC

This account shall be charged with the cost of electric plant acquired as an operating unit or system by purchase, merger, consolidation liquidation, or otherwise, and shall be credited with the selling price of like property transferred to others pending the distribution to appropriate accounts in accordance with electric plant instruction 5. Within six months from the date of acquisition or sale of property recorded herein, the utility shall file with the Commission the proposed journal entries to clear from this account the amounts recorded herein.

10400 UTILITY PLT LEASED TO OTHER ELEC

This account shall include the original cost of utility plant owned by the utility, but leased to others as operating units or systems, where the lessee has exclusive possession. The property included in this account shall be classified according to the detailed accounts (301 to 399) prescribed for electric plant in service and this account shall be maintained in such detail as though the property were used by the owner in its utility operations. The depreciation of these assets is accumulated in account 10902.

10431 COMPLETED CONST NOT CLASSIFIED

At the end of the year or such other date as a Balance sheet may be required by the Commission, these accounts shall include the total of the balance of work orders for utility plant which has been completed and placed in service but which work orders have not been classified for transfer to the detailed plant accounts.

10451 CPRS CLRNG-UTLTY PLT LEASE OTH ELEC

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This account is used as a clearing account for the amount of electric utility plant unitized through the work order closing process. The results of the work order closing creates a debit to this account and the interface to the company's property record creates a credit to this account and a debit to account 10501.

10500 UTILITY PLANT HELD FOR FUTURE

This account is not to be used to record financial transactions. Account 105 has been identified by specific subaccount which should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

10501 ELECTRIC-UTL PLT HELD FR FUTURE USE

These accounts shall include the original cost of utility plant owned and held, under a definite plan, for future use. This would include plant acquired for future use and plant previously in service but now retired and held for reuse in the future. The property included in this account shall be classified according to the detail account (301 to 399) prescribed for plant in service and the account shall be maintained as though the property were in service.

In the event that property recorded in this account shall no longer be needed or appropriate for future utility operations, the company shall request Commission approval of journal entries to remove such property from this account when the gain realized from the sale or other disposition of the property is \$100,000 or more, prior to their being recorded.

10511 GAS

These accounts shall include the original cost of gas utility plant owned and held, under a definite plan, for future use. This would include plant acquired for future use and plant previously in service but now retired and held for reuse in the future. The property included in this account shall be classified according to the detail account (301 to 399) prescribed for plant in service and the account shall be maintained as though the property were in service. In the event that property recorded in this account

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shall no longer be needed or appropriate for future utility operations, the company shall request Commission approval of journal entries to remove such property from this account when the gain realized from the sale or other disposition of the property is \$100,000 or more, prior to their being recorded.

10551 CPRS CLEARING - ELECTRIC

This account is used as a clearing account for the amount of electric utility plant unitized through the work order closing process. The results of the work order closing creates a debit to this account and the interface to the company's property record creates a credit to this account and a debit to account 10501.

10600 COMPLETED CONSTR NOT CLASSIFIED

This account is not to be used to record financial transactions. Account 106 has been identified by specific subaccount which should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

10601 ELECTRIC-COMP CONSTR NOT CLASSIFIED

At the end of the year or such other date as a Balance sheet may be required by the Commission, these accounts shall include the total of the balance of work orders for utility plant which has been completed and placed in service but which work orders have not been classified for transfer to the detailed plant accounts.

10611 GAS

At the end of the year or such other date as a Balance sheet may be required by the Commission, these accounts shall include the total of the balance of work orders for utility plant which has been completed and placed in service but which work orders have not been classified for transfer to the detailed plant accounts.

107DL DISTRIBUTION E&S

To capitalize appropriate amounts of engineering and

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supervision labor costs where the span of responsibility or the nature of the work makes it difficult to directly charge a project. This account serves as a clearing account. The balance of this account is cleared to an Engineering and Supervision clearing work order during the month end closing cycles. The E&S costs are subsequently spread over all construction work orders.

107DS DIST SUBSTATION E&S

To capitalize appropriate amounts of engineering and supervision labor costs where the span of responsibility or the nature of the work makes it difficult to directly charge a project. This account serves as a clearing account. The balance of this account is cleared to an Engineering and Supervision clearing work order during the month end closing cycles. The E&S costs are subsequently spread over all construction work orders.

107DX DIST. E&S, CAU 99 ONLY

To capitalize appropriate amounts of engineering and supervision labor costs where the span of responsibility or the nature of the work makes it difficult to directly charge a project. This account serves as a clearing account. The balance of this account is cleared to an Engineering and Supervision clearing work order during the month end closing cycles. The E&S costs are subsequently spread over all construction work orders.

107GS GAS E&S

To capitalize appropriate amounts of engineering and supervision labor costs where the span of responsibility or the nature of the work makes it difficult to directly charge a project. This account serves as a clearing account. The balance of this account is cleared to an Engineering and Supervision clearing work order during the month end closing cycles. The E&S costs are subsequently spread over all construction work orders.

107ML CAPITAL MEAL COST CLEARING
107PP PRODUCTION NON-NUCLEAR E&S

To capitalize appropriate amounts of engineering and

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

supervision labor costs where the span of responsibility or the nature of the work makes it difficult to directly charge a project. This account serves as a clearing account. The balance of this account is cleared to an Engineering and Supervision clearing work order during the month end closing cycles. The E&S costs are subsequently spread over all construction work orders.

107PS GENCONN/PSEG - CWIP
107SS SUBSTATION E&S

To capitalize appropriate amounts of engineering and supervision labor costs where the span of responsibility or the nature of the work makes it difficult to directly charge a project. This account serves as a clearing account. The balance of this account is cleared to an Engineering and Supervision clearing work order during the month end closing cycles. The E&S costs are subsequently spread over all construction work orders.

107TL TRANSMISSION E&S

To capitalize appropriate amounts of engineering and supervision labor costs where the span of responsibility or the nature of the work makes it difficult to directly charge a project. This account serves as a clearing account. The balance of this account is cleared to an Engineering and Supervision clearing work order during the month end closing cycles. The E&S costs are subsequently spread over all construction work orders.

107TS TRANS SUBSTATION E&S

To capitalize appropriate amounts of engineering and supervision labor costs where the span of responsibility or the nature of the work makes it difficult to directly charge a project. This account serves as a clearing account. The balance of this account is cleared to an Engineering and Supervision clearing work order during the month end closing cycles. The E&S costs are subsequently spread over all construction work orders.

107UI GENCONN/UI -CWIP
10700 CONSTRUCTION WORK IN PROGRESS

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This account is not to be used to record financial transactions. Account 107 has been identified by specific subaccount which should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

10709 OTHER-ELECTRIC-CWIP

This account shall include the total of balances of work orders for electric plant to be owned or leased, in process of construction, excluding expenditures for research and development. Upon completion of the work, these costs are transferred to account 106 - Utility Plant In Service Unclassified.

10710 OTHER ELEC POST SYSTEM ENTRIES-CWIP

This account shall be used by the Accounting Department only. It shall be used to record entries to Construction Work in Progress-Electric, which are generated after the preliminary closing cycle. Transaction should flow through the account within a month. Work orders will not be used with this account.

10715 CWIP RETAINAGE
10719 OTHER GAS CWIP

This account shall include the total of balances of work orders for gas plant to be owned or leased, in process of construction, excluding expenditures for research and development. Upon completion of the work, these costs are transferred to account 106 - Utility Plant In Service Unclassified.

10721 OTHER GAS POST SYSTEM ENTRIES

This account shall include the total of the balances of work orders for research and development projects for construction of utility facilities.

10729 OTHER-CWIP

This account shall include the total of balances of work orders for electric plant to be owned or leased, in process of construction, excluding expenditures for research and development. Upon completion of the work, these costs are transferred to account 106 - Utility Plant In Service Unclassified. This account should only be used by unregulated companies.

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10730 OTHER-CWIP

This account shall include the total of balances of work orders for electric plant to be owned or leased, in process of construction, excluding expenditures for research and development. Upon completion of the work, these costs are transferred to account 106 - Utility Plant In Service Unclassified. This account should be used by NUSCO only.

10791 ACCOUNT ERROR CLEARING-CONSTR MIBS

This account shall be used by the Accounting Department only. It shall represent the total of financial transactions which are charged to a work order but have not passed the edit routine in MIBS. These transactions will clear through this account at the time the error condition is rectified.

108AR DEPRECIATION OF ARO ASSET
10800 ACCUMULATED PROVISION FOR DEPR

This account is not to be used to record financial transactions. Account 108 has been identified by specific subaccount which should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

10801 ELECTRIC-STEAM PROD-ACC PROV F DEPR

This account shall contain the balance of the accumulated provision for depreciation of steam production electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10803 ELECTRIC-HYDRO PROD EXCL LIC PROJ

This account shall contain the balance of the

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accumulated provision for depreciation of hydro
production -
excluding licensed projects - electric utility
plant. It will be credited with the accruals for
amounts charged
to Account 403, Depreciation Expense, and to
clearing accounts for current depreciation expense for
electric plant in service. Upon completion of work
orders, this account shall be charged with the book
cost of electric property retired, the cost of
removal and shall be credited with any salvage value.

10804 ELECTRIC-OTHER PROD-ACC PROV F DEPR

This account shall contain the balance of the
accumulated provision for depreciation of other
production
electric utility plant. It will be credited with the
accruals for amounts charged to Account 403,
Depreciation Expense, and to clearing accounts for
current depreciation expense for electric plant in
service. Upon completion of work orders, this
account shall be charged with the book cost of
electric
property retired, the cost of removal and shall be
credited with any salvage value.

10805 ELECTRIC-TRANSMISSION-ACC PROV DEPR

This account shall contain the balance of the
accumulated provision for depreciation of transmission
electric utility plant. It will be credited with the
accruals for amounts charged to Account 403,
Depreciation Expense, and to clearing accounts for
current depreciation expense for electric plant in
service. Upon completion of work orders, this
account shall be charged with the book cost of
electric
property retired, the cost of removal and shall be
credited with any salvage value.

10806 ELECTRIC-DISTRIBUTION-ACC PROV DEPR

This account shall contain the balance of the
accumulated provision for depreciation of distribution
electric utility plant. It will be credited with the
accruals for amounts charged to Account 403,
Depreciation Expense, and to clearing accounts for
current depreciation expense for electric plant in

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service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10807 ELECTRIC-GENERAL-ACC PROV FOR DEPR

This account shall contain the balance of the accumulated provision for depreciation of general electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10808 ELECTRIC-RETIREMENT WORK IN PROG

This account shall contain the retirement, cost of removal and salvage credits included in open work orders for electric property. Upon completion of each work order, the distribution of retirement, cost of removal and salvage credit shall be made to the appropriate function Accumulated Provision for Depreciation of Utility Plant account. **

10810 ACCUM PROV FOR DEPR-SESI PROPERTY

This account shall include the accumulated provision for depreciation associated with the fixed assets owned by SESI.

10811 GAS-PRODUCTION

This account shall contain the balance of the accumulated provision for depreciation of gas production utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of gas property retired, the cost of removal and shall be credited with any salvage value.

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10812 GAS-LOCAL STORAGE

This account shall contain the balance of the accumulated provision for depreciation of gas local storage utility plant. It will be credited with the accruals for amounts charged to Account 403,

Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of gas property retired, the cost of removal and shall be credited with any salvage value.

10813 GAS - TRANSMISSION

This account shall contain the balance of the accumulated provision for depreciation of gas transmission

utility plant. It will be credited with the accruals for amounts charged to Account 403,

Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of gas property retired, the cost of removal and shall be credited with any salvage value.

10814 GAS-DISTRIBUTION

This account shall contain the balance of the accumulated provision for depreciation of gas

distribution utility plant. It will be credited with the accruals for amounts charged to Account 403,

Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of gas property retired, the cost of removal and shall be credited with any salvage value.

10815 GAS-GENERAL

This account shall contain the balance of the accumulated provision for depreciation of gas

general utility plant. It will be credited with the accruals for amounts charged to Account 403,

Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this

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account shall be charged with the book cost of gas property retired, the cost of removal and shall be credited with any salvage value.

10816 GAS-RETIREMENT WORK IN PROCESS

This account shall contain the retirement, cost of removal and salvage credits included in open work orders for electric property. Upon completion of each work order, the distribution of retirement, cost of removal and salvage credit shall be made to the appropriate function Accumulated Provision for Depreciation of Utility Plant account.

10823 HYDRO-TRNRS FALLS LIC PROJ #1889

This account shall contain the balance of the accumulated provision for depreciation of Turners Falls licensed project 1889 electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10825 TRANS-TRNRS FALLS LIC PROJ #1889

This account shall contain the balance of the accumulated provision for depreciation of Turners Falls transmission electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10829 AMOSKEAG LICENSED PROJECT #1893

This account shall contain the balance of the accumulated provision for depreciation of Amoskeag licensed project 1893 electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to

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clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10831 GARVINS LICENSED PROJECT #2140

This account shall contain the balance of the accumulated provision for depreciation of Garvins licensed project 2140 electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10838 HOOKSETT LICENSED PROJECT #1913

This account shall contain the balance of the accumulated provision for depreciation of Hooksett licensed project 1913 electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10840 GORHAM LICENSED PROJECT #2288

This account shall contain the balance of the accumulated provision for depreciation of Gorham licensed project 2288 electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10843 HYDRO-NRFLD MOUNT LIC PROJ #2485

This account shall contain the balance of the accumulated provision for depreciation of Northfield

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Mtn

licensed project 2485 electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10845 TRANS-NRFLD MOUNT LIC PROJ #2485

This account shall contain the balance of the accumulated provision for depreciation of Northfield Mtn

transmission electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10847 GEN-NRFLD MOUNT LIC PROJ #2485

This account shall contain the balance of the accumulated provision for depreciation of Northfield Mtn

general electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10848 CANAAN LICENSED PROJECT #7528

This account shall contain the balance of the accumulated provision for depreciation of Canaan licensed project 7528 electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of

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removal and shall be credited with any salvage value.

10853 HYDRO FALLS VILLAGE LICENSE #2597

This account shall contain the balance of the accumulated provision for depreciation of Falls Village

licensed project 2597 electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10855 SMITH LICENSED PROJECT #2287

This account shall contain the balance of the accumulated provision for depreciation of Smith

licensed project 2287 electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10857 AYERS ISLAND LICENSED PROJECT #2456

This account shall contain the balance of the accumulated provision for depreciation of Ayers Island

licensed project 2456 electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10859 EASTMAN FALLS LICENSED PROJ. #2457

This account shall contain the balance of the accumulated provision for depreciation of Eastman Falls

licensed project 2457 electric utility plant. It will be credited with the accruals for amounts charged

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to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10861 SERVICE CO PROPERTY-ACC PROV F DEPR

This account shall contain the balance of the accumulated provision for depreciation of service company property utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of property retired, the cost of removal and shall be credited with any salvage value.

10862 AMORTIZATION COMPANY PROPERTY

This account shall contain the balance of the accumulated provision for depreciation of service company property utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of property retired, the cost of removal and shall be credited with any salvage value.

10863 HYDRO HOUSATONIC LICENSED NO #2576

This account shall contain the balance of the accumulated provision for depreciation of Housatonic licensed project 2576 electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10864 HYDRO SCOTLAND LICENSED PROJ #2662

This account shall contain the balance of the

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accumulated provision for depreciation of Scotland licensed project 2662 electric utility plant. It will be credited with the accruals for amounts charged to Account 403, Depreciation Expense, and to clearing accounts for current depreciation expense for electric plant in service. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

10868 RETIREMENT WORK IN PROGRESS (RWIP)

This account shall contain the retirement, cost of removal and salvage credits included in open work orders for electric property. Upon completion of each work order, the distribution of retirement, cost of removal and salvage credit shall be made to the appropriate function Accumulated Provision for Depreciation of Utility Plant account. **

10900 ACCR PROV DEPR ELEC LEASED OTH

This account is not to be used to record financial transactions. Accounts 10901 and 10902 should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

10901 RETIREMENT W/P ELECTRIC-LEASED

This account shall contain the cost of removal and salvage credits included in open work orders associated with electric property leased to others which is recorded in account 10400. Upon completion of each work order, the cost of removal and salvage credits shall be transferred to the Accumulated Provision for Depreciation of Leased Plant - Electric (account 10902).

10902 LEASED PLANT - ELECTRIC

This account shall contain the balance of the accumulated provision for depreciation of electric plant leased to others. This reserve account is associated with property recorded in account 104 - Utility Plant Leased to Others. Account 10902 will be credited with the accruals for amounts charged to

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Account 413, Expenses of Electric Plant Leased to Others, for current depreciation expense. Upon completion of work orders, this account shall be charged with the book cost of electric property retired, the cost of removal and shall be credited with any salvage value.

11000 ACCUM PROV DEPR & AMORT UTIL PLANT

This account is not to be used to record financial transactions. Accounts 11001 should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

11001 ELECTRIC PLANT HELD FOR FUTURE USE

This account shall be credited with amounts charged to Account 403, Depreciation Expense. It shall also be credited with amounts charged to Account 404, Amortization of Limited-Term Plant, or to clearing accounts for currently accruing depreciation and amortization. When any property to which this account applies is retired, this account shall be charged with the book cost of the property retired and the cost of removal, and shall be credited with the salvage value and any other amounts recovered.

For general ledger and balance sheet purposes, this account shall be treated as a single composite provision for depreciation. Subsidiary records shall be maintained according to subdivisions for retirements, cost of removal, salvage, and other items.

11101 ELECTRIC-PROV FOR AMOR/PLT IN SVC

This account shall be credited with amounts charged to Account 404, Amortization of Limited-Term Plant, for current amortization. It shall also be credited with amounts charged to Account 425, Miscellaneous Amortization. When any property to which this account applies is sold, relinquished, or otherwise retired from service, this account shall be charged with the amount previously credited. The book cost of the property so retired less the amount chargeable to this account and less the net proceeds realized at retirement shall be included in Account 421-10, Gain on Disposition of Property, or 421-20, Loss on

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Disposition of Property, as appropriate.

For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for amortization. For purposes of analysis, however, subsidiary records shall be maintained, segregating the account according to functional classifications. **

11400 ELECTRIC PLANT ACQUISITION ADJ

This account is not to be used to record financial transactions. Account 114 has been identified by specific subaccount which should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

11401 GAS PLANT ACQUISITION ADJMTS

This account shall include the difference between (a) the cost to the accounting utility of gas plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation or otherwise, and (b) the original cost, estimated if not known, of such property, less the amounts credited by the accounting utility at time of acquisition to accumulated provisions for depreciation and contributions in aid of construction with respect to such property.

11411 ACQUISITION ADJ-NFMTN

This account shall be used to record the acquisition adjustments related to the acquisition of Northfield Mountain by NGC. It shall include the difference between (1) the cost to the accounting utility of electric plant acquired as an operating unit and (2) the original cost of such property, less the amounts credited by the accounting utility at time of acquisition to accumulated provisions for depreciation and contributions in aid of construction with respect to such property.

11412 ACQUISITION ADJ - T/C

This account shall be used to record the acquisition adjustments related to the acquisition of Turner's Cabot Station by NGC. It shall include the difference between (1) the cost to the accounting utility of

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electric plant acquired as an operating unit and (2) the original cost of such property, less the amounts credited by the accounting utility at time of acquisition to accumulated provisions for depreciation and contributions in aid of construction with respect to such property. **

11413 ACQUISITION ADJ - FV

This account shall be used to record the acquisition adjustments related to the acquisition of Fall's Village. It shall include the difference between (1) the cost to the accounting utility of electric plant acquired as an operating unit and (2) the original cost of such property, less the amounts credited by the accounting utility at time of acquisition to accumulated provisions for depreciation and contributions in aid of construction with respect to such property. **

11414 ACQUISITION ADJ - HH

This account shall be used to record the acquisition adjustments related to the acquisition of the Housatonic Hydro's: Rocky River, Stevenson, Shepaug, and Bull's Bridge. It shall include the difference between (1) the cost to the accounting utility of electric plant acquired as an operating unit and (2) the original cost of such property, less the amounts credited by the accounting utility at time of acquisition to accumulated provisions for depreciation and contributions in aid of construction with respect to such property. **

11415 ACQUISITION ADJ - SCOTLAND

This account shall be used to record the acquisition adjustments related to the acquisition of the Scotland Hydro. It shall include the difference between (1) the cost to the accounting utility of electric plant acquired as an operating unit and (2) the original cost of such property, less the amounts credited by the accounting utility at time of acquisition to accumulated provisions for depreciation and contributions in aid of construction with respect to such property. **

11416 ACQUISITION ADJ - NON-LIC HYDROS

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This account shall be used to record the acquisition adjustments related to the acquisition of Non-Licensed Hydro's: Bantam, Robertsville, Taftsville, and Tunnel.

It shall include the difference between (1) the cost to the accounting utility of electric plant acquired as an operating unit and (2) the original cost of such property, less the amounts credited by the accounting utility at time of acquisition to accumulated provisions for depreciation and contributions in aid of construction with respect to such property. **

11417 ACQUISITION ADJ - T/J

This account shall be used to record the acquisition adjustments related to the acquisition of Tunnel Jet. It shall include the difference between (1) the cost to the accounting utility of electric plant acquired as an operating unit and (2) the original cost of such property, less the amounts credited by the accounting utility at time of acquisition to accumulated provisions for depreciation and contributions in aid of construction with respect to such property. **

11500 ACCUM PROV AMORT PLANT ACQ ADJUSTS

This account is not to be used to record financial transactions. Account 115 has been identified by specific subaccount which should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

11502 ACCUM PROV AMOR GAS PLANT ACQ ADJ

This account shall be credited or debited with amounts which are includible in accounts 406, Amortization of Gas Plant Acquisition Adjustments or accounts 425, Miscellaneous Amortization, for the purpose of providing for the extinguishment of amounts in account 114, Gas Plant Acquisition Adjustment, in instances where the amortization of account 114 is not being made by direct write off of the account.

11511 ACCUM PROV ACQ AMORT - NFMTN

This account shall be credited or debited with amounts which are includible in accounts 403, Depreciation Expense, for the purpose of

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providing for the
extinguishment of amounts in account 11411, Aquisition
Adjustment
Northfield Mtn, in instances where the amortization of
account 114 is not being
made by direct write off of the account.

11512 ACCUM PROV ACQ AMORT - TC

This account shall be credited or debited with amounts
which are includible in
accounts 403, Depreciation Expense, for the purpose of
providing for the
extinguishment of amounts in account 11412, Aquisition
Adjustment Cabot/
Turners Falls, in instances where the amortization of
account 114 is not being
made by direct write off of the account.

11513 ACCUM PROV ACQ AMORT - FALLS VILL

This account shall be credited or debited with amounts
which are includible in
accounts 403, Depreciation Expense, for the purpose of
providing for the
extinguishment of amounts in account 11413, Aquisition
Adjustment Falls
Village, in instances where the amortization of
account 114 is not being
made by direct write off of the account.

11514 ACCUM PROV ACQ AMORT - HH

This account shall be credited or debited with amounts
which are includible in
accounts 403, Depreciation Expense, for the purpose of
providing for the
extinguishment of amounts in account 11414, Aquisition
Adjustment Housatonic
Hydro, in instances where the amortization of account
114 is not being
made by direct write off of the account.

11515 ACCUM PROV ACQ AMORT - SCOTLAND

This account shall be credited or debited with amounts
which are includible in
accounts 403, Depreciation Expense, for the purpose of
providing for the

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extinguishment of amounts in account 11415, Aquisition Adjustment Scotland,
in instances where the amortization of account 114 is not being made by direct write off of the account.

11516 ACCUM PROV ACQ AMORT - NON LIC HYD

This account shall be credited or debited with amounts which are includible in accounts 403, Depreciation Expense, for the purpose of providing for the extinguishment of amounts in account 11416, Aquisition Adjustment for non-licensed hyro, in instances where the amortization of account 114 is not being made by direct write off of the account.

11517 ACCUM PROV ACQ AMORT - TUNNEL JET

This account shall be credited or debited with amounts which are includible in accounts 403, Depreciation Expense, for the purpose of providing for the extinguishment of amounts in account 11417, Aquisition Adjustment for Tunnel jet, in instances where the amortization of account 114 is not being made by direct write off of the account.

11800 OTHER UTILITY PLANT

This account shall include the original cost of utility plant owned and used in electric operations, and having an expected service life of more than one year from date of installation. The detail for these accounts will be kept in Plant Accounts 301 to 399.

11801 DEPRECIABLE UTILITY PLANT - SESI

11802 FIVECOM FIBER OPTIC CABLE

11803 DEPRECIABLE UTILITY PLANT - SELECT

This account shall include the original cost of utility plant owned and used in electric operations, and having an expected service life of more than one year from date of installation. The detail for these accounts will be kept in Plant Accounts 301 to 399.

11831 COMPLETED CONST NOT CLASSIFIED

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At the end of the year or such other date as a Balance sheet may be required by the Commission, these accounts shall include the total of the balance of work orders for utility plant which has been completed and placed in service but which work orders have not been classified for transfer to the detailed plant accounts.

11851 CPRS CLEARING - OTHER UTIL PLT

This account is used as a clearing account for the amount of electric utility plant unitized through the work order closing process. The results of the work order closing creates a debit to this account and the interface to the company's property record creates a credit to this account and a debit to account 11801.

11900 ACCM PRV DEP&AMRT OF OTHER UTL PL

This account shall include the accumulated provision for depreciation and amortization of utility plant in Account 118. **

12000 NUCLEAR FUEL
1205C MP 1 PERM DISPOSAL RETAIL PRIO

Amount (includes principal obligation & interest) that the DPUC/DPU has allowed company to recover for Prior Spent Nuclear Fuel Disposal Costs on Millstone Unit #1 from ratepayers.

1205G MP 1 PERM DISPOSAL CMEEC PRIOR

Amount paid by CMEEC for Prior Spent Nuclear Disposal Costs for Unit #1.

1205J M P 2 PERM DISPOSAL RETAIL PRIOR

Amount (includes principal obligation & interest) that the DPUC/DPU has allowed company to recover for Prior Spent Nuclear Fuel Disposal Costs on Millstone Unit #2 from ratepayers.

1205W MP 2 PERM DISPOSAL CMEEC PRIOR

Amount paid by CMEEC for Prior Spent Nuclear Disposal Costs for Unit #2.

1205Y SPENT FUEL TRUST DOE DIFFERENCE

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121X1 SEE AC 12101 DEP NON-UTILITY PROP
121X2 SEE AC 12102 NONDEP NONUTILITY PROP
121YE OTHER PHYSICAL PROPERTY NET

This account shall include the original cost of plant owned but not used in gas utility operations. The property included in this account includes those that were previously used for gas utility purposes and are currently deemed surplus, and those that have been deemed non-utility from the time of purchase. Account 121.YE includes property and any related depreciation as applicable.

12100 NONUTILITY PROPERTY

This account is not to be used to record financial transactions. Account 121 has been identified by specific subaccount which should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

12101 DEPRECIABLE-NON UTILITY PROPERTY

This account shall include the original cost of plant owned but not used in utility operations. The property included in this account includes those that were previously used for utility purposes and are currently deemed surplus, and those that have been deemed non-utility from the time of purchase. Account 121.01 includes non-utility property which is depreciable such as structures. The detail for these accounts will be kept in Plant Accounts 301 to 399.

12102 NON-DEPRECIABLE-NON UTILITY PROP

This account shall include the original cost of plant owned but not used in utility operations. The property included in this account includes those that were previously used for utility purposes and are currently deemed surplus, and those that have been deemed non-utility from the time of purchase. Account 121.02 includes non-utility property which is not depreciable such as land. The detail for these accounts will be kept in Plant Accounts 301-399.

12151 CPRS CLEARING-DEPRECIABLE-NON UTIL

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This account is used as a clearing account for the amount of electric utility plant unitized through the work order closing process. The results of the work order closing creates a debit to this account and the interface to the company's property record creates a credit to this account and a debit to account 12101.

12152 CP RS CLEARING-NON-DEPRECIABLE

This account is used as a clearing account for the amount of electric utility plant unitized through the work order closing process. The results of the work order closing creates a debit to this account and the interface to the company's property record creates a credit to this account and a debit to account 12102.

122X0 SEE AC 12200 DEP/AMORT NON-UTILITY
122X1 SEE AC 12201 DEP/AMORT NON-UTILITY
12200 ACCUM PROV DEPR&AMORT NONUTL PROP

This account shall include the accumulated provision for depreciation and amortization applicable to nonutility property. **

12201 ACCUM PROV DEPR&AMORT NONUTIL PROP

This account shall include the accumulated provision for depreciation and amortization applicable to nonutility property. **

12202 ACCUM PRV NON-DEPR&AMRT NONUTL PROP
123CR INVEST IN CL&P RECEIVABLES CORP

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are

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pledged.

123EP CAPITAL CONTRIBUTION-YESCO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123ES INVESTMENT IN YANKEE SERVICES

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123FP CAPITAL CONTRIBUTION-YEFSCO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in

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undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123FS INVESTMENT IN YANKEE FINANCIAL

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123HS INVESTMENT IN HOUSATONIC

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since

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acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123HY INVESTMENT IN NE HYDRO
123MT INVESTMENT IN MT TOM GENERATION
123NE INVESTMENT IN NE SERVICES
123NM INVESTMENT IN NE MGMT
123NP CAPITAL CONTRIBUTION-NORCONN

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123NS INVESTMENT IN NORCONN

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123RR CAPITAL CONTRIBUTION RRR COMPANY

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Capital Contribution in Rocky River Realty

123SB INVEST IN SOUTHBRIDGE

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123SS INVESTMENT IN SUBSIDIARY

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123XA INVESTMENT IN SELECT ENERGY CNTRCNG

123X1 INVESTMENT IN NU ENTERPRISES, INC

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including

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interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123X2 INVESTMENT IN NORTHEAST GEN CO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123X3 INVESTMENT IN NORTHEAST GEN SRVC CO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of

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acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123X4 INVESTMENT IN NGS MECHANICAL CO

A. This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries.

B. This account shall be maintained in such a manner as to show separately for each subsidiary: The cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any such investments that are pledged.

123X5 INVESTMENT IN ES BOULOS

This account shall reflect the company's cumulative investment in ES Boulos, including long and short term debt, capital contributions and the company's share of ES Boulos' profits and losses

123X6 INVESTMENT-WOODS ELECTRICAL CO INC

This account shall reflect the company's cumulative investment in Woods Electrical, including long and short term debt, capital contributions and the company's share of Woods Electrical's profits and losses.

123X7 INVESTMENT WOODS NETWORK SERVICES

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This account shall reflect the company's cumulative investment in Woods Network, including long and short term debt, capital contributions and the company's share of Woods Network's profits and losses.

123X8 INVESTMENT IN GREENPORT LLC

A. This account shall include the book cost of investments in securities issued or assumed by associated companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement, provided that the investment does not relate to a subsidiary company. (If the investment relates to a subsidiary company it shall be included in account entry to the recording of amortization of discount or premium on interest bearing investments. Include herein the offsetting 123.1, Investment in Subsidiary Companies.) (See account 419, Interest and Dividend Income.)

B. This account shall be maintained in such manner as to show the investment in securities of, and advances to, each associated company together with full particulars regarding any of such investments that are pledged.

Note A: Securities and advances of associated companies owned and pledged shall be included in this account, but such securities, if held in special deposits or in special funds, shall be included in the appropriate deposit or fund account. A complete record of securities pledged shall be maintained.

Note B: Securities of associated companies held as temporary cash investments are includible in account 136, Temporary Cash Investments.

Note C: Balances in open accounts with associated companies, which are subject to current settlement, are includible in

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account 146,
Accounts Receivable from Associated Companies.

Note D: The utility may write down the cost of any security in recognition of a decline in the value thereof. Securities shall be written off or written down to a nominal value if there be no reasonable prospect of substantial value. Fluctuations in market value shall not be recorded but a permanent impairment in the value of securities shall be recognized in the accounts. When securities are written off or written down, the amount of the adjustment shall be charged to account 426.5, Other Deductions, or to an appropriate account for accumulated provisions for loss in value established as a separate subdivision of this account.

123YG CAPITAL CONTRIBUTION-YANKEE GAS

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123YP INV IN YANKEE PARENT- COMM STOCK

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary

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companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123YS INVESTMENT IN YANKEE GAS CO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

123Y1 INV IN YANKEE PARENT- CAP CONTRIBUT

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are

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pledged.

12300 INVESTMENTS-ASSOC & SUBS COS

This account is segregated into two components: Account 123, Investment in Associated Companies, and Account 123.1, Investment in Subsidiary Companies. Account 123, Investment in Associated Companies shall include the book cost of investments in securities issued or assumed by associated companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement, provided that the investment does not relate to a subsidiary company. Include herein the offsetting entry to the recording of amortization of discount or premium on interest bearing investments. This account shall be maintained in such a manner as to show the investment in securities of, and advances to, each associated company together with full particulars regarding any of such investments that are pledged. Account 123.1, Investment in Subsidiary Companies, shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any such investments that are pledged.

1231A INVEST SUBS COS-CAP CONTR-CL&P

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such

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subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

1231B INVEST SUBS COS- SELECT ENERGY, INC

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

1231C INVEST SUBS COS-CAP CONTR-WMECO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

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1231D INVEST SUBS COS-CAP CONTR-QUINN

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

1231E INVEST SUBS COS-CAP CONTR-NNECO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

1231F INVEST SUBS COS-CAP CONTR-HWPCO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary

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companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

1231J INVEST SUBS COS-PSNH

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

1231K INVESTMENT IN CL&P FUNDING LLC

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and

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full particulars regarding any investments that are pledged.

1231L INVEST SUBS COS-COMM STOCK-NAEC

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

1231M INVESTMENT IN PSNH FUNDING LLC

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

1231N INVEST SUBS COS-CAP CONTR-NAES

1231P INVEST SUBS COS-COMM STOCK-NAESCO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including

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interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

1231R INVEST SUBS COS-NOTES-NUSCO
1231T INVEST SUBS COS-NOTES-RRRCO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

1231U INVEST SUBS COS-NOTES-HWPCO
1231V INVEST SUBS COS-NOTES-QUINN
1231W INVEST SUBS COS-NOTES-NNECO
1231X INVEST SUBS COS-NOTES-WMECO
1231Y INVESTMENT IN WMECO FUNDING LLC

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be

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credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

12310 INVEST SUB COS-REG NUC GEN COS

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

12311 INVESTMENT IN SUB COS - OTHER

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

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12312 INVEST SUBS COS-COMM STOCK-CL&P

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

12313 INV SUBS-PROPERTY INC (AFTER 1/93)

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

12314 INVEST SUBS COS-COMM STOCK-WMECO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary

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companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

12315 INVEST SUBS COS-COMM STOCK-HWPCO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

12316 INVEST SUBS COS-COMM STOCK-RRRCO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and

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full particulars regarding any investments that are pledged.

12317 INVEST SUBS COS-COMM STOCK-QUINN

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

12318 INVEST SUBS COS-COMM STOCK-NNECO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

12319 INVEST SUBS COS-COMM STOCK-NUSCO

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not

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subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

12326 INVESTMENT IN SUBS-NUSCO
12330 EQUITY IN EARNINGS-NGC

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment, advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

1236L INVESTMENT IN PSNH FUNDING LLC 2

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of

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acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

12371 INVESTMENT IN MODE 1 COMMUNICATIONS

This account shall include the cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition. This account shall be credited with any dividends declared by such subsidiaries. This account shall be maintained in such a manner as to show separately for each subsidiary: the cost of such investments in the securities of the subsidiary at the time of acquisition; the amount of equity in the subsidiary's undistributed net earnings or net losses since acquisition; advances or loans to such subsidiary; and full particulars regarding any investments that are pledged.

124EN INVESTMENT-ENRON SETTLEMENT
124FI NU FOUNDATION INVESTMENT ACCT
124NF TRUST SPENT NUCLEAR FUEL MILLSTONE
124ZP 10 YR SECURE PROMISSORY NOTE ZAP
12400 OTHER INVESTMENTS

This account shall include the book cost of investments in securities issued or assumed by nonassociated companies, investment advances to such companies, and any investments not accounted for elsewhere. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of security investments. Include also the offsetting entry to the recording of amortization of discount or premium on interest bearing investments.

12401 STOCK INVESTMENTS-OTHER INVESTMENTS

These accounts shall include the book cost of investments in securities issued or assumed by nonassociated companies, investment advances to such companies and any investments not accounted for

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elsewhere.

12402 INV IN NEW ENG HYDRO TRANSMISSION

This account shall include the book cost of investments in Hydro-Quebec.

12403 CASH SURRENDER VALUE CO OWN LIFE IN
12404 INVESTMENT IN ACCUMENTRICS

This account includes the book cost of investments in securities issues or assumed by nonassociated companies, investment advances to such companies, and any investments not accounted for elsewhere.

12405 ACUMENTRIC INVESMT COMMON/PFD/WARRT
12411 INVEST IN YANKEE ENERGY SERVICES
12412 RABBI TRUST INVESTMENT (SERP)

These accounts shall include the book cost of investments in securities issued or assumed by nonassociated companies, investment advances to such companies and any investments not accounted for elsewhere.

12413 OTHER INVESTMENT- NEIL RESERVE PREM
12470 YGS RABBI TRUST (TRUSTEES)
12499 OTHER INVESTMENTS

These accounts shall include the book cost of investments in securities issued or assumed by nonassociated companies, investment advances to such companies and any investments not accounted for elsewhere.

12500 SINKING FUNDS

**

12800 OTHER SPECIAL FUNDS

This account shall include the amount of cash and book cost of investments which have been segregated in special funds for insurance, employee pensions, savings, and other special purposes not provided for elsewhere. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of security investments. A separate account, with appropriate title, shall be kept for each fund. This account shall not include any

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item, the amount or collectibility of which is not reasonably assured, unless an adequate provision for possible loss has been made. Items of current character but of doubtful value may be written down and for record purposes carried in this account at nominal value.

12900 SPECIAL FUNDS
12903 PREPAID PENSION
131CG CASH NE ENERGY INC
131C8 CASH NE ENERGY MANAGEMENT LLC
131NC NUSCO NYLE ESCROW ASSET
131NE CASH NE ENERGY SERVICES LLC
131UI CASH-GENCONN/UI
131UR CASH & CASH EQUIVALENTS-URESTRICTED
131X3 NGS CASH CREDIT CARD
13100 CASH
13101 CASH-CURRENT & ACCRUED ASSETS

This account shall include the amount of current cash funds except working funds. **

13104 UNRESTRICTED CASH FR COUNTERPARTIES
134AB SPECIAL DEPOSITS - MISCELLANEOUS
134BM BURNS & MCDONNELL CASH ESCROW
134CE SPEC DEP CON ED RERAIL MARKETING
134CG CINCINNATI G&ELEC SPECIAL DEPOSITS
134CL CLP MARGIN PERFORMANCE ASSURANCE
134CP RATE RED BOND CAPITAL SUBACCOUNT

This account shall include deposits with the Rate Reduction Bond Agencies to pay the Rate Reduction Bond principal and interest payments.

134DE DOMINION ENERGY CASH DEPOSIT
134EP EL PASO CASH DEPOSIT

This account is used to record cash deposits to El Paso. The credit department receives cash from various counterparties as a result of adequate assurance calculations per our contracts or regular cash deposits. This account should always equal the liability account 235EP.

134GA RT RED BOND GENERAL SUBACCOUNT

This account shall include deposits with the Rate Reduction Bond Agencies to pay the Rate Reduction Bond principal and interest payments.

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134GC CASH DEPOSIT GLENBROOK CABLES LAND
134IR RATE RED BOND INT RESERVE SUBACCNT

This account shall include deposits with the Rate Reduction Bond Agencies to pay the Rate Reduction Bond principal and interest payments.

134JA J ARON & CO SPECIAL DEPOSIT

This account is used to record cash deposits to J. Aron. The credit department receives cash from various counterparties as a result of adequate assurance calculations per our contracts or regular cash deposits. This account should always equal the liability account 235JA.

134KE KLEEN ENERGY SECURITY DEPOSIT
134MN CASH DEP - MIDDLETOWN-NORWALK LAND
134NC NUSCO NYLE CASH ESCROW
134NW CASH DEPOSIT NEEWS LAND
134OC RATE RED BOND OVERCOLLAT SUBACCOUNT

This account shall include deposits with the Rate Reduction Bond Agencies to pay the Rate Reduction Bond principal and interest payments.

134PE CASH DEP-POWER ENGINEERING

This account is being used to record cash payments made to Power Engineering for their use in purchasing land and easements on our behalf associated with the Bethel - Norwalk transmission line project. At the time payments are made to acquire property for CL&P, a credit will be recorded to this account for the amount of the payment and a capital work order will receive the debit.

134PI POWER ENGINEERS CASH ESCROW
134P6 LANDFILL ESCROW - BOW NH

deposits held in escrow for landfill development at merrimack station in Bow, NH

134RA RATE RED BOND RESERVE SUBACCOUNT

This account shall include deposits with the Rate Reduction Bond Agencies to pay the Rate Reduction Bond principal and interest payments.

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134RV CASH DEPOSIT - REVCO

This account represents SENY's cash (margin) deposit on account with our NYMEX clearing broker-Refco.

134SA RATE RED BOND SERVE ADV SUBACCOUNT

This account shall include deposits with the Rate Reduction Bond Agencies to pay the Rate Reduction Bond principal and interest payments.

134UB USBEHAVIORAL SPECIAL DEPOSIT

134UI UI ESCROW FUNDS

134WG WASHINGTON GROUP CASH ESCROW

134WM WMCO MARGIN PERFORMANCE ASSURANCE

134WP SCHILLER STATION WOOD PWR ESCROW

13400 OTHER SPECIAL DEPOSITS

This account shall include deposits with fiscal agents or others for special purposes other than payment of interest or dividends. Each deposit shall be identified as to purpose.

13401 BANKERS TRUST CO-SALE OF PROPERTY

This account shall include deposits with fiscal agents or others for special purposes other than payment of interest or dividends. Each deposit shall be identified as to purpose.

13405 CONNECTICUT NATL BANK & TRUST CO

13412 CLP SECURITY DEPOSIT ESCROW

13417 ESCROW FUNDS - SELECT CONTRACT

13422 BANKERS TRUST CO INS PROCEEDS

13426 WARRANT REDEMPTION CASH

13433 PSNH-INS PROCEEDS-FIRST UNION BANK

13435 CASH DEPOSIT SALOMON SMITH BARNEY

This account represents Select's cash (margin) deposit on account with our NYMEX clearing broker-Salomon Smith Barney.

13436 CASH DEPOSIT NYMEX MARGIN ACCT

As of 5/31/03, this account is not used and will not be in the foreseeable future.

13437 FUNDS ON DEPOSIT- CITIBANK

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13438 CASH DEP REFCO LLC (ADVEST) MARGIN

This account represents Select's cash (margin) deposit on account with our NYMEX clearing broker-Refco LLC.

13439 CASH DEPOSITS REFCO LLC MARGIN

13440 FUNDS ON DEPOSIT-BANK OF NEW YORK

This account shall include the book cost of investments, such as demand and time loans, bankers' acceptances, United States Treasury certificates, marketable securities, and other similar investments, acquired for the purpose of temporarily investing cash. **

13493 EPA TRUST DEPOSIT

13500 WORKING FUNDS

This account shall include cash advanced to officers, agents, employees, and others as petty cash or working funds. **

13501 CITI BANK - CIGNA HEALTH CARE COSTS

This account is cash collateral held with JP Morgan Chase in a non-bearing interest account for the purpose of direct debit and the NUSCO Benefits Account with Fleet Bank.

136UR INVESTMENTS-UNRESTRICTED

The purpose of this account is for the NU Foundation and cash invested in a money market fund with Blackrock Provident.

136WR INV IN SECURITIES-A/R NOT SECURED

136WS INV IN SECURITIES-A/R SECURED NOTE

13600 TEMPORARY CASH INVESTMENTS

This account shall include the book cost of investments, such as demand and time loans, bankers' acceptances, United States Treasury certificates, marketable securities, and other similar investments, acquired for the purpose of temporarily investing cash. **

13604 TEMP CASH INVESTMENT-NAESCO

The purpose of this account is for North Atlantic

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Energy Service Company and cash invested in a money market fund with Blackrock Provident.

- 14100 NOTES RECEIVABLE
- 14110 CONVERSION LOAN PROGRAM
- 14112 HOME ENERGY LOAN PROGRAM
- 14199 NOTES RECEIVABLE - OTHER

These accounts shall include the book cost not includible elsewhere, of all collectible obligations in the form of notes receivable and similar evidences of money due on demand or within one year from the date of issue, except notes receivable from associated companies. **

- 142CD UNDISTRIBUTED CASH DEPOSITS
- 142ED CUSTOMER CASH RECEIPTS - EDI

This account is used to record all EDI retail cash receipts received by Cash management which are then cleared as they are posted as payments against the outstanding retail accounts receivable balances within the Navision system.

- 142EL WHOLESALE CASH RECEIPTS - ELECTRIC
- 142GS WHOLESALE CASH RECEIPTS - GAS
- 142N1 MODE 1 RECEIVABLE FROM NEON
- 142RR RRB ACCTS REC BIL

- 142RS ESTABLISH A RATE REDUCTION BOND RECEIVABLE - BILLED
RATE REDUCTION BONDS STATE OF CT 04

Represents amounts billed under Connecticut RRB charge but not yet collected from customers. 242.RS represents the offset to this account (the liability).

Upon billing this account is debited, upon payment it is credited and remitted to the State's trust. No revenue is recognized from this charge. The RRB charge represents \$0.0016 per kWh (began June 23, 2004). Payments to the State of CT began in August 2004.

- 142SE SENY CASH RECEIPTS CLEARING
- 142TR YANKEE GAS SALES TAX REFUND REC

This account was established to track the refund due to Yankee Gas from the State Dept of Revenue Services. This refund results from the refund that Yankee Gas provided to it's Firm Transportation customers for Sales taxes charged to and paid by the customers and

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subsequently paid to the State by Yankee Gas from 1996 thru 1999.

142WB CONTRA ACCT 14209 CL&P SALE OF REC
142WR CUST ACCTS RECV CONTRA SECURITIZED

customer a/r - contra - a/r securitization

14200 CUSTOMER ACCOUNTS RECEIVABLE

This account is set up for customer accounts receivable for the title line on the financial statements. We are responsible to monitor it even if it is not ours and it should have a zero balance for all companies.

14201 CUST ACCTS RCV - SERVICE - ELE

This account is the Customer Accounts Receivable Service for Service on the CSS System which the billing and payments and journal entry corrections are recorded.

14204 SERVICE-NUSTART-CLP LOW INCOME

This account is for NUSTART Low Income Program

14207 CUST ACCTS RCV - CASH COLLECTE

This account is the Customer Accounts Receivable for Cash Payments Collected from Wethersfield (CCP).

14208 CASH SUSPENDED CSS SYSTEM

This account is the Customer Accounts Receivable for cash suspended from the CSS Systems on payments processed from Kenny Springs area.

14209 CUST ACCTS SUSPENSE-CSS SYSTEM

This account is for Customer Accounts Suspended from the CSS System due to a DPS(Data Processing Suspense) and this will be cleared with the quarterly DPS purged and manual JE's at the time of purged. When the account goes into DPS, B/A will needed to re-establish the correct balances to a new customer account number and the old account will be stripped off the CMF.

14211 SERVICE - GAS

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14212 ACCOUNTS RECEIVABLE - CLIENTS

Reflects amounts due from customers.

1428N NAVISION A/R CASH COLLECTED

This account is used to record all retail cash receipts received by Kenney Spring which are then cleared as they are posted as payments against the outstanding retail accounts receivable balances within the Navision system.

143CA CONTR ADMIN A/R

This account shall include amounts due the utility upon open accounts from customers for purchase power, certain transmission agreements and potential uncollectible reserves.

This account is specific for Contract Administration use only.

143CB CT BAD DEBT TAX RECEIVABLE

This account is used to record tax credit for CT customer accounts not expected to be collected.

143CD CASH MANAGEMENT DEPOSITS

143CM CASH MGMT UNLOCATED WIRE TMS PYMTS

The purpose of this account is a temporary clearing account for Cash Management and is used to allocate cash that is unidentifiable when received. The transactions are cleared by Cash Management.

143CO A/R CONTRA ASSET

The purpose of this account is to record reserves relating to doubtful A/R.

143CR CONTRACT A/R CONTRA RESERVES

143ET PSNH EAP RECEIVABLE FROM ST OF NH

143GA MISC ACCTS RECVBLE GA USE ONLY

This account shall include amounts due the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing and contract work.

143HA NEP HOLDING ACCT

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143HE AMERADA HESS ACCOUNT RECEIVABLE
143HP NEW HAMP BAD DEBT TAX RECEIVABLE

The purpose of this account is to accrue for NH tax receivables resulting from uncollectable A/R.

143LN C&LM SHORT-TERM LOAN RECEIVABLE
143LP DEFERRED LATE FEE REVENUES

This account is used to record late fee revenue charged to retail customers. As the customers remit payment to Select Energy, these late fee charges are recognized as revenue.

143L2 OUTSIDE UTILITY BILL FOR WRAP-ST
143MA MA ABATEMENT RECEIVABLE ACCOUNT

The purpose of this account is to record MA abatement receivables.

143MB MA BAD DEBT TAX RECEIVABLE

This account records tax credit for MA customer accounts not expected to be collected

143ME MAINE BAD DEBT TAX RECEIVABLE

This account records tax credit for ME customer accounts not expected to be collected

143MF CL&P CONTRA ACCT 14399 C&LM LOANS
143MG CL&P CONTRA ACCT TO 14399 C&LM LN

This account shall include amounts due the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing and contract work. This account was set-up to record small business loans that are established in Sundry Billing.

143MH CL&P CONTRA ACCT TO 14399 C&LM LOAN
143MU C&LM MUNICIPAL LOAN RECEIVABLE
143NE RECEIVABLE NE ISO
143NT RETAIL GAS NETTING

The purpose of this account is to record and track credits due to Select Energy from wholesale and retail counterparties for the gas line of business. This balance is established when the Actbill is processed

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and is eliminated when the Actbill is processed or payment is received from the counterparty.

143NY NY BAD DEBT TAX RECEIVABLE

This account records tax credit for NY customer accounts not expected to be collected

143PB PA BAD DEBT TAX RECEIVABLE

This account records tax credit for PA customer accounts not expected to be collected

143R1 C&LM RESIDENTIAL LOAN RECEIVABLE

143SE MISC ACCOUNTS REC SELECT ENERGY

The purpose of this account is to record estimated receivables from electric/gas sales, ISO, BGS, and other misc. sources.

143SN MISC ACCOUNTS REC SELECT ENERGY NY

143S1 C&LM SMALL BUSINESS LOAN RECEIVABLE

143TC TRANSMISSION 14399 CONTRA ACCT

143TR EST TRANS REVENUES FOR TRANS SVCS

This account is used to book the estimates of Transmission revenues that are automatically reversed next month.

143UR UNCOND CONTRIBUTIONS RECEIVABLE

This account shall include amounts due the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing and contract work.

143WB A/R-WHOLESALE BANNER

143WH NAVISION WHOLESALE ACCT RECEIVABLE

143YE NOTES & A/R-NON ELIMINATION

14300 OTHER ACCOUNTS RECEIVABLE

This is a new account set up for other accounts receivable for the title line on the financial statements. We are responsible to monitor it even if it is not ours and it should have a zero balance for all companies.

14301 EMPLOYEE INSTALLMENT PURCHASES

14302 EMPLOYEES - OTHERACCTS RECEIVABLE

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Deductions taken for employees and paid for appropriate distribution

14304 GENERAL LEDGER ACCOUNTINGOTH A/R

This account shall include amounts due the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing and contract work.

14307 A/R CASH COLLECTED SUNDRY SYST

Account Receivable cash collected by sundry billing system.

14308 PSNH WIRE PYMT CLEARING

14309 BROKER RECEIVABLE-DERIVATIVE TRANS

This account shall include amounts due the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing and contract work. This is to record receivable from broker for derivate transactions

1431A AR FROM ESCO CUSTOMERS BILLED BY NU

Amounts due from ESCO customers whose billing service is provided by a NU operating company.

1431B ACCT REC TFR FROM CUSP

1431G AR CT GREEN COMMUNITY CLEAN ENERGY

1431H AR CT GREEN STERLING CLEAN ENERGY

1431N NAVISION CUST ACCTS REC

The purpose of this account is to record the retail accounts receivable balance as a result of billing from the Navision system.

14312 ACCOUNTS RECEIVABLE - OTHER - SESI

This account shall include amounts due the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing and contract work.

14313 NEW ENGLAND HYDRO TRANSMISSION

This account shall include amounts due the utility upon open accounts, other than amounts due from

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associated companies and from customers for utility services and merchandising, jobbing and contract work. This is a receivable from New England Hydro Transmission.

14320 EMPLOYEE PURCH - SAFETY SHOES

Deductions taken for employees and paid for appropriate distribution

14331 NAESCO RECVBL FROM JOINT OWNR

This account shall include amounts due the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing and contract work.

14347 NEPEX TRANSACTIONS CREDITS

14348 NEPEX TRANSACTIONS DEBITS

14349 NEPEX BILLINGS-DEBIT

14358 A/R FAS158 MEDICARE PART D SUBSIDY

14380 RECEIVABLE-CONVERSION LOANS

1439C CIAC ACCOUNTS BEING RESEARCHED SUND

14395 VARIOUS VENDOR PAYMENT ADJUSTMNTS

The purpose of this account is to provide a place for Cash Management to deposit various payments received from vendors; for example, for checks received from vendors or duplicate payments or overcharges. Each month, Accounts Payable clears checks deposited to this account to the MIB Code Block that was originally charged. Any balance in the account at month end represents deposits that were received too late for correction, or for which additional research must be done.

14397 SALES TAX RECOUPMENT

This account is used to record the recoupment of certain overpaid Connecticut sales and use taxes from the State of Connecticut Department of Revenue.

14399 OTHER ACCOUNTS RECEIVABLE-OTHER

These accounts shall include amounts due upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing, and contract work. Subaccount 01 pertains only to installment purchases repayable

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through payroll deductions. Subaccount 02 pertains to amounts which are repayable by employees directly or through payroll deductions for other than amounts chargeable to Subaccounts 01 and 03. Subaccount 03 pertains to amounts repayable by employees for personal transportation costs of others taken on business trips. **

144CA ACCUM PROV RESERVES CAA ONLY

This account shall include uncollectible reserves from associated companies for Wholesale and/or Transmission Contracts administered by the Contract Administration group within Revenue Services.

144EP PSNH EAP ARREARS WRITE OFF

Statewide Electric Assistance Program Pre-Program Arrears
Credited each month with the pre-program arrears amount approved by the Community Action Agencies for that month. Debited monthly by the amortized pre-program arrears amount. This amortized amount is equal to 1/24th of the cumulative sum of all unamortized pre-program arrears. (Note: This was the original concept...Pam is looking into the actual implementation with CSD.)

144HW RESERVE FOR HARDSHIP

144IN RESERVE FOR LATE PAYMENT FEES

144SN ACCUM PROV FOR UNCOLL ACCOUNTS SENY

14400 ACCUM PROV FOR UNCOLL ACCOUNTS

This account shall be credited with amounts provided for losses on accounts receivable which may have become uncollectible and also with collections on accounts previously charged hereto. Concurrent charges shall be made to Account 904. .

14401 UTILITY CUSTOMERS - ELECTRIC

This account shall be credited with amounts provided for losses on accounts receivable, resulting from energy sales and water heater rentals, which may have become uncollectible and also with collections on accounts previously charged hereto. Concurrent charges shall be made to Account 904.

14403 CUSTOMER INSTALLATIONS

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ACCOUNT FERC ACCOUNT DESCRIPTION

This account shall be credited with amounts provided for losses on accounts receivable, resulting from the billing to customers for service or repair work on customer-owned equipment, which may become uncollectible and also with collections on accounts previously charged hereto. Concurrent charges shall be made to Account 587-99. **

14404 ACCUM PROV FR UNCOL ACCTS-CR-O

This account shall be credited with amounts provided for losses on accounts receivable, resulting from the billing for damage claims and any other types of accounts receivable not included in other subdivisions of Account 144, which may become uncollectible and also with collections on accounts previously charged hereto. Concurrent charges shall be made to the appropriate expense account based on the nature of the transaction. **

14405 ACCUM PROV FOR UNC A/C-SESI CLI

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14411 PROVISION FOR UNCOLLECTIBLES

This account shall be credited with amounts provided for losses on accounts receivable, resulting from energy sales which may have become uncollectible.

14412 ACCUM PROV UNCOLLECTIBLE-YANKEE FIN
145BD NOTES REC CL&P RATE REDUCTION BONDS

This account tracks the principal balance of the CL&P Rate Reduction Bond Notes Receivable. It is amortized on a 3 month basis. This account should match with its offsetting liability 2331K.

145CL NOTES RECEIVABLE - CL&P
145EB ADVANCES TO ES BOULOS
145PS NOTES REC PSNH RATE REDUCTION BONDS

This account tracks the principal balance of the PSNH Rate Reduction Bond Notes Receivable. It is amortized on a 3 month basis. This account should match with its offsetting liability 23308.

145R2 NOTE RECEIVABLE PSNH RRB 2

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This account tracks the principal balance of the PSNH Rate Reduction Bond 2 Notes Receivable. It is amortized on a 3 month basis. This account should match with its offsetting liability 2336L.

145WS NOTES REC WMECO RATE REDUCTION BOND

This account tracks the principal balance of the WMECO Rate Reduction Bond Notes Receivable. It is amortized on a 3 month basis. This account should match with its offsetting liability 233WS.

145Y0 NOTE RECEIVABLE-YES INC
145Y1 NOTE RECEIVABLE-YGS CO
145Y2 NOTE RECEIVABLE - NORCONN
145Y3 NOTE RECEIVABLE - HOUSATONIC
145Y4 NOTE RECEIVABLE - YEFS CO
145Y5 NOTE RECEIVABLE - YES COMPANY
145Y6 NOTE RECEIVABLE - RM SERVICES
14500 NOTES RECEIVABLE ASSOC COMPANIES
14503 NOTE RECEIVABLE - SELECT ENERGY
14505 MONEY POOL NAEC
1451T NOTES RECEIVABLE CL&P TRANSMISSION
14522 NOTES RECEIVABLE - SELECT
14523 MONEY POOL RECEIVABLE SENY
1454T NOTES RECEIVABLE WMECO TRANSMISSION
1456G NOTES RECEIVABLE PSNH GENERATION
1456T NOTES RECEIVABLE PSNH TRANSMISSION
14570 LONG TERM NOTES RECEIVABLE FROM CLP

FERC Account 145 represents Notes Receivable from Associated Companies...the account shall include notes and drafts upon which associated companies are liable.

14571 MODEL REPAYS BORR MONEYPPOOL
14575 LONG TERM NOTE RECEIVABLES-NUSCO
14576 LONG TERM NOTE RECEIVABLES-RRRCO
146AR AR INTEREST RECVBLE FROM SUB

These accounts shall include notes and drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from the date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies.

146CG NE ENERGY AGENT FORINTER-CO ADVANCE
146CP ACCTS REC FOR ADVANCES - CL&P

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The purpose of this account is the NUSCO payable for advances to NUSCO from CL&P and offsets 234AA on CL&Ps books. The payable is associated with Cash Advances to or from NUSCO based on the percentages established by Corporate Accounting.

146CR CL&P RECEIVABLE
 146C8 ADVANCES A/R NE ENERGY MANAGEMENT
 146G1 HOLYOKE NU I/C A/R
 146G2 NORTHEAST GENERATION NU I/C A/R
 146G3 NORTHEAST GEN SERVICES NU I/C A/R
 146HP ACCTS REC FOR ADVANCES - HWP
 146KK SEABROOK POST SALE
 146KY POST SEABROOK FP&L ONLY
 146LC I/C RECEIVABLE FROM FUNDING LLC
 146MA MONEY POOL A/R YANKEE FINANCIAL
 146MB MONEY POOL A/R YESCO
 146MC MONEY POOL A/R SESI
 146MD MONEY POOL A/R NUEI-X1
 146ME MONEY POOL A/R WOODS ELECTRIC
 146MF ADVANCES A/R MT TOM GENERATING
 146MH MONEY POOL A/R NGS -G3
 146MI MONEY POOL RECEIVABLE PSNH TRANS
 146MJ MONEY POOL A/R SELECT NEW YORK
 146MK MONEY POOL A/R NNECO
 146ML MONEY POOL A/R QUINNEHTUK
 146MM MONEY POOL A/R ES BOULOS
 146MP MONEY POOL A/R NUSCO AGENT
 146MQ MONEY POOL A/R NUSCO - CAU NR
 146MR MONEY POOL A/R ROCKY RIVER
 146MS MONEY POOL RECEIVABLE PSNH FOSSIL
 146MT MONEY POOL A/R NAEC
 146MU MONEY POOL RECEIVABLE CL&P TRANS
 146MW MONEY POOL RECEIVABLE WMECO TRANS
 146M1 MONEY POOL A/R CL&P
 146M2 MONEY POOL A/R SELECT ENERGY
 146M3 MONEY POOL A/R HWP-NU
 146M4 MONEY POOL A/R WMECO
 146M6 MONEY POOL A/R PSNH
 146M7 MONEY POOL A/R YANKEE GAS
 146M8 MONEY POOL A/R PROPERTIES
 146M9 MONEY POOL A/R NORCONN
 146NE ADVANCES A/R NE SERVICES
 146NF NU FOUNDATION I/C RECV

This account should never be used, as NU Foundation is prevented by table entry (Valid Keys) from generating Intercompany Billing. Any transactions that might

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occur need investigation and correction.

146NH ADVANCES A/R NE HYDRO GENERATING X2
146PN ACCTS REC FOR ADVANCES - PSNH

The purpose of this account is the NUSCO payable for advances to NUSCO from PSNH and offsets 234AA on PSNHs books. The payable is associated with Cash Advances to or from NUSCO based on the percentages established by Corporate Accounting.

146SE ACCTS REC FOR ADVANCES - SELECT

The purpose of this account is the NUSCO payable for advances to NUSCO from Select and offsets 234AA on Select's books. The payable is associated with Cash Advances to or from NUSCO based on the percentages established by Corporate Accounting.

146WM ACCTS REC FOR ADVANCES - WMECO

The purpose of this account is the NUSCO payable for advances to NUSCO from WMECO and offsets 234AA on WMECOs books. The payable is associated with Cash Advances to or from NUSCO based on the percentages established by Corporate Accounting.

146XA SECI CONNECTICUT - I/C A/R
146XC REEDS FERRY - I/C A/R
146X1 NU ENTERPRISE, INC I/C RECV

This account represents the current balance owed to each company by NU Enterprise, Inc. (AU X1) for Intercompany Billing (ICB) In the normal course of events, the amount owed by NU Enterprise, Inc. is paid in full each month two days after "C" cycle.

146X2 NORTHEAST GENERATION CO I/C RECV

This account represents the current balance owed to each company by NGC (AU X2) for Intercompany Billing (ICB) In the normal course of events, the amount owed by NGC is paid in full each month two days after "C" cycle.

146X3 NORTHEAST GENERATION SERVICE I/C RE

This account represents the current balance owed to each company by NGS (AU X3) for Intercompany Billing

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(ICB) In the normal course of events, the amount owed by NGS is paid in full each month two days after "C" cycle.

146X4 NGS MECHANICAL COMPANY

This account represents the current balance owed to each company by NGS Mechanical, Inc. (AU X4) for Intercompany Billing (ICB) The amount owed by NGS Mechanical is paid manually, not through the normal automated ICB process.

146X5 ES BOULOUS

This account represents the current balance owed to each company by ES Boulos (AU X5) for Intercompany Billing (ICB) Transactions to this account are booked only by Journal Entry, as ES Boulos is not on NU's books otherwise. Detail for these journal entries is kept by the preparers.

146X7 WOODS NETWORK SVCS, INC INTERCO A/R

This account represents the current balance owed to each company by Woods Network Services, Inc. (AU X7) for Intercompany Billing (ICB) Transactions to this account are frequently handled through the sundry and Cash systems.

146YG RECEIVABLES FOR ADVANCES-YANKEE

The purpose of this account is the NUSCO payable for advances to NUSCO from Yankee Gas and offsets 234AA on Yankee Gas' books. The payable is associated with Cash Advances to or from NUSCO based on the percentages established by Corporate Accounting.

14600 ACCOUNTS REC FROM ASSOC COMPAN

Not Used -- in MIB for use a a header record for NU s Financial Statements.

14601 NORTHEAST UTILITIES I/C REC V

The account represents the current balance owed to each company by NU Parent (AU 01) for Intercompany Billing (ICB) In the normal course of events, the amount owed by NU Parent is paid in full each month two days after "C" cycle.

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14602 NUSCO I/C A/R

The account represents the current balance owed to each company by NUSCO (AU 61) for Intercompany Billing (ICB) In the normal course of events, the amount owed by NUSCO is paid in full each month two days after "C" cycle.

14603 CL&P I/C RECV

The account represents the current balance owed to each company by CL&P (AU 11) for Intercompany Billing (ICB) In the normal course of events, the amount owed by CL&P is paid in full each month two days after "C" cycle.

14604 WMECO FUNDING LLC I/C RECEIVABLE

14606 ROCKY RIVER REALTY COMPANY I/C RECV

The account represents the current balance owed to each company by Rocky River Realty (AU 46) for Intercompany Billing (ICB) In the normal course of events, the amount owed by Rocky River Realty is paid in full each month two days after "C" cycle.

14608 PSNH FUNDING LLC I/C RECEIVABLE

The account represents the current balance owed to PSNH by PSNH Funding (AU 08) for Intercompany Billing (ICB) In the normal course of events, the amount owed by PSNH Funding is paid in full each month two days after "C" cycle.

NOTE: This account has not been used for more than two years. Check any transactions that appear for accuracy.

1461K CL&P FUNDING LLC I/C RECEIVABLE

The account represents the current balance owed to CL&P by CL&P Funding (AU 1K) for Intercompany Billing (ICB) In the normal course of events, the amount owed by CL&P Funding is paid in full each month two days after "C" cycle.

NOTE: This account is not normally used. Any transactions in it should be carefully checked.

1461T CL&P 1T INTERCOMPANY ACCOUNTS REC

14610 HOLYOKE WATER POWER CO I/C RECV

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The account represents the current balance owed to each company by Holyoke Water Power Company (AU 31) for Intercompany Billing (ICB) In the normal course of events, the amount owed by Holyoke Water Power is paid in full each month two days after "C" cycle.

14611 HOLYOKE POWER & ELECTR CO I/C RECV

The account represents the current balance owed to each company by Holyoke Power & Electric (AU 32) for Intercompany Billing (ICB) In the normal course of events, the amount owed by HP&E is paid in full each month two days after "C" cycle.

14612 WMECO I/C A/R

The account represents the current balance owed to each company by WMECO (AU 41) for Intercompany Billing (ICB) In the normal course of events, the amount owed by WMECO is paid in full each month two days after "C" cycle.

14613 THE QUINNEHTUK COMPANY I/C RECV

The account represents the current balance owed to each company by Quinnehtuk (AU 45) for Intercompany Billing (ICB) In the normal course of events, the amount owed by Quinnehtuk is paid in full each month two days after "C" cycle.

14614 NORTHEAST NUCLEAR ENERGY CO I/C RCV

The account represents the current balance owed to each company by NNECO, Post Sale (AU 55) for Intercompany Billing (ICB) In the normal course of events, the amount owed by NNECO, Post Sale is paid in full each month two days after "C" cycle.

14615 CONN YANKEE ATOMIC POWER I/C RECV

14616 MAINE YANKEE ATOMIC PWR CO I/C RECV

These accounts shall include notes and drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from the date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies.

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14618 YANKEE ATOMIC POWER CO I/C RECV
14619 CHARTER OAK ENERGY INC I/C RECV

The account represents the current balance owed to each company by NU Parent (AU 01) for Intercompany Billing (ICB) In the normal course of events, the amount owed by NU Parent is paid in full each month two days after "C" cycle.

14620 CHARTER OAK PARIS INC I/C RECV

should never be used--company was closed out in 1997

14621 COE DEVELOPMENT CORP I/C RECV

This account represents the current balance owed to each company by COE Development (AU 83) for Intercompany Billing (ICB) In the normal course of events, the amount owed by COE DevelopmentNU Parent is paid in full each month two days after "C" cycle.
NOTE: This company was dissolved in 11/2002; there should be no further transactions.

14624 CL&P CAPITAL, L.P. I/C RECV

This account represents the current balance owed to each company by CL&P Capital (AU 1K) for Intercompany Billing (ICB) In the normal course of events, the amount owed by CL&P Capital is paid in full each month two days after "C" cycle.
NOTE: This account is seldom used. Any activity should be checked.

14625 A/R MONEY POOL NUSCO AGENT I/C RECV

This account is not used; no activity for at least 2.5 years.

14628 NORTH ATLANTIC ENERGY COMPANY

This account represents the current balance owed to each company by NAEC (AU KK) for Intercompany Billing (ICB) In the normal course of events, the amount owed by NAEC is paid in full each month two days after "C" cycle.

14629 PUBLIC SERVICE OF NEW HAMPSHIRE

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This account represents the current balance owed to each company by PSNH (AU 06) for Intercompany Billing (ICB) In the normal course of events, the amount owed by PSNH is paid in full each month two days after "C" cycle.

14630 ACCOUNTS RECEIVABLE PROPERTIES INC

This account represents the current balance owed to each company by Properties, INC.(AU 07) for Intercompany Billing (ICB) In the normal course of events, the amount owed by Properties, Inc.is paid in full each month two days after "C" cycle.

14631 CHARTER OAK ENERGY UK CORP

Account is not Active; company has been shut down since 1998

14632 SELECT ENERGY PORTLAND PIPELINE INC

This account represents the current balance owed to each company by Select Energy - Portland Pipeline (AU 24) for Intercompany Billing (ICB) In the normal course of events, the amount owed by Select Energy - Portland Pipeline is paid in full each month two days after "C" cycle.

14633 CHARTER OAK ENERGY GENCOE CORP

Account not Active -- Company closed out in 1998

14634 COE(ARGENTINA I) CORP

Account not active; company closed out in 1998

14635 COE ARGENTINA II CORP.

company not active; closed out in 11/2002

14636 COE TEJONA CORP

Company and account not active; closed out in 1998

14637 COE AVE FENIX CORPORATION

Company and Account not active; closed out in 12/2002.

14638 NU/MODE1 COMMUNICATIONS

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This account represents the current balance owed to each company by Mode 1 Communications (AU M1) for Intercompany Billing (ICB) . In the normal course of events, the amount owed by Mode 1 Communications is paid in full each month two days after "C" cycle.

14639 SELECT ENERGY INC

This account represents the current balance owed to each company by Select Energy (AU 22) for Intercompany Billing (ICB) . In the normal course of events, the amount owed by Select Energy is paid in full each month two days after "C" cycle.

Note: This statement applies to those companies who do not book money directly to the ICB Accounts. Where account balances are the result of Journal Entries, the persons / departments which created the entries must certify the account balances.

1464T WMECO 4T INTERCOMPANY ACCTS REC
1466F PSNH GENERATION I/C RECEIVABLE
1466L PSNH FUNDING LLC 2 INTERCOMPANY A/R

This account represents the current balance owed to each company by PSNH Funding LLC 2 (AU 6L) for Intercompany Billing (ICB) . In the normal course of events, the amount owed by PSNH Funding LLC 2 is paid in full each month two days after "C" cycle.

NOTE: Account is seldom used. All Activity should be checked for reasonability

1466T PSNH 6T I/C ACCOUNTS RECEIVABLE
14670 YANKEE ENERGY SYSTEM INC-YES

This account represents the current balance owed to each company by Yankee Energy System, Inc. (AU 70) for Intercompany Billing (ICB) . In the normal course of events, the amount owed by Yankee Energy System, Inc is paid in full each month two days after "C" cycle.

14671 YANKEE GAS SERVICE-YGSCO

This account represents the current balance owed to each company by Yankee Gas Service Co. (AU 71) for Intercompany Billing (ICB) . In the normal course of events, the amount owed by Yankee Gas Service Co. is paid in full each month two days after "C" cycle.

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14672 NORCONN PROPERTIES

This account represents the current balance owed to each company by NORCONN Properties (AU 72) for Intercompany Billing (ICB) In the normal course of events, the amount owed by NORCONN Properties is paid in full each month two days after "C" cycle.

14673 HOUSATONIC LLC-HSTCCO

This account represents the current balance owed to each company by Housatonic LLC (AU 73) for Intercompany Billing (ICB) In the normal course of events, the amount owed by Housatonic LLC is paid in full each month two days after "C" cycle.

14674 YANKEE EN FINANCIAL SERVICES-YEFSC

This account represents the current balance owed to each company by Yankee Energy Financial Services (AU 74) for Intercompany Billing (ICB) In the normal course of events, the amount owed by Yankee Energy Financial Services is paid in full each month two days after "C" cycle.

14675 YANKEE ENERGY SERVICES INC-YESCO

This account represents the current balance owed to each company by YESCO (AU 75) for Intercompany Billing (ICB) In the normal course of events, the amount owed by YESCO is paid in full each month two days after "C" cycle.

14676 R.M. SERVICES INC-RMSVC

151A1 FUEL STOCK COAL PILE "A"

151B1 FUEL STOCK COAL PILE "B"

151C1 FUEL STOCK COAL PILE "C"

151D1 FUEL STOCK COAL PILE "D"

151E1 FUEL STOCK COAL PILE "E"

151F1 FUEL STOCK COAL PILE "F"

**

151LP LIQUEFIED PETROLUEM GAS

This account tracks the level of inventory in propane.

15100 FUEL STOCK

Account no longer in use

15101 FUEL STOCK-COAL

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15102 FUEL STOCK-NO2 OIL
15103 FUEL STOCK-NO6 OIL
15104 FUEL STOCK-JET FUEL

The purpose of this account is to record receipts/burning of fuel purchases at South Meadows and Tunnel Jet generators

15107 FUEL STOCK NATURAL GAS

This account tracks the inventory level in underground storage.

15108 NATURAL GAS-ELECTRIC GENERATION
15110 FUEL STOCK-WOOD
15113 FUEL STOCK-#6 OIL NEWINGTON TANK #1
15123 #6 OIL NEWINGTON TANK #2
15133 #6 OIL SCHILLER TANK #3
15143 FUEL STOCK-#6 OIL SCHILLER TANK #4
15200 FUEL STOCK EXPENSES UNDISTRIBU
15201 FUEL STOCK EXPENSE-COAL EXPENSES
15202 FUEL STOCK EXPENSE-NO2 OIL EXPENSES
15203 FUEL STOCK EXPENSE-NO6 OIL EXPENSES
15204 FUEL STOCK EXP-JET FUEL EXPENSES
15208 NATURAL GAS ELECTRIC GENERATION
15210 FUEL STOCK EXP (UNDISTRIBUTED) WOOD
154AU AVERAGE UNIT PRICE DEFAULT ACCOUNT

This account is a default account required by MIMS for Average Unit Price (AUP) changes.

When the average unit price for a stock code is correct, the person who changes the AUP is required to enter a MIB Code Block that will be charged or credited.

If the user does not specify a MIB Code block, MIMS will default any charges to the 154.AU account. This account should never have a balance. Any balance is an error, and must be corrected.

154GA NATURAL GAS INVENTORY-SELECT

This account is no longer used

154GC INVENTORY - LDC GAS CREDITS
154LT MATERIALS AND SUPPLIES-LONG TERM
154MF METER FABRICATION-MATERIAL WIP
154MM DEFERRED GAIN-MARK TO MARKET ADJUST

to record unrealized gain/loss on mark to market

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transactions

154PC PRECAP DISTRIBUTION CLEARING ACCT

AS A CLEARING ACCOUNT FOR PRECAPITALIZED DISTRIBUTION
ITEMS

154PV INVOICE PRICE VARIANCE TYPE S

This account is used to post all Price Variance
transactions from the MIMS system. Most transactions
clear properly, but some remain in the account and
must be cleared manually by Accounts Payable, per A/P
procedure 154PV.Doc.

154RP MTS OUT FOR REPAIR

15400 PLANT MATERIALS & OPERATING SU

This account is not used. It is a header record for
financial statement purposes.

15401 MATERIALS & SUPPLIES - OTHER

This account shall include the cost of materials
purchased primarily for use in the utility business
for construction, operation, and maintenance purposes.

It shall include also the book cost of materials
recovered in connection with construction,
maintenance, or the retirement of property.

Items:

1. Invoice price of materials less cash or other
discounts.

2. Freight, switching, or other transportation
charges when practicable to include as part of the
cost of particular materials to which they relate.
Otherwise, these expenses shall be charged to Account
163.

3. Customs duties and excise taxes.

4. Cost of inspection and special tests prior to
acceptance.

5. Insurance and other directly assignable
charges. **

15402 MATERIALS & SUPPLIES-CENTRAL WHSE

This account shall include the cost of utility
materials, including transformers used throughout the
NU System and applies to Central Warehouse activities
as administered by CL&P employees. **

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15407 AUTOMOTIVE INVENTORY

This account records the Automotive Inventory of parts kept on hand for the repair and maintenance of the NU vehicle fleet.

15408 MISCELLANEOUS INVENTORY ADJUSTMENT

This account is used to track miscellaneous Inventory Adjustments. Typically, material is identified and totaled by Materials Management. A journal Entry is then processed by Accounts Payable to charge off this obsolete or surplus inventory to expense (Debit to expense, credit to 154.08. Each item identified by Materials Management is then written off line by line to clear MIMS balances. The transaction from MIMS is Debit 154.08, credit 154.01 (M&S Inventory) When all obsolete or surplus material has been charged off, the 154.08 account is zeroed out in the true up process. At the end of the true up, the account balance will be zero.

15800 ALLOWANCE INVENTORY

15810 SO2 ALLOWANCES-CURRENT

15811 SO2 ALLOWANCES - NON-CURRENT

Recording the purchase of SO2 allowances that are not useable in the current year, but are intended for use beginning in the first useable year identified on the Allowance.

15812 NOX ALLOWANCES-CURRENT

The purpose of this account is to account for the inventory balance relating to NOx environmental allowances.

15813 RENEW GENERATION ATT-ELC - CT

The purpose of this account is to record CT renewable generation credits.

15814 RENEW GENATT MA

The purpose of this account is to record MA renewable generation credits.

15815 RENEW GENATT ME

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The purpose of this account is to record Maine renewable generation credits

15816 RENEW GENATT PJM

The purpose of this account is to New Jersey record renewable generation credits

15817 NOX ALLOWANCES-NON CURRENT
15818 CO2 EMISSION ALLOWANCES-CURRENT YR
15819 CO2 EMISSION ALLOWANCES-NON CURRENT
15831 CLASS 1 RENEW ENERGY CERT-CURRENT
15832 CLASS 2 RENEW ENERGY CERT-CURRENT
15833 CLASS 3 RENEW ENERGY CERT-CURRENT
15834 CLASS 4 RENEW ENERGY CERT-CURRENT
15841 CLASS 1 RENEW ENERGY CERT-NON CURR
15842 CLASS 2 RENEW ENERGY CERT-NON CURR
15843 CLASS 3 RENEW ENERGY CERT-NON CURR
15844 CLASS 4 RENEW ENERGY CERT-NON CURR
16300 STORES EXPENSE UNDISTRIBUTED

This account is not used. It is a header record for financial statement purposes.

16301 LOBBY STOCK CLEARING

This account shall include the book cost of miscellaneous small items of stock (nuts, bolts, washers, etc.) transferred from Account 154, Plant Materials and Operating Supplies. This account will be cleared by adding to the cost of materials and supplies issued a suitable loading charge which will distribute the expense equitably over stores issues.

16302 STORES EXPENSE CLEARING

This account shall include the cost of supervision, labor, and expenses incurred in the operation of general storerooms, including purchasing, storage, handling, and distribution of materials and supplies. This account shall be cleared by adding to the cost of materials and supplies issued a suitable loading charge which will distribute the expense equitably over stores issues.

Items:
Labor:

1. Inspecting and testing materials and supplies when not assignable to specific items.

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2. Unloading from shipping facility and putting in storage.

3. Supervision of purchasing and stores department to the extent assignable to materials handled through stores.

4. Getting materials from stock and in readiness to issue.

5. Inventorying stock received or stock on hand by stores employees but not including inventories by other employees as part of internal or general audits.

6. Purchasing department activities in checking material needs, investigating sources of supply, analyzing prices, preparing and placing orders, and related activities to the extent applicable to materials handled through stores.

7. Maintaining stores equipment.

8. Cleaning storerooms and stores offices.

9. Keeping stock records, including recording and posting of material receipts and issues and maintaining inventory record of stock.

10. Collecting and handling scrap materials in stores.

Expenses:

1. Adjustments to inventories of materials and supplies but not including large differences which can readily be assigned to important classes of materials and equitably distributed among the accounts to which such classes of materials have been charged since the previous inventory.

2. Cash and other discounts not practically assignable to specific materials.

3. Freight, express, etc., when not assignable to specific items.

4. Heat, light and power for storerooms and store offices.

5. Brooms, brushes, sweeping compounds, and other supplies used in cleaning storerooms and stores offices.

6. Insurance on materials and supplies and on stores equipment.

7. Losses due to breakage, leakage, evaporation, fire or other causes, less credits for amounts received from insurance, transportation companies or others in compensation of such losses.

8. Postage, printing, stationery, and office supplies.

9. Rent of storage space and facilities.

10. Executory cost associated with rent expense (i.e., insurance, maintenance, property taxes, etc.).

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- 11. Communication service.
- 12. Excise and other similar taxes not assignable to specific materials.
- 13. Transportation expense on inward movement of stores and on transfer between storerooms but not including charges on materials recovered from retirements which shall be accounted for as part of cost of removal. **

16303 STORES EXP CLEAR-CENTRAL WAREH

This account shall include the labor and expense of CL&P personnel in the operation of the Central Warehouse. **

16400 LNG STORED
1642X LIQUIFIED NATURAL GAS
165AP PREPAID MAINTENANCE FEE
165AS NUSCO ASPECT SOFTWARE MAINTENANCE
165AT AT&T THIRD PARTY ADMIN FEE
165BG PREPAID BGS CONTRACT POWER PURCHASE

The purpose of this account is to record the prepayment of power purchases for the BGS contract. The supplier is paid one month in advance of the delivery .

165CA POWER BROKER FEES PREPAID
165DE MAINTENANCE PREPAYMENT DSCADA EDS

This Account shall record the prepayment of software maintenance agreements which relate to future periods. These amounts are amortized over the agreement period.

165FL REFCO-FLORIDA OPTION PREMIUMS
165NY SENY-SHORT TERM CONTRACTS-TO AMORT
165PT PREPAID TRAINING - ORACLE
165P1 TAXES - REAL ESTATE

This account reflects prepaid property taxes.

165P2 TAXES - REAL ESTATE ON LEASED PROP

This account reflects prepaid property taxes.

165RC RENEWABLE ENERGY CERT-PREPAID
165SB SSB OPTION PREMIUMS

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This account is used to record prepaid option premiums from the NYMEX broker Salomon Smith Barney. The options are amortized in the month to which they pertain.

165SL REFCO OPTION PREMIUMS

This account is used to record prepaid option premiums from REFCO. The options are amortized in the month to which they pertain.

165VC TO RECORD PREPAID VEHICLE COSTS
16500 PREPAYMENTS

This account shall include amounts representing prepayments of insurance, rents, taxes, interest and miscellaneous items, and shall be kept or supported in such a manner as to disclose the amount of each class of prepayment. The balance at the end of any given month shall represent the unamortized portion of each prepayment, by class, relating to future periods. The current policy regarding amortization is to expense amounts (by cost control center) that are less than \$1,500. Any amounts greater than \$1,500 are initially recorded in account 165 and amortized over the corresponding term of the prepayment.

16501 PREPAYMENTS-INSURANCE

This account is used to record insurance premiums paid in advance. The balance at the end of any given month should represent the unamortized premiums relating to future periods. The current policy regarding amortization is to expense amounts (by cost center) that are less than \$1500. Any amounts greater than \$1500 are initially recorded in 165.01 and amortized over the corresponding policy term.

16507 PREPAID INVENTORY
16511 PREPAID LEASE PAYMENTS NUCLARKS

This account shall include the amounts representing prepayments for leases maintained in the company's leasing system (NUCLARKS).

16514 PREPAID REVOLVER RENEWAL FEES

This account shall include amounts representing prepayments of insurance, rents, taxes, interest and

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miscellaneous items, and shall be kept or supported in such manner as to disclose the amount of each class of prepayment.

16517 PREPAID INS-SHARED VEHICLE LEASE PRO

PREPAID INSURANCE APPLICABLE TO THE SHARED VEHICLE LEASE PROGRAM.

16518 PREPAID SOFTWARE LIC MAINT
16580 ISO PREPAYMENTS

The purpose of this account is to record prepayments made to the ISO.

16581 ISO LATE RESTRUCT 2000 PHASE 2

ISO late restructuring-2000 phase 2 prepayment amortization over 60 months

1659Y PREPAID ASSOC DUES

Yankee is required to pay to the American Gas Association (AGA) and to the Northeast Gas Association (NEGA or NGA). So the entire year's dues is paid up front and GA amortizes the costs ratably through the year.

16590 PREPAID PROPERTY TAXES

This account reflects the payments of Connecticut property taxes and the ratable expense each month over the towns fiscal year. Property taxes are paid in advance in Connecticut

16592 PREPAYMENTS-FED & STATE EXCISE TAX
16595 PREPAYMENTS-R&D EPRI

This account is used to record the prepaid EPRI membership dues

16596 PREPAYMENT DPUC/NHPUC ANNUAL ASSESS

This account is used to record the prepayment of annual regulatory assessments by the Connecticut Department of Public Utility Control, Massachusetts Department of Telecommunications and Energy or New Hampshire Public Utilities Commission, as appropriate. The balance at the end of any given month shall

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represent the unamortized portion of annual assessment relating to the remaining portion of the period covered by such assessment.

16599 OTHER

THESE ACCOUNTS SHALL INCLUDE AMOUNTS REPRESENTING PREPAYMENTS OF INSURANCE, INTEREST, RENTS, TAXES, PENSIONS AND MISCELLANEOUS ITEMS.

17100 INTEREST & DIVIDENDS RECEIVABL
17101 INTEREST RECEIVABLE - ELECTRIC

This is the Customer Accounts Receivable for interest and dividends on the CSS System

1711A ESCO LATE PAYMENT RECEIVABLES

This account shall include the amount of interest on ESCO Receivables.

17111 INTEREST - GAS

This account records late payment charges that have accrued on A/R balances.

17201 CUSTOMERS - ELECTRIC - RENTS RECV

This is for the Rents Receivable on the CSS System from the customers.

17299 OTHER - RENTS RECEIVABLE

These accounts shall include rents receivable or accrued on property rented or leased to customers or others, except rents receivable from associated companies which shall be charged to Account 146. **

173RR RRB ACCTS REC UNBILLED

173WR ESTABLISH A RATE REDUCTION BOND RECEIVABLE - UNBILLED
ACCRD REVS CONTRA SECURITIZED

accrued revenues (unbilled) - contra - a/r securitizati on

173X3 UNBILLED A/R - NGS
173X5 UNBILLED A/R - BOULOUS
17300 ACCRUED UTILITY REVENUE

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17301 ACCRUED UTILITY REVENUES ELECTRIC

At the option of the utility, the estimated amount accrued for service rendered, but not billed at the end of any accounting period, may be included herein. In case accruals are made for unbilled revenues, they shall be made likewise for unbilled expenses, such as for the purchase of energy.

17311 ACCRUED UTILITY REVENUES GAS

The purpose of this account is to record the accrued revenue for unbilled revenue for the month. This amount reverses in the following month. The offset to this account is revenue.

174P1 PROPERTY TAX ABATEMENTS

This account shall be used as a receivable account for property tax abatements/redunds, resulting from settlements and court judgments, in conjunction with various appeal activities. **

174SC OTC DEFERRED LOSS

This account is used to record OTC deferred losses. Losses are amortized in the month to which it pertains.

17400 MISC CURRENT & ACCRUED ASSETS

This account shall include the book cost of all other current and accrued assets, appropriately designated and supported so as to show the nature of each asset included herein.

17413 PAYSOP/TRASOP DIVIDEND-ESOP
17448 ACCRUED INTEREST RECEIVABLE FIN48
1745M ACCRUED DIVIDENDS-ESOP1

This account shall be used for the accrued dividend receivable for the common shares held by the ESOP Trust.

17497 ACCRUED DIVIDENDS-ESOP2

This account shall be used for the accrued dividend receivable for the common shares held by the ESOP Trust.

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17499 MISC CURRENT & ACCRUED ASSETS-OTHER

This account shall include the book cost of all other current and accrued assets, appropriately designated and supported so as to show the nature of each asset included herein.

175NE S/T WHOLESAL DIVEST DERIVATIVE ASSET

This account is used to record the monthly MTM of the Trading Portfolio

175NF L/T WHOLESAL DIVEST DERIVATIVE ASSET

175NH L/T GENERATION DERIVATIVE ASSETS

175NT S/T RETAIL DERIVATIVE ASSETS

This account is used to record the derivatives in the Marketing book which are not considered hedges.

175NW L/T RETAIL DERIVATIVE ASSETS

175SE DERIVATIVE INSTALLMENT ASSETS-CT/NY

17500 DERIVATIVE INSTRUMENT ASSETS

This account shall include the amounts paid for derivative instruments, and the change in the fair value of all derivative instrument assets not designated as cash flow or fair value hedges. Account 421, Miscellaneous Nonoperating Income, shall be credited or debited, as appropriate, with the corresponding amount of the change in the fair value of the derivative instrument.

176NE S/T C/F HEDGE DERIVATIVE ASSETS

This account shall include the amounts paid for derivative instruments, and the change in the fair value of derivative instrument assets designated by the utility as cash flow or fair value hedges. When a utility designates a derivative instrument asset as a cash flow hedge it will record the change in fair value of the derivative instrument in this account with a concurrent charge to Account 219, Accumulated Other Comprehensive Income, with the effective portion of gain or loss. The ineffective portion of the cash flow hedge shall be charged to the same income or expense account that will be used when the hedged item enters into the determination of net income. When a utility designates a derivative instrument as a fair value hedge it shall record the change in the fair

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value of the derivative instrument in this account with a concurrent charge to a subaccount of the asset or liability that carries the item being hedged. The ineffective portion of the fair value hedge shall be charged to the same income or expense account that will be used when the hedged item enters into determination of net income.

176NF L/T C/F HEDGE DERIVATIVE ASSETS
176NT NON TRADING NON HEDGE LONG TERM
17600 DERIVATIVE INSTRUMENT ASSETS-HEDGES

This account shall include the amounts paid for derivative instruments, and the change in the fair value of derivative instrument assets designated by the utility as cash flow or fair value hedges. When a utility designates a derivative instrument asset as a cash flow hedge it will record the change in fair value of the derivative instrument in this account with a concurrent charge to Account 219, Accumulated Other Comprehensive Income, with the effective portion of gain or loss. The ineffective portion of the cash flow hedge shall be charged to the same income or expense account that will be used when the hedged item enters into the determination of net income. When a utility designates a derivative instrument as a fair value hedge it shall record the change in the fair value of the derivative instrument in this account with a concurrent charge to a subaccount of the asset or liability that carries the item being hedged. The ineffective portion of the fair value hedge shall be charged to the same income or expense account that will be used when the hedged item enters into determination of net income.

181CD 2004 \$280M SERIES A & B BONDS

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181CL UNAMORTIZED DEBT EXPCLP 88 SER FIXED

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This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181CP CL&P 2005 \$200M BOND-SERIES A & B
181CT 2006 CL&P DEBT ISSUANCE EXPENSES
181CX UNAMORTZED DEBT EXPCLP 92 SER A FIX

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181C1 UNAMORTZED DEBT EXP CLP 93 SER A FI

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181C2 UNAMORTZED DEBT EXPCLP 93 SER B FIX

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181C6 UNAMORTZED DEBT EXPCLP 86 SER FIXED

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This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181ND PSNH SERIES D FIXED PCRB BOND

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181NE PSNH SERIES E FIXED PCRB BOND

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181NF 2008 PSNH DEBT ISSUANCE EXPENSES
181NG NGC TRANCHE B FINANCING FEES
181NP NU \$150M 3.30% 5-YR FIXED RATE NOTE

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

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181N0 2008 NU DEBT ISSUANCE EXPENSES
181N2 2002 7.25% 10-YR \$263M NOTE

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181PC 2008 PCRB - CL&P DEBT EXPENSES
181P3 2004 5.25% 10-YR \$50M SERIES L FMB

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181P4 2005 QTR4 LTD DEBT ISSUANCE EXP
181P7 RESTRUCTURING PSNH REVOLVER

**

181P9 PSNH FIRST MORTGAGE BONDS SERIES C
181QA 2001 PSNH POLLUTION CONTROL BNDS A

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181QC 2001 PSNH POLLUTION CONTROL BNDS C

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the

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life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181Q6 2001 PSNH PCB SERIES B - REFINANCED
181RB 2008 PCRB - PSNH DEBT EXPENSES
181R2 RRRCO 8.82% SER B NOTES DUE 2017
181WB 2007 WMECO DEBT ISSUANCE EXPENSES
181WC WMECO 2005 LTD FINANCING
181WD WMECO 2007 LTD FINANCING
181WF 2004 5.9% 30-YR \$50M SR B NOTE

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense

181WL UNAMORT DEBT EXP WM93 SERIES A FIXE

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181WM 2003 5.00% 10-YR \$55M SENIOR NOTE

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

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181YG 2004 4.80% 10-YR \$75M SER G SR NOTE

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

181YN YANKEE 2005 LTD FINANCING
181YQ 2008 YANKEE DEBT ISSUANCE EXPENSES
181Y2 YANKEE GAS 2004 FIRST MTG BOND/NOTE
18100 UNAMORTIZED DEBT EXPENSE

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under aplan which will distribute the amount equitably over the life of the securitiy. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense. Any unamortized amounts outstnading at the time that the related debt is prematurely reacquired shall be accounted for in accordance with General Instruction 17 of the FERC Uniform System of Accounts.

18104 DEBT EXP UNAMORT - SERIES F

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

18107 DEBT EXP UNAMORT - SERIES B

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

1811A 2007 CL&P \$300M FMB DEBT ISSUE EXP
1811B 2007(2)CL&P DEBT ISSUANCE EXPENSES
1811C 2008 CL&P DEBT ISSUANCE EXPENSES
18116 DEBT EXP UNAMORT - SERIES E

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

1812D WMECO ACCOUNTS REC SECURITIZATION
1812F UNAMORT DEBT-BUDGETED LEGAL COSTS
1812W CL&P 6.125% SERIES B BONDS DUE 2004
1813N CL&P 7 1/2% SERIES YY BONDS DUE2023
1815C CL&P 5 3/4% SERIESXX BONDS DUE 2000

test

1815D CL&P 7 3/8% SERIES ZZ BONDS DUE2025
1816A 2007 PSNH DEBT ISSUANCE EXPENSES
1816D CL&P 7 7/8% SERIES D BONDS DUE 2024

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

1816E CL&P-1996 TAX-EXEMPT PC BOND

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the

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security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

1816F CL&P 1996 SERIES A-BOND (5-YR 3.35%

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitable over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to account 428, Amortization of Debt Discount and Expense.

1817A 2007 YANKEE DEBT ISSUANCE EXPENSES
1817H WMECO 7 3/4% SERIES Y DUE 2024
1819D CAPACITY SALES CONTRACT FINANC
1819E FOSSIL FUEL SWAP/HEDGE FINANCING
1819F FOSSIL FUEL SUPPLY AGREEMENT
1819L EUA POWER ADVANCE CREDIT FAC. CL&P
1819R WMECO 6 7/8% SERIES W BONDS DUE2000
1819X RESTRUCTURE LOC BANKS-PC BONDS
18195 SHARING OF INTEREST SAVINGS
18196 UNAMORT DEBT EXP-COMMERCIAL PAPER
18197 NU 8.38% SERIES B NOTES DUE 2005

These accounts shall include the expenses related to the issuance or assumption of securities. Amounts recorded in these accounts shall be amortized over the life of each respective issue. (See Account 428-01.)

182AB IPP BUYOUT-ASHUELOT HYDRO

Account used to record the lump sum payment associated with the termination of various Algonquin power purchase contracts (Asheuelot Hydro) by PSNH. Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract based on DE 03-025.

182AC IPP BUYOUT-AVERY DAM

Account used to record the lump sum payment associated with the termination of various Algonquin power purchase contracts (Avery Dam) by PSNH. Amounts initially recorded as regulatory assets and amortized

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over the remaining life of the contract based on DE
03-02C.

182AF DOE DECONT & DECOM ASSESSMENT

Remaining balance of amortization of D&D Regulatory
Asset.

182AH MP1 UNRECOV INTEREST-PRIOR RET

The accrued interest on the principal obligation of
spent nuclear fuel that was produced at Millstone Unit
#1 prior to 4/30/83.

182AK MP1 UNRECOV INTEREST-PRIOR CME

CMEEC's portion of the accrued interest on the
principal obligation of spent nuclear fuel that was
produced at Millstone Unit #1 prior to 4/30/83.

182AL MP2 UNRECOV INTEREST-PRIOR RETAIL

The accrued interest on the principal obligation of
spent nuclear fuel that was produced at Millstone Unit
#2 prior to 4/30/83.

182AN MP2 UNRECOV INTEREST-PRIOR CMEEC

CMEEC's portion of the accrued interest on the
principal obligation of spent nuclear fuel that was
produced at Millstone Unit #2 prior to 4/30/83.

182AP MP1 UNRECOV COST-RETAIL

The principal obligation to dispose of spent nuclear
fuel that was produced at Millstone Unit #1 prior to
4/30/83.

182AT MP1 UNRECOV COST-CMEEC

CMEEC's portion of the principal obligation to dispose
of spent nuclear fuel that was produced at Millstone
Unit #1 prior to 4/30/83.

182AW MP2 UNRECOV COST-RETAIL

The principal obligation to dispose of spent nuclear
fuel that was produced at Millstone Unit #2 prior to
4/30/83.

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182AY IPP BUYOUT-LOWER ROBERTSON DAM

Account used to record the lump sum payment associated with the termination of various Algonquin power purchase contracts (Lower Robertson Dam) by PSNH. Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract based on DE 03-029.

182BA MP2 UNRECOV COST-CMEEC

CMEEC's portion of the principal obligation to dispose of spent nuclear fuel that was produced at Millstone Unit #2 prior to 4/30/83.

182BB MP1 RCVRD PRIOR PER SP FUEL RETL

Amount (includes principal obligation & interest) that the DPUC/DPU has allowed company to recover for Prior Spent Nuclear Fuel Disposal Costs on Millstone Unit #1 from ratepayers.

182BC MP1 RCVRD PRIOR PER SP FUEL WHLSL

182BD MP1 RCVRD PRIOR PER SP FUEL CMEEC

Prior Spent Nuclear Fuel Disposal Costs on Millstone Unit #1 relating to CMEEC. After CMEEC terminated its contract, the interest became a below the line expense. Balance includes amounts paid by CMEEC (when they had contract) and by shareholders.

182BE MP2 RCVRD PRIOR PER SP FUEL RTL

Amount (includes principal obligation & interest) that the DPUC/DPU has allowed company to recover for Prior Spent Nuclear Fuel Disposal Costs on Millstone Unit #2 from ratepayers.

182BF MP2 RCVRD PRIOR PER SP FUEL WHLSL

182BG BUYDOWN-WILLIMANTIC IPP CONTRACT

Account used to record the lump sum payment and savings associated with the termination of various power purchase contracts by CL&P. Amounts initially recorded as regulatory assets and amortized over the remaining life of the Rate Reduction Bonds.

182BH MP2 RCVRD PRIOR PER SP FUEL CMEEC

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- Prior Spent Nuclear Fuel Disposal Costs on Millstone Unit #2 relating to CMEEC. After CMEEC terminated its contract, the interest became a below the line expense. Balance includes amounts paid by CMEEC (when they had contract) and by shareholders.
- 182BJ BUYDOWN-KINNEYTOWN IPP CONTRACT
- Account used to record the lump sum payment and savings associated with the termination of various power purchase contracts by CL&P. Amounts initially recorded as regulatory assets and amortized over the remaining life of the Rate Reduction Bonds.
- 182BK BUYOUT-WRYE WYND IPP CONTRACT
- Account used to record the lump sum payment and savings associated with the termination of various power purchase contracts by CL&P. Amounts initially recorded as regulatory assets and amortized over the remaining life of the Rate Reduction Bonds.
- 182BM UNRECOVERED CONTR OBLIG-MY
- The remaining unrecovered contract obligation for Maine Yankee Regulatory Asset.
- 182BT PSNH-UNRECOV CONTR OBLIG-YAEC
- The remaining unrecovered contract obligation for Yankee Atomic Regulatory Asset.
- 182BW UNRECOVERED CONTR OBLIG-YAEC
- The remaining unrecovered contract obligation for Yankee Atomic Regulatory Asset.
- 182BY UNRECOVERED CONTR OBLIG-CY
- The remaining unrecovered contract obligation for Connecticut Yankee Regulatory Asset.
- 182B1 IPP BUYOUT-BELL MILL RIVER STREET
- Account used to record the lump sum payment associated with the termination of various power purchase contracts (Bell Mill Rover Street) by PSNH. Amounts initially recorded as regulatory assets and amortized

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over the remaining life of the contract based on DE
02-069.

182B4 IPP BUYOUT-GREGGS FALLS

Account used to record the lump sum payment associated with the termination of various Algonquin power purchase contracts (Greggs Falls) by PSNH. Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract, based on DE 03-034.

182B5 IPP BUYOUT-HOPKINTON HYDRO

Account used to record the lump sum payment associated with the termination of various Algonquin power purchase contracts (Hopkinton Hydro) by PSNH. Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract, based on DE 03-035.

182B6 IPP BUYOUT-LOCHMERE DAM

Account used to record the lump sum payment associated with the termination of various Algonquin power purchase contracts (Lochmere Dam) by PSNH. Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract, based on DE 03-036.

182B7 IPP BUYOUT-MILTON MILLS HYDRO

Account used to record the lump sum payment associated with the termination of various Algonquin power purchase contracts (Milton Mills Hydro) by PSNH. Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract, based on DE 03-037.

182B9 IPP BUYOUT-PEMBROKE HYDRO

Account used to record the lump sum payment associated with the termination of various Algonquin power purchase contracts (Pembroke Hydro) by PSNH. Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract, based on DE 03-039.

182CB DEFERRAL GSC/FMCC

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This account shall include the non-current portion of deferred electric fuel expense, Generation Utilization Adjustment Clause (GUAC) and Interim Regulatory Deferral (IRD). **

182CD CAPITAL PROJECTS TRACKER
182CS TO DEFER C2 O&M EXP PER 07-07-01
182CT BUYOUT-EXETER IPP CONTRACT

Account used to record the lump sum payment and savings associated with the termination of various power purchase contracts by CL&P. Amounts initially recorded as regulatory assets and amortized over the remaining life of the Rate Reduction Bonds.

182CZ FINANCIAL DERIVATIVE CONGESTION CST
182C1 IPP BUYOUT-CHINA MILLS-THOMAS HODGS

Account used to record the lump sum payment and savings associated with the termination of various power purchase contracts (China Mills - Thomas Hodgs) by PSNH. Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract, based on DE 02-073.

182DC DEFERRED BENEFITS DE 06-028 SETTLMT
182DE DEFERRED CONSERVATION EXPENSE

This account shall include the amounts related to the "Deferred Conservation Expense", a regulatory-created asset resulting from the ratemaking actions of regulatory agencies.

182DF BUYDOWN-COLEBROOK IPP CONTRACT

Account used to record the lump sum payment and savings associated with the termination of various power purchase contracts by CL&P. Amounts initially recorded as regulatory assets and amortized over the remaining life of the Rate Reduction Bonds.

182DJ FASB 109 RECOVERY-GENERATION ASSETS

Allowed (accelerated) recovery of FAS 109 deferred income tax obligation related to generation assets. PSNH balance should be zero as the Company recovers non normalized deferred income taxes as they turnaround.

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182DK FASB 109 REGULATORY ASSET

Recoverable amount associated with the incremental deferred tax liability under F109 (largely as a result of FAS71 trumping APB11 but not F109)

182DN NHBPT FAS 109 DELIVERY REG ASSET

182DP DPUC CONSULTANT FOR PGA DOCKET

This account shall include the amounts related to the "DPUC Consultant for PGA Docket", a regulatory-created asset, resulting from the ratemaking actions of regulatory agencies.

182DQ DEFERRED DEBIT-DEPRECIATION STUDY

This account is used to amortize the recovery of deferred depreciation study expenses created through the CL&P Rate Case, Docket No. 03-07-02. Beginning in January 2004, a monthly entry is made to amortize this account, for a total amortization period of 48 months.

182DS DPUC D&S CONSULTING

This account shall include the amounts related to the "DPUC D&S Consulting", a regulatory-created asset, resulting from the ratemaking actions of regulatory agencies.

182EC RECOVERABLE ENVIRONMENTAAL CLEANUP

This account is used to record environmental cleanup costs incurred by the company and approved by regulators for recovery from customers. The balance at the end of any given month shall represent the going forward costs of environmental remediation.

182EH FAIR VALUE OF DERVATIVE CONTRACTS

This account is used to record the regulatory asset associated with the MTM of derivative liability contracts

182EK F109 NORMALIZED COST OF REMOVAL

This account adjusts the regulatory asset associated with normalized cost of removal.

182EN POST RETIREMENT BENEFITS-FAS106

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To record the post retirement benefits -FAS 106 as directed by ratemaking actions of the various regulatory agencies

182EV DEF'D ENVIRON REMED COSTS DE 06-028
182FD IPP BUYOUT-FISKE HYDRO INC

Account used to record the lump sum payment and savings associated with the termination of various power purchase contracts (Fiske Hydro Inc) by PSNH. Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract, based on DE 02-064.

182FG IPP BUYOUT-STEELS POND HYDRO

Account used to record the lump sum payment and savings associated with the termination of various power purchase contracts (Steels Pond Hydro) by PSNH. Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract, based on DE 02-074.

182FR FARM CREDIT REG ASSET
182FU 97 DEFERRED FUEL UNDERCOLLECTION

This account shall include all debits for "1997 Deferred Fuel Undercollection" not included in other accounts which is in process of amortization and items the proper final disposition of which is uncertain.

182GC GAS SUPPLY PEAKING CONTRACTS MTM

This account is used to record the regulatory asset associated with the MTM of derivative liability contracts

182GV DEFERRED EXPENSE-NAT GAS VEHICLES

This account shall include the amounts related to the "Deferred Expense - Natural Gas Vehicles", a regulatory-created asset, resulting from the ratemaking actions of regulatory agencies.

182HB IPP-BUYOUT-HILLSBORO MILLS

Account used to record the lump sum payment and savings associated with the termination of various power purchase contracts (Hillsboro Mills) by PSNH.

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Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract, based on DE 02-219.

182HM HARDSHIP FORGIVENESS MPP

To record and track the amortization for the Hardship Forgiveness/MPP and the Write-offs of Hardship Customers.

182HP HARDSHIP PROGRAM DEFERRED EXPENSE
182HR RECOVERY OF HARDSHIP AND MPP
182HW WRITE-OFF HARDSHIP CUSTOMERS
182KC DFRD COST KEENE/CLAREMONT DE 06-028
182KD F109 REGULATORY ASSET-OTHER
182KE CONTRACT FOR DIFF-DOCKET#050714PH02
182KT F109 REG ASSET-FORMER T FLOW THRU
182LN FAIR VALUE LISBON IPP CONTRACT

This account is used to record the regulatory asset associated with the MTM of derivative liability contracts

182MA YANKEE GAS DPUC MGMT AUDIT CONSULT

This account shall include all debits for "Yankee Gas DPUC Management Audit Consultant" not included in other accounts which is in process of amortization and items the proper final disposition of which is uncertain.

182MG MGT LITIGATION
182MN DEFERRED MANAGEMENT AUDIT EXP

This account shall include the amounts related to the "Deferred Management Audit Expenses", a regulatory-created asset, resulting from the ratemaking actions of regulatory agencies.

182NB NRG-BANKRUPTCY DEFERRED

This account is used to amortize the recovery of NRG legal costs created through the CL&P Rate Case, Docket No. 03-07-02. Beginning in January 2004, a monthly entry is made to amortize this account, for a total amortization period of 48 months.

182NG GAIN FROM SALE OF CL&P UNITS TO NGC
182NS NUSTART PROGRAM DEFERRED EXPENSE
182NW FAS109 OTHER CTA

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182PF PSNH F/H GENERATION ASSET SALE
182PH IPP BUYOUT-PITTSFIELD HYDROPOWER CO

Account used to record the lump sum payment and savings associated with the termination of various power purchase contracts (Pittsfield HydroPower) by PSNH. Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract, based on DE 02-067.

182PL ENVIRONMENTAL REM DEF-RATE CASE SET
182PP PENSION PBOP TRACKER MECHANISM
182PR DEF CHARGE-ST OF CT ECON DEVEL PR

This account shall include the amounts related to the "Deferred Charges-State of CT Economic Development Program", a regulatory-created asset, resulting from the ratemaking actions of regulatory agencies.

182P3 ES REGULATORY ASSET
182P9 PSNH GAIN BIO-ENERGY IPP

This account is used to record the deferred gain on the Bio-Energy IPP buy-down by the company and approved by regulators for amortization over the remaining life of the contract. The balance at the end of any given month shall represent the unamortized portion of such gain that is applicable to future periods.

182RC RETAIL TRANSMISSIONRECOUP REG ASSET
182RD WMECO RATE CAP DEFERRAL
182RE PSNH DEFERRED COST ENVIRO REMEDIATN

This account is used to record deferred environmental remediation costs incurred by the company and approved by regulators for recovery from customers. The balance at the end of any given month shall represent the going forward costs of environmental remediation.

182RX WMECO RATE CASE EXP REG ASSET
182RY YG DFRD EXP RATE CASE 06-12-02PH01
182SB REGULATORY ASSET-SYS BENEFIT CHRG
182SC MP3 STRANDED COST RECOV AS SECUR

This account shall include the company's ownership share of Millstone 3 stranded cost recovery resulting from the ratemaking actions of regulatory agencies and

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allowed to be amortized to expense over a future period.

182SD STANDARD OFFER DEFERRAL
182SG STATE GAS SUPPLY STUDY

This account shall include the amounts related to the "State Gas Supply Study", a regulatory-created asset, resulting from the ratemaking actions of regulatory agencies.

182SK DEFAULT SERVICE DEFERRAL
182SL DEFAULT SERVICE ADDER RATE TRUE-UP
182ST STORM RESERVE
182S1 SECURITIZED REG ASSETS ACCOUNT

This account represents the amortization of the securitized regulatory assets. On a monthly basis, the respective companys amortization is booked based on a monthly amortization schedule.

182S3 SECURITIZED REG ASSET RRB 2

This account represents the amortization of the securitized regulatory assets. On a monthly basis, the respective companys amortization is booked based on a monthly amortization schedule.

182TC TCAM DEFERRAL
182TR COAL TAR REMEDIATION

This account shall include the amounts related to the "Coal Tar Remediation", a regulatory-created asset, resulting from the ratemaking actions of regulatory agencies.

182TT RETAIL TRANSMISSION TRACKER
182UC UNCOLLECTIBLE TRUE-UP BASIC SERVICE
182WR IPP BUYOUT-WOODSVILLE/ROCHESTER

Account used to record the lump sum payment and savings associated with the termination of various power purchase contracts (Woodsville / Rochester) by PSNH. Amounts initially recorded as regulatory assets and amortized over the remaining life of the contract, based on DE 02-072.

182YC DEFERRAL OF YGS CONSERVATION
182YG GAIN ON SALE OF BETHEL LAND - YG

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This account shall be used to record the gain from the Sale of Yankee Gas property in Bethel. The gain is being amortized over a period of 5 years as determined by the CT DPUC in Docket 98-12-07RE01.

18200 DEFERRED DEBITS

This account is segregated into three specific areas of deferred assets currently approved for amortization (or awaiting Commission approval) : Account 182.1, Extraordinary Property Losses; Account 182.2, Unrecovered Plant and Regulatory Study Costs; and, Account 182.3, Other Regulatory Assets.

Account 182.1: When authorized or directed by a regulatory commission, this account shall include extraordinary losses, which could not reasonably have been anticipated and which are not covered by insurance or other provisions, such as unforeseen damages to property. Application to a regulatory commission for permission to use this account shall be accompanied by a statement giving a complete explanation with respect to the items which it is proposed to include herein, the period over which, and the accounts to which it is proposed to write off charges, and other pertinent information.

Account 182.2: This account shall include (1) nonrecurring costs of studies and analyses mandated by regulatory bodies related to plants in service, transferred from account 183, Preliminary Survey and Investigation Charges, and not resulting in construction; and (2) when authorized by a regulatory commission, significant unrecovered costs of plant facilities where construction has been cancelled or which have been prematurely retired. This account shall be credited and account 407, Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs, shall be debited over the period specified by the regulatory commission. Any additional costs incurred, relative to the cancellation or premature retirement, may be included in this account and amortized over the remaining period of the original amortization period. Should any gains or recoveries be realized relative to the cancelled or prematurely retired plant, such amounts shall be used to reduce the unamortized amount of the costs recorded herein. In the event that the recovery of costs included herein is disallowed in the rate proceedings, the disallowed costs shall be charged to account

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426.5, Other Deductions, or account 435, Extraordinary Deductions, in the year of such disallowance.

Account 182.3: This account shall include the amounts of regulatory-created assets, not includible in other accounts, resulting from the ratemaking actions of regulatory agencies. The amounts included in this account are to be established by those charges which would have been included in net income determinations in the current period under the general requirements of the Uniform System of Accounts but for it being probable that such items will be included in a different period(s) for purposes of developing the rates that the utility is authorized to charge for its utility services. When specific identification of the particular source of a regulatory asset cannot be made, such as in plant phase-ins, rate moderation plans, or rate levelization plans, account 407.4, Regulatory Credits, shall be credited. The amounts recorded in this account are generally to be charged, concurrently with the recovery of the amounts in rates, to the same account that would have been charged if included in income when incurred, except all regulatory assets established through the use of account 407.4, shall be charged to account 407.3, Regulatory Debits, concurrent with the recovery of the amounts in rates. If rate recovery of all or part of an amount included in this account is disallowed, the disallowed amount shall be charged to account 426.5, Other Deductions, or account 435, Extraordinary Deductions, in the year of the disallowance.

18211 FIRM GAS COSTS PR YR UNDERCOLL
18212 SEASONAL GAS COSTS PR YR UNDER COLL
1822P UNRECOVERED COSTS - MP1 FUEL

To record the Millstone 1 fuel amount and applicable amortization, based on Docket 97-120 dated 9/17/99.

1822R UNRECOVERED COSTS - MP1 M&S

To record the Millstone 1 material and supplies (M&S) amount and applicable amortization based on Docket 97-120 dated 9/17/99.

1822T UNRECOVERED COSTS - MP1 DEPR PLANT

To record the Millstone 1 plant amount and applicable amortization based on Docket 97-120 dated 9/17/99.

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18221 NRG STATION SERVICE RECEIVABLE
18222 DOMINION STATION SERVICE RECEIVABLE
1823B INCREMENTAL STATE INCOME TAX

This account is used to amortize the recovery of Incremental State Income Tax costs created through the CL&P Rate Case, Docket No. 03-07-02. Beginning in January 2004, a monthly entry is made to amortize this account, for a total amortization period of 48 months.

1823F LOW-INCOME DISCOUNT RECOVERY
1823G REG ASSET NUCLEAR CAP ADDS

Account used to record the capital expenditures for Millstone and Seabrook from 7/1/97 forward (CL&P and WMECO only). This balance has been cleared to zero at the time of the final decision on the use of proceeds for Millstone. The remaining balance will be cleared at the time of the appropriate regulatory decisions.

1823H OTHER REG ASSETS FAS158 - PENSIONS
1823I FUEL OPERATION RESERVE
1823J OTHER REG ASSETS FAS158 - SERP
1823K OTHER REG ASSETS FAS158 - OPEB
1823N RECOVERABLE INC TX EXP NFLD SALE

To record the unrecovered, reserved Mass Franchise Tax Associated with the sale of Northfield, etc. assets to NGC.

1823O REGULATORY ASSET ARO
1823R REGULATORY ASSET RESERVE
1823S DEFERRED DEBIT-DEPREC STUDY

Per Docket No. 01-05-19 Yankee Gas was allowed to defer the costs of the Depreciation study over a five year period.

1823T DEFERRED F/THRU TURN-TRANS
1823U DEFERRED EXP-RESEARCH PARKWAY

This account is used to record deferred expenses incurred by the company and approved by regulators for recovery from customers. The balance at the end of any given month shall represent the unamortized portion of such costs that are recoverable in future periods.

1823W FASB109NORAMLIZED TURNED DIFFERENCE

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1823X SEABROOK OVER-MARKET

This account shall include the company's ownership share of Seabrook over-market resulting from the ratemaking actions of regulatory agencies and allowed to be amortized to expense over a future period.

1823Z OTHE REG ASSET-NON-SERP CUMULTV ADJ

18231 RTO START UP COST

18234 OTHER REGULATORY ASSETS D&D

Remaining balance of annual retail amortized portion of D&D Regulatory Asset.

18236 DEFERRED ECONOMIC DEVELOPMENT FUND

This account is used to amortize the recovery of Economic Development Funding costs created through the CL&P Rate Case, Docket No. 03-07-02. Beginning in January 2004, a monthly entry is made to amortize this account, for a total amortization period of 48 months.

18254 C&LM DEFERRAL

1826A 92 REOPEN I-OCC CONSULTANT EXP

This account shall include the amounts related to the "92 Reopen I-OCC, Consultant Expenses", a regulatory-created asset resulting from the ratemaking actions of regulatory agencies.

18274 STATE BLDGS PA 93-417

This account shall include the amounts related to the "State Buildings PA 93-417", a regulatory-created asset resulting from the ratemaking actions of regulatory agencies.

18300 PRELI SURVEY & INVESTIGATION CHRG

This account shall be charged with all expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of utility projects under contemplation. If construction results, this account shall be credited and the appropriate utility plant account charged. If the project is abandoned, the charge shall be made to Account 426-59, Miscellaneous Income Deductions - Other, or to the appropriate operating expense account.

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This account shall also include costs of studies and analyses mandated by regulatory bodies related to plant in service. If construction results from such studies, these accounts shall be credited and the appropriate utility plant account charged with an equitable portion of such study costs directly attributable to new construction. The portion of such study costs not attributable to new construction or the entire cost if construction does not result shall be charged to Account 182.2, Unrecovered Plant and Regulatory Study Costs, or the appropriate operating expense account. The costs of such studies relative to plant under construction shall be included directly in Account 107, Construction Work in Progress - Electric.

184MM MIMS PURCHASE ORDER DEFAULT

Account 184.MM was set up when NU went on the MIMS system, as MIMS requires a valid code block on purchase orders. When a work order is not known at the time the PO is written, account 184.MM is used in its place. When the correct information is secured, a voucher account correction is processed.

184OB GENERAL LEDGER OOB
184SL SHARED LEASE ADMIN CLEARING

Administration costs to run the shared lease vehicle program flow through this account, and are then charged out.

18400 CLEARING ACCOUNTS

This account shall include undistributed balances in clearing accounts at the date of the balance sheet. Balances in clearing accounts shall be substantially cleared not later than the end of the calendar year unless items held therein relate to a future period.

18401 TRANSP & POWER-OP EQUIP CLEARING

This account shall include the undistributed balance resulting from charges pertaining to the operation of motor vehicles. This account shall be charged for the cost of gasoline, motor oil, tires and tubes, repair labor, repair materials, accident repair and damage claims, registration fees, depreciation expense, rent

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expense and executory costs associated with rental expense (i.e., insurance, maintenance, property taxes, etc.), miscellaneous expense and miscellaneous labor related to the operation of transportation and power operated equipment. Each of these listed items will be identified by separate report numbers. Charges shall be cleared by applying an hourly rate by class of vehicle. **

18405 JOINT LINE BILLING

This account shall be used by the Accounting Department only. It shall include the net amount of billings to and from several telephone companies on which joint line work is performed. Transactions to this account are the result of the work order and expense activities included in telephone billing summaries. This account is cleared by billings to or receipt of billings from the telephone companies involved in joint line work.

18411 JOINT LINE BILLING - INDEPENDA

This account shall be used by the Accounting Department only. It shall include the net amount of billings to/from several telephone companies on which joint line work is performed. Transactions to this account are the result of the work order and expense activities included in telephone billing summaries. This account is cleared by billings to or receipt of billings from the telephone companies involved in joint line work. **

18470 CUST ACCTS REC CLEAR DISCO/ESCO

This account shall include undistributed balances in clearing accounts at the date of the balance sheet. Balances in clearing accounts shall be substantially cleared not later than the end of the calendar year unless items held therein relate to a future period.

18471 INSTALL SURGE PROTECTORS

This account shall include undistributed balances in clearing accounts at the date of the balance sheet. Balances in clearing accounts shall be substantially cleared not later than the end of the calendar year unless items held therein relate to a future period.

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1848N REIMBURSEMENT NAVISION

The purpose of this account is to record and track retail customer reimbursements resulting from a customer overpayment and/or adjustments made to their account. The customer's A/R credit balance is reversed within Navision and is cleared from this account when payment is issued to the customer.

18480 CUSTOMER ACCOUNTS REC CLEARING

This account shall be used by Billing Accounting in Wethersfield only. It shall include refunds of accounts receivable credit balances, refunds of down payments, corrections of cash posting errors, transfer of balances between customers' accounts and transfer of balances from Local Billing to the main System.

18481 CUSTOMER INSTALL CONTRACT CLEAR

This account shall be used by Customer Payment Processing only. It shall include the transfer of contract balances between customers' accounts.

18482 CUSTOMER DEPOSIT REFUND CLEARI

This account shall be used by B/A only. It shall include the refund of customer security deposits. **

18483 CLEAR BANK ADJ

18485 CASH CORRECTIONS CLEARING

This account shall be used by B/A & C&C & CCP only. It shall include all Customer Service System cash corrections.

18486 CCIS CORRECTIONS CLEARING

The purpose of this account is to clear transfers to the general ledger from CCIS accounts. Primarily used for duplicate posted returned checks and/or duplicate posted bank adjustments. This account is used by cash processing and revenue accounting.

18490 PROTESTED CHECKS CLEARING

This account shall include customers' checks that did not clear through the bank due to insufficient funds.

18491 ACCOUNT ERROR CLEARING-EXPENSE MIBS

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This account shall be used by the Accounting Department only. It shall include the balances incurred from charges to incorrect or nonexistent accounts pending ultimate distribution to the correct account. Items in this account should be cleared no later than the end of the month subsequent to the month in which the transaction takes place. **

18492 DEFAULT/CLEARING - AMOUNT LIMIT

This account shall include undistributed balances in clearing accounts at the date of the balance sheet. Balances in clearing accounts shall be substantially cleared not later than the end of the calendar year unless items held therein relate to a future period.

18500 TEMPORARY FACILITIES

This account is not to be used to record financial transactions. Account 185 has been identified by specific subaccount which should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

18501 TEMPORARY SERVICE

This account shall include the labor and expenses incurred to install "Temporary Facilities" for use of less than one year and where the service wire will not be reused when the permanent installation is made. The balance of this account will be cleared to account 45199 upon completion of the individual service work.

186AB PREVENT MAINT SUPPORT OF CONVEX

Preventive maintenance department support of CONVEX to bill CONVEX participants.

186AF DEF'D ARC-FLASH INITIATIVE COSTS
186AK DEF'D AB CHANCE CUTOUT REPL COSTS
186AN PSNH-SALES OF MAT & SUP - PSNH
186AS CL&P ASPECT SOFTWARE MAINTENANCE
186AX REAL ESTATE TRANSACTIONS

This account was established to record real estate sale transactions at a work order level. This account

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will accumulate the transaction costs along with the proceeds from the sale of land. At the time of sale, this account will be cleared out and a gain or loss recorded.

186A6 YG UNION 2006 LUMP SUM PERFORMANCE
186BC CONTRACT PAYMENTS-GUARANTEE
186BD NRG-BANKRUPTCY DEFERRED
186B6 NUSCO CONVEX 2006 LUMP SUM
186CD BAD DEBT EXP RETAIL BANKRUPTCY
186CE BAD DEBT EXP RETAIL COLLECTIONS
186CF BAD DEBT RETAIL CONTRACT OTHER
186CL ISO CLEARING - ICAP MARKET
186CM PA05-01 C&LM MEASURES-FMCC
186CN MIMS CONSIGNMENT PROCESSING
186CO DEF CONTRA ASSET

The purpose of this account is to reserve for a legacy issue related to retail settlements with LDC's that date back to 2001.

186CT CL&P INCREMENTAL STATE INCOME TAX
186CV OUT OF POCKET CVEC PURCHASE COSTS
186C1 SYSTEM BENEFIT CHARGE-DEFRED EXP
186C2 CY DECOM EXP
186C4 DEF'D CSI PROJECT COSTS
186C6 CLP CLERICAL TECHNICAL 06 LUMP SUM
186DA NH-EAP-DEF-INNERMTL-EXPENSES
186DE DEFERRED ENVIRON LITIGATION COSTS

This account shall include all debits not elsewhere provided for, such as miscellaneous work in progress, and unusual or extraordinary expenses, not included in other accounts, which are in process of amortization and items the proper final disposition of which is uncertain.

186DL DEFINITE LIVED INTANGIBLES
186DM DPUC EIA DEMAND RATCHET REBATE-FMCC
186DO CL&P STATION SVC FROM DOMINION
186DW COBBLE MT LEASE PAYMENT DEFERR
186EA DEF ENTERPRISE APPL INTEGRTN COSTS
186EB ENERGY BILL INCREMENTAL COSTS
186EC FMCC LNG TRM RENEW DKT# 03-0717RE03
186ED CAPACITY CONTRACTS DKT# 05-0714PH02
186EN TRANSACTION COSTS-SALE OF SEABROOK

Transaction costs associated with the sale of Seabrook billed to selling joint owners.

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186EP TRAINING GRANT-ERGONOMIC-REIMBURSED
186FG MP3 - FG&E CONTRACT
186FM DEFERRAL OF WMECO FARM CREDIT
186FP PER PYMT 1995 CLE R/TECH-NON-EXEMPT
186GD DEF GRPHIC WORK DESIGN SYSTEM COSTS

This account is used to capture costs related to the development and implementation of the new work management system. This account is use when charging AU 99. The charges are then transferred to the work management work order.

186GG DPUC EIA GAS DEL CHRГ REBATE-FMCC
186GP PURCHASED GAS DEFERRED

This account tracks the current deferred gas costs balance. Each month a deferred gas cost estimate is booked, the prior month's estimate is reversed and the prior month's actual deferred gas costs is booked. This is a result of the actual supplier/pipeline invoices not being processed until after the month's closing cycle.

186GR DPUC05-07-16 DG GRANTS TO CUST-FMCC
186GS EXPENSES-SALE OF GAS PROPERTIES

This account shall include all debits not elsewhere provided for, such as miscellaneous work in progress, and unusual or extraordinary expenses, not included in other accounts, which are in process of amortization and items the proper final disposition of which is uncertain. 186GS is used to record the company's expenses related to the sale of Gas Properties. The balance of this account is netted against the proceeds received from the ultimate sale of the property.

186GW GOODWILL - NU MERGER

This account shall include all debits for "Goodwill - NU Merger" not included in other accounts which is in process of amortization and items the proper final disposition of which is uncertain.

186HA INVOICE SALES TAX CHARGES

A MIMS default account for sales tax charges. Any charges not cleared automatically are cleared according to Accounts Payable Procedures.

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186HB INVOICE SPECIAL CHARGES

A MIMS default account for invoice Special charges.
Any amounts not cleared automatically are cleared per
Accounts Payable procedures.

186HC INVOICE FREIGHT CHARGES

A MIMS default account for invoice freight charges.
Any charges not cleared automatically are cleared per
Accounts Payable Procedures.

186HD INVOICE DISCOUNTS

A MIMS default account for invoice discount charges.
Any charges not cleared automatically are cleared per
Accounts Payable Procedures.

186H1 CONSIGNMENT HOLDING DEFAULT ACCT

Account not currently used.

186H2 DIRECT MATERIAL FLOW THRU ACCOUNT

This is a default account used by MIMS for the
purchase of Direct Material. There should be no
balance in this account. Occasionally, there is a
balance in this account because of the return of
direct material.

186H4 CROSS FACILITY DEFAULT ACCOUNT

This is a MIMS default account, and should never have
a balance in it.

186H5 X TYPE RECEIPT ACCOUNT

This is a MIMS default account. There should be no
balance.

186LC CL&P GET ON LATE CHARGES
186LM CLM LOAN PROGRAM

To record the monthly payments made against sundry
billing accounts for the industrial conservation loan
program. Offset account is 253.PM. This is for
industrial conservation loans that are established in
the Sundry System. A Sundry account is created
debiting 14399 and crediting 186LM.

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186LN YANKEE GAS LNG PROJECT

This account shall include all debits not elsewhere provided for, such as miscellaneous work in progress, and unusual or extraordinary expenses, not included in other accounts, which are in process of amortization or items the proper final disposition of which is uncertain. Account 186LN is specifically for the Liquidified Natural Gas Storage Tank project that is being deferred until the proper final disposition is certain.

186LP LATE PYMNT CHRG SE
186LW DPUC EIA INT RATE BUY-DN LOANS-FMCC
186L2 OUTSIDE UTILITY BILL FOR WRAP
186MC DEFERRED CUSTOMER SERV SYSTEM COSTS

The purpose of this account is to capture the costs for the CSI (Customer Service Information) project. This is a capital project to replace the customer service system. The balance in the account is transferred to the appropriate work orders on a monthly basis using a one month lag.

186MD STAMFORD-ENVIRONMENTAL REMEDIATION

This account is solely for the use of environmental remediation costs associated with our Stamford Site. The Stamford site is to be sold. All costs are being deferred and will be offset against the net gain on the sale.

186ME FIRM DEPOSIT TRANS MISSION MEPCO

This account is a reservation deposit to Maine Electric Power Company for the New Brunswick load dating back to May 1997.

186MF RESIDENTIAL CUSTOMER INITIATED LOAN
186MG C&LM LOAN PROGRAM IN CL&P

This is for small business loans that are established in the Sundry System. C&LM issues a loan to a customer debiting 186MG. A sundry bill is created debiting 14399 and crediting 143MG. Each month a query is run based on bill type code D9 to determine dollars actually paid during the month. The JE is then created to move the dollars received back to the

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186MG account for future loan funding.

186MH MUNICIPAL PROGRAM LOANS IN C&LM
186MK MARKET BASED CONTRACTS-ASSET
186MM DEFERRED DEBITS-CARR & MARK TO MARK
186MR UNRECOVERED COSTS - MP1 M&S WMECO
186MU C&LM MUNICIPAL LOANS
186MY DEF CSS YGS BAS

The purpose of this account is to capture the costs for the CSI (Customer Service Information) project. This is a capital project to replace the customer service system. The balance in the account is transferred to the appropriate work orders on a monthly basis using a one month lag.

186M1 MILLSTONE 1 DECOM EXP

This account is used to accumulate charges still being incurred for the Millstone 1 Fuel Pin. These charges are cleared monthly to CL&P and WMECO in proportion to their ownership interest of Millstone 1 prior to the sale. There will not normally be a balance in this account; any balance is a timing difference that will be cleared the following month.

186NG ACQUISITION COSTS-NGS
186NH NEIGHBOR HELPING NEIGHBOR DEFD CHRG

This account shall be used for the reimbursement of the 85% portion of the unclaimed property filings for Neighbor Helping Neighbor Program for PSNH to the State of New Hampshire

186NQ CL&P STATION SERVICE FROM NRG

This is the amount of the NRG Receivable amount as of their bankruptcy date 5/15/2003. This amount is made up of \$10,563,924.69 pre petition dollars owed by NRG. Although NRG is out of bankruptcy, this account is fully reserved for. If NRG does not pay, DPUC may allow for recovery.

186NV 05-07-16 DG MKTG PROMO-INCENT RECVD
186NY SENY-LONG TERM CONTRACTS-TO AMORT
186PH SALE GENERATING ASSETS
186PM P&W CONSERVATION LOAN PROGRAM

To record the monthly payments made against sundry

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billing accounts for the industrial conversation loan
program. Offset of this account is 253.PM

186P4 NAESCO - P4
186P8 PSNH DEFERRED BILLING
186RC CL&P RATE CASE EXPENSE - DEFERRED
186RD DEF'D RADIO SYSTEM UPGRADES
186RG NRG RESERVE
186RM RRB2 CASH COLLECTION
186RP REG ASSET-PENSION
186RQ PSNH RATE CASE EXPENSE - DEFERRED
186RT DEFERRAL-REGIONAL TRANSMISSION ORG
186RV REVOLVING CREDIT LINE-PPD DEFERRAL
186RX WMECO RATE CASE EXPENSE - DEFERRED
186RY YG RATE CASE EXPENSE - DEFERRED
186R1 C&LM RESIDENTIAL LOANS
186R3 TOWN OF BERLIN PROP TAXES
186R6 RATE REDUCTION BOND-RRB COLLECTIONS
186SA DEF AURORA GAS
186SB SSB AMORT OPTIONS DEF DEBIT

See account 165SB

186SC DEF DBT-REAL GAIN

See account 174SC

186SG SELECT DEF DEBIT - GAS
186SL SLK AMORT OPTIONS DEF DEBIT

See 165SL

186SM DEF DBT-REALIZED GAIN/LOSS-SSB

See account 174SM

186SN SELECT ENERGY INC- DEFERRED CHARGES
186SP DEF DEBIT-REALIZED GAIN/LOSS-SLK

See account 174SP

186SS ENTERGY SUBSTATION ACQUIS STUDY
186ST MIMS INTERCOMPANY PROCESSING-STORES

A Default account for MIMS used up to facilitate
intercompany transfers of materials. This account
should have no balance.

186SV CS SELF SERVICE WEB REARCHITECTURE

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186S1 C&LM SMALL BUSINESS LOANS
186S2 SOLAR AVENUE RENEWABLES PROJECT
186TA DEFD CHRGS-ACQUIS OF TRANSMSN ASSET
186TG REIM COSTS TRANS AND GEN SERV
186TM INT-SWEEP ACCT FOR BUSINESS SEGMENT
186TS DEFD CHGS-ACQUIS OF TRANSM BUSINESS
186UG DEF INTEGRATED WRK MGMNT SYS COSTS

This account is used to capture costs related to the development and implementation of the new work management system. This account is use when charging AU 99. The charges are then transferred to the work management work order.

186VE RETIREE MEDICAL EXPENSES

This account shall include all debits for "Retiree Medical Expenses" not included in other accounts which is in process of amortization and items the proper final disposition of which is uncertain.

186WP DISPLACED WORKER PROTECTION COSTS
186XA SELECT CNTRCTNG NUSCO BILLING
186XB REEDS FERRY NUSCO BILLING
186XS CLEAN-UP COSTS-SALE OF SEABROOK

Clearing account for cleanup costs due to the sale of Seabrook to be billed to selling and non-selling joint owners.

186X5 ES BOULOUS-NUSCO SERVICE BILLING
186X6 WOODS ELECTRICAL CO NUSCO BILLING
186X7 WOODS NETWORK SERV NUSCO BILLING
18600 MISCELLANEOUS DEFERRED DEBITS

This account shall include all debits not elsewhere provided for, such as miscellaneous work in progress, and unusual or extraordinary expenses, not included in other accounts, which are in process of amortization and items the proper final disposition of which is uncertain.

18601 MISCELLANEOUS WORK IN PROGRESS

This account is used to accumulate the costs by work order ultimately billed to customers for work performed on customer owned facilities. This account may also be used to record costs which are being deferred for accounting purposes for future

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disposition including regulatory treatment. A work order must be charged when using this account.

18602 PAYROLL ADVANCES

To advance an employee fro wages earned but not paid

18603 SHARED MICROWAVE SYSTEM

Shared Microwave System clearing account. Current month charges are accumulated and then expensed from this account each month.

1861D CO-GENERATION

Liability purchase power Co-Gens (Individuals and small company) processed by Customer Service

1861L FEDERAL BACKUP WITHHOLDG-VENDO

18616 FITNESS CENTER ACTIVITIES

To reflect costs to operate the Berlin Fitness Center, and payroll deductions that offset those costs.

18617 DEVELOPMENT COSTS HEFA

1862C DUE TO CSA PRIN & INT

18627 RECOVERABLE ENVIRONMENTAL CLEANUP

1863P COST BASE

Reflects the amount owed to SESI by its customers for project costs incurred by SESI.

18635 CONVEX - AGENT'S ACCOUNT - CLE

CONVEX - Agent's clearing account. Current month charges are accumulated and then billed out to CONVEX participants.

18636 NEPEX AGENTS ACCT CLEARING

18637 NEPLAN AGENTS ACCT CLEARING

18638 NEPOOL AGENTS ACCT CLEARING

1864N TAX LIABILITY FOR NON-CASH CONT N-R

Tax Liability for Non-Cash Cont is a new account as of 12/03. It is payments for the Company's tax liability for non cash contributions equal to 10% of the fair market value of the facilities installed. Amounts in this account will be amortized over a 20 year period to account 406N5 on a quarterly basis. These

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contributions are not refundable. Amortization is recorded as a credit distribution expense to account 406 and it is recovered currently through the distribution rate.

1864T CIAC GROSS-UP OF TAXES REFUNDA

This account should be used by Revenue Services only. This is a deferred debit CIAC gross -up of taxes. Contributions in Aid of Construction are considered taxable income to the receiving utility and are billed. These amounts are amortized over a 20 year period to account 40604. Amortization is recorded as a credit Distribution expense and is being recovered currently through the distribution rate.

1864W CIAC GROSS-UP TAX NON-REFUNDAB

This is used by Revenue Services. This is a non-refundable CIAC gross-up tax account. Contributions in Aid of Construction are considered taxable income to the receiving utility and are billed. These amounts are amortized over a 15 or 20 year period of time to the 40605 and 40610 accounts. Amortization is recorded as a credit Distribution expense to account 406 and is currently being recovered through the distribution rate.

1864X CO-GEN/INTERCON TX-GROSS-UP-BI

This account is used by Revenue Services for the co-generation tax gross-up billed. These are gross-up amounts billed to co-generators on interconnection facilities. There are IRS regulations that determine if the amounts are refundable and should be monitored for contract compliance.

1864Y COGENINCON TX-GRS-UP-CLTD-COM-

This account is used by Revenue Services for the co-generation tax gross-up being collected. These are gross-up amounts billed to co-generators on interconnection facilities. There are IRS regulations that determine if the amounts are refundable and should be monitored for contract compliance.

1864Z 5COM DEFERRED DR FOR TX GROSS UP L

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This is being used to record 5Com's tax gross-up liability that is to be paid in services. This is Section 32 of the Fiber Optic Agreement and was originally to be billed in full on July 1, 2004. This deadline has been extended until December 2004 per Michael Green. Michael Green of Real Estate and Land Planning is following this NEON project.

18643 STORM RESERVE TRANS/DISTR
18648 MISCELLANEOUS DEFERRED DEBITS FIN48
1865H DEFERRED OBLIGATION PSNH-SESI

The balance represents receivables by SESI from PSNH.
1865J DEFERRED FUNDING RABBI TRUST_NUSCO
1865K DEF OBLIGATION WMECO - SESI

The balance represents receivables by SESI from WMECO.
1865M DEF RD OBLIGATIONS FROM CL&P-HE

The balance represents receivables by SESI from CL&P.
1865S DEF OBLIGATION SELECT ENG - SESI

The balance represents receivables by SESI from Select Energy.

18651 COAL TAR INSURANCE SETTLEMENTS
1867G NORTHEAST UTILITIES SERVICE CO TAR

This account shall be used to record the transmission deposit for NUSCO Tariif #1 contract.

1868X SESI BILLABLE EXPENSES
18685 MONEY POOL-INTEREST ALLOCATION

The purpose of this account is used to record money pool interest earned in the Money Market Funds for NUSCO and is cleared through a journal entry the following month for interest earned by the money pool participants.

18695 CYCLE ERROR SUSPENSE-ACCTS PAYABLE

This account is used to clear errors from error suspense that net to zero. Any balances in the account must be cleared out if significant (greater than \$10,000) and must be cleared completely regardless of balance by year end.

18697 OTHER - GENERAL ACCOUNTING

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This account shall include all debits not elsewhere provided for until the final disposition is determined (i.e. temporary clearing account)

18699 OTHER - REVENUE ACCOUNTING

These accounts shall include all debits, not elsewhere provided for, which are in process of amortization and items for which final disposition is uncertain. Amount 186-98 shall include the balances from charges to incorrect imbedded programmed accounts pending ultimate correction of the computer program. Items in this account do not appear in Account 184-91, Account Error Clearing - MIBS. Accounts 186-98, 186-99 and 186XX are for Accounting Department use only.

18700 DEF LOSSES FROM DISP OF UTILY

This account is not to be used to record financial transactions. Account 187 has been identified by specific subaccount which should be used instead. This account is to be used only by the process used to generate the financial statement reports. The account needs to be valid to allow for a summary description to be available for these reports.

18701 DEF LOSSES FR DISP OF UTLY PLT-ELEC

This account shall include losses from the sale or other disposition of property previously recorded in account 105, Electric Plant held for Future Use, where such losses are significant and are to be amortized over a period of 5 years, unless otherwise authorized by the Commission. The amortization of the amounts in this account shall be made by debits to account 411.7, Losses from Disposition of Utility Plant.

18800 RESEARCH & DEVELOPMENT EXPEND

This account shall be charged with the cost of all expenditures coming within the meaning of Research, Development and Demonstration (RD&D) as defined in the FERC Uniform System of Accounts, except those expenditures properly chargeable to account 107, Construction Work in Progress--Electric. Costs that are minor or of a general or recurring nature shall be transferred from this account to the appropriate operating expense function or if such costs are common

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to the overall operations or cannot be feasibly allocated to the various operating accounts, then such costs shall be recorded in account 930.2, Miscellaneous General Expenses. In certain instances a company may incur large and significant RD&D expenditures which are nonrecurring and which would distort the annual RD&D charges for the period. For such expenditures, a company may apply to the appropriate regulatory commission for approval to defer and amortize the expense over a period not to exceed five years.

18801 ENVIRONMENTAL - R & D

This account shall be used to include all the costs of research and development expenditures of an environmental nature. To be considered of an environmental nature," these expenditures should be" made primarily because of considerations for the quality of air, water, or other elements of the environment and not because of a need for such things as: alternative generation methods, distribution materials research, etc. Charges would include but not be limited to costs associated with programs designed to develop new methods, equipment, techniques or systems for environmental protection including studies regarding beneficial uses of utility company electric production by products";" studies and analyses conducted to determine state of" the art concepts and develop new basic information" associated with general environmental knowledge and criteria; original scientific investigations to assess the environmental impact of utility operations. Such decisions as may be in dispute should be settled by the originator of the research project. Costs that are minor or of a general or recurring nature shall be transferred from this account to Account 107, if applicable, or the appropriate miscellaneous operating expense function or, if such costs are common to the overall operations and cannot be feasibly allocated to an appropriate functional operating account, then such costs shall be recorded in Account 930, Miscellaneous General Expenses.

In certain instances a company may incur large and significant research expenditures which are nonrecurring and which would distort the annual research and development charges for the period. In such cases, the portion of such amounts net of taxes that cause the distortion may with proper approval be

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amortized to the appropriate operating expense account over a period not to exceed five years unless otherwise authorized by the Federal Energy Regulatory Commission.

The entries in these accounts must be so maintained as to show separately each project with complete detail of the nature and purpose of the research and development project together with the related costs.

18811 R&D-RENTS

This account shall include all rents associated with Research and Development expenses paid for property of others used, occupied, or operated. These costs will be distributed as stated in Account 188.01 or 188.99.

18812 R&D-EXECUTORY COSTS

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 188.11. These costs will be distributed as stated in Account 188.01 or 188.99.

18899 RESEARCH & DEVELOPMENT EXPEND-OTHER

This account shall be used to include all the costs of research and development expenditures which are other than of an environmental nature. Expenditures classified in this category should be made primarily for reasons other than in consideration for the environment, i.e., advanced generation, transmission, or distribution systems, energy storage systems, safety of nuclear plants, etc. Such decisions as may be in dispute should be settled by the originator of the research project.

Costs that are minor or of a general or recurring nature shall be transferred from this account to Account 107, if applicable, or the appropriate operating expense function, or, if such costs are common the overall operations and cannot be feasibly allocated to an appropriate functional operating account, then such costs shall be recorded in Account 930, Miscellaneous General Expenses.

In certain instances a company may incur large and significant research expenditures which are nonrecurring and which would distort the annual

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research and development charges for the period. In such cases, the portion of such amounts net of taxes that cause the distortion may with proper approval be amortized to the appropriate miscellaneous operating expense account over a period not to exceed five years unless otherwise authorized by the Federal Energy Regulatory Commission.

The entries in these accounts must be so maintained as to show separately each project along with complete detail of the nature and purpose of the research and development project together with the related costs.

189PA UNAMORT LOSS-PSNH 1991 PCB SERIES A

This account shall include the losses on long-term debt reacquired or redeemed.

189PC UNAMORT LOSS-PSNH 1991 PCB SERIES C

This account shall include the losses on long-term debt reacquired or redeemed.

189PD UNAMORT LOSS -PSNH 92 TAX EXT SER D

This account shall include the losses on long-term debt reacquired or redeemed.

189PE UNAMORT LOSS -PSNH 93 TAX EXT SER E

This account shall include the losses on long-term debt reacquired or redeemed.

189QB UNAMORT LOSS-PSNH 2001 PCB SERIES B

189RB UNAMORTIZED LOSS-CL&P PCRB

189RC UNAMORTIZED LOSS - PSNH PCRB

189SC UNAMORTIZED LOSS-SECURATIZE REFINC

This account shall include the losses on long-term debt reacquired or redeemed.

189Y5 UNAMORTIZED LOSS-YG 10.07% SER A-E

189Y8 UNAMORTIZED LOSS-YG 8.63% SERIES C

18900 UNAMORT LOSS ON REACQUIRED DEBT

This account shall include the losses on long-term debt reacquired or redeemed. The amounts in this account shall be amortized in accordance with General Instruction 17 of the FERC Uniform System of Accounts.

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18901 UNAMORT LOSS-MP3 CONSTRUCT TRUST

This account shall include the losses on long-term debt reacquired or redeemed.

18903 UNAMORT LOSS-YG SER A, TRANCHE D FMB

This account shall include the losses on long-term debt reacquired or redeemed.

18905 UNAMORT LOSS- 14 3/8% SER FF -CLP

This account shall include the losses on long-term debt reacquired or redeemed.

18907 UNAMORT LOSS-15% SERIES HH - CLP

This account shall include the losses on long-term debt reacquired or redeemed.

18909 UNAMORT LOSS-12% SERIES KK - CLP

This account shall include the losses on long-term debt reacquired or redeemed.

1891A UNAMORTIZED LOSS - CLP 93 SERIES A

This account shall include the losses on long-term debt reacquired or redeemed.

1891B UNAMORTIZED LOSS - CLP 93 SERIES B

This account shall include the losses on long-term debt reacquired or redeemed.

1891X UNAMORTIZED LOSS - CLP 92 SERIES A

This account shall include the losses on long-term debt reacquired or redeemed.

1893L UNAMORT LOSS-WMECO 93 SERIES A PCRB

This account shall include the losses on long-term debt reacquired or redeemed.

18930 CL&P VAR% 1983 SEABROOK PCN-DUE2013

This account shall include the losses on long-term debt reacquired or redeemed.

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18931 CL&P VAR % 1984 SEABROOK PC-DUE2014

This account shall include the losses on long-term debt reacquired or redeemed.

18934 UNAMORTIZED LOSS-1978 SERIES-CL&P

This account shall include the losses on long-term debt reacquired or redeemed.

18935 UNAMORTIZED LOSS-SERIES EE-CL&P

This account shall include the losses on long-term debt reacquired or redeemed.

18936 UNAMORT LOSS-8 7/8% SERIES DD CL&P

This account shall include the losses on long-term debt reacquired or redeemed.

1894B UNAMORT LOSS-HWP 1992 VAR % PCB

This account shall include the losses on long-term debt reacquired or redeemed.

1894J UNAMORT LOSS-HWP 1988 VAR % PCB

This account shall include the losses on long-term debt reacquired or redeemed.

1894K UNAMORT LOSS-HWP 1990 VAR % PCB

This account shall include the losses on long-term debt reacquired or redeemed.

18943 UNAMORT LOSS-CDA 5.9% MP3 NOTES-CLP

This account shall include the losses on long-term debt reacquired or redeemed.

18944 UNAMORT LOSS-CDA 6.5% MP3 NOTES-CLP

This account shall include the losses on long-term debt reacquired or redeemed.

18945 UNAMORT LOSS-VAR % SER 1984 MP3-CLP

This account shall include the losses on long-term

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debt reacquired or redeemed.

18946 UNAMORT LOSS-VAR%-SER 1985A MP3 CLP
This account shall include the losses on long-term debt reacquired or redeemed.

18947 UNAMORT LOSS-VAR%-SER 1985B MP3 CLP
This account shall include the losses on long-term debt reacquired or redeemed.

18948 UNAMORT LOSS-VAR%-SER 1985C MP3 CLP
This account shall include the losses on long-term debt reacquired or redeemed.

18949 UNAMORT LOSS-VAR%-SER 1986A MP3 CLP
This account shall include the losses on long-term debt reacquired or redeemed.

18950 UNAMORT LOSS-VAR%-SER 1987 CDA CL&P
This account shall include the losses on long-term debt reacquired or redeemed.

18956 UNAMORT LOSS-7 5/8% SERIES Y - CL&P
This account shall include the losses on long-term debt reacquired or redeemed.

18957 UNAMORT LOSS-9 3/4% SERIES QQ -CL&P
This account shall include the losses on long-term debt reacquired or redeemed.

1896C UNAMORT LOSS-94 SERIES C CLP
This account shall include the losses on long-term debt reacquired or redeemed.

1897L UNAMORT LOSS 1997 SERIES B 7 3/8%
This account shall include the losses on long-term debt reacquired or redeemed.

18971 UNAMORT LOSS-SERIES RR-CL&P 9 1/2%

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This account shall include the losses on long-term debt reacquired or redeemed.

18972 UNAMORT LOSS-9 3/8% SERIES SS-CL&P

This account shall include the losses on long-term debt reacquired or redeemed.

18975 UNAMORTIZED LOSS-CL&P 7.50% SER YY

This account shall include the losses on long-term debt reacquired or redeemed.

18977 UNAMORTIZED LOSS-CL&P 7 3/8% SER ZZ

This account shall include the losses on long-term debt reacquired or redeemed.

18978 UNAMORTIZED LOSS-CLP SERIES TT-2019

This account shall include the losses on long-term debt reacquired or redeemed.

1898L UNAMORTIZED LOSS -CLP 88 SERIES PCB

This account shall include the losses on long-term debt reacquired or redeemed.

18986 UNAMORTIZED LOSS -CLP 86 SERIES PCB

This account shall include the losses on long-term debt reacquired or redeemed.

190AM DEF ALTERNATIVE MINIMUM TAX CR
190DG TAX GROSS UP ON SFAS109 REG LIAB
190DK FASB 109 ACCUMULATED INCOME TA
190IT FAS109 ACC. DEFERRED INCOME TX-ITC

to record fas109 deferred income taxes associated with deferred investment tax credits

19000 ACCUMULATED DEFERRED INCOME TAX

This account shall be debited with an amount equal to that by which income taxes payable for the year are higher because of the inclusion of certain items in income for tax purposes, which items for general accounting purposes will not be fully reflected in the utility's determination of annual net income until

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subsequent years.

19003	DEFERRED TAX ASSET - NOL CARRY
19004	ADFIT NOL CARRYFORWARD
1903H	ACCUM DEF INC TAX FAS158 - PENSIONS
1903J	ACCUM DEF INC TAX FAS158 - SERP
1903K	ACCUM DEF INC TAX FAS158 - OPEB
19048	ACCUMULATED DEF INC TAXES FIN 48 DR
1909A	ACC DIT ASSET-CURR PORTION
1909C	X-FER CURR ADIT ASST
19700	DEFERRED DEVELOPMENT COSTS

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Liabilities

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201TP TREASURY STOCK PURCHASED FROM MARKT
201TS RESTRICTED INCENTIVE SHARES IN TREA
20100 COMMON STOCK ISSUED

This account shall include the par value of
outstanding common stock. **

20104 COMMON STOCK TEMPORARY EQUITY

This account shall include the par value of
outstanding common stock - Temporary Equity.

2015M CMN SHARES OUTSTANDING ESOP 1 UNALL

This account shall include the par value of
unallocated common stock that has been assigned to the
Employee Stock Ownership Plan - 1.

2015N TREASURY STOCK FROM STOCK FORWARD
20197 CMN SHARES OUTSTANDING ESOP 2 UNALL

This account shall include the par value of
unallocated common stock that has been assigned to the
Employee Stock Ownership Plan - 2.

20200 COMMON STOCK SUBSCRIBED

This account shall include the par value of common
stock that will be issued upon completion of an
installment purchase contract with an investor.**

20400 PREFERRED STOCK ISSUED

This account shall include the par value or stated
value of stock without par value if such stock has a
stated value, and, if not, the cash value of the
consideration received for such nonpar stock, of each
class of capital stock actually issued, including the
par or stated value of such capital stock in account
124, Other Investments, and account 217, Reacquired
Capital Stock.

20401 PFD STK CL&P-\$2.00 OF 1947

These accounts shall include the par value or the
stated value of stock without par value if such stock
has a stated value, and, if not, the cash value of the
consideration received for such nonpar stock, of each
class of capital stock actually issued, including the

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par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

20402 PFD STK CL&P-\$1.90 OF 1947

These accounts shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

20403 PFD STK CL&P-\$2.20 OF 1949

These accounts shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

20404 PFD STK CL&P-\$2.04 OF 1949

These accounts shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

20405 PFD STK CL&P-\$2.06-E OF 1954

These accounts shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

20406 PFD STK CL&P-\$2.09-F OF 1955

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These accounts shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

20407 PFD STK CL&P-\$3.24-G OF 1968

These accounts shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

20415 PFD STK CL&P 7.23% 1992 SERIES
20426 PFD STK CL&P 5.30% 1993 SERIES
20430 PFD STK CL&P 3.90% 1949 SERIES

These accounts shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

20431 PFD STK CL&P 4.50% 1956 SERIES

These accounts shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

20432 PFD STK CL&P 4.96% 1958 SERIES

These accounts shall include the par value or the stated value of stock without par value if such stock

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has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

20433 PFD STK CL&P 4.50% 1963 SERIES

These accounts shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

20434 PFD STK CL&P 5.28% 1967 SERIES

These accounts shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

20435 PFD STK CL&P 6.56% 1968 SERIES

These accounts shall include the par value or the stated value of stock without par value if such stock has a stated value, and, if not, the cash value of the consideration received for such nonpar stock, of each class of capital stock actually issued, including the par or stated value of such capital stock in Account 124, Other Investments, and Account 217, Reacquired Capital Stock.

2049A REDEEMABLE PFD STK DUE IN 1 YEAR-DR

FERC Account 2049A shall contain the amount of preferred stock due within one year, and for statement purposes Account 2049B will be shown in the current liability section.

2049B REDEEMABLE PFD STK DUE IN 1 YEAR CR

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FERC Account 2049A shall contain the amount of preferred stock due within one year, and for statement purposes Account 2049B will be shown in the current liability section.

2049C NONREDEEM PRF STK-DUE IN 1 YR-DEBIT
2049D NONREDEEM PF STK-DUE IN 1 YR-CREDIT

These accounts, with the exception of Accounts 204-9A and 2049B, shall include the par value of outstanding preferred stock. Accounts 204-9A and 204-9B shall be used by the Accounting Department only. They shall contain the amount of preferred stock due within one year and for statement purposes, Account 204-9B will be shown in the current liability section. **

20700 PREMIUM ON CAPITAL STOCK

This account shall include, in a separate subdivision for each class and series of stock, the excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such stock, together with assessments against stockholders representing payments required in excess of par or stated values. When capital stock which has been actually issued is retired, the amount in this account applicable to the shares retired shall be transferred to account 210, Gain on Resale or Cancellation of Reacquired Capital Stock.

20701 PREM CAP STK COMMON STOCK

This account shall include, in a separate subdivision for each class and series of stock, the excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such stock, together with assessments against stockholders representing payments required in excess of par or stated values.

20702 PREFERRED STK CL&P \$1.90 OF 1947

This account shall include, in a separate subdivision for each class and series of stock, the excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such stock,

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together with assessments against stockholders representing payments required in excess of par or stated values.

20703 PREFERRED STK-CL&P-\$2.00 OF 1947

This account shall include, in a separate subdivision for each class and series of stock, the excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such stock, together with assessments against stockholders representing payments required in excess of par or stated values.

20704 PREFERRED STK-CL&P-\$2.04 OF 1949

This account shall include, in a separate subdivision for each class and series of stock, the excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such stock, together with assessments against stockholders representing payments required in excess of par or stated values.

20705 PREFERRED STK-CL&P-\$2.20 OF 1949

This account shall include, in a separate subdivision for each class and series of stock, the excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such stock, together with assessments against stockholders representing payments required in excess of par or stated values.

20706 PREFERRED STK-CL&P-\$3.24-G 1968

This account shall include, in a separate subdivision for each class and series of stock, the excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such stock, together with assessments against stockholders representing payments required in excess of par or stated values.

20715 PREFERRED STK - CL&P - 7.23% 1992

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20726 PREFERRED STK-CL&P 5.3% SERIES
20730 PREFERRED STK-CL&P -5.28%-1967

This account shall include, in a separate subdivision for each class and series of stock, the excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such stock, together with assessments against stockholders representing payments required in excess of par or stated values.

20731 PREFERRED STK-CL&P -6.56%-1968

This account shall include, in a separate subdivision for each class and series of stock, the excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such stock, together with assessments against stockholders representing payments required in excess of par or stated values.

20900 REDUCT PAR OR STATD VALUE CAP. STK

This account shall include the balance of credits arising from a reduction in the par or stated value of capital stock. **

21000 GAIN ON REACQUIRED CAPITAL STOCK

This account shall include the balance of credits arising from the resale or cancellation of reacquired capital stock. **

21015 GAIN ON REPURCHASESOF CLP PREFERRED

This account shall include the balance of credits arising from the resale or cancellation of reacquired capital stock.

21016 GAIN ON REACQUIREDCAP STOCK - WMECO
211DV TRUSTEE RSU DIVIDENDS
211N2 PD IN CAP NEON TRN NU TO NUEI

To record paid in capital - Neon transfer from NU Parent to NUEI.

211RD OFFICER/DIRECTORS RSU DIVIDENDS

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211RS RESTRICTED STOCK-ISSUANCE(DEF COMP)

This account represents the unamortized amount (unearned compensation) of new restricted stock issued by NU. A monthly amortization will be booked against this account over the proper vesting periods for each issuance.

211RT TRUSTEE RSUS (CURRENT)
211RU DIRECTOR/OFFICERS RSUS (CURRENT)
211RX OFFICER RSUS (DEFERRED)
211TD STOCK COMP TAX EFFECT ON EQUITY
211TU TRUSTEE RSUS (DEFERRED)
21100 MISCELLANEOUS PAID-IN CAPITAL

This account shall include the balance of all other credits for paid-in capital which are not properly includible in the preceding accounts.

21101 ADDITIONAL PAID IN CAPITAL ESOP 1

This account shall include any additional value paid in excess of the par or stated value for common stock included in the Employee Stock Ownership Plan - 1.

21102 ADDITIONAL PAID IN CAPITAL ESOP 2

This account shall include any additional value paid in excess of the par or stated value for common stock included in the Employee Stock Ownership Plan - 2.

21104 MISC PAID IN CAPITAL-TEMP EQUITY

This account shall include any additional value paid in excess of the par or stated value for common stock included in account 20104, Common Stock - Temporary Equity.

21110 AMORT PREFERRED STOCK EXPENSE

This account shall include the balance of all other credits for paid-in capital which are not properly includible in the foregoing accounts. This account may include all commissions and expenses incurred in connection with the issuance of capital stock.

21111 REVERSE AMORT PEF STOCK EXPENSE

REVERSE AMORTIZATION OF PREFERRED STOCK ISSURANCE

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EXPENSE TO TRANSFER TO EXPENSE FOR STATE AND SEC
REPORTING.

21112 STOCK FORWARD UPFRONT TRANS FEE

to record the stock forward upfront transaction fee
paid and related quarterly interest carrying payments

21115 ESOP ADJUSTMENT

This account shall include any adjustment to value
paid in excess of the par or stated value for common
stock included in the Employee Stock Ownership Plan.

21140 MISC PAID-IN-CAP FOR NON-GAAP ELIM

NGC acquired CLP's fossil and hydro generation assets.
NGC recorded the assets at CLP's net book value and
recorded a dangling debit in equity for the excess
purchase price.

21141 MISC PD-IN-CAP TAX FOR NON-GAAP ELI

21145 UNREALIZED GAIN/LOSS NEON

This account is used to record the unrealized gain
(loss) associated with the company's investment in
NEON Communications, Inc.

2115M ESOP 1 UNEARNED COMPENSATION

This account shall include the unallocated common
shares of the Employee Stock Ownership Plan. **

21197 ESOP 2 UNEARNED COMPENSATION

This account shall include any unearned compensation
as part of the value paid in excess of the par or
stated value for common stock included in the Employee
Stock Ownership Plan - 2.

21400 CAPITAL STOCK EXPENSE

This account shall include in a separate subdivision
for each class and series of stock all commissions and
expenses incurred in connection with the original
issuance and sale of capital stock, including
additional capital stock of a particular class or
series as well as first issues. Expenses applicable to
capital stock shall not be deducted from premium on
capital stock. When capital stock which has been

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actually issued by the utility is retired the amount in this account, applicable to the shares retired, shall be written off to account 210, Gain on Resale or Cancellation of Reacquired Capital Stock, provided, however, that the amount shall be charged to account 439, Adjustments to Retained Earnings, to the extent that it exceeds the balance in account 210.

21401 PREFERRED STOCK EXPENSE

This account shall include, in a separate subdivision for each class and series of stock, all commissions and expenses incurred in connection with the original issuance and sale of capital stock, including additional capital stock of a particular class or series as well as first issues.

21415 CL&P 7.23% PFD STOCK 1992 SERIES

This account shall include, in a separate subdivision for each class and series of stock, all commissions and expenses incurred in connection with the original issuance and sale of capital stock, including additional capital stock of a particular class or series as well as first issues.

21444 MONTHLY INCOME PREFERRED SECURITIES

21490 COMMON STOCK EXPENSE

This account shall include, in a separate subdivision for each class and series of stock, all commissions and expenses incurred in connection with the original issuance and sale of capital stock, including additional capital stock of a particular class or series as well as first issues.

21500 APPROPRIATED RETAINED EARNINGS

This account shall include the amount of retained earnings which has been appropriated or set aside for specific purposes. Separate subaccounts shall maintained under such titles as will designate the purpose for which each appropriation was made.

21511 AMORT RES NGC FERC LIC HYDRO PRJ

21513 AMORT RES FERC PSNH LIC PROJ 1893

These accounts shall be credited with such amounts as are appropriated by a license from Account 216-01,

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Unappropriated Retained Earnings, for amortization reserve purposes in accordance with the requirements of a hydroelectric project license. These accounts shall be debited with only such items or amounts as the Federal Energy Regulatory Commission may require or approve.

21514 AMORT RES FERC PSNH LIC PROJ 2287

These accounts shall be credited with such amounts as are appropriated by a license from Account 216-01, Unappropriated Retained Earnings, for amortization reserve purposes in accordance with the requirements of a hydroelectric project license. These accounts shall be debited with only such items or amounts as the Federal Energy Regulatory Commission may require or approve.

21515 AMORT RES FERC PSNH LIC PROJ 2288

These accounts shall be credited with such amounts as are appropriated by a license from Account 216-01, Unappropriated Retained Earnings, for amortization reserve purposes in accordance with the requirements of a hydroelectric project license. These accounts shall be debited with only such items or amounts as the Federal Energy Regulatory Commission may require or approve.

21516 AMORT RES FERC PSNH LIC PROJ 2456

These accounts shall be credited with such amounts as are appropriated by a license from Account 216-01, Unappropriated Retained Earnings, for amortization reserve purposes in accordance with the requirements of a hydroelectric project license. These accounts shall be debited with only such items or amounts as the Federal Energy Regulatory Commission may require or approve.

21517 AMORT RES FERC PSNH LIC PROJ 2457

These accounts shall be credited with such amounts as are appropriated by a license from Account 216-01, Unappropriated Retained Earnings, for amortization reserve purposes in accordance with the requirements of a hydroelectric project license. These accounts shall be debited with only such items or amounts as the Federal Energy Regulatory Commission may require

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or approve.

216AA UNAPP RET EARN-NGC NON-GAAP

This account shall include the balance of unappropriated retained earnings NGC non-GAAP. It shall not include items includible in any of the accounts for paid-in capital and also shall not include any amounts representing undistributed earnings of subsidiary companies.

216BB UNAPP RET EARN-NGC OFFSET

This account shall include the balance of unappropriated retained earnings NGC non-GAAP offset. It shall not include items includible in any of the accounts for paid-in capital and also shall not include any amounts representing undistributed earnings of subsidiary companies.

216PR NET ASSETS-PERMANENTLY RESTRICTED
216TR NET ASSETS - TEMPORARILY RESTRICTED
21600 UNAPPROPRIATED EARNINGS

This account shall include the balances, either debit or credit, of unappropriated retained earnings arising from earnings of the utility. Amounts representing the undistributed earnings of subsidiary companies shall be recorded in account 216.1, Unappropriated Undistributed Subsidiary Earnings.

21601 UNAPPROPRIATED RETAINED EARNINGS

This account shall include the balance of unappropriated retained earnings. It shall not include items includible in any of the accounts for paid-in capital and also shall not include any amounts representing undistributed earnings of subsidiary companies.

21602 RETAIN EARN TRANS TO NU ENTER, INC

This account is used to record the retained earnings transferred from unregulated companies to NUEI.

21610 UNAPP UNDISTRIBUTED SUB EARNINGS

This account shall include the balances, either debit or credit, of undistributed retained earnings of

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subsidiary companies since their acquisition. When dividends are received from subsidiary companies relating to amounts included in this account, this account shall be debited and Account 216-01, Unappropriated Retained Earnings, credited. **

21648 RETAINED EARNINGS - FIN 48 ADOPT
217RP TREASURY STK FR RESTRICTED STK PUR

This account shall include as Treasury Stock any common stock acquired through a restricted stock purchase.

21700 REACQUIRED CAPITAL STOCK

This account shall include in a separate subdivision for each class and series of capital stock, the cost of capital stock actually issued by the utility and reacquired by it and not retired or canceled, except, however, stock which is held by trustees in sinking or other funds. When reacquired capital stock is retired or canceled, the difference between its cost, including commissions and expenses paid in connection with the reacquisition, and its par or stated value plus any premium and less any discount and expenses applicable to the shares retired, shall be debited or credited, as appropriate, to account 210, Gain on resale or cancellation of Reacquired Capital Stock, provided, however, that debits shall be charged to account 439, Adjustments to Retained Earnings, to the extent that they exceed the balance in account 210.

21701 TREASURY STOCK FR COMMON STK PURCH

This account shall include as Treasury Stock any common stock purchased from a shareholder and not retired or canceled.

2175M TREASURY STOCK FR STOCK FORWARD

This account shall include as Treasury Stock any common stock acquired through a stock forward.

219NE ACCUMULATED OTHER COMPREHENSIVE INC

This account shall include revenues, expenses, gains, and losses that are properly includable in other comprehensive income during the period. Examples of other comprehensive income include foreign currency

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items, minimum pension liability adjustments, unrealized gains and losses on certain investments in debt and equity securities, and cash flow hedges. Records supporting the entries to this account shall be maintained so that the utility can furnish the amount of other comprehensive income for each item included in this account. This account shall also be debited or credited, as appropriate, with amounts of accumulated other comprehensive income that have been included in the determination of net income during the period and in accumulated other comprehensive income in prior periods. Separate records for each category of items shall be maintained to identify the amount of the reclassification adjustments from accumulated other comprehensive income to earnings made during the period.

219SE OC - MISCELLANEOUS INVESTMENTS
21900 ACCUMULATED OTHER COMPREHENSIVE INC

This account shall include revenues, expenses, gains, and losses that are properly includable in other comprehensive income during the period. Examples of other comprehensive income include foreign currency items, minimum pension liability adjustments, unrealized gains and losses on certain investments in debt and equity securities, and cash flow hedges. Records supporting the entries to this account shall be maintained so that the utility can furnish the amount of other comprehensive income for each item included in this account. This account shall also be debited or credited, as appropriate, with amounts of accumulated other comprehensive income that have been included in the determination of net income during the period and in accumulated other comprehensive income in prior periods. Separate records for each category of items shall be maintained to identify the amount of the reclassification adjustments from accumulated other comprehensive income to earnings made during the period.

21905 ACCUM OCI FOR SERP OBLIGATION

To account for SERP obligation and its affect on shareholders equity.

21908 ACCUMULATED OTHER COMPREHENSIVE INC

To account for SERP obligation and its affect on

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shareholders equity

2193H ACCUM OTHER COMP INC FAS158-PENSION
2193J ACCUM OTHER COMP INC FAS158 - SERP
2193K ACCUM OTHER COMP INC FAS158 - OPEB
2195H ACC OTH COMP INC FAS158 TAX PENSION
2195J ACC OTH COMP INC FAS158 TAX SERP
2195K ACC OTH COMP INC FAS158 TAX OPEB
221CD 2004 \$280M SERIES A & B BONDS
221CP CL&P 2005 \$200M BOND-SERIES A&B
221CT CL&P 2006 \$250M SERIES A BONDS
221NF PSNH 2008 \$110M 6.00% SER O BONDS
221NQ NU 2008 \$250M SENIOR NOTE SERIES C
221N1 NGC LONG-TERM DEBT
221PS PSNH RATE REDUCTION BOND ISSUE

This account shall be used to record the PSNH various Rate Reduction bond issue of \$525,000,000 which are due April 20, 2013 .

221P3 2004 5.25% 10-YR \$50M SERIES L FMB

This account shall include in a separate subdivision for each class and series of bonds the face value of the actually issued and unmatured bonds which have not been retired or canceled.

221P4 2005 \$50M 5.60% 30-YR SERIES M BOND
221R2 PSNH RATE REDUCTION BOND 2

This account shall be used to record the PSNH 4.58% Rate Reduction bond issue of \$50,000,000 which are due February 1, 2008.

221WS WMECO RATE REDUCTION BOND ISSUE

This account shall be used to record the WMECO 6.53% Rate Reduction bond issue of \$155,000,000 which are due May 31, 2013.

221YG YG FMB SERIES G-10 YR BOND \$75M

This account shall include in a separate subdivision for each class and series of bonds the face value of the actually issued and unmatured bonds which have not been retired or canceled.

221YN YG 2005 SERIES I \$ 50M FMB
221YQ YANKEE 2008 \$100M 6.90% BOND

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221Y2 YG 2004 \$50M SERIES H FMB
22100 BONDS

This account shall include in a separate subdivision for each class and series of bonds the face value of the actually issued and unmatured bonds which have not been retired or canceled; also the face value of such bonds issued by others the payment of which has been assumed by the utility.

22106 YANKEE GAS FMB SERIES B 8.48%

This account shall include in a separate subdivision for each class and series of bonds the face value of the actually issued and unmatured bonds which have not been retired or canceled.

22109 YGS 7.19% SERIES E DUE 2012

This account shall include in a separate subdivision for each class and series of bonds the face value of the actually issued and unmatured bonds which have not been retired or canceled.

2211A 2007 CL&P \$300M FMB ISSUE SER A&B
2211B 2007(2)CL&P BOND ISSUANCE PRINCIPAL
2211C CL&P 2008 \$300M 5.65% SER A BONDS
2211K CL&P RATE REDUCTION BOND ISSUE

This account shall be used to record the CL&P various Rate Reduction bond issue of \$1,438,000,000 which are due December, 2010.

22110 YANKEE GAS FMB SERIES F 6.2%

This account shall include in a separate subdivision for each class and series of bonds the face value of the actually issued and unmatured bonds which have not been retired or canceled.

2216A 2007 PSNH BOND ISSUANCE PRINCIPAL
2216D CL&P 7 7/8% SERIES D BONDS DUE 2024

This account shall include in a separate subdivision for each class and series of bonds the face value of the actually issued and unmatured bonds which have not been retired or canceled.

2217A 2007 YANKEE BOND ISSUANCE PRINCIPAL

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2219A BONDS DUE WITHIN ONE YEAR - DEBIT

FERC Account 2219A shall contain the amount of bonds due within one year, and for statement purposes Account 2219B will be shown in the current liability section.

2219B BONDS DUE WITHIN ONE YEAR - CREDIT

FERC Account 2219A shall contain the amount of bonds due within one year, and for statement purposes Account 2219B will be shown in the current liability section.

22198 PURCHASE PRICE ADJ DUE TO MERGER

This account shall include in a separate subdivision for each class and series of bonds the face value of the actually issued and unmatured bonds which have not been retired or canceled.

22200 REACQUIRED BONDS

This account shall include the face value of bonds actually issued or assumed by the utility and reacquired by it and not retired or canceled. The account for reacquired debt shall not include securities which are held by trustees in sinking or other funds. When bonds are reacquired, the difference between face value, adjusted for unamortized discount, expenses or premium, and the amount paid upon reacquisition, shall be included in account 189, Unamortized Loss on Reacquired Debt, or account 257, Unamortized Gain on Reacquired Debt, as appropriate.

22201 REACQUIRED BONDS-CURRENT PORTION

22204 REACQUIRED BONDS-OTHER CURRENT PORT

223EA ADVANCES FR ESB

223P1 OTHER OPERATING RESERVE SB NON

223XE ESB ADVANCES

22300 ADVANCES FROM ASSOCIATED COMPANIES

This account shall include the face value of notes payable to associated companies and the amount of open book accounts representing advances from associated companies. It does not include notes and open accounts representing indebtedness subject to current settlement which are includible in account 233, Notes Payable to Associated Companies, or account 234,

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Accounts Payable to Associated Companies.

22301 ADVANCES FROM NU PARENT COMPANY

This account shall include the face value of notes payable to associated companies and the amount of open book accounts representing advances from associated companies.

22310 ADVANCES FROM HOLYOKE WATER PWR CO

This account shall include the face value of notes payable to associated companies and the amount of open book accounts representing advances from associated companies.

22311 ADVANCES FROM NU ENTERPRISES, INC

This account shall include the face value of notes payable to associated companies and the amount of open book accounts representing advances from associated companies.

224NG NGC BOND (SERIES A & SERIES B)

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

224NP 2003 3.30% 5-YR \$150M SR NOTE

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

224N2 2002 7.25% 10-YR \$263M NOTE

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

224PH PSNH 6% PCRB SER E NTX DUE 2021

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

224P6 PSNH 6% PCRB SER D NTX DUE 2021

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This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

224QA PSNH VAR% PCRB SER A DUE 2021

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

224QB PSNH VAR% PCRB SER B DUE 2021

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

224QC PSNH 5.45% PCRB SER C DUE 2021

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

224QD 2001 PSNH POLLUTION CONTROL BNDS D
224QE 2001 PSNH POLLUTION CONTROL BNDS E
224R3 RRRCO 8.81% SER A NOTES DUE 2007

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

224WB 2007 WMECO BOND ISSUANCE PRINCIPAL
224WC 2005 \$50M 5.24% SERIES C 10YR NOTE
224WF 2004 \$50M 5.9% SERIES B SENIOR NOTE
224WM 2003 5.00% 10-YR \$55M SENIOR NOTE

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

224Y3 YG VAR% CREDIT AGREEMENT DUE 2009
22400 OTHER LONG-TERM DEBT

This account shall include, until maturity, all long-term debt not otherwise provided for. This covers items such as receivers' certificates, real estate mortgages executed or assumed, assessments for public improvements, notes and unsecured certificates of indebtedness not owned by associated companies, receipts outstanding for long-term debt, and other

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obligations maturing more than one year from date of issue or assumption.

2241X CL&P 5.85% SEABRK PCB DUE 2018

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

22411 CL&P VAR % SER A NTX DUE 2028

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

22412 CL&P 5.95% SER B NTX DUE 2028

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

2243L WMECO 5.85% SER A NTX DUE 2028

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

2245C MP1 UNRECOV COST

Amount over/(under) recovered from ratepayers on Prior Spent Nuclear Fuel Disposal Costs (principal & interest) for Millstone Unit #1.

2245G MP1 UNRECOV COST-CMEEC

Amount that shareholders have taken as a loss on CMEEC's portion of Prior Spent Nuclear Fuel Disposal Costs on Millstone Unit #1 as a result of CMEEC terminating their contract.

2245J MP2 UNRECOV COST

Amount over/(under) recovered from ratepayers on Prior Spent Nuclear Fuel Disposal Costs (principal & interest) for Millstone Unit #2.

2245W MP2 UNRECOV COST-CMEEC

Amount that shareholders have taken as a loss on

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CMEEC's portion of Prior Spent Nuclear Fuel Disposal Costs on Millstone Unit #2 as a result of CMEEC terminating their contract.

2246E CL&P VAR% SER A NTX DUE 2031

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

2247M SEWER ASMT HOP MEADOW SER CENTER
2247R CL&P- WATER MAIN ASSESSMENT
22470 REACQUIRED OLTD-CURRENT PORTION
22471 REACQUIRED OLTD LONG TERM PORTION
2248L CL&P 5.9% 1988 PC NOTES DUE 2018

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

22481 CL&P SEWER ASSMT MONTVILE GEN PLT
22486 CL&P 5.9% 1986 PC NOTES DUE 2016

This account shall include the principal amount of long-term debt maturing more than one year from date of assumption.

2249A DUE WITHIN ONE YEAR-DEBIT

FERC Account 2249A shall contain the amount of long-term debt due within one year, and for statement purposes Account 2249B will be shown in the current liability section.

2249B DUE WITHIN ONE YEAR-CREDIT

FERC Account 2249A shall contain the amount of long-term debt due within one year, and for statement purposes Account 2249B will be shown in the current liability section.

2249G NAEC VARIABLE% NOTE DUE 11/11/00
22500 UNAMORTIZED PREM LONG TERM DEB

This account shall include the excess of the cash value of consideration received over the face value upon the issuance or assumption of long-term debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under

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a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, with the amounts thereof to be credited to account 429, Amortization of Premium on Debt-Credit.

226CD UNAMORT DISCOUNT-CLP-\$280M-FMB
226CP UNAMORT DISCOUNT-CLP 2005 \$200M A&B
226CT UNAMORT DISCOUNT-CL&P 2006 \$250M
226NF UNAMORT DISC PSNH 110M 2008 BD ISSU
226NP UNAMORT DISCOUNT-NU 3.30% \$150M NT

This account shall include the excess of the face value of long-term debt securities over the cash value of consideration received therefore, related to the issue or assumption of all types and classes of debt.

226NQ UNAMORT DISC NU \$250M 2008 BD ISSUE
226P3 UNAMORT DISCOUNT-PSNH SERIES L BOND

This account shall include the excess of the face value of long-term debt securities over the cash value of consideration received therefore, related to the issue or assumption of all types and classes of debt.

226P4 2005 \$50M 5.60% 30-YR SERIES M BOND
226WB UNAMORT DISC WMECO 40M 2007 BD ISSU
226WC 2005 \$50M 5.24% SERIES C 10YR NOTE
226WF UNAMORT DISCOUNT-WMECO \$50M NOTES
226WM UNAMORT DISCOUNT-WMECO 5% 10YR NOTE

This account shall include the excess of the face value of long-term debt securities over the cash value of consideration received therefore, related to the issue or assumption of all types and classes of debt.

226YQ UNAMORT DISC YANKEE 2008 \$100M
22600 UNAMORT DISCOUNT LONG-TERM DEBT-DEB

This account shall include the excess of the face value of long-term debt securities over the cash value of consideration received thereof related to the issue or assumption of all types and classes of debt. Amounts recorded in this account shall be amortized over the life of the respective issues under a plan which will distribute the amount equitably over the life of the securities. The amortization shall be on a monthly basis, with the amounts thereof to be charged to account 428, Amortization of Debt Discount and

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Expense. For more information, see General Instruction 17 of the FERC Uniform System of Accounts.

2261A UNAMORT DISCOUNT-CLP-300M-FMB A&B
2261B UNAMORT DISCOUNT-CLP-200M FMB C&D
2261C UNAMORT DISC CL&P 300M 2008 BD ISSU
2266A UNAMORT DISCOUNT PSNH 70M FMB 2007
22700 CAPITAL LEASE OBLIG - LONG TER

This account shall include the portion not due within one year, of the obligations recorded for the amounts applicable to leased property recorded as assets in account 101.1, Property Under Capital Leases, or account 121, Nonutility Property.

22702 OBLIG UNDER CAP LEASE-LT-OTHER

This account shall include the portion not due within one year of obligations recorded for amounts applicable to leased property recorded as assets in accounts 101.70, Property Under Capital Leases, and 120.6, Nuclear Fuel Under Capital Leases.

228N1 MEDICAL RESERVE NAESCO ONLY

This account shall be used to record benefits pertaining to Long-Term Disability Insurance.

228X5 ACCRUED INSURANCE COSTS
22800 ACCUMULATED PROVISIONS

This account is segregated into four (4) components: 228.1, Accumulated Provision for Property Insurance; 228.2, Accumulated Provision for Injuries and Damages; 228.3, Accumulated Provision for Pensions and Benefits; and 228.4, Accumulated Miscellaneous Operating Provisions. No amounts shall be credited to any of these accounts unless authorized by a regulatory authority or authorities to be collected in a utility's rate levels.

Account 228.1: This account shall include amounts reserved by the utility for losses through accident, fire, flood, or other hazards to its own property or property leased from others, not covered by insurance. The amounts charged to account 924, Property Insurance, or other appropriate accounts to cover such risks shall be credited to this account. Charges to this account, for any losses includible in this account, cannot exceed the account balance.

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Account 228.2: This account shall be credited with amounts charged to account 925, Injuries and Damages, or other appropriate accounts, to meet the probable liability, not covered by insurance, for deaths or injuries to employees and others and for damages to property neither owned nor held under lease by the utility. Recoveries or reimbursements for losses charged to this account shall be credited hereto; the cost of repairs to property of others if provided for herein shall be charged to this account.

Account 228.3: This account shall include provisions made by the utility and amounts contributed by employees for pensions, accident and death benefits, savings, relief, hospital and other provident purposes, where the funds are included in the assets of the utility either in general or in segregated fund accounts. Amounts paid by the utility for the purposes for which the liability is established shall be charged hereto. A separate account shall be kept for each kind of provision included herein.

Account 228.4: This account shall include all operating provisions which are not provided for elsewhere.

22820 ACCUM PROV-WORKERS COMPENSATION

Accrual Account for:

1. Compensation payments under Workmen's Compensation laws.
2. Payment of awards to claimants for court costs and attorney's services.
3. Medical and hospital service and expenses for employees as the result of occupational injuries, or resulting from claims of others.
4. Compensation paid while incapacitated as the result of occupational injuries. **

22823 ACCUM PROV INJ/DAM PUBLIC LIAB

This account shall be credited with amounts charged to Account 925, Injuries and Damages, to meet the probable liability, not covered by insurance, or deaths or injuries to other than employees for damages to property neither owned nor held under lease by the company. **

2283A OTHER POST EMPLOYMENT BENEFITS LIAB

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To record Other Post Employment Benefits (OPEB) FAS
106 liability

2283E MEDICARE SUBSIDY ASSET PRE FAS 158
2283F MEDICARE SUBSIDY LIAB PRE FAS 158
2283L FASB 158 SERP CURRENT LIAB - DEBIT
2283M MEDICARE SUBSIDY ASSET FASB 158
2283N MEDICARE SUBSIDY LIAB FASB 158
2283Q MEDICARE PART D LIAB FAS 106
2283S FASB 158 SERP CURRENT LIAB - CREDIT
2283V UNFUNDED SERP BENEFIT - LIABIL

To account for Unfunded SERP Benefit its affect on
shareholders equity.

22830 ACCUM PROV - GROUP MED INSURANCE

This account shall include the provision for the
Group Medical Insurance Plan for PSNH, CL&P, WMECO,
Select, Seny, Yankee Gas, Nusco, and NGS (X3), for
which they are liable and would be liable to pay if NU
were to go out of business today. Payments made by
the company for purposes for which this reserve has
been established are charged to expense, 92612, 91214,
92618, and 92619. As accruals are made to this
account, concurrent charges shall be made to Account
926-12.**

22831 LONG TERM DISABILITY INSURANCE

This account shall be credited with amounts charged
to Account 926 Employee Pension and Benefits for
Long-Term Disability Insurance. **

22833 ACCRUED PENSION NON-CURRENT

22834 NON SERP SUPPLEMENTARY RET PLA

This account shall be credited with amounts charged
to Account 926, Supplementary Pension - Non-SERP.
(Account 228 - This account shall include provisions
made by the utility and amounts contributed by
employees for pensions, accident and death benefits,
savings, relief, hospital and other provident
purposes, where the funds are included in the assets
of the utility either in general or in segregated fund
accounts).

22837 SUPPLEMENTAL EXEC RETIREMENT P

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This account shall be credited with amounts charged to Account 926 Employee Pension and Benefits for Supplemental Executive. **

2284A DOE DECONTAMINATION & DECOMM LIAB

Long-term liability due to DOE (Department of Energy) for D&D.

22843 STORM RESERVE TRANS/DISTR.

This account shall be credited to establish the potential cost of repairing damage caused by a major storm. **

22845 ENVIRONMENTAL ACCRUAL

This account shall include all operating provisions for environmental accruals.

22846 ENVIRONMENTAL ACCRUAL PSNH

This account shall be used for accruing environmental reserves: Manufactured gas sites, Stamford coal tar site.

22849 ENVIRONMENTAL REM RES-RATE CASE SET
22850 DFRD ENVIRON REMED COST RES DE06028
229BC SYSTEM BENEFIT CHARGE DEFERRAL
229CT COMPETITIVE TRANSITION CHARGE
229ER PSNH ST WIDE ELECT ASSIST RESERVE
229ET PSNH ST WIDE ELECT ASSIST PROG
229GA GSC OVER RECOVERY DOCKET 03-07-02

This account is to establish a regulatory liability for GSC overrecoveries to be recovered in the distribution rate per the Department's decision in Dkt. # 03-07-02. Beginning in January 2004, a monthly entry is made to negatively amortize this account, for a total amortization period of 48 months.

229GC GENERATION SERVICE CHARGE DEFERRAL
229MD SMD-EAC RATE REFUNDS INCLUDING FMCC
229PV DK03-07-02 RECONSIDERATION PETITION

To reflect the net present value of the CL&P recovery of \$32.316 million allowed in the petition for reconsideration of DPUC Docket No. 03-07-02. The cumulative CTA overrecovery (in account 229.CT) will be reduced.

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229P9 PSNH ACCRUED C&LM EXPENSES
229SQ PROVISION FOR RATE REFUNDS-DPU SQ
229TR NU TARIFF #10-TRANSMISSION DEFERRAL

This account is used to record the NU Tariff 10 transmission revenue deferrals.

229T2 NU TARIFF-CONTRAACT DISTRIBUTION

This account is used to record a reserve against distribution's share of transmission revenue refund in account 229TR.

22900 ACCUM PROV FOR RATE REFUNDS
22902 RESERVE FOR C&LM EXP - COMMITTED

This account shall include the monthly interest calculated on the balance in the rate moderation fund.

22903 RESERVE FOR C&LM EXP-UNCOMMITTED

This account shall include the dollar amount by which The Connecticut Light and Power Company may be liable to refund per the DPUC Rate Decision of February 4, 1988 **

22908 RESERVE FOR DISTR REV SUBJ TO REFUN

This account is used to book the reserves for the Fitchburg Gas and Electric distribution contract # 723.

22909 RESERVE FOR TRANS REV SUB TO REFUND

This account is used to book the reserves for Groton # 673 and HG&E # 7997.

22912 RESERVE FOR C&LM PROJECTS
22913 RESERVE FOR CL&M EXPLOAD MGT COMMIT
230AR ARO LIABILITY
23000 ASSET RETIREMENT OBLIGATION
231TR CONDITIONAL GRANTS PAYABLE
231UR UNCONDITIONAL GRANTS PAY CURRENT

To reflect unpaid unconditional grants commitments.

231WR UNCONDITIONAL GRANTS PAY LONG TERM

To reflect unpaid unconditional grants commitments

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(payable in more than one year).
23100 NOTES PAYABLE
23101 NOTES PAYABLE
23102 COMMERCIAL PAPER

ACCOUNTS 23101,02 AND 2B SHALL INCLUDE THE FACE VALUE of all notes, drafts, acceptances, or other similar evidences of indebtedness, payable on demand or within a time not exceeding one year from date of issue, to other than associated companies. **

2312B CL&P ACCOUNTS RECEIVABLE -NP

The purpose of this account is used to record borrowings from the CL&P Accounts Receivable Program with Citicorp Bank.

232AB G/E DISTR PASS THRU CHGS THRD PARTY

net gas/electric distribution pass through charges to third parties

232BE ELECTRIC BALANCING ACT BILL
232CA UNVOU LIAB CAA

This account shall include amounts payable by the utility for purchased power, certain transmission agreements and Seabrook sale transactions.

This account is specific for Contract Administration use only.

232CP CONTRIBUTIONS PAYABLE FOUNDATION
232ED UVL-EDUCATION REIMBURSEMENT-NNECO
232EE CURRENT MONTH ESTIMATED PURCH ELEC

The purpose of this account is to record estimated power purchases as relayed in the Est Bill

232GS UNVOUCHERED LIAB NAT GAS-PURCH

The purpose of this account is to process payments and the related expenses for the gas line of business. The payments are processed throughout the month and at monthend, the liability is then established and the expense is recognized as part of the Acbill entry.

232MP A/P-NNECO'S LIABILITIES ON DOMINION
232NB FWD CONTRACT NON SPEC-SOL SMTH BRNY
232NG ACCOUNTS PAYABLE NATURAL GAS

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

The purpose of this account is to track and record transactions relating to retail consolidated billing. When Select Energy New York (SENY) receives invoices from the LDCs for transportation charges, they issue payment to the LDC and pass the charges onto the customer as part of their retail bill. SENY will then invoice Select Energy Connecticut (SECT) for the total that they issued to the LDC(s) on behalf of SECT. The balance within this account should be equal to the timing differences between when the charges are issued on the customer bill and when the payment is issued to SENY for money that was issued relating to those pass through charges.

232NJ ACCOUNTS PAYABLE BGS NEW JERSEY
232NK FWD CNTRCT NON SPECSPEAR, LEEDS, KELL
232NP NEP PAYABLE
232NT JOINT LINE BILLNG ACCRUED LIABILITY

This account has been established to record the liability that the company has for the payment of billings from SNET for joint owned poles. The offset to this account is account 10710 since the billings represent capital costs to the company for new or replaced distribution poles.

232PS SHORT TERM LIAB - PROD & SERVICES
232RE REVERSAL NNECO'S UVL'S AFTER 033101
232SN SELECT ENERGY NY ACCOUNTS PAYABLE
232UL UNVOUCHERED LIABILITIES - A/P

This account is used to record the liability for services which have ben renderedm but have not yet been invoiced.

232UR ACCOUNTS PAYABLE - NU FOUNDATION

This Account is used for Accounts Payable for NU Foundation only. It is balanced in the same way as the A/P account used for all other companies (232.01). to do ICB.

232WG WASHINGTON GROUP INCENTIVE LIAB
232WN WASHINGTON GROUP NOTATIONAL LIAB
23200 ACCOUNTS PAYABLE

This account is normally used as a header record for financial statements. Company KK uses it as a holding

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

account for charges that will be cleared when the company is dissolved.

23201 VOUCHERS

This account lists the balance of all vouchers which have been posted to the General Ledger, but which have not yet been paid.

23202 CONTRACT RETAINAGE
23205 ENERGY ASSISTANCE CUSTOMER PAY

Record operation fuel dollars paid by the customers.

23208 CASH BOOK TRANSFERS

This account shall include all accounts payable by the utility within one year, which are not provided for in other accounts.

2321C DUE TO CSA-PRINCIPAL & INTEREST
23210 UNVOUCHERED LIABILITIES-OTHER

This account contains the dollars applicable to any material receiver which has not yet been invoiced.

23212 ACCOUNTS PAYABLE - SESI

Reflects amounts that SESI owes to non affiliated companies.

23216 ACCOUNTS PAYABLE WYMAN #4
23217 BROKER PAYABLE DERIVATIVE TRANSACTN

This account reflects the liability created by closing out CL&P fuel hedge positions for market based contracts that were transferred to SELECT.

23219 UNVOUCH LIAB - GEN LEDGER ACCTG

This account shall include all amounts payable by the utility within one year which are not provided for in other accounts. This account should be used by the Corporate Accounting Department only.

23221 UNVOUCHERED LIAB - FOSSIL FUEL
23222 UNVOUCHERED LIABIL PURCHASE POWER

The purpose of this account is to accrue for estimated

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

liabilities relating to the BGS contract.

23223 UNVOUCHERED LIAB-GAS PURCHASES

This account books the estimated cost of gas for the current fuel month. Each month, the current month's estimate is booked and the prior month's estimate is reversed.

23226 UNVOUCHERED LIAB PUR PWR CON/G

This account is used for unvouchered liability for purchase power contracts dealing with Co-generation.

23235 UNVOUCHERED LIAB-GAS INVENTORY

The purpose of this account is to accrue for costs related to NGC Service Stations.

23237 UNVOUCH LIAB-SELECT PURCHASED PWR

The purpose of this account is to record liabilities associated with purchased power as relayed in the ActBill

23250 NEPEX BILLINGS

233WS NOTES PAYABLE WMECO RATE REDUC BOND

This account shall include rate reduction notes payable to associated companies that are subject to current settlement.

233X5 MONEY POOL PAYABLE ES BOULOS

233X6 MONEY POOL PAYABLE WOODS ELECTRICAL

233X7 MONEY POOL PAYABLE WOODS NETWORK

233YB MONEY POOL PAYABLES- NORCONN PROPER

233YD MONEY POOL PAYABLES- YES FINANCIAL

233YF MONEY POOL PAYABLES- RM SERVICES

233Y0 NOTE PAYABLE - YES INC

233Y1 NOTE PAYABLE - YGS CO

233Y2 NOTE PAYABLE - NORCONN

233Y3 NOTE PAYABLE - HOUSATONIC

233Y4 NOTE PAYABLE - YEFS CO

233Y5 NOTE PAYABLE - YES COMPANY

233Y6 NOTE PAYABLE - RM SERVICES

23300 NOTES PAYABLE ASSOCIATED COMPANIES

23301 NOTES PAYABLE-NORTHEAST UTILIT

This account shall include the face value of notes

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payable to associated companies and the amount of open book accounts representing advances from associated companies.

23308 NOTES PAYABLE PSNH RATE REDUC BONDS

This account shall include notes payable to associated companies that are subject to current settlement.

2331K NOTES PAYABLE CL&P RATE REDUC BONDS

This account shall include rate reduction notes payable to associated companies that are subject to current settlement.

2331T NOTES PAYABLE TO CL&P
23310 NOTES PAYABLE-ASSOC COMPANIES
23322 SELECT MONEYPOL
23323 MONEY POOL PAYABLE SENY
2334T NOTES PAYABLE TO WMECO
23345 MONEY POOL-NOTES PAY-QUINN
2336G NOTES PAYABLE TO PSNH
2336L NOTE PAYABLE PSNH RRB 2

This account shall include rate reduction notes payable to associated companies that are subject to current settlement.

2336T NOTES PAYABLE TO PSNH
234AA ACCTS PAYABLE FOR ADVANCES TO NUSCO

The purpose of this account is the NUSCO receivable for advances to CL&P, PSNH, YGS, WMECO, and Select from NUSCO and offsets the payable on each operating companies books. The receivable is associated with Cash Advances to or from NUSCO based on the percentages established by Corporate Accounting.

234CC PAYABLE TO CL&P SALE OF A/R
234CG NE ENERGY AGENT FORINTER-CO ADVANCE
234CR CL&P PAYABLE
234C8 ADVANCES A/P NE MANAGEMENT
234G1 HOLYOKE NU I/C A/P
234G2 NORTHEAST GENERATION NU I/C A/P
234G3 NORTHEAST GEN SERVICES NU I/C A/P
234KK SEABROOK POST SALE

Associated Company Accounts Payable to Seabrook Post Sale

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

234KY POST SEABROOK FP&L ONLY

Associated Company Accounts Payable to Seabrook Post
Sale -- FP&L

234LC I/C PAYABLE TO FUNDING LLC
234MA MONEY POOL A/P YANKEE FINANCIAL
234MB MONEY POOL A/P YESCO
234MC MONEY POOL A/P SESI
234MD MONEY POOL A/P NUEI-X1
234ME MONEY POOL A/P WOODS ELECTRIC
234MF ADVANCES A/P MT TOM GENERATING
234MG MONEY POOL A/P NGC-X2
234MH MONEY POOL A/P NGS-G3
234MI MONEY POOL PAYABLE PSNH TRANS
234MJ MONEY POOL A/P SELECT NEW YORK
234MK MONEY POOL A/P NNECO
234ML MONEY POOL A/P QUINNEHTUK
234MM MONEY POOL A/P ES BOULOUS
234MN MONEY POOL A/P WOODS NETWORK
234MP MONEY POOL A/P NUSCO AGENT
234MQ MONEY POOL A/P NUSCO - CAU NR
234MR MONEY POOL A/P ROCKY RIVER
234MS MONEY POOL PAYABLE PSNH FOSSIL
234MT MONEY POOL A/P NAEC
234MU MONEY POOL PAYABLE CL&P TRANS
234MV MONEY POOL A/P MODE 1
234MW MONEY POOL PAYABLE WMECO TRANS
234MX MONEY POOL A/P NU PARENT
234MY MONEY POOL A/P YANKEE PARENT
234MZ MONEY POOL A/P NAESCO
234M1 MONEY POOL A/P CL&P
234M2 MONEY POOL A/P SELECT ENERGY
234M3 MONEY POOL A/P HWP-NU
234M4 MONEY POOL A/P WMECO
234M6 MONEY POOL A/P PSNH
234M7 MONEY POOL A/P YANKEE GAS
234M8 MONEY POOL A/P PROPERTIES
234M9 MONEY POOL A/P NORCONN
234NE ADVANCES A/P NE SERVICES
234NF NU FOUNDATION I/C AP
234NH ADVANCES A/P NE HYDRO GENERATING X2
234XA SECI CONNECTICUT - I/C A/P
234XC REEDS FERRY - I/C A/P
234X1 NU ENTERPRISES, INC I/C AP

Associated Company Accounts Payable to NU Enterprises,
Inc.

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ACCOUNT FERC ACCOUNT DESCRIPTION

234X3 NORTHEAST GENERATION SERVICE I/C AP

 Associated Company Accounts Payable to Northeast
 Generation Service Co

234X4 NGS MECHANICAL COMPANY

 Associated Company Accounts Payable to NGS Mechanical
 Company

234X5 ES BOULOUS

 Associated Company Accounts Payable to ES Boulos

234X7 WOODS NETWORK SVCS INC INTERCO A/P

 Associated Company Accounts Payable to Woods Network
 Services, Inc.

234X8 NE ENERGY MGMT I/C A/P
23400 ACCOUNTS PAYABLE TO ASSOC CO

 Not an active account. Used only as a header for
 financial statement purposes.

23401 NORTHEAST UTILITIES

 Associated Company Accounts Payable to NU Parent

23402 NUSCO I/C AP

 Associated Company Accounts Payable to NUSCO

23403 CL&P CO I/C AP

 Associated Company Accounts Payable to CL&P

23404 WMECO FUNDING LLC I/C A/P

 Associated Company Accounts Payable to WMECO Funding
 LLC

23406 THE ROCKY RIVER REALTY CO I/C AP

 Associated Company Accounts Payable to Rocky River
 Realty Co.

23408 PSNH FUNDING LLC I/C A/P

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FERC ACCOUNT	FERC ACCOUNT DESCRIPTION
	Associated Company Accounts Payable to PSNH Funding LLC
2341K	CL&P FUNDING LLC I/C A/P
	Associated Company Accounts Payable to CL&P Funding LLC
2341T	CL&P 1T INTERCOMPANY ACCTS PAYABLE
23410	HOLYOKE WATER POWER CO I/C AP
	Associated Company Accounts Payable to Holyoke Water Power Company
23411	HOLYOKE POWER & ELECTRIC CO I/C AP
	Associated Company Accounts Payable to Holyoke Power & Electric Co.
23412	WESTERN MASS ELECTRIC CO I/C AP
	Associated Company Accounts Payable to WMECO
23413	THE QUINNEHTUK COMPANY I/C AP
	Associated Company Accounts Payable to the Quinnehtuk Company
23414	NORTHEAST NUCLEAR ENERGY CO I/C AP
	Associated Company Accounts Payable to Northeast Nuclear Energy Company
23415	CONN YANKEE ATOMIC POWER CO I/C AP
	Associated Company Accounts Payable to Connecticut Yankee Atomic Power Company
23416	MAINE YANKEE ATOMIC POWER CO I/C AP
	Accounts Payable balance due to Maine Yankee Atomic Power.
23417	VT YANKEE NUCLEAR POWER CORP I/C AP
	Accounts Payable balance to Vermont Yankee Power Corporation.

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FERC ACCOUNTS - LIABILITIES
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FERC ACCOUNT	FERC ACCOUNT DESCRIPTION
23418	YANKEE ATOMIC ELECTRIC CO I/C AP Accounts Payable balance to Yankee Atomic Power Corporation.
23419	CHARTER OAK ENERGY INC I/C AP Associated Company Accounts Payable to Charter Oak Energy Inc.
23420	CHARTER OAK PARIS INCI/C AP Associated Company Accounts Payable to Charter Oak Paris Inc.
23421	COE DEVELOPMENT CORP I/C AP Associated Company Accounts Payable to COE Development Corp.
23424	CL&P CAPITAL, L.P. I/C AP Associated Company Accounts Payable to C:&P Capital, L. P.
23425	A/P MONEY POOL NUSCO AGENT
23427	NORTH ATLANTIC ENERGY SERVICE CORP Associated Company Accounts Payable to NAESCO
23428	A/P ASSOC CO NORTH ATLANTIC ENERGY Associated Company Accounts Payable to NAEC
23429	PUBLIC SVC OF NEW HAMPSHIRE I/C AP Associated Company Accounts Payable to PSNH
23430	ACCOUNTS PAYABLE - PROPERTIES INC Associated Company Accounts Payable to Properties, Inc.
23431	CHARTER OAK ENERGY UK CORP Associated Company Accounts Payable to COE UK
23432	SELECT ENERGY PORTLAND PIPELINE INC

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FERC ACCOUNT	FERC ACCOUNT DESCRIPTION
	Associated Company Accounts Payable to Select Energy, Portland Pipeline, Inc.
23433	CHARTER OAK ENERGY GENCOE CORP Associated Company Accounts Payable to Charter Oak Energy, GENCOE Corp.
23434	COE (ARGENTINA I) CORP These accounts shall include amounts owing to associated companies on open accounts payable on demand or not more than one year from date of issur or creation, excluding amounts includible in Account 233, Notes Payable to Associated Companies, and Account 233, Advances from Associated Companies **
23435	COE ARGENTINA II CORP Associated Company Accounts Payable to COE Argentina II
23436	COE TEJONA CORP Associated Company Accounts Payable to COE Tejona Corp
23437	COE AVE FENIX CORPORATION Associated Company Accounts Payable to COE Ave Fenix Corp.
23438	NU/MODE1 COMMUNICATIONS Associated Company Accounts Payable to NU/MODE 1 Communications
23439	SELECT ENERGY INC Associated Company Accounts Payable to Select Energy
2344T	WMECO 4T I/C ACCOUNTS PAYABLE
2346F	PSNH GEN INTERCOMPANY PAYABLE
2346L	PSNH FUNDING LLC 2 INTERCOMPANY A/P Associated Company Accounts Payable to PSNH Funding LLC 2
2346T	PSNH I/C ACCOUNTS RECEIVABLE
23470	YANKEE ENERGY SYSTEM INC-YES

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ACCOUNT FERC ACCOUNT DESCRIPTION

Associated Company Accounts Payable to Yankee Energy System, Inc.

23471 YANKEE GAS SERVICE-YGSCO

Associated Company Accounts Payable to Yankee Gas Service

23472 NORCONN PROPERTIES

Associated Company Accounts Payable to Norconn Properties

23473 HOUSATONIC LLC-HSTCCO

Associated Company Accounts Payable to Housatonic LLC

23474 YANKEE EN FINANCIAL SERVICES-YEFSC

Associated Company Accounts Payable to Yankee Energy Financial Services

23475 YANKEE ENERGY SERVICES INC-YESCO

Associated Company Accounts Payable to Yankee Energy Services, Inc.

23476 R.M. SERVICES INC-RMSVC

Associated Company Accounts Payable to R.M. Services INC

235AC CUSTOMER DEPOSITS - ATLANTIC CITY

235AE CUSTOMER DEPOSIT - AGWAY ENERGY

235AP CUSTOMER DEPOSITS - AEP

235BG CUSTOMER DEPOSIT-BALTIMORE GAS & EL

235CA CUSTOMER DEPOSIT CALPINE

This account is used to record collateral from Calpine. The credit department receives cash from various counterparties as a result of adequate assurance calculations per our contracts.

235CM CUSTOMER DEPOSITS-CINERGY MARKETING

235CO COLLATERAL FOR FINANCIAL PERFOR

235DT CUSTOMER DEPOSITS DTE ENERGY TRAD

235DY CUSTOMER DEPOSITS-DYNEGY POWER MARK

235EP CUSTOMER DEPOSIT EL PASO

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ACCOUNT FERC ACCOUNT DESCRIPTION

235FP CUSTOMER DEPOSITS - FPL
235JA J ARON & CO CASH DEPOSIT

This account is used to record collateral from J. Aron. The credit department receives cash from various counterparties as a result of adequate assurance calculations per our contracts

235JC CUSTOMER DEPOSITS -JERSEY CENTRAL P
235MM COLLATERAL PAYMENT-METROMEDIA ENRGY

This account contains a prepayment from Metromedia Energy.

235MS CUSTOMER DEPOSITS-MORGAN STANLEY

This account is used to record collateral from Morgan Stanley. The credit department receives cash from various counterparties as a result of adequate assurance calculations per our contracts.

235SE CUSTOMER DEPOSIT SEMPRA ENERGY

This account is used to record cash deposits from Sempra. The credit department receives cash from various counterparties as a result of adequate assurance calculations per our contracts.

235WE CUSTOMER DEPOSIT WESTAR ENERGY
235YG CUSTOMER DEPOSITS - YANKEE GAS
235Y3 MARKETER COLLATERAL UNBUNDLING YR 3
235Y4 MARKETER COLLATERAL UNBUNDLING YR 4
23500 CUSTOMER DEPOSITS
23501 CUSTOMER DEPOSITS-SYSTEM

This account shall include all amounts deposited with the company by customers as security for the payment of bills. **

23505 INTERCONNECTION SECURITY DEPOSITS
236DE DELAWARE EXCISE UTILITY TAX
236DL DELAWARE UNEMPLOYMENT TAX LIABILITY
236F8 FEDERAL INCOME TAXES FIN 48
236GL CT OIL GRT LIAB
236IR SE GROSS ERN TAX LIAB BY STATE W/TI

This account is used to record liability for the Rhode Island Utility Gross Earnings Tax

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236MD MARYLAND UNEMPLOYMENT

Tracking of employer Maryland Unemployment Tax
accruals and quarterly tax payments to state agency

236NJ NEW JERSEY STATE UNEMPLOYMENT TAX

Tracking of employer New Jersey Unemployment Tax
accruals and quarterly tax payments to state agency

236NY NY STATE UNEMPLOYMENT TAX

Tracking of employer New York Unemployment Tax
accruals and quarterly tax payments to state agency

236N1 NY UTILITY CORP FRANCHISE TAX

This account is used to record liability for the
Utility Corporation NYS Franchise Tax

236PN PENN STATE UNEMPLOYMENT TAX

Tracking of employer Pennsylvania Unemployment Tax
accruals and quarterly tax payments to state agency

236RE FEDERAL INCOME TAX RESERVE

THIS ACCOUNT IS USED TO RESERVE FOR FEDERAL AUDITS.
THE DOCUMENTATION SUPPORTING THE RESERVE BALANCE IS
KEPT IN THE TAX DEPARTMENT.
FOR SUPPORT OF THE BALANCES, SEE FILE ATTACHED AT THE
MASTER ACCOUNT DEFINITION.

236RT TRANSACTION TAX RESERVE
236SN STATE INCOME TAXES PAYABLE
236S8 STATE INCOME TAXES FIN 48
236VT VERMONT STATE UNEMPLOYMENT TAX
236WD WASH DC GET
236WE TAXES PAYABLE - WOODS ELECTRIC
23600 TAXES ACCRUED

This account is generally used by non-Tax Department
personnel, in rare instances, to record income tax
expense on late journal entries. The balance should be
zero.

23601 FEDERAL UNEMPLOYMENT TAX

Tracking of employer Federal Unemployment Tax accruals

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FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

-
- and payments to federal agency
- 23602 FEDERAL INS CONTRIBUTION ACT TAX
- Tracking of employer FICA tax accruals and payments to federal agency
- 23605 MEDICARE TAX (FICA HEALTH INS)
- Tracking of employer Medicare Tax accruals and payments to federal agency
- 23606 NEW HAMPSHIRE BUSINESS PROFITS
- Account 236.06 is the balance of the current year NH income tax liability. It also includes the difference between the prior year's provision entries and payments until a return to accrual analysis is done and a true up entry is made. Account reconciliation detail is located in the tax department. See file attached in the Master Account Definition.
- 23607 CONN PETROLEUM PRODUCTS USE TA
- This account is used to record the petroleum products use tax on the purchase and use of petroleum products in the state of Connecticut.
- 23608 FEDERAL INCOME TAX
- Account 236.08 is the balance of the current federal income tax liability. The balance of this account is comprised of the current year tax accruals and the current year estimated tax payments. It may also include the prior year over payment. See file attached at the Master Account Definition.
- 23609 PRIOR YEAR FED INC TAX
- The balance of account 236.09 - PRIOR YEAR FED INC TAX should be the current federal income tax liability from the prior year. Account 236.09 balance should be the difference between the prior year accrual entries and prior year payments. In consolidation, this account should be a DEBIT balance. See Master Account Definition for a detail file attachment.
- 23610 CONN UNEMPLOYMENT TAX
- Tracking of employer Connecticut Unemployment Tax accruals and tax payments to state agency

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ACCOUNT FERC ACCOUNT DESCRIPTION

23612 CONN CORPORATION BUSINESS TAX

Account 236.12 is the balance of the current year CCBT income tax liability. It also includes the difference between the prior year's provision entries and payments until a return to accrual analysis is done and a true up entry is made. See attached file in Master Account Definition.

23613 PRIOR YEAR CT INCOME TAX LIABILITY

23614 CONN GROSS EARNINGS TAX

This account is used to record the liability for the Connecticut gross earnings tax from providing utility services in the state of Connecticut

23618 LOCAL PROPERTY TAX

This account reflects the payments of property taxes in states where the taxes are paid in arrears. This account also reflects the ratable expense each month over the towns fiscal year. In New Hampshire the account reflects the setup of the estimated Property tax payments due for the ensuing year and the matching of the related payments.

23621 MASS UNEMPLOYMENT TAX

Tracking of employer Massachusetts Unemployment Tax accruals and quarterly tax payments to state agency

23622 MASS UNIVERSAL HEALTH TAX

Tracking of employer Massachusetts Health Insurance Tax accruals and quarterly tax payments to state agency

23625 NEW HAMPSHIRE UNEMPLOYMENT TAX

Tracking of employer New Hampshire Unemployment Tax accruals and quarterly tax payments to state agency

23627 MASS PUBLIC SVC CORP FRANCHISE

23628 MASS DOMESTIC BUS&MFG CORP EXC

Those non utility companies that have MA nexus file a combined excise tax return with HWP as parent. The by company balance in this account represents each company's stand alone liability.

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

23630 MISC. FEDERAL & STATE EXCISE T
23633 VERMONT STATE INCOME TAX ACCUR
23634 MAINE INCOME TAX ACCURAL
23636 DISTRICT OF COLUMBIA UNEMPLOYMENT

Tracking of employer District of Columbia Unemployment
Tax accruals and quarterly tax payments to district
agency

23637 FLORID UNEMPLOYMENT TAX

Tracking of employer Florida Unemployment Tax accruals
and quarterly tax payments to state agency

23638 NYS GEN BUSINESS FRANCHISE TAX MIN
23639 NYC GEN CORP MIN TAX
23640 RHODE ISLAND CORP INC TAX
23641 PENN CORP NET INC/CORP STOCK TAX
23642 DC MINIMUM FRANH TAX
23643 ACCRUED NJ CORP BUSINESS TAX
23677 POT ASSMT NUSCO SALES TAX AUDI

This account is used to record a liability as a result
of a potential sales/use tax assessment upon NUSCO

237AR ACCRUED INTEREST PAYABLE ON AR

This account shall include the amount of interest
accrued but not matured on all liabilities of the
utility not including, however, interest which is
added to the principal of the debt on which occurred.

237CD 2004 \$280M SERIES A & B BONDS
237CP CL&P 2005 \$200M BOND-INTEREST
237CT ACCRUED INTEREST-CL&P 2006 BOND
237NF PSNH 2008 BOND \$110M ACCRUED INT
237NG NGC BOND (4 YR/25 YR)-INTEREST

This account shall include the amount of interest
accrued but not matured on all liabilities of the
utility not including, however, interest which is
added to the principal of the debt on which occurred.

237NP 2003 3.30% 5-YR \$150M SR NOTE

This account shall include the amount of interest
accrued but not matured on all liabilities of the
utility not including, however, interest which is

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added to the principal of the debt on which occurred.

237NQ 2008 NU BOND ACCRUED INTEREST 5.65%
237N1 NGC LONG-TERM DEBT
237N2 2002 7.25% 10-YR \$263M NOTE

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

237PH PSNH 93 TAX-EX SER E-6% FIXED-2021

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

237P3 2004 5.25% 10-YR \$50M SERIES L FMB

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

237P4 2005 \$50M 5.60% 30-YR SERIES M BOND
237P6 PSNH 92 TAX-EX SER D-6% FIXED-2021

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

237QA 2001 PSNH POLLUTION CONTROL BNDS A

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

237QB 2001 PSNH POLLUTION CONTROL BNDS B

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

237QC 2001 PSNH POLLUTION CONTROL BNDS C

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ACCOUNT FERC ACCOUNT DESCRIPTION

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

237RR ACC INT RATE REDUCTION BONDS

This account shall include the interest accrued on each issue of rate reduction bonds.

237WB 2007 WMECO BOND ACCRUED INTEREST
237WC 2005 \$50M 5.24% SERIES C 10YR NOTE
237WF 2004 5.9% 30-YR \$50M SR B NOTE
237WM 2003 5.00% 10-YR \$55M SENIOR NOTE

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

237YG 2004 4.80% 10-YR \$75M SER G SR NOTE

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

237YN YG 2005 SERIES I \$ 50M FMB-INTEREST
237YQ YANKEE 2008 \$100M ACCRUED INT
237Y2 YANKEE GAS 2004 FIRST MTG BOND/NOTE
23700 INTEREST ACCRUED

This account shall include the amount of interest accrued, by obligation, but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which incurred.

23704 YANKEE GAS SERIES F 6.2%

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

23707 YANKEE GAS SERIES B - 8.48%

This account shall include the amount of interest accrued but not matured on all liabilities of the

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utility not including, however, interest which is added to the principal of the debt on which occurred.

2371A CL&P 2007 \$300M SERIES A&B ACR INT
2371B 2007(2)CL&P BOND ACCRUED INTEREST
2371C CL&P 2008 \$300M ACCRUED INT
2371X CL&P 92 FIXED % SB PCBOND-DUE 2022

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

23710 YANKEE GAS SERIES E - 7.19%

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

23711 CL&P 93A FIXED % NTX DUE PCRB-2028

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

23712 CL&P 93B FIXED % NTX DUE PCRB-2028

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

2373L WMECO 5.85% SERIES A NTX DUE 2028

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

23748 INTEREST PAYABLE FIN 48
2376A 2007 PSNH BOND ACCRUED INTEREST
2376D CL&P 7 7/8% SERIES D BONDS DUE 2024

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

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2376E CL&P-1996 TAX-EXEMPT PC BOND

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

23760 INT ACCR-NOTES PAYABLE ASSOC COMP
23762 NOTES PAYABLE-ASSOC CO HWPCO
23763 INTEREST ON NOTES PAYABLE-ASSOC CO
23769 NOTES PAYABLE-OTHER

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

2377A 2007 YANKEE BOND ACCRUED INTEREST
2377M SEWER ASMT HOP MEADOW SER CENTER
2378L CL&P 88 FIXED % PC NOTES DUE 2018

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

23781 CL&P SEWER ASSMT MONTVILLE GEN PLT
23786 CL&P 86 FIXED % SB PC NOTES

This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.

23790 CUSTOMER DEPOSITS

To record the interest expense accrual on customer deposits.

23798 INT ACCRUED-GAS REF & DEF FUEL

YGS accrues interest on its deferred gas costs balance every month. YGS will accrue this interest at the 'Overall Rate of Return' which is 8.91% per the DPUC (Docket 01-05-19PH01 pg. 69). This balance shall include the deferred gas cost balance of the current fuel year and any remaining deferred gas costs from the prior fuel year that have not been amortized. In

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- this account the interest will also either be returned or collected from and seasonal ratepayers through PGA.
- 23799 OTHER
- This account shall include the amount of interest accrued but not matured on all liabilities of the utility not including, however, interest which is added to the principal of the debt on which occurred.
- 23800 DIVIDENDS DECLARED
- This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability
- 23801 COMMON
- This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability
- 23811 CL&P-PREFERRED \$2.00 SERIES
- This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability
- 23812 CL&P-PREFERRED \$1.90 SERIES
- This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability
- 23813 CL&P-PREFERRED \$2.20 SERIES
- This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability
- 23814 CL&P-PREFERRED \$2.04 SERIES
- This account shall include the amount of dividends which have been declared but not paid. Dividends

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ACCOUNT FERC ACCOUNT DESCRIPTION

shall be credited to this account when they become a liability

23815 CL&P-PREFERRED \$2.06 SERIES E

This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability

23816 CL&P-PREFERRED \$2.09 SERIES F

This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability

23817 CL&P-PREFERRED \$3.24 SERIES G

This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability

23840 CL&P -PREFERRED 3.90% 1949 SERIES

This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability

23841 CL&P -PREFERRED 4.50% 1956 SERIES

This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability

23842 XL&P -PREFERRED 4.96% 1958 SERIES

This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability

23843 CL&P -PREFERRED 4.50% 1963 SERIES

This account shall include the amount of dividends which have been declared but not paid. Dividends

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ACCOUNT FERC ACCOUNT DESCRIPTION

-
- shall be credited to this account when they become a liability
- 23844 CL&P -PREFERRED 5.28% 1967 SERIES
- This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability
- 23845 CL&P -PREFERRED 6.56% 1968 SERIES
- This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability.
- 2385M DIVIDENDS PAYABLE ESOP 1
- This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability
- 23893 DIVIDENDS PAYABLE PAYSOP 1 TRASOP
- This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability
- 23897 DIVIDENDS PAYABLE ESOP 2
- This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability.
- 23900 MATURED LONG-TERM DEBT
- This account shall include the amount of long-term debt matured and unpaid, without specific agreement for extension of the time of payment and bonds called for redemption but not presented.
- 241DC WASHINGTON D.C. WITHHOLDING
- Tracking of the collection of District of Columbia Income Tax withholding from employees and the tax

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FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

payments of the withholding to the proper district agency

241DL DELAWARE INCOME TAX-EMPLOYEE

241JE NEW JERSEY ENERGY SALES TAX

The purpose of this account is to record the sales tax liability for New Jersey. On the general ledger, this is treated similar to gross receipts tax in other states.

241JS NEW JERSEY SALES TAX-NON/ENERGY

This account is used to record liability for the New Jersey Sales Tax

241JU NEW JERSEY USE TAX

This account is used to record liability for the New Jersey Use Tax

241ME MAINE SALES TAX

This account is used to record liability for the Maine Sales Tax

241ML MARYLAND INCOME TAX-EMPLOYEES

Tracking of the collection of Maryland Income Tax withholding from employees and the tax payments of the withholding to the proper state agency

241MT MARYLAND USE TAX

This account is used to record liability fro the Maryland Use Tax

241MU MAINE USE TAX

This account is used to record liability for the Maine Use Tax

241NA PSNH CONSUMPTION TAX-STATE OF NH

This account is used to record liability for the New Hampshire Electricity Consumption Tax

241NC NORTH CAROLINA SALES TAX

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ACCOUNT FERC ACCOUNT DESCRIPTION

This account is used to record liability for the North Carolina Sales Tax

241NE NEW JERSEY INCOME TAX

Tracking of the collection of New Jersey Income Tax withholding from employees and the tax payments of the withholding to the proper state agency

241NG NEW BRUNSWICK GOODS & SERVICES TAX

This account is used to record liability for the New Brunswick GST (Goods and Services Tax)

241NJ NEW BRUNSWICK HARMONIZED SALES TAX

This account is used to record liability for the New Brunswick Harmonized Sales Tax (HST)

241NP NY USE TAX PURCHASES

This account is used to record liability for the New York State Use Tax

241NU NORTH CAROLINA USE TAX

This account is used to record liability for the North Carolina Use Tax

241NW NEW YORK INCOME TAX

Tracking of the collection of New York Income Tax withholding from employees and the tax payments of the withholding to the proper state agency

241OH OHIO SALES TAX

241PN PENN STATE INCOME TAX

Tracking of the collection of Pennsylvania Income Tax withholding from employees and the tax payments of the withholding to the proper state agency

241PU PA USE TAX

This account is used to record liability for the Pennsylvania Use Tax

241RU RHODE ISLAND USE TAX

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FERC ACCOUNT	FERC ACCOUNT DESCRIPTION
	This account is used to record liability for the Rhode Island Use Tax
241SC	SOUTH CAROLINA SALES TAX
	This account is used to record liability for the South Carolina Sales Tax
241SU	SOUTH CAROLINA USE TAX
	This account is used to record liability for the South Carolina Use Tax
241UV	VERMONT USE TAX
	This account is used to record liability for the Vermont Use Tax
241VG	VIRGINIA SALES TAX
	This account is used to record liability for the Virginia Sales Tax
241VS	VERMONT SALES TAX
	This account is used to record liability for the Vermont Sales Tax
241VT	VERMONT STATE INCOME TAX
241VU	VIRGINIA USE TAX
	This account is used to record liability for the Virginia Use Tax
24100	TAX COLLECTIONS PAYABLE
	This account represents the activity associated with the monthly Financial Statement journal entry processed by General Accounting each month and reversed the following month
24101	FEDERAL INS CONTRIBUTIONS ACT-EMP
	Tracking of the collection of FICA taxes withheld from employees and the tax payments to federal agency
24102	FEDERAL INCOME TAX-EMPLOYEES
	Tracking of the collection of Federal Income taxes

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ACCOUNT FERC ACCOUNT DESCRIPTION

withheld from employees and the tax payments to
federal agency

24103 CONNECTICUT SALES TAX

This account is used to record liability for the
Connecticut Sales Tax

24104 CONNECTICUT USE TAX DECLARED

This account is used to record liability for the
Connecticut Use Tax

24105 MASSACHUSETTS INCOME TAX-EMP

Tracking of the collection of Massachusetts Income Tax
withholding from employees and the tax payments of the
withholding to the proper state agency

24106 MASSACHUSETTS SALES TAX

This account is used to record liability for the
Massachusetts Sales Tax

24107 MASSACHUSETTS USE TAX DECLARED

This account is used to record liability for the
Massachusetts Use Tax

24108 MEDICARE TAX-EMPLOYEE (FICA HL INS)

Tracking of the collection of Medicare Tax withholding
from employees and the tax payments of the withholding
to the proper federal agency

24109 BACKUP WITHHOLDING - VENDORS 1

24110 CONNECTICUT INCOME TAX-EMPLOYEES

Tracking of the collection of Connecticut Income Tax
withholding from employees and the tax payments of the
withholding to the proper state agency

24111 MAINE INCOME TAX-EMPLOYEES

Tracking of the collection of Maine Income Tax
withholding from employees and the tax payments of the
withholding to the proper state agency

24199 TAX COLLECTIONS PAYABLE- OTHER

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ACCOUNT FERC ACCOUNT DESCRIPTION

These accounts shall include the amount of taxes collected by the company through payroll deductions or otherwise, pending transmittal of such taxes to the proper taxing authority. They shall also include taxes declared pending transmittal to the taxing authority. **

242AA SHORT TERM DISABILITY

Benefit deductions taken for employees and paid for appropriate distribution

242AC GREATER HARTFORD ARTS COUNCIL
242AN SELECT ANNUITY-INCENTIVE
242A6 2006 INCENTIVE ACCRUAL
242A7 2007 INCENTIVE ACCRUAL
242A8 2008 INCENTIVE ACCRUAL
242BP BROKER PAYABLE-DERIVATIVE TRANSACT
242CA DEFERRED RENTAL INCOME-SUNDRY SYS
242CO COLLATERAL FOR FINANCIAL PERFOR
242C2 CASH COLLATERAL-SELECT
242DE REG ASSESSMENT DE
242DP DPUC ASSESSMENT FEES

This account shall include the amount of all other current and accrued liabilities not provided for elsewhere appropriately designated and supported as to show the nature of each liability.

242DR PSNH ISO-NE DEMAND RESPOND
242D1 AMTS PAID-CUST IN LIEU OF SERVING
242FE ACC FEES & EXPENSES RATE RED BONDS

This account shall include the amount of all other current and accrued liabilities not provided for elsewhere appropriately designated and supported so as to show the nature of each liability.

242FL REFCO-FLORIDA OPTION PREMIUMS
242GA GEOGRAPHIC INC ACRUAL \$2000 ANNUAL
242GC GEOGRAPHIC INC ACCRUAL \$12000 XFER

To reflect the accrual and payment of incentive compensation for employees working in certain geographic areas

242GH FIRM GAS COSTS-FAIR VALUE-RW,KC

This account shall include the amount of "Firm Gas

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ACCOUNT FERC ACCOUNT DESCRIPTION

Costs-Fair Value-RW,KC" that is a current liability.

242IM DISPUTED GAS IMBALANCES
242LR CREDITS ISO NE LOAD RESPONSE
242MD REG ASSESSMENT MD
242MM DEFERRED LOSS-MARK TO MARKET ADJUST
242NC NUSCO NYLE ESCROW LIAB
242NS NUIE STAFF INCENTIVES
242NU NUIE SUPPLEMENTAL INCENTIVES
242PA REG ASSESSMENT PA
242PM C&LM OPM MONEY FOR HES CO-PAYS
242PR ISO RESERVES

The purpose of this account is to accrue for ISO prior period true-ups due to settlement lag between the customer and the ISO

242PS OTHER CURR LIAB - GENCONN/PSEG
242RC RENEWABLE PORTFOLIO STANDARDS LIA
242RL RETAIL CONTRACT LIABILITY S/T
242RN RENEWABLE CHARGE PAYABLE

WMECO revenues that are collected in the disco tariffs mandated by the MA restructuring Act. As a renewable charge that is passed through to MA Technology Park Corp (MTPC)

242RS RATE REDUCTION BONDS STATE OF CT 04

This account shall include the amount of funds due to the State of Connecticut in relation to the Rate Reduction Bond established in June of 2004.

242R6 COLLECT ABOVE REQ PAYMENT ELIM ACCT
242R7 COLLECT ABOVE REQ PAYMENT NON-ELIM
242SB SSB OPTION PREMIUM

The purpose of this account is to recorded option premium sales to SSB. The options are amortized in the settlement month.

242SC OTC DEFERRED GAIN

The purpose of this account is to recorded deferred OTC gains.. The gains are realized in the settlement month.

242SD SECURITY DEPOSIT - REAL ESTATE
242SL REFCO OPTION PREMIUMS

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ACCOUNT FERC ACCOUNT DESCRIPTION

The purpose of this account is to recorded option premium sales to Refco. The options are amortized in the settlement month.

242SU SE SUPPLEMENTAL INCENTIVES
242S6 2006 SAFETY CALL TOACTION INCENTIVE
242S7 2007 SAFETY CALL TOACTION INCENTIVE
242S8 2008 SAFETY CALL TOACTION INCENTIVE
242TR SE TRADER COMMISSION INCENTIVE
242UI OTHER CURR LIAB - GENCONN/UI PEAKER
242VB VACATION BUYINPROGRAM

To account for the deduction associated with the vacation buy program

242YA NON-CUSTOMER RELATED DEPOSITS
242YG PREPAID CONTRACT YANKEE GAS OPTION
24200 MISC CURRENT & ACCRUED LIABILITIES

This account shall include the amount of all other current and accrued liabilities not provided for elsewhere appropriately designated and supported so as to show the nature of each liability.

24201 EMPLOYEE DEDUCTIONS-PAYROLL

Deductions taken for employees and paid for appropriate distribution

24202 ACCRUED AUDIT EXPENSE

This account shall include the monthly accrual for the regular audit services of the outside auditing firm. **

24204 ACCRUED PAYROLL

This account shall include the liability of the company for the amount of payroll earned by employees but not yet paid. **

24205 ACCRUED TRACK USAGE FEE

This account shall be used by Western Massachusetts Electric Company only and shall include the amount accrued for use of a private railroad track at the West Springfield Station. **

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24206 RRB ST INTEREST RESERVE PSNH
24207 401K LOAN REPAYMENT

Deductions taken for employees and paid for appropriate distribution

24209 NON EXEMPT PAY ACCRUE GEN ACCTING

This account should reflect accrued dollars for unpaid days in the current month

2421A AMTS PAYABLE TO ESCOS FOR NU BILL S

Amounts payable to Esco's for billing of their customers by the NU operating cos. As we bill, we dr. 143.1a and Cr. 242.1a to set up the payable. As customers pay we submit the \$ to the appropriate Energy Supplier.

2421B DEFERRED COMPENSATION

This account reflects the value of the salary & bonus compensation set aside by officers each pay period

2421C STOCK PURCHASE PLAN

Deductions taken for employees and paid for appropriate distribution

2421G CUR LIAB CT GREEN COM CLEAN ENERGY
2421H CUR LIAB CT GREEN STRLNG CLEAN ENGY
2421I WMECO GREEN PAYMTS RECIEVED
2421Z DEFERRED MISC COMPENSATION
24211 ACCRUED LEASE PAYMENTS NUCLARK

This account shall be used exclusively by NUCLARKS in the recording of lease payments and expenses which are in arrears.

24215 ACCRUED PERFORMANCE & REWARD PLAN

This account shall be used by the Payroll Department and will include the accrual for the Performance Reward Plan. **

24217 HOME/AUTO INSURANCE PREMIUMS

Deductions taken for employees and paid for appropriate distribution

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ACCOUNT FERC ACCOUNT DESCRIPTION

2422C ENERGY SERVICE RESERVE
24221 CURRENT LIABILITY WORKFORCE REDUCTI

The account will reflect the reserve set up for workforce reduction plan and the associated severance payments from the plan

24225 PLANT ACCT SELF-SELF VOLUNTARY TERM
24228 LIAB TO DOE FOR D&D SHORT TERM

Short-term liability due to DOE (Department of Energy) for D&D.

24229 CURRENT LIAB SELECT ENERGY WRKFORCE

This account will reflect the reserve set up for workforce reduction plan and the associated severance payments from the plan

2423A U.S.SAVINGS BOND-NBT

Deductions taken for employees and paid for appropriate distribution

2423C EMPLOYEE PAYROLL DED WORK UNIFORMS

Deductions taken for employees and paid for appropriate distribution

2423F RAINWEAR METER READER

Deductions taken for employees and paid for appropriate distribution

2423N NON-SERP CURRENT LIABILITY
2423S FASB 158 SERP CURRENT LIAB-CREDIT
24231 EMP P/R DEDUCTS-POLITICAL ACT COM

Deductions taken for employees and paid for appropriate distribution

24232 EMP P/R DEDUCT ATTACH WAGES FIXED

Deductions taken for employees and paid for appropriate distribution

24233 EMP P/R DED ATTACH WAGES FED/STAT

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ACCOUNT FERC ACCOUNT DESCRIPTION

Deductions taken for employees and paid for appropriate distribution

24234 EMP P/R DED INSURANCE PERSONAL

Deductions taken for employees and paid for appropriate distribution

24235 EMP P/R DEDUCTION CREDIT UNIONS

Deductions taken for employees and paid for appropriate distribution

24236 EMP P/R DED UNION DUES FIXED/PLRC

Deductions taken for employees and paid for appropriate distribution

24237 EMP P/R DEDUCTION CLUB DUES

Deductions taken for employees and paid for appropriate distribution

24238 EMP P/R DED CHAR CONTRIBUTIONS

Deductions taken for employees and paid for appropriate distribution

24239 EMP P/R DED U S SAVING BONDS
24240 EMP P/R DED NU STOCK PLAN
24241 EMP P/R DED MISC DEDUCTIONS

Deductions taken for employees and paid for appropriate distribution

24242 EMP PIR DED MATCHING GIFTS
24243 EMP P/R DED -VOL ACCIDENT INSURANCE
24244 SUPPL RETIR & SAVINGS PRGRM

Deductions taken for employees and paid for appropriate distribution

24245 EMP P/R DED HEALTH CARE RBSM

Benefit deductions taken for employees and paid for appropriate distribution

24246 EMP P/R DEP DAY CARE RBSM

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ACCOUNT FERC ACCOUNT DESCRIPTION

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- Benefit deductions taken for employees and paid for appropriate distribution
- 24247 EMP P/R DEP DAY CARE RBSM-1992
Clearing account for Health and Dependent Care
- 2425M LIABILITY RELATED TO STOCK FORWARDDD
This account shall include the amount of "Liability Related to Stock Forwarded" that is payable within one year.
- 24254 WMECO PILOT CONS PRGM NONAPPVD EX
This account shall include the net over-recovery of current retail electric conservation expense which has not been approved for amortization and transfer to a separate amortization account. **
- 24257 FERC ASSESSMENT
This account shall include the monthly accruals for the FERC assessment. **
- 24258 ACCRUED FERC HYDRO LICENSE FEES
This account shall include the monthly accruals for FERC Hydro License Fees. **
- 24259 REGULATORY LIABILITY-PROP TAX CURR
This account shall be used for the regulatory liability associated with the property tax change. This account will be amortized over the next 12 months in accordance with the decision in CL&P Docket No. 92-11-11. **
- 2429B ACCRUED LIABILITY R & D - EPRI
This account shall include the accrual of research and development charges for EPRI. **
- 2429C NGC LICENSE FOR LAND REVENUES
2429N NUCLEAR SPECIAL COMPENSATION
Nuclear unit Directors Incentive STOCK PROGRAM
- 2429W EMPLOYMENT INCENTIVE PLAN

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ACCOUNT FERC ACCOUNT DESCRIPTION

2429Z this account will be used by the payroll dept and
 will be used to accrue for employment incentive plan
2429Z CLEARING ACCOUNT FOR TERMINATIONS
24291 HESS SHORT TERM LIABILITY - SALE
24295 ACCR IN ASSOC WITH INC TAX ASS

This account shall be used to record accrued interest
related to assessments of income and revenue based
taxes. **

24296 EMPLOYEE LONG-TERM CARE INS

This account shall include the liabilities of the
Company represented by deductions from employees' pay.

24298 ACCRUED EXECUTIVE INCENTIVE COMP

This account shall include amounts accrued for the
Executive Incentive Compensation Plan. **

24299 MISC CURRENT & ACCRUED LIAB'S-OTHER

This account shall include the amount of all other
current and accrued liabilities not provided for
elsewhere appropriately designated and supported so as
to show the nature of each liability.

24300 CAPITAL LEASE OBLIG - SHORT TE

This account shall include the portion due within one
year of the obligations recorded for the amounts
applicable to leased property recorded as assets in
account 101.70, Property Under Capital Leases.

24302 OBLIG UNDER CAP LEASE-ST-OTHER

These accounts shall include the portion due within
one year of the obligations recorded for the amounts
applicable to leased property recorded as assets in
accounts 101.70, Property Under Capital Leases.

244NE S/T WHOLESLE DIVEST DERIVATIVE LIAB

The purpose of this account is to record MTM
liabilities in the Trading book.

244NF L/T WHOLESLE DIVEST DERIVATIVE LIAB
244NT S/T RETAIL DERIVATIVE LIABILITIES

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ACCOUNT FERC ACCOUNT DESCRIPTION

This account includes the fair value changes related to non-trading, non-hedging derivative liabilities.

244NW L/T RETAIL DERIVATIVE LIABILITIES
24400 DERIVATIVE INSTRUMENT LIABILITIES

This account shall include the change in the fair value of all derivative instrument liabilities not designated as cash flow or fair value hedges. Account 426, Other Deductions, shall be debited or credited, as appropriate, with the corresponding amount of change in the fair value of the derivative instrument.

245NC DER LIAB-HEDGE-CARR
245NE S/T C/F HEDGE DERIVATIVE LIABILTIIES

This account reflects the change in fair value of derivative instrument liabilities designated as cash flow or fair value hedges. (Non trading.)

245NF L/T C/F HEDGE DERIVATIVE LIABILTIIES
24500 DERIVATIVE INSTRUMENT LIAB-HEDGES

This account shall include the change in fair value of derivative instument liabilities designated by the utility as cash flow or fair value hedges. A utility shall record the change in fair value of a derivative instrument liability related to a cash flow hedge in this account, with a concurrent charge to Account 219, Accumulated Other Comprehensive Income, with the effective portion of the derivative's gain or loss. The ineffective portion of the cash flow hedge shall be charged to the same income or expense account that will be used when the hedged item enters into the determination of net income. A utility shall record the change in fair value of a derivative instrument liability related to a fair value hedge in this account, with a concurrent charge to a subaccount of the asset or liability that carries the item being hedged. The ineffective portion of the fair value hedge shall be charged to the same income or expense account that will be used when the hedged item enters into the determination of net income.

25200 CUSTOMER ADVANCES FOR CONSTR
25201 CUST ADV FOR CONSTR-ELECTRIC

This is for the customer advances for construction.

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ACCOUNT FERC ACCOUNT DESCRIPTION

25202 CUST ADV FOR CONSTR-ELEC NON REFUND

This is for the customer advances for construction originally recorded to account 25201.

25203 NON -REF LOAD DATA PULSE EQ ELEC

25211 GAS-CUST ADV FOR CONSTRUCTION

This account includes advances by or in behalf of customers for construction which are to be refunded either wholly or in part. When a person is refunded the entire amount to which he or she is entitled according to the agreement or rule under which the advance was made, the balance, if any, remaining in this account shall be credited to the respective plant account.

25212 GAS NON REF CUST ADV FOR CONST

253AL GEN INTERCONNECT REFUNDABLE REIMB

Contains the refundable portion of generator interconnection costs. The allocation of costs for generator interconnections is covered under Schedule 11 of the NEPOOL OATT.

253BM BURNS & MCDONNELL INCENTIVE LIAB

253BN BURNS & MCDONNELL NOTATIONAL LIAB

253CL ISO CLEARING - ICAP MKT

253EN ENVIRONMENTAL SELF-INSURANCE FUND

The account shall include and/or be used for environmental insurance claims settlement dollars to be used as a self-insurance fund for environmental remediation.

253EP ESPP PURCHASE AMOUNT

253FM RESERVE FOR WMECO FARM CREDIT

253FS FAS 106-UNFUNDED LIAB/CURTAILMENT

This account is used to track the FAS 106 balance after curtailment and the unfunded FAS 106 obligation related to the Sale of Seabrook.

253G1 GAIN ON SALE OF GENCO

253IS INTERCONNECTION SECURITY DEPOSITS

253LA ACCOUNTS PAYABLE - LONG TERM

DISPUTED ACCOUNTS PAYABLE THAT WILL GO PAST ONE YEAR.

253ME DEFERRED GAIN - CL&P EASEMENT

253ND RESERVE FOR NEON NOTE

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

This account shall include advance billings and receipts and other deferred credit items, not provided for elsewhere, including amounts which can not be entirely cleared or disposed of until additional information has been received

253NJ NU FXD BND-CHGE IN FAIR VALUE

To reflect the change in the fair value of the debt attributable to the hedged risk.

253NR NRG RESERVE

The purpose of this account is to reserve for potential liabilities resulting from the NRG contract termination

253PE POWER ENGINEERS INCENTIVE LIAB
253PG UNEARNED REVENUE - PG&E
253PM ESCROW FOR CLM LOANS TO IND CUSTOME

An escrow account for clm funds that were collected from rate payers in 1996 for the purpose of providing non interest bearing loans to small business (industrial customers)

253PN POWER ENGINEERS NOTATIONAL LIAB
253PR RESERVE PRIOR PERIOD ADJUSTMENT

The purpose of this account is to reserve for prior period adjustments

253PY STOCK OPTION TAX WITHHOLDING AMOUNT

To account for the cash proceeds and taxes associated with the exercise of stock options by Fidelity Investment

253P1 PSNH NEIGHBOR HELPING NEIGHBOR

This is for neighbor helping neighbor which is the same thing as operation fuel.

253P6 NH PENSION LIABILITY

To amortize the PSNH pension expense/liability resulting from the settlement with the Seabrook joint owners.

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253RC REHABILITATION TAX CREDIT
253SC DEF CRGAIN LOSS OTC
253SE L/T MISC RESERVES
253ST STOCK OPTION EXERCISE AMOUNT

This account reflects the exercise price of stock options exercised, net of cash received for the exercise of those stock options.

253TD RESERVE FOR TRANSMISSION DEPOSITS

This account is used to record the reserves for compound interest on the Transmission deposits currently held by NU.

253TR DEFERRED TARIFF #9 REVENUE

This account is used to book the monthly amortization amounts resulting from the CL&P sale of the Middletown Station to NRG Energy, Inc. and WMECO sale of the fossil/hydro units to Consolidated Edison Energy Mass., Inc.

253UN BOD DEF FEES-STOCK UNITS

This account shall include advance billings and receipts and other deferred credit items, not provided for elsewhere, including amounts which cannot be entirely cleared or disposed of until additional information has been received.

253WG WASHINGTON GROUP INCENTIVE LIAB
253WL PYMT REC'D FROM JDS-WINDSOR BLDG
253WN WASHINGTON GROUP NOTATIONAL LIAB
253X2 NGS RESERVES
253X3 UNEARNED REVENUE-SO.MEADOW JETS

This account shall include advance billings and receipts and other deferred credit items, not provided for elsewhere, including amounts which cannot be entirely cleared or disposed of until additional information has been received.

253YA LONG TERM NON CUSTOMER DEPOSIT
25300 OTHER DEFERRED CREDITS

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ACCOUNT FERC ACCOUNT DESCRIPTION

This account shall include advance billings and receipts and other deferred credit items, not provided for elsewhere, including amounts which cannot be entirely cleared or disposed of until additional information has been received.

25301 ESCHEATABLE MONIES

This account shall include amounts refundable by the company but unpaid because the payee cannot be located. Included in this account are unpaid dividends and credits on customers' accounts or vendor checks not cashed **

The other side to this account is acct. 232.07 (future funding adj. escheatable mony).

- 25303 INTEREST RESERVE RRB-PSNH
- 25304 DEFERRED CONTRACT OBLIG - YAEC
- 25308 DEFERRED CONTRACT OBLIG - CY
- 25309 DEFERRED CONTRACT OBLIG - MY
- 2531A TRANS SERV TARIFF DEPOSIT-FG&E #

This account shall be used to record the interest on the application deposits received from Fitchburg Gas and Electric (contract #721) for firm transmission service.

2531C TRANS SERV TARIFF DEPOSIT MASSPOWER

This account shall be used to record the interest on the application deposits received from Masspower (contract #750) for firm transmission service.

2531D TRANS SERV TARIFF DEPOSIT - LILCO

This account shall be used to record the interest on the application deposits received from Long Island Lighting Co. (contract #795) for firm transmission service.

2531E TRANS SERV TARIFF DEPOSIT-ALTRESCO

This account shall be used to record the interest on the application deposits received from Altresco Pittsfield, L.P. (contract #833) for firm transmission.

2531F SUNCOOK ENERGY TRANS TARIFF #1 DEP

This account shall be used to record the interest on

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- the application deposits received from Suncook Energy Nashua Landfill (Minnesota Methane, LLC contract #836) for firm transmission service.
- 2531G BIO ENERGY CORP. TARIFF #2
- This account shall be used to record the interest on the application deposits received from Bio Energy Corporation (contract #844) for non-firm transmission service.
- 2531H VENDOR CREDITS -DUPLICATE PAYMENTS
- 2531J TRANS SERV DEPOSIT USGEN NE
- This account shall be used to record the interest on the application deposits received from USGen, New England, Incorporated (contract N08) for service under NU Open Access Transmission Tariff No. 9.
- 2531K NORTHEAST UTILITIES SERVICE CO TAR
- This account shall be used to record the interest on the application deposits received from NUSCO (Suffolk contract 940) for firm transmission service.
- 2531L CNG ENERGY SERVICE CORPORATION
- This account shall be used to record the interest on the application deposits received from CNG Energy Service Co. (contract #905) for short-term transmission service.
- 2531M HOLYOKE GAS & ELECTRIC TARIFF #1
- This account shall be used to record the interest on the application deposits received from Holyoke Gas and Electric (contract #875) for firm transmission service.
- 2531N TARIFF #1 TRANS DEP FOR LONG ISLAND
- This account shall be used to record the interest on the application deposits received from Long Island Lighting Co.(contract #795) for firm transmission service .
- 2531U TRANS SERV DEPOSITCMS MKTG SERV TRD
- This account shall be used to record the interest on

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the application deposits received from CMS Marketing Services and Trading Co. (contract #N09) for service under NU Open Access Transmission Tariff #9.

2531X L'ENERGIA LIMIT PARTNERSHIP

This account shall be used to record the interest on the application deposits received from L'Energia Limited Partnership (contract #901) for firm transmission service.

25310 PROPERTY TAXES UNDER APPEAL

This account shall contain the unpaid portion of local property taxes which are in litigation. Once the appeal is resolved, the account will be cleared.

25314 NH NUC STA PROP TAXES - CUST REFUND

This account shall be used for the refund to customers per CL&P Docket 92-11-11 of NH Nuclear Station Property Taxes in the Settlement Agreement dated 4/8/93. **

25315 FINOVA LONG-TERM PREPAYMENTS

This account shall be used to record the application deposits received from Green Mountain Power Corp. for firm transmission service under the NU System Companies Transmission Service Tariff No. 1.

25321 PSNH TAX LEASE

2533A RECORD OPEB FAS 106 LIABILITIES

2533L FASB 158 SERP NONCURRENT LIAB-NUSCO

25330 DEF LIA TO SESI FROM NUEI COS

This account shall include advance billings and receipts and other deferred liabilities to SESI from the NUEI companies, including amounts which cannot be entirely cleared or disposed of until additional information has been received.

25331 RESIDENTIAL GAS CENTRAL HEAT PLAN

This account captures all advance billings for the Advantage Protection Service Plan program where residential customers purchase gas service contracts annually.

25333 ACCRUED PENSION LONG TERM

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25334 SUNCOOK ENERGY TARIFF # 1

This account shall be used to record the interest on the application deposits received for Suncook Energy Nashua Landfill (Minnesota Methane contract #836) for firm transmission service.

25338 ABATEMENT HOLYOKE-PROPERTY TAXES

These accounts shall include monies received by the companies applicable to certain specific real estate transactions.

2534N CIAC TAX LIAB-NON-CASH-CONTRIB
2534T CIAC GROSS UP TAXES REFUNDABLE
2534W CIAC GROSS UP TAX NON-REFUND
2534X COGEN INTCON GROSS UP TAX
2534Y COGEN INTERCONNECT TAX GROSS UPCLTD
2534Z 5COM DEFERRED FOR TAX GROSS UP
25348 MISCELANEOUS DEFERRED CREDITS FIN48
2535J DEF OBLIGATION FUNDING RABBI TRUST
25366 DEFERRED ITC-CERTAIN SOLD ASSETS

This account shall be credited with the balance of net unamortized investment tax credits associated with certain sold generation assets.

25368 ITC TX ASSET OFFST-CERT SOLD ASSET

recording the deferred Income tax offset associated with the itc temporary diff. related to certain sold generation assets.

25378 DEFERRED REVENUE FIBER OPTIC CABLE

recording the exchange of outside companies use of the operating companies' right of ways in exchange for the operating companies' use of fiber optic cable. A quarterly entry is done for the amortization to account 418.5c Activity I5com. This is for 5 Com.

25385 MONEY POOL INTEREST ALLOCATION
25388 OTHER DEFERRED CREDITS - TAX D

This account shall include any items which cannot be cleared or disposed of until additional information has been received. **

25389 DEF TRANSMISSION REVENUES

This account shall include Transmission Revenues

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required to be deferred per DPUC Docket No. 88-05-25.

2539C TRUSTEE DEFERRED COMPENSATION-STOCK

NU trustee deferred compensation in the form of nu common shares, and subsequent dividend reinvestment that will be part of deferred compensation.

25391 HESS LONG TERM LIABILITY - SALE
25392 DEFERRED COMPENSATION PLN OFFI

This account shall include the amount of deferred compensation, including accrued interest, due to company officers. **

25395 OTHER-EXCLUSIVE OF SUNDRY BILLING

This account shall include receipts and other Deferred Credit items not provided for elsewhere, including amounts which cannot be entirely cleared or disposed of until additional information has been received. This account is exclusive of any Sundry Billing items. **

25397 DEFERRED COMPENSATION-TRUSTEES

This account shall include the amount of deferred compensation, including accrued interest, due to certain trustees. **

25398 SHB/ORB PROJECT ADVANCE PAYMENTS

This account shall include advance payments associated with state highway relocation projects. Once construction begins and work orders are written, a journal entry will be prepared to allocate the advance to the project work orders.

25399 OTHER-SUNDRY BILLINGS

This account shall include advance billings and receipts and other deferred credit items pertaining to Sundry Billings. **

254AE FAIR VALUE AES THAMES IPP CONTRACT

This account is used to record the regulatory liability associated with the MTM of derivative asset contracts

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254CB GSC/FMCC DEFERRAL
254CP CAPACITY RELEASE PIPELINE CREDITS
254CT RESERVE CL&P OVERTURNINGS DKT00-12
254CW AFUDC REGULATORY LIABILITY SCH 21NU
254CZ FINANCIAL DERIVATIVE CONGESTION CST
254DK FASB 109 REGULATORY LIABILITY

This account shall be used for the company's net regulatory liability created by the adoption of SFAS NO. 109, Accounting for Income Taxes". **

254EH FAIR VALUE OF DERIVATIVE CONTRACTS

This account is used to record the regulatory liability associated with the MTM of derivative asset contracts

254EM EXCESS INTERRUPTIBLE MARGIN SHARING

YGS is required by the DPUC to share margin in excess of the \$5.52M with firm ratepayers at a 80%-ratepayers/20%-shareholders split. The ratepayers portion of the excess margin will be returned through the PGA and amortized with monthly deferral entries.

254EN REGULATORY LIABILITY - ENRON
254EX DEF PENSION EXP
254FS AMORT FAS 106-WMECO

This account is used for the WMECO FAS 106 amortization based on DTE #97-120.

254FT FTR FAIR MARKET VALUE

This account is used to record the regulatory liability associated with the MTM of derivative asset contracts

254GC GAS SUPPLY PEAKING CONTRACTS MTM

This account is used to record the regulatory liability associated with the MTM of derivative asset contracts

254GS FIRM GAS COSTS PR YR OVERCOLL
254GT SEASONAL GAS COSTS PR YR OVERCOLL
254IL ILEP MARGIN SHARING

This account contains the excess margin attributable to ILEP customers. The margin is returned to customers via the PGA mechanism.

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254KE CONTRACT FOR DIFF DOC#050714PH02
254LD LOAD DATA & LOAD DATA ANALYSIS

To move revenues to regulatory account to be used to write off stranded costs through CTA ordered by DKT # 98-01-02 RE02.

254LG LNG TRACKING FOR TRUE-UP OF PLANT
254ME MINNESOTA METHANE SETTLEMENT
254MM METRO MEDIAL CAP RELEASE CREDITS
254NE NEIL DISTRIBUTION - CL&P

This account is used to record the company's share of NEIL insurance distribution.

254NW NWPP DEFERRAL
254PG DEFERRED PGA UNBILLED
254PP PENSION PBOP TRACKER MECHANISM
254PT ACCRUED LIAB-OPEB/NU MERGER

To record the FAS 106 liability relating to the merger of NU and Yankee Gas, based on DKT # 01-05-19PH01.

254P2 SCRC REGULATORY OBLIGATION-SEABROOK
254P3 ES REGULATORY OBLIG
254RA RESERVE FOR TRANSMISSION REFUNDS

Refunds due to customers as a result of transmission rate changes

254RD TC RATE CAP DEFERRAL
254RE PSNH ENVIRONMENTAL REG OBLIGATION

This account is used to record deferred environmental remediation costs that the company expects to incur. The balance at the end of any given month shall represent the going forward costs of environmental remediation.

254RP DEFERRED REP REVENUE
254SB GAIN ON SALE BETHEL LAND YG

This account shall be used to record the gain from the Sale of Yankee Gas property in Bethel. The gain is being amortized over a period of 5 years as determined by the CT DPUC in Docket 98-12-07RE01.

254SF REG LIAB TO FUND 2008 STORM RESERVE
254ST STORM RESERVE

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254UC UNCOLLECTIBLE TRUE-UP BASIC SERVICE
254UL MISCELLANEOUS CREDITS
254YG RESERVE YANKEE GAS OVERTURNINGS
25400 OTHER REGULATORY LIABILITIES

This account shall include the amounts of regulatory liabilities, not includible in other accounts, imposed on the utility by the ratemaking actions of regulatory agencies.

25409 DEFERRED CONTR OBLIG-YAEC

Deferred contract obligation for Yankee Atomic.

25412 DEFERRED CONTR OBLIG-CY

Deferred contract obligation of Connecticut Yankee.

25414 DEFERRED CONTR OBLIG-MY

Deferred contract obligation for Maine Yankee.

25417 REG LIAB-R/E GAINS AFTER 7/1/98

This account is used to record the gains/losses on the sale of property for CL&P as mandated in Docket 99-03-36RE02 and for PSNH as directed in the Settlement Agreement. CL&P is mandated to offset against stranded costs all proceeds from land sales after 7/1/98 for all properties including those properties that were never in rate base. The activity is cleared out of this account upon the completion of the annual CTA review at which time the various sales are reviewed.

PSNH is required to offset stranded costs with the net proceeds from the sale of certain properties only.

25420 NOX CREDIT SALES POST C DATE
25454 C&LM DEFERRAL OF OVER RECOVERIES
25474 S02 ALLOWANCES RESERVED FOR CL&M
25490 REG LIAB NU MERGER PENSION

Regulatory liability pertaining to Yankee Gas pension as a result of the NU merger, based on DKT # 01-05-19PH01.

25500 ACCUM DEFERRED INVESTMENT TAX

This account shall be credited with investment tax

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credits deferred by the companies which do not apply such credits as a reduction of the overall income tax expense in the year in which a tax credit is realized.

This account shall be debited with a proportionate amount determined in relation to the average useful life of the utility property to which the tax credits relate. Contra charges and credits should be made to Accounts 411-40 and 411-50, Investment Tax Credit Adjustments. **

25600 DEFER GAINS FROM DISP OF UTIL

This account shall include gains from the sale or other disposition of property previously recorded in account 105, Electric Plant Held for Future Use, where such gains are significant and are to be amortized over a period of 5 years, unless otherwise authorized by the Commission. The amortization of the amounts in this account shall be made by credits to account 411.6, Gains from Disposition of Utility Plant. (See account 105, Electric Plant Held for Future Use.)

25700 UNAMORT GAIN ON REACQ DEBT-CREDIT

This account shall include the amounts of discount realized upon reacquisition or redemption of long-term debt. The amounts in this account shall be amortized in accordance with General Instruction 17 of the FERC Uniform System of Accounts.

26300 PENSIONS & BENEFITS RESERVE

See Account 22800.

282DK FASB 109 ACCUMULATED INCOME TAXES

This account shall be used for the company's accumulated deferred income taxes created by the adoption of SFAS No. 109, Accounting for Income Taxes." **

282EL ACCUM DEF INC TAX-NGC SPECIAL ELIM

28200 ACCUM DEF INC TAXES-LIBERAL DE

Accumulated Deferred Income Taxes - Liberalized Depreciation This account shall be credited and Account 410, Provision for Deferred Income Taxes, shall be debited with an amount, for each year, equal to the reduction in income taxes for that year

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resulting from the use of liberalized depreciation as permitted under Section 167 of the Internal Revenue Code - 1954.

During a year when such liberalized depreciation results in increased income taxes because of its use in prior years, this account shall be debited and Account 411, Provision for Deferred Income Taxes - Credit, shall be credited with an amount for each year equal to the increase in income taxes for that year until this account is exhausted. **

283CP DEFERRED TAXES - COMPREHENSIVE INCO

Reflects the deferred income taxes associated with other comprehensive income.

283DG TAX GROSS-UP ON SFAS 109 REG ASSETS
283DJ FAS109 TX GRS-UP RECOV GEN ASSETS

elimination of the fas 109 income tax gross-up for the deferred income tax obligation related to generation related assets

283DK FASB 109 ACCUMULATED INCOME TAXES

This account shall be used for the company's accumulated deferred income taxes created by the adoption of SFAS No. 109, Accounting for Income Taxes." **

283NH UNITARY NHBPT F109 LIABILITY
283VA DEFERRED TAX VALUATION
2833H ACCUM DEF INC TAX OTHER FAS158-PENS
2833J ACCUM DEF INC TAX OTHER FAS158-SERP
2833K ACCUM DEF INC TAX OTHER FAS158-OPEB
28348 ACCUMULATED DEF INC TAXES FIN 48 CR
2839A REFUND/RECOVER ENERGY COST - A
2839C X-FER CURR ADIT LIAB
2839L ACC DIT LIAB - CURR
28398 DEFERRED TAXES-NU MERGER
28399 ACC DEF INC TX OTHER-MISCELLAN

These accounts shall be credited and Account 410, Provision for Deferred Income Taxes, shall be debited with an amount, for each year, equal to the reduction in income taxes for that year resulting from the use of deductions other than accelerated amortization or liberalized depreciation, which deductions for general accounting purposes will not be fully reflected in the

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determination of annual net income until subsequent years.

During a year when such deductions result in increased income taxes because of their use in prior years, these accounts shall be debited and Account 411, Provision for Deferred Income Taxes - Credit, shall be credited with an amount for each year equal to the increase in income taxes for that year until the applicable account is exhausted.

Accounts 283-9A and 283-9L shall contain the amount of income taxes associated with GUAC and deferred fuel costs classified as current assets or liabilities, respectively. **



**FERC Accounts
Plant**

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FERC

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301	INTANGIBLE PLANT - ORGANIZATION
301.	INTANGIBLE PLANT-ORGANIZATION-GAS
30191	ORGANIZATION
30196	ORGANIZATION-GAS
302	FRANCHISES AND CONSENTS
302.	INTANG PLNT-FRANCHISES/CONSENTS-GAS
30222	LEASEHOLD IMPROVEMENTS
30292	FRANCHISES AND CONSENTS
30297	FRANCHISES AND CONSENTS-GAS
303	MISCELLANEOUS INTANGIBLE PLANT
303.	MISCELLANEOUS INTANGIBLE PLANT-GAS
30392	MISC INTANGIBLE PLANT 10 YR LIFE
30393	MISCELLANEOUS INTANGIBLE PLANT
30394	MISC INTANGIBLE PLANT 10YR LIFE-GAS
30398	MISCELLANEOUS INTANGIBLE PLANT-GAS
304	PRODUCT. PLANT-LAND/LAND RIGHTS-GAS
304GL	LAND IN FEE-GAS
304GR	LAND RIGHTS-GAS
305	PRODUC. PLANT-STRUCT/IMPROVMNTS-GAS
30588	OTHER-GAS
306	LEASEHOLD IMPROVEMENTS (NUSCO ONLY)
306.	PRODUC.PLANT-BOILER PLANT EQUIP-GAS
30688	OTHER-GAS
307	EQUIPMENT - NUSCO ONLY
307.	PRODUCT.PLANT-OTHER POWER EQUIP-GAS
307NA	AUTOMATIC DATA PROCESS. EQUIP NUSCO
307NB	CONSTRUCTION EQUIPMENT NUSCO ONLY
307NC	OTHER COMMUNICATION EQUIP - NUSCO
307ND	DATA STORAGE DEVICES-NUSCO
307NL	RESEARCH & LAB.TESTING EQ - NUSCO
307NM	MICROWAVE EQUIPMENT - NUSCO
307NP	PRINTING AND STATIONERY EQUIP NUSCO
307NR	METER REPAIRING EQUIPMENT - NUSCO
30788	OTHER-GAS
308	OFFICE FURNITURE AND EQUIP - NUSCO
308NF	OFFICE FURNITURE
308NN	OFFICE MACHINES - NUSCO ONLY
309	AUTOS, OTHER VHCL & GARA EQUIP NUSCO
309NG	GARAGE EQUIPMENT - NUSCO ONLY
309NV	VEHICLES - NUSCO ONLY
310	STEAM PROD - LAND AND LAND RIGHTS
310LN	LAND IN FEE
310RN	LAND RIGHTS
311	STEAM PROD-STRUCTURES & IMPROVEMENT
311.	OTHER SERVICE CO PROPERTY - NUSCO
311..	PROD. PLANT-LIQ PETROLEUM GAS EQUIP
311NE	OTHER SERVICE COMP PROPERTY NUSCO
31122	LEASEHOLD IMPROVEMENTS
31183	COMPRESSORS AND GENERATORS-GAS

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31184 INSTRUMENTS, CONTROLS, REGULATORS-GAS
31185 TANK, YARD PIPE, UNLOAD STA, PRT EQUIP
31186 VAPORIZERS-GAS
31189 OTHER
312 BOILER PLANT EQUIPMENT
313 ENGINE AND ENGINE DRIVEN GENERATORS
313. PROD. PLANT-GEN EQUIP-OTHER PROC-GAS
31388 OTHER-GAS
314 TURBOGENERATOR UNITS
315 STEAM PROD-ACCESSORY ELEC EQUIPMENT
31523 SCADA EQUIPMENT
31589 OTHER
316 STEAM PROD - MISC POWER PLANT EQUIP
31674 MICROWAVE
31689 OTHER
320 NUCLEAR PROD - LAND AND LAND RIGHTS
320. PRODUC. PLANT-OTHER EQUIPMENT-GAS
320FN FISH & WILDLIFE
320LN LAND IN FEE
320PN RECREATION
320RN LAND RIGHTS
32088 OTHER-GAS
321 NUCLEAR PROD-STRUCTURES&IMPROVEMENT
32110 FISH & WILDLIFE
32120 RECREATION
32122 LEASEHOLD IMPROVEMENTS
32189 OTHER
322 REACTOR PLANT EQUIPMENT
323 TURBOGENERATOR UNITS
324 NUCLEAR PROD - ACCESSORY ELEC EQUIP
32423 SCADA EQUIPMENT
32489 OTHER
325 NUCLEAR PROD-MISC POWER PLANT EQUIP
32510 FISH & WILDLIFE
32520 RECREATION
32522 LEASEHOLD IMPROVEMENTS
32574 MICROWAVE
32589 OTHER
330 HYDRO PROD - LAND AND LAND RIGHTS
330FL FISH & WILDLIFE - LICENSED PROJECT
330FN FISH & WILDLIFE
330LL LAND IN FEE - LICENSED PROJECT
330LN LAND IN FEE
330PL RECREATION - LICENSED PROJECT
330PN RECREATION
330RL LAND RIGHTS - LICENSED PROJECT
330RN LAND RIGHTS
330WL WATER RIGHTS - LICENSED PROJECT
330WN WATER RIGHTS

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331 HYDRO PROD-STRUCTURES & IMPROVEMENT
33105 LICENSED PROJECT
33110 FISH & WILDLIFE
33115 FISH & WILDLIFE - LICENSED PROJECT
33120 RECREATION
33122 LEASEHOLD IMPROVEMENTS
33125 RECREATION - LICENSED PROJECT
33189 OTHER
332 RESERVOIRS, DAMS AND WATERWAYS
33205 LICENSED PROJECTS
33210 FISH & WILDLIFE
33215 FISH & WILDLIFE - LICENSED PROJECT
33220 RECREATION
33222 LEASEHOLD IMPROVEMENTS
33225 RECREATION - LICENSED PROJECT
33289 OTHER
333 WATER WHEELS, TURBINES AND GENERATOR
33305 LICENSED PROJECTS
33322 LEASEHOLD IMPROVEMENTS
33389 OTHER
334 HYDRO PROD-ACCESSORY ELECTRIC EQUIP
33405 LICENSED PROJECTS
33422 LEASEHOLD IMPROVEMENTS
33423 SCADA EQUIPMENT
33489 OTHER
335 HYDRO PROD - MISC POWER PLANT EQUIP
33505 LICENSED PROJECTS
33510 FISH & WILDLIFE
33515 FISH & WILDLIFE - LICENSED PROJECTS
33520 RECREATION
33522 LEASEHOLD IMPROVEMENTS
33525 RECREATION - LICENSED PROJECTS
33589 OTHER
336 HYDRO PROD-ROADS, RAILROADS & BRIDGE
33605 LICENSED PROJECTS
33689 OTHER
340 OTHER PROD - LAND AND LAND RIGHTS
340LN LAND IN FEE
340RN LAND RIGHTS
341 OTHER PROD-STRUCTURES & IMPROVEMENT
34122 LEASEHOLD IMPROVEMENTS
34189 OTHER
342 FUEL HOLDERS/PRODUCERS/ACCESSORIES
343 PRIME MOVERS
344 GENERATORS
345 ACCESSORY ELECTRIC EQUIPMENT
346 MISC POWER PLANT EQUIPMENT
350 TRANSMISSION PLANT-LAND&LAND RIGHTS
350LN LAND IN FEE

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350LS LAND IN FEE - SUBSTATIONS
350RN LAND RIGHTS
350RS LAND RIGHTS - SUBSTATIONS
352 TRANS PLANT-STRUCTURES&IMPROVEMENTS
35205 LICENSED PROJECTS
35222 LEASEHOLD IMPROVEMENTS
35289 OTHER
353 TRANSMISSION PLNT - STATION EQUIPMT
35305 LICENSED PROJECTS
35322 LEASEHOLD IMPROVEMENTS
35323 SCADA EQUIPMENT
35389 OTHER
354 TOWERS & FIXTURES
355 POLES & FIXTURES
356 CONDUCTORS & DEVICES
357 UNDERGROUND CONDUIT
358 UNDERGROUND CONDUCTORS & DEVICES
359 ROADS & TRAILS
360 DISTRIBUTION PLNT-LAND &LAND RIGHTS
360. STORAGE PLANT-LAND/LAND RIGHTS-GAS
360GL LAND IN FEE-GAS
360GR LAND RIGHTS-GAS
360LN LAND IN FEE
360LS LAND IN FEE - SUBSTATIONS
360RN LAND RIGHTS
360RS LAND RIGHTS - SUBSTATIONS
361 DISTRIB PLNT - STRUCTURES & IMPROVE
361. STORAGE PLANT-STRUCT/IMPROVMNTS-GAS
36122 LEASEHOLD IMPROVEMENTS
36188 OTHER-GAS
36189 OTHER
362 DISTRIBUTION PLNT-STATION EQUIPMENT
362. OTHER STORAGE PLANT-GAS HOLDER
36205 LICENSED PROJECTS
36222 LEASEHOLD IMPROVEMENTS
36223 SCADA EQUIPMENT
36288 OTHER-GAS
36289 OTHER
363 STORAGE BATTERY
363. OTHER STORAGE PLANT-OTHER EQUIP-GAS
36324 PURIFICATION EQUIPMENT-GAS
36326 LIQUEFICATION EQUIPMENT-GAS
36327 VAPORIZING EQUIPMENT - GAS
36328 COMPRESSOR EQUIPMENT-GAS
36329 MEASURING/REGULATING EQUIPMENT-GAS
36388 OTHER-GAS
364 POLES, TOWERS AND FIXTURES
36430 TOWERS & APPURTENANCE
36431 POLES & APPURTENANCE

NU ACCOUNTING MANUAL
FERC ACCOUNTS - PLANT
(ACCOUNTS 300-399)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

36480 UNCLASSIFIED
365 OVERHEAD CONDUCTORS & DEVICES
366 DISTRIB PLNT - UNDERGROUND CONDUIT
36650 CONDUIT - DUCT SYSTEM
36660 VAULTS & HANDHOLES - DIRECT BURIAL
36670 UG/DB CONDUITS AND VAULTS
36680 UNCLASSIFIED
367 UNDERGROUND CONDUCTORS AND DEVICES
367. TRANSMISSION PLANT - GAS MAINS
36752 CONDUCTORS & DEVICES - DUCT SYSTEMS
36762 CONDUCTORS & DEVICES-DIRECT BURIAL
36772 DB/UG CONDUCTORS & DEVICES
36780 UNCLASSIFIED
36788 OTHER-GAS
368 DISTRIBUTION PLNT-LINE TRANSFORMERS
36833 EQUIPMENT - OVERHEAD
36834 DEVICES - OVERHEAD
36835 INSTALLATIONS - OVERHEAD
36853 EQUIPMENT - DUCT SYSTEM
36854 DEVICES - DUCT SYSTEM
36855 INSTALLATIONS - DUCT SYSTEM
36863 EQUIPMENT - DIRECT BURIAL
36864 DEVICES - DIRECT BURIAL
36865 INSTALLATION - DIRECT BURIAL
36873 DB/UG EQUIPMENT
36874 DB/UG DEVICES
36875 DB/UG INSTALLATIONS
36880 UNCLASSIFIED
369 DISTRIBUTION PLANT - SERVICES
36932 CONDUCTORS & DEVICES - OVERHEAD
36952 CONDUCTORS & DEVICES - DUCT SYSTEM
36962 CONDUCTORS & DEVICES-DIRECT BURIAL
36972 DB/UG CONDUCTOR & DEVICES
36980 UNCLASSIFIED
370 DISTRIBUTION PLANT - METERS
37045 EQUIPMENT
37046 INSTALLATIONS
37047 DEVICES
37080 UNCLASSIFIED
371 INSTALLATION ON CUSTOMER'S PREMISES
37140 AREA LIGHTING
37143 EQUIPMENT IN STATIONS
37151 RADIO CONTROL DEVICE
37152 SURGE PROTECTION DEVICES
37180 UNCLASSIFIED
37189 OTHER
372 LEASED PROPERTY ON CUSTOMER PREMISE
37241 ELECTRIC WATER HEATERS
37242 ELECTRIC WATER HEATER INSTALLATIONS

NU ACCOUNTING MANUAL
FERC ACCOUNTS - PLANT
(ACCOUNTS 300-399)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

37280 UNCLASSIFIED
373 STREET LIGHTING AND SIGNAL SYSTEMS
37332 CONDUCTORS & DEVICES - OVERHEAD
37338 POLES - OVERHEAD
37339 FIXTURES - OVERHEAD
37350 CONDUIT - DUCT SYSTEM
37352 CONDUCTORS & DEVICES - DUCT SYSTEM
37358 POLES - DUCT SYSTEM
37359 FIXTURES - DUCT SYSTEM
37360 VAULTS & HANDHOLES - DIRECT BURIAL
37362 CONDUCTORS & DEVICES-DIRECT BURIAL
37368 POLES - DIRECT BURIAL
37369 FIXTURES - DIRECT BURIAL
37370 DB/UG CONDUITS AND VAULTS
37372 DB/UG CONDUCTOR & DEVICES
37378 DB/UG POLES
37379 DB/UG FIXTURES
37380 UNCLASSIFIED
374. DISTRIB. PLANT-LAND/LAND RIGHTS-GAS
374GL LAND IN FEE-GAS
374GR LAND RIGHTS-GAS
375. DISTRIB. PLANT-STRUC/IMPROVMNTS-GAS
37530 STRUCTURES & IMPROVEMENTS MGT
37588 OTHER-GAS
376. DISTRIBUTION PLANT-GAS MAINS
37630 GAS MAIN - MGT
37688 DISTRIBUTION PLANT-GAS MAINS
377. DIST.PLANT-COMPRESSOR STA EQUIP-GAS
37788 OTHER-GAS
378. DIST.PLANT-MEAS/REGULAT STA EQP-GAS
37888 OTHER-GAS
379. DIST.PLANT-MEAS/REG STA/CITY GT-GAS
37930 CITY GATE STATION - MGT
37988 CITY GATE CHECK STATIONS-GAS
380. DISTRIBUTION PLANT-GAS SERVICES
38088 DISTRIBUTION PLANT-GAS SERVICES
381. DISTRIBUTION PLANT-GAS METERS
38188 OTHER-GAS
38189 DEVICES-GAS
382. DISTRIB.PLANT-METER INSTALLAT.-GAS
38288 OTHER-GAS
385. DST.PLNT-INDST MEAS/REG STA EQP-GAS
38530 INDUSTRIAL MEAS & REG STAT EQP MGT
38588 OTHER-GAS
386. DISTRIB.PLANT-PROP CUST PREMISE-GAS
38648 GAS WATER HEATERS
38649 GAS WATER HEATER INSTALLATIONS
38656 GAS CONVERSION BURNERS
38657 GAS CONVERSION BURNER INSTALLATIONS

NU ACCOUNTING MANUAL
FERC ACCOUNTS - PLANT
(ACCOUNTS 300-399)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

38666 GAS BOOSTERS - INDUSTRIAL
38688 OTHER-GAS
387. DISTRIB. PLANT-OTHER EQUIPMENT-GAS
38788 OTHER-GAS
389 GENERAL PLANT - LAND & LAND RIGHTS
389. GENERAL PLANT-LAND/LAND RIGHTS-GAS
389GL LAND IN FEE-GAS
389GR LAND RIGHTS-GAS
389LN LAND IN FEE
389RN LAND RIGHTS
390 GENERAL PLNT - STRUCTURES & IMPROVE
390. GENERAL PLANT-STRUCT/IMPROVMNTS-GAS
390LE LEASEHOLD IMPROVEMENTS-GAS
39022 LEASEHOLD IMPROVEMENTS
39088 OTHER-GAS
39089 OTHER
391 GENERAL PLNT-OFFICE FURNITURE&EQUIP
391. GEN PLANT - OFF FURNITURE/EQUIP-GAS
391L5 FURN/EQUIP-GAS - 5 YEAR LIFE
39105 LICENSED PROJECTS
39110 FURN/EQUIP-GAS - 10 YEAR LIFE
39120 RECREATION
39122 LEASEHOLD IMPROVEMENTS
39125 RECREATION - LICENSED PROJECTS
39144 PERSONAL COMPUTERS
39188 OTHER-GAS
39189 OTHER
392 GENERAL PLNT - TRANSPORTATION EQUIP
392. GENERAL PLANT- TRANSPORT. EQUIP-GAS
39270 TRAILERS
39275 TRAILERS-GAS
39288 OTHER-GAS
39289 OTHER
393 STORES EQUIPMENT
393. GENERAL PLANT-STORES EQUIPMENT-GAS
39388 OTHER-GAS
394 TOOLS, SHOP AND GARAGE EQUIPMENT
394. GEN PLANT-TOOL/SHOP/GAR EQUIP-GAS
39422 LEASEHOLD IMPROVEMENTS
39471 TOOLS & WORK EQUIPMENT
39472 SHOP EQUIPMENT
39473 GARAGE EQUIPMENT
39476 TOOLS AND WORK EQUIPMENT-GAS
39477 SHOP EQUIPMENT-GAS
39478 GARAGE EQUIPMENT-GAS
39480 COMPRESSED NATURAL GAS
39481 UNCLASSIFIED-GAS
395 GENERAL PLNT - LABORATORY EQUIPMENT
395. GENERAL PLANT-LABORATORY EQUIP-GAS

NU ACCOUNTING MANUAL
FERC ACCOUNTS - PLANT
(ACCOUNTS 300-399)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

39523	SCADA EQUIPMENT
39588	OTHER-GAS
39589	OTHER
396	POWER OPERATED EQUIPMENT
396.	GENL PLANT-POWER OPERATED EQUIP-GAS
39688	OTHER-GAS
397	GENERAL PLNT - COMMUNICATION EQUIP
397.	GENL PLANT-COMMUNICATION EQUIP-GAS
39722	LEASEHOLD IMPROVEMENTS
39774	MICROWAVE/FIBER OPTICS
39788	OTHER-GAS
39789	OTHER
398	GENERAL PLANT - MISCELLANEOUS EQUIP
398.	GENERAL PLANT- MISC. EQUIPMENT-GAS
39822	LEASEHOLD IMPROVEMENTS
39888	OTHER-GAS
39889	OTHER
399	OTHER TANGIBLE PROPERTY
399.	GENL PLANT-OTHER TANGIBLE PROP-GAS
39988	OTHER-GAS

**FERC Accounts
Income, Expense and
Retained Earnings**

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

403AM DEPREC OF AMORTIZATION
403ND NUSCO DEPRECIATION
403NE NUSCO DEPRECIATION-DATA STORAGE
403NF NUSCO DEPRECIATION-CS TELEPHONY
403NG NUSCO DEPRECIATION-TRANSFER CREDIT
403NM NUSCO DEPRECIATION-METER DATA MGMT
40300 DEPRECIATION EXPENSE

40301 DEPREC EXPENSE NUCLEAR DECOMMISS

This account shall include the amount of depreciation expense for all classes of depreciable plant in service except such depreciation expense as is chargeable to clearing accounts or to Accounts 417-12, Expenses of Nonutility Operations - Depreciation, and 41808, Nonoperating Rental Income - Depreciation.

4031R ARO DEPRECIATION EXPENSE
404AA TO RECORD THE AMORT OF AURORA
404R1 IMPAIRMENTS-INTANGIBLE ASSETS AMORT
40400 AMORT OF LIMITED-TERM ELEC PLANT
40401 AMORT DEVON #3 REACTIVATION COSTS
40402 AMORT DEVON #4 REACTIVATION COSTS
40403 AMORT DEVON #5 REACTIVATION COSTS
40404 AMORT DEVON #6 REACTIVATION COSTS
40405 AMORT DEF DEV/ORG ENRICI COSTS
40406 AMORT ENRICI INVESTMENT

These accounts shall include amortization charges applicable to amounts included in the plant accounts for limited-term franchises, licenses, patent rights, leased property where the service life of the improvements is terminable by action of the lease. The charges to this account shall be such as to distribute the book cost of each investment as evenly as possible over the period of its benefit to the utility.

40500 AMORT OF OTHER ELECTRIC PLANT
406BC AMORT OF SYSTEM BENEFITS CHARGE
406CT AMORT COMPETITIVE TRANSITION CHARGE
406C1 COGENERATION DEFERRAL
406DJ FASB 109 RECOVERY-GENERATION ASSETS

allowed recovery of fas 109 deferred income tax obligation related to generation assets

406DL AMORT REG LIAB ADDL NOL GLOBAL SETT
406DT DEF FLOW THRU TURNAROUND TRANS
406NA AMORT OF RECOVERABLE NUCLEAR COSTS
406N5 AMORT NON-CASH CONT TAX GROSS UP NR

NU ACCOUNTING MANUAL
 FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
 (ACCOUNTS 400-499)

FERC
 ACCOUNT FERC ACCOUNT DESCRIPTION

406PB NUCLEAR PBR DEFERRAL
 406P2 PSNH AMORTIZATION REGULATORY ASSET

 406RA AMORT CL&P RATE CASE DOC #03-07-02
 406RC AMORTIZATION REHABILITATION TAX CR
 406RD AMORT WMECO RATE CAP DEFERRAL
 406YG AMORT COMPETITIVE TRANSITION CHARGE
 40600 AMORT ELEC PLNT ACQUISITION ADJ
 40601 AMORT DEF EXP - EQUITY - MP3
 40602 AMORT OF PHASE-IN - MP3 - EQUITY
 40603 WHOLESALE PHASE-IN-RIDER
 40604 AMORT CIAC TX GROSS UP REFUNDABLE
 40605 AMORT CIAC TX GROSS UP NONREFUND
 40606 CURRENT AMORT DKT 87-07-01
 40607 AMT NOM3 NOTX DB AFDC ALW RT BASE
 40608 AMT CIAC TXGRSUP COGEN/INTERCONNT
 40609 AMORT MP3 DEFERRED CAPACITY SALES
 40610 AMORT 5COM TX GROSSUP
 40611 AMORT BRAN/SILV LK REACTIV COSTS
 40612 AMORT FLETCHER PHASEIN/CARRY COST
 40613 AMORT DEF EXP/RETURN - EQUITY - SB1
 40614 DEF COSTS PH#1 DPUC DOCKET #901203
 40615 AMORTIZN/CONSERV LOAD MGMT INCENT
 40616 HYDRO - QUEBEC PHASE II SUP PAY DEF
 40617 SEABROOK AMORTIZATION OF DEF RETURN
 40618 AMORTIZATION-NEWINGTON GAS CONVERS
 40619 AMORTIZATION FLETCHER AQUIS ADJ.
 40620 AMORT MP3 PHS-IN TAX PORTION CRYCST
 40621 AMORT SB1 PHS-IN TAX PORTION CRYCST
 40622 AMORT DEF EXP - DEBT - MP3
 40623 AMORT OF PHASE-IN - MP3 - DEBT
 40624 AMORT DEF EXP/RETUEN - DEBT - SB1
 40625 AMORT COGEN NET OF TAX DEBT
 40626 AMORT COGEN BUYOUT TAX PORTION DEBT
 40627 AMORT COGEN BUYOUT EQUITY PORTION
 40628 AMORT-SB DEFERRED CAPITAL EXP-PURCH

Amortization of Seabrook deferred capital expense (net-of-tax premerger) from accounts 116.01 in years 8, 9 and 10 of the rate agreement.

40629 AMORT GOODWILL ASSOC WITH YANKEE
 40630 AMORT MP2 PHS-IN TAX PORTION
 40631 AMORT OF MP2 SG1PHS-INDEBT PORTION
 40632 AMORTIZATION -COGEN DEF
 40633 AMORT MCIMETRO TAX GROSS UP
 40634 AMORT MP1 PREDECOM POST DECOM
 40640 AMORT OF ACQ ADJUSTMENT OFFSET
 40699 AMORTIZATION-OTHER

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

These accounts shall be debited or credited, as appropriate, with amounts includible in operating expenses, pursuant to approval or order by FERC, for the purpose of providing for the extinguishment of the amount in Account 114, Electric Plant Acquisition Adjustments.

407AB DEF'D EXP-AB CHANCE CUTOUT REPL
407AF DEF'D EXP-ARC FLASH INITIATIVES
407AR AMORTIZATION-PSNH GERNERATION ARO
407C2 DEF'D EXP-CSI PROJECT
407DE AMORTIZATION-DSCADA EDS
407DR AMORTIZATION SBDR DEFERRAL
407KT AMORT-RECOVR F109 FORMER T FLOW THR
407NA AMORTIZATION REG ASSET NUC ALLOWED
407NH AMORT NHBPT DEFERRED REGULATORY ASS
407PL AMORTIZATION REG ASSET
407PN AMORT NHBPT CURRENT/PREPAID ASSET
407P2 PSNH DKT DE 03-200 SETTLEMENT AMORT
407P4 PSNH DKT DE 06-028 SETTLEMENT AMORT
407P5 PSNH DKT DE 06-028 SETTLEMENT AMORT
407P6 PSNH DKT DE 06-028 SETTLEMENT AMORT
407P7 PSNH DKT DE 06-028 SETTLEMENT AMORT
407P8 PSNH DKT DE 06-028 SETTLEMENT AMORT
407RS DEF'D EXP-RADIO SYSTEM UPGRADES
407SB AMORT REG ASSET-SYS BENEFITS ALLOWED
407UL AMORT UNRECOVERED LOSSES-REQ DEBT
40700 AMORT PROP LSS,UNREC PLNT,REG STU
40701 MILLSTONE 3 - DISALLOWED PORTION
40702 SEABROOK 2-AMORT PROP LSS,UNREC PLT
40703 YAEC OBLIGATION-CL&P SETTLE AMORT

The account shall include the amortization of the unrecovered yaec obligation for \$5 million annually in both 1996 and 1997.

40705 AMORT DEVON REACTIVATION COSTS
40706 ME YANKEE OBLIG - CL&P STRAND FILIN
4072P AMORT & UNREC FUEL MP1

TO RECORD AMORTIZATION OF UNRECOVERED FUEL FOR MILLSTON
E 1

4072R AMORT & UNREC M&S MP1

TORECORD AMORTIZATION OF UNRECOVERED M&S FOR MP1
4072T AMORT - UNREC DEPR PLANT MP1

TO RECORD AMORTIZATION OF UNRECOVERED DEPRECIATION PLAN
T FOR MP1

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

4072W AMORTIZATION - MP1 DECOMMISSIONING
40720 CL&P DEF. RATE CASE EXP. 07-07-01
40721 NRG STATION SERVICE REC EXP
40722 DOMINION STATION SERVICE REC EXP
4073A AMORT REG ASSET-SECURITIZED
4073B AMORT 5COM TX GROSS UP
4073C AMORTIZATION REHAB LITATION TAX CR
4073D AMORT WMECO RATE CAP DEFERRAL
4073E PSNH AMORTIZATION REGULATORY ASSET
4073J FASB 109 RECOVERY-GENERATION ASSET
4073L AMORT RN/CONSERV LOAD MGMT INCENT
4073M AMORTIZATION-MARKET BASED CONTRACTS
4073N AMORT NON-CASH TAX GROSS UA NR
4073P PSNH AMORT OF OVER UNDER RECOVER SC
4073R AMORT CL&P RATE CASE DOC #03-07-02
4073S AMORT OF SYSTEM BENEFITS CHARGE
4073T AMORT COMPETITIVE TRANSITION CHARGE
4073W AFUDC REGULATORY DEBIT SCH 21NU
4073Z AMORT NON-SERP CUMULATIVE ADJUSTMNT
40730 REGULATORY DEBITS
40731 REGULATORY DEBITS-CY FUEL
40732 REGULATORY DEBITS-CY - M&S
40733 REGULATORY DEBITS-CY - DEPRECIATION
40734 REGULATORY DEBITS-CY-DECOMMISSIONNG

the CY Rate Case Docket # ER97-913-000, for the Decom
dollars only

40735 AMORT-SB DEFERRED RETURN-EQUITY

Amortization of Seabrook deferred return - equity.
Amortization from accounts 182.BL, 182.BP and 182.DT
in years 8,9 and 10 of the rate agreement.

40736 AMORT-SB DEFERRED RETURN-DEBT

Amortization of Seabrook deferred return - debt.
Amortization from accounts 182.BL, 182.BP and 182.DT
in years 8,9 and 10 of the rate agreement.

40737 AMORT REG ASSET-UNSECURITIZED
40738 AMORT CIAC TX GROSS UP REFUNDABLE
40739 AMORT CIAC TX GROSSUP NONREFUNDABLE
4074D WMECO RATECASE DTE 06-55 MITIGATION
4074W 50% AFUDC REGULATORY CREDIT SCH21NU
40740 REGULATORY CREDITS

These accounts shall be charged with amounts credited
to Account 182.1, Extraordinary Property Losses, and
Account 182.2. Unrecovered Plant and Regulatory Study
Costs, when the FERC has authorized the amount in the
latter accounts to be amortized by charges to electric

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

operations.

40799 AMORTIZTION - OTHER
408BC SYSTEM BENEFIT CHARGE PROP TAX
408BE NAESCO NH BUSINESS ENTERPRISE TAX
408CY PROP TAX EXP ASSOC-CY COURT DEC

PROPERTY TAX EXPENSE ASSOCIATED WITH THE CY COURT
DECISION.
408DC WASH DC MIN COR TX
408DG DE GROSS EARNING TAX
408DL DELAWARE UNEMPLOYMENT TAX
408MD MARYLAND UNEMPLOYMENT
408ME MAINE SALES TAX
408MI MISC STATE TAX EXP
408NA NH CONSUMPTION TAX
408NJ NEW JERSEY STATE UNEMPLOYMENT TAX
408NY EXPENSE SIDE NY UNEMPLOYMENT
408N1 NY UTILITY CORP FRANCISE TAX
408N2 NY UTILITY CORP FRANCISE TAX MTA
408N3 NY UTILITY SERVICES TAX
408N4 NY UTILITY SERVICES TAX MTA
408N5 NYC UTILITY EXCISE TAX
408PA PENNSYLVANIA GROSS RECEIPTS TX EXP
408PM PA BUS PRIV TAX- UPPER MERION
408PN PENN STATE UNEMPLOYMENT TAX
408PS PSNH - TAXES - OTHER THAN INCOME
408P1 PSNH-NH FRANCHISE-GROSS RECEIPTS
408RI RHODE ISLAND GROSS REC TAX EXPENSE
408VT VERMONT STATE UNEMPLOYMENT TAX
4080A NH INSURANCE PREMIUM EXCISE TAX
4080B CT INSURANCE PREMIUM EXCISE TAX
40800 TAXES OTHER THAN INCOME TAXES
40801 FEDERAL UNEMPLOYMENT
40802 FEDERAL INSURANCE CONTRIB ACT
40803 FEDERAL EXCISE
40804 FEDERAL HIGHWAY USE
40805 MEDICARE TAX (FICA HEALTH INSURNCE)
40806 MASS MFG CORP EXCISE TAX MIN PAYM'T

recording the massachuessetts manufacturing corporation
excise tax minimum payment expense

40807 NH BUSINESS ENTERPRISE TAX
40808 VT CORP INCOME TAX MINIMUM PAYMENT

recording the vermont corporate income tax minimum
payment expense

40809 PROPERTY TAXES - SIMULATOR BLDG
4081A PAYROLL TAXES SEABROOK CHARGES

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

4081D	NH NUCLEAR STATION STATE PROP TAX
4081E	NEW JERSEY ENERGY SALES TAX EXPENSE
4081F	CT MOTOR VEHICLE FUELS TAX
4081H	NEW HAMPSHIRE UNEMPLOYMENT
4081J	NJ NON-ENERGY SALES TAX EXPENSE
4081M	MASSACHUSETTS SALES TAX
4081N	EMPLOYER TAXES NAESCO A/C CONVERSION
4081W	DELAWARE EXCISE UTILITY TAX
40810	CONNECTICUT UNEMPLOYMENT
40811	MASSACHUSETTS UNEMPLOYMENT
40812	CONN CORP BUS-CAPITALIZATION PORT
40813	CONN CORP BUS-MINIMUM PAYMENT
40814	CONNECTICUT GROSS EARNINGS
40815	CONNECTICUT SALES TAX
40816	CT GROSS EARN TX 3RD PARTY CONTRC
40817	MASS MFG CRP EX TANGIBLE PROPERTY
40818	MASS UNIVERSAL HEALTH TAX
40819	LOCAL PROPERTY
4082A	GET-LOW INCOME HAUS & HISTORIC CR
4082C	CT GET OTH INC/DED
4082G	GEORGIA UNEMPLOYMENT EXPENSES SIDE
4082J	GET-LOW INCOME HAUS& HISTORC CR BTL
40820	FEDERAL UNEMP-OTHER INC & DEDUCT
40821	FED INS CONTRIB ACT-OTHER INC&DED
40822	MASS UN HEALTH TAX-OTHER INC DED
40823	MASS UNEMP-OTHER INC & DEDUCTIONS
40824	CT CORP BUS-CAP POR-OTHER INC&DED
40825	NEW HAMPSHIRE UNEMPLOYMENT
40826	MEDICARE TAX (FICA HEALTH INS.)
40827	MASSACHUSETTS SALES TAX
40828	NH BUS ENTERPRISE TAX-OTHER INC&DED
40829	LOCAL PROPERTY-OTHER INC & DEDUCT
4083A	MOTOR CARRIER ROAD USE TAX
40830	MASS TRANSP TAX HAZARDOUS WASTE
40831	CONN TRANSP TAX HAZARDOUS WASTE
40832	PENN CORP INC TAX MINIMUM PAYMENT
40833	NJ CORP INC TAX MINIMUM PAYMENT
40834	RHODE ISLAND MINIMUM CORP TAX
40835	RMS LICENSES & FEES
40836	DISTRICT OF COLUMBIA UNEMPLOYMENT
40837	FLORID UNEMPLOYMENT TAX
40838	NYS GEN BUSINESS FRANCHISE TAX MIN
40839	NEW YORK CITY CORP FRANCHISE TAX
4089A	GENL SVC CO OH TAXES

These accounts shall include all taxes assessed by federal, state, municipal or other local governmental authorities, except income taxes. These accounts shall be charged in each accounting period with the amount of

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

taxes applicable to the period, with concurrent credits to Account 236, Taxes Accrued, or Account 165, Prepayments, as appropriate. Estimated amounts shall be used when actual amounts are not available and adjustments shall be made in current accruals as the actual taxes become known. The charges must be segregated into the proper subaccount according to the type of tax.

NOTE: The Connecticut Corporation Business Tax - Capitalization Portion, is the excess over the income portion of this tax reflected in Account 409, Income Taxes.

40890 PAYROLL TAXES TRANSFERRED-CREDIT

This account shall be used by the Accounting Department only. It shall include the amount of payroll taxes originally charged to the appropriate tax expense accounts above and subsequently transferred to other accounts.

NOTE: Connecticut Corporation Business Tax - Income Portion, cannot go into a negative position. The tax does not apply to negative income. The Income Portion of this tax is the base piece and is computed without regard to the capitalization portion reflected in Account 408. The capitalization portion in Account 408 is the excess over the income portion.

40898 PAYROLL TAX ADJUSTMENTS

This account shall be used for adjustments to payroll taxes resulting from federal and state payroll audits.

40899 TAXES OTHER THAN INCOME TAXESMISC

These accounts shall include all taxes assessed by federal, state, municipal or other local governmental authorities, except income taxes. These accounts shall be charged in each accounting period with the amount of taxes applicable to the period, with concurrent credits to Account 236, Taxes Accrued, or Account 165, Prepayments, as appropriate. Estimated amounts shall be used when actual amounts are not available and adjustments shall be made in current

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

accruals as the actual taxes become known. The charges must be segregated into the proper subaccount according to the type of tax.

409BT NAESCO BUSINESS PROFITS TAX
409CR CCB RETURN TO ACCRUAL
409CT NAESCO CURRENT CCBT
409ET ENVIRONMENTAL TAX NAESCO
409FR FED INC RETURN TO ACCRUAL
409F8 FEDERAL INCOME TAX EXPENSE FIN 48
409PM NUSCO PERM INC TAX EXPENSE
409PS PSNH - INCOME TAXES

409PT NAESCO CURR INCOME TAX EXPENSE
409SN NY STATE-GEN BUSINESS FRANCHISE TAX
409S8 STATE INCOME TAX EXPENSE FIN 48
40900 INCOME TAXES
40904 OTHER STATES-INCOME TAX SESI
40905 COE-UK-INCOME TAX
40906 NEW HAMPSHIRE BUSINESS PROFITS TAX
40909 DC CORPORATE INCOME TAX
4091K FEDERAL INCOME-UTIL OPER INC (KK)
40910 FEDERAL INCOME-UTILITY OPER INC
40911 FEDERAL ENVIRONMENTAL TAX
40912 FEDERAL INCOME TAX OCA
40913 CONN CORP BUSINESS-INCOME PORTION
40914 INCOME TAX-OTHER STATES

These accounts shall include the amount of state and federal income taxes on income property accruable during the period covered by the income statement to meet the actual liability for such taxes. Concurrent credits for the tax accruals shall be made to Account 236, Taxes Accrued, and as the exact amount of taxes becomes known, the current tax accruals shall be adjusted by a charge or credit to this account. The charges must be segregated into the proper subaccount according to the type of income tax.

40915 MAINE CORPORATION
40916 VERMONT CORPORATION
40917 MASS PUB SVC CORP FRAN-UTL OP INC
40918 MASS DOM BUS/MFG CRP EX-UTL OP IN
40919 MASS EXCISE TAX OCA
4092K FEDERAL INC- OTHER INC & DED (KK)
40920 FEDERAL INCOME-OTHER INC & DEDUCT
40923 CONN CRP BUS-INC POR-OTHER IN&DED
40925 NH BUS PROFITS TAX - NON-OPERATING
40927 MASS PUB SVC CORP FRAN OTH IN&DED

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FERC
 ACCOUNT FERC ACCOUNT DESCRIPTION

40928 MASS DOM BUS/MFG COR EX OTH IN&DE

These accounts shall include the amount of state and federal income taxes on income properly accruable during the period covered by the income statement to meet the actual liability for such taxes. Concurrent credits for the tax accruals shall be made to Account 236, Taxes Accrued, and as the exact amount of taxes becomes known, the current tax accruals shall be adjusted by a charge or credit to this account. The charges must be segregated into the proper subaccount according to the type of income tax.

4093A FIT-CUMMULATIVE EFFECT-GOODWILL
 4093B SIT-CUMMULATIVE EFFECT-GOODWILL
 4093D FIT FAS 133 CUMULATIVE EFFECT

FEDERAL INCOME TAX ASSOCIATED WITH CUMULATIVE EFFECT OF FAS 133 (ACCOUNTS 435NE & 435D1)

4093F FIT CUMMULATIVE EFFECT
 4093K NEW HAMPSHIRE BUSINESS PROFILE TAX
 4093N SIT FAS 133 CUMULATIVE EFFECT

STATE INCOME TAX ASSOCIATED WITH CUMULATIVE EFFECT OF FAS 133 (ACCOUNTS 435NE & 435D1)

4093P FIT - CUMULATIVE EFFECT - RMS
 4093S SIT CUMMULATIVE EFFECT
 40930 FEDERAL INCOME-EXTRAORDINARY INC
 40931 CONN CORP BUS-INC POR-EXTRAORD IN
 40932 MASS PUB SVC CORP FR-EXTRAORD INC

These accounts should include the amount of state and federal income taxes which relate to extraordinary items. Concurrent credits or debits for the tax accruals shall be made to Account 236, Taxes Accrued, or Account 283, Accumulated Deferred Income Taxes - Other, and, as the exact amount of tax becomes known, the current tax accruals shall be adjusted. The charges to these accounts must be segregated to the proper subaccount according to the type of income tax.

40933 NEW HAMPSHIRE-INCOME TAX-EXTRAORD I

reactivated per M Blackburn 1/8/01
 410EC DEF INC TAX - SPECIAL ELIM
 410EL DIT EXP-FED FOSSIL/HYDRO STEP-UP
 410F8 DEFERRED FED INC TAXES DR FIN 48
 410LE DIT EXP-STATE FOSSIL/HYDRO STEP-UP

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FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

410PS NAESCO DEFERRED STATE INC TX EXP-DR
410PT NAESCO DEFERRED INCOME TAX EXP-DR
410S8 DEFERRED STATE INC TAXES DR FIN 48
41000 PROV FOR DEFERRED INCOME TAXES
4101A DEFERRED FED INC TX NORTHFIELD SALE
4101F DEF FED INC TAX - YANKEE
4101K DEFERRED FED INC-UTILITY OPER (KK)
4101T DEFERD STATE INC TX NFLD SALE
4101X DIT EXP - FED NFLD DICG
4101Y DIT EXP - CCBT NFLD DICG
41010 DEFERRED FED INC-UTILITY OPER INC
41011 MA FRANCHISE/EXCISE-UTIL OPER INC
41012 CT CORP BUS TAX - UTIL OPER INC
41013 DEFERRED NH BUSINESS TAX - ABOVE
41014 DEFERRED OTHER STATES - INCOME TAX
41020 DEFERRED FED INC OTHER INC&DED
41021 MA FRANCHISE/EXCISE-OTHER INC/DED
41022 CT CORP BUS TAX - OTHER INC/DED
41023 DEFERRED NEW HAMPSHIRE BUSINESS TAX

These accounts shall be debited and Accumulated Deferred Income Taxes shall be credited with an amount equal to any deferral of taxes on income as provided by the texts of Accounts 190, 281, 282 and 283. Charges must be segregated into the proper subaccount based on whether the deferred income tax pertains to Utility Operating Income or Other Income and Deductions.

NOTE: Credit amounts includible in Accounts 411-10 - 411-20, Provisions for Deferred Income Taxes - Credit, shall not be netted against amounts in these accounts.

411EL DEF INC TAX-FED-NGC SPECIAL ELIM
411F8 DEFERRED FED INC TAXES CR FIN 48
411LE DEF INC TAX-STATE-NGC SPECIAL ELIM
411PS NAESCO DEFERRED STATE INC TX EXP-CR
411PT NAESCO DEFERRED INCOME TAX EXP-CR
411S8 DEFERRED STATE INC TAXES CR FIN 48
41100 PROV FOR DEFERRED INCOME TAXES-CRED
4111N DEFERRED INC TAX CR-ACQ ADJ
4111X DIT EXP - FED NFLD DICG
4111Y DIT EXP - CCBT NFLD DICG
41110 ARO ACCRETION EXPENSE
41112 PROV DEF INC TAX FED-CR-OTHER
41113 MA FRANCHISE/EXCISE-CR-UTIL OP
41114 PROV DEF INC TAX-STATE-CR-LIB DEP
41115 CT CORP BUS TAX-CR-UTIL OPER INC

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ACCOUNT FERC ACCOUNT DESCRIPTION

41116 PSNH POLLUTION CONTROL FACILITIES
41117 DEFERRED NEW HAMPSHIRE BUSINESS TAX
41118 DEF OTHER STATES INCOME TAX CREDIT
41120 PROV DEF INC TAX OTH INC&DED-FED
41121 MA FRANCHISE/EXCISE-CR-OTHER INC
41122 CT CORP BUS TAX-CR-OTHER INC/DED

These accounts shall be credited and Accumulated Deferred Income Taxes debited with an amount equal to the portion of federal and state taxes on income payable for the year that is attributable to a deferral of taxes on income in a prior year, in accordance with the plan of deferred tax accounting provided by the texts of Accounts 190, 281, 282 and 283.

NOTE: Charges incudible in subdivisions of Account 410, Provision for Deferred Income Taxes, shall not be netted against credits in this account.

41123 DEFERRED NEW HAMPSHIRE BUSINESS TAX

These accounts shall include the amounts of those allocations of deferred taxes and deferrals of taxes, credit, which relate to other income and deductions.

41140 INVEST TAX CR ADJMT-UTIL OPER INC
41150 INVST TAX CRED ADJ NONUTIL OPER

These accounts shall be debited with the amounts of investment tax credits related to utility property that are credited to Account 255, Accumulated Deferred Investment Tax Credits, when the entire amount of the benefits of the investment tax credit is not applied as a reduction of the overall income tax expense in the year in which such credit is realized.

These accounts shall be credited with the amounts debited to Account 255 for proportionate amounts of tax credit deferrals allocated over the average useful life of the utility property to which the tax credits pertain.

The investment tax credit adjustments shall be segregated based on whether they relate to property used in Utility Operations or property used in Nonutility Operations.

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41160 GAINS FROM DISP OF UTILITY PLANT

This account shall be credited with the gain on sale, conveyance, exchange or transfer of future use utility plant as described in balance sheet Account 105.

41170 LOSSES FROM DISP OF UTILITY PLANT

This account shall be charged with the loss on sale, conveyance, exchange or transfer of future use utility plant as described in balance sheet Account 105.

41180 GAIN FROM DISPOSITION OF ALLOWANCES

41190 LOSSES FROM DISPOSITION OF ALLOWANC

41200 REV-ELEC PLT LEASE TO OTHERS

This account shall include revenues from electric property constituting a distinct operating unit or system leased by the company to others and which property is properly includible in Account 104, Utility Plant Leased to Others - Electric.

41300 EXP ELEC PLT LEASED TO OTHERS

41301 DEPRECIATION-PLANT LEASED TO OTHER

This account shall include depreciation of electric property constituting a distinct operating unit or system leased by the utility to others, and which property is properly includible in Account 104, Utility Plant Leased to Others - Electric.

414R1 IMPAIRMENTS - LONG LIVED ASSETS

41400 OTHER UTILITY OPERATING INCOME

This account shall be used by the Accounting Department only for reporting purposes only. It will be used to accumulate the revenues and expenses recorded in the appropriate income and expense accounts, but identified by class code as relating to the operations of utility plant, the book cost of which is included in Account 118, Other Utility Plant.

41500 REV FROM MERCH, JOB & CONTRACT WORK

This account shall only include the revenues derived primarily from the sale of water heaters and also

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from any other incidental merchandising. (See note following Account 416-03.)

41501 INCOME APPLIANCE SALES
41505 REV-BILLABLE APPLIANCE REPAIR
41600 COST-MERCHAN-JOBING-CONTRACT WK
41601 EXPENSE-COST OF APPLIANCE SALES

This account shall only include the net invoice price and freight of water heaters purchased for resale.
REACTIVATED PER M BLACKBURN 1/10/01

41604 EXP-SPACE HEAT & INSTALL
41605 BILLABLE APPLIANCE REPAIR
41610 EXP-INSTALLATION OF PIPE
417AL CORP BENEFIT ALLOCATION-FRINGE
417DB D&B REVENUE
417SG SOUTHERN CT GAS
417UB UNBILLED REVENUE ESTIMATE
417YG REVENUE FROM Y.G.
41700 NONUTILITY OPERATIONS
41701 REVENUES FROM NONUTILITY OPER

This account shall include revenues applicable to operations which are nonutility in character but which constitute a distinct operating activity of the company. The item to be included in this account is Holyoke Water Power Company Real Estate Operations.

41702 REVENUES FROM GAS TRADING
4171F ELIM-REVENUE FUEL CELL LEASE
41710 EXP NONUTIL OPER-OPERATION EXP
41711 EXP NONUTIL OPER MAINTENANCE EXP
41712 EXP NON UTIL OPER-DEPRECIATION
41713 DEPRECIATION- MILLSTONE 3 UNRECOV
41714 EXPENSES FROM GAS TRADING
41731 DEVELOPMENT FEE INCOME
41732 EQUITY PREMIUM INCOME

These accounts shall include the labor and expenses applicable to operations which are nonutility in character but which constitute a distinct operating activity of the company. expenses shall be segregated into the proper subaccount based on the nature of the expense. However, related operating taxes shall be included in the applicable subdivision of Account 408, Taxes Other Than Income Taxes, while related income taxes shall be included in the applicable subdivision of Account 409, Income Taxes. The item to be included

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in the above account is Holyoke Water Power Company
Real Estate Operations.

41762 MODE 1 REVENUES - PRIVATE NETWORK
418ES EQUITY IN EARN YANK EN SERVICES
418FS EQUITY IN EARN YANK EN FINANCIAL
418HS EQUITY IN EARNINGS HOUSATONIC
418NS EQUITY IN EARNINGS NORCONN PROP
418NY EQUITY IN EARNINGS SEL ENERGY NY
418RS EQUITY IN EARN RM SERVICES
418YS EQUITY IN EARNINGS YANKEE GAS
41800 NONOPERATING RENTAL INCOME
41801 NON OPER RENTAL INC REVENUES
41805 NON OPER RENTAL INCOME OPER
41806 NON OPER RENTAL INCOME MAINT EXP
41807 NON OPER RENTAL INCOME RENTS
41808 NON OPER RENTAL INC DEPRECIATION
41809 NON OPER RENTAL INCOME AMORT

These accounts shall include all rent revenues and
related expenses of land, buildings or other property
included in balance sheet Account 121, Nonutility
Property, which is not used in operations covered by
the 417 accounts above. Expenses shall be segregated
into the proper subaccount based on the nature of the
charge. However, related operating taxes shall be
included in the applicable subdivision of
Account 408, Taxes Other Than Income Taxes, while
related income taxes shall be included in the
applicable subdivision of Account 409, Income Taxes.

4181K EQUITY IN EARNINGS SUB CLP FUND LLC
41810 EQUITY IN EARN SUBSIDIARY COS
41811 INVEST-NEW ENGLAND HYDRO-TRANSMIS

These accounts shall include the equity in the earnings
or losses of subsidiary companies.

41812 EQUITY IN EARNINGS - PROP INC

This account shall be used to differentiate
Properties, Inc. equity in retained earnings for
elimination purposes.

41813 EQUITY IN EARNINGS WRC
41814 EQUITY IN EARNINGS CRC

EQUITY IN EARNINGS - CRC
41815 EQUITY IN EARNINGS SUB PSNH FUND LL

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ACCOUNT FERC ACCOUNT DESCRIPTION

4185C	AMORT RENT INC 5COM BARTER TRANS CB
	to record amortized rental income (15 yrs) for the fivecom barter transaction
41870	EQUITY IN EARN - CL&P CAPITAL, L.P.
419A1	INTEREST INC FROM ADVANCE TO GENCOE
419CC	INT INCOME-CASH COLL ASSOC COL
419CL	INTEREST INCOME-CONVERSION LOANS
419CR	INTEREST INCOME SESI CONTRACTS
419K1	INT-TAXABLE-OTHER (KK)
419K2	INTEREST INCOME TAXABLE NAESCO
419TI	INT INC ON T TARIFF INTRACOMPANY
419XA	INTEREST INCOME SECI CT INTERCO
419YF	TAXABLE LOAN INTEREST YEFSCO
41900	INTEREST & DIVIDEND INCOME
41901	INT-TAXABLE-FROM SUBSIDIARIES
41902	INT-TAXABLE-TEMP CASH INVESTMENTS
41903	INTEREST-NONTAXABLE-OTHER
41904	INT-TAXABLE-OTHER

These accounts shall include interest revenues on securities, loans, notes, advances, special deposits, tax refunds and any other interest-bearing assets, regardless of whether the assets on which the interest is received are carried as investments or included in sinking or other special fund accounts. Related operating taxes shall be included in the applicable subdivision of Account 408, Taxes Other Than Income Taxes, while related income taxes shall be included in the applicable subdivision of Account 409, Income Taxes.

All interest revenues received from subsidiaries are taxable and shall be recorded in subaccount 01. Interest revenues from other sources shall be segregated into the proper subaccount based on the taxability of such interest.

These accounts may also include the pro rata amount necessary to extinguish (during the interval between the date of acquisition and the date of maturity) the difference between the cost and the face value of interest-bearing securities. Amounts so credited or charged shall be concurrently included in the accounts in which the securities are carried.

Interest accrued, the payment of which is not reasonably assured and interest on reacquired securities issued or assumed shall not be credited to

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FERC
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these accounts.

See also accounts 419-11 through 419-83.

41905 DIVIDEND INCOME - FM SUBSIDIARIES
41906 DIVIDEND INCOME-OTHER
41907 DIVIDEND INCOME - WMECO
41908 DIVIDEND INCOME - HWPCO
41909 DIVIDEND INCOME - NNECO

These accounts shall include dividends on stocks of subsidiaries and other companies, regardless of whether the stocks on which the dividends are received are carried as investments or included in sinking or other special fund accounts. Dividend income shall be segregated based on whether such income is received from subsidiary companies or from other sources.

Dividends receivable which have not been declared or guaranteed and dividends upon reacquired securities issued or assumed shall not be credited to these accounts.

4191A TAX EXEMPT INTEREST-SEABROOK
4191C INTEREST INCOME FROM SWAP
41910 ALLOW FOR FUNDS USED DURING CONST

This account shall include concurrent credits for allowance for funds used during construction based upon a reasonable rate for nonborrowed funds used during the period of construction for construction purposes.

41911 CASH COLL ACCT-TAXABLE INT INCOME
41912 CASH COLL ACCT-NONTAXABLE INT INC
41913 CASH COLL ACCT-DIVIDEND INCOME
41914 CY SPENT FUEL TRUST TAX INT INCOME
41915 CY SPENT FUEL TRUST NON-TAX INT INC
41916 CY SPENT FUEL TRUST DIVIDEND INCOME
41917 INTEREST & DIVIDEND INCOME NAESCO
41918 TAX EXEMPT INTEREST-NAESCO
41919 DUTCH POINT CREDIT UNION DIVIDEND

Dutch Point Credit Union - dividend on storm emergency fund to be deposited to NUSCO on a monthly basis

41982 INTEREST INCOME CHARTER OAK PARIS
421AG APPLIANCEGARD REVENUES
421AM SE REV W/TITLE NO GROSS ERN W/O STX

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(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

To record revenue's in the state in which Select Energy takes title to the product and/or services and a "NO" gross earnings tax is being charged but sales tax may or may not be applicable.

421AP SE REV W/TITLE NO GROSS ERN W/O STX

To record revenue's in the state in which Select Energy takes title to the product and/or services and a "NO" gross earnings tax is being charged but sales tax may or may not be applicable.

421AR SERVICER REVENUE A/R
421AT AMORT OF TRANSITION PROPERTY
421A3 SB1 DEF PHS-IN TAX UNAMORT RETURN
421A4 AMORT COGEN BUYOUT NET OF TAX DEBT
421A5 AMORT COGEN BUYOUT TAX PORTION DEBT
421CM DPUC EIA INCENTIVES EARNED-FMCC
421CO CARBON MONOXIDE REVENUES
421CT SE REV W/TITLE & GROSS ERN/SALES TX

To record revenue's in the state in which Select Energy takes title to the product and/or services and a gross earnings tax and/or sales tax is being charged as a line item.

421EB INCENTIVE ENERGY BILL PA05-01 MEAS
421EW ENERGY WATCH PROGRAM - SELECT SERV
421HN SE REC W/TITLE NO GROSS ERN W/O STX

To record revenue's in the state in which Select Energy takes title to the product and/or services and a "NO" gross earnings tax is being charged but sales tax may or may not be applicable.

421HY EQUITY IN EARNINGS NE HYDRO
421H1 PSNH-DEF RET ON NHEC SELLBACK-EQ
421H2 DEF RETURN-MHEC SELL BACK - DEBT
421IR SE REV W/TITLE NO GROSS ERN W/O STX

To record revenue's in the state in which Select Energy takes title to the product and/or services and a "NO" gross earnings tax is being charged but sales tax may or may not be applicable.

421JT JOINT OWNER GAIN-MILLSTONE SALE

The Joint Owner gain associated with the Millstone sale
421LP GAIN ON SALE OF LOAN PORTFOLIO
421MP OPERATING COMPANY GAIN MILLSTONE SA
421MT EQUITY IN EARNINGS MT TOM
421M1 MP2 DEF RETURN UNAMORT PORTION
421M2 DEFERRED RETURN-DEBT COGEN EXP

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421M3 COMP RETURN-DEF EXP-MP3-EQUITY
 421M4 COMP RETURN-DEF EXP-MP3-DEBT
 421M5 COMP RETURN-PHASE IN-MP3-EQUITY
 421M6 COMP RETURN-PHASE IN-MP3-DEBT
 421M7 DEF PHASE-IN 20% DEBT UNAMORT RET
 421M8 DEF PHS-IN 20% EQUITY UNAMORT RET
 421M9 DEF RET EQUITY COGEN EXP
 421NE EQUITY EARNINGS IN NEON INC
 421NH SE REV W/TITLE & GROSS ERN/SALES TX

To record revenue's in the state in which Select Energy takes title to the product and/or services and a gross earnings tax and/or sales tax is being charged as a line item.

421NM EQUITY IN EARNINGS NE MGT
 421NN GAIN-SALE OF SHARES - NEON INC
 421NS EQUITY IN EARNINGS NE SERVICES
 421NW REC REVENUE-NWPP SHAREHOLDERS
 421NX NITROUS OXIDE CREDIT TRANSACTION

recording the shareholders' portion of revenues or expenses related to the sale or purchase of NOx credits by one or more of the operating companies.

421NY SE REV W/TITLE & GROSS ERN/SALES TX

To record revenue's in the state in which Select Energy takes title to the product and/or services and a gross earnings tax and/or sales tax is being charged as a line item.

421N1 DEF PHASIN DEBT UNAMORT RET YRS 8-9
 421N2 DEF PHSIN EQUITY UNAMRT RET YRS 8-9
 421N3 DEFERRED EQUITY - RETURN
 421N4 DEFERRED COST - BORROWED FUND
 421N5 DEF. RET.-EQUITY- PHASE-IN
 421N6 DEF. RET. -DEBT- PHASE-IN
 421N7 DEF. RET. -EQUITY- CARRYING CHG.
 421N8 DEF. RET. -DEBT- CARRYING CHG.
 421N9 GAIN ON IPO

TO RECORD THE REALIZED GAIN ON THE INITIAL PUBLIC OFFERING ON NEON, INC.

421PA PSNH-DEF RET SEABROOK ASSET-EQUITY
 421PE SE REV W/TITLE & GROSS ERN/SALES TX

To record revenue's in the state in which Select Energy takes title to the product and/or services and a gross earnings tax and/or sales tax is being charged as a line item.

421PP PSNH DEFERRED RETURN SPP COSTS DEBT

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421PR PSNH DEFERRED RETURN SPP COST EQUIT
421PS PSNH SERVICE REVENUES TO SELECT EGY
421P1 PSNH-DEF RET ON SEABROOK ASSET-DEBT
421P2 DEF RET-EQUITY-UNAMORT DEF EXP
421P3 DEF RET-DEBT-UNAMORT DEF EXP
421P4 DEF PHASIN(80%)-EQUITY-UNAMOR RET
421P5 DEF PHASEIN(80%)-DEBT-UNAMOR RET
421P6 DEF PHASE-IN 60% DEBT UNAMORT RET
421P7 DEF PHS-IN 60% EQUITY UNAMORT RET
421P8 DEF PHASE-IN 52% DEBT UNAMORT RET
421P9 DEF PHS-IN 52% EQUITY UNAMORT RET
421RI SE REV W/TITLE & GROSS ERN/SALES TX

To record revenue's in the state in which Select Energy takes title to the product and/or services and a gross earnings tax and/or sales tax is being charged as a line item.

421RJ RATE JUSTIFICATION ADVERTISING EX
421RT REV OF TRANSITION PROPERTY
421R1 DEF PHASE-IN 40% DEBT UNAMORT RET
421R2 DEF PHS-IN 40% EQUITY UNAMORT RET
421R3 MP3 DEF PH IN 5-9YRS UNAMORT RTN DT
421R4 MP3 DEF RETURN PH IN RETURN EQUITY
421R5 DEF PHASIN DEBT UNAMORT RET YRS 6-9
421R6 DEF PHSIN EQUITY UNAMRT RET YRS 6-9
421R7 DEF PHASIN DEBT UNAMORT RET YRS 7-9
421R8 DEF PHSIN EQUITY UNAMRT RET YRS 7-9
421R9 PSNH SHAREHOLDER INCENTIVE INCOME
421SX SULPHUR DIOXIDE ALLOWANCE TRANSCTN

recording the shareholders' portion of revenues or expenses related to the sale or purchase of SO2 allowances by one or more of the operating companies.

421TC SE REV W/TITLE NO GROSS ERN W/O STX

To record revenue's in the state in which Select Energy takes title to the product and/or services and a "NO" gross earnings tax is being charged but sales tax may or may not be applicable.

421TP SE REVENUES BROKERED OR THIRD PARTY

record select energy product & service revenues which are brokered or handled by a third party

421T1 EQ SEABROOK DEFERRED RET PHASE IN
421T2 EQ EARNINGS SEABROOK DEF RET PHASE
421T3 DEBT PORTION UNION CARBIDE AMORT
421T4 EQUITY PORTION UNION CARBIDE AMORT
421T5 DEBT PORTION SEABROOK AMORT
421T6 EQUITY PORTION SEABROOK AMORT

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421T7 AMORT DEF EQUITY ON EXP + RET
421T8 EQ EARN-NAEC DEF RTN-PURCH FR PSNH
421W8 AMORT DEF RET SBK EQ
421W9 AMORT DEF RET SBK DEBT
421XA EQUITY IN EARNINGS-SELECT ENRGY CNT
421XC EQUITY IN EARNINGS-REEDS FERRY
421X2 EQUITY EARN - NE GENERATOR CO
421X3 EQUITY EARN - NE GENERATOR SERV CO
421X4 EQUITY IN EARNINGS SUB NGS MECHANIC
421X5 EQUITY IN EARNINGS ES BOULOS
421X6 EQUITY IN EARNINGS-WOODS ELECTRICAL
421X7 EQUITY IN EARNINGS-WOODS NETWORK
421X8 EQUITY IN EARNINGS-GREENPORT LLC
421YN SE REV W/TITLE NO GROSS ERN W/O STX

To record revenue's in the state in which Select Energy takes title to the product and/or services and a "NO" gross earnings tax is being charged but sales tax may or may not be applicable.

4210F INTEREST INCOME-2005 PRIOR SNFDC
42100 MISC NONOPERATING INCOME
42101 MISC NONOPER INC-NU LAND&RW AGREE

This account shall include all revenues received from participation in the NU Land and Right of Way Agreement. Expenses incurred from participation in this agreement shall be included in Account 426-50.

42102 CONSERVATION LOAD MGMT INCENTIVE

This account shall be used to record the Conservation and Load Management incentive collected from retail customers as ordered by the Massachusetts Department of Public Utilities.

42103 MP2 SIMULATOR RENTAL ABB VENTURE
42104 MP3 SIMULATOR RENTAL ABB VENTURE
42105 DEVON REACTIVATION

This account shall be used to record the sales of the Devon Reactivated Units to participating companies.

42106 MP3 SHAREHOLDER RECOVERY SALES

This account shall be used to record the revenue from Millstone 3 shareholders recovery of sales.

42107 INT INC-PRIOR SNFDC NET 42707

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This account shall be used to record the interest collected on prior spent nuclear fuel disposal costs per FERC Audit.

42108 MMWEC SEABRK SUP PMT-CARRY COSTS

This account shall be used to record the carrying costs for Seabrook support payments.

42109 MISC NONOPER INC-OTHER

This account shall include all revenue and expenses, except taxes, properly includible in the income account and not provided for elsewhere.

Items:

1. Profits from operations of others realized by the utility under contracts.
2. Gain on disposition of investments and reacquisition and resale or retirement of debt securities and investments.

4211A MISC. NON OP INCOME - SEABROOK_CHGS

These accounts shall include the deferred return associated with Millstone Point Unit #3 and Seabrook (i.e., deferred expenses, that portion of plant not yet phased into ratebase, etc.).

4211B DEBT RET-DEF RET M2 STEAM GEN
4211C DEBT RET-EARN DEF RET-M2 STM GEN
4211D EQUITY EARN - SESI
4211E EQUITY EARN - SELECT ENERGY
4211F EQUITY EARN - SE PORTLAND PIPE
4211G CMEEC SHARE OF GAIN SALE CLA ASSETS
4211J OPERATING COMPANY GAIN MILLSTONE SA

This replaces ferc account 421mp
4211R INCOME ON RABBI TRUST
4211T FOREIGN CURRENCY EXCHANGE
42110 GAIN ON DISPOSITION OF PROPERTY

This account shall be credited with the gain on the sale, conveyance, exchange or transfer of utility or other property to another. Income taxes on gains recorded in this account shall be included in the applicable subdivision of Account 409, Income Taxes.

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Gain on disposition of Utility Plant Held for Future Use, balance sheet Account 105, shall be credited to Account 411-60.

42111 CASH COLL ACCT-REALIZED GAIN/LOSS
42112 CY SPENT FUEL TRUST UNREAL GAIN/LSS

Accounts 421-11 and 421-12 shall include realized gains and losses from Connecticut Yankee's cash collateral account and CY's spent fuel trust, the investment in which is to be used for future spent nuclear fuel disposal.

42113 CY SIMULATOR USAGE ABB VENTURE
42114 DEBT PTN-DEF RTN-SEABROOK PLANT INV
42115 DEBT PTN-EARN DEF RTN-SBRK PLT INV
42116 DEBT PTN-DEF RETURN ON EXPENSES

These accounts shall include the deferred return associated with Seabrook Unit #1 (i.e., deferred expenses, that portion of plant not yet phased into ratebase, etc.).

42117 DEBT EARN-NAEC DEF RTN-PURCH FRPSNH

This account shall be used for the recording of debt earnings calculated on NAEC deferred return which NAEC purchased from PSNH.

42118 MP1 SIMULATOR USAGE ABB VENTURE
42119 ARS/BIO-GEN CARRYING CHARGES-DEBT

This account shall be used for the ARS Bio-Gen carrying costs, debt portion.

42120 LOSS ON DISPOSITION OF PROPERTY

This account shall be charged with the loss on the sale, conveyance, exchange or transfer of utility or other property to another. The reduction in Income Taxes attributable to losses recorded in this account shall be included in the applicable subdivision of Account 409, Income Taxes. Losses on disposition of Utility Plant Held for Future Use, balance sheet Account 105, shall be charged to Account 411-70.

42121 MP3 DEF PHS-IN TAX UNAMORT RETURN
42122 MP2 SG DEF RETURN UNAMORT PORTION T
42123 AMORT PROP TAX REGULATORY LIAB

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The account shall include the amortization of the regulatory liability associated with the property tax change, per CL&P Docket No. 92-11-11.

42124 DEF PHSIN DEBT 5% UNAMORT RET
42125 DEF PHS-IN 5% EQUITY UNAMORT RET
42126 DEF. RET. EQUITY -D AND D EXPENSE
42127 DEF. RET. DEBT - D AND D EXPENSE
42129 EQUITY EARNINGS FROM FIVECOM LLC
42130 EQUITY EARNINGS FROM NECOM LLC
42132 RETURN SBDR DEFERRAL-DEBT
42133 EQUITY EARNING FROM FIVECOM OF ME
42160 INTEREST INCOME - LLC
42161 BANK OF NY-INT INC LLC
42162 SERVICING FEES - LLC
42163 ADMINISTRATIVE/TRUSTEE FEES-LLC
42171 EQUITY EARN - MODE1
4218A EARN ARG IT

4218B EQUITY EARNINGS OF COE ARGENTINA II CORP.
EQUITY EARNINGS FROM SAN MIGUEL

to record equity earnings from San Miguel de Tucuman
4218C EQUITY EARNINGS FROM COE AVE FENIX
4218D EQUITY IN EARNINGS-PLANTAS EOLICAS

the account shall include and/or be used for to record equity in earnings for Plantas Eolicas.

4218E EQ EARN-FENIX
4218F EQ ERN AV FNXSA
4218G EQ EARN ARG 1
42181 EARNINGS FROM COE TEJONA CORP
42182 MISC INC LOSS CHARTER OAK PARIS
42183 EARNINGS OF COE DEVELOPMENT CORP
42184 ABANDONED PROJECTS
42185 EARNINGS OF PARIS TX CO-GEN PLANT
42186 EARNINGS OF CHARTER OAK PARIS INC
42187 EARNINGS OF COE(UK) CORP
42188 EARNINGS OF COE(GENCOE) CORP
42189 EARNINGS OF TEESSIDE COGEN PLANT-UK
42197 TRSF MIN INT EARN IN SUB TO OTH INC
42198 MINORITY INT IN EARNINGS OF SUBS
42199 MISCELLANEOUS INCOME AND LOSSES

THIS ACCOUNT SHALL BE USED MAINLY FOR THE RECORDING OF FEES AND FEE INCOME FOR THE RATE REDUCTION BONDS ASSOCIATED WITH SECURITIZATION.

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42300	MISCELLANEOUS CHARGES
4231P	INTEREST AND DIVIDENDS-PERM RESTRIC
4231T	INTEREST AND DIVIDENDS-TEMP RESTRIC
4231U	INTEREST AND DIVIDENDS-UNRESTRICTED
4232P	CASH CONTRIBUTIONS-PERM RESTRICTED
4232T	CASH CONTRIBUTIONS-TEMP RESTRICTED
4232U	CASH CONTRIBUTIONS-UNRESTRICTED
4233P	IN-KIND CONTRIBUTIONS-PERM RESTR
4233T	IN-KIND CONTRIBUTIONS-TEMP RESTR
4233U	IN-KIND CONTRIBUTIONS-UNRESTRICTED
4234U	STOCK CONTRIBUTIONS-UNRESTRICTED
4235U	NET REALIZED CAPITAL GAINS (LOSSES)
4236U	NET UNREALIZED CAPITAL GAINS (LOSS)
4237T	NET ASSETS RELEASED-TEMP RESTRICTED
4237U	NET ASSETS RELEASED-UNRESTRICTED
42400	MISCELLANEOUS CHARGES
42410	IN-KIND EXPENSES-CL&P
42411	IN-KIND EXPENSES-WMECO
42412	IN-KIND EXPENSES-PSNH
42414	IN-KIND EXPENSES- YANKEE GAS
42420	AUDIT EXPENSE
42422	SUPPLIES EXPENSE
42423	FEDERAL TAX EXPENSE
42424	STATE TAX ESPENSE
4244A	HUMAN SERVICES-UNITED WAY
4244B	HUMAN SERVICES-HOSPITALS
4244C	HUMAN SERVICES-SOCIAL & HEALTH OTHR
4244D	HUMAN SERVICES-FOOD RELATED ASSIST
4244E	HUMAN SERVICES-FUEL RELATED ASSIST
4244F	HUMAN SERVICES-INCOME ASSIST OTHER
4244G	CIVIC & COMMUNITY-JOB TRAIN/ECON DV
4244H	CIVIC & COMMUNITY-PUBLIC SAFETY
4244J	HOUSING
4244K	ENVIRONMENT AND ECOLOGY
4244L	ENV & ECOLOGY ENERGY CONSERVATION
4244M	EDUCATION-EDUCATION PROJECT
4244N	EDUCATION-EDUCATION SCHOLARSHIPS
4244P	EDUCATION-EDUCATION OTHER
4244Q	EDUCATION-EDUCATION GRANTS
4244R	CULTURE
4244S	SCHOLARSHIPS NU SONS AND DAUGHTERS
4244T	CIVIC & COMMUNITY - OTHER
4244U	INSTITUTNL/GOODWILL ADVRTSNG EXP
42440	CSI-SOCIAL AND HEALTH SERVICES
42441	CSI-EDUCATION
42442	CSI-INCOME ASSISTANCE
42443	CSI-PUBLIC SAFETY
42444	CSI-JOB TRAINING/ECONOMIC DEVELOPMT
42445	CSI-HOUSING AND ENERGY CONSERVATION

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42446 CSI-ENVIRONMENT AND ECOLOGY
42447 CSI-OUTSIDE OF FOCUS-OTHER
42448 POLITICAL ADVERTISING EXPENSES
42449 PROMOTIONAL ADVERTISING EXPENSES
425N2 AMORTIZATION EXPENSE - INVEST COSTS

TO RECORD AMORTIZATION EXPENSE FOR THE ADDITIONAL INVESTMENT COSTS RECORDED FOR THE DIFFERENCE IN PURCHASE PRICE VERSUS NET ACCOUNT OF NEON
425TP TSO PROCUREMENT FEE
42500 MISCELLANEOUS AMORTIZATION

This account shall include amortization charges not includible in other accounts which are properly deductible in determining income before interest charges.

Items:

1. Amortization of utility plant acquisition adjustments, or of intangibles included in utility plant in service when not authorized to be included in utility operating expenses by the Commission.
2. Other miscellaneous amortization charges allowed to be included in this account by the Commission.

42501 AMORT-SB DEFERRED CHARGE-TAXES
42598 AMORT OF GOODWILL
426D4 IMAGE ADVERTISG
426NF IN-KIND-ADMIN EXPENSE DONATION
426RA REGULATORY COMPLIANCE AUDITS
426RB REGULATORY COMPLIANCE AUDIT EXPENSE
42600 MISC INCOME DEDUCTIONS
42608 MMWEC SEABRK SUP PMT-CARRY COSTS
4261A SEABROOK CHARGES-DONATIONS

This account shall include all payments or donations for charitable, social or community welfare purposes for Seabrook Unit #1.

42610 DONATIONS

This account shall include all payments or donations for charitable, social or community welfare purposes.

42612 CORPORATE MATCH EDUCATIONAL GIFTS

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42613 CORPORATE EDUCATIONAL GRANTS
42614 CORPORATE IN KIND SERVICES

Accounts 426-12, 426-13, and 426-14 shall be used to record payments on donations for charitable, social and community welfare purposes.

42615 MATCHING CHARITABLE CONTRIBUTION
42620 COMPANY OWNED LIFE INSURANCE-COLI

This account shall include all payments for life insurance of officers and employees where the company is the beneficiary.

4263A SEABROOK CHARGES-PENALTIES & FINES

This account shall include payments for penalties or fines for violations of any regulatory statutes by the Company or its officials for Seabrook Unit #1.

42630 PENALTIES

This account shall include payments for penalties or fines for violations of any regulatory statutes by the company or its officials.

42631 FEDERAL CIVIL PENALTY-BACKUP WITHHD
42632 FEDERAL/STATE INCOME TAX PENALTIES
42638 PENALTIES FIN 48
4264A SEABROOK CHARGES

This account shall include expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances) or approval, modification or revocation of franchises; or for the purpose of influencing the decisions of public officials. However, this account shall not include expenditures which are directly related to appearances before regulatory or other governmental bodies in connection with existing or proposed operations for Seabrook Unit #1.

42640 EXPEND CERT CIVIC, POLIT&RELAT ACT

This account shall include expenditures for the

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purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances) or approval, modification or revocation of franchises; or for the purpose of influencing the decisions of public officials. However, this account shall not include expenditures which are directly related to appearances before regulatory or other governmental bodies in connection with existing or proposed operations.

42641 NUSCO-FEDERAL LOBBYING
42642 NUSCO-CT LOBBYING
42643 NUSCO-MA LOBBYING
42644 NUSCO - NH LOBBYING
42645 ELEC CO MASS FUTURE C/O YANK ATOM

This account shall be used to record all expenses associated with the "Electric Companies For Massachusetts' Future".

4265A SEABROOK CHARGES
4265B SEABROOK UNIT #2 & PILGRIM CHARGES

This account shall include other miscellaneous expenses which are nonoperating in nature, but which are properly deductible before determining total income before interest charges.

4265C ADV-OTHER INC&DED CORP COMM - 09
4265D ADV-OTHER INC&DED CORP COMM - BC
4265E MY WRITE-OFF SECONDARY PURCHASES
4265F WMECO WRITEOFF OF D&D ESCALATION
4265G OTHER DED-DUES & CONTRIBUTIONS-CT
4265H OTHER DED-DUES & CONTRIBUTIONS-MA
4265I OTHER DED-DUES & CONTRIBUTIONS-NH
4265L MP3 COSTS LYNDONVILLE
4265M MARKET-MARKET ON STOCK FORWARD

This account shall be used for the ESOP compensation expense adjustment to reflect the difference between the market value of the allocated ESOP shares and the original cost per share.

4265N FEES RELATED TO STOCK FORWARD

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4265R LOSS ON SALE OF A/R
4265T CMEEC SHARE OF TRANSACTIONS
4265V MP3 COST VEGT
4265W LOSS ON INVEST IN SECURITY A/R

The recording of the loss on invest in securities associated with WMECO A/R
42650 OTHER DEDUCT NU LAND & R/W AGREE

This account shall include all expenses in connection with participation in the NU Land and Right of Way Agreement. Revenues received from participation in this agreement shall be credited to Account 421-01.

42651 OTHER DEDUCT PROV LIC PROJ AMORT

This account shall include the appropriations of earnings for amortization of Licensed Projects.

42652 MILLSTONE 3 WRITE OFF - SFAS 90

This account shall be used to refund all expenses in the write off of Millstone Unit No. 3 per SFAS 90.

42653 SEABROOK 1 WRITE OFF - SFAS 90

This account shall be used to record all expenses in the write off of Seabrook Unit No. 1 per SFAS 90.

42654 ADV - OTHER INC DED - SYS COMM

42655 ADV - OTHER INC DED -OTHER

These accounts shall be used to record those advertising expenses which are determined to be nonoperating in nature.

42656 SEABROOK UNIT 2 PROPERTY TAXES

This account shall include property taxes allocated to Seabrook Unit No. 2.

42657 COMMUNITY SERVICE AWARDS

This account shall be used to record cash awards which are given for community involvement.

42658 COMM SER INV PROGRAM EXPENSES

This account shall include all expenses incurred for

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community service involvement programs.

42659 OTHER DEDUCTIONS-OTHER

This account shall include other miscellaneous expenses which are nonoperating in nature, but which are properly deductible before determining total income before interest charges.

Items:

1. Loss relating to investments in securities written off or written-down.
2. Loss on sale of investments.
3. Loss on reacquisition, resale or retirement of debt securities.
4. Preliminary survey and investigation expenses related to abandoned projects, when not written off to the appropriate operating expense account.
5. Individual dues and expenses incurred in connection with Service Clubs, Little Leagues, etc.
6. Costs of preliminary abandonment costs recorded in Accounts 182.1, Extraordinary Property Losses, and 182.2, Unrecovered Plant and Regulatory Study Costs, not allowed to be amortized to Account 407, Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs.

42698 GOODWILL AMORT/NU MERGER
427CI INT EXPENSE-OTHER COMPREHENSIVE INC
427RB INTEREST-RATE REDUCTION BONDS
427R2 INTEREST -RATE REDUCTION BOND 2
42700 INTEREST ON LONG-TERM DEBT

This account shall include the amount of interest on outstanding long-term debt issued or assumed, the liability for which is included in balance sheet Account 221, Bonds, or 224, Other Long-Term Debt. Detail supporting the charges to this account shall be kept in the respective accrued interest balance sheet accounts.

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42701 INT NNECO SIM BLDG \$15MM TRM NTE

This account shall include the interest on outstanding long-term debt, the liability for which is included in Account 224, Other Long-Term Debt. Detail supporting the charges to this account shall be kept in the respective accrued interest balance sheet accounts.

42702 AMORTIZE NNECO PREPYMT PREMIUM
42705 LETTER OF CREDIT FEES

This account shall include the amount of letter of credit commissions on outstanding long-term debt issued or assumed, the liability for which is included in balance sheet Account 221, Bonds, or 224, Other Long-Term Debt.

42706 COMMITMENT FEES - LONG TERM DEBT

This account shall include the amount of commitment fees on outstanding long-term debt issued or assumed, the liability for which is included in balance sheet Account 221, Bonds, or 224, Other Long-Term Debt.

42707 INT EXP-PRIOR SNFDC NET 42107

This account shall be charged for interest amounts currently being recovered which are related to the obligation to the D.O.E. for the disposal of spent nuclear fuel used to generate electricity prior to April 7, 1983.

42709 INTEREST EXPENSE-RRB'S-LLC
428P1 PSNH-AMORTIZATION DEBT DISCOUNT/EXP

Accounts 428-01 and 428-P1 shall include the amortization of unamortized debt discount and expense on outstanding long-term debt. Amounts charged to these accounts shall be credited currently to the appropriate subdivisions of balance sheet Account 181, Unamortized Debt Expense, and Account 226, Unamortized Discount Expense.

42800 AMORTIZATION DEBT DISCOUNT & EXP
42801 DEBT DISCOUNT & EXPENSE
42810 AMORT OF LOSS ON REACQUIRED DEBT

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This account shall include the amortization of loss on reacquired debt. Amounts charged to this account shall be credited concurrently to balance sheet Account 189, Unamortized Loss on Reacquired Debt.

42811 AMORT GAS DIVEST INTEREST SAVINGS

42900 AMORT OF PREMIUM ON DEBT-CREDIT

42901 PREMIUM ON DEBT-CREDIT

This account shall include the amortization of unamortized net premium on outstanding long-term debt. Amounts credited to this account shall be charged concurrently to the appropriate subdivision of balance sheet Account 225, Unamortized Premium on Debt.

42910 AMORT OF GAIN ON REACQ DEBT-CR

This account shall include the amortization of the gains realized from reacquisition of debt. (See Account 257.)

430CC INT EXPENSE ON CASH COLL-ASSOC CO

430MA INTEREST EXPENSE SESI

430TE INT EXP ON TR TARIFF INTRACOMPANY

43000 INTEREST ON DEBT TO ASSOC CO

This account shall include the interest accrued on amounts included in balance sheet Account 223, Advances from Associated Companies, and on all other obligations to associated companies.

Detail supporting the charges to this account shall be kept in the respective accrued interest balance sheet accounts.

43070 INTEREST PAYABLE TO CL&P CAPITAL LP

431P1 PSNH-INTEREST EXPENSE-DEFERRED FUEL

43100 OTHER INTEREST EXPENSE

43101 BANK LOANS

This account shall include interest on bank loans maturing one year or less from date of loan.

43102 BETWEEN CL&P & SUBSIDIARIES

This account shall include miscellaneous interest expense between The Connecticut Light and Power

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Company and Subsidiaries not includible in
Account 430, Interest on Debt to associated
Companies.

43103 COMMITMENT FEES

This account shall include payments of commitment
fees to various banks.

43104 COMMERCIAL PAPER

This account shall include interest on commercial
paper notes with a maturity of 270 days or less from
the date of note.

43105 CUSTOMER SECURITY DEPOSITS

This account shall include interest expense accrued
on security deposits of customers.

43106 OTHER INT EXP - SIMULATOR BLDG

This account shall include the interest expense on
short-term debt related to the purchase of the
simulator building.

43107 EXETER COGEN DAMAGE REIM ACCOUNT

43108 INTEREST RATE MODERATION FUND

This account shall include interest expense accrued
on the balance in the rate moderation fund.

43109 INTEREST EXPENSE ON TARIFF DEPOSITS

4311A INTEREST EXP SEABROOK UNDERFUNDING

43111 COGEN/INTERCON-INT TX-GROSS-UP-CL

This account shall be used to record interest on
cogeneration interconnection tax gross-up collected.

43112 INTEREST EXPENSE ON CMEEC PREPAY

This account shall include interest expense accrued
on the prepayment fund balance for CMEEC pertaining
on the (7) Life of Unit Contracts with CL&P.

43114 INT EXP PREPAID UTILITY SERVICE

interest expense on utility service- prepaid " the
amount shall include the amount of interest applied to

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municiple, state or federal metered service amounts for
the prepayment of utility service".
43115 FINOVA PREPAYMENT INTEREST DISC EXP

finova discount interest expense on long-term service
account prepayments
4312A INT EXP CUST DEP DISCO FOR ESCO
4312B CL&P ACCOUNTS RECEIVABLE
4312D WMECO ACCOUNTS RECEIVABLE
43125 ELECTRIC PURCHASE AGREEMENT (EPA)

This account shall include interest paid on
cogeneration collateral reserve accounts.

43148 OTHER INTEREST EXPENSE FIN 48
4315M DIVIDENDS PAID TO ESOP

This account shall be used for the cash dividend for
the ESOP shares held by the Trust. The dividend is
recorded as a reduction of interest expense.

43198 INTEREST EXP-GAS REF & DEF FUEL

This account shall include interest expense on gas
deferred fuel and applicable undistributed gas
refunds per DPUC Docket No. 84-05-01.

43199 OTHER INTEREST EXPENSE-OTHER

This account shall include all other interest charges
not provided for elsewhere.

Items:

1. Interest on claims and judgments, tax
assessments and assessments for public
improvements past due.
2. Income and other taxes levied upon
bondholders of the utility and assumed by it.

43200 ALLOW BRWD FUNDS USED DURING CONS

This account shall include concurrent credits for
allowance for borrowed funds used during construction
based upon the net cost for the period of
construction of borrowed funds used for construction
purposes.

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43210 INTEREST CAPITALIZED - CREDIT
433AA BAL TRSF FROM INC-NGC NON-GAAP
433BB BAL TRSF FROM INC-NGC OFFSET
43300 BALANCE TRANSFERRED FROM INCOME

This account shall include the net credit or debit transferred from income for the year.

43400 EXTRAORDINARY INCOME

This account shall be credited with nontypical, noncustomary, infrequently recurring gains which would significantly distort the current year's income computed before extraordinary items if reported as other than an extraordinary item. The applicable income tax effects of this account shall be recorded in Account 409, Income Taxes.

435AR CUMULATIVE EFFECT ASSET RTRMNT OBL
435D1 CUMULATIVE EFFECT-C FOR D
435GW CUMMULATIVE EFFECT-GOODWILL IMPAIR
435NE CUMULATIVE EFFECT - OCI DERIVATIVES
435RM CUMMULATIVE EFFECT- ACT CHANGE RMS
43500 EXTRAORDINARY DEDUCTIONS

This account shall be debited with nontypical, noncustomary, infrequently recurring losses which would significantly distort the current year's income computed before extraordinary items if reported as other than extraordinary items. The applicable income tax effects of this account shall be recorded in Account 409, Income Taxes.

43600 APPROPRIATIONS OF RETAINED EARNINGS

This account shall include appropriations of retained earnings as required under terms of mortgages, court orders, contracts, action of regulatory authorities or other agreements, and appropriations made by a System Company for specific purposes.

437P1 PSNH PREFERRED SERIES A - 10.60%

These accounts shall include amounts declared payable out of retained earnings as dividends on actually outstanding preferred or prior lien capital stock issued.

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43700 DIVDENDS DECLARED-PREFERRED STOCK
43701 CL&P-\$1.90 SERIES-DIV DECL PFD STK
43702 CL&P-\$2.00 SERIES-DIV DECL PFD STK
43703 CL&P-\$2.04 SERIES-DIV DECL PFD STK
43704 CL&P-\$2.20 SERIES-DIV DECL PFD STK
43705 CL&P-\$2.06 SERIES E-DIV DCL PFD STK
43706 CL&P-\$2.09 SERIES F-DIV DCL PFD STK
43707 CL&P-\$3.24 SERIES G-DIV DCL PFD STK
43708 CL&P-\$4.48 SERIES H-DIV DCL PFD STK
43709 CL&P-\$3.80 SERIES J-DIV DCL PFD STK
43710 CL&P \$4.48 SERIES I-DIV DCL PFD STK
43711 CL&P-\$4.56 SERIES K-DIV DCL PFD STK
43712 CL&P-\$5.52 SERIES L-DIV DCL PFD STK
43714 CL&P-VAR % SERIES N-DIV DCL PFD STK
43715 CL&P-7.23% SER-1992 DIV DCL PFD STK
43726 CL&P- 5.3% SER-1993 DIV DCL PFD STK
43741 CL&P-3.90% SER-1949-DIV DCL PFD STK
43742 CL&P-4.50% SER-1956-DIV DCL PFD STK
43743 CL&P-4.50% SER-1963-DIV DCL PFD STK
43744 CL&P-4.96% SER-1958-DIV DCL PFD STK
43745 CL&P-5.28% SER-1967-DIV DCL PFD STK
43746 CL&P-6.56% SER-1968-DIV DCL PFD STK
43747 CL&P-9.36% SER-1970-DIV DCL PFD STK
43748 CL&P-7.60% SER-1971-DIV DCL PFD STK
43749 CL&P-9.60% SER-1974-DIV DCL PFD STK
43750 CL&P 11.52%SER-1975-DIV DCL PFD STK
43751 CL&P-10.48%SER 1980-DIV DCL PFD STK
43752 CL&P PREFERRED STK SERIES 9.10 %
43753 CLPCO 1989 SER DART-DIV DCL PFD STK
43754 CLPCO 9.00% PREFERRED STK. 1989
43767 WMECO 1994 PREFERRED STOCK SERIES
43768 CL&P 1994 PREFERRED STK SERIES
43771 WMECO-SER A-9.60%-DIV DECL PFD STK
43772 WMECO-SER B-7.72%-DIV DECL PFD STK
43773 WMECO-SER C 16%-DIV DECL PFD STK
43774 WMECO SER D VAR %-DIV DECL PFD STK
43775 WMECO 1987 SER7.60%-DIV DCL PFD STK
43776 WMECO 1988 SER DART-DIV DCL PFD STK

43800 DIVIDENDS DECLARED-COMMON STOCK

This account shall include amounts declared payable out of retained earnings as dividends on actually outstanding common capital stock issued.

43801 UNALLOCATED DIVIDEND ADJ - ESOP
43802 DIVIDENDS DECLARED EQUITY METHOD
43803 DIVIDENDS DECLARED-REST STOCK UNIT
43804 DIVIDENDS FORFEITED RESTRICTED STCK

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43900 ADJUSTMENTS TO RETAINED EARNINGS
43901 ADJ RETAINED EARNINGS-CALL PREMIUM

adjustments to retained earnings due to redemption call
premium

43910 R E ADJ PEF STOCK REDEMPTIONS

These accounts shall, with prior commission approval,
include significant nonrecurring transactions
accounted for as prior period adjustments, as
follows:

1. Correction of errors in financial statements
of a prior year.
2. Adjustments that result from realization of
income tax benefits of preacquisition
operating loss carry forwards of purchased
subsidiaries.

These accounts shall also include any adjustments,
charges, or credits due to losses on the
reacquisition, resale or retirement of the company's
capital stock.

43911 RE ADJ PEF STOCK EXPENSE AMORT

ADJUSTMENT OF AMORTIZATION FOR PRIOR PERIODS 1987-1994
OF PREFERRED STOCK INSURANCE EXPENSE PER FERC DOCKET NO
FA 94-25-000 AND FA 94-26-000

4392T TRAESOP/PAYSOP DIVIDENDS TAX BENEFIT

This account shall be used to adjust the retained
earnings account for the tax benefit of the TRAESOP/
PAYSOP plans dividends.

43948 ADJUSTMENTS TO RET EARNINGS FIN 48
4395M ESOP INCOME TAX BENEFIT

This account shall be used for the adjustment to
retained earnings from the ESOP dividend income tax
benefit.

43997 ESOP II DIVIDENDS TAX BENEFIT

This account shall be used to adjust the retained
earnings account for tax benefit of the ESOP II
dividends.

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440AR PSNH ENG INFRANCHISE RESID SAL&REV
440CC CUST SRVC CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment
440DC DIST CHARGES

to account for the various unbundled components of
revenue by class in the competitive environment
440DS DEFAULT SERVICE

to account for the various unbundled components of
revenue by class in the competitive environment
440EC ENRGY CONSERV CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment
440PR PSNH ENG OUT FRANCESID SALE & REVEN
440RE RENEW ENRGY CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment
440SS STAND SRVC CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment
440TM TRANSM CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment
440TN TRANSITION CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment
440UB UNBILLED REVENUES-RESIDENTIAL
44000 RESIDENTIAL SALES
44001 RES EL BASE REV RATES 1 5 7
44002 RES EL REVENUES OTHER

Accounts 440-01 and 440-02 shall include the net
billing for electricity supplied for residential or
domestic purposes.

442AC PSNH ENG IN FRANC COML SAL & REVEN
442AI PSNH ENEG IN FRAN IND SALE & REVENU
442CC CUST SRVC CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC ACCOUNT	FERC ACCOUNT DESCRIPTION
442CD	DIST CHARGES to account for the various unbundled components of revenue by class in the competitive environment
442CE	ENRGY CONSERV CHRGE to account for the various unbundled components of revenue by class in the competitive environment
442CS	CUST SRVC CHRGE to account for the various unbundled components of revenue by class in the competitive environment
442DC	DIST CHARGES to account for the various unbundled components of revenue by class in the competitive environment
442DS	DEFAULT SERVICE to account for the various unbundled components of revenue by class in the competitive environment
442EC	ENRGY CONSERV CHRGE to account for the various unbundled components of revenue by class in the competitive environment
442ER	RENEW ENRGY CHRGE to account for the various unbundled components of revenue by class in the competitive environment
442MT	TRANSM CHRGE to account for the various unbundled components of revenue by class in the competitive environment
442NT	TRANSITION CHRGE to account for the various unbundled components of revenue by class in the competitive environment
442PC	PSNH ENG OUT FRANCCOML SALE & REVEN
442PI	PSNH ENG NONFRAN SALES & REVENUES record psnh energy non franchise industrial sales and revenues
442P1	COMMERCIAL SALES - INTERCOMPANY
442P2	INDUSTRIAL SALES - INTERCOMPANY
442RE	RENEW ENRGY CHRGE to account for the various unbundled components of revenue by class in the competitive environment
442SC	COMMERCIAL SALES SELECT ENERGY INC
442SD	DEFAULT SERVICE

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ACCOUNT FERC ACCOUNT DESCRIPTION

to account for the various unbundled components of
revenue by class in the competitive environment

442SI INDUSTRIAL SALES SELECT ENERGY INC

442SS STAND SRVC CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment

442ST STAND SRVC CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment

442TM TRANSM CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment

442TN TRANSITION CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment

442UC UNBILLED REVENUES-COMMERCIAL

442UI UNBILLED REVENUES-INDUSTRIAL

44200 COMMERCIAL & INDUSTRIAL SALES

44201 COMMERCIAL SALES

44202 INDUSTRIAL SALES

44203 COMM- AMONG NU SUBSIDIARIES

Accounts 442-01, 442-02, and 442-03 shall include the
net billing for electricity supplied for commercial
and industrial purposes.

444CC CUST SRVC CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment

444DC DIST CHARGES

to account for the various unbundled components of
revenue by class in the competitive environment

444DS DEFAULT SERVICE

to account for the various unbundled components of
revenue by class in the competitive environment

444EC ENRGY CONSERV CHRGE

to account for the various unbundled components of
revenue by class in the competitive environment

444RE RENEW ENRGY CHRGE

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

444SS to account for the various unbundled components of
 revenue by class in the competitive environment
 STAND SRVC CHRG

444TM to account for the various unbundled components of
 revenue by class in the competitive environment
 TRANSM CHRGE

444TN to account for the various unbundled components of
 revenue by class in the competitive environment
 TRANSITION CHRG

444UB to account for the various unbundled components of
 revenue by class in the competitive environment
44400 UNBILLED REVENUES-STREET LIGHTS
 PUBLIC STREET & HIGHWAY LIGHTING

This account shall include the net billing for
electricity supplied and services rendered for the
purpose of lighting streets, highways, parks and
other public places, or for traffic or other signal
system service, for municipalities or other divisions
or agencies of state or federal governments.

44500 OTHER SALES TO PUBLIC AUTHORITIES
44501 COMMERCIAL SALE TO PUBLIC AUTHORITY
44502 INDUSTRIAL SALE TO PUBLIC AUTHORITY

Accounts 445-01 and 445-02 shall include the net
billing for electricity supplied to municipalities or
divisions or agencies of federal or state
governments, under special contracts or agreements or
service classifications applicable only to public
authorities, except such revenues as are includible
in Accounts 444 and 447. If electricity sold under
this classification is used for lighting purposes,
the revenue shall be credited to subaccount 01. If
the use is for operating power equipment, the revenue
shall be credited to subaccount 02.

446UB UNBILLED REVENUES-RAILROADSAL
44600 SALES TO RAILROADS & RAILWAYS

This account shall include the net billing for
electricity supplied to railroads and interurban and
street railways, for general railroad use, including
the propulsion of cars or locomotives, where such
electricity is supplied under separate and distinct
rate schedules.

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FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

447AC	INTERCOMPANY CAP TRANSFER CAPACITY
447AE	INTERCOMPANY CAP TRANSFER ENERGY
447BC	SE SALES & REVENUES COMMERCIAL
447BE	BOSTON EDIS S&REVENUES
447BK	RECORD CAPACITY REV FROM BE TRANS
447BR	SE SALES & REVENUES RESIDENTIAL
447BT	SE SALES & REVENUES INDUSTRIAL
447CA	PSNH ENERGY SALES-CAPACITY
447CN	RECORD CAPACITY REV FROM NE TRANS
447CP	RECORD CAPACITY REV FROM PJM TRANS
447CT	NEWENGLAND POWER CO CAPACITY TRADIN
447CY	RECORD CAPACITY REV-FROM NY TRANS
447EA	RECORD ENERGY REV FROM NE TRANS
447EL	SELECT EXT SALES
447EN	PSNH ENERGY SALES-ENERGY
447EP	RECORD ENERGY REVENUE - PJM TRANS
447ET	ENERGY SALES NEW
447EY	RECORD ENERGY REV NY TRANS
447FC	REVENUE MTM CHANGE IN FAIR VALUE
447GA	INTERCO GAS REVENUE - SENY
447GB	GAS BROKER REVENUE NAVISION
447GE	INTERCOMPANY REVENUE - SELECT GAS
447GM	SALES OF ENERGY GROVELAND MASS
447GT	GAS TRADING REV
447HQ	HYDRO QUEBEC ENERGY & CAPACITY REV
447IC	SELECT INTERCOMPANY REV EITF 03-11
447LR	CREDITS ISO-NE LOAD RESPONSE PROG
447MB	MKT BASED CONTRACTS TRANS REV ADJS
447MM	SALES OF ENERGY MERRIMACK MASS
447MT	REVENUE MARK TO MARKET
447NE	NON SPECULATIVE DERIVATIVES HEDGE
447NG	NAT GAS SALE SELECT ENERGY
447NM	NET MARGIN TRADING - EITF 02-03
447NU	SELECT NUSCO SALES
	Select sales to NUSCO - Intercompany
447NW	SALE OF ENERGY NORWOOD
447NY	INTERCOMPANY REVENUE-SENY
447P1	PSNH-SALES FOR RESALE
447P2	PSNH-UNIT POWER SALES
447P3	PSNH-SHORT TERM POWER
447P4	PSNH-SHRT TERM PWR SALES-INTRCOMPNY
447P5	MUNI REVENUES SUBJECT TO NHFT -CL&P
447P6	WOLFEBORO TARIFF 9 REVENUE
447P7	PSNH SALES FOR RESALE - UNITIL
447R1	MARK TO MKT - WHOLESALE CONTRACTS
447R2	CASH MONTH P&L-WHOLESALE CONTRACTS
447R3	MARK TO MKT CHRGES-RETAIL CONTRACTS

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FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

447SE INTERCOMPANY REVENUE-SELECT ELEC
447TA UNBUNDLED TRANSMISSION FACILITIES
447TB UNBUNDLED TRANSMISSION FACILITIES
447TC UNBUNDLED TRANSMISSION FACILITIES
447TD UNBUNDLED TRANSMISSION FACILITIES
447TE UNBUNDLED TRANSMISSION FACILITIES
447TF UNBUNDLED TRANSMISSION FACILITIES
447TG UNBUNDLED TRANSMISSION FACILITIES
447TH UNBUNDLED TRANSMISSION FACILITIES
447TI UNBUNDLED TRANSMISSION FACILITIES
447TJ UNBUNDLED TRANSMISSION FACILITIES
447TK UNBUNDLED TRANSMISSION FACILITIES
447TL UNBUNDLED TRANSMISSION FACILITIES
447TM UNBUNDLED TRANSMISSION FACILITIES
447TN UNBUNDLED TRANSMISSION FACILITIES
447TO UNBUNDLED TRANSMISSION FACILITIES
447TP INTERCO UNBUNDLED TRANS FAC
447TQ INTERCO UNBUNDLED ANCILILLARY SERV
447TR UNBUNDLED ANCILILLARY SERVICE
447UB UNBILLED REVENUES-SALES FOR RESALE
447WC SE SALES & REVENUES WHOLESale
447YG SELECT REVENUE FROM YANKEE GAS
44700 SALES FOR RESALE
44701 SALES BY HWPCO TO HP&ECO
44703 SALES TO CONN LIGHT & POWER CO
44705 SALES TO NAEC
44709 SALES BY NNECO WITHIN SYSTEM
4471A REVENUE INTERCO CL&P
44710 SALES BY NNECO-SIM& TECH SUPRT BLDG
44712 SALES TO WESTERN MASS ELECTRIC CO
4472A RHODE ISLAND PLT PGM ENERGY
4472B IC ENERGY & CAP SALES TO SE
4472D ENERGY SALES OTHER COS
4472E CAPACITY SALES TO OTHER COS
44720 ENERGY SALES-CEN VT PUB SVC
44721 ENERGY SALES-CON ED
44722 ENERGY SALES-MONTAUP
44723 ENERGY SALES-COM ELEC
44724 ENERGY SALES-PSNH
44725 HOLYOKE GAS & ELECTRIC
44726 ENERGY SAKES-NEPCO
44727 ENERGY SALES-VT ELEC PWR CO
44728 ENERGY SALES-UICO
44729 ENERGY SALES-CEN MAINE POWER
4473A ENERGY SALES-HWPCO TO HP&E
4473B ENERGY SALES-CITIZEN LEHMAN

TO RECORD THE SALE OF ENERGY FROM WMECO TO CITIZEN
LEHMAN (HI-TECH PILOT PROGRAM)

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FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
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FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

4473C IC ENERGY & CAP SALES TO HWP
44730 ENERGY SALES-BANGOR HYDRO
44731 ENERGY SALES-SEABROOK AVAIL SALES
44732 ENERGY SALES-BOSTON EDISON
44733 ENERGY SALES-LILCO
44734 ENERGY SALES-HP&E TO HWPCO
44735 ENERGY SALES-VT ELECTRIC COOP
44736 ENERGY SALES-MISCELLANEOUS
44737 ENERGY SALES-GREEN MT POWER CORP
44738 ENERGY SALES FOR RESALE PSNH
44739 MADISON ELECTRIC WORKS - ENERGY
4474A RHODE ISLAND PLT PGM CAPACITY
4474C REVENUE INTERCO WMECO
44741 TAR 7 REV- ENERGY
44742 TARIFF 7 REVENUES CAPACITY
44743 GENERIC ENERGY SALES PSNH PILOT

to record the sale of energy for the PSNH Pilot Program
(per Anne Shriver)

44745 NEPOOL-CAPABILITY ADJUSTMENT
44747 INTERCO CAPACIT
44748 ENER G SALES NH
4475A ENERGY SALES-HP&E TO WMECO
4475B RHODE ISLAND PLT PGM TRANSMISSION
4475C ENERGY SALES-HP&E TO NEPCO
4475E ENERGY SALES-CMEEC
4475F ENERGY SALES-FITCHBURG G & E
4475G ENERGY SALES-MMWEC
4475H ENERGY SALES-NEWPORT ELEC
4475J ENERGY SALES-NY STATE GAS & ELEC
4475K ENERGY SALES-NIAGARA MOHAWK
4475L ENERGY SALES-PENN PWR & LT
4475M ENERGY SALES-PS ELEC & GAS OF NJ
4475N CMEEC PWR-ENERG
4475P ENERGY SALES-GEN PUB UTIL SERV CORP
44752 SALES TO CENTRAL MAINE POWER CO
44753 SALES TO CENTRAL VERMONT PUB SERV
44754 SALES OT MONTAUP ELECTRIC CO
44755 SALES TO NEW ENGLAND POWER CO
44757 SALES TO UNITED ILLUMINATING CO.
44758 SALES TO FITCHBURG GAS & ELEC CO
44759 SALES TO LITTLE BAY
4476A SALES TO CANAL ELECTRIC COMPANY
4476B SALES TO GREAT BAY POWER
4476C SALES TO HUDSON LIGHT & POWER
4476D SALES TO NH ELECTRIC COOP
4476E SALES TO TAUNTON MUNI LGHT PLANT
4476F RHODE ISLAND PLT PGM ANCILIARY SVC
4476G REV INTERCO PSH

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ACCOUNT FERC ACCOUNT DESCRIPTION

44760 SALES TO BURLINGTON ELEC DEPT
44761 SALES TO CHICOPEE MUNICIPAL ELEC
44762 SALES TO MASS MUNICIPAL WHOLESALE
44763 SALES TO LYNDONVILLE ELEC DEPT
44764 SALES TO CONN MUNICIPAL ELEC COOP
44765 SALES TO VERMONT ELEC GEN & TRANS
44766 SALES TO PSNH-POST MERGER
44767 SALES OF ENERGY ISO-NE
44768 CAPACITY SALES FOR RESALE PSNH
4477C MINI POOL ADJ NON-FOSSIL
4477D MINI POOL ADJ FOSSIL
44770 NEPEX-CAPACITY CREDITS
44773 GENERIC CAPACITY SALES PSNH PILOT

to record the sale of capacity for the PSNH - Pilot
Program (per Anne Shriver)

44774 NUG&T-ENERGY SALES TO THE NUG&T
44776 CSERF DELIVERIES BY SYSTEM-SALES
44778 NEPEX-SALES OF ENERGY TO NEPOOL
44779 NEPEX-SAVINGS FROM SALES TO NEPOOL
4478A CAPACITY SALES-HP&E TO WMECO
4478B CAPACITY SALES-HP&E TO WMECO-NON EN
4478C CAPACITY SALES-HP&E TO NEPCO
4478D CAPACITY SALES-HP&E TO NEPCO-NON EN
4478E CAPACITY SALES-CMEEC
4478F CAPACITY SALES-FITCHBURG GAS & ELEC
4478G CAPACITY SALES-MMWEC
4478H CAPACITY SALES-NEWPORT ELEC
4478J CAPACITY SALES-NY STATE GAS & ELEC
4478K CAPACITY SALES-NIAGARA MOHAWK -
4478L CAPACITY SALE-PENN POWER & LIGHT
4478M CAPACITY SALES-PUB SVC E&G OF NJ
4478N CMEEC PWR-CAPAC
4478P CAPACITY SALES-GEN PUB UTIL SVC CRP
4478R MADISON ELECTRIC WORKS - CAPACITY
4478T CMEEC PWR-C REQ
4478V CAPACITY WRITE DOWN NAEC SBK INVEST
4478W CAPACITY SALES CITIZEN LEHMAN

TO RECORD THE SALE OF CAPACITY FROM WMECO TO CITIZEN
LEHMAN (HI-TECH PILOT PROGRAM)

44780 CAPACITY SALES-CEN VT PUB SVC
44781 CAPACITY SALES-CON ED
44782 CAPACITY SALES-MONTAUP
44783 CAPACITY SALES-COMMONWEALTH ELEC
44784 CAPACITY SALES-PSNH
44785 CAPACITY SALES-HOLYOKE GAS & ELEC
44786 CAPACITY SALES-NEPCO
44787 CAPACITY SALES-VT ELEC POWER CO

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ACCOUNT FERC ACCOUNT DESCRIPTION

44788 CAPACITY SALES-UICO
44789 CAPACITY SALES-CENTRAL MAINE POWER
4479A CAPACITY SALES-HWPCO TO HP&E
44790 CAPACITY SALES-BANGOR HYDRO
44791 CAPACITY SALES-SEABROOK AVAIL SALES
44792 CAPACITY SALES-BOSTON EDISON
44793 CAPACITY SALES-LILCO
44794 NUG&T-CAPACITY SALES TO THE NUG&T
44795 CAPACITY SALES-VT ELEC COOP
44796 CAPACITY SALES-MISCELLANEOUS
44797 CAPACITY SALES-GREEN MT POWER CORP
44798 SUBJECT TO REFUND

These accounts shall include the billing for electricity supplied by and to the above-mentioned companies. The appropriate subaccount shall be used based on which company is receiving the electricity. Amounts shall not be netted between the accounts. Subaccount 98 refers to sales which may be subject to refund.

Account 447.10 shall be used to record the amount billed to CY and MP3 for miscellaneous simulator expenses.

44799 OTHER

This account shall include the net billing for electricity supplied to other electric utilities or to public authorities for resale purposes.

44800 INTERDEPARTMENTAL SALES

This account shall include amounts charged by the electric department for electricity supplied by it to other utility departments.

44900 PROVISION FOR RATE REFUNDS
44910 PROVISION FOR RATE REFUNDS

This account shall be charged with provisions for the estimated pretax effects on net income of the portions of amounts being collected subject to refund which are estimated to be required to be refunded. Such provisions shall be credited to Account 229, Accumulated Provision for Rate Refunds.

This account shall also be charged with amounts refunded when such amounts had not been previously

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ACCOUNT FERC ACCOUNT DESCRIPTION

accrued.

Income taxes relating to the amount recorded in this account shall be recorded in Account 410, Provision for Deferred Income Taxes, Utility Operating Income, or Account 411, Provision for Deferred Income Taxes - Credit, Utility Operating Income, as appropriate.

44913 PROV RTE REFUND C&LM

This account shall be used to defer the difference between the year-to-date expenditures and year-to-date revenues as approved by the DPUC.

44914 PROVISION FOR RATE REFUND - FCRA

This account shall include C&LM energy savings collected through the Fixed Cost Recovery Adjustment (FCRA) for which CL&P may be required to refund customers.

45000 FORFEITED DISCOUNTS
45001 RESIDENTIAL LATE PAYMENT CHARGES
45002 COMMERCIAL LATE PAYMENT CHARGES
45003 INDUSTRIAL LATE PAYMENT CHARGES
45004 OTHER LATE PAYMENT CHARGES

Accounts 450-01, 450-02, 450-03, and 450-04 shall include the amount of additional charges imposed because of the failure of customers to pay their electric bills on or before the specified date.

45100 MISCELLANEOUS SERVICE REVENUES

This account shall include revenues for all miscellaneous services and charges billed to electric customers which are not specifically provided for in other accounts.

Items:

1. Fees for changing, connecting or disconnecting service.
2. Profit on maintenance of appliances, wiring, piping or other installations on customers' premises.
3. Net credit or debit (cost less net salvage

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

and less payment from customers) on closing of work orders for plant installed for temporary service of less than one year.

4. Recovery of expenses in connection with current diversion cases. However, the billing for the electricity consumed shall be included in the appropriate electric revenue account.
5. Other.

45101 RECONNECTION FEES

This account shall include the fees assessed for reconnection of service which had been disconnected for nonpayment of bills.

45102 RETURN CHECK CHARGES

This account shall include charges to customers for processing return checks.

- 45103 COLLECTION CHARGE - PSNH
- 45104 MO INTERVAL DATA FILE CHG REVENUE
- 45105 PSNH PAY AS YOU SAVE PROGRAM
- 45199 OTHER

This account shall include revenues for all miscellaneous services and charges billed to electric customers which are not specifically provided for in other accounts.

Items:

1. Profit on maintenance of appliances, wiring, piping or other installations on customers' premises.
2. Net credit or debit (cost less net salvage and less payment from customers) on closing of work orders for plant installed for temporary service of less than one year.
3. Recovery of expenses in connection with current diversion cases. However, the billing for the electricity consumed shall be included in the appropriate electric revenue account.

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4. Other.

45300 SALES OF WATER & WATER POWER
45301 PERMANENT WATER
45302 NON-PERMANENT WATER
45303 SURPLUS WATER
45304 INDENTURED SURPLUS WATER
45399 OTHER

These accounts shall include revenues derived from the sale of water for irrigation, domestic, industrial or other uses, or for the development by others of water power, or for headwater benefits. Also include in these accounts revenues derived from furnishing water power for mechanical purposes when the investment in the property used in supplying such water or water power is carried as electric plant in service. Revenues are to be segregated into the appropriate subaccount based on the nature of the revenues.

454NP MON FEE OUTAGE NOTIFICATION PROGRAM
454P1 PSNH-345KV SUPPORT-SEABROOK (NU)
454P2 PSNH-345KV SUPPORT-SEABROOK (NAEC)
454P3 345KV SUPPORT SEABROOK - OTHER

These accounts shall be used for 345 KV support for Seabrook, other than NU subsidiaries.

454SP MONTHLY FEE SURGE PROTECTION PROGRM
45400 RENT FROM ELECTRIC PROPERTY
45401 AMONG NU SUBSIDIARIES

This account shall include rents received for the use of land, buildings and other property devoted to electric operations when the transaction takes place between: (a) two Northeast Utilities subsidiaries; (b) a Connecticut Light and Power Company subsidiary and a Northeast Utilities subsidiary other than The Connecticut Light and Power Company; (c) a Holyoke Water Power Company subsidiary and a Northeast Utilities subsidiary other than Holyoke Water Power Company.

45402 BETWEEN CL&P AND SUBSIDIARIES

This account shall include rents received by The Connecticut Light and Power Company from its

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subsidiaries for the use of land, buildings and other property devoted to electric operations.

4542A RENT FOR CONVEX EQUIP OWNED BY CLP
45498 TURNERS FALLS COST SHARE AGREEMENT

This account shall be used by the Accounting Department only. It shall be credited with an amount computed in accordance with the Turners Falls Joint Facilities Agreement which considers both fixed charges and operation and maintenance costs.

45499 RENT FROM ELEC PROP-OTHER

This account shall include all other rents received for the use by others of land, buildings and other property devoted to electric operations.

456AC BRAND A COML SALE AND REVENUES

Recording PSNH unbundled rate Pilot for NU brand "A" commercial sales and revenues.

456AI BRAND A IND SALE AND REVENUES

Recording PSNH unbundled rate Pilot for NU brand "A" industrial sales and revenues.

456AP UNBILLED REVENUES BRAND A PILOT

Unbilled Revenues associated with brand a PSNH Energy Inc., PSNH Pilot

456AR BRAND A RESDL SALE AND REVENUE

Recoording PSNH unbundled rate Pilot NU brand "A" residential sales and revenue.

456AS I/C REVENUES FROM SESI

456BC BRAND B COML SALES AND REVENUES

Recording PSNH unbundled rate Pilot NU brand "B" com'l sales and revenues.

456BI BRAND B IND SALES AWD REVENUES

Recording PSNH unbundled rate Pilot for brand "B" industrial sales and revenues.

456BP UNBILLED REVENUES BRAND B PILOT

Unbilled Revenues associated with Brand b - Northfield Mountain Energy- PSNH Pilot

456BR BRAND B CL&P RESDL SALES & REVENUES

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Recording PSNH unbundled rate Pilot NU brand "B" cl&p
Northhmtn residential sales and revenues.
456BS CREDITS ISO-NE RELIABILITY ISSUES
456CA PSNH ENERGY REVENUES-CAPACITY
456CC BRAND C COML SALES AND REVENUES

Reporting PSNH unbundled rate Pilot for NU brand "C"
com'l sales and revenues.
456CI BRAND C IND SALES AND REVENUES

Recording PSNH unbundled rate Pilot NU brand "C"
industrial sales and revenues.
456CP UNBILLED REVENUES BRAND C PILOT

Unbilled Revenues associated with Brand C- NU wholesale
- PSNH Pilot
456CR BRAND C RESDL SALES AND REVENUES

Recording PSNH unbundled rate Pilot for brand "C"
residential sales and revenues.
456CT SE GOODS & SERVICES CT
456DA T9 INTER ANX S&D
456DB T9 INTER TRANS REV
456EA INTERCO S&D SER PILOT
456EB INTERCO TRANSMI PILOT
456EN PSNH ENERGY REVENUES-ENERGY
456FA T9 INTER ANX S&D
456FB T9 INTER MISC REV
456GL FUEL OIL REVENUE
456GR GAS REVENUE - SELECT
456HY I/C REV FROM NE HYDRO
456IR SE REVENUE RI GET
456L1 INTRACOMPANY T9 TRANS REV FROM CL&P
456L2 INTRACOMPANY T9 TRANS REV FROM PSNH
456L3 INTRACOMPANY T9 TRAN REV FROM WMECO
456L4 INTRACOMPANY TREV FROM OTHER BUSSEG
456L5 INTRACOMPANY TREV FROM OTHER BUSSEG
456L6 INTRACOMPANY TREV FROM OTHER BUSSEG
456L7 INTRACOMPANY T9 STD REV FROM CL&P
456L8 INTRACOMPANY T9 STD REV FROM PSNH
456L9 INTRACOMPANY T9 STD REV FROM WMECO
456MA SE REVENUE MA
456MP MASSPOWER INTERCNT OPERATION MAINT
456MT I/C REV FROM MT TOM GENERATION
456NC NORTHMT NON-FRANCHISE SALES & REV

USED FOR RECORDING NOTHFIELD MOUNTAIN ENERGY NON-FRANCH
ISE SALES & REVENUES - COMMERCIAL
456NE I/C REV FROM NE MANAGEMENT

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456NF I/C REVENUES FROM NORTHFIELD MTN
456NG SE REVENUE NY GET
456NH SE REVENUE NH
456NI NORTHMT NON-FRANCHISE SALES & REV

USED FOR RECORDING NORTHFIELD MOUNTAIN ENERGY NON-FRANC
HISE SALES & REVENUES - INDUSTRIAL

456NN I/C REV FROM NE ENERGY
456NO NOATT SCHEDULE 2 REVENUE
456NR NORTHMT NON-FRANCHISE SALES & REV

USED FOR RECORDING NORTHFIELD MOUNTAIN ENERGY NON-FRANC
HISE SALES & REVENUES - RESIDENTIAL

456NS SE REVENUE NY
456NW REC REVENUE-NORTHERN WOOD PWR PROJ
456NY NY RETAIL WHEELING SALES & REVENUES
456N1 INTERCOMPANY T9 TRANS REV FROM CL&P
456N2 INTERCOMPANY T9 TRANS REV FROM PSNH
456N3 INTERCOMPANY T9 TRAN REV FROM WMECO
456OC NUW NON-RANCHISE SALES & REV

USED FOR RECORDING NU WHOLESALE NON-FRANCHISE SALES AND
REVENUES - COMMERCIAL

456OI NUW NON-FRANCHISE SALES & REV

USED FOR RECORDING NU WHOLESALE NON-FRANCHISESALES &
REVENUES - INDUSTRIAL

456OR NUW NON-FRANCHISE SALES & REV

USED FOR RECORDING NU WHOLESALE NON-FRANCHISE SALES AND
REVENUES - RESIDENTIAL

456PA SE REVENUE PA
456PC PSNHENG INC N-FRANCHISE SALES & REV

USED FOR RECORDING PSNH ENERGY INC. NON-FRANCHISE SALES
& REVENUES - COMMERCIAL

456PI PSNHENG INC N-FRANCHISE SALES & REV

USED FOR RECORDING PSNH ENERGY INC NON-FRANCHISE SALES
& REVENUES - INDUSTRIAL

456PR PSNHENG INC N-FRANCHISE SALES & REV

RECORDING PSNH ENERGY INC NON-FRANCHISE SALES &
REVENUES - RESIDENTIAL

456PS PROD SERV SELECT
456P1 PSNH-UNBILLED ELECTRIC REVENUE
456P2 PSNH-CHARGES USE TRANSMISSION LINES
456P3 PSNH-CHARGES USE TRANS. LINES (NU)

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

These accounts shall include PSNH electric unbilled revenues and revenues derived from transmission of electricity of others.

456RB ADMIN & SERVICING REVENUE - LLC
456RC REC REVENUE-OTHER PROJECTS
456RE PREMIUM ON REC TRANSFERS
456RI SE REVENUE RI
456RN REGIONAL NETWORK SERVICE

the recording of regional network service revenue credited to the company by NEPOOL

456RO ALLOCATED CONSOLIDATED RNS
456RP ALLOCATED SEGMENTED RNS

recording of reactive power ancillary services revenue credited to the company by NEPOOL

456RR NUSCO RATE OF RETURN - REVENUE
456SB SEABROOK 345KV TRANSMISSION SUPPORT
456SD SCHEDULING & DISPATCH ANC. SERV.
456SE ALLOCATED CONSOLIDATED S&D
456SF ALLOCATED SEGMENTED S&D
456SI I/C REVENUES FROM SESI
456SS ESCO SERV REVENUE
456S1 INTERCOMPANY T9 STD REV FROM CL&P
456S2 INTERCOMPANY T9 STD REV FROM PSNH
456S3 INTERCOMPANY T9 STD REV FROM WMECO
456TB TIE BENEFITS

recording of tie benefits revenue credited to the company by NEPOOL

456TC TRAN FACIL NH PILOT ANC SERV CREDIT

transmission facilities "NH Pilot Ancillary Services for Credit"

456TE TRANS FACILITY TRANS CREDIT

transmission facilities "NH Pilot Transmission for Credit"

456TM TERMINATION REVENUE
456TO THROUGH OR OUT SERVICE

recording of through or out service revenue credited to the company by NEPOOL

456TR RESERVE FOR TRANS REV SUB TO REFUND
456UB PSNH UNBUNDLED UBI REVENUES RESIDNT

PSNH Unbundled Revenues - Residential
456UC PSNH UNBUND UNBILL REVENUE COML

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

456UI PSNH Unbundled Unbilled Revenues - Commercial
PSNH UNBUND UNBILLED REV INDUSTRIAL

456WC PSNH Unbundled Unbilled Revenues - Industrial
RECORD WHOLES COALSALE REV TO SPRAG
456XA REEDS FERRY OP REV INTERCOMPANY
456X2 I/C REVENUES FROM NGC
456X3 I/C REVENUES FROM NGS
456X5 I/C REVENUES FROM ES BOULOS
456X6 WOODS ELECTRIC REVENUE
456X7 WOODS NETWORK REVENUE
456Y1 I/C REVENUES FROM YANKEE GAS (71)
456Y5 I/C REVENUES FROM YESCO (75)
45600 OTHER ELECTRIC REVENUES
45601 RENTAL WATER HEATERS

This account shall include revenues derived from the rental of electric water heaters to customers. Revenues for electricity used will be included in the appropriate Sales of Electricity account.

45602 FISH & WILDLIFE FACILITIES
45603 RECREATIONAL FACILITIES

These accounts shall include revenues derived from the operation of fish and wildlife facilities and recreational facilities. This includes items such as leases, or rentals of land for cottages, homes or campsites, whether operated by the company or by contract concessionaires.

45604 MASS SAVE INC - SURCHG RESIDENTAL

This account shall include revenues received from surcharges billed to residential customers in connection with MASS SAVE, INC.

45605 NU 80S-90S CONSERVATION PROGRAM

This account shall include revenues received from customer audits and technical courses given in connection with the NU 80's/90's Conservation Program. Do not include revenues received from programs in connection with CONN SAVE or MASS SAVE.

45606 HWP MANAGEMENT SERVICES FOR HP&E

This account shall include revenues received by

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

Holyoke Water Power Company for providing management service to Holyoke Power and Electric Company.

45607 MASS SAVE INC SURCHARGE COMMERCIL

This account shall include revenues received from surcharges to commercial customers in connection with MASS SAVE, INC.

45608 RES CONS SERV AUDIT FEES

This account shall include the amount of income amortized from the 186-4J account for CL&P only. It shall also include WMECO's share of audit fees collected by MASS SAVE, Inc.

45609 R&D VENTURES

This account shall include revenues derived from Research and Development activities.

4561A I/CREVENUES FROM CL&P
4561B MMWEC STONY BROOK TRANSM REVENUES
4561C TRANSMISSION SUPPORT REVENUES
4561D TARIFF 7 REVENUES TRANSMISSION
4561E INTRACO SCH21 REVS
4561F FIRM PENALTIES FOR TRANS SERVICE
4561L INTERCOMPANY SCH-21 REVS
4561M INTERCOMPANY S&D REVS OTHER
4561N INTERCOMPANY SCH-21 REVS OTHER
4561P INTRACO S&D REVS
4561R INTERCOMPANY S&D REVS
4561S SCHEDULING AND DISPATCH REVENUES
4561T TRANSM REVENUES OATT SCH-21 NU
4561U THROUGH OR OUT SERVICE
4561V ALLOCATED CONSOLIDATION RNS
4561W ALLOCATED SEGMENTED RNS
4561X SCHEDULING & DISPATCH ANC SERVICES
4561Y ALLOCATED CONSOLIDATED SCHED & DISP
4561Z ALLOCATED SEGMENTED SCHED & DISP
45610 TRANS FACIL-CENTRAL MAINE POWER
45611 TRANS FACIL CONNECTICUT YANKEE
45612 TRANS FACIL-CONSOLIDATED EDISON
45613 TRANS FACIL-HOLYOKE GAS&ELECTRIC
45614 TRANS FACIL-LONG ISLAND LIGHT CO
45615 TRANS FACIL-MONTAUP ELECTRIC CO
45616 TRANS FACIL-NEW ENGLAND POWER CO
45617 TRANS FACIL-PUB SVC CO NEW HAMP
45618 TRANS FACIL-UNITED ILLUMINATING

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

45619	TRANS FACIL-VERMONT ELEC POWER CO
4562A	I/C REVENUES FROM SELECT-POWER
4562B	I/C REVENUES FROM SELECT-OTHER
45620	TRANS FACIL-YANKEE ATOMIC-NON NU
45621	COMMONWEALTH ELECTRIC COMPANY
45622	TRANS FACIL-BANGOR HYDRO ELEC CO
45623	TRANS FACIL-VERMONT YANK NUCLEAR
45624	TRANS FACIL-MAINE YANKEE ATOMIC
45625	TRANS FACIL WMECO
45626	TRANS FACIL CL&P
45627	MISC RRR OPER REVENUES-SESI
45628	VERMONT ELECTRIC COOPERATIVE, INC.
45629	TRANS FACIL N E G E A
4563A	I/C REVENUES FROM HWP
4563B	MP3 TRANSM SUPPT AGRMT
45630	MILL PT # 3 SHARING COMMON FACIL
45631	TRANS FACIL GREEN MT. POWER CORP
45632	MILL PT # 3 SHARING TRAN SUPP FAC
45633	MONTAGUE SHARING -TRAN SUPP FACIL
45634	NEW BRUNSWICK-MAINE ELEC PWR-AGT
45635	NEPEX CONTRACT #535 TRANSMISSION
45636	OTHER BILLINGS - YANKEE GAS
45637	MISC NUSCO OPER REVENUES-SESI
45638	CL&P/WMECO - MEW
45639	OTHER SESI REVENUES-PSNH ELIMINATED
	other operating hec revenues from psnh eliminated
4564A	I/C REVENUES FROM WMECO
45640	N U G&T AGREEMENT-CL&P
45642	N U G&T AGREEMENT-WMECO
45643	N U G&T AGREEMENT-HWPCO
45644	N U LOCAL FACILITIES-CL&P
45646	N U LOCAL FACILITIES-WMECO
45647	N U LOCAL FACILITIES-HWPCO
45648	SEABROOK 345KV TRANSMISSION SUPPORT
45649	ANX SERV SCH & DSP
	TRANSMISSION RELATED ANXILLARY SERVICES, SCHEDULING AND DISPATCH.
4565A	I/C REVENUES FROM NNECO
45650	TRANS FAC-YANKEE ATOMIC-NU & SUBS
45651	OTH FAC CHG TRANSFORMER RENTALS
45652	FERC ASSESSMENT - REIMBURSEMENT
45655	MISC OPER REVENUES - SESI
45656	MISC WMECO OPER REVENUES-SESI
45657	MISC CL&P OPER REVENUES - SESI
45658	MISC PSNH OPERATING REVENUES - SESI
45659	N U G&T AGREEMENT-HWPCO CONSOLIDATE
4566A	I/C REVENUES FROM PSNH

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

45660 MISC SELECT OPER REVENUES - SESI
45661 TAR 7 REVENUES TRANSMISSION
45662 BOSTON EDISON
45665 INTERIM RATE ORDER 4/85(84-12-11)
45668 APPARATUS RENTAL REV PSNH PILOT

Recording PSNH unbundled rate Pilot apparatus rental revenues.
45669 CUST SVC CHG REV UNBUNDLE RTS PILOT

Recording PSNH Pilot unbundled rates for customer service charge revenues (reconnections)
4567A I/C REVENUES FROM SEABROOK
45670 METER CHG REV UNBUNDLED RTS PILOT

Recording PSNH Pilot unbundled rates for meter charge revenues.
45671 FORFEITED DISC CHG PSNH PILOT

Recording PSNH unbundled rate Pilot for forfeited discounts (interest on arrears).
45672 TRANS CHG REV UNBUNDLED RTS PILOT

Recording PSNH Pilot unbundled rates for transmission charge revenue.
45673 TRANS CHG CREDITS UNBUNDLE RT PILOT

Recording PSNH Pilot unbundled rates for transmission charge credits.
45674 DIST CHG REV UNBUNDLED RTS PILOT

Recording PSNH Pilot unbundled rates for distribution charge revenues.
45675 ACQUISITION REVS UNBUNDLE RTS PILOT

Recording PSNH Pilot unbundled rates for acquisition premium revenues.
45676 STRAND COST REVENUES PSNH PILOT

Recording stranded cost revenues for the PSNH unbundled rate Pilot.
45677 PILOT PARTIC CREDIT FOR PSNH PILOT

Recording PSNH unbundled rate Pilot for "Pilot participation" credits.
45678 GUARANTEE REV RATE DS4 PSNH PILOT

Recording PSNH unbundled rate pilot for guarantees on rate d54.

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

45679 DISC CREDIT FOR SERVICE AT 115K VTS

Recording PSNH unbundled rate Pilot for discount credit for service at 115,000 volts.

4568A I/C REVENUES FROM NUSCO
45683 COGEN/INTERCOM O&M RECOVERIES
45686 TRANS FACIL-WALLINGFORD
45687 CMEEC
45688 MMWEC
45689 DEFERRED TRANSMISSION REVENUES
4569A I/C REVENUES-EXTERNAL NGS CUSTOMERS
45690 OTH EL REV UNBILL COMM IND

This account will include the electric Unbilled Revenue.

45691 UNBILLED REVENUES RESIDENTIAL
45692 REVENUES-NATURAL RESOURCES
45693 GAIN ON SALE OF REGULATORY LIAB
45694 NGC LICENSE FOR LAND REVENUES
45696 TRANS FACIL VERMONT YANKEE AGENT
45697 NEPOOL TRANSMISSION FUND
45698 MISCELLANEOUS

These accounts shall include revenues derived from transmission of electricity of others over transmission facilities of any NU company, including the use of a NU company facility by another NU company.

45699 OTHER ELECTRIC REVENUES-OTHER

This account shall include revenues derived from electric operations not includible in any of the foregoing accounts.

Items:

1. Commission on sale or distribution of electricity of others when sold under rates filed by such others.
2. Compensation for minor or incidental services provided for others such as customer billing, engineering, etc.
3. Profit or loss on sale of material and supplies not ordinarily purchased for resale and not handled through merchandising and

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

jobbing accounts.

4. Sale of steam, but not including sales made by a steam heating department or transfer of steam under joint facility operations.

457AA CLPD TRANSCO DIRECT
457AD CLPD DIST DIRECT
457AE CL&P RETAIL TRANS DIRECT
457AG CLPD F/H DIRECT
457AK CLPD CUST SRVC DIRECT
457AO CLPD DIRECT-1R
457AR WMECOD-4R-DIRECT
457AU PSNHD-6R-DIRECT
457AV YES-70-DIRECT
457AY YGSCO-71-DIRECT
457BA PSNHD TRANSCO DIRECT
457BD PSNHD DISTR DIRECT
457BE PSNH RETAIL TRANS DIRECT
457BG PSNHD F/H DIRECT
457BK PSNHD CUST SRVC DIRECT
457BN NORCONN-DIRECT
457BQ HSTCCO-DIRECT
457BT YEFSC-DIRECT
457BW YESCO-DIRECT
457BZ RMSVC DIRECT
457CA HWPD TRANSCOS DIRECT
457CD HWPD DISTRIB DIRECT

HWP Distribution NUSCO Direct Cost against Earnings
457CG HWPD F/H DIRECT

HWP Fossil/hydro's NUSCO Direct Cost against earnings
457CK HWPD CUSTOMER SRVC DIRECT

HWP Customer Services ' NUSCO Direct Cost against earnings
457CO YES-70-DIRECT
457CR YGSCO-71-DIRECT
457CU NORCONN PROP-72-DIRECT
457CX YEFSCO-74-DIRECT
457DA WMECOD TRANSCO DIRECT

WMECO Transco's NUSCO Direct Cost against Earnings
457DD WMECOD DISTRIB DIRECT

WMECO Distribution's NUSCO Direct Cost against earnings
457DE WMECO RETAIL TRANS DIRECT

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

WMECO Distribution's NUSCO Indirect Cost
against earnings
457DG WMECOD F/H DIRECT

WMECO Fossil/Hydro's NUSCO Direct Cost against earnings
457DI YESCO-75-DIRECT
457DK WMECOD CUSTOMER SRV DIRECT

WMECO Customer Services' NUSCO Direct Cost against
earnings
457DP RMSVC-76-CAU Y6-DIRECT
457DV E S BOULOS DIRECT - N7
457DY NGS MECH CO INDIRECT - X4
457EC SELECTD DIRECT-PB
457EF SELECTD DIRECT-PC
457EI SELECTD DIRECT-PD
457EL SELECTD DIRECT-PE
457EO SELECTD DIRECT-PF
457ER SELECTD DIRECT-PG
457EU SELECTD DIRECT-PH
457EX SELECTD DIRECT-PI
457EZ SELECTI INDIRECT-PI
457E0 SELECTD DIRECT-SE
457E3 SELECTD DIRECT-S2
457E6 SELECTD DIRECT-S1
457E9 SELECTD DIRECT-PA
457FC NGC D DIRECT-CN
457FF NGC D DIRECT-CG
457FH NGC D DIRECT-CP
457FK NGC D DIRECT-CF
457FW SELECTD DIRECT-S3
457F0 NGS D DIRECT-EN
457F3 NGS D DIRECT-EH
457F6 NGS D DIRECT-EW
457F9 NGS D DIRECT-C5
457GC SELECTD DIRECT-PL
457GF SELECTD DIRECT-PM
457GI SELECTD DIRECT-PN
457GL SELECTD DIRECT-P2
457GO SELECTD DIRECT-PP
457GR SELECTD DIRECT-PQ
457GX WOODS ELECTRICAL CO INC INDIRECT P6
457GY WOODS ELECTRICAL CO INC DIRECT P6
457G0 SELECTD DIRECT-PJ
457G3 SELECTD DIRECT-PK
457G6 SELECTD DIRECT-WA
457G9 SELECTD DIRECT-SL
457HC SELECTD DIRECT-PS
457HF SELECTD DIRECT-PR

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

457HI CLPD DIRECT-IV
457HL CLPD DIRECT-1W
457HO CLPD DIRECT-1Y
457HR CLPD DIRECT-1Z
457HU WMECOD DIRECT-4V
457HX WMECOD DIRECT-4W
457H0 SELECTD DIRECT-RA
457H3 SELECTD DIRECT-PV
457H6 SELECTD DIRECT-PU
457H9 SELECTD DIRECT-PT
457IA CLPD-1X-DIRECT
457I0 WMECOD-4X-DIRECT
457I3 PSNHD DIRECT-6V
457I6 PSNHD-6X-DIRECT
457JA NGS D -E7-DIRECT
457JD NGS D -E6-DIRECT
457JG NGS D -E5-DIRECT
457JJ NGS D -C6-DIRECT
457JM NGS D -E4-DIRECT
457JP NGS D-E3-DIRECT
457JS NGS D-C8-DIRECT
457JV NGS D-C7-DIRECT
457J1 NGC I-DIRECT-CH
457J4 NGS D-E9-DIRECT
457J7 NGS D-E8-DIRECT
457KB CLP FUNDING D-1K- DIRECT
457KE WMECO FUNDING D-43 DIRECT
457KH PSNH FUNDING LLC 2 DIRECT 6L
457KJ WOODS NETWORK SERVICES INDIRECT P7
457KK WOODS NETWORK SERVICES DIRECT P7
457KM SELECT ENERGY CNTRCTNG NUSCO REVENU
457KN REEDS FERRY NUSCO REVENUE
457KP SELECT ENERGY CNTRCTNG
457KR REEDS FERRY
457K1 NGS-NH MAINT D-E2-DIRECT
457K5 ES BOULOS-D-X5 DIRECT
457K8 PSNH FUNDING LLC-D08 DIRECT
457PS SEABROOK POST SALE
457XX REVENUE DFLT ACCT - TABLE USE ONLY
45700 SERVICES RENDERED TO ASSOC CO'S
45701 NU PARENT DIRECT
45702 SELECTD - SELECT ENERGY DIRECT-22

NUSCO ENERGY PARTNERS INC. NUSCO DIRECT COST AGAINST
EARNINGS.
45703 CLPD DIRECT
45704 SELECT ENERGY Y TRADING DIRECT (ST)

NUSCO ENERGY PARTNERS, INC. NUSCO COST OF CAPITAL

NU ACCOUNTING MANUAL
 FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
 (ACCOUNTS 400-499)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

45706	RRRCO DIRECT
45707	COE-INDIRECT
45708	COE PARIS DIRECT
45709	COE DEVELOPMENT CORP DIRECT
4571A	COE AVE FENIX CORP DIRECT
4571B	MODEL COMM DIRECT
4571C	NGS D- DIRECT-X3
4571I	COE UK CORP DIRECT
4571N	NGC D- DIRECT-X2
4571T	COE GENCOE CORP-DIRECT
4571U	NUEI -DIRECT-X1
4571W	COE(ARGENTINA I) CORP
4571X	COE ARGENTINA II CORP DIRECT
4571Y	COE TEJONA CORP DIRECT
45710	HWPD DIRECT
45711	HPE DIRECT
45712	WMECOD DIRECT
45713	QUINN DIRECT
45714	NNECO DIRECT
45715	CY DIRECT POST SALE
45716	SESI DIRECT
45717	NAESCO DIRECT
45718	NAEC DIRECT
45719	PSNHD DIRECT
4572K	NAESCO COMP FOR CAP CONST & OTHER
4572L	NAEC COMP FOR CAP CONSTR & OTHER
4572M	PSNH COMP FOR CAP CONST & OTHER
4572O	COE AVE FENIX CORP
4572Q	COE TEJONA CORP COST OF CAPITAL
4572X	SESI INDIRECT
4572Y	COE(ARGENTINA I) CORP
4572Z	COE ARGENTINA II CORP
45720	PROP INC DIRECT
4573F	SELECT D-DIRECT-EK
4573I	CHARTER OAK ENERGY GENCOE CORP-OTHR
4573K	NNECO POSTSALE DIRECT
4574I	COE UK CORP-OTHER
45741	SE PORTLAND-DIRECT
45744	SELECT ENERGY-NY DIRECT COST/EARNGS
4575A	CONVEX-DIRECT
4575B	CONVEX-DIRECT-NU SYSTEM
4575C	CONVEX-DIRECT-O/S
4575E	NEPEX-DIRECT-NU SYSTEM
4575F	NEPEX-DIRECT-O/S
4575H	NEPLAN-DIRECT-NU SYSTEM
4575I	COE UK CORP-OTHER
4575J	NEPLAN-DIRECT-O/S
4575L	NEPOOL-DIRECT-NU SYSTEM
4575M	NEPOOL-DIRECT-O/S

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

4575P QUEBEC-NU SYS DIRECT
4575Q COE TEJONA CORP DIRECT
4575R QUEBEC-O/S NU DIRECT
4575T COE GENCOE CORP-OTHR
4575W COE (ARGENTINA I) CORP
4575X COE ARGENTINA II CORP
4575Y MODEL COST OF CAPITAL
45751 NU PARENT DIRECT CONST & OTHER
45753 CL&P DIR CHGS CONST & OTHER
45756 RRRCO DIR CHGS - CONST OTHER
45757 CHARTER OAK ENERGY INC-DIRECT
45758 COE PARIS DIR CHGS-CONSTR & OTHER
45760 HWPCO DIR CHGS CONST & OTH
45762 WMECO DIR CHGS CONST & OTHER
45763 QUINN CO DIR CHGS-CONST & OTHER
45764 NNECO DIR CHGS CONST & OTHER
45765 CY DIR CHGS CONST & OTHER
45766 SESI DIRECT CHARGES CONSTR & OTHER
45767 NAESCO DIR CHGS-CONST & OTHER
45768 NAEC DIR CHRGS-CONST & OTHER
45769 PSNH DIR CHGS-CONST & OTHER
45779 IR OFFICE AUTOMATION SYSTEM
4578I CHARTER OAK ENERGY UK CORP-OTHER
4578T CHARTER OAK ENERGY GENCOE CORP-OTHR
4578U COE AVE FENIX CORP
4578W COE (ARGENTINA I) CORP
4578X COE ARGENTINA II CORP
4578Y COE TEJONA CORP CONST & OTH INDIRECT
4578Z NU/MODEL COMM-INDIRECT COST-CONSTRT
45780 PSNH INDIR CHGS-CONST & OTHER
45782 SESI INDIR CHARGES CONSTR & OTHER
45784 NAESCO INDIR CHGS-CONST & OTHER
45785 NAEC INDIR CHGS-CONST & OTHER
45787 DEFAULT
45799 NUSCO BILL REVENUE
45800 SERVICES RENDERED - NON-ASSOC CO'S
4581D YK GAS SER CO
4581F PUBLIC SERVICE OF NH
4581H CONV NORTH ATLANTIC ENERGY COMPANY
4581J NUOP
4582H NORTH ATLANTIC ENERGY CO.
45866 CONV CONN SAVE DIR CHRGS CNST & OTH
45900 MISCELLANEOUS REVENUES
480RU RESIDENTIAL UNBILLED

BOOKING RESIDENTIAL UNBILLED REVENUES AND VOLUMES FOR
YANKEE GAS ON A MONTHLY BASIS
48000 RESIDENTIAL SALES
481CI COMMERCIAL INTERCOMPANY SALES

NU ACCOUNTING MANUAL
 FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
 (ACCOUNTS 400-499)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

481CN COMMERCIAL NON-FIRM SALES
 481CU COMMERCIAL UNBILLED

 BOOKING COMMERCIAL UNBILLED REVENUES AND VOLUMES FOR
 YANKEE GAS ON A MONTHLY BASIS

481GA INTERCO RETAIL GAS REVENUE SENY
 481GN INDUSTRIAL REDUCEDGET NON-FIRM SALE
 481IN INDUSTRIAL NON-FIRM SALES
 481IU INDUSTRIAL UNBILLED

 BOOKING INDUSTRIAL UNBILLED REVENUES AND VOLUMES FOR
 YANKEE GAS ON A MONTHLY BASIS

481NF INDUSTRIAL NON-FIRM UNBILLED SALES
 481NG COMMERCIAL NON-FIRM NGV SALES
 481NI COMM INTERCO NON FIRM SALES
 481NU COMMERCIAL NON-FIRM UNBILLED SALES
 481RG RETAIL REVENUE GAS
 48100 COMMERCIAL & INDUSTRIAL SALES
 48101 COMMERCIAL
 48102 INDUSTRIAL
 48103 INDUSTRIAL SALES GET REDUCTION
 48104 SPECIAL CONTRACTS-GET REDUCTION
 48111 NATURAL GAS VEHICLES
 48121 EMER UNAUTH COMMERCIAL GAS USE
 48122 EMER UNAUTH INDUSTRIAL GAS USE
 483GA INTERCO WHOLESALE GAS REV SENY
 483NG WHOLESALE GAS FOR RESALE
 483SI MARKETER INTERCO SALES
 48300 SALES FOR RESALE
 48370 OFF-SYSTEM SALES (NO GET)
 48380 OFF-SYSTEM SALES (WITH GET)
 48390 MKTER ACT IN STB, STA, MKT & PEN
 48395 NONFIRM 3RD PARTY SUPPLIER SERVICES
 487AA LATE PAYMENT CHARGES
 48700 FORFEITED DISCOUNTS
 48701 RESIDENTIAL LATE PAYMENY CHARGES
 48702 COMMERCIAL LATE PAYMENT CHARGES
 48703 INDUSTRIAL LATE PAYMENT CHARGES
 48704 OTHER LATE PAYMENY CHARGES
 48705 LATE PAYMENT CHARGES-MARKETERS
 48800 MISCELLANEOUS SERVICE REVENUES
 48801 RECONNECTION FEES
 48802 RETURN CHECK CHARGES
 48871 MISC REV ACCT REC ADJUSTMENTS YANK
 48899 OTHER

489CI COM INTERCO FT
 489CN COMMERCIAL NON-FIRM TRANSPORTATION
 489CU COMMERCIAL FIRM TRANSPORT UNBILLED
 489GN INDUSTRIAL REDUCED GET NF TRANSPORTN

NU ACCOUNTING MANUAL
FERC ACCOUNTS - INCOME, EXPENSE AND RETAINED EARNINGS
(ACCOUNTS 400-499)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

489IN INDUSTRIAL NON-FIRM TRANSPORTATION
489IU INDUSTRIAL FIRM TRANSPORT UNBILLED
489NF INDUSTRIAL NON-FIRM TRANS UNBILLED
489NO NEGASCO RETAIL FIRM TRANSPORTATION
489NU COMMERCIAL NON-FIRM TRANSPORT UNBIL
489RU FIRM RESIDENTIAL TRANS UNBILLED
489SI MARKETER INTERCO TRANSPORTATION
489TU TRANSPORTATION UNBILLED

BOOKING REVENUES FROM TRANSPORTATION OF GAS FOR YANKEE
GAS ON A MONTHLY BASIS

48900 TRANSPORTATION REV
48901 COMMERCIAL TRANSPORTATION REV
48902 INDUSTRIAL TRANSPORTATION REV
48903 GROSS EARNINGS TAX REDUCTION
48930 BALANCING SERVICES
48940 MARKETER STORAGE SERVICE
49300 RENT FROM GAS PROPERTY
49301 RENT FROM GAS PROP - AMONG NU SUBS
49399 OTHER
495EG RETAIL GAS UNBILLED REVENUE
49500 OTHER GAS REVENUES
49501 RENTAL WATER HEATERS
49510 LEASED WATER HEATER PROGRAM
49511 EQUIPMENT LEASES
49520 FANNIE MAE REVENUE
49591 UNBILLED REVENUES RESIDENTIAL
49592 UNBILLED REVENUES COMMERCIAL
49593 UNBILLED REVENUES INDUSTRIAL
49596 UNBILLED REVENUES - TRANSPORTATION
496SE YANKEE GAS SYSTEM EXPANSION PROGRAM
49600 MISCELLANEOUS REVENUES

FERC Accounts
Power Generation Expenses

NU ACCOUNTING MANUAL
FERC ACCOUNTS - POWER GENERATION EXPENSES
(ACCOUNTS 500-559)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

500X3 OPERATION SUPERVISION & ENG
50000 OPERATION SUPERVISION & ENG

This account shall include the labor and expenses incurred in the general supervision and direction of the operation of steam power generating stations. Direct supervision of a particular function is to be charged to the account number applicable to that function. Personnel who should charge an applicable portion of their labor and expenses to this account include:

Plant Superintendents
Assistant Plant Superintendents
Assistants to Plant Superintendents
Superintendents of Steam Production
Managers of Production
Senior Station Engineers
Senior Engineers-Production
Engineers and Assistant Engineers-Production
Personnel providing secretarial work for the above-mentioned positions.

501GC CL&P GENERATION SERVICE CHARGE DEF
501P1 PSNH - DEFERRED FUEL
501P2 PSNH DEFERRED FUEL - FPPAC
501P3 PSNH DEFERRED FUEL

These accounts shall be debited or credited with the PSNH costs of fuel that are being deferred.

501SD WMECO STANDARD OFFER DEFERRAL
501X3 FUEL
50100 FUEL
50101 FUEL COSTS- ALONGSIDE

This account shall include the cost, delivered at the station, of fuel used in the production of steam for the generation of electricity and is for use by the Accounting Department only. The items of fuel costs are to be charged initially to the inventory account and subsequently cleared to this account as the fuel is used.

50102 FUEL COSTS- OTHER

This account shall include the labor and expense of handling fuel, routine fuel analyses, and fuel procurement.

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Items:

Labor:

1. Procuring and handling of fuel.
2. All routine fuel analyses.
3. Unloading from shipping facility and putting in storage.
4. Moving of fuel in storage and transferring from one station to another.
5. Handling from storage or shipping facility of first bunker, hopper, bucket, tank, or holder of boiler house structure.
6. Operation of mechanical equipment, such as locomotives, trucks, cars, boats, barges, cranes, etc.

Expenses:

1. Tools, lubricants, and other supplies.
2. Operating supplies for mechanical equipment.
3. Transportation and other expenses in moving fuel.
4. Stores expense applicable to fuel.

50103 FUEL-ADDITIVES

This account shall include the cost of all additives used in fuel treatment.

50104 FUEL-RESIDUALS (NET)

This account shall include labor and expenses in connection with residual disposal as well as the proceeds from the sale of residuals. Also include in this account the cost of the sampling and treatment of ash pond and ash pond discharge.

50105 FUEL COSTS DEFERRED

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This account shall be debited or credited with the costs of fuel that are being deferred. Concurrent debits or credits, as appropriate, will be made to Account 186-13, Miscellaneous Deferred Debits - Fuel Costs Deferred.

50106 AMORT OF DEF FUEL PRIOR PERIOD ADJ

This account shall be used by the Accounting Department only. It shall include the amortization of certain deferred fuel costs which have been deemed recoverable by the appropriate regulatory commissions in each company's base rates.

50107 FUEL COSTS GENERATION OF STEAM

This account shall be used by Western Massachusetts Electric Company only and shall include the amount of fuel costs associated with the production of steam generated at the West Springfield Station and sold to the City of Springfield for sewage treatment at Bondi Island.

50108 FUEL COSTS DEFERRED - GUAC

This account shall be debited or credited with the costs of fuel that are being deferred. Concurrent debits or credits, as appropriate, will be made to Account 186-11, Miscellaneous Deferred Debits-Deferred Electric Fuel Expense-GUAC-Current.

50109 FUEL-SLUDGE EXPENSE

This account shall be used to write off the fuel costs associated with sludge (the elimination of inventory which is no longer usable).

50110 FUEL-CT FAC PR PER ADJ

This account shall be used to record the fossil fuel adjustment clause for prior period adjustments.

50112 GUAC - RMF AMORT DKT 87-07-01
50113 RISK MGMT INSTRUMENT SETTLEMENT
50133 DEFERRED CONGESTION EXPENSE
502X3 STEAM EXPENSES
50200 STEAM EXPENSES
50201 BOILER WATER LABOR SUPPL & EXP

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This account shall include the labor and expenses incurred in the production of steam for electric generation, exclusive of the expenses incurred in connection with the use of chemical additives.

Items:

Labor:

1. Direct supervision of steam production activities.
2. Handling and preparing fuel from the point where the fuel enters the first boiler plant bunker, hopper, tank, or holder of the boilerhouse structure.
3. Operating boiler and boiler auxiliary equipment.
4. Operating ash collecting and disposal equipment inside the plant.
5. Operating boiler plant electrical equipment.
6. Keeping logs and records of boiler plant and preparing reports on boiler plant operations.
7. Testing and checking equipment in boiler plant.
8. Cleaning of boiler plant when not incidental to maintenance work.
9. Other miscellaneous work in boiler plant when of a minor nature.

Expenses:

1. Boiler feed water purchased.
2. Pumping supplies.
3. Inspection fees.
4. Lubricants and miscellaneous supplies.

50202 BOILER WATER MAKEUP & TREATMENT

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This account shall include labor and expenses incurred in boiler water makeup and treatment exclusive of the cost of chemical additives, in connection with the production of steam for electric generation.

Items:

Labor:

1. Operating boiler feed water purification and treatment equipment.
2. Testing boiler water.

Expenses:

1. Water purification expenses.

50203 BOILER WTR MAKUP & TRMT-CHEM ADD

Boiler Water Makeup and Treatment - Chemical Additives

This account shall include only the cost of chemical additives used in boiler water makeup and treatment, in connection with the production of steam for electric generation.

50299 STEAM EXPENSES-OTHER

This account shall include labor and expenses incurred in the production of steam for electric generation, not provided for in the foregoing Steam Expense accounts.

505X3 ELECTRIC EXPENSES
50500 ELECTRIC EXPENSES
50501 COOLING WATER LABOR, SUPPL & EXP

This account shall include the expenses incurred for pumps, ponds, cooling towers and fans, cooling water intakes and outlets, piping, and other expenses associated with cooling water operation. Expenses for condenser operation are to be charged to Account 505-99.

Items:

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Labor:

1. Operating circulating water systems as described above, but excluding condensers.

Expenses:

1. Lubricants and control system oil.
2. Instrumentation charts.

50502 COOLING WATER OPER-CHEM ADDITIVES

This account shall include only the cost of chemical additives used in the treatment of circulating water.

50599 ELECTRIC EXPENSES-OTHER

This account shall include labor and expenses incurred in the operation of prime movers, generators and their auxiliary apparatus, and switch gear, to the point where electricity leaves for conversion for transmission or distribution.

Items:

Labor:

1. Direct supervision of electric production activities.
**
2. Operating turbines, engines, generators and exciters.
3. Operating switchboards, switch gear and electric control and protective equipment.
4. Keeping electric plant log and records and preparing reports on electric plant operations.
5. Testing, checking and adjusting instruments and equipment in the electric plant.
6. Cleaning electric plant equipment when not incidental to maintenance work.
7. Repacking glands and replacing gauge glasses.

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-
8. Operating condensers and other auxiliary apparatus.
 9. Operating generator cooling system.
 10. Operating lubrication and oil control systems, including oil purification.

Expenses:

1. Lubricants and control system oils.
2. Motor and generator brushes.
3. Generator cooling gases.
4. Cooling water purchased.

506NX NOX CREDIT EXPENSE

Expense of NOx credits required by each State Dept. of Environmental Protection. Each NOx credit allows for emission of one ton of Nitrous Oxide from a Fossil fuel generation plant.

506P1 PSNH MISC STEAM POWER EXP - CRS 11
506RM STEAM RETIREMENT WORK
506X3 MISC STEAM POWER EXPENSE
50600 MISCELLANEOUS STEAM POWER EXP
50601 RESEARCH AND DEVELOPMENT

This account shall be used by the Accounting Department only and shall not accept direct charges. Research and Development activities in connection with Steam Power Generation will be originally charged to the Deferred Debit Account 188 and subsequently cleared to this account.

50602 NPDES WASTE TREATMENT FACILITIES

This account shall include the labor and expenses incurred in connection with the Waste Treatment Facilities at the Devon, Montville, Norwalk, Middletown, Mt. Tom and West Springfield Stations.

50605 CRRRA BILLINGS COMMON FACILITIES

This account shall include all expenses to be billed for Connecticut Resource Recovery Authority Common Facilities.

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50611 RENT EXPENSE-STEAM POWER

This account shall include all rents associated with miscellaneous steam power generation expenses paid for property of others used, occupied, or operated. This account shall be used where such property, if owned, would be includible in Plant Accounts 391-398 inclusive.

50612 EXECUTORY COST-STEAM POWER EXP

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 506.11.

50635 EPRI CHARGES - RESEARCH & DEVEL

This account shall be used by the Accounting Department only and shall not accept direct charges. EPRI charges will be originally charged to the Prepaid Account 165 and subsequently cleared to this account.

50690 SECURITY FACILITIES-STEAM POWER

This account shall include the labor and expenses incurred, including services of contract guards, equipment leases and telephone line leases, associated with the operation of security facilities at fossil generating sites.

50699 MISC STEAM POWER EXP-OTHER

This account shall include labor and expenses not provided for or assignable to any of the foregoing Steam Power Generation operation expense accounts.

Items:

Labor:

1. General clerical and stenographic work.
2. Building service.

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3. Care and protection of grounds.

4. Miscellaneous labor.

Expenses:

1. First aid supplies and safety equipment.

2. General operating supplies and building service supplies.

3. Office supplies, printing and stationery.

4. Employees' service facilities expenses.

5. Communication service.

6. Transportation expenses.

7. Utility services.

507X3 RENTS
50700 RENTS
50711 RENT EXP

This account shall include all rents associated with steam power generation expenses paid for property of others used, occupied, or operated.

50712 EXECUTORY COST

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 507.11.

508NX NOX REDUCTION SYSTEM EXPENSE
509RC RENEWABLE PORTFOLIO STDS EXP
50900 ALLOWANCES
50901 ALLOWANCES
50902 SO2 CREDIT ALLOW ABOVE SULFUR LMTD

so2 allowance credit for coal purchased above the sulfur limited

50903 NOX ALLOWANCES-USED
50904 CONSERVATION CREDITS
50905 CO2 ALLOWANCES-USED

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510X3 MAINT SUPERVISION & ENGINEERING
51000 MAINTENANCE SUPERVISION & ENG

This account shall include the labor and expenses incurred in the general supervision and direction of the maintenance of steam power generation facilities. Direct supervision of a particular function is to be charged to the account number applicable to that function. Personnel who should charge an applicable portion of their labor and expenses to this account include:

Plant Superintendents
Assistant Plant Superintendents
Assistants to Plant Superintendents
Superintendents of Steam Production
Managers of Production
Senior Station Engineers
Senior Engineers-Production
Engineers and Assistant Engineers-Production
Personnel providing secretarial work for the above-mentioned positions.

511X3 MAINTENANCE OF STRUCTURES
51100 MAINTENANCE OF STRUCTURES
51190 SECURITY FACILITIES

This account shall include the labor and expenses incurred in the maintenance of the units of property described as Security Facilities within Plant Account 311, Structures and Improvements, at fossil generating sites, as shown in the Plant Accounts & Retirement Units Manual. The cost of equipment maintenance contracts shall also be included in this account.

51199 MAINTENANCE OF STRUCTURES-OTHER

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 311, Structures and Improvements, as shown in the Plant Accounts & Retirement Units Manual.

512P1 PSNH FUEL HANDLING - CRS 11
512X3 MAINTENANCE OF BOILER PLANT
51200 MAINTENANCE OF BOILER PLANT
51201 BOILER EQUIPMENT

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This account shall include the labor and expenses incurred in the maintenance of the units of property described as Boiler Equipment and Boiler Plant Piping within the plant Account 312, Boiler Plant, as shown in the Plant Accounts & Retirement Units Manual.

51202 FUEL HANDLING

This account shall include the labor and expenses incurred in the maintenance of the units of property described as Fuel Handling Equipment within the plant Account 312, Boiler Plant, as shown in the Plant Accounts & Retirement Units Manual. This includes the units of property described as Coal Handling and Storage Equipment, Fuel Equipment - Gas, Fuel Equipment - Oil and Fuel Equipment - Pulverized.

51203 BOILER WATER MAKEUP & TRTMT EQPT

This account shall include the labor and expenses incurred in the maintenance of the units of property described as the Water Supply and Purification System within the plant Account 312, Boiler Plant, as shown in the Plant Accounts & Retirement Units Manual.

51204 NPDES WASTE TREATMENT FACILITIES

This account shall include the labor and expenses incurred in the maintenance of the units of property described as Waste Treatment Facilities within the Plant Account 312-Boiler Plant, as shown in the Plant Accounts & Retirement Units Manual.

51212 PULVERIZER & COAL HANDLING

This account shall include the labor and expenses incurred in the maintenance of the units of property relating to pulverizer, coal feeder, coal scale and coal crusher equipment includible in Plant Account 312, Boiler Plant, as shown in the Plant Accounts & Retirement Units Manual.

51299 MAINTENANCE OF BOILER PLANT-OTHER

This account shall include the labor and expenses incurred in the maintenance of the units of property in plant Account 312, Boiler Plant, as shown in the Plant Accounts & Retirement Unit Manual, not included

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in the foregoing subaccounts. This includes the units of property described as Ash Handling Equipment, Cranes or Hoists, Draft Systems, Feed Water Systems, Instruments and Meters, Spare Equipment, Testing and Sampling Equipment, Ventilating Equipment and Waste Water Equipment.

NOTE: The point at which steam plant is distinguished from electric plant, for making charges to this account, is defined as follows:

- a. Inlet flange of throttle valve on prime mover.
- b. Flange of all steam extraction lines on prime mover.
- c. Hotwell pump outlet on condensate lines.
- d. Inlet flange of all turbine room auxiliaries.
- e. Connection to line side of motor starter for all boiler plant equipment.

Maintenance of steam piping on the inlet side of the turbine between the boiler and the main throttle shall be charged to this account. Maintenance of (a) piping from the main throttle to the turbine outlet, (b) piping between the turbogenerator and condenser, and (c) piping between the condenser and the hotwell shall be charged to the appropriate 513 account.

513X3 MAINTENANCE OF ELECTRIC PLANT
51300 MAINTENANCE OF ELECTRIC PLANT
51301 TURBOGENERATOR UNITS

This account shall include the labor and expenses incurred in the maintenance of the units of property described as Turbogenerators and Turbine Piping within the plant Account 314, Turbogenerator Units, as shown in the Plant Accounts & Retirement Units Manual.

51302 COOLING WATER EQUIPMENT

This account shall include the labor and expenses incurred in the maintenance of the units of property

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described as the Condensing Systems and the Generator Cooling Systems within the plant Account 314, Turbogenerator Units, as shown in the Plant Accounts & Retirement Units Manual.

51399 MAINTENANCE OF ELECTRIC PLANT-OTHER

This account shall include the labor and expenses incurred in the maintenance of the units of property in plant Account 314, Turbogenerator Units, as shown in the Retirement Unit Catalog, that are considered as accessory type equipment. This includes the units of property described as Cranes or Hoists, Fire Protection Systems, Instruments and Meters, and Lubricating Systems. This account shall also include the cost of labor and expenses incurred in the maintenance of the units of property in plant Account 315, Accessory Electric Equipment, as shown in the Plant Accounts & Retirement Units Manual.

514X3 MAINT OF MISC STEAM PLANT
51400 MAINT OF MISC STEAM PLANT

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 316, Miscellaneous Power Plant Equipment, as shown in the Plant Accounts & Retirement Units Manual.

517N3 IT WORKORDER SPLIT CHARGES
51700 OPERATION SUPERVISION & ENG

This account shall include the labor and expenses incurred in the general supervision and direction of the operation of nuclear power generating stations. Direct supervision of a particular function is to be charged to the account number applicable to that function. Personnel who should charge an applicable portion of their labor and expenses to this account include:

Plant Superintendents
Assistant Plant Superintendents
Operation and Maintenance Supervisors
Technical Assistants to Plant Superintendents
Plant Reactor Engineers
Engineers and Assistant Engineers
Personnel providing secretarial work for the above-mentioned positions.

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5171A OPER SUPERV & ENG-SEABROOK CHARGES

This account shall include the labor and expenses incurred in the general supervision and direction of the operation of the Seabrook Nuclear Power Generating Station. Direct supervision of a particular function is to be charged to the account number applicable to that function. Personnel who should charge an applicable portion of their labor and expenses to this account include:

Plant Superintendents
Assistant Plant Superintendents
Operation and Maintenance Supervisors
Technical Assistants to Plant Superintendents
Plant Reactor Engineers
Engineers and Assistant Engineers
Personnel providing secretarial work for the above-mentioned positions.

51717 OPER SUPERV & ENG-SIMULATORS

This account shall be used to track the costs associated with the nuclear simulators, excluding the building.

51799 OPERATION SUPERVISION & ENG-OTHER

This account shall include the labor and expenses incurred in the general supervision and direction of the operation of nuclear power generating stations. Direct supervision of a particular function is to be charged to the account number applicable to that function. Personnel who should charge an applicable portion of their labor and expenses to this account include:

Plant Superintendents

51800 NUCLEAR FUEL EXPENSE
51801 AMORT URANUIM-INITIAL
51802 AMORT FABRICATION
51803 CURR INTEREST ON NUCLEAR FUEL
51804 AMORT CURRENT SNFDC-RETL/WHL/CMEE
51805 AMORT EXCESS CURRENT SNFDC
51806 AMORT PRIOR SNFDC-RETAIL/CMEEC
51807 CY AMORTIZATION FINAL CORE COSTS

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These accounts shall be charged for the cost of fuel used in the production of electricity by nuclear process. The items of fuel cost are to be charged initially to the plant accounts and subsequently cleared to this account as the fuel is used.

51808 SEABROOK DOE D&D AMORTIZATION

51809 SEABROOK DOE D&D AMORTIZATION
AMORTIZATION OF FINAL CORE COSTS
51900 COOLANTS AND WATER

This account shall include the labor and expenses incurred for heat transfer materials and water for steam and cooling purposes.

Items:

Labor:

1. Operation of water supply facilities.
2. Handling of coolants and heat transfer materials.

Expenses:

1. Chemicals, lubricants and pumping supplies and expenses.
2. Additions to or refining of fluids used in reactor systems.
3. Miscellaneous supplies and expenses.
4. Purchased water, exclusive of water for general station use.

52000 STEAM EXPENSES

This account shall include the labor and expenses incurred in production of steam through nuclear processes, and similar expenses for operation of any auxiliary superheat facilities.

Items

Labor:

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1. Direct supervision of steam production activities.
2. Fuel handling including removal, insertion, disassembly and preparation for cooling operations and shipment.
3. Testing instruments and gauges.
4. Health, safety, monitoring and decontamination activities.
5. Waste disposal.
6. Operating steam boilers, steam generators and auxiliary steam, superheat facilities.

Expenses:

1. Lubricants and chemical supplies.
2. Charts, logs, etc.
3. Health, safety, monitoring and decontamination supplies.
4. Boiler inspection fees.

52300 ELECTRIC EXPENSES

This account shall include the labor and expenses incurred in operating turbogenerators, steam turbines and their auxiliary apparatus, switch gear, and other electric equipment to the point where electricity leaves for conversion for transmission or distribution.

Items:

Labor:

1. Direct supervision of electric production activities.
2. Operating turbines, engines, generators, exciters, condensers, circulating water systems, other auxiliary apparatus, generator cooling systems, lubrication and oil control systems, including oil purification,

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switchboards, switch gear, and electric control and protective equipment.

3. Keeping plant log and records and preparing reports on electric plant operations.
4. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls, and other equipment in the electric plant.
5. Cleaning electric plant equipment when not incidental to maintenance.
6. Repacking glands and replacing gauge glasses.

Expenses:

1. Lubricants and control system oils.
2. Generator cooling gases.
3. Log sheets and charts.
4. Motor and generator brushes.

524NB CCC877SPLITCHRG
524NH CCC877SPLITCHRG
524NJ CCC843SPLITCHRG
524NK CCC843SPLITCHRG
524N1 CCC843SPLITCHRG
52400 MISCELLANEOUS NUCLEAR POWER EXP
52402 MP1&2 COM FAC BILL OUTSIDE OWNERS

This account shall include the expense for common facilities to be billed to the Millstone Unit 3 outside participants for Units 1 and 2 facilities which are used by Millstone Unit 3.

52403 MP3 COMMON FAC OUTSIDE OWNERS CR

This account shall include the expenses for common facilities to be billed from the outside participants for Millstone Unit 3 facilities which are used by Millstone Units 1 and 2.

52406 AMORT PRIOR SNFDC-WHOLESALE

This account shall be used for recording spent

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nuclear fuel disposal costs applicable to prior periods as instructed by FERC.

52407 CY AMORT OF EST FINAL CORE M&S

This account shall be used to record the amortization of the materials and supplies which are expected to remain at the end of Connecticut Yankee's operating life.

5241A SEABROOK CHARGES

This account shall include the labor and expenses incurred by Seabrook which are not specifically provided for or are not readily assignable to other nuclear generation operation accounts.

Items:

Labor:

1. General clerical and stenographic work
2. Building service
3. Care and protection of grounds
4. Miscellaneous labor

52410 INFORMATION CENTERS

This account shall include the labor and expenses incurred in the operation of Information Centers at Nuclear Power Generation plants.

52411 RENT EXP

This account shall include all rents associated with miscellaneous nuclear power generation expenses paid for property of others used, occupied, or operated. This account shall be used where such property, if owned, would be includible in Plant Accounts 391-398 inclusive.

52412 EXECUTORY COST

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and

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- maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 524.11.
- 52413 MISC NUCLE EXP-SIMULATOR BLDG
This account shall be used to record various expenses related to the Simulator Building.
- 52415 BUILDING SERVICES
This account shall include labor and expenses that are related to janitorial services.
- 52417 SIMULATORS-MISC NUCLEAR EXP
This account shall be used to track the costs associated with the nuclear simulators, excluding the building.
- 52420 ENVIRONMENTAL-MISC NUCLEAR EXP
This account shall include the labor and expenses incurred in connection with environmental work or studies in regard to Nuclear Power Generation.
- 52423 MP3 COMMON FAC BILL MP1 & MP2
This account shall include the expenses for common facilities to be billed to Millstone Units 1 and 2 for Unit 3's facilities which are used by these units.
- 52430 RESEARCH AND DEVELOPMENT-MSC NUC EX
This account shall be used by the Accounting Department only and shall not accept direct charges. Research and Development activities in connection with Nuclear Power Generation shall be originally charged to the Deferred Debit Account 188 and subsequently cleared to this account.
- 52431 CCC877SPLITCHRG
52435 EPRI CHARGES - RESEARCH & DEVEL.
This account shall be used by the Accounting Department only and shall not accept direct charges. EPRI charges will be originally charged to the Prepaid Account 165 and subsequently cleared to this

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account.

52436 EPRI CHARGES-RESEARCH&DEVELOPMENT
52440 POWER PURCHASED FOR STATION USE

This account shall include the cost of power purchased for station use in Nuclear Power Generation plants.

52450 SYSTEMATIC EVALUATION PROGRAM

This account shall include the labor and expenses incurred in connection with activities of a noncapital nature involving a Systematic Evaluation Program by the Nuclear Regulatory Commission at Millstone Unit #1 and the Connecticut Yankee Unit.

52460 DEFR REFUEL OUTGE-OP EXP, BDGT ONLY
52461 AMORT REFL OUTGE-OP EXP, BDGT ONLY
52470 NUCLEAR PERFORMANCE INFORMATION
52480 NUC LDRSHIP DEV

52490 costs associated with nuclear leadership development
SECURITY FACILITIES-MSC NUCLEAR EXP

This account shall include the labor and expenses incurred, including services of contract guards, equipment leases and telephone line leases, associated with the operation of security facilities at nuclear production sites.

52491 NAESCO ENVIRONMENTAL RESERVE
52493 EPA TRUST EXPENSE
52499 MISCELLANEOUS NUCLEAR EXPENSE-OTHER

This account shall include the labor and expenses incurred which are not specifically provided for or are not readily assignable to other nuclear generation operation accounts.

Items

Labor:

1. General clerical and stenographic work.
2. Building service.
3. Care and protection of grounds.

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4. Miscellaneous labor.

Expenses:

1. First aid supplies and safety equipment.
2. General operating supplies and building service supplies.
3. Office supplies, printing and stationery.
4. Employees' service facilities expenses.
5. Communication service.
6. Transportation expenses.
7. Utility services.

52500 RENTS
52511 RENT EXP

This account shall include all rents associated with nuclear power generation expenses paid for property of others used, occupied, or operated.

52512 EXECUTORY COST

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 525.11.

52800 MAINTENANCE SUPERVISION & ENG

This account shall include the labor and expenses incurred in the general supervision and direction of maintenance of nuclear generation facilities. Direct supervision of a particular function is to be charged to the account number applicable to that function. Personnel who should charge an applicable portion of their labor and expenses to this account include:

Plant Superintendents
Assistant Plant Superintendents
Operation and Maintenance Supervisors

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Technical Assistants to Plant Superintendents
Plant Reactor Engineers
Engineers and Assistant Engineers
Personnel providing secretarial work for the above-
mentioned positions.

52900 MAINTENANCE OF STRUCTURES
5291A SEABROOK CHARGES

This account shall include the labor and expenses
incurred in the maintenance of structures for
Seabrook.

52910 INFORMATION CENTERS

This account shall include the labor and expenses
incurred in the maintenance of the units of property
described as Information Centers, includible in plant
Account 321, Structures and Improvements, as shown in
the Plant Accounts & Retirement Units Manual.

52913 MAINT OF STRUCT-SIMULATOR BLDG

This account shall be used to record expenses related
to the Simulator Building.

52917 MAINT OF STRUCTURE-SIMULATORS

This account shall be used to track the costs
associated with the nuclear simulators, excluding the
building.

52990 MAINT OF STRUCT-SECURITY FACILITIES

This account shall include the labor and expenses
incurred in the maintenance of the units of property
described as Security Facilities within the plant
Account 321, Structures and Improvements, at nuclear
production sites, as shown in the Plant Accounts &
Retirement Units Manual. The cost of equipment
maintenance contracts shall also be included in this
account.

52999 MAINTENANCE OF STRUCTURES-OTHER

This account shall include the labor and expenses
incurred in the maintenance of the units of property
pertaining to all structures, other than information
centers, includible in plant Account 321, Structures

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and Improvements, as shown in the Plant Accounts & Retirement Units Manual.

53000 MAINT OF REACTOR PLANT EQUIPMENT

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in Plant Account 322 - Reactor Plant Equipment, as shown in the Plant Accounts & Retirement Units Manual.

53060 DEFER REFL OUTGE-MNTC EXP BDGT ONLY
53061 AMORT REFL OUTGE-MNTC EXP BDGT ONLY
53100 MAINTENANCE OF ELECTRIC PLANT
53101 TURBO GENERATOR UNITS

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 323, Turbogenerator Units, as shown in the Plant Accounts & Retirement Units Manual.

5311A SEABROOK CHARGES

This account shall include the labor and expenses incurred in the maintenance of Seabrook turbogenerator units.

53111 ACCESSORY ELECTRIC EQUIPMENT

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 324, Accessory Electric Equipment, as shown in the Plant Accounts & Retirement Units Manual.

53200 MAINTENANCE OF MISC NUCLEAR PLANT
5321A MAINT OF ELEC PLT-SEABROOK CHARGES

This account shall include the labor and expenses incurred in the maintenance of miscellaneous nuclear generating plant, other than information centers.

53210 INFORMATION CENTERS

This account shall include the labor and expenses incurred in the maintenance of the units of property described as Information Centers, includible in plant Account 325, Miscellaneous Power Plant Equipment, as

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shown in the Plant Accounts & Retirement Units Manual.

53220 ENVIRONMENTAL EQUIPMENT

This account shall include the labor and expenses incurred in the maintenance of the units of property pertaining to environmental instrumentation and equipment includible in Plant Account 325, Miscellaneous Power Plant Equipment, as shown in the Plant Accounts & Retirement Units Manual.

53299 MAINTENANCE OF ELECTRIC PLANT-OTHER

This account shall include the labor and expenses incurred in the maintenance of the units of property pertaining to all miscellaneous nuclear generating plant, other than information centers, includible in plant Account 325, Miscellaneous Power Plant Equipment, as shown in the Plant Accounts & Retirement Units Manual.

535X3 I/C HYDRO OPERATION FROM NGS
53500 OPERATION SUPV AND ENGINEERING

This account shall include the labor and expenses incurred in the general supervision and direction of hydraulic power generating stations. Direct supervision of a particular function is to be charged to the account number applicable to that function. Personnel who should charge an applicable portion of their labor and expenses to this account include:

- Plant Superintendents
- Hydroelectric Superintendents
- Assistant Plant Superintendents
- Station Supervisors
- Operation and Maintenance Supervisors
- Personnel providing secretarial work for the above-mentioned positions.

536X3 WATER FOR POWER - OTHER
53600 WATER FOR POWER
53690 WTR FOR POWER PROD MEG HRS P STOR
53691 WATER FOR POWER-MW HOURS-PUMPING
53692 WATER FOR POWER PROD MEG HRS CONV

These accounts shall be used by the Accounting Department only. They are to be used for the

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recording of megawatt hours only and shall not record dollars.

53699 WATER FOR POWER-OTHER

This account shall include the cost of water purchased or used for hydraulic power generation, including permits, licenses and water rights, and pumping.

537X3 HYDRAULIC EXPENSES
53700 HYDRAULIC EXPENSES
53701 FISH & WILDLIFE FACILITIES

This account shall include the labor and expenses incurred in operations relating to conservation of game, fish, forest, etc., facilities.

53702 RECREATION FACILITIES GENERAL
53719 REC FAC BENNETT MED WLFM MGT AREA
53720 REC FACILITIES - MUNN'S FERRY
53721 REC FACILITIES RIVERVIEW
53722 REC FACILITIES OBSERVATION AREA
53723 REC FACILITIES - BARTON COVE
53724 REC FACILITIES RIVERBOAT TOUR
53725 REC FACILITIES TOUR & TRAIL CTR
53726 REC FACILITIES NFD MT TRAIL SYS
53727 REC FAC ENV PROG NFDL MTN
53728 REC FAC REC PROG NFDL MTN

These accounts shall include the labor and expenses incurred in the operation of recreation facilities in connection with a hydroelectric development, including insect control activities and operating navigational facilities. Subaccounts 20 through 26 are to be used for the appropriate Recreational Facility at Northfield Mountain while subaccount 02 is to be used for all other Recreation Facilities.

53799 HYDRAULIC EXPENSES-OTHER

This account shall include all other labor and expenses incurred in the operation of hydraulic works, including reservoirs, dams, and waterways, and in activities directly relating to the hydroelectric development outside the generating station.

Items:

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Labor:

1. Direct supervision of hydraulic operation activities.
2. Ice and log jam work, including removing ice and debris from trash racks, reservoirs and waterways.
3. Patrolling reservoirs and waterways.
4. Operating intakes, spillways, sluiceways and outlet works.
5. Operating bubbler, heater or other deicing systems.

Expenses:

1. Lubricants, packing, and other supplies used in operation of hydraulic equipment.
2. Transportation expenses.

538X3 ELECTRIC EXPENSES
53800 ELECTRIC EXPENSES

This account shall include the labor and expenses incurred in the operation of prime movers, generators, switch gear, and other electric equipment used for hydraulic power generation, to the point where electricity leaves for conversion for transmission or distribution.

Items

Labor:

1. Direct supervision of electric production activities.
2. Operating prime movers, generators and auxiliary equipment.
3. Operating generator cooling system.
4. Operating lubrication and oil control system, including oil purification.

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5. Operating switchboards, switch gear and electric control and protection equipment.
6. Keeping plant logs and records and preparing reports on plant operations.
7. Testing, checking and adjusting meters, gauges, etc.
8. Cleaning plant equipment when not incidental to maintenance work.
9. Repacking glands.
Expenses:
 1. Lubricants and control system oils.
 2. Motor and generator brushes.

539RM HYDRO RETIREMENT WORK
539X3 MISC HYDRAULIC POWER GENERATION EXP
53900 MISC HYDRAULIC POWER GENERATION EXP
53901 MSC HYDRO RESEARCH & DEVELOPMENT EX

This account shall be used by the Accounting Department only and shall not accept direct charges. Research and Development activities in connection with Hydraulic Power Generation shall be originally charged to the Deferred Debit Account 188 and subsequently cleared to this account.

53911 MISC HYDRO RENT EXP

This account shall include all rents associated with miscellaneous hydraulic power generation expenses paid for property of others used, occupied, or operated. This account shall be used where such property, if owned, would be includible in Plant Accounts 391-398 inclusive.

53912 MISC HYDRO EXECUTORY COST EXP

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 539.11.

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53935 EPRI CHARGES - RESEARCH & DEVEL.

This account shall be used by the Accounting Department only and shall not accept direct charges. EPRI charges will be originally charged to the Prepaid Account 165 and subsequently cleared to this account.

53990 MISC HYDRO SECURITY FACILITIES EXP

This account shall include the labor and expenses incurred, including services of contract guards, equipment leases and telephone line leases, associated with the operation of security facilities at hydro production sites.

53998 EXPENSE TRANSFER-CREDIT

This account shall be used by the Accounting Department only and shall not accept direct charges. It shall include the expense credit covering the Northfield Mountain charges as these charges are billed by Northfield Mountain to the various operating companies.

53999 MISC HYDRO PWR GENERATED EXP-OTHER

This account shall include the labor and expenses incurred which are not provided for or readily assignable to other hydraulic generation operation expense accounts.

Items

Labor:

1. General clerical and stenographic work.
2. Building service.
3. Care and protection of grounds.
4. Miscellaneous labor.

Expenses:

1. First aid supplies and safety equipment.
2. General operating supplies and building

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service supplies.

3. Office supplies, printing and stationery.
4. Employees' service facilities expenses.
5. Communication service.
6. Transportation expenses.
7. Meals, traveling and incidental expenses.
8. Utility services.

54000 RENTS

54001 RENTS TO ASSOCIATED COMPANIES

This account shall include all rents payable to Associated Companies for property used in connection with hydraulic power generation exclusive of transmission right-of-way.

54002 HYDRO PWR GEN-ASSOC CO-EXECU COST

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 540.01.

54011 RENT EXP

This account shall include all rents associated with hydraulic power generation expenses paid for property of others used, occupied, or operated exclusive of transmission right-of-way and payment to associated companies.

54012 EXECUTORY COST

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 540.11.

54099 RENTS-OTHER

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This account shall include all rents of property of others used, occupied or operated in connection with hydraulic power generation, exclusive of transmission right-of-way and payments to Associated Companies.

541X3 MAINT SUPERVISION & ENGINEERING
54100 MAINTENANCE SUPERVISION & ENG

This account shall include the labor and expenses incurred in the general supervision and direction of the maintenance of hydraulic power generation facilities. Direct supervision of a particular function is to be charged to the account number applicable to that function. Personnel who should charge an applicable portion of their labor and expenses to this account include:

Plant Superintendents
Hydroelectric Superintendents
Assistant Plant Superintendents
Station Supervisors
Operation and Maintenance Supervisors
Personnel providing secretarial work for the above-mentioned positions.

542X3 MAINTENANCE OF STRUCTURES
54200 MAINTENANCE OF STRUCTURES
54290 SECURITY FACILITIES

This account shall include the labor and expenses incurred in the maintenance of the units of property described as Security Facilities within the plant Account 331, Structures and Improvements, at hydro production sites, as shown in the Plant Accounts & Retirement Units Manual. The cost of equipment maintenance contracts shall also be included in this account.

54299 MAINT OF STRUCTURES-OTHER

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 331, Structures and Improvements, as shown in the Plant Accounts & Retirement Units Manual.

NOTE: Maintenance of fish and wildlife facilities and recreational facilities, the book cost of

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which is includible in Account 331, shall be charged to Account 545, Maintenance of Miscellaneous Hydraulic Plant.

543X3 MAINT OF RESERVOIR, DAMS & WTRWYS
54300 MAINT OF RESERVOIR, DAMS & WTRWAY

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 332, Reservoirs, Dams and Waterways, as shown in the Plant Accounts & Retirement Units Manual.

NOTE: Maintenance of fish and wildlife facilities and recreational facilities, the book cost of which is includible in Account 332, shall be charged to Account 545, Maintenance of Miscellaneous Hydraulic Plant.

544X3 MAINTENANCE OF ELECTRIC PLANT
54400 MAINTENANCE OF ELECTRIC PLANT

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Accounts 333, Water Wheels, Turbines and Generators, and 334, Accessory Electric Equipment, as shown in the Plant Accounts & Retirement Units Manual.

545X3 MAINT OF MISC HYDRAULIC PLANT
54500 MAINT OF MISC HYDRAULIC PLANT
54501 FISH & WILDLIFE FACILITIES
54502 RECREATION FACILITIES GENERAL
54519 REC FAC BENET MED WLIFE ARE
54520 REC FACIL-MUNN'S FERRY
54521 REC FACILITIES RIVERVIEW
54522 REC FACILITIES OBSERVATION AREA
54523 REC FACIL-BARTON COVE
54524 REC FACILITIES RIVERBOAT TOUR
54525 REC FACILITIES TOUR & TRAIL CTR
54526 REC FACILITIES NFD MT TRAIL SYS

These accounts shall include the labor and expenses incurred in the maintenance of the units of property specifically designated as Recreation Facilities, as shown in the Plant Accounts & Retirement Units Manual. Subaccounts 20 through 26 are to be used for the appropriate Recreational Facility at Northfield Mountain while subaccount 02 is to be used for all

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other Recreational Facilities.

54527 REC FAC ENV PROG NFLD MTN
54528 REC FAC REC PROG NFLD MTN

These accounts shall include the labor and expenses incurred in the maintenance of the units of property specifically designated as Fish and Wildlife Facilities, as shown in the Plant Accounts & Retirement Units Manual.

54599 MAINT OF MISC HYDRO PLANT-OTHER

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 335, Miscellaneous Power Plant Equipment, and 336, Roads, Railroads and Bridges, as shown in the Plant Accounts & Retirement Units Manual, except maintenance of Fish and Wildlife Facilities and Recreation Facilities.

546X3 OPERATION SUPERVISION & ENGINEERING
54600 OPERATION SUPV & ENGINEERING

This account shall include the labor and expenses incurred in the general supervision and direction of the operation of other power generating stations, such as jet, diesel, and gas turbine. Direct supervision of a particular function is to be charged to the account number applicable to that function. Personnel who should charge an applicable portion of their labor and expenses to this account include:

Plant Superintendents
Assistant Plant Superintendents
Assistants to Plant Superintendents
Station Supervisors
Operation and Maintenance Supervisors
Engineers and Assistant Engineers
Personnel providing secretarial work for the above-mentioned positions.

547X3 FUEL
54700 FUEL
54701 FUEL COSTS -ALONGSIDE

This account shall include the cost, delivered at the station, of all fuel, such as gas, oil, kerosene, and gasoline used in other power generation and is for

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use by the Accounting Department only. The items of fuel cost are to be charged initially to the inventory account and subsequently cleared to this account as the fuel is used.

54798 FUEL COSTS -SLUDGE EXPENSE

This account shall be used to write off fuel costs associated with sludge (the elimination of inventory which is no longer usable) from gas turbines and internal combustion units.

54799 FUEL COSTS -OTHER

This account shall include the labor and expenses of handling fuel, routine fuel analyses, and fuel procurement.

548X3 GENERATION EXPENSES
54800 GENERATION EXPENSES

This account shall include the labor and expenses incurred in the operation of prime movers, generators, and electric equipment in other power generating stations, to the point where electricity leaves for conversion for transmission or distribution.

Items:

Labor:

1. Keeping plant log and records.
2. Preparing reports on plant operations.
3. Testing, checking, cleaning, oiling and adjusting of equipment.

Expenses:

1. Motor or generator brushes.
2. Lubricants.
3. Control system oils.
4. Water for cooling engines and generators.

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549NX NOX CREDIT EXPENSE ICU
549X3 MISC OTHER POWER GENERATION EXP
54900 MISC OTHER POWER GENERATION EXP
54901 MISC OTH EXP-RESEARCH & DEVELOPMENT

This account shall be used by the Accounting Department only and shall not accept direct charges. Research and Development activities in connection with Other Power Generation shall be originally charged to the Deferred Debit Account 188 and subsequently cleared to this account.

54911 MISC OTHER EXP-RENT EXP

This account shall include all rents associated with miscellaneous other power generation expenses paid for property of others used, occupied, or operated. This account shall be used where such property, if owned, would be includible in Plant Accounts 391-398 inclusive.

54912 MISC OTHER EXP-EXECUTORY COSTS

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 549.11.

54935 EPRI CHARGES - RESEARCH & DEVEL.

This account shall be used by the Accounting Department only and shall not accept direct charges. EPRI charges will be originally charged to the Prepaid Account 165 and subsequently cleared to this account.

54990 MISC OTHER EXP-SECURITY FACILITIES

This account shall include the labor and expenses incurred, including services of contract guards, equipment leases and telephone line leases, associated with the operation of security facilities at other production sites.

54999 MISC OTHER EXPENSE-OTHER

This account shall include the labor and expenses not

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provided for or assignable to any of the foregoing
Other Power Generation expense accounts.

Items:

Labor:

1. General clerical and stenographic work.
2. Building service.
3. Care and protection of grounds.
4. Miscellaneous labor.

Expenses:

1. First aid supplies and safety equipment.
2. General operating supplies and building service supplies.
3. Office supplies, printing and stationery.
4. Employees' service facilities expenses.
5. Communication service.
6. Transportation expenses.
7. Meals, traveling and incidental expenses.
8. Utility services.

55000 RENTS
55011 RENT EXP

This account shall include all rents associated with other power generation expenses paid for property of others used, occupied, or operated.

55012 EXECUTORY COSTS

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 550.11.

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551X3 MAINTENANCE SUPERVISION & ENG
55100 MAINTENANCE SUPV & ENGINEERING

This account shall include the labor and expenses incurred in the general supervision and direction of the maintenance of other power generating stations, such as jet, diesel, and gas turbine. Direct supervision of a particular function is to be charged to the account number applicable to that function. Personnel who should charge an applicable portion of their labor and expenses to this account include:

Plant Superintendents
Assistant Plant Superintendents
Assistants to Plant Superintendents
Station Supervisors
Operation and Maintenance Supervisors
Engineers and Assistant Engineers
Personnel providing secretarial work for the above-mentioned positions.

55200 MAINTENANCE OF STRUCTURES
55290 MAINT OF STRUCT-SECURITY FACILITIES

This account shall include the labor and expenses incurred in the maintenance of the units of property described as Security Facilities within the plant Account 341, Structures and Improvements, at other production sites, as shown in the Plant Accounts & Retirement Units Manual. The cost of equipment maintenance contracts shall also be included in this account.

55299 MAINTENANCE OF STRUCTURES-OTHER

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Accounts 341, Structures and Improvements, and 342, Fuel Holders, Producers and Accessories, as shown in the Plant Accounts & Retirement Units Manual.

553NH PSNH CONVERSION

This account shall be used for the conversion of PSNH accounts to NU accounts.

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553X3 MAINTENANCE OF GEN & ELEC EQUIP
55300 MAINT OF GENERATING & ELEC EQUIP
55301 MAINT OF GEN&ELEC EQUIP-JET ENGINES
55302 MAINT OF GEN&ELEC EQ-DIESEL ENGINES
55303 MAINT OF GEN&ELEC EQPT-GAS TURBINES

These accounts shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 343, Prime Movers, as shown in the Plant Accounts & Retirement Units Manual. Separate according to type of engines upon which maintenance is performed.

55304 MAINT OF GEN&ELEC EQUIP-GENERATORS

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 344, Generators, as shown in the Plant Accounts & Retirement Units Manual.

55305 ACCESSORY ELECTRIC EQUIPMENT

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 345, Accessory Electric Equipment, as shown in the Plant Accounts & Retirement Units Manual.

554X3 MAINT OF MISC OTHER PW GEN PLANT
55400 MAINT OF MISC OTH PWR GENERAT PLT

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 346, Miscellaneous Power Plant Equipment, as shown in the Plant Accounts & Retirement Units Manual.

555AA ALEXANDRIA POWER - CAPACITY
555AB BIO ENERGY - CAPACITY
555AC BRIDGEWATER STEAM POWER - CAPACITY
555AD HEMPHILL POWER & LIGHT - CAPACITY
555AE PINETREE POWER BETHLEHEM CAPACITY
555AF PINETREE POWER TAMWORTH - CAPACITY
555AG TIMCO - CAPACITY
555AH WHITEFIELD POWER & LIGHT CAPACITY
555AJ ALEXANDRIA POWER - ENERGY
555AK BIO ENERGY - ENERGY
555AL BRIDGEWATER STEAM POWER - ENERGY
555AM HEMPHILL POWER & LIGHT - ENERGY

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555AN	PINETREE POWER BETHLEHEM - ENERGY
555AP	PINETREE POWER TAMWORTH - ENERGY
555AQ	TIMCO - ENERGY
555AR	WHITEFIELD POWER & LIGHT - ENERGY
555AT	MISC PRODUCERS-(LEEPA/COGEN) - ENG
555AU	MONADNOCK PAPER CO - ENERGY
555AV	JAMES RIVER CORP - ENERGY
555AW	NHEC SEABROOK BUYBACK - ENERGY
555AX	NORTH ATLANTIC ENERGY CO - CAPACITY
555AY	NORTH ATLANTIC ENERGY CO - ENERGY
555AZ	NEES SYSTEM POWER - ENERGY
555BA	CMP SYSTEM POWER - ENERGY
555BB	NHEC SEABROOK BUYBACK - CAPACITY
555BC	DEF NHEC SEABROOK BUYBACK CAPACITY
555BD	CVPS VERMONT YANKEE - CAPACITY
555BE	CVPS SYSTEM POWER - CAPACITY
555BF	GREEN MOUNTAIN POWER - CAPACITY
555BG	NEES SYSTEM POWER - CAPACITY
555BH	CMP SYSTEM POWER - CAPACITY
555BJ	MONADNOCK PAPER CO - CAPACITY
555BK	JAMES RIVER CORP - CAPACITY
555BL	NU SHORT TERM PURCHASED ENERGY
555BM	RECORD CAPACITY PURCHASES-NE TRANS
555BP	RECORD ENERGY PURCHASES-NE TRANS
555CA	BRAND A NH PILOT CAPACITY
555CB	BRAND B NH PILOT CAPACITY
555CC	BRAND C NH PILOT CAPACITY
555CK	AMORTIZATION-TIMCO BRISTOL SETTLMT
555CP	RECORD CAPACITY PURCHASES-PJM TRANS
555CR	PURCH POWER NRG- CAPACITY
555CT	NEWENGLAND POWER CO CAPACITY PURCH
555CY	RECORD CAPACITY PURCHASES-NY TRANS
555DC	COGENERATION DEFERRAL
555DD	DEFAULT SERVICE DEFERRAL
555DF	FUEL COSTS DEFERRED
555EC	PURCH POWER CAPACITY TARIFF 7
555EE	PURCH POWER ENERGY TARIFF 7
555EL	ELEC PURCH SE
555EP	RECORD ENERGY PURCHASES-PJM TRANS
555ET	ENERGY PURCHASES
555EY	RECORD ENERGY PURCHASES-NY TRANS
555FC	PURCH MTM CHANGE IN FAIR VALUE
555FV	MTM CHANGE IN FAIR VALUE
555GA	INTER CO GAS EXP - SENY
555GE	INTERCOMPANY EXPENSE - SELECT GAS
555GL	OIL COST SELECT
555GS	SELECT ENERGY RETAIL GAS PURCHASE
555GT	GAS TRADING EXPENSE
555IC	SELECT INTERCOMPANY EXP EITF 03-11

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555LR COSTS ISO-NE LOAD RESPONSE PROGRAM
555MB MKT BASED CONTRACTS TRANS EXP ADJS
555MM MARK TO MARKET 9810
555MT MARKETING MARK TO MARKET
555M1 PSNH - NU PURCHASED POWER
555M2 MISC PRODUCERS-(LEEPA/COGEN) - CAP
555M3 PSNH-DEFERRED SPP (COGEN) COSTS
555NC INTERCOMPANY CAP TRANSFER CAPACITY
555NE INTERCOMPANY CAP TRANSFER ENERGY
555NR PUR-PWR-NRG
555NY INTERCOMPANY EXPENSES-SENY
555PA BRAND A NH PILOT ENERGY
555PB BRAND B NH PILOT ENERGY
555PC BRAND C NH PILOT ENERGY
555P1 PSNH - PURCHASED POWER ESTIMATE
555P2 PSNH - VERMONT YANKEE
555P3 PSNH - MAINE YANKEE
555P4 PSNH - CONNECTICUT YANKEE
555P5 PSNH-YANKEE ATOMIC-GROSS PURCHASES
555P6 PSNH-NEPEX PURCHASES - CAPACITY
555P7 PSNH-NEPEX SALES
555P8 PSNH-NEPEX CAPACITY CHARGES
555P9 PSNH-WYMAN #4-NEPEX FUEL DIFF-ENG
555RV MTM CHANGE IN FAIR VALUE - RETAIL
555R1 IMPAIRMENTS - CONTRACT ASSETS
555SE INTERCOMPANY EXPENSES-SELECT ELEC
555SG SELECT STANDARD OFFER SERVICE
555SH STANDARD OFFER SERVICE
555SI INTERRUPTIBLE LOAD
555SJ STD OFFER SERVICE INTERRUPTIBLES
555SK STD OFFER SERVICE DEFAULT
555SL STD OFFER SERVICE DEFAULT - SELECT
555TP TERMINATION PMT RESTRUCTURING CONTR
555WB BORDERLINE CUSTOMERS
555X2 I/C PURCHASE POWER FROM NGC
55500 PURCHASED POWER
55501 CY ATOMIC POWER CO-PURCH POWER
55502 GENERAL ELECTRIC-PURCH POWER
55503 NEW BRUNSWICK ELEC PWR COM-PRCH PWR
55504 YANKEE ATOMIC ELECTRIC CO-PURCH PWR
55505 MAINE YANKEE ATOMIC PWR CO-PRCH PWR
55506 VT YANKEE NUCLEAR PWR CORP-PRCH PWR
55507 VT ELECTRIC POWER CO INC.-PURCH PWR
55508 BOSTON EDISON-PURCH POWER
55509 CONSOLIDATED EDISON CO-PURCH POWER
5551A MONTAUP ELECTRIC CO-PURCH POWER
5551B IC PURCH POWER FROM ASSOC CO'S
5551E CENTRAL MAINE POWER CO-PURCH POWER
5551F MAINE ELECTRIC PWR CO INC-PRCH PWR

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 (ACCOUNTS 500-559)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

5551G	MT TOM ENERGY TRANS BETW HWP & HPE
5551H	CMEEC-PURCHASED POWER
5551J	CTRL HUDSON GAS & ELEC CO-PRCH PWR
5551K	CENTRAL VT PUBLIC SERVICE-PURCH PWR
5551L	FITCHBURG GAS & ELEC CO-PURCH PWR
5551M	GREEN MOUNTAIN POWER CORP-PURCH PWR
5551N	MASS MUNCPL WHOLESALE ELEC-PRCH PWR
5551P	NIAGARA MOHAWK POWER CO-PURCH PWR
5551R	PENN POWER & LIGHT CO-PURCH POWER
5551T	PUBLIC SVC OF N HAMPSHIRE-PURCH PWR
5551W	BANGOR HYDRO ELEC CO-PURCH PWR
5551X	PUR ENERGY-N. H. YANKEE-SEABROOK
55510	PURCHASE POWER-VARIOUS
55511	PURCH POWER - MISC - ENERGY
55512	CUSTOMER GENERATION-PURCH POWER
55513	COMMONWEALTH ELECTRIC CO-PURCH PWR
55516	VT ELECTRIC COOP INC-PURCH POWER
55517	LONG ISLAND LIGHTING CO-PURCH PWR
55518	WEST MASS ELEC CO-GRANBY-PURCH PWR
55519	UNITED ILLUMINATING CO-PURCH PWR
5552A	CRRA-PURCHASED POWER
5552B	AES THAMES INC-PURCH PWR
5552C	BRISTOL RESOURCE REC PROJ-PURCH PWR
5552D	CDECCA (AETNA PROJECT)-PURCH PWR
5552E	MCCALLUM ENT(DERBY DAM)-PURCH PWR
5552F	C. H. DEXTER-PURCHASED POWER
5552G	GOODWIN DAM HYDRO PROJ-PURCH PWR
5552H	HARTFORD HOSPITAL-PURCH PWR
5552J	IND ENERGY OPER, INC. (G.FOX)-PRCH PW
5552K	SPRINGFIELD RECOV LMT PTNR (FLUOR)
5552L	EXETER ENERGY STERLING PROGRAM
5552M	O'BRIEN ENERGY SYSTEMS
5552N	WALLINGFORD RESOURCE RECOVERY
5552P	WASTE MANAGEMENT OF AMERICA
5552R	SCRRA PRESTON
5552T	ENERGY PURCHASE FROM PSNH
55521	HP&E PURCHASES FROM HWP - ENERGY
55522	HWP PURCHASES FROM HP&E - ENERGY
55523	WMECO PUR FROM HOLY POWER & ELEC
55524	NU G&T AGREEMENT-PURCH POWER
55525	I/C PURCHASE POWER FROM SELECT
55528	CSERF RECEIPTS BY SYSTEM-PURCHASES
55529	NEPEX-RECEIPTS-PURCH PWR
5553A	MONTAUP ELECTRIC CO-PURCH PWR
5553B	I/C PURCHASE POWER FROM HWP
5553E	CENTRAL MAINE POWER CO-PURCH PWR
5553F	MAINE ELECTRIC PWR CO INC-PURCH PWR
5553H	CMEEC-PURCHASED POWER
5553J	CTRL HUDSON GAS & ELEC CO-PURCH PWR

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5553K	CTRL VT PUBLIC SERVICE-PURCH PWR
5553L	FITCHBURG GAS & ELEC CO-PURCH PWR
5553M	GREEN MOUNTAIN POWER CORP-PURCH PWR
5553N	MASS MUNCPL WHOLESALE ELEC-PRCH PWR
5553P	NIAGARA MOHAWK POWER CO-PURCH PWR
5553R	PENN POWER & LIGHT CO-PURCH PWR
5553T	PUBLIC SVC OF N HAMPSHIRE-PURCH PWR
5553W	BANGOR HYDRO ELEC CORP-PURCH PWR
5553X	PUR CAPACITY-N. H. YANKEE-SEABROOK
55530	VT ELEC COOPERATIVE, INC-PURCH PWR
55531	CONN YANKEE ATOMIC PWR CO-PURCH PWR
55532	GENERAL ELECTRIC-PURCHASED POWER
55533	NEW BRUNSWICK ELEC PWR COM-PRCH PWR
55534	YANKEE ATOMIC ELECTRIC CO-PURCH PWR
55535	MAINE YANKEE ATOMIC PWR CO-PRCH PWR
55536	VT YANKEE NUCLEAR PWR CORP-PRCH PWR
55537	LONG ISLAND LIGHTING CO-PURCH PWR
55538	BOSTON EDISON-PURCHASED POWER
55539	CONSOLIDATED EDISON COMPANY
5554A	PURCH POWER - MISC - CAPACITY
5554B	DEFERRED CAPACITY COSTS-PURCH PWR
5554C	CAPACITY COSTS DEF RD-AMORT-PRCH PWR
5554G	MT TOM CAPACITY TRNS BETW HWP & HPE
5554N	CAPACITY PURCHASES FROM ISO-NE
5554R	CL&P REF DUE YANKEE ROE REDUCTION
5554T	CAPACITY PURCHASE FROM PSNH
55541	HP&E PURCHASES FROM HWP - DEMAND
55542	HWP PURCHASES FROM HP&E - DEMAND
55543	WMECO PUR FROM HP&E-DEM NO FUEL
55544	NU G&T AGREEMENT-PURCH POWER
55546	WMECO PUR FR HP&E-NONENERGY FUEL
55547	PURCHASED POWER-SEABROOK
55548	VT ELEC POWER COMPANY INC.-PRCH PWR
55549	COMMONWEALTH ELECTRIC CO-PURCH PWR
55551	SALES-HUB S/T PURCH ENERGY (55511)
55552	SALES - HUB S/T PURCH CAPACITY
55555	PNGTS-GAS TRANSPORTATION-PURCH CAP
55558	THE UNITED ILLUMINATING CO-PRCH PWR
55567	PURCHASE POWER ISO-NE
5557C	MINI POOL ADJ NON-FOSSIL
5557D	MINI POOL ADJ FOSSIL
55574	NU G&T AGREEMENT-PURCH POWER

These accounts shall include the cost, at point of receipt, of electric energy purchased for resale. The amounts shall be segregated into the appropriate subaccount based on the source from which the electric energy is purchased.

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55579 NEPEX SAVINGS-PURCHASED POWER

This account shall include the savings generated through pooling or interconnection transactions with NEPEX associated with the purchase of energy from NEPOOL.

55588 THE UNITED ILLUMINATING CO-PRCH PWR
55594 NU G&T AGREEMENT-PURCHASED POWER

These accounts shall include the cost for capacity charges associated with the purchase of electric energy. The amounts shall be segregated into the appropriate subaccount as listed.

55596 PURCHASED POWER-MISCELLANEOUS
55600 SYSTEM CONTROL & LOAD DISPATCH
55601 CONVEX-SYS CONT&LOAD DISP-OTHER
55602 NEPEX -SYS CONT&LOAD DISP-OTHER
55603 CONVEX-SYS CONT&LOAD DISP-RENTS
55604 NEPEX -SYS CONT&LOAD DISP-RENTS
55605 NEPEX-SYS CONT&LD DISP-SHRD MICRO
5561N SYS CONTL&LOAD DSPCH-RELBY NON NU
55610 SYSTEM CONTROL & LOAD DSPCH RELBY
55611 CONVEX-SYS CONT&LOAD DISP-NON NU
55612 NEPEX-SYS CONT&LOAD DISPCH-NON NU
5562N SYS CONT&LOAD DISPCH MNT OP NON NU
55620 SYSTEM CONTROL & LOAD DSPCH MNT OP
5563N SYS CONT&LOAD DISPCH SRV SH NON NU
55630 SYSTEM CONTROL & LOAD DSPH SRV SH
55699 SYS CONTROL & LOAD DISPATCH OTHER

These accounts shall include the labor and expenses incurred in load dispatching activities for system control. Amounts shall be segregated based on whether they pertain to CONVEX transactions or NEPEX transactions.

Items:

Labor:

1. Allocating loads to plants and interconnections with others.
2. Directing switching.
3. Arranging and controlling clearances for construction, maintenance, test and emergency

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purposes.

4. Controlling system voltages.
5. Recording loadings, water conditions, etc.
6. Preparing operating reports and data for billing and budget purposes.
7. Obtaining reports on weather and special events.
8. Any other labor in connection with System Control and Load Dispatching.

Expenses:

1. Communication service, including microwave, provided for system control purposes.
2. System record and report forms.
3. Meals, traveling and incidental expenses.
4. Charges for weather and special events reports by others.
5. Any other expenses in connection with System Control and Load Dispatching.

557S1 ISO SCHEDULE 1
557S2 ISO SCHEDULE 2
557S3 ISO SCHEDULE 3
55700 OTHER EXPENSES
55701 OTHER POWER EXPENSE-NEPLAN-OTHER
55702 OTHER POWER EXPENSES-NEPOOL
55703 OTHER POWER EXP-NRFLD MT CAP PUMP
55704 OTHER POWER EXPENSE-NEPLAN-RENTS
55707 TO RECORD FUEL HEDGING FOR GAS
55708 AMORT PAYMENT TO UNION CARBIDE
55709 AMOR CARRY COST&MMWEC PMT-NONNUGT
55710 AMORT CARRY COST&MMWEC PMT-NUGT
55711 OTHER POWER EXPENSE-NEPLAN-NON NU
55712 OTHER POWER EXPENSE-NEPOOL-NON NU
55741 WMECO RATE CAP DEFERRAL
55798 OTHER POWER EXP EXTRA COSTS MP#1
55799 OTHER POWER EXPENSES-MISC

These accounts shall be charged, by appropriate

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subaccount, with any production expenses, including expenses incurred directly in connection with the purchase of electricity, which are not specifically provided for in other production expense accounts. This account also includes the credit for company use.

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56000 OPERATION SUPERVISION & ENG
56001 XMSSN SYS OPS-SUPV & ENGR,ROUTINE

This account shall include labor and expenses incurred in the general supervision and direction (including engineering, technical, and secretarial support) of the routine operation of the transmission system as a whole. Direct supervision, engineering, and technical support for specific activities such as station operation, line operations, etc., should not be charged to this subaccount but charged to the specific subaccount which defines the work being performed, such as 562.02, 563.03.

56100 LOAD DISPATCHING
56101 LOAD DISPATCHING NU SUBSIDIARIES
56105 NEPEX-SYS CONT&LD DISP-SHRD MICRO
56110 LOAD DISPATCH RELIABILITY
5612A EXP FOR CONVEX EQUIP OWNED BY CLP
56120 LOAD DISPATCH MONITOR & OPERAT
56130 LOAD DISPATCH TRANS SERVICE &SCHDLE
56140 SCHEDULING SYSTEM CONTROL&DISPATCH
56150 TRANMN RELIABL PLAN&STANDARDS
56160 TRANSMISSION SERVICE STUDIES
56170 GENERATION INTERCONNECTION STUDIES
56180 RELIAB PLANNING & STANDARDS DEVELOP
56200 STATION EXPENSES
56201 STATION EXPENSES-GROUNDS CARE

This account shall include labor and expenses incurred in the upkeep of the grounds, such as landscaping, grass cutting, weed control, snow removal, etc., of transmission substations.

56202 XMSSN SS OPS- INSPECTION

This account shall include labor and expenses incurred in inspecting transmission substations for the purpose of checking performance. This includes inspecting, testing, adjusting, and calibrating station equipment, and keeping station logs and records. Also included are periodic station inspections, special performance checks, and inspections required by the NU Preventive Maintenance Manual.

56203 MP3 SHR TRN AGM OUTSIDE OWNERS

This account shall include expenses for sharing and

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-
- transmission support agreements to be billed to outside participants.
- 56209 XMSSN SS OPS-SWITCHING, ROUTINE
- This account shall include labor and expenses incurred in performing routine switching at transmission substations for operations purposes.
- 56210 XMSSN SS OPS-INFRARED INSPECTION
- This account shall include labor and expenses incurred in performing infrared inspections of transmission substations for the purpose of checking performance.
- 56290 STATION EXPENSE-SECURITY FACILITIES
- This account shall include labor and expenses incurred, including services of contract guards, equipment leases and telephone line leases, associated with the operation of security facilities at transmission substation sites.
- 56299 STATION EXPENSES-OTHER
- This account shall include labor and expenses incurred in operating transmission substations not defined by another 562 subaccount. An appropriate portion of general supervision expenses of Substation and Equipment department personnel shall be charged to this subaccount.
- 56300 OVERHEAD LINE EXPENSES
- 56303 ROUTINE PATROL-345 KV LINES
- This account shall include labor and expenses of routine overhead 345 KV transmission line patrolling.
- 56304 SMALL TOOLS AND EQUIPMENT
- This account shall include the cost of small tools and equipment, including rubber goods, etc., used on overhead transmission lines. Each item should have a cost of less than \$500 and/or short service life.
- 56305 OH XMSSN OPS-PATROL, 69-138KV ROU
- This account shall include labor, material, and

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expenses incurred in routine patrolling of 69 KV
through 138 KV lines.

56309 OH XMSSN OPS-SWITCHING, ROUTINE

This account shall include labor and expenses
incurred in performing routine switching of overhead
transmission lines for operations purposes.

56393 OTHER EXPENSES-345 KV LINES

This account shall include labor and expenses
incurred in operating 345 KV overhead transmission
lines not defined by another 563 subaccount.

56394 OH XMSSN OPS-69-138KV-OTHER EXP

This account shall include labor and expenses
incurred in operating 69 KV through 138 KV overhead
transmission lines not defined by another 563
subaccount.

56400 UNDERGROUND LINE EXPENSES

56403 UG LINE EXPENSES-345 KV LINES

This account shall include all labor and expenses
incurred in the operation of underground 345 KV
transmission lines.

56404 UG XMSSN OPS-69-138-ALL EXPENSES

This account shall include all labor and expenses
incurred in the operation of underground 69 KV
through 138 KV transmission lines.

565BS COSTS ISO-NE SCHED16 BLACK START

565CM CENTRAL MAINE TRANSMISSION EXPENSE

565DT DEFERRED RETAIL TRANSMISSION EXP

To record the deferral of revenues versus expenses
related to the Transmission Adjustment Clause (TAC).

565LR COSTS ISO-NE LOAD RESPONSE PROGRAM

565L1 INTRACOMPANY T9 EXP FROM CL&P

565L2 INTRACOMPANY T9 EXP FROM PSNH

565L3 INTRACOMPANY T9 EXP FROM WMECO

565L4 INTRACOMPANY TEXT FOR OTHER BUSSEG

565L5 INTRACOMPANY TEXT FOR OTHER BUSSEG

565L6 INTRACOMPANY TEXT FOR OTHER BUSSEG

565NO NOATT SCHED 2

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565NY RECORD TRANSM PURCHASES-NY TRANS
565N1 INTERCOMPANY CL&P T9 TRANS EXP
565N2 INTERCOMPANY PSNH T9 TRANS EXP
565N3 INTERCOMPANY WMECO T9 TRANS EXP
565N4 INTERCOMPANY T EXP SCH-21 FOR NGC
565PH PHASE 1&2 UPLIFT CHARGES FROM ISO
565PJ RECORD TRANSM PURCHASES-PJM TRANS
565P2 T9 INTER TRANS REV
565P3 T9 CLP BRAND B TRANS REV
565P4 T9 CLP BRAND C TRANS REV
565RA RECORD TRANSMPURCHASES-NE TRANSACT
565RE RELIABILITY MUST RUN (RMR)
565RN REGIONAL NETWORK SERVICE

recording of regional network service expense charged
to the company by NEPOOL

565RO ALLOCATED CONSOLIDATED RNS
565RP ALLOCATED SEGMENTED RNS

recording of reactive power ancillary services expense
charged to the company by NEPOOL

565SD SCHEDULING & DISPATCH ANC. SERV.
565SE ALLOCATED CONSOLIDATED S&D
565SF ALLOCATED SEGMENTED S&D
565SJ SOMERSET JET LEASEISO-NE ALLOCATION
565TB TIE BENEFITS

recording of tie benefits expense charged to the compan
y by NEPOOL

565TO THROUGH OR OUT SERVICE

recording of through or out service expense charged to
the company by NEPOOL

565TP TRANSITION PAYMENTS

recording of transition payments expense charged to the
company by NEPOOL

56500 TRANSM OF ELECTRICITY BY OTHERS
56501 THE CONNECTICUT LIGHT & POWER CO
56502 CONSOLIDATED EDISON COMPANY
56503 N U G&T AGREEMENT-HP&E
56504 HOLYOKE WATER POWER COMPANY
56505 NEW BRUNS INTM JT TRANF-NEPSCO AG
56506 NEW BRUNWCK-ME ELEC POWER CO-AGT
56507 NEW ENGLAND POWER COMPANY
56508 NIAGARA MOHAWK POWER COMPANY
56509 POWER AUTHORITIES OF NY-VELCO AGT
5651A I/C TRANSMISSION COST FROM CL&P
56510 PUBLIC SVC CO OF NEW HAMPSHIRE

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56511 VERMONT ELECTRIC COMPANY
56512 WESTERN MASSACHUSETTS ELECTRIC CO
56513 VERMONT YANKEE NUC POWER CO AGENT
56514 MAINE YANKEE ATOMIC POWER CO
56515 FARMINGTON RIVER POWER COMPANY
56516 CONNECTICUT YANKEE ATOMIC PWR CO
56517 CENTRAL HUDSON GAS & ELEC. CORP.
56518 NH YANKEE SEABROOK TRANS SUPPORT
56519 NEPCO-SEABROOK TRANSM SUPPORT
56520 MISC. TRANSMISSION BY OTHERS
56525 DEFERRED TRANSMISSION COSTS
56526 TRANSMISSION COSTS DEFERD-AMORTIZ
56528 NEW ENGLAND ELECTRIC TRANSMISSION
56529 VERMONT ELECTRIC TRANSMISSIO CO
56530 PHASE 2 AC FACILITY SUPPORT
56531 PHASE 2 DC FAC SUP NE HYDRO TRANS
56532 BOSTON EDISON
56533 NEPOWER POOL
56534 MAINE ELECTRIC POWER CO, INC
56535 CENTRAL MAINE POWER

These accounts shall include amounts payable to others for the transmission of our electricity over transmission facilities owned by others. The amounts shall be segregated into the appropriate subaccounts as listed.

56536 CENTRAL MAINE DONER-MEW
56537 PUBLIC SERVICE OF NEW HAMPSHIRE-MEW
56538 PURCH PWR TRANSMISSION
56539 N H PILOT TRANS PSNH ENERGY
5654A I/C TRANSMISSION COST FROM WMECO
56540 N H PILOT TRANS-NFD MT ENERGY
56541 NH PILOT TRANS ONE CENT
56542 RHODE ISLAND PILOT PROGRAM TRANS
56543 CENTRAL VERMONT PUBLIC SERVICE CORP
5655D SCHEDULING & DISPATCH ANC SERV

recording of scheduling & dispatch ancillary services expense charged to the company by NEPOOL

5656A I/C TRANSMISSION COST FROM PSNH
56600 MISCELLANEOUS TRANSMISSION EXP
56601 MISC TRANS EXP-CONV 69KV FACILITIES
56603 MISC TRANS EXP-345 KV FACILITIES

These accounts shall include labor and expenses incurred in other 345 KV transmission operations not accounted for elsewhere.

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56604 XMSSN SYS OPS-69-138KV-MISC EXP

This account shall include labor and expenses incurred in other 69 KV through 138 KV transmission operations, not accounted for elsewhere.

56610 MSC TRNS EXP-RESEARCH & DEVELOPMENT

This account shall be used by the Accounting Department only and shall not accept direct charges. Research and Development activities in connection with transmission of electricity shall be originally charged to the Deferred Debit Account 188 and subsequently cleared to this account.

56611 MISC TRANS EXP-ELEC RENT EXP

This account shall include all rents paid for microwave systems of others used, occupied, or operated in connection with the transmission system. This account shall be used where such property, if owned, would be includible in Plant Accounts 391-398 inclusive.

56612 MISC TRANS EXP-EXECUTORY COST

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 566.11.

56635 EPRI CHARGES - RESEARCH & DEVEL.

This account shall be used by the Accounting Department only and shall not accept direct charges. EPRI charges will be originally charged to the Prepaid Account 165 and subsequently cleared to this account.

56698 QUEBEC INTERCONNECT SUPPORT AGRMT

56699 MISC TRANSMISSION EXPENSE-OTHER

This account shall include labor and expenses incurred in other transmission expenses not accounted for elsewhere. This account shall be used only by personnel who cannot readily identify their activities to a specific line voltage.

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56700 RENTS
56703 345 KV FACILITIES-RENTS

This account shall include rents paid for property of others used, occupied or operated in connection with 345 KV transmission lines, including payments for transmission rights of way.

56704 XMSSN SYS OPS-69-138KV RENT EXPEN

This account shall include rents paid for property of others used, occupied or operated in connection with 69 KV through 138 KV transmission lines, including payments for transmission rights of way.

56705 345 KV SUPPORT PMNTS - NAEC (ELIM)

This account shall be used for intercompany 345 KV line support payments from North Atlantic Energy Corp. (that can be eliminated).

56711 SUBSTATIONS-RENTS

This account shall include rents paid for property of others used, occupied or operated in connection with transmission substations.

56712 ELEC EXECUTORY COSTS

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Accounts 567.03, 567.04, and 567.11.

56800 MAINTENANCE SUPERVISION & ENG

56801 XMSSN SYS MNTC-SUPV & ENGR, ROUTI

This account shall include labor and expenses incurred in the general supervision and direction (including engineering, technical, and secretarial support) of the routine maintenance of the transmission system as a whole. Direct supervision, engineering, and technical support for specific activities such as station maintenance, line maintenance, etc. should not be charged to this subaccount but charged to the specific subaccount

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which defines the work being performed, such as
570.04, 571.04.

56900 MAINTENANCE OF STRUCTURES
56910 MAINT TRANSMN COMPUTER HARDWR
56911 MAINT TRANSMN COMPUTER HW RATE P6
56920 MAINT TRANSMN COMPUTER SOFTWR
56921 MAINT TRANSMN COMPUTER SW RATE P6
56930 MAINT TRANSMN COMMNCTN EQUIPMENT
56931 MAINT TRANSMN COMMNCTN HW RATE P6
56940 MAINT MISC TRANS REGIONAL PLT
56990 MAINT OF STRUCT-SECURITY FACILITIES

This account shall include labor and expenses
incurred in the maintenance of security facilities
within the plant Account 352, Structures and
Improvements, at transmission substations.

56999 MAINTENANCE OF STRUCTURES-OTHER

This account shall include labor and expenses
incurred in the maintenance of other structures
includible in plant Account 352, Structures and
Improvements, at transmission substations. Examples
include: control houses, foundations, fences,
drainage and sewage systems, etc.

570X3 MAINT TRANSMISSION EQUIP
57000 MAINTENANCE OF STATION EQUIPMENT
57004 XMSSN SS MNTC-345KV EQUIP, ROUTIN

This account shall include labor and expenses
incurred in the routine maintenance of 345 KV
transmission substation equipment described within
the plant Account 353, Station Equipment. This
includes work done for Test Maintenance and Major
Maintenance as described by the NU Preventative
Maintenance Manual. The equipment covered includes
transformers, breakers, surge arresters, bus,
insulators, disconnect switches, and all other
outdoor equipment used to distribute electrical
power.

57005 XMSSN SS MNTC-2.4-138KV EQUIP-ROU

This account shall include the labor and expenses
incurred in the maintenance of 2.4 KV through 138 KV
transmission substation equipment described within
the plant Account 353, Station Equipment. This

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includes work done for Test Maintenance and Major Maintenance as described by the NU Preventative Maintenance Manual. The equipment covered includes transformers, breakers, surge arresters, bus, insulators, disconnect switches, reclosers, regulators, switchgear and all other outdoor equipment used to distribute electrical power.

57006 XMSSN SS MNTC-INS/RMV MOBILE, ROU

This account shall include labor and expenses incurred in the transportation, installation and subsequent removal of mobile transformers in order to perform routine maintenance on permanent transmission substation equipment.

57007 XMSSN SS MNTC CONTRL ETC ROUTINE

This account shall include labor and expenses incurred in the maintenance of transmission substation controls, relays, SCADA, communications, and other equipment normally installed in control houses that are described in plant Account 353, Station Equipment.

57008 XMSSN SS MNTC-PAINTING

This account shall include labor and expenses incurred in painting transmission substation equipment described within plant Account 353, Station Equipment.

57009 XMSSN SS MNTC-SWITCHING, ROUTINE

This account shall include labor and expenses incurred in performing routine switching at transmission substations for maintenance purposes.

5701A SEABROOK CHARGES

This account shall include labor and expenses incurred in the routine substation maintenance for Seabrook.

57010 XMSSN SS MNTC CAP & PIN INS RPL

This account shall include labor and expenses incurred with the established program for replacing defective cap and pin insulators in transmission

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substations.

57013 TRANSFORMER-OPER VOLT 345KV
57099 MAINT OF STATION EQUIPMENT-OTHER

This account shall include labor and expenses incurred in the maintenance of all other transmission substation equipment includible in plant Account 353, Station Equipment. An appropriate portion of general supervision of Substation and Equipment Maintenance Department personnel should be charged to this subaccount.

57100 MAINTENANCE OF OVERHEAD LINES
57104 OH XMSSN MNTC-345KV, ROUTINE

This account shall include labor and expenses incurred in the routine maintenance of 345 KV overhead transmission line towers, poles, fixtures, conductors, and devices. (Reference the Plant Accounts and Retirement Units Manual for units of property includible in plant Accounts 354, Towers and Fixtures, 355, Poles and Fixtures, 356, Conductors and Devices, and 359, Roads and Trails.)

57105 OH XMSSN MNTC-69-138KV, ROUTINE

This account shall include labor and expenses incurred in the routine maintenance of 69 KV through 138 KV overhead transmission line towers, poles, fixtures, conductors, and devices. (Reference the Plant Accounts and Retirement Units Manual for the units of property includible in plant Accounts 354, Towers and Fixtures, 355, Poles and Fixtures, 356, Conductors and Devices, and 359, Roads and Trails.)

57106 OH XMSSN MNTC-69-138KV TOWER PAINT

This account shall include labor and expenses incurred in painting 69 KV through 138 KV overhead transmission towers and fixtures. (Reference the Plant Accounts and Retirement Units Manual for the units of property includible in plant Account 354, Towers and Fixtures.)

57109 TOWER PAINTING-345 KV LINES

This account shall include labor and expenses incurred in painting 345 KV overhead transmission

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FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

-
- towers and fixtures. (Reference the Plant Accounts and Retirement Units Manual for the units of property includible in plant Account 354, Towers and Fixtures.)
- 57117 POLE INSPECT/TREAT 345 KV LINES
- This account shall include labor and expenses incurred in performing scheduled inspection and treatment programs of 345 KV overhead transmission poles. (Reference the Plant Accounts and Retirement Units Manual for the units of property includible in plant Account 355, Poles and Fixtures, and 359, Roads and Trails.)
- 57118 OH XMSSN MNTEC-OTH POLE INSP-TREAT
- This account shall include labor and expenses incurred in performing scheduled inspection and treatment programs of 69 KV through 138 KV overhead transmission poles. (Reference the Plant Accounts and Retirement Units Manual for the units of property includible in plant Account 355, Poles and Fixtures, and 359, Roads and Trails.)
- 57133 VEG CONT & TREE TRIMM-345 KV LINE
- This account shall include labor and expenses incurred in maintenance tree trimming work and vegetation control along 345 KV overhead transmission lines.
- 57134 OH XMSSN MNTEC-69-138KV-ROW TRIMMI
- This account shall include labor and expenses incurred in maintenance tree trimming work and vegetation control along 69 KV through 138 KV overhead transmission lines.
- 57200 MAINTENANCE OF UNDERGROUND LINES
- This account shall include labor and expenses incurred in the maintenance of underground transmission line conduit, manholes, conductors, devices, pump houses and pumps includible in Plant Accounts 357 and 358.
- 573EN TRANS SYS OPS - MISC ENVIRON COSTS
- 57300 MAINTENANCE OF MISC TRANSM PLANT

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ACCOUNT FERC ACCOUNT DESCRIPTION

57303 MAINT OF TRAN PLT-345 KV FACILITIES

This account shall include labor and expenses incurred in the maintenance of owned or leased plant which is assignable to 345 KV transmission operations and is not provided for elsewhere.

57304 XMSSN SYS MNTC-OTHER EXPENSE

This account shall include labor and expenses incurred in the maintenance of owned or leased plant which is assignable to 69 KV through 138 KV transmission operations and is not provided for elsewhere.

57399 MAINT MISC TRANS PLANT OTHER

This account shall include labor and expenses incurred in the maintenance of owned or leased plant which is not readily assignable to a particular transmission voltage for transmission operations and is not provided for elsewhere. This includes expenses for mowing and snow removal from transmission rights-of-way.

57500 GEN DIRECTION OF REG ENERGY MKTS
57570 MARKET ADMIN MONITORING&COMPLIANCE
57571 MKT ADMIN MONITOR COMP ISO SCH 3
58000 OPERATION SUPERVISION & ENG
58001 DISTR SYS OPS-SUPV & ENGR, ROUTIN

This account shall include labor and expenses incurred in the general supervision and direction (including engineering, technical, and secretarial support) of the routine operation of the distribution system as a whole. Direct supervision, engineering and technical support for specific activities such as station operation, line operations, etc., should not be charged to this subaccount but charged to the specific subaccount which defines the work being performed, such as 582.02, 583.08.

58100 LOAD DISPATCHING

This account shall include labor and expenses incurred in dispatching for the purpose of operating and maintaining the distribution system including arranging and controlling clearances, for construction maintenance, test and emergency

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ACCOUNT FERC ACCOUNT DESCRIPTION

purposes, directing switching, and preparing operating reports.

58200 STATION EXPENSES
58201 STATION EXPENSES-GROUNDS CARE

This account shall include labor and expenses incurred in the upkeep of the grounds, such as landscaping, grass cutting, weed control, snow removal, etc., of distribution substations.

58202 DISTR SS OPS-INSPECTION

This account shall include labor and expenses incurred in inspecting distribution substations for the purpose of checking performance. This includes inspecting, testing, adjusting, and calibrating station equipment, and keeping station logs and records. Also included are periodic station inspections, special performance checks, and inspections required by the NU Preventive Maintenance Program.

58209 DISTR SS OPS-SWITCHING, ROUTINE

This account shall include labor and expenses incurred in performing routine switching of distribution substations for operations purposes.

58210 DISTR SS OPS-INFRARED INSPECTION

This account shall include labor and expenses incurred in performing infrared inspections of distribution substations for the purpose of checking performance.

58211 DISTR SS OPS-SMALL TOOLS

This account shall include small tools and equipment, including rubber goods, etc. used at distribution substations. Each item should have a cost of less than \$500 and/or short service life.

58290 STATION EXPENSE-SECURITY FACILITIES

This account shall include labor and expenses incurred, including services of contract guards, equipment leases and telephone line leases, associated with the operation of security facilities

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

at distribution substation sites.

58299 STATION EXPENSES-OTHER

This account shall include labor and expenses incurred in operating distribution substations not defined by another 582 subaccount. An appropriate portion of general supervision of Substation and Equipment Maintenance Department personnel expenses shall be charged to this subaccount.

58300 OVERHEAD LINE EXPENSES
58302 SMALL TOOLS & EQUIPMENT

This account shall include small tools and equipment, including rubber goods, etc., used on overhead distribution lines. Each item should have a cost of less than \$500 and/or short service life.

58303 SMALL TOOLS & EQUIP TRANSFER (CR)

This account shall be used by the Accounting Department only. The amount of Small Tools and Equipment expense transferred to construction work orders will be credited to this account.

58305 1ST INSTL LNE TRAN & VOL REG -CR

This account shall be used by the Accounting Department only. At the time of purchase of an overhead distribution line transformer or voltage regulator, an amount representing an established installation cost will be capitalized and the offsetting amount credited to this account.

58306 OH DISTR OPS-RMV, RESET, TEST XM

This account shall include labor and expenses incurred in the installation, removal, replacement, and testing of overhead distribution line transformers and voltage regulators.

58307 OH DISTR OPS-TEST&RPL RUBBER GOOD

This account shall include labor and expenses incurred in testing rubber goods including gloves, blankets, and line hoses and replacement of defective items.

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ACCOUNT FERC ACCOUNT DESCRIPTION

58308 OH DISTR OPS-SCHEDULED INSP

This account shall include labor and expenses incurred in performing scheduled inspection programs to check operations of overhead distribution lines. Examples include five year plant inspections, capacitor inspections.

58309 OH DISTR OPS-SWITCHING, ROUTINE

This account shall include labor and expenses incurred in performing routine switching of overhead distribution lines for operations purposes.

58310 OH DISTR OPS - INFRARED INSP

This account shall include labor and expenses incurred in performing infrared inspections of overhead distribution lines for the purpose of checking performance.

58399 OTHER

This account shall include labor and expenses incurred in operating overhead distribution lines not defined by another 583 subaccount.

58400 UNDERGROUND LINE EXPENSES

58408 UG DISTR OPS-RMV, RESET, TEST XMF

This account shall include labor and expenses incurred in the installation, removal, replacement, and testing of underground distribution line transformers.

58409 UG DISTR OPS-SWITCHING, ROUTINE

This account shall include labor and expenses incurred in performing routine switching of underground distribution lines for operations purposes.

58410 OH DISTR OPS-1ST INS OF UG TRANSF

This account shall be used by the Accounting Department only. At the time of purchase of an underground distribution line transformer, an amount representing an established installation cost will be capitalized and the offsetting amount credited to

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ACCOUNT FERC ACCOUNT DESCRIPTION

this account.

58411 SMALL TOOLS&EQUIP-DUCT TYPE SYS

These accounts shall include small tools and equipment, including rubber goods, etc. used on underground distribution lines. Each item should have a cost of less than \$500 and/or short service life.

58413 SMALL TOOLS & EQUIPMT TRF-CREDIT

This account shall be used by the Accounting Department only. The amount of Small Tools and Equipment expense transferred to construction work orders will be credited to this account.

58414 UG DISTR OPS-CUUP/DIG-SAVE

This account shall include labor and expenses including vendor participation charges incurred in locating and marking underground distribution electric facilities.

58415 UG DISTR OPS-SCHEDULED UG INSP

This account shall include labor and expenses incurred in performing scheduled inspection programs of underground distribution facilities in duct systems for the purpose of checking their performance.

58416 UG DISTR OPS-SCHEDULED DB INSP

This account shall include labor and expenses incurred in performing scheduled inspection programs of underground distribution facilities in direct buried systems for the purpose of checking their performance.

58499 UG DISTR OPS - OTHER EXP

This account shall include labor and expenses incurred in operating underground distribution lines not defined by another 584 account.

58500 STREET LIGHTING & SIGNAL SYS EXP
58501 GROUP LAMP REPLACEMENT

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ACCOUNT FERC ACCOUNT DESCRIPTION

This account shall include labor and expenses incurred in group lamp replacement by contractors or company crews.

58502 DISTR SYS OPS-SPOT LAMP REPLACEMT

This account shall include labor and expenses incurred in performing spot (incidental) lamp replacement.

58599 STREET LGHTNG & SIGNL SYS EXP-OTHER

This account shall include labor and expenses incurred in routine patrolling for lamp outages and other expenses not covered by group and spot replacement.

58600 METER EXPENSES

58602 OFFICE LABOR & EXPENSES

This account shall include labor and expenses incurred in clerical work on meter history and associated equipment record cards, test cards and reports.

58603 FIRST INSTALLATION-CREDIT

This account shall be used by the Accounting Department only. At the time of purchase of an electric meter, an amount representing a predetermined installation cost will be capitalized and the offsetting amount credited to this account.

58604 REVENUE PROTECTION

This account shall include investigation of current diversion, including setting and removal of check meters and securing special readings from them; special calls by employees in connection with discovery and settlement of current diversion; changes in customer wiring and any other labor costs identifiable as caused by current diversion.

58699 METER EXPENSES-OTHER

This account shall include labor and expenses incurred in the operation of customer meters and associated equipment not covered by other 586 accounts.

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

58700 CUSTOMER INSTALLATIONS EXPENSES
58701 REV-SERVICING CUSTOMERS INSTALL

This account shall be credited for the amount of the billing to customers for service or repair work in connection with customer owned equipment.

58702 EXP-SERVICING CUSTOMERS INSTALL

This account shall include labor and expenses incurred in connection with work on customers' equipment for which the customer will be billed. This covers the labor of the person actually performing the work. Supervisory labor in connection with Customer Installations Expenses shall be charged to Account 587-99.

58703 OTHER WK ON CUST PREM- NO CHARGE

This account shall include labor and expenses incurred in connection with work on customers' equipment for which the customer will not be billed. This includes investigating service, voltage, and bill complaints; and the cost of changing customers' equipment due to changes in service characteristics.

58705 SERVICING OTHER RENTAL EQUIPMENT

This account shall include labor and expenses incurred in the initial inspection and testing of other utility owned equipment which has been rented to the customer.

58706 M&S MISSED APPOINTMENT EXPENSE

This account shall include the cost of wiring, excluding service entrances, and plumbing for the original installation of water heaters.

58707 INSTALL WTR HTR REMOTE CONTROL UN

This account shall include labor and expenses incurred for the installing of remote control units on water heaters.

58708 1ST INSTALL CR WTR HTR R/CONTROLS

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

This account shall be used by the Accounting Department only. At the time of purchase of a remote control unit, an amount representing a predetermined cost will be capitalized and the offsetting amount credited to this account.

58709 INST & MAINT LD DATA PULSE EQ ELE
58710 DISTR SYS OPS-RFI & TVI

This account shall include investigation to determine source of radio, television and similar interference including patrolling of lines, testing of lightning arresters, inspecting of pole hardware, etc., and examination on or off premises of customers' appliances, wiring, or equipment to locate cause of interference.

58711 SURGE PROTECTOR PROGRAM
58799 CUSTOMER INSTALLATIONS EXP-OTHER

This account shall include labor and expenses incurred in the operation of a Customer Installation department, not included in other 587 subaccounts.

588EN DISTR SYS OPS - MISC ENVIRON COSTS

Recording Environmental remediation cost associated with various distribution sites

588MD MISC DISTRIB EXP-NON SMALL TOOL
58800 MISCELLANEOUS DISTRIBUTION EXP
58802 RESEARCH & DEVELOPMENT

This account shall be used by the Accounting Department only and shall not accept direct charges. Research and development activities in connection with Electric Distribution shall be originally charged to the Deferred Debit Account 188 and subsequently cleared to this account.

58803 DISTR SYS OPS - PREPARE MAPS

This account shall include labor and expenses incurred in the preparation and maintenance of maps pertaining to the distribution system. Primarily used by drafting personnel.

58804 DISTR SYS OPS - PREPARE RECORDS

This account shall include labor and expenses

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ACCOUNT FERC ACCOUNT DESCRIPTION

incurred in the preparation and maintenance operating records pertaining to the distribution system.

58805 DISTR SYS OPS - OFFICE SUPPLIES

This account shall include costs of office supplies, printing and stationery not associated with accounts 588.03 and 588.04.

58806 T&D PLAN OUTAGE CUST NOT NOTIFIED E
58811 ELEC RENT EXP

This account shall include all rents associated with miscellaneous distribution expenses paid for property of others used, occupied, or operated. This account shall be used where such property, if owned, would be includible in Plant Accounts 391-398 inclusive.

58812 ELEC EXECUTORY COST

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 588.11.

58814 TOOLS AND EQUIPMENT

This account shall include expenses for tools and equipment which do not meet the criteria for capitalization.

58815 FURNITURE EXPENSE

This account shall include expenses for furniture which do not meet the criteria for capitalization.

58835 EPRI CHARGES - RESEARCH & DEVEL.

This account shall be used by the Accounting Department only and shall not accept direct charges. EPRI charges will be originally charged to the Prepaid Account 165 and subsequently cleared to this account.

58898 MISC DISTRIBUTION EXP TRF-CR

This account shall be used by the Accounting

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FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

-
- Department only. The amount of Miscellaneous Distribution Expenses Transferred to construction work orders will be credited to this account.
- 58899 MISC DISTRIBUTION EXPENSES-OTHER
- This account shall include labor and expenses incurred in distribution system operations not provided for in other 588 subaccounts.
- 58900 RENTS
58911 SUBSTATIONS
- This account shall include rents paid for property of others used, occupied or operated in connection with distribution substations.
- 58998 ELECTRIC-EXECUTORY COST
- This account shall include all executory costs associated with leased assets, including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Accounts 589.11 and 589.99.
- 58999 RENTS-OTHER
- This account shall include all rents paid for property of others used, occupied or operated in connection with the distribution system, including the use and occupancy of land for distribution line rights.
- 59000 MAINTENANCE SUPERVISION & ENG
59001 DISTR SYS MNTC - SUPV & ENGR, ROU
- This account shall include labor and expenses incurred in the general supervision and direction (including engineering, technical, and secretarial support) of the routine maintenance of the distribution system as a whole. Direct supervision, engineering, and technical support for specific activities, such as substation maintenance, line maintenance, etc., should not be charged to this subaccount but charged to the specific subaccount which defines the work being performed, such as 592.05, 593.06.

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ACCOUNT FERC ACCOUNT DESCRIPTION

59100 MAINTENANCE OF STRUCTURES
59190 MAINT OF STRUCT-SECURITY FACILITIES

This account shall include labor and expenses incurred in the maintenance of Security Facilities as described within the plant Account 361, Structures and Improvements, at distribution substations.

59199 MAINTENANCE OF STRUCTURES-OTHER

This account shall include the labor and expenses incurred in the maintenance of other structures includible in plant Account 361, Structures and Improvements, at distribution substations. Examples include control house, fences, foundations, drainage and sewerage systems, etc.

59200 MAINTENANCE OF STATION EQUIP
59204 DISTR SS MNTC - 345KV EQUIP, ROUT
59205 DISTR SS MNTC-2.4-138KV EQUIP-ROU

This account shall include labor and expenses incurred in the maintenance of 2.4 KV to 138 KV distribution substation equipment includible within plant Account 362, Station Equipment. This includes work done for text Maintenance and Major Maintenance as described by the NU Preventative Maintenance Manual. The equipment covered includes transformers, breakers, surge arresters, bus, insulators, disconnect switches, reclosers, regulators, switchgear and all other outdoor equipment used to distribute electrical power.

59206 DISTR SS MNTC-INS/RMV MBL ROUTINE

This account shall include labor and expenses incurred in the transportation, installation and subsequent removal of mobile transformers in order to perform routine maintenance on permanent distribution substation equipment.

59207 DISTR SS MNTC CONTRL ETC ROUTINE

This account shall include labor and expenses incurred in the maintenance of distribution substation controls, relays, SCADA, communications, and other equipment normally installed in control houses that are described in plant Account 362, Station Equipment.

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FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

59208 DISTR SS MNTC-PAINTING

This account shall include labor and expenses incurred with painting distribution substation equipment described within the plant Account 362, Station Equipment.

59209 DISTR SS MNTC-SWITCHING, ROUTINE

This account shall include labor and expenses incurred in performing routine switching in order to maintain distribution substation equipment.

59210 DISTR SS MNTC CAP & PIN INS RPL

This account shall include labor and expenses incurred in the established program of replacing defective cap and pin insulators in distribution substations.

59299 MAINT OF STATION EQUIPMENT-OTHER

This account shall include labor and expenses incurred in the maintenance of all other distribution substation equipment includible in plant Account 362, Station Equipment. An appropriate portion of general supervision of Substation and Equipment Department personnel shall be charged to this subaccount.

59300 MAINTENANCE OF OVERHEAD LINES

59304 TREE TRIMMING VEGETATION CONTROL

This account shall include vendor charges and associated company labor and expenses incurred in routine vendor tree trimming and vegetation control required to maintain proper clearance from distribution lines.

59305 POLE INSPECT/TREATMENT

This account shall include labor and expenses incurred in accomplishing scheduled distribution pole inspection and treatment programs.

59306 OH DISTR MNTC ALL FACILITIES ROUT

This account shall include labor and expenses incurred in the routine maintenance of overhead

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(ACCOUNTS 560-599)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

distribution line towers, poles, fixtures, conductors, and devices includible in plant Accounts 364 and 365, and minor tree trimming by company personnel. Included in this subaccount are expenses incurred in mowing, snow and debris removal from distribution rights-of-way.

59307 OH DISTR MNTC SERVICIES ROUTINE

This account shall include labor and expenses incurred in the routine maintenance of overhead distribution services includible in plant Account 369, Services.

59308 OH DIST MAINT SERVICES CABLE ONLY

The account shall include the initial charging of overhead service cable that is reversed and cleared to the construction work order used to install the material.

59309 OH DISTR MNTC SWITCHING ROUTINE

This account shall include labor and expense incurred in performing routine switching for the purpose of maintaining overhead distribution facilities.

59400 MAINTENANCE OF UNDERGROUND LINES

59403 UG DISTR MNTC VAULTS MH PADS DUCT

This account shall include labor and expenses incurred in the maintenance of underground distribution vaults, manholes, pads, ducts, etc. includible in plant account 366, Underground Conduit.

59404 UG DISTR MNTC-VAULT REPAIR PROGRA

This account shall include labor and expenses incurred in repairing vaults and manholes associated with designated repair programs.

59406 UG DISTR MNTC-CABLE, DUCT, ROUTIN

This account shall include labor and expenses incurred in the routine maintenance of conductors and devices in a distribution duct system includible in plant Account 367, Underground Conductors and Devices.

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ACCOUNT FERC ACCOUNT DESCRIPTION

59407 UG DISTR MNTC-CABLE,DB,ROUTINE

This account shall include labor and expenses incurred in the routine maintenance of conductors and devices in a direct buried distribution system includible in plant Account 367, Underground Conductors and Devices.

59408 UG DIST MAINT SERVICES CABLE ONLY

The account shall be used for initial charging of underground service cable that is reversed out of this account and cleared to construction work orders as the material is used.

59409 UG DISTR MNTC-SWITCHING,ROUTINE

This account shall include labor and expenses incurred in performing routine switching for maintenance purposes on both conventional and direct buried underground distribution lines.

59421 SERVICES-DUCT TYPE SYSTEM

This account shall include labor and expenses incurred in the maintenance of the services associated with underground distribution duct systems includible in plant Account 369, Services.

59422 SERVICES-DIRECT BURIAL SYSTEM

This account shall include labor and expenses incurred in the maintenance of the services associated with underground direct buried distribution systems and includible in plant Account 369, Services.

59500 MAINTENANCE OF LINE TRANSFORMERS

59509 DISTR SYS MNTC-LINE TRANFRMS ROUT

This account shall include labor and expenses incurred in the routine maintenance of overhead and underground distribution line transformers and capacitors includible in plant Account 368, Line Transformers.

59510 DISTR SYS MNTC-NON HAZARD WASTE

This account shall include labor and expenses

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ACCOUNT FERC ACCOUNT DESCRIPTION

- incurred in disposing of material classified as "nonhazardous" waste.
- 59511 DISTR SYS MNTE-REGULATED WASTE
- This account shall include labor and expenses incurred in disposing of waste material other than PCB, the disposal of which is regulated by federal or state agency or law.
- 59512 DISTR SYS MNTE-OIL SPILL CLEAN-UP
- This account shall include labor and expenses incurred in the clean up of non-PCB oil spills.
- 59513 DISTR SYS MNTE-PCB WASTE
- This account shall include labor and expenses incurred in disposing of PCB contaminated oil.
- 59514 DISTR SYS MNTE-PCB SPILL CLEAN-UP
- This account shall include labor and expenses incurred in the clean up of PCB contaminated oil.
- 59600 MAINTENANCE OF STR LIGHTING EQUIP
- This account shall include labor and expenses incurred in the repair of overhead and underground supplied streetlights includible in plant Account 373, Street Lighting and Signal Systems.
- 59690 DEFERRED INCREMENTAL C&M COST MADPU
- This account shall be used to record the incremental nonpayroll C&M expenses per the Massachusetts Department of Public Utilities.
- 59700 MAINTENANCE OF METERS
- This account shall include the labor and expenses incurred in the maintenance of the units of property relating to meters and test equipment includible in plant Accounts 370 and 395.
- 59800 MAINT OF MISC DISTRIBUTION PLANT
59802 OTHER RENTAL EQUIPMENT
- This account shall include labor and expenses

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

incurred in the maintenance of rental equipment other than water heaters, which is includible in plant Account 372, Leased Property on Customers' Premises.

59899 MAINT OF MISC DISTR PLT-OTHER

This account shall include labor and expenses incurred in the maintenance of the units of property includible in plant Account 371, Installations on Customers' Premises, as shown in the Plant Accounts & Retirement Units Manual, and also any other maintenance of distribution plant not accounted for elsewhere, including maintenance of office furniture and equipment used by distribution system department.



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FERC ACCOUNTS - GAS PRODUCTION EXPENSES
(ACCOUNTS 700-799)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

71000	OPERATION SUPERVISION & ENGINEERING
71001	LIQUEFIED PETROLEUM GAS
71011	LIQUEFIED NATURAL GAS
72300	FUEL FOR LPG PROCESS
72800	LIQUEFIED PETROLEUM GAS
73300	GAS MIXING EXPENSE
73301	GAS MIXING EXP LIQ PETROLEUM GAS
73500	MISC PRODUCTION EXPENSES
73501	LIQUEFIED PETROLEUM GAS
73598	COAL TAR AMORTIZATION EXPENSES
74100	MAINTENANCE OF STRUCTURES & IMP
74101	LIQUEFIED PETROLEUM GAS
74200	MAINTENANCE OF PRODUCTION EQUIPMENT
74201	LIQUIFIED PETROLEUM GAS EQUIPMENT



FERC Accounts
Other Gas Supply
Expenses

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FERC ACCOUNTS - OTHER GAS SUPPLY EXPENSES
(ACCOUNTS 800-899)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

804HC	GAS SUPPLY-RND-WTN KC-CHNG IN FAIRV
804KC	KIMBERLY CLARK HEDGE CONTRACT
804RW	PHILBRO HEDGE-RAND WHITNEY
804TN	TRANSITION COST EXPENSE
804WU	PHIBRO HEDGE-WESLEYAN
80400	NATURAL GAS CITY GATE PURCHASE
80407	PURCHASED GAS DEFERRED
80409	AMORTIZATION OF DEFERRED FUEL COSTS
80411	INT-AMORT-GAS REF & DEF FUEL
80412	AMORTIZATION SHARED SALES (MARGIN)
80413	AMORTIZATION OFF-SYS SALES MARGIN
80498	OFF SYSTEM SALES
80499	PURCHASES FROM OTHER SOURCES
80700	PURCHASED GAS EXPENSES
80900	LNG PROCESSING
8091X	LIQUIFIED NATURAL GAS
81200	GAS USED FOR OTH UTIL OPS CREDIT
8121X	LNG GAS BOIL/OFF
81300	OTHER GAS SUPPLY EXPENSES
84000	LNG ENGINEERING & SUPERVISION
84100	LNG OPERATIONS BUDGET SUMMARY LEVE
84110	LNG GENERAL OPS
84120	LNG VAPORIZATION OPS
84130	LNG INSPECTIONS
84300	MAINTENANCE
84310	LNG ENGINEERING AND SUPERVISION
84320	LNG MAINTENANCE STRUCTURE TRACKING
84330	LNG MAINTENANCE TANK TRACKING
84340	LNG MAINTENANCE PURIFICATION TRACK
84350	LNG LIQUIFICATION TRACKING
84360	LNG MAINTENANCE VAPORIZATION TRACK
84370	LNG MAINTENANCE COMPRESSOR
84380	LNG MAINTENANCE MEASURE & REGULATE
84390	LNG MAINTENANCE OTHER EQUIP TRACK
84400	MAINTENANCE OF STRUC & IMPROVEMENT
84410	LNG TERM SUPV & ENG
84420	LNG TERM LBR & EXP
84700	MAINTENANCE OF LIQUEFACTION EQUIP
84720	LNG MNT STRUCTURES & IMPROVEMENTS
84730	LNG MTCE PROCESSING TERMINAL EQUIP
84740	LNG MTCE OF TRANSPORTATION EQUIPMNT
84760	LNG MTCE OF STATION COMPRESSOR EQUI
84780	LNG MTCE OF OTHER EQUIPMENT
85600	MAINS EXPENSES
87000	OPERATION SUPERVISION & ENG
87100	DISTRIBUTION LOAD DISPATCHING
87400	MAINS & SERVICES EXPENSES
87401	LEAK DETECTION SURVEYS
87402	MARK OUT EXPENSE

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FERC ACCOUNTS - OTHER GAS SUPPLY EXPENSES
(ACCOUNTS 800-899)

FERC ACCOUNT	FERC ACCOUNT DESCRIPTION
87403	TOOLS & EQUIPMENT
87410	ON CALL TIME-NO CALL TIME
87499	OTHER
87500	MEASURING & REG STATION EXPS-GEN
87700	MEASURING & REG STA EXP-CG CK STA
87800	METER & HOUSE REGULATOR EXPENSES
87801	REMOVE & RESET METERS & HOUSE REG
87802	OFFICE LABOR & EXPENSES
87803	1ST INSTALL METERS & HOUSE REG-CR
87804	REVENUE PROTECTION
87805	AUTOMATED METER READING EXPENSES
87806	PERIODIC TEST
87807	RECONNECT/DISCONNECT
87808	UNPRODUCTIVE CALLS
87809	NEW SET
87899	OTHER
87900	CUSTOMER INSTALLATIONS EXPENSES
87901	REVENUE-SERVICING CUST INSTALL
87902	EXPENSE-SERVICING CUST INSTALL
87903	OTHER WORK ON CUST PREM-NO CHARGE
87906	OFFICE LABOR & EXPENSES
87910	REVENUE RESIDENTIAL HT SERV PLN
87911	EXPENSE RESIDENTIAL HT SERV PLAN
87922	COMMUNICATION SERVICES
87934	REV-SPACE HTG AND A/C INSTALL
87999	OTHER
88000	OTHER EXPENSES
88001	DISTRIBUTION MAPS & RECORDS
88002	OFFICE LABOR & EXPENSES
88011	RENT EXP
88022	COMMUNICATION SERVICES
88097	ENVIRONMENTAL EXPENSES
88098	OTHER EXPENSES TRANSFERRED-CREDIT
88099	OTHER DISTRIBUTION EXPENSES
88100	RENTS
88199	RENTS - OTHER
88500	MAINTENANCE SUPERVISION & ENG
88600	MAINTENANCE OF STRUCTURES & IMP
88700	MAINTENANCE OF MAINS
88705	VIDEO MAIN INSPECTION
88900	MAINT OF MEAS & RES STA EQUIP-GEN
89000	MAINT OF MEAS & RES STA EQUIP-IND
89100	MAINT MEAS & REG STA EQUIP CG CK ST
892X3	INTERCOMPANY EXPENSE FROM NGS
89200	MAINTENANCE OF SERVICES
89300	MAINT OF METERS & HOUSE REG
89400	MAINTENANCE OF OTHER EXPENSES
89401	RENTAL WATER HEATERS
89402	RENTAL CONVERSION BURNERS

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FERC ACCOUNTS - OTHER GAS SUPPLY EXPENSES
(ACCOUNTS 800-899)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

89499 OTHER
89711 EXPENSE RESIDENTIAL HT SERV PLN



FERC Accounts
Customer Service Expenses

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FERC ACCOUNTS - CUSTOMER SERVICE EXPENSES
(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

901BA NUSCO CUSTOMER ACCOUNTS - BA
901DN NUSCO CUSTOMER ACCTS SUPVSN EXP-DN
901GZ NUSCO CUSTOMER ACCOUNTS - GZ
90100 SUPERVISION

This account shall include the labor and expenses incurred in the general direction and supervision of customer accounting and collecting activities, including the services of the NUSCO Assistant Treasurer - Treasury Operations. This account shall also be charged for the labor and expenses of Supervisors in the operating companies whose duties in connection with Customer Accounts Expenses are general in nature.

90200 METER READING EXPENSES

This account shall include the labor and expenses incurred in reading customer meters and determining consumption when performed by employees engaged in reading meters.

Items:

Labor:

1. Addressing forms for obtaining meter readings by mail.
2. Changing and collecting meter charts used for billing purposes.
3. Inspecting time clocks, checking seals, etc., when performed by meter readers and the work represents a minor activity incidental to regular meter reading routine.
4. Reading meters, including demand meters, and obtaining load information for billing purposes. Exclude and charge to Account 586, Meter Expenses, or to Account 903, Customer Records and Collection Expenses, as applicable, the cost of obtaining meter readings, first and final, if incidental to the operation of removing or resetting, sealing, or locking and disconnecting or reconnecting meters.
5. Computing consumption from meter reader's

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(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

book or from reports by mail when done by employees engaged in reading meters.

6. Maintaining record of customers' keys.
7. Computing estimated or average consumption when performed by employees engaged in reading meters.

Expenses:

1. Badges, lamps and uniforms.
2. Demand charts, meter books and binders, and forms for recording readings, but not the cost of preparation.
3. Postage and supplies used in obtaining meter readings by mail.
4. Transportation, meals and incidental expenses.

903BA NUSCO CUSTOMER RECORDS & COLLECTN-BA
903CD METER DISPATCH EXP-ELEC
903DN NUSCO CUST RECDS & COLLECTN EXP-DN
903GZ NUSCO CUSTOMER RECORDS & COLLECTN-GZ
903YG YANKEE GAS COLLECTION EXPENSES
90300 CUSTOMER RECORDS & COLLECTION EXP
90301 APPLICATIONS CONTRACTS & ORDERS

This account shall include the labor and expenses incurred in work on customer applications, contracts, and orders.

Items:

Labor:

1. Receiving, preparing, recording and handling routine orders for service, disconnections, transfers or meter tests initiated by the customer, excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by such orders.

Expenses:

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

1. Forms for recording orders for services, removals, etc.
2. Transportation, meals and incidental expenses.

90302 CREDIT AND COLLECTIONS

This account shall include the labor and expenses incurred in work on credit investigations, collections and complaints.

Items:

Labor:

1. Investigations of customers' credit and keeping of records pertaining thereto, including records of uncollectible accounts written off.
2. Collecting and balancing revenues, preparing collections for deposits, and preparing cash reports.
3. Preparing, mailing, or delivering delinquent notices, extending unpaid balances, contacting delinquent accounts, and preparing reports of delinquent accounts.
4. Final meter reading of delinquent accounts when done by collectors incidental to regular activities.
5. Disconnecting and reconnecting service because of nonpayment of bills.

Expenses:

1. Commissions or fees to others for collecting.
2. Payments to credit organizations for investigations and reports.
3. Transportation, meals and incidental expenses.

90303 BILLING AND ACCOUNTING

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(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

This account shall include the labor and expenses incurred in work on customer billing and accounting.

Items

Labor:

1. Receiving, refunding, or applying customer deposits and maintaining customer deposit, line extension, and other miscellaneous records.
2. Receiving, recording, and handling inquiries, complaints, and requests for investigations from customers, including preparation of necessary orders, but excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by such orders.
3. Checking consumption shown by meter reading reports where incidental to preparation of billing data.
4. Preparing address plates and addressing bills and delinquent notices.
5. Preparing billing data and operating billing and bookkeeping machines.
6. Verifying billing records with contracts or rate schedules.
7. Preparing bills for delivery, and delivering bills.
8. Balancing customer accounts and controls.
9. Posting collections and other credits or charges to customer accounts.
10. Statistical and tabulating work on customer accounts and revenues, but not including special analysis for sales department, rate department, or other general purposes, unless incidental to regular customer accounting routines.
11. Preparing and periodically rewriting meter

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(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

reading sheets.

12. Determining consumption and computing estimated or average consumption when performed by employees other than those engaged in reading meters.

Expenses:

1. Address plates and supplies, envelopes, including return envelopes, bill forms and all other billing supplies.
2. Transportation expenses, including transportation of customer bills and meter books under centralized billing procedure.
3. Meals and incidental expenses.
4. Bank charges, exchange, and other fees for cashing and depositing customers' checks.

90304 CUST RECORDS & COLLECT EXP-POSTAGE

This account shall include all postage expense incurred in mailing customer bills.

90305 CASHIERS OVERAGES & SHORTAGES

This account shall include the charges and credits for cash overages and shortages incurred by cashiers in The Connecticut Light and Power Company and Western Massachusetts Electric Company.

9031A SERV CONTRACT-RM SERVICES-POST SAL

90310 SERV CONTRACT - RM SERVICES

90311 CUST RECORDS & COLLECT EXP-RENT EXP

This account shall include all rents associated with customer records and collection expenses paid for property of others used, occupied, or operated.

90312 EXECUTORY COST

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges

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(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

includible in Account 903.11.

904GS UC EXP RELATED TO GENERATION
90400 UNCOLLECTIBLE ACCOUNTS

This account shall be charged with amounts sufficient to provide for losses from uncollectible utility revenues. Concurrent credits shall be made to Account 144, Accumulated Provision for Uncollectible Accounts - Credit. Losses from uncollectible accounts shall be charged to Account 144.

90402 COLLECTIONS-FORGIVEN ACCOUNTS
90405 MATCHING PAYMENT PROGRAM
90408 WRITEOFF-HARDSHIP PROTECTION COST

to account for write offs of hardship protection customers

90500 MISC CUSTOMER ACCOUNTS EXPENSES

This account shall include the labor and expenses incurred not provided for in other customer accounts expenses.

Items:

Labor:

1. General clerical and stenographic work.
2. Miscellaneous labor.

Expenses:

1. Communication service.
2. Miscellaneous office supplies and expenses and stationery and printing other than those specifically provided for in Accounts 902 and 903.

90501 WRITE-OFFS NUSTART

This account shall include the uncollectible expenses from the CL&P Low Income Program, "NUSTART."

90502 WRITE OFFS FLEX CUSTOMERS

This account shall include the write-off of the

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

active service arrears balance of customers on flexible rate riders.

90503 WMECO SUPPLIER LOW INC WRITE OFFS
90504 SERVICE RECEIVABLEGOODWILL WRITEOFF
90505 DG REBATE
90522 COMMUNICATION SERVICES
90700 SUPERVISION

These accounts shall include the labor and expenses incurred in the direction and supervision of Energy Alliance programs, the object of which is to encourage safe, efficient and economical use of the utility's services.

90719 MSI AMOUNTS INVOICED & NOT SPENT

This program provides various conservation measures, audits and loan coordination for Massachusetts residential families of all income levels.

90790 DEFERRED INCREMET CL&M CST MADPU

This account shall be used to record the incremental nonpayroll C&LM expenses per Massachusetts Department of Public Utilities.

908BC AMORTIZE SBC UNBILLED REVENUES
908CY EBD CT ECONOMIC & DEV CHARGES
908LI LOW INCOME PILOT
908MP MATCHING PAYMENT PROGRAM COSTS
908PB PSNH RATES - MARKET RESEARCH
908PC PSNH CUSTOMER ASSISTANCE
908PD PSNH SENIOR CIRCUIT
908PE PSNH NEIGHBOR HELPING NEIGHBOR
908PF PSNH CUST INQ DIR TO REG. AGENCIES
908PG PSNH CORPORATE COMMUNICATIONS ASSIS
908PH PSNH GATEKEEPERS
908PJ PSNH SPECIAL PROJECTS
908PK PSNH RES ENERGY ANALYSIS
908PL PSNH RES SPACE HEATING CLM
908PM PSNH RES WATER HEATING CLM
908PN PSNH RES EFFICIENT INTERIOR LIGHT
908PP PSNH RES EFFICIENT APPLIANCES
908PR PSNH SM COM ENERGY ANALYSIS
908PT PSNH SM COM SPACE HEATING CLM
908PU PSNH SM COM WATER HEATING CLM
908PV PSNH SM COM EFFIC INTERIOR LIGHTING
908PW PSNH SM COM ENERGY EFFICIENT EQUIP

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(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

908PX PSNH CUSTOMER STUDIES
908PY PSNH LRG C&I ENERGY ANALYSIS
908PZ PSNH LRG C&I EFFICIENT LIGHTING
908P0 PSNH C&LM PROGRAMS - GENERAL ADMIN
908P1 PSNH LRG C&I ENERGY EFFIC MOTORS
908P2 PSNH LRG C&I HEAT RECOVERY ANALYSIS
908P3 PSNH LRG C&I FED/STATE GRANT ANALYS
908P4 PSNH LRG C&I ENERGY MANAGEMENT SYS
908P5 PSNH LRG C&I NEW CONST CONSULT. SVC
908P6 PSNH LRG C&I COGEN CONSULTING SVC
908P7 PSNH LRG C&I BOILER PERF ANALYSIS
908P8 PSNH LRG C&I SHARED SAV/EQUIP FINAN
908P9 PSNH LRG C&I ENERGY INFO PROGRAMS
908SF ECON + BUS DEV ALLOCATE ECN DEV FND
908SN ECON + BUS DEV FOR CCC 06T ALLOCATE
908SR EBD SYS RECRUITMENT
90800 CUSTOMER ASSISTANCE EXPENSE

These accounts shall include the labor and expenses incurred in providing instructions or assistance to customers through Energy Alliance programs, the object of which is to encourage safe, efficient and economical use of the utility's services.

90801 RES CONS SERV PROGRAM INFORMATION
90802 RES CONS SERV PROGRAM AUDIT

Accounts 908-01 and 908-02 shall include the amount of expenses amortized from the related 186 subaccounts of CONN SAVE.

90803 LOW INCOME SPECIAL NEEDS CUSTOMER P
90804 COMMUNICATION SERVICES
90805 CONSERVATION & LOAD MGMT PRGMS
90819 MSI-AMOUNTS INVOICED & NOT SPENT
90820 MSI-RCS COSTS DEFERRED
90821 MSI-DIRECT RCS COSTS-WMECO

These accounts shall be used by WMECO only to record charges in connection with MASS SAVE, Inc.

90822 C&LM CUSTOMER ASSISTANCE
90830 DEFERRED CONSERVATION COSTS WMECO

This account shall be debited or credited with the conservation costs which are included in the WMECO fuel charge that are being deferred. Concurrent debits or credits, as appropriate, will be made to the associated deferred Accounts 174 and 242.

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(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

90831 DEF CONSERVATION CST AMORT WMECO

This account shall be debited or credited with the conservation cost amortization recoverable through the quarterly fuel charge as approved by DPU orders. Concurrent debits or credits, as appropriate, will be made to the associated amortization account.

90850 CONSERVATION & LOAD MGMT PROGRAMS

This program promotes higher thermal efficiency in all electrically heated new homes to utilize electric energy more efficiently.

9086A DOE FUNDS LOW INCOME PROGRAM

This account shall be used for tracking of grant funds for low income programs.

90890 DEFERRED INCREMET CL&M CST MADPU

This account shall be used to record the incremental nonpayroll C&LM expenses per Massachusetts Department of Public Utilities.

90891 RESERVE FOR C&LM EXPNDT-UNCOMMITTED

This account shall include the amounts which CL&P has spent for conservation and load management which are in excess of the amounts approved by the DPUC.

90892 CUSTOMER ASSISTANCE EXPENSES

90893 RESERVE FOR C&LM EXPENDTR-COMMITTED

The account shall be used for CL&P C&LM distressed cities expense.

90894 C&LM- APPROVED AMORTIZATION-FCRA

The account shall be used for recording the approved amortization of the amounts recorded in account 242 (FCRA).

90895 C&LM- APPROVED AMORTIZATION-OTHER

The account shall be used for recording the approved amortization of the amounts recorded in account 242

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FERC ACCOUNTS - CUSTOMER SERVICE EXPENSES
(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

(non-FCRA) .

90898 80-90 COST DEFERRAL-WMECO

This account shall be used by the Accounting Department only and applies to WMECO only. It shall include the amortization of cost deferrals in connection with the 80's-90's program as prescribed by the Massachusetts D.P.U. As eventual recovery of these expenses occurs through future ratemaking proceedings, the accumulated dollars will be transferred from Account 186-07 to this account.

90899 CUSTOMER ASSISTANCE EXP-OTHER

This account shall include the labor and expenses incurred in providing instructions or assistance to customers, the object of which is to encourage safe, efficient and economical use of the utility's service.

Items:

Labor

1. Direct supervision of customer assistance activities.
2. Processing customer inquiries relating to the proper use of energy equipment, the replacement of such equipment and information related to such equipment.
3. Advice directed to customers as to how they may achieve the most efficient and safest use of energy equipment.
4. Demonstrations, exhibits, lectures, and other programs designed to instruct customers in the safe, economical or efficient use of the utility's service, and/or oriented toward conservation of energy.
5. Engineering and technical advice to customers, the object of which is to promote safe, efficient and economical use of the utility's service.

Expenses

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FERC ACCOUNTS - CUSTOMER SERVICE EXPENSES
(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

1. Supplies and expenses pertaining to demonstrations, exhibits, lectures, and other programs.
2. Loss in value on equipment and appliances used for customer assistance programs.
3. Office supplies and expenses.
4. Transportation, meals, and incidental expenses.

NOTE: Do not include in this account expenses that are provided for elsewhere, such as Accounts 416, Costs and Expenses of Merchandising, Jobbing and Contract Work and 587, Customer Installations Expenses.

909PA PSNH FISH LADDERS - VISITOR CENTER
909PB PSNH TRADE ALLIES - USE OF ENERGY
909PC PSNH CONSUMER AFFAIRS
90900 INFORM & INSTRUCT ADVERTISING EXP

These accounts shall include the labor and expenses incurred in activities which primarily convey information as to what the utility urges or suggests customers should do in utilizing the utility's Energy Alliance programs and to conserve energy, to utilize energy equipment safely and economically.

90912 SYSTEM COMMUNICATIONS DEPARTMENT
90915 INFORM & INSTRUCT ADVERT EXP-OTHER
90916 SAFETY INFORMATION & INSTRUCTION EXP

These accounts shall include the labor and expenses incurred in activities which primarily convey information as to what the utility urges or suggests customers should do in utilizing the utility's service to protect health and safety, to encourage environmental protection, to utilize energy equipment safely and economically, or to conserve energy.

Items:

Labor

1. Direct supervision of informational activities.

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FERC ACCOUNTS - CUSTOMER SERVICE EXPENSES
(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

2. Preparing informational materials for newspaper, periodicals, billboards, etc., and preparing and conducting informational motion pictures, radio and television programs.
3. Preparing informational booklets, bulletins, etc., used in direct mailings.
4. Preparing informational window and other displays.
5. Employing agencies, selecting media and conducting negotiations in connection with the placement and subject matter of information programs.

Expenses

1. Use of newspapers, periodicals, billboards, radio, etc., for informational purposes.
2. Postage on direct mailings to customers exclusive of postage related to billings.
3. Printing of informational booklets, dodgers, bulletins, etc.
4. Supplies and expenses in preparing informational materials by the utility.
5. Office supplies and expenses.

NOTE A:

Exclude from this account and charge to 930-04 and 930-99, as applicable, the cost of publication of stockholder reports, dividend notices, bond redemption notices, financial statements, and other notices of a general corporate character. Exclude also all expenses of a promotional, institutional, goodwill or political nature.

NOTE B:

Entries relating to information advertising included in this account shall contain or refer to support documents which identify the specific advertising message. If references are used, copies of the

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FERC ACCOUNTS - CUSTOMER SERVICE EXPENSES
(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

advertising message shall be readily available.

90919 MASS SAVE INC - INFO EXPENSE
90922 C&LM INFORM & INSTRUCT ADVERTISING
910HA MISC CUST SVC - HA
910HB MISC CUSTOMER SERVICE EXP - HB
91000 MISC CUST SVC & INFORMATIONAL EXP

These accounts shall include the labor and expenses incurred in connection with customer service and informational activities through Energy Alliance programs, the object of which is to encourage safe, efficient and economical use of the utility's services.

91001 MISC CUST SVC & INFO EXP-RRP

This account shall be used by the Accounting Department only and shall not accept direct charges. Research and Development activities in connection with Customer Assistance shall originally be charged to the Deferred Debit Account 188 and subsequently cleared to this account.

91011 MISC CUST SVC & INF EXP-RENT EXP

This account shall include all rents associated with customer service and informational expenses paid for property of others used, occupied, or operated.

91012 MSC CUST SVC&INF EXP-EXECUTORY COST

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 910.11.

91019 MSI AMOUNTS INVOICED & NOT SPENT

This program provides various conservation measures, audits and loan coordination for Massachusetts residential families of all income levels.

91035 EPRI CHARGES - RESEARCH & DEVEL.

This account shall be used by the Accounting Department only and shall not accept direct charges.

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FERC ACCOUNTS - CUSTOMER SERVICE EXPENSES
(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

EPRI charges will be originally charged to the Prepaid Account 165 and subsequently cleared to this account.

91090 DEFERRED INCREMENT CL&M CST MADPU

This account shall be used to record the incremental non-payroll C&LM expenses per Massachusetts Department of Public Utilities.

91099 MISC CUST SVC & INFO EXP-OTHER

This account shall include the labor and expenses incurred in connection with customer service and informational activities which are not includible in other customer information expense accounts.

Items

Labor

1. General clerical and stenographic work not assigned to specific customer service and informational programs.
2. Miscellaneous labor.

Expenses

1. Communication service.
2. Printing, postage and office supplies expenses.

91100 SALES EXPENSE - SUPERVISION
91200 DEMONSTRATING AND SELLING EXPENSES
91201 BUSINESS RETENTION COSTS

The account shall include the cost of labor, materials used and expenses incurred in promotional, demonstrating and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present and prospective customers.

91300 ADVERTISING EXPENSES
916PG DISCOUNT TAKEN-PG&E OFF-SYSTEM SALE
91600 MISCELLANEOUS SALES EXPENSES
91601 AMORTIZATION SALES PROM ALLOWANCE

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FERC ACCOUNTS - CUSTOMER SERVICE EXPENSES
(ACCOUNTS 900-917)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

This account shall be used by the Accounting Department only. It shall include the amount of amortization of previous years' Sales Promotion Allowance plus the applicable portion of the current year allowances.

91602 EXPENSES FROM NGS TO OPER COMP
91699 MISC SALES EXPENSE-OTHER

This account shall include the cost of labor and expenses incurred in connection with sales activities, except merchandising, which are not includible in other sales expense accounts.

Items

Labor:

1. General clerical and stenographic work not assigned to specific functions.
2. Special analysis of customer accounts and other statistical work for sales purposes not a part of the regular customer accounting and billing routine.
3. Miscellaneous labor.

Expenses:

1. Communication service.
2. Printing, postage, and office supplies and expenses applicable to sales activities except those chargeable to Advertising.



**FERC Accounts
Administrative and General
Expenses**

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

920AA	NUSCO LABOR PBM SERVICES
920AB	NUSCO LABOR PBM GOVERNANCE
920AC	NUSCO TRANS TARIFF
920AE	NUSCO LABOR- AE
920AF	NUSCO LABOR -AF
920AG	NUSCO LABOR AG
920AH	NUSCO LABOR -AH
920AL	NUSCO LABOR- AL
920AR	NUSCO LABOR- AR
920AU	NUSCO REG AUDIT
920A1	NUSCO LABOR - FEDERAL LOBBYING
920A2	NUSCO LABOR - CT LOBBYING
920A3	NUSCO LABOR - MA LOBBYING
920A4	NUSCO LABOR - GENERAL LOBBYING ACTV
920A7	NUSCO LABOR -A7
920A9	NUSCO LABOR- A9
920BA	NUSCO LABOR- B7
920BB	NUSCO LABOR- B8
920BC	NUSCO LABOR- B9
920BE	NUSCO LABOR -BE
920BJ	NUSCO LABOR-BJ
920BR	NUSCO LABOR BANK RECON
920BW	NUSCO LABOR - BANDWIDTH
920B1	NUSCO LABOR B1
920B2	NUSCO LABOR B2
920B3	NUSCO LABOR B3
920B4	NUSCO LABOR B4
920B5	NUSCO LABOR B5
920B6	NUSCO LABOR B6
920CD	NUSCO LABOR CD
920CG	NUSCO LABOR COGEN
920CN	NUSCO LABOR-CN
920CP	NGS LABOR TO INSTALL CAPITAL-OTHERS
920CR	NUSCO LABOR FOR RATE CODE CR
920CT	NUSCO LABOR -CT
920CW	EXECUTIVE INCENTIVE EXPENSE (RS/RSU)
920CX	EXECUTIVE INCENTIVE EXPENSE
920CY	CT YANKEE GROSS LABOR DISTRIBUTION
920CZ	NUSCO LABOR -CZ
920C3	NUSCO LABOR - C3
920C4	NUSCO LABOR CUST4
920C8	DIRECTOR RS/RSU INCENTIVE EXP
920C9	LABOR-FACILITIES
920DA	NUSCO LABOR APPLICATION DEVELOPMENT
920DB	NUSCO LABOR - DB
920DP	NUSCO LABOR DP
920DR	NUSCO LABOR - DR
920D4	NUSCO LABOR- D4
920D5	NUSCO LABOR- D5

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 FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
 (ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

 920D6 NUSCO LABOR- D6
 920D7 NUSCO LABOR- D7
 920EA NUSCO LABOR EA
 920EB NUSCO LABOR EB
 920EC NUSCO LABOR EC
 920ED NUSCO LABOR ED
 920EF NUSCO LABOR EF
 920EG NUSCO LABOR-EG
 920EH NUSCO LABOR-EH
 920EJ NUSCO LABOR-EJ
 920EK NUSCO LABOR -EK
 920EL NUSCO LABOR-EL
 920EM NUSCO LABOR-EM
 920EU LABOR-REAL ESTATE
 920E3 NUSCO LABOR EMP3

NUSCO Labor. This account is necessary to facilitate the proper allocation of costs by rate to specific Companies Via CAU 99.

920E8 NUSCO LABOR EMP 8

NUSCO LABOR. THIS ACCOUNT IS NECESSARY TO FACILITATE THE PROPER ALLOCATION OF COSTS BY RATE TO SPECIFIC COMPANIES VIA CAU 99.

920E9 NUSCO LABOR EMP 9
 920FA FOSSIL FUEL PURCHASE AUDIT - LABOR
 920FB NUSCO LABOR TAX/DEP
 920FC NUSCO LABOR WORK ORDER
 920FD NUSCO LABOR FERC REPORTING
 920FE NUSCO LABOR F1
 920FF NUSCO LABOR FOSSIL FUEL
 920FG NUSCO LABOR F2
 920FH NUSCO LABOR F/H
 920FJ NUSCO LABOR F3
 920FK NUSCO LABOR F4
 920FL NUSCO LABOR FL

The allocation of NUSCO costs to specific NU System Companies using "AU 99" {NUSCO Multiple Company Allocation} and rate code "FL".

920FM NUSCO LABOR F5
 920FR NUSCO FR
 920FS NUSCO LABOR FS
 920FT NUSCO LABOR FT
 920FU NUSCO LABOR FU
 920FV NUSCO LABOR FV
 920FX NUSCO LABOR FX
 920FY NUSCO LABOR FY
 920FZ NUSCO LABOR FZ

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

920F1 MT TOM FUEL HANDLING
920F3 NUSCO LABOR 13
920F4 NUSCO LABOR CU
920GD NUSCO LABOR FOR RATE CODE GD
920GG NUSCO LABOR-GG
920GH NUSCO LABOR-GH
920GI NUSCO LABOR-GI
920GJ NUSCO LABOR- GJ
920GK NUSCO LABOR-GK
920GL SUPPLY CHAIN - LABOR
920GM NUSCO LABOR-GM
920GN PURCHASING PRGRMS & GOVERNANCE-LABR
920GP MIMS SUPPORT & INVRCVRY - LABOR
920GR NUSCO LABOR -GR
920GT NUSCO LABOR- GT
920GU NUSCO LABOR-GU
920GV NUSCO LABOR-GV
920GZ NUSCO LABOR- GZ
920G0 IT CELLULAR TELEPHONE SERVICES-LABR
920G1 IT NETWORK SERVICES - LABOR
920G2 IT PERSONAL COMPUTING SERVICES-LABR
920G3 IT PROCESSING & STORAGE - LABOR
920G4 IT SPECIAL COMMUNICATIONS SVCS-LABR
920G5 IT SPECIAL DISASTER RECOVERY-LABOR
920G6 IT SPECIAL HANDLING SERVICES-LABOR
920G7 DISTRIBUTED PROCESSING&STORAGE LBR
920G8 IT VIDEO CONFERENCING - LABOR
920G9 IT WIDE ARER NETWORKING - LABOR
920HA NUSCO LABOR -HA
920HB NUSCO LABOR -HB
920HC NUSCO LABOR -HC
920HD NUSCO LABOR -HD
920HE NUSCO LABOR -HE
920HF NUSCO LABOR-HF
920HG NUSCO LABOR - HG
920HH NUSCO LABOR - HH
920HK NUSCO LABOR -HK
920HV NUSCO LABOR -HV
920HW NUSCO LABOR-HW
920HZ NUSCO LABOR-HZ
920H1 NUSCO LABOR -H1
920H2 NUSCO LABOR -H2
920H4 NUSCO LABOR FM
920H5 NUSCO LABOR H5
920H6 NUSCO LABOR-H6
920H7 NUSCO LABOR -H7
920H8 NUSCO LABOR-H8
920JE NUSCO LABOR JOURNAL ENTRY
920K4 NAESCO LABOR NONSELLERS LITIGATION

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

920LE LOANED EMP PAYROLL CHARGES
920MB NUSCO LABOR-MB
920MC NUSCO LABOR MILLENIUM CONVERSION
920MD NUSCO LABOR-MD
920MF NUSCO LABOR- MF
920MG NUSCO LABOR-MG
920ML NUSCO LABOR-ML
920MM NUSCO LABOR-MM
920MP NUSCO LABOR RATE CODE MP
920MS NUSCO LABOR M&S
920MU MILLSTONE UNITS SALE-LABOR
920MW NUSCO LABOR -MW
920MX NUSCO LABOR -MX
920MY NUSCO LABOR -MY
920MZ NUSCO LABOR -MZ
920M2 NUSCO LABOR- M2
920NP NON PRODUCTIVE TIME ALLOCATION-99
920NU NUSCO BILLING-PAYROLL EXPENSE
920NV NUSCO LABOR INVOICES

this account is necessary to facilitate the proper
allocation of costs by rate to specific companies via
cau99

920NY NUSCO LABOR - NUCLEAR YANKEES
920N5 NUSCO LABOR 5 NUCS
920PA NUSCO LABOR-PA
920PB NUSCO LABOR-PB
920PC NUSCO LABOR-PC
920PE NUSCO LABOR-PE
920PF NUSCO LABOR-PF
920PG NUSCO LABOR-PG
920PH NUSCO LABOR-PH
920PI NUSCO LABOR-PI
920PJ NUSCO LABOR-PJ
920PK NUSCO LABOR-PK
920PL NUSCO LABOR-PL
920PM NUSCO LABOR-PM
920PN NUSCO LABOR-PN

Used for recording NUSCO labor costs being allocated
by rate code PN

920PR NUSCO LABOR-PR

Used for recording NUSCO labor costs being allocated
by rate code PR

920PY NUSCO LABOR FOR RATE CODE PY
920P1 NUSCO SERVICES - PAYROLL

These accounts shall include the compensation

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

(salaries, bonuses, and other consideration for services, but not including directors' fees) of officers, executives, and other employees of the company properly chargeable to utility operations and not chargeable to a particular operating function.

920P2 NUSCO LABR PAY2
920P3 NUSCO LABOR PAY3
920P4 NUSCO LABOR PAY4

this account is necessary to facilitate the proper allocation of costs by rate to specific companies via cau99

920P5 NUSCO LABOR PAY5
920P6 NUSCO LABOR-P6
920P7 NUSCO LABOR PAY7
920P8 NUSCO LABOR PAY8
920P9 NUSCO LABOR PAY9
920RA NUSCO LABOR -RA
920RB NUSCO LABOR -RB
920RC NUSCO LABOR REV/CUST 3
920RD NUSCO LABOR -RD
920RE NUSCO LABOR -RE
920RF NUSCO LABOR -RF
920RG NUSCO LABOR -RG
920RH NUSCO LABOR -RH
920RJ NUSCO LABOR -RJ
920RK NUSCO LABOR -RK
920RL NUSCO LABOR -RL
920RM NUSCO LABOR -RM
920RN NUSCO LABOR -RN
920RP NUSCO LABOR -RP
920RQ NUSCO LABOR -RS
920RR NUSCO LABOR -RR
920RS BUSINESS SEGMENT REPORTING PROJECT
920RT NGS LABOR TO REMOVE CAPITAL-OTHERS
920RU NUSCO LABOR -RU
920RV NUSCO LABOR -RV
920RW NUSCO LABOR -RW
920RX NUSCO LABOR -RX
920RY NUSCO LABOR -RY
920RZ NUSCO LABOR -RZ
920R1 NUSCO LABOR
920R2 NUSCO LABOR R2
920R3 NUSCO LABOR REV3

this account is necessary to facilitate the proper allocation of costs by rate to specific companies via cau99

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

920R4 LABOR - RESTRUCTURING
920R6 P/R RMS SERVICES
920SK SEABROOK SALE -LABOR
920SV NUSCO LABOR SERVERS

NUSCO LABOR. THIS ACCOUNT IS NECESSARY TO FACILITATE THE PROPER ALLOCATION OF COSTS BY RATE TO SPECIFIC COMPANIES VIA CAU 99.

920SY NUSCO LABOR-SY
920TD NUSCO LABOR T&D

This Account is necessary to facilitate the proper allocation of costs by rate to specific companies Via CAU 99.

920TG NUSCO LABOR- TG
920TP TEMPORARY PAYROLL-EXPENSE
920VH NUSCO LABOR VEHICLES
920WM NUSCO LABOR WHOLESALE MKT

THE ALLOCATION OF NUSCO COSTS TO SPECIFIC OPERATING COMPANIES USING AU 99 (NUSCO MULTIPLE COMPANY ALLOCATION)

920YA NUSCO LABOR-YANKEES

The account shall be used for the allocation of Nusco Costs to the NU sytem joint owners of MA., ME., VT., and CT. Yankees.

920YG PAYROLL-PROJECT
92000 GENERAL ADMINISTRATIVE EXPENSE

This account shall include the compensation (salaries, bonuses, and other consideration for services, but not including directors' fees) of officers, executives, and other employees of the company properly chargeable to utility operations and not chargeable to a particular operating function.

92001 NUCHRIS / COLT - PAYROLL

The account shall include all payroll charges incurred by the NUCHRIS Operations Team for the length of the project.

92002 F/H NUSCO PAYROLL

The account shall include NUSCO Payroll Allocation to Fossil Hydro Companies.

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

92004 SEVERANCE ENHANCEMENT
9201J NUSCO IT CORP CTR CHARGES - LABOR
9201K NUSCO IT PC - LABOR
9201L NUSCO IT PC EXCL SEABROOK - LABOR
9201M NUSCO IT PASSPORT - LABOR
9201R NUSCO LABOR -1R
9201X NUSCO LABOR -1X
92013 PAYROLL NUCLEAR
92019 FERC AUDIT OF ALLOCATIONS - PAYROLL

The account shall be used to identify payroll charges relating to the NUSCO allocation portion of the 1994 FERC Audit.

92021 NUSCO LABOR FERC REPORTING
9203A PAYROLL - MIB INDUS PHASE 1
9203B PAYROLL - PASSPORT INFRASTRUCTURE
9203C PAYROLL - MIB INDUS PHASE 2
9203D PAYROLL - MIMS DEVELOPMENT PROJECT
9203E PAYROLL-RETENTION
9203M PAYROLL-EDMS PROJECT
92031 NUSCO LABOR-31
92055 NUSCO LABOR 55
9206P NUSCO LABOR PAY6
92081 NUSCO LABOR 81
92088 NUSCO LABOR -A8
921AA NUSCO EXP PBM SERVICES
921AB NUSCO EXP PBM GOVERNANCE
921AC NUSCO TRANS TARIFF
921AE NUSCO EXPENSES - AE
921AG NUSCO EXPENSES - AG
921AH NUSCO EXP - AH
921AL NUSCO EXPENSES-AL
921AR A/R SERVICER EXPENSE
921AS NUSCO EXPENSES - AS
921AU NUSCO REG AUDIT
921A1 NUSCO EXPENSE - FEDERAL LOBBYING
921A2 NUSCO EXPENSES - CT LOBBYING
921A3 NUSCO EXPENSES - MA LOBBYING
921A4 NUSCO EXPENSES - GENERAL LOBBY ACTV
921A6 INTEREST EXPENSE-NUSCO BILL-ASS CO
921A7 INTEREST EXPENSE-NUSCO-LONG TERM DT
921A8 INTEREST EXPENSE-NUSCO BILL-OTHER

These accounts shall include NUSCO interest expense billed to the operating companies in the MIB System. Subdivision A6 pertains to interest paid by NUSCO to NU (Parent); Subdivision A7 pertains to interest paid by NUSCO on long-term debt; and Subdivision A8

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

pertains to interest paid by NUSCO to organizations other than associated companies on short-term borrowings.

921A9 NUSCO EXPENSES-A7
921BA NUSCO EXPENSES - B7
921BB NUSCO EXPENSES - B8
921BC NUSCO EXPENSES - B9
921BE NUSCO EXPENSES - BE
921BJ NUSCO EXP - BJ
921BR NUSCO EXP BANK RECON
921BW NUSCO EXPENSE - BANDWIDTH
921B1 NUSCO EXPENSES B1
921B2 NUSCO EXPENSES B2
921B3 NUSCO EXPENSES B3
921B4 NUSCO EXPENSES B4
921B5 NUSCO EXPENSES B5
921B6 NUSCO EXPENSES B6
921B8 AMORT OF DEBT DISC + EXP-NUSCO BILL

This account shall include the NUSCO billing of amortization of unamortized debt discount and expense on outstanding long-term debt. Amounts charged to this account shall be credited concurrently to the appropriate subdivisions of Balance Sheet Accounts 181, Unamortized Debt Expense, and Account 226, Unamortized Discount Expense.

921CC CREDIT/COLLECTION REPORTS
921CD NUSCO EXP CD
921CG NUSCO EXP COGEN
921CN NUSCO EXP-CN
921CR NUSCO EXPENSE FOR RATE CODE CR
921CT NUSCO EXPENSES - CT
921CZ NUSCO EXPENSES - CZ
921C3 NUSCO EXPENSE - C3
921C4 NUSCO EXP CUST4
921C9 EXPENSE-FACILITIES
921DA NUSCO EXP APPLICATION DEVELOPMENT
921DB NUSCO EXPENSES-DB
921DP NUSCO EXP DP
921DR NUSCO EMPLOYEES EXPENSES-DR
921EA NUSCO EXP EA
921EB NUSCO EXP EB
921EC NUSCO EXP EC
921ED NUSCO EXP ED
921EF NUSCO EXP EF
921EG NUSCO EXPENSES - EG
921EH NUSCO EXPENSES - EH

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

921EJ NUSCO EXPENSES - EJ
921EK NUSCO EXP - EK
921EL NUSCO EXPENSES-EL
921EM NUSCO EXPENSES-EM
921EU EXPENSE-REAL ESTATE
921E3 NUSCO EMP EXP EMP3

Nusco Expenses. This Account is necessary to facilitate the proper allocation of costs by rate to specific Companies Via Cau 99.

921E8 NUSCO EXPENSES EMPLOYEES 8

NUSCO EXPENSES. THIS ACCOUNT IS NECESSARY TO FACILITATE THE PROPER ALLOCATION OF COSTS BY RATE TO SPECIFIC COMPANIES VIA CAU 99.

921E9 NUSCO EXP 9 CO'S EMP
921FA FOSSIL FUEL PURCHASE AUDIT-EMP EXPS
921FB NUSCO EXP TAX/DEP
921FC NUSCO EXP WORK ORDER
921FD NUSCO EXP FERC REPORTING
921FE NUSCO EXP F1
921FF NUSCO EXP FOSSIL FUEL
921FG NUSCO EXP F2
921FH NUSCO EXP F/H
921FJ NUSCO EXP F3
921FK NUSCO EXP F4
921FL NUSCO EXP FL

The allocation of NUSCO costs to specific NU System Companies using "AU 99" {NUSCO Multiple Company Allocation} and rate code "FL".

921FM NUSCO EXP F5
921FR NUSCO FR
921FS NUSCO EXP FS
921FT NUSCO EXP FT
921FU NUSCO EMP EX FU
921FV NUSCO EXPENSES FV
921FX NUSCO EMPLOYEE EXPENSE FX
921FY NUSCO EXP FY
921FZ NUSCO EXP FZ
921F1 NUSCO M&S FU
921F2 NUSCO P&F EX FU
921F3 NUSCO EXP 13
921F4 NUSCO EXP CU
921GD NUSCO EXPENSE FOR RATE CASE CODE GD
921GG NUSCO EXPENSES-GG

Used for recording NUSCO office and employee expenses allocated by rate code GG

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

921GH NUSCO EXPENSES-GH
Used for recording NUSCO office and employee expenses
allocated by rate code GH

921GI NUSCO EXPENSES-GI
Used for recording NUSCO office and employee expenses
allocated by rate code GI

921GJ NUSCO EXPENSES - GJ

921GK NUSCO EXPENSES-GK
Used for recording NUSCO office and employee expenses
allocated by rate code GK

921GL SUPPLY CHAIN - EXPENSES

921GM NUSCO EXPENSES - GM

921GN PURCHASING PRGRMS & GOVERNANCE-EXPS

921GP MIMS SUPPORT & INVRVRY - EXPENSES

921GR NUSCO EXP - GR

921GT NUSCO EXPENSES - GT

921GU NUSCO EXPENSES - GU

921GV NUSCO EXPENSES-GV

921GZ NUSCO EXPENSES - GZ

921G0 IT CELLULAR TELEPHONE SERVICES-EXPS

921G1 IT NETWORK SERVICES - EXPENSES

921G2 IT PERSONAL COMPUTING SERVICES-EXPS

921G3 IT PROCESSING & STORAGE - EXPENSES

921G4 IT SPECIAL COMMUNICATIONS SVCS-EXPS

921G5 IT SPECIAL DISASTER RECOVERY-EXPS

921G6 IT SPECIAL HANDLING SERVICES-EXPS

921G7 DISTRIBUTED PROCESSING&STORAGE-EXPS

921G8 IT VIDEO CONFERENCING - EXPENSES

921G9 IT WIDE ARER NETWORKING - EXPENSE

921HA NUSCO EXPENSES -HA

921HB NUSCO EXPENSES -HB

921HC NUSCO EXPENSES -HC

921HD NUSCO EXPENSES -HD

921HE NUSCO EXPENSES -HE

921HF NUSCO EXPENSES - HF

921HG NUSCO EXPENSES - HG

921HH NUSCO EXPENSES - HH

921HK NUSCO EXP - HK

921HV NUSCO EXPENSES -HV

921HW NUSCO EXPENSES - HW

921HZ NUSCO EXPENSES-HZ

921H1 NUSCO EXPENSES -H1

921H2 NUSCO EXPENSES -H2

921H4 NUSCO EXP FM

921H5 NUSCO EXP H5

921H6 NUSCO EXPENSE -H6

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

921H7 NUSCO EXPENSES -H7
921H8 NUSCO EXPENSES-H8
921JE NUSCO EXP JOURNAL ENTRY
921K1 BANK SERVICE CHARGES (KK)
921LE LOANED EMP EMP EXP
921MB NUSCO EXPENSES-MB
921MC NUSCO EXPENSE MILLENIUM CONVERSION
921MD NUSCO EXPENSES-MD
921MF NUSCO EXP - MF
921MG NUSCO EXP - MG
921ML NUSCO EXPENSES-ML
921MM NUSCO EXPENSES-MM
921MP NUSCO EXP RATE CODE MP
921MS NUSCO EXP M&S
921MU MILLSTONE UNITS SALE-OFFICE EXPS
921MX NUSCO EXPENSES - MX
921MY NUSCO EXPENSES - MY
921MZ NUSCO EXPENSES - MZ
921M2 NUSCO EXPENSES-M2
921NV NUSCO EXP INVOICES

this account is necessary to facilitate the proper
allocation of costs by rate to specific companies via
cau99

921NY NUSCO EXPENSES NUCLEAR-YANKEES
921N5 NUSCO EXP 5 NUCS
921PA NUSCO EXPENSES-PA
921PB NUSCO EXPENSES-

Used for recording NUSCO office and employee expenses
allocated by rate code PB

921PC NUSCO EXPENSES-PC

Used for recording NUSCO office and employee expenses
allocated by rate code Pc

921PE NUSCO EXPENSES-PE

Used for recording NUSCO office and employee expenses
allocated by rate code PE

921PF NUSCO EXPENSES-PF

Used for recording NUSCO office and employee expenses
allocated by rate code PF

921PG NUSCO EXPENSES-PG
921PH NUSCO EXPENSES-PH
921PI NUSCO EXPENSES-PI
921PJ NUSCO EXPENSES-PJ
921PK NUSCO EXPENSES-PK
921PL NUSCO EXPENSES-PL

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

921PM NUSCO EXPENSES-PM
921PN NUSCO EXPENSES-PN
921PR NUSCO EXPENSES-PR
921PY NUSCO EXPENSE FOR RATE CODE PY
921P1 NUSCO EXP PAY1
921P2 NUSCO EXP PAY2
921P3 NUSCO EXP PAY3
921P4 NUSCO EXP PAY4

this account is necessary to facilitate the proper
allocation of costs by rate to specific companies via
cau99

921P5 NUSCO EXP PAY5
921P6 NUSCO EXPENSES-P6
921P7 NUSCO EXP PAY7
921P8 NUSCO EXP PAY8
921P9 NUSCO EXP PAY9
921RA NUSCO EXPENSES -RA
921RB NUSCO EXPENSES -RB
921RC NUSCO EXP REV/CUST 3
921RD NUSCO EXPENSES -RD
921RE NUSCO EXPENSES -RE
921RF NUSCO EXPENSES -RF
921RG NUSCO EXPENSES -RG
921RH NUSCO EXPENSES -RH
921RJ NUSCO EXPENSES -RJ
921RK NUSCO EXPENSES -RK
921RL NUSCO EXPENSES -RL
921RM NUSCO EXPENSES -RM
921RN NUSCO EXPENSES -RN
921RP NUSCO EXPENSES -RP
921RQ NUSCO EXPENSES -RS
921RR NUSCO EXPENSES -RR
921RS BUSINESS SEGMENT REPORTING PROJECT
921RU NUSCO EXPENSES -RU
921RV NUSCO EXPENSES -RV
921RW NUSCO EXPENSES -RW
921RX NUSCO EXPENSES -RX
921RY NUSCO EXPENSES -RY
921RZ NUSCO EXPENSES -RZ
921R1 NUSCO EXPENSES
921R2 NUSCO EXPENSES R2
921R3 NUSCO EXP REV3

this account is necessary to facilitate the proper
allocation of costs by rate to specific companies via
cau99

921R5 MAT + SUPPLIES RESTRUCTURING
921SK SEABROOK SALE - OFFICE EXPENSES

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

921SV NUSCO EXPENSES - SERVERS

NUSCO EXPENSES. THIS ACCOUNT IS NECESSARY TO FACILITATE THE PROPER ALLOCATION OF COSTS BY RATE TO SPECIFIC COMPANIES VIA CAU 99.

921SY NUSCO EXPENSES - SY
921TD NUSCO EXP - T&D
921TG NUSCO EXPENSES - TG
921VH NUSCO EXP VEHICLES
921WM NUSCO EXP WHOLESALE MKT

THE ALLOCATION OF NUSCO COSTS TO SPECIFIC OPERATING COMPANIES USING AU 99 (NUSCO MULTIPLE COMPANY ALLOCATIONS)

921YA NUSCO EXP YANKEES

The account shall be used for the allocation of NUSCO costs to the NU system joint owners of MA., ME., VT., and CT. Yankees.

92100 OFFICE SUPPLIES AND EXPENSES
92101 EXP OF GEN OFFICERS&GEN OFF EMP

This account shall include the expenses incurred by officers and employees in connection with the general administration of the company's operation which are assignable to specific administrative or general departments and are not specifically provided for in other accounts. This includes the expenses of the various administrative and general departments, the salaries and wages of which are includible in Account 920.

Items

1. Individual membership fees and dues in trade, technical, and professional associations paid by the company for employees.
2. Expenses of employee appearances before regulatory agencies.
3. Meals, traveling, and incidental expenses.

NOTE: Expenses in Item 2 relating to appearances before Congress, the Federal Energy Regulatory Commission and the Securities and Exchange Commission must be identified in separate, specific report numbers.

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

92102 COMMUNICATION SERVICE

This account shall include the cost of telephone service, telecommunications, telegrams and any other type of communication service attributable to general administrative operations.

92103 NUCHRIS / COLT - EXP

The account shall include all employee expense charges incurred by the NUCHRIS Operations Team for the length of the project.

92104 POSTAGE, FREIGHT & EXPRESS

This account shall include the cost of postage, freight, and express which is assignable to specific administrative or general departments and is not specifically provided for in other accounts.

92105 BUILDING EXPENSE

This account shall include the costs incurred for both office building service expenses and also a proportionate share of service building expenses for customer accounts, customer service and informational, sales, and administrative and general purposes.

92106 INT EXP NUSCO BILLING ASSOC COS

92107 INT EXP NUSCO BILL-LONG TERM DEBT

92108 INT EXP NUSCO BILLING-OTHER

These accounts shall include NUSCO interest expense billed to the operating companies. Subdivision 06 pertains to interest paid by NUSCO to NU (Parent); subdivision 07 pertains to interest paid by NUSCO on Long-Term Debt; subdivision 08 pertains to interest paid by NUSCO to organizations other than Associated Companies on short-term borrowings.

92109 FACTS SYSTEM

This account shall be used by Budget Operations only. It shall include the Facts costs contracted with Telic Corporation and all other miscellaneous costs associated with the system not included in the contract.

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

9211A SEABROOK CHARGES

This account shall include the expenses for office supplies and expenses for Seabrook.

9211J NUSCO IT CORP CTR CHARGES - EXP
9211K NUSCO IT PC - EXP
9211L NUSCO IT PC EXCL SEABROOK - EXP
9211M NUSCO IT PASSPORT - EXP
9211R NUSCO EXPENSES-1R
9211X NUSCO EXPENSES-1X
92110 BANK SERVICE CHARGES
92111 COMM EQUIP-RENT EXP

This account shall include all rents associated with telephone and other communication equipment expenses paid for property of others used, occupied, or operated.

92112 COMM EQUIP-EXECUTORY COST
92113 EXPENSES NUCLEAR
92114 TOOLS AND EQUIPMENT
92115 FURNITURE EXPENSE

These accounts shall include expenditures for tools and furniture which do not meet the criteria for capitalization.

92116 EURONOTE AGENT FEES

This account shall include all agent fees in connection with Eurodollar revolving facility.

92117 BANK FEES-CY CASH COLLATERAL ACCT
92118 CY SPENT FUEL TRUST - BANK FEES

These accounts shall include all agent fees relating to the Connecticut Yankee \$30 million cash collateral account and the Connecticut Yankee spent fuel account.

92119 FERC AUDIT OF ALLOCATIONS - EXPENSE

The account shall be used to identify employee expense charges related to the allocation portion of the 1994 FERC Audit.

92120 F/H NUSCO EXPENSE

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

92121 NUSCO EXP FERC REPORTING
92124 PSNH ACQUISITION ACTIVITIES
92125 COGENERATION AFFLIATION ACTIVTES
92126 PROJECT LAUREL
92127 ESCO ENERGY SERVICE CO
92128 ENERGY SAVINGS - SESI
9213A MIB INDUS PHASE 1
9213B PASSPORT INFRASTRUCTURE
9213C MIB INDUS PHASE 2
9213D MIMS DEVELOPMENT PROJECT
9213E MIB CONVERSION - SEABROOK
9213M EDMS PROJECT-EXPENSES
92155 NUSCO EXP 55
9216P NUSCO EXP PAY6
92160 GENERAL HR EXPENSE
92161 RMS TRAVEL & EXPENSES
92181 NUSCO EXP 81
92188 NUSCO EXPENSES - A8
9219A GENL SVC CO OH A&G EXP OTHER

This account shall be used to record other miscellaneous office supplies and expenses for the general service company overhead allocations, SEC side 921.99.

9219B GENL SVC CO OH A&G EXP DEPREC

This account shall be used to record the depreciation charges for the general service company overhead allocations, SEC side 403.00.

9219C DEPRECIATION EXPENSE-NUSCO BILLING

This account shall include the NUSCO billing amount of depreciation expenses for all classes of depreciable plant in service, except such depreciation expenses as are chargeable to clearing accounts or to Account 417-12, Expenses of Nonutility Operations - Depreciation, and to Account 418-08, Nonoperating Rental Income - Depreciation.

9219D AMORT OF LIMITED TERM PLANT-NUSCO

This account shall include NUSCO billing amortization charges applicable to amounts included in the plant accounts for limited-term franchises, licenses, patent rights, limited-term interest in land, and expenditures on leased property where the service life of the improvements is terminable by action of

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

the lease. The charges to this account shall be such as to distribute the book cost of each investment as evenly as possible over the period of its benefit to the utility.

9219E NUSCO DEPRECIATION DATA STORAGE
92199 OTHER-OFFICE SUPPLIES & EXPENSES

This account shall include all other expenses incurred in connection with the operation of administrative or general departments.

Items

1. Automobile service, including charges through clearing accounts.
2. Books, periodicals, bulletins, and subscriptions to newspapers, newsletters, tax service, etc.
3. Cost of individual items of office equipment used by general departments which are of small value or short life.
4. Miscellaneous office supplies and expenses.
5. Payment of court costs, witness fees, and other expenses of legal department.
6. Cost of stationery supplies and printing in connection with general administration.

92200 ADMINISTRATIVE EXP TRANS CR

This account shall be used by the Accounting Department only. It shall be credited with administrative expenses recorded in Accounts 920 and 921 which are transferred to construction costs or to other balance sheet accounts.

923AA NUSCO OS PBM SERVICES
923AB NUSCO OS PBM GOVERNANCE
923AC NUSCO TRANS TARIFF
923AE NUSCO OUTSIDE SERVICES - AE
923AF NUSCO OUTSIDE SERVICES - AF
923AG NUSCO OUTSIDE SERVICES - AG
923AH NUSCO OS - AH
923AL NUSCO OUTSIDE SERVICES - AL

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

923AR NUSCO OUTSIDE SERVICES - AR
923AS I/C EXPENSES FROM SELECT
923AU NUSCO REG AUDIT
923A1 NUSCO OS - FEDERAL LOBBYING
923A2 NUSCO OS - CT LOBBYING
923A3 NUSCO OS - MA LOBBYING
923A4 NUSCO OS - GENERAL LOBBYING ACTV
923A9 NUSCO OUTSIDE SERVICES - A9
923BA NUSCO OUTSIDE SERVICES - B7
923BB NUSCO OUTSIDE SERVICES - B8
923BC NUSCO OUTSIDE SERVICES - B9
923BE NUSCO OUTSIDE SERVICES - BE
923BJ NUSCO OS - BJ
923BR NUSCO OS BANK RECON
923BW NUSCO OUTSIDE SERVICES - BANDWIDTH
923B1 NUSCO OUTSIDE SERVICES B1
923B2 NUSCO OUTSIDE SERVICES B2
923B3 NUSCO OUTSIDE SERVICES B3
923B4 NUSCO OUTSIDE SERVICES B4
923B5 NUSCO OUTSIDE SERVICES B5
923B6 NUSCO OUTSIDE SERVICES B6
923CD NUSCO OS CD
923CE MERGER RELATED EXPENSES-CON ED
923CG NUSCO OS COGEN
923CN NUSCO OUTSIDE SVC-CN
923CR NUSCO OUTSIDE SERV FOR RATE CODE CR
923CS SE COST OF GOODS SOLD
923CT NUSCO OUTSIDE SERVICES - CT
923CZ NUSCO OUTSIDE SERVICES - CZ
923C3 NUSCO OUTSIDE SERVICES - C3
923C4 NUSCO OUTSIDE SVCS CUST 4

this account is necessary to facilitate the proper
allocation of costs by rate to special companies via
cau99

923C8 NUSCO OUTSIDE SERVICES - C8
923C9 NUSCO OUTSIDE SERVICES - C9
923DA NUSCO OS APPLICATION DEVELOPMENT
923DB NUSCO OUTSIDE SERVICES - DB
923DP NUSCO OS DP
923DR NUSCO OUTSIDE SERVICES - DR
923EA NUSCO OUTSIDE SERVICES EA
923EB NUSCO OUTSIDE SERVICES EB
923EC NUSCO OUTSIDE SERVICES EC
923ED NUSCO OUTSIDE SERVICES ED
923EF NUSCO OUTSIDE SERVICES EF
923EG NUSCO OUTSIDE SERVICES - EG
923EH NUSCO OUTSIDE SERVICES - EH
923EJ NUSCO OUTSIDE SERVICES - EJ

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

923EK NUSCO OS - EK
923EL NUSCO OUTSIDE SERVICES-EL
923EM NUSCO OUTSIDE SERVICES-EM
923E3 NUSCO OUTSIDE SVCS EMP3

NUSCO Outside Services. This Account is necessary to facilitate the proper allocation of costs by rate to specific Companies Via CAU 99.

923E8 NUSCO OS EMPLOYEES 8

NUSCO OUTSIDE SERVERS. THIS ACCOUNT IS NECESSARY TO FACILITATE THE PROPER ALLOCATION OF COSTS BY RATE TO SPECIFIC COMPANIES VIA CAU 99.

923E9 NUSCO SVCS EMP9
923FA FOSSIL FUEL PURCHASE AUDIT-OS EXPS
923FB NUSCO OS TAX/DEP
923FC NUSCO OS WORK ORDER
923FD NUSCO OS FERC REPORTING
923FE NUSCO OUTSIDE SERVICES - F1
923FF NUSCO OS FOSSIL FUEL
923FG NUSCO OUTSIDE SERVICES - F2
923FH NUSCO OS F/H
923FJ NUSCO OUTSIDE SERVICES - F3
923FK NUSCO OUTSIDE SERVICES - F4
923FL NUSCO OS FL

The allocation of NUSCO costs to specific NU System Companies using "AU 99" {NUSCO Multiple Company Allocation} and Rate Code "FL".

923FM NUSCO OUTSIDE SERVICES - F5
923FR NUSCO FR
923FS NUSCO OS FS
923FT NUSCO OS FT
923FU NUSCO OS FU
923FV NUSCO OUTSIDE SERVICES FV
923FX NUSCO OUTSIDE SERVICES FX
923FY NUSCO OS FY
923FZ NUSCO OS FZ
923F3 NUSCO OS 13
923F4 NUSCO OS CU
923GD NUSCO OUTSIDE SERV FOR RATE CODE GD
923GG NUSCO OUTSIDE SERVICES-GG
923GH NUSCO OUTSIDE SERVICES-GH
923GI NUSCO OUTSIDE SERVICES-GI
923GJ NUSCO OUTSIDE SERVICES - GJ
923GK NUSCO OUTSIDE SERVICES-GK
923GL SUPPLY CHAIN - OS
923GM NUSCO OUTSIDE SERVICES - GM
923GN PURCHASING PRGRMS & GOVERNANCE-OS

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

923GP	MIMS SUPPORT & INVRCVRY - OS
923GR	NUSCO OS - GR
923GT	NUSCO OUTSIDE SERVICES - GT
923GU	NUSCO OUTSIDE SERVICES - GU
923GV	NUSCO OUTSIDE SERVICES-GV
923GZ	NUSCO OUTSIDE SERVICES - GZ
923G0	IT CELLULAR TELEPHONE SERVICES-OS
923G1	IT NETWORK SERVICES - OS
923G2	IT PERSONAL COMPUTING SERVICES- OS
923G3	IT PROCESSING & STORAGE - OS
923G4	IT SPECIAL COMMUNICATIONS SVCS- OS
923G5	IT SPECIAL DISASTER RECOVERY- OS
923G6	IT SPECIAL HANDLING SERVICES- OS
923G7	DISTRIBUTED PROCESSING & STORAGE-OS
923G8	IT VIDEO CONFERENCING - OS
923G9	IT WIDE ARER NETWORKING - OS
923HA	NUSCO OUTSIDE SERVICES - HA
923HB	NUSCO OUTSIDE SERVICES - HB
923HC	NUSCO OUTSIDE SERVICES - HC
923HD	NUSCO OUTSIDE SERVICES - HD
923HE	NUSCO OUTSIDE SERVICES - HE
923HF	NUSCO OUTSIDE SERVICES - HF
923HG	NUSCO OUTSIDE SERVICES - HG
923HH	NUSCO OUTSIDE SERVICES - HH
923HK	NUSCO OUTSIDE SERVICES - HK
923HV	NUSCO OUTSIDE SERVICES -HV
923HW	NUSCO OUTSIDE SERVICES - HW
923HY	I/C EXP TO NE HYDRO
923HZ	NUSCO MISC EXPENSES-HZ
923H1	NUSCO OUTSIDE SERVICES - H1
923H2	NUSCO OUTSIDE SERVICES - H2
923H4	NUSCO OS FM
923H5	NUSCO OS H5
923H6	NUSCO OUTSIDE SERVICES-H6
923H7	NUSCO OUTSIDE SERVICES - H7
923H8	NUSCO OUTSIDE SERVICES-H8
923JE	NUSCO OS JOURNAL ENTRY
923K4	NAESCO OUTSIDE SERVICES NONSELL LIT
923MB	NUSCO OUTSIDE SERVICES-MB
923MC	NUSCO O/S SERVICES MILLENIUM CONVER
923MD	NUSCO OUTSIDE SERVICES-MD
923MF	NUSCO OUTSIDE SERVICES - MF
923MG	NUSCO OUTSIDE SERVICES -MG
923ML	NUSCO OUTSIDE SERVICES - ML
923MM	NUSCO OUTSIDE SERVICES-MM
923MP	NUSCO OS RATE CODE MP
923MS	NUSCO OS M&S
923MT	I/C EXP TO MT TOM GENERATION
923MX	NUSCO OUTSIDE SERVICES -MX

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

923MY NUSCO OUTSIDE SERVICES -MY
923MZ NUSCO OUTSIDE SERVICES -MZ
923M2 NUSCO OUTSIDE SERVICES - M2
923NE I/C EXP TO NE SERV
923NM I/C EXP TO NE MGMT
923NU MERGER RELATED EXPENSES - YANKEE
923NV NUSCO OS INVOICES

this account is necessary to facilitate the proper allocation of costs by rate to specific companies via cau99

923NY NUSCO OUTSIDE SERV NUCLEAR-YANKEES
923N5 NUSCO SVCS 5 NUCS
923PA NUSCO OUTSIDE SERVICES - PA
923PB NUSCO OUTSIDE SERVICES-PB
923PC NUSCO OUTSIDE SERVICES-PC
923PE NUSCO OUTSIDE SERVICES-PE
923PF NUSCO OUTSIDE SERVICES - PF
923PG NUSCO OUTSIDE SERVICES - PG
923PH NUSCO OUTSIDE SERVICES - PH
923PI NUSCO OUTSIDE SERVICES - PI
923PJ NUSCO OUTSIDE SERVICES - PJ
923PK NUSCO OUTSIDE SERVICES - PK
923PL NUSCO OUTSIDE SERVICES - PL
923PM NUSCO OUTSIDE SERVICES - PM
923PN NUSCO OUTSIDE SERVICES - PN
923PR NUSCO OUTSIDE SERVICES - PR
923PY NUSCO OUTSIDE SERV FOR RATE CODE PY
923P1 PSNH MSA EXPENSES
923P2 NUSCO OS PAY2
923P3 NUSCO SVCS PAY 3
923P4 NUSCO OS PAY4

this account is necessary to facilitate the proper allocation of costs by rate to specific companies via cau99

923P5 NUSCO OS PAY5
923P6 NUSCO OUTSIDE SERVICES-P6
923P7 NUSCO SVCS PAY 7
923P8 NUSCO OS PAY8
923P9 NUSCO OS PAY9
923RA NUSCO OUTSIDE SERVICES - RA
923RB NUSCO OUTSIDE SERVICES - RB
923RC NUSCO OS REV/CUST 3
923RD NUSCO OUTSIDE SERVICES - RD
923RE NUSCO OUTSIDE SERVICES - RE
923RF NUSCO OUTSIDE SERVICES - RF
923RG NUSCO OUTSIDE SERVICES - RG
923RH NUSCO OUTSIDE SERVICES - RH

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

923RJ NUSCO OUTSIDE SERVICES - RJ
923RK NUSCO OUTSIDE SERVICES - RK
923RL NUSCO OUTSIDE SERVICES - RL
923RM NUSCO OUTSIDE SERVICES - RM
923RN NUSCO OUTSIDE SERVICES - RN
923RP NUSCO OUTSIDE SERVICES - RP
923RQ NUSCO OUTSIDE SERVICES - RS
923RR NUSCO OUTSIDE SERVICES - RR
923RS BUSINESS SEGMENT REPORTING PROJECT
923RU NUSCO OUTSIDE SERVICES - RU
923RV NUSCO OUTSIDE SERVICES - RV
923RW NUSCO OUTSIDE SERVICES - RW
923RX NUSCO OUTSIDE SERVICES - RX
923RY NUSCO OUTSIDE SERVICES - RY
923RZ NUSCO OUTSIDE SERVICES - RZ
923R1 NUSCO OUTSIDE SERVICES
923R3 NUSCO OS REV3

this account is necessary to facilitate the proper allocation of costs by rate to specific companies via cau99

923R4 OUTSIDE SERVICES EMPLOYED-RESTRUC
923R5 OUTSIDE SERVICES RESTRUCTURING
923SV NUSCO OS SERVERS

NUSCO OUTSIDE SERVICES. THIS ACCOUNT IS NECESSARY TO FACILITATE THE PROPER ALLOCATION OF COSTS BY RATE TO SPECIFIC COMPANIES VIA CAU 99.

923SY NUSCO OUTSIDE SERVICES - SY
923TD NUSCO OS - T&D
923TG NUSCO OUTSIDE SERVICES - TG
923VH NUSCO OS VEHICLES
923WM NUSCO OS WHOLESALE MKT

THE ALLOCATION OF NUSCO COSTS TO SPECIFIC OPERATING COMPANIES USING AU 99 (NUSCO MULTIPLE COMPANY ALLOCATION)

923XC SECI-NH INTERCOMPANY COST OF SALES
923XX ADMIN AND GENERAL EXPENSE INTERCO
923X3 I/C EXPENSES TO NGS
923X5 I/C EXPENSES TO ES BOULOS
923X6 WOODS ELECTRIC EXPENSES
923X7 WOODS NETWORK EXPENSES
923YA NUSCO O/S YANKEES

outside services charges for nusco involvement in the Yankee Atomic plants

923YG IC PM CHGS YANKEE GAS
92300 OUTSIDE SERVICES EMPLOYED

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

92301 AUDITING-OUTSIDE SERVICES EMPLOYED
92302 ENGINEERING-OUTSIDE SVCS EMPLOYED
92303 LEGAL-OUTSIDE SERVICES EMPLOYED
92305 INVESTOR RELATIONS-OUTSIDE SVCS EMP
92306 MANAGEMENT AUDITS-OUTSIDE SVCS EMPL
92307 MANPOWER RETRAINING-OUTSIDE SVC EMP
92308 NUCHRIS / COLT OUTSIDE SERVICES
9231A SEABROOK CHARGES-OUTSIDE SVC EMPL
9231B IC PROD & SERV CL&P
9231J NUSCO IT CORP CTR CHARGES - OS
9231K NUSCO IT PC - OS
9231L NUSCO IT PC EXCL SEABROOK - OS
9231M NUSCO IT PASSPORT - OS
9231R NUSCO OUTSIDE SERVICES -1R
9231X NUSCO OUTSIDE SERVICES - 1X
92310 CORPORATE COMPLIANCE
92313 OUTSIDE SVC NUCLEAR
92314 NEW BUSINESS VENTURES-OUTSD SVC EMP
92315 COGEN AFFILIATION ACTV-OTSD SVC EMP
92316 ESCO ENERGY SERVICE CO-OTSD SVC EMP
9232A I/C EXPENSES TO SELECT
92320 NUSCO OUTSIDE SVCS F/H
92321 NUSCO OS FERC REPORTING
92323 EXPENSE FROM SESI
92324 ISSC DATA CENTER OPERATIONS
92327 INFRMTN TECHNOLOGY STRATEGIC PLAN
92329 CORPORATE OVERHEAD ALLOCATION
9233A OUTSIDE SERVICES - INDUS PHASE 1
9233B PASSPORT INFRASTRUCTURE-OUTSIDE SVC
9233C MIB INDUS PHASE 2 - OUTSIDE SVCS
9233D MIMS DEVELOPMENT - OUTSIDE SERVICES
9233E SEABROOK MIB CONVERSION - OUTSD SVC
9233M EDMS PROJECT-OUTSIDE SERVICES
92330 OUTSIDE LEGAL SERVICES FOR PROXY
9234A IC PROD & SERV WMECO
92345 GENERAL PROGRAM-OUTSIDE SVCS EMPL
92355 NUSCO OS 55
9236A IC PROD & SERV PSNH
9236P NUSCO OS PAY6
92370 MASS C&LM WORK GRP ACTV-OTSD SVC EM
92381 NUSCO OS 81
92388 NUSCO OUTSIDE SERVICES - A8
9239A GENERAL SERVICE COMPANY OVERHEADS

This account shall be used to summarize general overheads related to outside services employed.

92399 OUTSIDE SERVICES EMPLOYED-OTHER

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

These accounts shall include the fees and expenses of professional consultants and others for general services which are not applicable to a particular operating function or to other accounts. It shall also include the pay and expenses of persons engaged for a special or temporary administrative or general purpose in circumstances where the person is not considered as an employee of the company. Charges shall be segregated into the appropriate subaccount based on the type of service performed.

Items

1. Fees, pay, and expenses of accountants and auditors, actuaries, appraisers, attorneys, engineering consultants, management consultants, negotiators, public relations counsel, tax consultants, etc.
2. Supervision fees and expenses paid under contracts for general management services. NUSCO billing for services is charged to the same account that would have been charged by the operating company had it incurred the expense directly. Therefore, the only charges to any of the 923 subaccounts from NUSCO billing are for the billing of outside services employed by NUSCO. The only exception to this is in the case of Connecticut Yankee, which will charge all NUSCO billings to Account 923-99.

924AW PROPERTY INS - F/H
924DH PROPERTY INS - DH
92400 PROPERTY INSURANCE
92405 PROP INS - GENERATING STATIONS
9241A SEABROOK CHARGES
92410 PROP INS - TRANSMISSION PROPERTY
92415 PROP INS - DISTRIBUTION PROPERTY
92416 PROPERTY INSURANCE WYMAN #4
92420 PROP INS - GENERAL BUILDINGS

These accounts shall include the cost of insurance or reserve accruals to protect the company against losses and damages to owned or leased property used in its utility operations. They shall also include the cost of labor and related supplies and expenses in property insurance activities.

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

Recoveries from insurance companies or others for property damages shall be credited to the account charged with the cost of the damage. If the damaged property has been retired, the credit shall be to the appropriate account for accumulated provision for depreciation.

Items

1. Premiums paid to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Special costs incurred in procuring insurance.
3. Insurance inspection service.
4. Insurance counsel, brokerage fees, and expenses.

925C3 D&O INSURANCE
925DH INJURIES & DAMAGES - DH
925D7 INJURIES & DAMAGES - D7
925HP WORK COMP SURETY BONDS
925K1 INSURANCE PREMIUMS
925K5 ACCUM PROV-WORKERS COMPENSATION
925K7 PUBLIC LIABILITY INJ/DAMAGES
92500 INJURIES AND DAMAGES
92501 INSURANCE PREMIUMS

This account shall include the cost of premiums paid to insurance companies for protection against injuries and damage claims by employees or others, such as public liability, property damage, casualty, employee liability, etc. Exclude from this account workmen's compensation premiums which are properly includible in Account 925.10.

92502 INJURIES & DAMAGES EXP ACCRUAL

This account shall be used by the Accounting Department only. It shall include the amount of the accrual to Account 228.23, Injuries and Damages Reserve, for liability claims and self-insurance. This account shall not accept direct charges except for Northeast Nuclear Energy Company and Connecticut Yankee Atomic Power Company, which can have direct

NU ACCOUNTING MANUAL
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(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

charges to this account. When a claim payment is made, it is to be charged to the accrual account except in the case of Northeast Nuclear and Connecticut Yankee. Exclude from this account accruals for workmen's compensation premiums which are properly includible in Account 925.11.

92503 SAFETY PROGRAMS

This account shall include the labor and expenses of the Safety Department in connection with safety, accident prevention and similar educational activities. Exclude the labor and expenses of employees (except those engaged in injuries and damages activities) spent in attendance at safety and accident prevention educational meetings, if occurring during the regular work period.

92504 DIRECTOR & OFFICERS LIABILITY INS

This account shall include the cost of insurance premiums for directors and officers' liability insurance.

92505 INJURIES/DAMAGES - MILLSTONE

This account shall include the cost of noninsured accidents at Millstone (previously recorded in PSNH account 925-50).

9251A SEABROOK CHARGES

This account shall include the cost of premiums paid to insurance companies for Seabrook.

92510 INS PREM - WORKMEN'S COMP

This account shall include the cost of insurance premiums for workmen's compensation coverage.

92511 INJ & DAM EXP ACCR - WORKERS COMP

This account shall be used by the Accounting Department only. It shall include the amount of the accrual to Account 228.20, Injuries and Damages Reserve for workmen's compensation coverage.

92516 INJURIES AND DAMAGES - WYMAN #4

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

This account shall include the costs of injuries and damages at Wyman #4.

9259A GENERAL SERVICE COMPANY OVERHEAD
92598 INJURIES & DAMAGES TRANSFERRED-CR

This account shall be used by the Accounting Department only. The amount of Injuries and Damages expense transferred to construction work orders and to other balance sheet accounts will be credited to this account.

92599 INJURIES AND DAMAGES-OTHER

This account shall include all other expenses not chargeable to the preceding Injuries and Damages subaccounts.

Items

1. Fees and expenses of claim investigators.
2. Labor and expenses of employees engaged in claims activities.
3. Appropriate portion of nurses' salaries.
4. Office supplies and expenses.
5. Nurses' supplies and expenses.

926K2 PENSION PREMIUMS (KK)
926K3 MEDICAL POINT OF SERVICE PLAN(KK)
926K4 EMPLOYEE PENSIONS&BENEFITS-OTHER KK
926K5 POST RETIREMENT MED BFT-FAS 106(KK)
926MP MEDICARE SUBSIDY PERMANENT
926MT MEDICARE SUBSIDY TIMING
926PP PENSION PBOP TRACKER MECHANISM
926Y1 VEBA-POST RETIREMENT-MEDICAL
92600 EMPLOYEE PENSIONS & BENEFITS
92601 PENSION PREMIUMS

This account shall include the expense for pension funds.

92602 SUPPLEMENTARY PENSION NON SERP

This account shall include non-SERP supplementary pension expenses.

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

92603 SUPPLEMENTAL RETIR & SAVINGS PLAN

This account shall include the expenses associated with the Supplemental Retirement and Savings Plan - 401(K).

92604 K-VANTAGE EMPLOYER CONTRIBUTIONS
92605 EARLY RETIREMENT PROGRAM

This account shall include the expenses associated with the Early Retirement Program.

92607 SUPPLEMENTAL EXEC RETIREMENT PLAN

This account shall include all units related to the Supplemental Executive Retirement Plan.

92608 COMPANY OWNED LIFE INSUR PREMIUMS
92609 POST RETIREMENT MEDICAL BFT-FAS 106

This account shall be used for post retirement medical benefits per FAS 106, to be used for 1993 budgets and actuals.

9261A SEABROOK CHARGES

This account shall include the expense for Seabrook pension funds.

92610 GROUP LIFE INSURANCE PREMIUMS

This account shall include the net cost of life insurance coverage for employees and retirees of the company.

92611 EXEMPT EMP ADD GROUP LIFE INS PRE

This account shall include the net cost of additional life insurance for supervisory and/or exempt personnel.

92612 HOSP, SURG & MAJOR MED INS PREMIUM

This account shall include the net cost of medical insurance for employees, retirees, and dependents under 65 years of age.

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(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

92613 MEDICARE SUPPLEMENT INS PREMIUMS

This account shall include the net cost of supplemental insurance for retirees and dependents over 65 years of age to replace coverage under Account 926-12, Hospital, Surgical, and Major Medical Insurance Premiums.

92614 HEALTH MAINT ORGANIZATION INS PRE

This account shall include the net cost of Health Maintenance Organizations (HMO) Insurance premiums for those employees who elect this coverage in lieu of the Group Medical Insurance Coverage.

92615 DEPENDENT LIFE INSURANCE

This account shall include the cost of life insurance coverage for eligible dependents of system employees.

92616 MEDICAL BENEFITS PYMTS TO EMPLOYE

This account shall include payments to employees who have chosen a medical coverage option under the Flex Benefits Program which provides less coverage than the other available options.

92617 LONG-TERM DISABILITY

This account shall include the net cost of long-term disability insurance for system employees.

92618 MENTAL HEALTH PLAN

This account shall include the expenses associated with the Mental Health Plan.

92619 MEDICAL POINT OF SERVICE PLAN

This account shall include the expenses associated with the medical Point of Service Plan.

92620 DIS, DEATH & WELFARE BENEFITS

This account shall include direct payments to employees, retirees, or their dependents, at the company's discretion, due to unusual circumstances or conditions.

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

92621 CAFETERIA EXPENSE

This account shall include the expenses incurred in the operation of company sponsored cafeterias.

92622 COMM & SVC FEES-NU STOCK INVEST

This account shall include the expenses incurred in connection with the Employee Purchase Program for Northeast Utilities stock.

92623 EDUCATIONAL ACTIVITIES

This account shall include the expenses incurred in connection with company reimbursement of educational expenses to employees who have completed approved courses of study, beneficial to both the employee and the company.

92624 RECREATIONAL ACTIVITIES

This account shall include the net cost, or contribution toward, recreational activities for the benefit of employees, retirees, and their families.

92625 SERVICE AWARDS

This account shall include the expenses incurred in connection with recognition of service anniversaries of employees and retirees.

92626 SYSTEM NEWSPAPER

This account shall include the labor and expenses incurred in connection with publication and delivery of the company publications to employees and retirees and labor and expenses for on-line publications.

92627 CONSULTING EXPENSES

This account shall be used to effectively track and control benefit consulting expenses.

92628 EMPLOYEE RELOCATION EXPENSES

This account shall be used to effectively track and control employee relocation expenses.

92629 MEDICARE CATASTROPHIC COVER INS

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(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

This account shall be used to record the estimated liabilities under the Maintenance of Effort Act for the duplicate value of Medicare coverage.

9263A CORP BENEFIT ALLOCATION-FRINGS
9263B SCHOLARSHIP PROGRAM
92630 EMPLOYEE LONG-TERM CARE INS.

This account shall include the cost or contribution toward long-term care insurance for the benefit of employees and their families.

92631 CY POST DECOM LIFE INS (VEBA)
92632 CY POST DECOM MED INS (VEBA)

These accounts shall include the expenses associated with the Connecticut Yankee post-decommissioning life and medical insurance (VEBA).

92633 SUPPL RETIREMENT/SAVINGS PLAN-ESOP

This account shall include the expenses associated with the Supplemental Retirement/Savings Plan - 401(k) for the two percent ESOP match.

92634 TRAESOP/PAYSOP - ESOP
92636 MEDICAL RESERVE BLUE CROSS / SHIELD
92640 EMPL PENSION/BENEFIT-MILLSTONE

This account shall include the expenses associated with Millstone pension funds and benefits (previously recorded in PSNH account 926-41).

92641 PSNH NON-QUALIFIED PENSION

This account shall be used to record the accrual for the PSNH nonqualified pension plan.

9269A GENL SVC CO OH BENEFITS
9269X GSC & PRB EXPENSE (NON ICB)
9269Y GSC EXP (NON ICB)
92697 OTHER EMP BENEFITS TRF CREDIT

This account shall be used by the Accounting Department only. The amount of Employee Benefits expense transferred to construction work orders and to other balance sheet accounts will be credited to this account.

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

92698 EMPLOYEE PENSIONS TRF CR

This account shall be used by the Accounting Department only. The amount of Pension expense transferred to construction work orders and to other balance sheet accounts will be credited to this account.

92699 EMPLOYEE PENSIONS & BENEFITS-OTHER

This account shall include all other Pension and Benefit expenses not previously itemized.

Include in this subaccount labor and expenses of employees, exclusive of those associated with the System Newspaper who are engaged in employee pension and benefit activities.

The amount charged by each employee should be proportionate to the time spent on these activities. Employees who are only incidentally engaged in these activities should not charge any labor or expenses to this account.

This account shall also include any uncollectible accounts in connection with employee installment purchases.

928DR REGULATORY COMMISSION EXPENSES - DR.
928MC CONSULT FEES PGA AUDIT MCFADDEN
928NG NGC FERC HYDRO LIC FEES
928NH PSNH REGULATORY EXPENSES
928P1 PSNH FERC REG. EXP-REIMBURSE TO NU

These accounts shall include all expenses (except pay of regular employees only incidentally engaged in such work) properly includible in utility operating expenses, incurred by the company in connection with formal cases before regulatory commissions, or other regulatory bodies, or cases in which such a body is a party, including payments made to a regulatory commission for fees assessed against the company for pay and expenses of such commission, its officers, agents, and employees, and also including payments made to the United States for the administration of the Federal Power Act.

928RG REGISTRY ASSMNTS - RG

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 (ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

928RH	REGLTRY ASSMNTS - RH
928RJ	REGLTRY ASSMNTS - RJ
928RK	REGLTRY ASSMNTS - RK
928RL	REGLTRY ASSMNTS - RL
928RM	REGLTRY ASSMNTS - RM
928RN	REGLTRY ASSMNTS - RN
92800	REGULATORY COMMISSION EXPENSES
92801	DPU, DPUC & NHPUC ASSESSMENTS
92802	CT/MA SITING COUNCIL ASSESMENTS
92803	NFLD MTN LP WO 2485
92804	HOUSATONIC RIVER LP NO. 2576
92805	SCOTLAND LP NO. 2662
92806	TURNERS FALLS LP NO. 1889
92807	GARDNER FALLS LP NO. 2334
92808	FERC ASSESSMENT ENTITLEMENTS
92809	FERCASSESMENT WHOLESALE
9281A	SEABROOK CHARGES
92810	FERC ASSESSMENT NUG&T
92811	PSNH FERC HYDRO LICENSE FEES
92819	CT NUC SAFETY EMER PREP FUND
92820	HADLEY FALLS LP WO 2004
92821	FALLS VILLAGE LP WO 2597
92824	CL&P 1987 RET RATE CASE DKT870701
92827	NUG&T RATE CASE
92833	WMECO GENERIC COGEN PRCD DCK
92834	DPUC STUDY OPTML ELEC ENERGY MIX
92837	CL&P RATE DESIGN PROCEEDING
92839	WMECO 1988 RETAIL RTE CASE DKT 88
92840	CL&P 1989 RETL RT CSE DKT 89
92841	WMECO 1989 RETL RT CSE DKT 89
92842	CL&P DIVESTURE GAS BUS DKT 880428
92843	SEABROOK PRUDENCE PROCEEDINGS
92844	WMECO RETAIL RT CSE 90/91 DKT 90-
92845	CL&P RETAIL RT CSE 1990 DKT-
92846	WMECO MISC MASS DPU 1990 DKTS
92847	CL&P DKT 90-02-03 CY OUTAGE
92848	CL&PCO 1991/2 RETAIL RATE CASE
92849	WMECO 1991/92 RETAIL RATE CASE
92850	NUCLEAR PRUDENCE ISSUES
92851	NU STATES APPROVAL
92852	CEI STATES APPROVAL
92853	HSR APPROVAL
92860	FERC REGULATORY APPROVAL
92861	SEC REGULATORY APPROVAL
92862	NHPUC REGULATORY APPROVAL
92863	CT DPUC REGULATORY APPROVAL
92864	NRC REGULATORY APPROVAL
92865	PSNH WHOLESALE NEGOTIATIONS
92866	MAINE REGULATORY APPROVAL

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

92867 VERMONT REGULATORY APPROVAL
92868 FERC TRANSMISSION DKT ER90-390
92869 MASS DPU REGULATORY APPROVAL (PSNH)
92870 NEW HAMPSHIRE CORRIDOR REG APPROVAL
92898 MISC RATE CASE EXPENSE
92899 OTHER FERC STATE, SEC FILING FEES
92900 DUPLICATE CHARGES - CREDIT
92901 CONTINGENCY FUND
92999 ACCT ERROR CLRG-INC STATE ITEMS

The accounts shall be used by the Budget Operations only and shall accept charges into the Budget System only. Subaccount 01 shall be used for charges and credits to the Contingency Fund in the Budget System. Subaccount 99 shall include the balances incurred from charges to incorrect or nonexistent accounts in the Budget System.

930AA NUSCO MISC EXP PBM SERVICES

the allocation of fees & payment services provided to nusco ccc's. the account is necessary to facilitate the correct & proper allocation of charges to multiple companies via cau 99.

930AB NUSCO MISC EXP ASST CONTROLLER
930AE NUSCO MISC EXPENSE - AE
930AG NUSCO MISC EXPENSE - AG
930AH NUSCO MISC - AH
930AL NUSCO MISC EXPENSE - AL
930AR NUSCO MISC EXPENSE - AR
930AU NUSCO REG AUDIT
930A1 NUSCO MISC EXPENSE - FEDERAL LOBBY
930A2 NUSCO MISC EXPENSE - CT LOBBYING
930A3 NUSCO MISC EXPENSES - MA LOBBYING
930A4 NUSCO MISC EXP - GENERAL LOBBY ACTV
930A9 NUSCO MISC EXPENSE - A9
930BA NUSCO MISC EXPENSE - B7
930BB NUSCO MISC EXPENSE - B8
930BC NUSCO MISC EXPENSE - B9
930BE NUSCO MISC EXPENSE - BE
930BJ NUSCO MISC EXPENSE - BJ
930BW NUSCO MISC EXPENSE - BANDWIDTH
930B1 NUSCO MISC EXPENSE B1
930B2 NUSCO MISC EXPENSE B2
930B3 NUSCO MISC EXPENSE B3
930B4 NUSCO MISC EXPENSE B4
930B5 NUSCO MISC EXPENSE B5
930B6 NUSCO MISC EXPENSE B6
930CD NUSCO MISC EXP CD

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

930CZ NUSCO MISC EXPENSES - CZ
930C3 NUSCO MISC EXPENSE - C3
930C4 MISC GENERAL EXPENSE - C4
930DA NUSCO MISC EXP- APPLICATION DEVEL

The allocation of NUSCO costs to specific operating companies using 'AU 99' (NUSCO Multiple Company Allocation)

930DB NUSCO MISC EXPENSE - DB
930DP NUSCO MISC DP
930EA NUSCO MISC EXPENSE EA
930EB NUSCO MISC EXPENSE EB
930EC NUSCO MISC EXPENSE EC
930ED NUSCO MISC EXPENSE ED
930EF NUSCO MISC EXPENSE EF
930EG NUSCO MISC EXPENSE - EG
930EH NUSCO MISC EXPENSE - EH
930EJ NUSCO MISC EXPENSE - EJ
930EK NUSCO MISC -EK
930EL NUSCO MISC EXPENSE -EL
930EM NUSCO MISC EXPENSE -EM
930E3 NUSCO EXP MISC PAY 3

Nusco Misc Expenses. This Account is necessary to facilitate the proper allocation of costs by rate to specific Companies Via CAU 99.

930E8 NUSCO MISC EXP EMPLOYEES 8

NUSCO MISCELLANEOUS EXPENSE. THIS ACCOUNT IS NECESSARY TO FACILITATE THE PROPER ALLOCATION OF COSTS BY RATE TO SPECIFIC COMPANIES VIA CAU 99.

930E9 NUSCO MISC EXP EMPLOYEES 9
930FA FOSSIL FUEL PURCHASE AUDIT-MISC EXP
930FB NUSCO MISC EXP FB
930FE NUSCO MISC EXPENSE - F1
930FG NUSCO MISC EXPENSE - F2
930FH NUSCO MISC EXP F/H
930FJ NUSCO MISC EXPENSE - F3
930FK NUSCO MISC EXPENSE - F4
930FL NUSCO MISC EXP FL

The Allocation of NUSCO costs to specific NU System Companies using "AU 99" {NUSCO Multiple Company Allocation} and Rate Code "FL".

930FM NUSCO MISC EXPENSE - F5
930FR NUSCO FR
930FT NUSCO MISCELLANEOUS EXPENSE-FT
930FU NUSCO FEES FU
930FV NUSCO MISC EXP FV

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

930FY	NUSCO MISC FY
930FZ	NUSCO MISC FZ
930F3	NUSCO MISC EXP 13
930F4	NUSCO MISC EXP CU
930GG	NUSCO MISC EXPENSE-GG
930GH	NUSCO MISC EXPENSE-GH
930GI	NUSCO MISC EXPENSE-GI
930GJ	NUSCO MISC EXPENSE - GJ
930GK	NUSCO MISC EXPENSE-GK
930GL	SUPPLY CHAIN - MISC EXPS
930GM	NUSCO MISC EXPENSE - GM
930GN	PURCHASING PRGRMS & GOVERNANCE-MISC
930GP	MIMS SUPPORT & INVRVRY - MISC EXP
930GR	NUSCO MISC - GR
930GT	NUSCO MISC EXPENSE - GT
930GU	NUSCO MISC EXPENSE - GU
930GV	NUSCO MISC EXPENSE-GV
930GZ	NUSCO MISC EXPENSES - GZ
930G0	IT CELLULAR TELEPHONE SERVICES-MISC
930G1	IT NETWORK SERVICES - MISC EXP
930G2	IT PERSONAL COMPUTING SERVICES-MISC
930G3	IT PROCESSING & STORAGE - MISC EXPS
930G4	IT SPECIAL COMMUNICATIONS SVCS-MISC
930G5	IT SPECIAL DISASTER RECOVERY-MISC
930G6	IT SPECIAL HANDLING SERVICES-MISC
930G7	DISTRIBUTED PROCESSING&STORAGE-MISC
930G8	IT VIDEO CONFERENCING - MISC EXPS
930G9	IT WIDE ARER NETWORKING - MISC EXP
930HA	NUSCO MISC EXPENSE - HA
930HB	NUSCO MISC EXPENSE - HB
930HC	NUSCO MISC EXPENSE - HC
930HD	NUSCO MISC EXPENSE - HD
930HE	NUSCO MISC EXPENSE - HE
930HF	NUSCO MISC EXPENSES - HF
930HG	NUSCO MISC EXPENSES - HG
930HH	NUSCO MISC EXPENSES - HH
930HK	NUSCO MISC EXPENSE -HK
930HV	NUSCO MISC EXPENSE -HV
930HW	NUSCO MISC EXPENSE - HW
930H1	NUSCO MISC EXPENSE - H1
930H2	NUSCO MISC EXPENSE - H2
930H4	NUSCO MISC EXP FM
930H5	NUSCO MISC EXP H5
930H6	NUSCO MISC EXPENSE -H6
930H7	NUSCO MISC EXPENSE - H7
930H8	NUSCO MISC EXPENSE-H8
930MB	NUSCO MISC EXPENSE-MB
930MC	NUSCO MISC EXP-MILLENIUM CONVERSION
930MD	NUSCO MISC EXPENSE-MD

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

930MF NUSCO MISC EXPENSE - MF
930MG NUSCO MISC EXPENSE -MG
930ML NUSCO MISC EXPENSE - ML
930MM NUSCO MISC EXPENSE-MM
930MP NUSCO MISC RATE CODE MP
930MX NUSCO MISC EXPENSE - MX
930MY NUSCO MISC EXPENSE - MY
930MZ NUSCO MISC EXPENSE - MZ
930M1 MODE 1-IMPAIRMENT - HEALTHNET
930M2 NUSCO MISC EXPENSE - M2
930NR NUSCO RATE OF RETURN CHARGE
930NV NUSCO REIMBURSEMENTS
930NY NUSCO MISC EXP NUCLEAR-YANKEES
930N5 NUSCO MISC EXP NUC5

NUSCO Miscellaneous Expenses. This Account is necessary to facilitate the proper allocation of cost by rate to specific Companies Via CAU 99.

930PA NUSCO MISC EXPENSE - PA
930PB NUSCO MISC EXPENSE-PB
930PC NUSCO MISC EXPENSE-PC
930PE NUSCO MISC EXPENSE-PE
930PF NUSCO MISC EXPENSE-PF
930PG NUSCO MISC EXPENSE-PG
930PH NUSCO MISC EXPENSE-PH
930PI NUSCO MISC EXPENSE-PI
930PJ NUSCO MISC EXPENSE-PJ
930PK NUSCO MISC EXPENSE-PK
930PL NUSCO MISC EXPENSE-PL
930PM NUSCO MISC EXPENSE-PM
930PN NUSCO MISC EXPENSE-PN
930PR NUSCO MISC EXPENSES-PR
930P2 NUSCO MISC PAY2
930P3 NAEC 15.23% NOTES DUE 7/1/2000
930P4 NUSCO MISC EXP PAY4
930P6 NUSCO MISC EXPENSE-P6
930P7 NUSCO MISCELLANEOUS EXPENSE PAY7
930P8 NUSCO MISC EXP PAY8
930P9 NUSCO MISC EXP PAY9
930RA NUSCO MISC EXPENSE - RA
930RB NUSCO MISC EXPENSE - RB
930RD NUSCO MISC EXPENSE - RD
930RE NUSCO MISC EXPENSE - RE
930RF NUSCO MISC EXPENSE - RF
930RG NUSCO MISC EXPENSE - RG
930RH NUSCO MISC EXPENSE - RH
930RJ NUSCO MISC EXPENSE - RJ
930RK NUSCO MISC EXPENSE - RK
930RL NUSCO MISC EXPENSE - RL

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

930RM NUSCO MISC EXPENSE - RM
930RN NUSCO MISC EXPENSE - RN
930RP NUSCO MISC EXPENSE - RP
930RQ NUSCO MISC EXPENSE - RQ
930RR NUSCO MISC EXPENSE - RR
930RS BUSINESS SEGMENT REPORTING PROJECT
930RT MTM CHANGE IN FAIR VALUE-RETAIL
930RU NUSCO MISC EXPENSE - RU
930RV NUSCO MISC EXPENSE - RV
930RW NUSCO MISC EXPENSE - RW
930RX NUSCO MISC EXPENSE - RX
930RY NUSCO MISC EXPENSE - RY
930RZ NUSCO MISC EXPENSE - RZ
930R1 NUSCO MISC EXP
930R3 NUSCO MISC EXP REV3
930SV NUSCO MISC EXP - SERVERS

NUSCO MISCELLANEOUS EXPENSES. THIS ACCOUNT IS
NECESSARY TO FACILITATE THE PROPER ALLOCATION OF COSTS
BY RATE TO SPECIFIC COMPANIES VIA CAU 99.

930SY NUSCO MISC EXPENSE - SY
930TG NUSCO MISC EXPENSE - TG
930VH NUSCO MISC EXP VEHICLES
930WM NUSCO MISC EXP WHOLESALE MKT

THE ALLOCATION OF NUSCO COSTS TO SPECIFIC OPERATING
COMPANIES USING AU 99 (NUSCO MULTIPLE COMPANY
ALLOCATION)

930YA NUSCO MISC EXP YANKEES

This account shall be used for the allocation of NUSCO
costs to the NU system joint owners of MA., ME., VT.,
and CT. Yankees.

93000 MISCELLANEOUS GENERAL EXPENSES
93001 INDUSTRY ASSOC DUES-CO MEMBERSHIP

This account shall include the cost of dues and
assessments incurred by the utility for company
memberships in various trade associations.
Individual memberships of employees shall be charged
to their respective expense accounts.

93002 RESEARCH & DEVELOPMENT

This account shall be used by the Accounting
Department only and shall not accept direct charges.
Research and Development expenses not charged to
other operation and maintenance expense accounts on a

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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

functional basis shall be originally charged to the Deferred Debit Account 188 and subsequently cleared to this account as appropriate.

93003 TRUSTEE FEES AND EXPENSES

This account shall include the cost of trustee fees and expenses.

93004 SHAREHOLDERS REPORTS & MEETINGS

This account shall include the expenses, if paid directly by the company, incurred in connection with periodic and annual financial reports to shareholders and expenses of shareholder meetings. Also include the proportionate share of Parent Company similar items billed by NUSCO.

93005 GEN ADVERTISING EXP-NONOPERATING

93006 ROCKY RIVER REALTY SERVICES

This account shall include the net charges from the Rocky River Realty Company in connection with property purchased and managed by them for the benefit of the operating companies.

93007 BOARD OF TRUSTEES-FEES AND EXP

93008 HWP MANAGEMENT SERVICES FOR HP&E

This account shall include the fees paid by Holyoke Power and Electric Company to Holyoke Water Power Company for providing management service.

93009 TRANSFER AGENT FEES AND EXPENSE

This account shall include the transfer agent's fees and expenses.

9301A SEABROOK CHARGES

This account shall include costs for general advertising for Seabrook.

9301J NUSCO IT CORP CTR CHARGES - MISC

9301K NUSCO IT PC - MISC EXP

9301L NUSCO IT PC EXCL SEABROOK - MISCEXP

9301M NUSCO IT PASSPORT - MISC EXP

9301R NUSCO MISC EXPENSE -1R

93010 NUSCO MISC EXPENSE - 1X

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

93011 GENL ADV EXP OPERATING -OTHER
93012 GENL ADV EXP - OPER - SYS COMM

These accounts shall include the expenses incurred in connection with advertising which may be charged to operating expenses.

93013 NUSCO MISC EXP NUCLEAR

Nusco Miscellaneous Expenses. This Account is necessary to facilitate the proper allocation of costs by rate to specific Companies Via CAU 99.

93014 NEW BUSINESS VENTURES
93015 COGENERATION AFFILIATION ACTIVTES
93016 ESCO ENERGY SERVICE CO
9302A SEABROOK CHARGES

This account shall include labor and expenses incurred in connection with the general management of Seabrook.

9302B SYSTEM BENEFITS CHARGE EXPENSES
9302C OTHER RESTRUCTURING CHARGES
9302G IMPAIRMENTS - GOODWILL
9302H LOSS ON HEDGE DIFFERENTIAL
9302N IMPAIRMENT-INTANGIBLE NON AMORT
9302P ESSPP EXP OFST
9302R ADMINISTRATIVE FEES-REVOLVING LOC
93020 DIVIDEND REINVESTMENT FEES/EXP

This account shall include the fees and expenses incurred in connection with dividend reinvestment.

93021 RECRUITING EMPLOYMENT ADVERTISING
93022 RECRUITING-AGENCY FEES
93023 RECRUITING-APPLICANT EXPENSES
93024 RECRUITING-RELOCATION EXPENSES
93025 RECRUITING-BACKGROUND INVESTIGATE
93026 RECRUITING-PHYSICAL EXAMINATIONS

These accounts shall be used by the NUSCO Employment and Equal Opportunity Cost Control Center and by the Regional Personnel Cost Control Centers to record and segregate recruiting expenses into the above categories. These accounts shall not include the salaries and personal expenses of the employees. The charges to these accounts include only items previously charged to Account 930-99 and for which it has been determined there is a need to segregate such

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

expenses.

93029 OTHER MISC GEN EXP
9303H GAIN ON HEDGE DIFFERENTIAL
93030 ADMINISTRATION FEES-REVOLVING LOC
93035 EPRI CHARGES - RESEARCH & DEVEL.

This account shall be used by the Accounting Department only and shall not accept direct charges. EPRI charges will be originally charged to the Prepaid Account 165 and subsequently cleared to this account.

9304B HOLYOKE WATER POWER CO-1992 SER A
93040 STD POOR ANNUAL SURVEILL FEE
93041 HWPCO POLL CNTR BONDS 1981 ISSUE
93045 TRAINING-GENL MGMT DEVELOPMENT
93046 REFINCNG 87/88 POL CNTL ADM CHGS
9305A NUSCO MISC EXP 55
9305M EXPENSE ACCT FOR ESOP 8.58% NOTES
93050 HWPCO POLL CNTR NOTES 1988 ISSUE
93052 CY NOTES CONN CEVLP AUTH
93053 CRRA - ADMIN FEE
93054 CL&P MP#3 PC NOTE 1990 SERIES
93056 RRRCO - 28M SWISS BANK
9306P NUSCO MISC EXP PAY6
93070 DUTCH AUC PF STK ADM CHGS 87 SERS
93071 DUTCH AUC PF STK ADM CHGS 88 SERS
93080 ADMIN EXPENSES TAX EXEMPT PC NOTES
93081 NUSCO MISC EXP 81
93085 DIM/CAP OUTSTATIONING

These accounts shall include the administration charges related to various financings.

93088 NUSCO MISC EXOENSE - A8
9309A GENL SVC CO OH OTHER EXP
9309K MISC GENERAL EXPENSES-OTHER(KK)
93090 SECURITY FACILITIES

This account shall include the labor and expenses incurred, including services of contract guards, equipment leases and telephone line leases, associated with the operation of security facilities at Service Centers and other general structure sites.

93097 EXPENSE ACCT ESOP II 8.38% NOTE
93098 GENERAL SERVICE CO OFFSET
93099 MISC GENERAL EXPENSES-OTHER

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
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FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

This account shall include the cost of labor and expenses incurred in connection with the general management of the utility not provided for elsewhere.

Items

Labor:

1. Miscellaneous labor not provided for elsewhere.

Expenses:

1. Contributions for conventions and meetings of the industry.
2. Communication service not chargeable to other accounts.
3. Public notices of financial, operating and other data required by regulatory statutes, exclusive of notices required in connection with security issues or acquisitions of property.
4. Miscellaneous expenses.

931AB NUSCO RENT PBM GOVERENCE
931AH NUSCO RENT - AH
931BW NUSCO RENTS - BANDWIDTH
931CZ NUSCO RENT - CZ
931C3 NUSCO RENT - C3
931EK NUSCO RENT -EK
931E8 NUSCO RENTS EMPLOYEES 8

NUSCO RENTS. THIS ACCOUNT IS NECESSARY TO FACILITATE THE PROPER ALLOCATION OF COSTS BY RATE TO SPECIFIC COMPANIES VIA CAU99.

931E9 NUSCO RENTS 9 CO'S EMPLOYEES
931FB NUSCO RENTS - FB
931FT NUSCO RENT-FT
931FX NUSCO RENTS FX
931F3 NUSCO RENT-13
931GG NUSCO RENT-GG
931GM NUSCO RENT - GM
931GR NUSCO RENT - GR
931GT NUSCO RENT - GT
931G0 IT CELLULAR TELEPHONE SERVICES-RENT

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

931G1 IT NETWORK SERVICES - RENTS
931G2 IT PERSONAL COMPUTING SERVICES-RENT
931G3 IT PROCESSING & STORAGE - RENTS
931G4 IT SPECIAL COMMUNICATIONS SVCS-RENT
931G5 IT SPECIAL DISASTER RECOVERY-RENTS
931G6 IT SPECIAL HANDLING SERVICES-RENTS
931G7 IT STANDARD TELEPHONE SERVICES-RENT
931G8 IT VIDEO CONFERENCING - RENTS
931G9 IT WIDE ARER NETWORKING - RENTS
931H1 NUSCO RENT - H1
931H2 NUSCO RENT - H2
931NY NUSCO RENTS NUCLEAR-YANKEES
931P3 NUSCO RENTS PAY 3
931P4 NUSCO RENTS P4

Added for Profile CCC 14A 11/06/02
931P7 NUSCO RENTS PAY 7
931P8 NUSCO RENTS PAY8
931RB NUSCO RENTS-RB
931R1 NUSCO RENTS
931SV NUSCO RENTS - SERVERS

NUSCO RENTS. THIS ACCOUNT IS NECESSARY TO FACILITATE
THE PROPER ALLOCATION OF COSTS BY RATE TO SPECIFIC
COMPANIES VIA CAU 99.

93100 RENTS
93101 ASSOCIATED COMPANIES-RENTS

This account shall include the rents paid to
Associated Companies for property used, occupied, or
operated in connection with the customer accounts,
customer service and informational, sales, and
administrative and general functions of the company.

93102 RENTS - OFFICE SUPPORT SYSTEMS

This account shall be used to record expenses
associated with the Office Support System Pilot
Program and related credits to reflect the billing of
those expenses to user departments.

93104 ADM/GEN-ASSOC CO-EXECUTORY COST

This account shall include all executory costs
associated with leased assets including such items as
real estate taxes, state use taxes, insurance and
maintenance costs. The account shall be used for
executory costs associated with rental charges
includible in Account 931.01.

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FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

9311J NUSCO IT CORP CTR CHARGES - RENTS
9311K NUSCO IT PC - RENTS
9311L NUSCO IT PC EXCL SEABROOK - RENTS
9311M NUSCO IT PASSPORT - RENTS
9311R NUSCO RENT -1R
93110 OFFICE AUTOMT SERVICE CHARGE BACK
93111 SYSTEM DEVELOPMENT
93112 DATA CENTER OPERATIONS
93113 EDUCATION
93114 TERMINALS
93115 TELEPHONE CHARGEBACK
93116 PHONE LINE SERVICE-NUTEL
93120 FACTS AUTOMATION SER CHG BACK SYS

These accounts are "memo" accounts used in the IRG Chargeback System. They are not recorded on the general ledgers of the system companies but are reflected in the monthly responsibility reports for each cost control center.

93188 NUSCO RENT - A8
9319A GENERAL SER COMPANY OVERHEAD

This account shall be used to summarize general service company overheads related to rents.

93190 DEFERRED INCREMET CL&M CST MADPU

This account shall be used to record the incremental non-payroll C&LM expenses per Massachusetts Department of Public Utilities.

93198 EXECUTORY COST

This account shall include all executory costs associated with leased assets including such items as real estate taxes, state use taxes, insurance and maintenance costs. The account shall be used for executory costs associated with rental charges includible in Account 931.99.

93199 RENTS-OTHER

This account shall include all rents associated with expenses paid for property of others used, occupied or operated in connection with the administrative and general function of the Company.

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FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
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FERC

ACCOUNT FERC ACCOUNT DESCRIPTION

935D2 NUSCO MAINT GENERAL PLANT - D2
935D3 NUSCO MAINT GENERAL PLANT - D3
935E9 NUSCO MISC GENERAL PLANT - E9
935HA NUSCO MAINT GENERAL PLANT - HA
935HB NUSCO MAINT GENERAL PLANT - HB
935HC NUSCO MAINT GENERAL PLANT - HC
935HD NUSCO MAINT GENERAL PLANT - HD
935HE NUSCO MAINT GENERAL PLANT - HE
935HF NUSCO MAINT GENERAL PLANT - HF
935HJ NUSCO MAINT GENERAL PLANT - HJ
935MX NUSCO MAINT GENERAL PLANT-MX
935MY NUSCO MAINT GENERAL PLANT -MY
935MZ NUSCO MAINT GENERAL PLANT -MZ
93500 MAINTENANCE OF GENERAL PLANT
93501 STRUCTURES AND IMPROVEMENTS

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 390, Structures and Improvements, as shown in the Plant Accounts & Retirement Units Manual. Also include maintenance of rented structures used in connection with customer accounts, customer service and informational, sales and administrative and general functions.

93502 OFFICE FURNITURE & EQUIP

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 391, Office Furniture and Equipment, as shown in the Plant Accounts & Retirement Units Manual.

NOTE: Maintenance of Office Furniture and Equipment used elsewhere than in general, commercial, and customer service and informational offices shall be charged to the particular functional maintenance expense account indicated by the use of the equipment.

93503 COMMUNICATION EQUIP

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 397, Communication Equipment, as shown in the Plant Accounts & Retirement Units Manual.

93504 MISCELLANEOUS EQUIP

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 398, Miscellaneous Equipment, as shown in the Plant Accounts & Retirement Units Manual.

93505 STRUCTURES AND IMPROVEMENTS-ELIM
9351A SEABROOK CHARGES

This account shall include the labor and expenses incurred in the maintenance of the Seabrook general plant.

9359A GENL SVC CO OH MTNCE GEN PLT
93590 SECURITY FACILITIES

This account shall include the labor and expenses incurred in the maintenance of the units of property described as Security Facilities within the plant Account 390, Structures and Improvements, at Service Centers and other general structure sites, as shown in the Plant Accounts & Retirement Units Manual. The cost of equipment maintenance contracts shall also be included in this account.

93599 MAINTENANCE OF GENERAL PLANT-OTHER

This account shall include the labor and expenses incurred in the maintenance of the units of property includible in plant Account 394, Tools, Shop and Garage Equipment, and plant Account 395, Laboratory Equipment, as shown in the Plant Accounts & Retirement Units Manual.

99900 NET INCOME

This account will be used by the Accounting Department and within the Financial Statements Program to offset Account 433, Balance Transferred from Income, and Account 999-98, Anticipated Preferred Dividends, as reported on the Income Statement.

99996 REDEEMED PEF STOCK CALL PREMIUMS

redeemed statement presentation of redeemed preferred stock call premiums. (sep. line item below preferred stock dividends).

NU ACCOUNTING MANUAL
FERC ACCOUNTS - ADMINISTRATIVE AND GENERAL EXPENSES
(ACCOUNTS 920-999)

FERC
ACCOUNT FERC ACCOUNT DESCRIPTION

99997 TAX BENEFIT-ESOP DIV-INCOME STMT
99998 ANTICIPATED PREF DIVIDENDS

This account will be used by the Accounting
Department to develop the Anticipated Preferred
Dividends as reported on the Income Statement.

