

THIS FILING IS

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

Form 1 Approved  
OMB No.1902-0021  
(Expires 11/30/2016)  
Form 1-F Approved  
OMB No.1902-0029  
(Expires 11/30/2016)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 11/30/2016)



# FERC FINANCIAL REPORT

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

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

**Exact Legal Name of Respondent (Company)**

Public Service Company of New Hampshire

**Year/Period of Report**

**End of** 2015/Q4

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

### GENERAL INFORMATION

#### I. Purpose

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

#### II. Who Must Submit

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

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

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

#### III. What and Where to Submit

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

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

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

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

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

The CPA Certification Statement should:

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

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

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

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

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

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

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

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

#### **IV. When to Submit:**

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

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

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

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

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

## GENERAL INSTRUCTIONS

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

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

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

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

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

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

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

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

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

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

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

#### DEFINITIONS

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

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

## EXCERPTS FROM THE LAW

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

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

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

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

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

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

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

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

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

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

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

### **General Penalties**

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



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

**IDENTIFICATION**

01 Exact Legal Name of Respondent Public Service Company of New Hampshire		02 Year/Period of Report End of <u>2015/Q4</u>
03 Previous Name and Date of Change <i>(if name changed during year)</i> / /		
04 Address of Principal Office at End of Period <i>(Street, City, State, Zip Code)</i> 780 North Commercial Street, Manchester, NH 03101		
05 Name of Contact Person Paul J. Parsons		06 Title of Contact Person Manager Rev & Reg Account
07 Address of Contact Person <i>(Street, City, State, Zip Code)</i> 107 Selden Street, Berlin, Connecticut 06037-1616		
08 Telephone of Contact Person, <i>Including Area Code</i> (860) 665-2740	09 This Report Is (1) <input checked="" type="checkbox"/> An Original      (2) <input type="checkbox"/> A Resubmission	10 Date of Report <i>(Mo, Da, Yr)</i> / /

**ANNUAL CORPORATE OFFICER CERTIFICATION**

The undersigned officer certifies that:

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

01 Name Jay S. Buth	03 Signature  Jay S. Buth	04 Date Signed <i>(Mo, Da, Yr)</i> 04/15/2016
02 Title Vice President, Controller & CAO		

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

LIST OF SCHEDULES (Electric Utility)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106(a)(b)	
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
15	Nuclear Fuel Materials	202-203	Not Applicable
16	Electric Plant in Service	204-207	
17	Electric Plant Leased to Others	213	Not Applicable
18	Electric Plant Held for Future Use	214	
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224-225	
22	Materials and Supplies	227	
23	Allowances	228(ab)-229(ab)	
24	Extraordinary Property Losses	230	None
25	Unrecovered Plant and Regulatory Study Costs	230	None
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250-251	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254	None
33	Long-Term Debt	256-257	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262-263	
36	Accumulated Deferred Investment Tax Credits	266-267	

LIST OF SCHEDULES (Electric Utility) (continued)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	
39	Accumulated Deferred Income Taxes-Other Property	274-275	
40	Accumulated Deferred Income Taxes-Other	276-277	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300-301	
43	Regional Transmission Service Revenues (Account 457.1)	302	Not Applicable
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310-311	
46	Electric Operation and Maintenance Expenses	320-323	
47	Purchased Power	326-327	
48	Transmission of Electricity for Others	328-330	
49	Transmission of Electricity by ISO/RTOs	331	Not Applicable
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant	336-337	
53	Regulatory Commission Expenses	350-351	
54	Research, Development and Demonstration Activities	352-353	
55	Distribution of Salaries and Wages	354-355	
56	Common Utility Plant and Expenses	356	Not Applicable
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	Not Applicable
61	Electric Energy Account	401	
62	Monthly Peaks and Output	401	
63	Steam Electric Generating Plant Statistics	402-403	
64	Hydroelectric Generating Plant Statistics	406-407	
65	Pumped Storage Generating Plant Statistics	408-409	None
66	Generating Plant Statistics Pages	410-411	

LIST OF SCHEDULES (Electric Utility) (continued)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Line Statistics Pages	422-423	
68	Transmission Lines Added During the Year	424-425	
69	Substations	426-427	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	

**Stockholders' Reports** Check appropriate box:

- Two copies will be submitted
- No annual report to stockholders is prepared

Name of Respondent Public Service Company of New Hampshire	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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**GENERAL INFORMATION**

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

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

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

**Incorporated under the laws of the State of New Hampshire on August 16, 1926**

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

**Not Applicable**

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

**Manufacture and delivery of electricity in the State of New Hampshire**

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

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

Name of Respondent Public Service Company of New Hampshire	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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**CONTROL OVER RESPONDENT**

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

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

Manner in Which Control was Held: Ownership of Common Stock

Extent of Control: 100%

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1				
2	Properties, Inc.	Real Estate	100	
3				
4				
5	Connecticut Yankee Electric Company	Nuclear Electric Generation	5.0	
6		(Unit Permanently Closed)		
7				
8	Maine Yankee Atomic Power Company	Nuclear Electric Generation	5.0	
9		(Unit Permanently Closed)		
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11	Yankee Atomic Electric Company	Nuclear Electric Generation	7.0	
12		(Unit Permanently Closed)		
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OFFICERS

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

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman	Thomas J. May	
2	Chief Executive Officer	Werner J. Schweiger	
3	President and Chief Operating Officer	William J. Quinlan	
4	Executive Vice President and Chief Financial Officer	James J. Judge	
5	Senior Vice President and General Counsel	Gregory B. Butler	
6	Senior Vice President-Transmission	James A. Muntz	
7	Vice President-Supply Chain, Environmental Affairs		
8	and Property Management	Ellen K. Angley	
9	Vice President, Controller and Chief Accounting Officer	Jay S. Buth	
10	Vice President-Energy Supply	James G. Daly	
11	Vice President and Treasurer	Philip J. Lembo	
12	Vice President-Electric Operations	Joseph A. Purington	190,408
13	Vice President-Engineering	Paul E. Ramsey	194,166
14	Vice President-Generation	William H. Smagula	200,012
15	Secretary	Richard J. Morrison	
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18	Salaries are reported in officially filed copies only.		
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20	All salaries disclosed are paid by the respondent.		
21	Those salaries not disclosed are either less than the		
22	reporting threshold or are paid by Northeast Utilities		
23	Service Company.		
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DIRECTORS

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

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Gregory B. Butler	56 Prospect Street, Hartford, CT 06103
2	(Senior Vice President and General Counsel)	
3		
4	James J. Judge	800 Boylston Street, Boston, MA 02199
5	(Executive Vice President and Chief Financial Officer)	
6		
7	Thomas J. May (Chairman)	800 Boylston Street, Boston, MA 02199
8		
9	Werner J. Schweiger (Chief Executive Officer)	107 Selden Street, Berlin, CT 06037
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15	The Company does not have an Executive Committee.	
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Name of Respondent Public Service Company of New Hampshire	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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**INFORMATION ON FORMULA RATES**  
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent have formula rates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding
1	ISO-NE Transmission, Markets and Services Tariff	EL11-66, ER14-2064
2	Section II, Schedule 21-ES (f/k/a Schedule 21-NU)	
3		
4	ISO-NE Transmission, Markets and Services Tariff	ER05-754
5	Section II, Schedule 20A-ES (f/k/a Sch. 20A-NU)	
6		
7	ISO New England Inc. Transmission, Markets and	EL11-66, ER11-3269
8	Services Tariff, Attachment F	
9		
10	Public Service Company of New Hampshire (New	EL86-19
11	England Hydro Lease Corporation)	
12		
13	Public Service Company of New Hampshire, Rate	ER09-1764
14	Schedule FERC No. 127 (Hudson Light and Power	
15	Department)	
16		
17	Public Service Company of New Hampshire, Rate	ER09-1764
18	Schedule FERC No. 127 (Massachusetts Municipal	
19	Wholesale Electric Company)	
20		
21	Public Service Company of New Hampshire, Rate	ER09-1764
22	Schedule FERC No. 127 (New Hampshire	
23	Transmission LLC)	
24		
25	Public Service Company of New Hampshire, Rate	ER09-1764
26	Schedule FERC No. 127 (Taunton Municipal	
27	Lighting Plant)	
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INFORMATION ON FORMULA RATES  
FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?

Yes  
 No

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

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1	20140731-5068	07/31/2014	RT04-2-000	Annual New England Participating	ISO New England Inc. Transmission,
2		07/31/2014	ER09-1532-000	Transmission Owners Administrative	Markets and Services Tariff,
3				Regional Network Service	Attachment F
4				Information Filing	
5					
6	20150105-5208	01/05/2015	RT04-2-000	Supplement to July 31, 2014	ISO New England Inc. Transmission,
7		01/05/2015	ER09-1532-000	Annual New England Participating	Markets and Services Tariff,
8				Transmission Owners Administrative	Attachment F
9				Regional Network Service	
10				Information Filing	
11					
12	20150731-5109	07/31/2015	RT04-2-000	Annual New England Participating	ISO New England Inc. Transmission,
13		07/31/2015	ER09-1532-000	Transmission Owners Administrative	Markets and Services Tariff,
14				Regional Network Service	Attachment F
15				Information Filing	
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INFORMATION ON FORMULA RATES  
Formula Rate Variances

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

Line No.	Page No(s).	Schedule	Column	Line No
1	110-111	Comp Balance Sheet (Assets and Other Debt)		c 3
2	204-207	Electric Plant In Service (Acct 101 - 103 and 106)		b,g 58
3	219	Accum Provision for Depr of Electric (Account 108)		b 25
4	227	Materials and Supplies		c 8
5	234	Accumulated Deferred Income Taxes		b,c 18
6	262-263	Taxes Accrued, Prepaid and Charged During Year		i 22
7	266	Accum Deferred Investment Tax Credit (Account 255)		h 8
8	320-323	Electric Operations and Maintenance Expenses		b 112
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Name of Respondent Public Service Company of New Hampshire	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of <u>2015/Q4</u>
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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Public Service Company of New Hampshire		/ /	2015/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. None
2. None
3. None
4. None
5. None
6. The amount of short-term borrowings that may be incurred by PSNH is subject to periodic approval by the New Hampshire Public Utilities Commission ("NHPUC") and the FERC. Under applicable provisions issued by the NHPUC on December 17, 2010, PSNH is allowed to incur short-term debt not to exceed \$325 million, which reflects 10 percent of Net Plant of approximately \$2.65 billion as of December 31, 2015 plus \$60 million. Since PSNH has short-term debt authorized by the NHPUC, PSNH does not currently require short-term debt authorization from the FERC.

On October 26, 2015, PSNH, Eversource parent, WMECO, CL&P, NSTAR Gas and Yankee Gas amended and restated their five-year \$1.45 billion revolving credit facility and extended the termination date to September 4, 2020. The facility serves to backstop Eversource parent's \$1.45 billion commercial paper program. The facility is governed by borrowing sub-limits such that PSNH and WMECO each may draw up to \$300 million, Yankee Gas and NSTAR Gas each may draw up to \$200 million, CL&P may draw up to \$600 million and Eversource parent may draw up to \$1.45 billion, subject to the \$1.45 billion maximum borrowing limit. As of December 31, 2015, PSNH had no borrowings outstanding under this facility.

As of December 31, 2015, PSNH had \$231.3 million in inter-company borrowings outstanding from Eversource parent.

7. None

Estimated Annual Effect and Nature of Important Wage Scale Changes

Company	Group	Effective Date	Number of Employees	General Wage Increase Percent	Estimated Annualized Cost of Increase
Public Service of New Hampshire	IBEW & USWA	06/01/15	449	2.50%	792,230

8. For a discussion of materially important legal proceedings, see Page 123, Notes to Financial Statements, Note 11, Commitments and Contingencies.
9. None
10. (Reserved)
11. None
12. There were no changes in the Directors or Officers during the period. There were no changes in the majority security holders and voting powers during the period.
13. Public Service Company of New Hampshire proprietary capital ratio is greater than 30 percent.

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
<b>1</b>	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	3,882,784,211	3,614,509,897
3	Construction Work in Progress (107)	200-201	135,109,096	102,961,475
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,017,893,307	3,717,471,372
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,213,756,518	1,136,011,899
6	Net Utility Plant (Enter Total of line 4 less 5)		2,804,136,789	2,581,459,473
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		2,804,136,789	2,581,459,473
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
<b>17</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		1,132,566	1,224,805
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,580,941	1,404,940
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	4,661,193	4,249,824
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	17,518,789	20,110,789
24	Other Investments (124)		5,710,444	6,152,137
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		27,442,051	30,332,615
<b>33</b>	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		834,228	0
36	Special Deposits (132-134)		4,042,888	4,172,762
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		66,462,583	71,492,946
41	Other Accounts Receivable (143)		65,030,765	50,772,558
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		8,733,308	7,662,608
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		2,390,024	5,160,098
45	Fuel Stock (151)	227	103,397,217	95,075,482
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	44,099,373	52,238,609
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	26,424,616	20,879,725

**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)**(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		17,518,789	20,110,789
54	Stores Expense Undistributed (163)	227	465,689	55,692
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		20,044,794	26,097,952
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		767,799	618,248
60	Rents Receivable (172)		18,081	1,496
61	Accrued Utility Revenues (173)		38,207,106	40,181,132
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		345,933,066	338,973,303
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		5,335,513	6,265,814
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	335,997,153	367,838,731
73	Prelim. Survey and Investigation Charges (Electric) (183)		1,876	371,777
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		-289,131	483,602
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	82,179,815	74,902,163
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		8,235,144	9,405,196
82	Accumulated Deferred Income Taxes (190)	234	129,841,363	159,595,347
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		561,301,733	618,862,630
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,738,813,639	3,569,628,021



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

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

**Information on Formula Rates:**

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

Reference Page 106 line 1.

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

**Information on Formula Rates:**

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

Reference Page 106 line 1.

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

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

Prepaid Insurance	\$	243,001	dr.
Prepaid Other		11,833	dr.
Prepaid Software Lic Maint		66,997	dr.
Prepaid Lease		833	cr.
Prepaid Agency Fees		49,196	dr.
Perepaid Property Tax		5,026,759	dr.
TOTAL	\$	<u>5,396,953</u>	dr.

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

Note that at December 31, 2014, the total Prepayments balance in Account 165 includes transmission related prepayments of the following amounts:

Prepaid Insurance	\$	333,097	dr.
Prepaid Other		520	dr.
Prepaid Software Lic Maint		168,209	dr.
Prepaid Lease		717	cr.
Prepaid Agency Fees		42,642	dr.
NH Property Taxes		4,495,143	dr.
NH Business Tax Accrued		319,099	dr.
TOTAL	\$	<u>5,357,993</u>	dr.

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

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

Balance in Account 182.3	\$	<u>333,840,068</u>	dr.
Reclass of balances from Account 254:			
Transmission Tariff Deferral		<u>2,062,112</u>	dr.
Reclass of balances to Account 254:			
MedVantage APBO		<u>94,973</u>	dr.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

Account 182.3 Being Reported \$335,997,153 dr.

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

For Form 1 reporting purposes, the following reclassification of debit or credit balance accounts at December 31, 2014 are being included with Account 182.3 - Other Regulatory Assets. The balances are as follows:

Balance in Account 182.3	<u>\$365,522,892</u> dr.
Reclass of balances to Account 254:	
MedVantage APBO	<u>68,414</u> dr.
Reclass of balances from Account 254:	
NU Transmission Tariff Deferral	<u>2,247,425</u> dr.

Account 182.3 Being Reported \$367,838,731 dr.

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

Note that at December 31, 2015, the total Unamortized Loss on Reacquired Debt balance in Account 189 includes a transmission related component of \$1,737,615.

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

Note that at December 31, 2014, the total Unamortized Loss on Reacquired Debt balance in Account 189 includes a transmission related component of \$1,984,496.

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	301	301
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		127,999,706	127,999,706
7	Other Paid-In Capital (208-211)	253	620,634,144	620,239,449
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	492,809,886	485,545,530
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	2,090,988	1,679,619
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-6,360,738	-7,368,620
16	Total Proprietary Capital (lines 2 through 15)		1,237,174,287	1,228,095,985
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	987,000,000	987,000,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	89,250,000	89,250,000
22	Unamortized Premium on Long-Term Debt (225)		1,758,619	1,983,124
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		1,656,278	1,947,190
24	Total Long-Term Debt (lines 18 through 23)		1,076,352,341	1,076,285,934
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		262,500	582,010
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		5,055,843	8,914,618
29	Accumulated Provision for Pensions and Benefits (228.3)		97,569,676	101,485,219
30	Accumulated Miscellaneous Operating Provisions (228.4)		53,424,160	39,613,993
31	Accumulated Provision for Rate Refunds (229)		0	656,000
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		21,600,498	20,567,482
35	Total Other Noncurrent Liabilities (lines 26 through 34)		177,912,677	171,819,322
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		87,766,274	93,075,010
39	Notes Payable to Associated Companies (233)		231,300,000	90,500,000
40	Accounts Payable to Associated Companies (234)		24,255,847	34,072,200
41	Customer Deposits (235)		6,150,699	4,673,351
42	Taxes Accrued (236)	262-263	7,519,133	26,742,507
43	Interest Accrued (237)		7,967,159	7,939,498
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		666,906	695,569
48	Miscellaneous Current and Accrued Liabilities (242)		22,863,776	23,658,484
49	Obligations Under Capital Leases-Current (243)		329,282	358,838
50	Derivative Instrument Liabilities (244)		0	186,198
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		388,819,076	281,901,655
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		298,137	369,827
57	Accumulated Deferred Investment Tax Credits (255)	266-267	135,505	145,049
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	12,275,396	8,464,152
60	Other Regulatory Liabilities (254)	278	11,004,363	20,363,740
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	42,972,507	32,696,143
63	Accum. Deferred Income Taxes-Other Property (282)		592,575,245	542,967,714
64	Accum. Deferred Income Taxes-Other (283)		199,294,105	206,518,500
65	Total Deferred Credits (lines 56 through 64)		858,555,258	811,525,125
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		3,738,813,639	3,569,628,021

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

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

For Form 1 reporting purposes, certain accounts which have debit or credit balances at December 31, 2015, are reclassified to Account 254 - Other Regulatory Liabilities. The balances are as follows:

Balance in Account 254	<u>\$8,847,278</u> cr.
Reclass of balances to Account 254:	
MedVantage APBO	<u>94,973</u> cr.
Reclass of balances from Account 254:	
Transmission Tariff	
Deferral	<u>2,062,112</u> cr.
Account 254 Being Reported	<u>\$11,004,363</u> cr.

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

For Form 1 reporting purposes, certain accounts which have debit or credit balances at December 31, 2014, are reclassified to Account 254 - Other Regulatory Liabilities. The balances are as follows:

Balance in Account 254	<u>\$18,047,901</u> cr.
Reclass of balances to Account 254:	
MedVantage APBO	<u>68,414</u> cr.
Reclass of balances from Account 254:	
NU Transmission Tariff	
Deferral	<u>2,247,425</u> cr.
Account 254 Being Reported	<u>\$20,363,740</u> cr.

STATEMENT OF INCOME

Quarterly

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

Annual or Quarterly if applicable

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

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	992,114,284	982,938,979		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	466,458,703	537,383,105		
5	Maintenance Expenses (402)	320-323	92,525,967	79,055,743		
6	Depreciation Expense (403)	336-337	100,636,034	97,639,416		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	6,427,878	2,618,440		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		15,967,462	-29,291,772		
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	81,637,352	71,320,209		
15	Income Taxes - Federal (409.1)	262-263	-19,609,294	-24,687,110		
16	- Other (409.1)	262-263	5,249,244	-14,200		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	129,415,121	156,101,951		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	41,394,613	59,049,376		
19	Investment Tax Credit Adj. - Net (411.4)	266	-9,544	-10,528		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		837,304,310	831,065,878		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		154,809,974	151,873,101		

STATEMENT OF INCOME FOR THE YEAR (Continued)

- 9. Use page 122 for important notes regarding the statement of income for any account thereof.
- 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- 12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
- 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
- 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
- 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
992,114,284	982,938,979					2
						3
466,458,703	537,383,105					4
92,525,967	79,055,743					5
100,636,034	97,639,416					6
						7
6,427,878	2,618,440					8
						9
						10
						11
15,967,462	-29,291,772					12
						13
81,637,352	71,320,209					14
-19,609,294	-24,687,110					15
5,249,244	-14,200					16
129,415,121	156,101,951					17
41,394,613	59,049,376					18
-9,544	-10,528					19
						20
						21
						22
						23
						24
837,304,310	831,065,878					25
154,809,974	151,873,101					26

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		154,809,974	151,873,101		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)					
34	(Less) Expenses of Nonutility Operations (417.1)		301,177	18,635		
35	Nonoperating Rental Income (418)		63,508	65,865		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	411,369	376,753		
37	Interest and Dividend Income (419)		1,754,268	1,196,607		
38	Allowance for Other Funds Used During Construction (419.1)		1,216,697	649,209		
39	Miscellaneous Nonoperating Income (421)		7,417,505	7,880,599		
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		10,562,170	10,150,398		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		39,924			
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		231,442	290,701		
46	Life Insurance (426.2)					
47	Penalties (426.3)		254,825			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		729,996	1,409,541		
49	Other Deductions (426.5)		5,803,566	245,626		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		7,059,753	1,945,868		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	20,403	-42,951		
53	Income Taxes-Federal (409.2)	262-263	2,266,877	2,319,889		
54	Income Taxes-Other (409.2)	262-263	632,460			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	51,204	7,862		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	4,320,929	2,263,272		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-1,349,985	21,528		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		4,852,402	8,183,002		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		42,048,235	43,277,069		
63	Amort. of Debt Disc. and Expense (428)		3,283,502	1,365,032		
64	Amortization of Loss on Reaquired Debt (428.1)		1,170,053	1,170,053		
65	(Less) Amort. of Premium on Debt-Credit (429)		224,505	56,126		
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		451,363	223,062		
68	Other Interest Expense (431)		252,124	6,779		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		994,121	640,125		
70	Net Interest Charges (Total of lines 62 thru 69)		45,986,651	45,345,744		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		113,675,725	114,710,359		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		113,675,725	114,710,359		



Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

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

Note that for the year ended December 31, 2015, the total amount of Allowance for Other Funds Used During Construction in Account 419.1, includes a transmission related component of \$885,320.

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

Note that for the year ended December 31, 2014, the total amount of Allowance for Other Funds Used During Construction in Account 419.1, includes a transmission related component of \$411,092.

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

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

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

Note that for the year ended December 31, 2014, the total amount of Public Education expenses in Account 426.5 includes a transmission related component of \$0.

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

Note that for the year ended December 31, 2015, the total amount of Amortization of Loss on Reacquired Debt in Account 428.1 includes a transmission related component of \$246,881.

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

Note that for the year ended December 31, 2014, the total amount of Amortization of Loss on Reacquired Debt in Account 428.1 includes a transmission related component of \$246,881.

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

Note that for the year ended December 31, 2015, the total amount of Allowance for Borrowed Funds Used During Construction in Account 432 includes a transmission related component of \$709,244.

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

Note that for the year ended December 31, 2014, the total amount of Allowance for Borrowed Funds Used During Construction in Account 432 includes a transmission related component of \$415,414.

STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance-Beginning of Period		472,540,205	424,538,129
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11	Adjustment to Amortization reserve - Federal		-415,894	( 331,530)
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)		-415,894	( 331,530)
16	Balance Transferred from Income (Account 433 less Account 418.1)		113,264,356	114,333,606
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31				
32	301 Shares Outstanding (Dividend to Parent Company)	238	-106,000,000	( 66,000,000)
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-106,000,000	( 66,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		479,388,667	472,540,205
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			
39				
40				

STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		13,421,219	13,005,325
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		13,421,219	13,005,325
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		492,809,886	485,545,530
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		1,679,619	1,302,866
50	Equity in Earnings for Year (Credit) (Account 418.1)		411,369	376,753
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)		2,090,988	1,679,619

**STATEMENT OF CASH FLOWS**

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

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

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

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	113,675,725	114,710,359
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	107,063,912	100,257,856
5	Amortization of Debt Discount, Premium and Expense	4,229,050	2,478,959
6	Bad Debt Expense	9,192,761	6,814,925
7	Amortization of Regulatory Assets/(Liabilities), Net	15,967,462	-29,291,772
8	Deferred Income Taxes (Net)	83,750,783	94,797,165
9	Investment Tax Credit Adjustment (Net)	-9,544	-10,528
10	Net (Increase) Decrease in Receivables	-12,771,942	-52,481,039
11	Net (Increase) Decrease in Inventory	-592,497	-19,402,769
12	Net (Increase) Decrease in Allowances Inventory	-5,544,891	-732,000
13	Net Increase (Decrease) in Payables and Accrued Expenses	-34,743,142	23,590,424
14	Net (Increase) Decrease in Other Regulatory Assets	3,896,166	14,978,405
15	Net Increase (Decrease) in Other Regulatory Liabilities	-9,856,623	148,348
16	(Less) Allowance for Other Funds Used During Construction	1,216,697	649,209
17	(Less) Undistributed Earnings from Subsidiary Companies	411,369	376,753
18	Other (provide details in footnote):		
19	Pension and PBOP Expense, Net of Contributions	3,794,702	4,231,886
20	Other, Net	-2,310,779	-11,455,383
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	274,113,077	247,608,874
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-309,252,350	-256,807,874
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	-1,216,697	-649,209
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-308,035,653	-256,158,665
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38	Other Investments, Net		-1,013,038
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)	-16,571,261	-6,929,975
45	Proceeds from Sales of Investment Securities (a)	16,877,132	6,790,222

**STATEMENT OF CASH FLOWS**

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

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

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

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase ) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-307,729,782	-257,311,456
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		75,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65	Increase in Notes Payable to Associated Companies	140,800,000	4,000,000
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68	Capital Contributions from Parent		45,000,000
69	Debt Premium Received		2,039,250
70	Cash Provided by Outside Sources (Total 61 thru 69)	140,800,000	126,039,250
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		-50,000,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Financing Expenses	-349,067	-336,668
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-106,000,000	-66,000,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	34,450,933	9,702,582
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	834,228	
87			
88	Cash and Cash Equivalents at Beginning of Period		
89			
90	Cash and Cash Equivalents at End of period	834,228	

Name of Respondent Public Service Company of New Hampshire	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of <u>2015/Q4</u>
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NOTES TO FINANCIAL STATEMENTS

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

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

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

Certain regulatory assets and liabilities, and other associated deferrals, are reported on a gross basis in FERC accounts 182, 186, 228 and 254 on pages 111 to 113 in the FERC Form 1 and are reported on a net basis and separated into their current and long-term portions in other general purpose financial statements prepared in accordance with GAAP.

Storm costs recorded as miscellaneous deferred debits in FERC account 186 on page 111 in the FERC Form 1 and the storm reserve provision recorded in FERC account 228.4 on page 112 in the FERC Form 1 are reported net as a regulatory asset in other general purpose financial statements prepared in accordance with GAAP.

Certain amounts recorded as materials and supplies in FERC account 154, other investments in FERC account 124, and special deposits in FERC account 134 are reported in aggregate as a current or long-term asset on page 110 in the FERC Form 1 and are separated into their current and long-term portions in other general purpose financial statements prepared in accordance with GAAP.

Unamortized debt expenses recorded in FERC account 181 are reported as a long-term asset on page 111 in the FERC Form 1 and are reported as a direct deduction from the carrying amount of long-term debt in other general purpose financial statements prepared in accordance with GAAP. See Note 1C, "Summary of Significant Accounting Policies - Accounting Standards," for further information.

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

Accumulated deferred income taxes are reported on a gross basis in FERC accounts 190, 282 and 283 on pages 111 and 113 in the FERC Form 1. In 2014, accumulated deferred income taxes were reported on a net basis and were separated into their current and long-term portions in other general purpose financial statements prepared in accordance with GAAP. In 2015, in accordance with the adoption of new accounting guidance, accumulated deferred income taxes are reported on a net basis and are all presented as long-term in other general purpose financial statements prepared in accordance with GAAP. See Note 1C, "Summary of Significant Accounting Policies - Accounting Standards," for further information.

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

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

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

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

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

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Public Service Company of New Hampshire			
NOTES TO FINANCIAL STATEMENTS (Continued)			

PSNH has evaluated events subsequent to December 31, 2015 through the issuance of the GAAP financial statements on February 26, 2016, and has updated such evaluation for disclosure purposes through April 15, 2016. These financial statements include all necessary disclosures resulting from this evaluation. See subsequent events discussed below for further information.

*FERC ROE Complaints:*

On March 22, 2016, the FERC ALJ issued an initial decision on the second and third FERC ROE complaints. For the second complaint period, the FERC ALJ recommended a zone of reasonableness of 7.12 percent to 10.42 percent and a base ROE of 9.59 percent, which is halfway between the midpoint and the upper end of the zone of reasonableness. For the third complaint period, the FERC ALJ recommended a zone of reasonableness of 7.04 percent to 12.19 percent and a base ROE of 10.90 percent, which is halfway between the midpoint and the upper end of the zone of reasonableness. The FERC ALJ also affirmed that the FERC established that the maximum ROE for transmission incentive projects should be the top of the zone of reasonableness, which is 10.42 percent for the second complaint and 12.19 percent for the third complaint. See Note 11E, "Commitments and Contingencies – FERC ROE Complaints," for further information regarding the second and third FERC ROE complaints.

*Spent Nuclear Fuel Litigation - DOE Phase III Damages:*

In August 2013, the Yankee Companies each filed subsequent lawsuits against the DOE seeking recovery of actual damages incurred in the years 2009 through 2012. The DOE Phase III trial concluded on July 1, 2015, with a post-trial briefing that concluded on October 14, 2015. On March 25, 2016, the court issued its decision, awarding CYAPC, YAEC, and MYAPC \$32.6 million, \$19.6 million and \$24.6 million, respectively, in damages. In total, the Yankee Companies were awarded \$76.8 million of the \$77.9 million in damages sought by the Yankee Companies in Phase III. The parties have 60 days following the final judgment date to appeal.

The Combined Notes to Financial Statements below are consistent with those published in the 2015 Annual Report on Form 10-K for CL&P, NSTAR Electric, PSNH and WMECO, filed on February 26, 2016 with the SEC. See "Index to the Combined Notes to Financial Statements" for a listing of applicable notes for PSNH.

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

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

Registrant	Applicable Notes
The Connecticut Light and Power Company	1 (A – E, G – K, M – Q), 2, 3, 4, 6, 7, 8, 9, 10, 11 (A – E, I), 12, 13, 14, 15, 16, 17, 22, 23
NSTAR Electric Company	1 (A – K, M, N, P, Q), 2, 3, 4, 6, 7, 8, 9, 10, 11 (A – G, I), 12, 13, 15, 16, 17, 22, 23
Public Service Company of New Hampshire	1 (A – H, J – N, P, Q), 2, 3, 6, 7, 8, 9, 10, 11 (A – E, H, I), 12, 13, 14, 15, 16, 23
Western Massachusetts Electric Company	1 (A – E, H, J, K, M, N, P, Q), 2, 3, 5, 6, 7, 8, 9, 10, 11 (A – E, I), 12, 13, 14, 15, 16, 23



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

**COMBINED NOTES TO FINANCIAL STATEMENTS**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

*Eversource Energy:* Eversource Energy is a public utility holding company primarily engaged, through its wholly owned regulated utility subsidiaries, in the energy delivery business. Eversource Energy's wholly owned regulated utility subsidiaries consist of CL&P, NSTAR Electric, PSNH, WMECO, Yankee Gas and NSTAR Gas. Eversource provides energy delivery service to approximately 3.6 million electric and natural gas customers through these six regulated utilities in Connecticut, Massachusetts and New Hampshire.

On April 30, 2015, the Company's legal name was changed from Northeast Utilities to Eversource Energy. CL&P, NSTAR Electric, PSNH and WMECO are each doing business as Eversource Energy.

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

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

*Other:* Eversource Service, Eversource's service company, Rocky River Realty Company, a wholly-owned real estate subsidiary of Eversource, Renewable Properties, Inc., an indirect, wholly-owned subsidiary of Eversource, and Properties, Inc., a wholly-owned subsidiary of PSNH, provide support services to Eversource, including its Regulated companies. Eversource Gas Transmission LLC, an indirect, wholly-owned subsidiary of Eversource, holds an equity interest in the Access Northeast project.

**B. Basis of Presentation**

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

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

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

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NOTES TO FINANCIAL STATEMENTS (Continued)			

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

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

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

As of December 31, 2015 and 2014, Eversource's carrying amount of goodwill was approximately \$3.5 billion. Eversource performs an assessment for possible impairment of its goodwill at least annually. Eversource completed its annual goodwill impairment test for each of its reporting units as of October 1, 2015 and determined that no impairment exists. See Note 21, "Goodwill," for further information.

### C. Accounting Standards

*Accounting Standards Issued but not Yet Effective:* In May 2014, the Financial Accounting Standards Board (FASB) issued an Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, which amends existing revenue recognition guidance and is required to be applied retrospectively (either to each reporting period presented or cumulatively at the date of initial application). In August 2015, the FASB issued ASU 2015-14, *Revenue from Contracts with Customers – Deferral of the Effective Date*, which defers the effective date of ASU 2014-09 to the first quarter of 2018, with 2017 application permitted. The Company is reviewing the requirements of ASU 2014-09 and will implement the standard in the first quarter of 2018. The ASU is not expected to have a material impact on the financial statements of Eversource, CL&P, NSTAR Electric, PSNH or WMECO.

In January 2016, the FASB issued ASU 2016-01, *Financial Instruments-Overall: Recognition and Measurement of Financial Assets and Liabilities*, which is required to be implemented in the first quarter of 2018. The Company is reviewing the requirements of the ASU. The ASU will remove the available-for-sale designation for equity securities, whereby changes in fair value are recorded in other comprehensive income in shareholders' equity, and will require changes in fair value of all equity securities to be recorded in earnings beginning on January 1, 2018, with the unrealized gain or loss on available-for-sale equity securities as of that date reclassified to retained earnings as a cumulative effect of adoption. The fair value of available-for-sale equity securities subject to this guidance as of December 31, 2015 was approximately \$52 million. The remaining available-for-sale equity securities included in marketable securities on the balance sheet are held in nuclear decommissioning trusts and are subject to regulatory accounting treatment and will not be impacted by this guidance. Implementation of the ASU for other financial instruments is not expected to have a material impact on the financial statements of Eversource, CL&P, NSTAR Electric, PSNH or WMECO.

On February 25, 2016, the FASB issued ASU 2016-02, *Leases*, which changes existing lease accounting guidance and is required to be applied in the first quarter of 2019, with earlier application permitted. The ASU is required to be implemented for leases beginning on the date of initial application. For prior periods presented, leases are required to be recognized and measured using a modified retrospective approach. The Company is reviewing the requirements of ASU 2016-02.

*Recently Adopted Accounting Standards:* In April 2015, the FASB issued ASU 2015-03, *Simplifying the Presentation of Debt Issuance Costs*, that changed the balance sheet presentation of debt issuance costs. Under the ASU, issuance costs related to debt are presented on the balance sheet as a direct deduction from the carrying amount of the debt liability rather than as a deferred cost. The new accounting guidance is effective for interim and annual periods beginning in the first quarter of 2016 with early adoption permitted and is required to be applied retrospectively. On December 31, 2015, the Company adopted the new accounting guidance and applied it retrospectively to all prior periods presented in the financial statements. The adoption of this ASU did not have a material effect on the balance sheets and had no impact on the results of operations or cash flows of Eversource, CL&P, NSTAR Electric, PSNH or WMECO. See Note 8, "Long-Term Debt," for the prior year amounts that have been retrospectively adjusted.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

On November 20, 2015, the FASB issued ASU 2015-17, *Balance Sheet Classification of Deferred Taxes*, that required all deferred tax liabilities and assets, along with any related valuation allowance, be classified as noncurrent on the balance sheet. This new accounting guidance is effective for interim and annual periods beginning in the first quarter of 2017 with early adoption permitted and may be applied either prospectively or retrospectively. On December 31, 2015, the Company adopted the new accounting guidance and applied it prospectively. The adoption of this ASU did not have a material effect on the balance sheets and had no impact on the results of operations or cash flows of Eversource, CL&P, NSTAR Electric, PSNH or WMECO. The current portion of Accumulated Deferred Income Taxes as of December 31, 2014, which was included in Total Current Liabilities on the balance sheets, was \$160.3 million for Eversource, \$34.1 million for CL&P, \$55.1 million for NSTAR Electric, \$36.2 million for PSNH, and \$18.1 million for WMECO.

#### D. Cash and Cash Equivalents

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

#### E. Provision for Uncollectible Accounts

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

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

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

	Total Provision for Uncollectible Accounts		Uncollectible Hardship	
	As of December 31,		As of December 31,	
	2015	2014	2015	2014
(Millions of Dollars)				
Eversource	\$ 190.7	\$ 175.3	\$ 118.5	\$ 91.5
CL&P	79.5	84.3	68.1	74.0
NSTAR Electric	52.6	40.7	25.3	-
PSNH	8.7	7.7	-	-
WMECO	14.0	9.9	7.4	6.2

#### F. Fuel, Materials and Supplies and Allowance Inventory

Fuel, Materials and Supplies include natural gas, coal, biomass and oil inventories as well as materials purchased primarily for construction or operation and maintenance purposes. Natural gas, coal, biomass and oil inventories are valued at their respective weighted average cost. Materials and supplies are valued at the lower of average cost or market.

Fuel, Materials and Supplies also include Renewable Energy Certificates (RECs), which are purchased from suppliers of renewable sources of generation. RECs are used to meet state mandated Renewable Portfolio Standards requirements.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

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

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

(Millions of Dollars)	As of December 31,					
	2015			2014		
	Eversource	NSTAR Electric	PSNH	Eversource	NSTAR Electric	PSNH
<u>Current:</u>						
Fuel	\$ 152.5	\$ -	\$ 103.4	\$ 164.3	\$ -	\$ 95.1
Materials and Supplies	131.2	32.2	44.6	159.5	49.1	52.2
RECs	50.9	43.3	7.0	25.8	25.1	0.7
Emission Allowances	1.9	-	1.9	0.1	-	0.1
<u>Long-Term:</u>						
Emission Allowances	17.5	-	17.5	20.1	-	20.1

#### G. Deposits

As of December 31, 2015, Eversource, CL&P, NSTAR Electric and PSNH had \$17.1 million, \$0.7 million, \$8.5 million and \$1.5 million, respectively, of cash collateral posted not subject to master netting agreements, with ISO-NE related to energy purchase transactions, which was included in Prepayments and Other Current Assets on the balance sheets. As of December 31, 2014, these amounts were \$9.9 million, \$1.2 million and \$2.5 million for Eversource, CL&P and PSNH, respectively.

#### H. Fair Value Measurements

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

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

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

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

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

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NOTES TO FINANCIAL STATEMENTS (Continued)			

*Determination of Fair Value:* The valuation techniques and inputs used in Eversource's fair value measurements are described in Note 4, "Derivative Instruments," Note 5, "Marketable Securities," Note 6, "Asset Retirement Obligations," Note 9A, "Employee Benefits – Pension Benefits and Postretirement Benefits Other Than Pensions," and Note 13, "Fair Value of Financial Instruments" to the financial statements.

#### I. Derivative Accounting

Many of the Regulated companies' contracts for the purchase and sale of energy or energy-related products are derivatives. The accounting treatment for energy contracts entered into varies and depends on the intended use of the particular contract and on whether or not the contract is a derivative. For the Regulated companies, regulatory assets or regulatory liabilities are recorded to offset the fair values of derivative contracts, as contract settlements are recovered from, or refunded to, customers in future rates.

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

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

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

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

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

#### J. Equity Method Investments

Equity investments are included in Other Long-Term Assets on the balance sheets and net earnings related to these equity investments are included in Other Income, Net on the statements of income.

*Regional Decommissioned Nuclear Companies:* CL&P, NSTAR Electric, PSNH and WMECO own common stock in three regional nuclear generation companies (CYAPC, YAEC and MYAPC, collectively referred to as the Yankee Companies), each of which owned a single nuclear generating facility that has been decommissioned. For CL&P, NSTAR Electric, PSNH and WMECO, the respective investments in CYAPC, YAEC and MYAPC are accounted for under the equity method. Eversource consolidates CYAPC and YAEC because CL&P's, NSTAR Electric's, PSNH's and WMECO's combined ownership interest in each of these entities is greater than 50 percent. Intercompany transactions between CL&P, NSTAR Electric, PSNH and WMECO and the CYAPC and YAEC companies have been eliminated in consolidation of the Eversource financial statements.

CL&P's, NSTAR Electric's, PSNH's and WMECO's ownership interests in the Yankee Companies and the total carrying values, which were included in Other Long-Term Assets on their respective balance sheets, were as follows:

	Ownership Interests (percent)			Carrying Amount (in millions)		
	As of December 31, 2015 and 2014			As of December 31,		
	CYAPC	YAEC	MYAPC	2015	2014	
CL&P	34.5 %	24.5 %	12.0 %	\$ 1.2	\$ 1.2	
NSTAR Electric	14.0	14.0	4.0	0.5	0.5	
PSNH	5.0	7.0	5.0	0.3	0.3	
WMECO	9.5	7.0	3.0	0.3	0.3	

For further information on the Yankee Companies, see Note 11C, "Commitments and Contingencies - Contractual Obligations - Yankee Companies," to the financial statements.

*Infrastructure and Other Investments:* As of December 31, 2015 and 2014, Eversource had an equity ownership interest in an energy investment fund of \$30.3 million and \$17.8 million, respectively. Eversource had a 40 percent equity ownership interest in the Algonquin Gas Transmission, LLC (legal entity that owns Access Northeast assets) of \$10.7 million as of December 31, 2015.

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**K. Revenues**

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

CL&P (effective December 1, 2014), WMECO, and NSTAR Gas (effective January 1, 2016), each have a regulatory commission approved revenue decoupling mechanism. Distribution revenues are decoupled from customer sales volumes, which breaks the relationship between sales volumes and revenues recognized. CL&P and WMECO reconcile their annual base distribution rate recovery to pre-established levels of baseline distribution delivery service revenues. Any difference between the allowed level of distribution revenue and the actual amount incurred during a 12-month period is adjusted through rates in the following period.

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

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

The Regulated companies estimate unbilled sales monthly using the daily load cycle method. The daily load cycle method allocates billed sales to the current calendar month based on the daily load for each billing cycle. The billed sales are subtracted from total month load, net of delivery losses, to estimate unbilled sales. Unbilled revenues are estimated by first allocating unbilled sales to the respective customer classes, then applying an estimated rate by customer class to those sales. The estimate of unbilled revenues can significantly impact the amount of revenues recorded at NSTAR Electric and PSNH because they do not have a revenue decoupling mechanism. CL&P and WMECO record a regulatory deferral to reflect the actual allowed amount of revenue for decoupling.

*Regulated Companies' Transmission Revenues - Wholesale Rates:* Wholesale transmission revenues are recovered through FERC approved formula rates. Wholesale transmission revenues for CL&P, NSTAR Electric, PSNH, and WMECO are collected through a combination of regional and local rates, both of which are under the ISO New England Transmission, Markets and Services Tariff (ISO-NE Tariff). The ISO-NE Tariff includes Regional Network Service (RNS), Schedule 21 – ES rate schedules, which recover the costs of transmission and other transmission-related services for CL&P, PSNH and WMECO, and Schedule 21 - NSTAR rate schedules, which recover costs of transmission and other transmission-related services for NSTAR Electric. The RNS rate, administered by ISO-NE and billed to all New England transmission load, including CL&P, NSTAR Electric, PSNH and WMECO's distribution businesses, is reset on June 1<sup>st</sup> of each year and recovers the revenue requirements associated with Pool Transmission Facilities (PTF) that benefit the entire New England region. The Schedule 21 – ES rate and Schedule 21 - NSTAR rate are administered by Eversource and recover any PTF costs not recovered under RNS rates, as well as the cost of transmission facilities associated with the respective utility's local system. The Schedule 21 - ES rate is reset on January 1st and June 1st of each year, while the Schedule 21 - NSTAR rate is reset on June 1st of each year. The Schedule 21 – ES rate and Schedule 21 - NSTAR rate calculations recover total transmission revenue requirements net of revenues received from other sources (i.e., RNS, rentals, etc.), thereby ensuring that Eversource recovers all of CL&P's, NSTAR Electric's, PSNH's and WMECO's regional and local transmission revenue requirements in accordance with the ISO-NE Tariff. The RNS, Schedule 21 – ES rate and Schedule 21 - NSTAR rate provide for the annual reconciliation and recovery or refund of estimated costs to actual costs. The financial impacts of differences between actual and estimated costs are deferred for future recovery from, or refunded to, transmission customers. See Note 11E, "Commitments and Contingencies – FERC ROE Complaints," for complaints filed at the FERC relating to Eversource's ROE.

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

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### L. Operating Expenses

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

	For the Years Ended December 31,		
	2015	2014	2013
<i>(Millions of Dollars)</i>			
Eversource - Natural Gas and Fuel	\$ 516.7	\$ 599.4	\$ 466.5
PSNH - Fuel	85.4	113.4	104.8

### M. Allowance for Funds Used During Construction

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

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

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

	For the Years Ended December 31,		
	2015	2014	2013
<i>(Millions of Dollars, except percentages)</i>			
Borrowed Funds	\$ 7.2	\$ 5.8	\$ 4.1
Equity Funds	18.8	13.7	7.1
Total AFUDC	\$ 26.0	\$ 19.5	\$ 11.2
Average AFUDC Rate	3.9%	3.4%	2.7%

	For the Years Ended December 31,											
	2015				2014				2013			
<i>(Millions of Dollars, except percentages)</i>												
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Borrowed Funds	\$ 2.6	\$ 2.0	\$ 1.0	\$ 1.0	\$ 1.9	\$ 2.0	\$ 0.6	\$ 0.9	\$ 2.2	\$ 0.5	\$ 0.5	\$ 0.5
Equity Funds	5.2	4.3	1.2	1.7	2.9	3.8	0.6	1.7	2.9	-	0.2	1.0
Total AFUDC	\$ 7.8	\$ 6.3	\$ 2.2	\$ 2.7	\$ 4.8	\$ 5.8	\$ 1.2	\$ 2.6	\$ 5.1	\$ 0.5	\$ 0.7	\$ 1.5
Average AFUDC Rate	5.5%	3.2%	1.8%	4.4%	3.4%	2.5%	1.8%	5.6%	3.7%	0.5%	1.1%	6.1%

### N. Other Income, Net

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

### O. Other Taxes

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

	For the Years Ended December 31,		
	2015	2014	2013
<i>(Millions of Dollars)</i>			
Eversource	\$ 147.2	\$ 148.2	\$ 144.1
CL&P	128.5	127.9	128.2

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

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**P. Supplemental Cash Flow Information**

Eversource <i>(Millions of Dollars)</i>	As of and For the Years Ended December 31,		
	2015	2014	2013
Cash Paid During the Year for:			
Interest, Net of Amounts Capitalized	\$ 365.9	\$ 349.6	\$ 343.3
Income Taxes	10.3	334.2	50.0
Non-Cash Investing Activities:			
Plant Additions Included in Accounts Payable (As of)	216.6	181.9	193.1

Eversource <i>(Millions of Dollars)</i>	As of and For the Years Ended December 31,											
	2015				2014				2013			
	NSTAR				NSTAR				NSTAR			
	CL&P	Electric	PSNH	WMECO	CL&P	Electric	PSNH	WMECO	CL&P	Electric	PSNH	WMECO
Cash Paid/(Received) During the Year for:												
Interest, Net of Amounts Capitalized	\$ 144.4	\$ 75.7	\$ 42.3	\$ 26.7	\$ 144.1	\$ 75.3	\$ 41.1	\$ 25.9	\$ 131.6	\$ 75.8	\$ 43.3	\$ 25.8
Income Taxes	55.2	(19.8)	14.4	14.7	135.4	217.1	2.3	25.1	55.0	163.4	(30.1)	(69.0)
Non-Cash Investing Activities:												
Plant Additions Included in Accounts Payable (As of)	76.0	23.5	46.5	27.0	63.5	34.6	39.3	14.2	51.4	57.0	34.9	19.5

The 2015 cash paid for interest excludes interest payments made by CL&P and WMECO in connection with the full satisfaction of their respective obligations to the DOE for the disposal of spent nuclear fuel and high-level radioactive waste. For further information, see Note 8, "Long-Term Debt," to the financial statements.

In 2014, as a result of damages awarded to the Yankee Companies for spent nuclear fuel lawsuits against the DOE described in Note 11C, "Commitments and Contingencies - Contractual Obligations - Yankee Companies," Eversource received total proceeds of \$132.1 million, which were net of \$80.6 million in proceeds CYAPC and YAEC returned to non-affiliated member companies.

**Q. Related Parties**

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

As of both December 31, 2015 and 2014, CL&P, PSNH and WMECO had long-term receivables from Eversource Service in the amounts of \$25 million, \$3.8 million and \$5.5 million, respectively, which were included in Other Long-Term Assets on the balance sheets. These amounts related to the funding of investments held in trust by Eversource Service in connection with certain postretirement benefits for CL&P, PSNH and WMECO employees and have been eliminated in consolidation on the Eversource financial statements.

Included in the CL&P, NSTAR Electric, PSNH and WMECO balance sheets as of December 31, 2015 and 2014 were Accounts Receivable from Affiliated Companies and Accounts Payable to Affiliated Companies relating to transactions between CL&P, NSTAR Electric, PSNH and WMECO and other subsidiaries that are wholly-owned by Eversource. These amounts have been eliminated in consolidation on the Eversource financial statements.

**R. Severance Benefits**

For the years ended December 31, 2015, 2014 and 2013, Eversource recorded severance benefit expense of \$4.7 million, \$15 million and \$9.7 million, respectively, in connection with organizational and cost saving initiatives, and, in 2014, the partial outsourcing of information technology functions. As of December 31, 2015 and 2014, the severance accrual totaled \$9.3 million and \$10.4 million, respectively, and was included in Other Current Liabilities on the balance sheets.



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## 2. REGULATORY ACCOUNTING

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

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

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

Eversource (Millions of Dollars)	As of December 31,	
	2015	2014
Benefit Costs	\$ 1,828.2	\$ 2,016.0
Derivative Liabilities	388.0	425.5
Income Taxes, Net	650.9	635.3
Storm Restoration Costs	436.9	502.8
Goodwill-related	484.9	505.4
Regulatory Tracker Mechanisms	526.5	350.5
Contractual Obligations - Yankee Companies	134.4	123.8
Other Regulatory Assets	134.0	167.3
Total Regulatory Assets	4,583.8	4,726.6
Less: Current Portion	845.8	672.5
Total Long-Term Regulatory Assets	\$ 3,738.0	\$ 4,054.1

(Millions of Dollars)	As of December 31,							
	2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Benefit Costs	\$ 413.6	\$ 479.9	\$ 164.2	\$ 84.9	\$ 445.4	\$ 515.9	\$ 174.3	\$ 85.0
Derivative Liabilities	380.8	1.3	-	-	410.9	4.5	-	-
Income Taxes, Net	444.4	85.7	34.5	31.8	437.7	83.7	38.0	35.5
Storm Restoration Costs	271.4	110.9	31.5	23.1	319.6	103.7	47.7	31.8
Goodwill-related	-	416.3	-	-	-	433.9	-	-
Regulatory Tracker Mechanisms	45.1	311.0	101.2	40.1	16.1	141.4	103.5	33.0
Other Regulatory Assets	82.0	56.3	31.5	11.3	66.1	94.7	41.3	12.9
Total Regulatory Assets	1,637.3	1,461.4	362.9	191.2	1,695.8	1,377.8	404.8	198.2
Less: Current Portion	268.3	348.4	105.0	56.2	220.3	198.7	111.7	51.9
Total Long-Term Regulatory Assets	\$ 1,369.0	\$ 1,113.0	\$ 257.9	\$ 135.0	\$ 1,475.5	\$ 1,179.1	\$ 293.1	\$ 146.3

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

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

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

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

Storm Restoration Costs: The storm restoration cost deferrals relate to costs incurred for major storm events at CL&P, NSTAR Electric, PSNH and WMECO that each company expects to recover from customers. A storm must meet certain criteria to qualify as a major storm with the criteria specific to each state jurisdiction and utility company. Once a storm qualifies as a major storm, all qualifying expenses incurred during storm restoration efforts are deferred and recovered from customers. In addition to storm restoration costs, CL&P and PSNH are each allowed to recover pre-staging storm costs. Of the total deferred storm restoration costs, \$197 million is pending regulatory approval (including \$106 million at NSTAR Electric, \$61 million at PSNH, and \$30 million at WMECO). Management believes the storm restoration costs were prudent and meet the criteria for specific cost recovery in Connecticut, Massachusetts and New Hampshire, and that recovery from customers is probable through the applicable regulatory recovery process. Each electric utility has sought, or is seeking, recovery of its deferred storm restoration costs through its applicable regulatory recovery process. Each electric utility company earns a return on its deferred storm restoration cost regulatory asset balance.

Goodwill-related: The goodwill regulatory asset originated from a 1999 merger transaction and the DPU allowed its recovery in NSTAR Electric and NSTAR Gas rates. This regulatory asset is currently being amortized and recovered from customers in rates without a carrying charge over a 40-year period, and, as of December 31, 2015, there were 24 years of amortization remaining.

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

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

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CL&P (effective December 1, 2014) and WMECO each have a regulatory commission approved revenue decoupling mechanism. Distribution revenues are decoupled from customer sales volumes, which breaks the relationship between sales volumes and revenues recognized. CL&P and WMECO reconcile their annual base distribution rate recovery to pre-established levels of baseline distribution delivery service revenues. Any difference between the allowed level of distribution revenue and the actual amount received during a 12-month period is adjusted through rates in the following period. CL&P and WMECO's revenue decoupling mechanisms permit recovery of an annual base amount of distribution revenues of \$1.059 billion and \$132.4 million, respectively.

**Contractual Obligations - Yankee Companies:** CL&P, NSTAR Electric, PSNH and WMECO are responsible for their proportionate share of the remaining costs of the CYAPC, YAEC and MYAPC nuclear facilities, including nuclear fuel storage. A portion of these costs was recorded as a regulatory asset. Amounts for CL&P are earning a return and are being recovered through the CTA. Amounts for NSTAR Electric and WMECO are being recovered without a return through the transition charge. Amounts for PSNH were fully recovered in 2006. As a result of Eversource's consolidation of CYAPC and YAEC, Eversource's regulatory asset balance also includes the regulatory assets of CYAPC and YAEC, which totaled \$110.9 million and \$97.8 million as of December 31, 2015 and 2014, respectively. Intercompany transactions between CL&P, NSTAR Electric, PSNH and WMECO and the CYAPC and YAEC companies have been eliminated in consolidation of the Eversource financial statements.

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

**Regulatory Costs in Other Long-Term Assets:** The Regulated companies had \$75.3 million (including \$3.1 million for CL&P, \$35.4 million for NSTAR Electric, \$4.8 million for PSNH and \$16.7 million for WMECO) and \$60.5 million (including \$1.3 million for CL&P, \$33.2 million for NSTAR Electric, \$0.9 million for PSNH, and \$11 million for WMECO) of additional regulatory costs as of December 31, 2015 and 2014, respectively, that were included in Other Long-Term Assets on the balance sheets. These amounts represent incurred costs for which recovery has not yet been specifically approved by the applicable regulatory agency. However, based on regulatory policies or past precedent on similar costs, management believes it is probable that these costs will ultimately be approved and recovered from customers in rates. The NSTAR Electric balance as of December 31, 2015 and 2014 primarily related to the deferral of certain bad debt costs expected to be recovered in future rates.

**Equity Return on Regulatory Assets:** For rate-making purposes, the Regulated companies recover the carrying costs related to their regulatory assets. For certain regulatory assets, the carrying cost recovered includes an equity return component. This equity return, which is not recorded on the balance sheets, totaled \$1.5 million and \$1.7 million for CL&P as of December 31, 2015 and 2014, respectively. These carrying costs will be recovered from customers in future rates.

As of December 31, 2015 and 2014, this equity return, which is not recorded on the balance sheets, totaled \$48.3 million and \$43.3 million, respectively, for PSNH. These amounts include \$25 million of equity return on the Clean Air Project costs that PSNH has agreed not to bill customers pending NHPUC approval of a generation divestiture settlement agreement. For further information on the divestiture, see Note 11H, "Commitments and Contingencies – PSNH Generation Restructuring."

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

Eversource (Millions of Dollars)	As of December 31,	
	2015	2014
Cost of Removal	\$ 437.1	\$ 439.9
Regulatory Tracker Mechanisms	99.7	192.3
AFUDC - Transmission	66.1	67.1
Other Regulatory Liabilities	18.5	50.8
Total Regulatory Liabilities	621.4	750.1
Less: Current Portion	107.8	235.0
Total Long-Term Regulatory Liabilities	\$ 513.6	\$ 515.1

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	As of December 31,							
	2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
<i>(Millions of Dollars)</i>								
Cost of Removal	\$ 24.1	\$ 257.4	\$ 47.2	\$ 2.8	\$ 19.7	\$ 258.3	\$ 50.3	\$ 1.1
Regulatory Tracker Mechanisms	56.2	3.3	3.4	12.9	122.6	20.7	14.2	22.3
AFUDC - Transmission	51.5	5.7	-	8.9	53.6	4.4	-	9.1
Other Regulatory Liabilities	4.2	1.3	4.2	0.1	10.1	28.9	2.9	0.8
Total Regulatory Liabilities	136.0	267.7	54.8	24.7	206.0	312.3	67.4	33.3
Less: Current Portion	61.2	3.3	6.9	13.1	124.7	49.6	16.0	22.5
Total Long-Term Regulatory Liabilities	\$ 74.8	\$ 264.4	\$ 47.9	\$ 11.6	\$ 81.3	\$ 262.7	\$ 51.4	\$ 10.8

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

**AFUDC - Transmission:** Regulatory liabilities were recorded by CL&P and WMECO for AFUDC accrued on certain reliability-related transmission projects to reflect local rate base recovery as a result of a FERC-approved transmission tariff. A regulatory liability was recorded by NSTAR Electric for AFUDC accrued on certain reliability-related transmission projects through December 31, 2015 to reflect local rate base recovery. These regulatory liabilities for CL&P, NSTAR Electric and WMECO will be amortized over the depreciable life of the related transmission assets.

**2015 Regulatory Developments:**

**FERC ROE Complaints:** As a result of the actions taken by the FERC and other developments in the pending ROE complaint proceedings described in Note 11E, "Commitments and Contingencies – FERC ROE Complaints," Eversource recorded reserves for the first and second ROE complaints, which were recorded as a regulatory liability and as a reduction to operating revenues. The cumulative pre-tax reserves (excluding interest) as of December 31, 2015, which include the impact of refunds given to customers, totaled \$39.1 million for Eversource (including \$21.4 million for CL&P, \$8.5 million for NSTAR Electric, \$3.1 million for PSNH, and \$6.1 million for WMECO).

**NSTAR Electric and NSTAR Gas Comprehensive Settlement Agreement:** On March 2, 2015, the DPU approved the comprehensive settlement agreement between NSTAR Electric, NSTAR Gas and the Massachusetts Attorney General (the "Settlement") as filed with the DPU on December 31, 2014. The Settlement resolved the outstanding NSTAR Electric CPSL program filings for 2006 through 2011, the NSTAR Electric and NSTAR Gas PAM and energy efficiency-related customer billing adjustments reported in 2012, and the recovery of LBR related to NSTAR Electric's energy efficiency programs for 2009 through 2011 (11 dockets in total). In 2015, as a result of the DPU order, NSTAR Electric and NSTAR Gas commenced refunding a combined \$44.7 million to customers, which was recorded as a regulatory liability. Refunds to customers will continue through December 2016. As a result of the Settlement, NSTAR Electric increased its operating revenues and decreased its amortization expense in 2015, resulting in the recognition of a \$21.7 million pre-tax benefit in 2015.

**NSTAR Electric Basic Service Bad Debt Adder:** On January 7, 2015, the DPU issued an order concluding that NSTAR Electric had removed energy-related bad debt costs from base distribution rates effective January 1, 2006. As a result of the DPU order, in the first quarter of 2015, NSTAR Electric increased its regulatory assets and reduced its operations and maintenance expense by an under recovered amount of \$24.2 million for energy-related bad debt costs through 2014, resulting in a pre-tax benefit in 2015. NSTAR Electric filed for recovery of the energy-related bad debt costs regulatory asset from customers and on November 20, 2015 the DPU approved NSTAR Electric's proposed rate increase to recover these costs over a 12-month period, effective January 1, 2016.

**CL&P Distribution Rates:** On July 2, 2015, PURA issued a final order that approved a settlement agreement filed on May 19, 2015, which allows for an increase to rate base of approximately \$163 million associated with ADIT, including a regulatory asset to recover the incremental revenue requirement for the period December 1, 2014 through November 30, 2015 over a subsequent 24-month period. The rate base increase provided an increase to total allowed annual revenue requirements of \$18.4 million beginning December 1, 2014. As part of the settlement agreement, the \$18.4 million for the period December 1, 2014 through November 30, 2015 was recorded as a regulatory asset with a corresponding increase in Operating Revenues, and is being collected from customers in rates over a 24-month period beginning December 1, 2015.

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**NSTAR Gas Distribution Rates:** On October 30, 2015, the DPU issued its order in the NSTAR Gas distribution rate case, which approved an annualized base rate increase of \$15.8 million, plus other increases of approximately \$11.5 million, mostly relating to recovery of pension and PBOP expenses and the Hopkinton GSA, effective January 1, 2016. In the order, the DPU also approved an authorized regulatory ROE of 9.8 percent, the establishment of a revenue decoupling mechanism, the recovery of certain bad debt expenses, and a 52.1 percent equity component of its capital structure. On November 19, 2015, NSTAR Gas filed a motion for reconsideration of the order with the DPU seeking the correction of mathematical errors and other plant and cost of service items.

As a result of this order, Eversource recorded regulatory deferrals for costs that have been approved for recovery or are expected to be approved for recovery in future rate proceedings, which resulted in the recognition of a \$17.2 million pre-tax benefit in 2015. Included in this amount is a \$10.5 million pre-tax benefit recorded at NSTAR Electric for certain uncollectible hardship accounts receivable that are expected to be recovered in future rates given the allowed recoveries of uncollectible hardship accounts receivable by WMECO and NSTAR Gas.

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

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

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

Eversource (Millions of Dollars)	As of December 31,	
	2015	2014
Distribution - Electric	\$ 13,054.8	\$ 12,495.2
Distribution - Natural Gas	2,727.2	2,595.4
Transmission - Electric	7,691.9	6,930.7
Generation	1,194.1	1,170.9
Electric and Natural Gas Utility	24,668.0	23,192.2
Other (1)	558.6	551.3
Property, Plant and Equipment, Gross	25,226.6	23,743.5
Less: Accumulated Depreciation		
Electric and Natural Gas Utility	(6,141.1)	(5,777.8)
Other	(255.6)	(231.8)
Total Accumulated Depreciation	(6,396.7)	(6,009.6)
Property, Plant and Equipment, Net	18,829.9	17,733.9
Construction Work in Progress	1,062.5	913.1
Total Property, Plant and Equipment, Net	\$ 19,892.4	\$ 18,647.0

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

(Millions of Dollars)	As of December 31,							
	2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Distribution	\$ 5,377.2	\$ 5,100.5	\$ 1,804.8	\$ 812.3	\$ 5,158.8	\$ 4,895.5	\$ 1,696.7	\$ 784.2
Transmission	3,618.0	2,131.3	928.2	964.9	3,274.0	1,928.5	789.7	891.0
Generation	-	-	1,158.1	36.0	-	-	1,136.5	34.4
Property, Plant and Equipment, Gross	8,995.2	7,231.8	3,891.1	1,813.2	8,432.8	6,824.0	3,622.9	1,709.6
Less: Accumulated Depreciation	(2,041.9)	(1,886.8)	(1,171.0)	(307.0)	(1,928.0)	(1,761.4)	(1,090.0)	(297.4)
Property, Plant and Equipment, Net	6,953.3	5,345.0	2,720.1	1,506.2	6,504.8	5,062.6	2,532.9	1,412.2
Construction Work in Progress	203.5	310.5	135.3	69.1	304.9	272.8	102.9	49.1
Total Property, Plant and Equipment, Net	\$ 7,156.8	\$ 5,655.5	\$ 2,855.4	\$ 1,575.3	\$ 6,809.7	\$ 5,335.4	\$ 2,635.8	\$ 1,461.3

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As of December 31, 2015, PSNH had \$1.2 billion in gross generation utility plant assets and related Accumulated Depreciation of \$522.4 million. These generation assets are the subject of a divestiture agreement entered into on June 10, 2015 between Eversource, PSNH and key New Hampshire officials whereby, among other resolutions, PSNH has agreed to divest these generation assets upon NHPUC approval. Upon completion of the divestiture process, remaining costs not recovered by the sale of these assets (stranded costs) will be recovered via bonds that will be secured by a non-bypassable charge or other recovery mechanisms in rates billed to PSNH's customers. See Note 11H, "Commitments and Contingencies – PSNH Generation Restructuring," for further information.

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

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

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

<i>(Percent)</i>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Eversource	2.9 %	3.0 %	2.8 %
CL&P	2.7 %	2.7 %	2.5 %
NSTAR Electric	3.0 %	3.0 %	2.9 %
PSNH	3.2 %	3.0 %	3.0 %
WMECO	2.7 %	3.3 %	2.9 %

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

<i>(Years)</i>	<u>As of December 31, 2015</u>				
	<u>Eversource</u>	<u>CL&amp;P</u>	<u>NSTAR Electric</u>	<u>PSNH</u>	<u>WMECO</u>
Distribution	34.8	37.3	31.9	31.3	30.5
Transmission	41.6	38.7	43.8	41.6	50.0
Generation	30.7	-	-	30.9	25.0
Other	14.1	-	-	-	-

#### 4. DERIVATIVE INSTRUMENTS

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

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

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

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

	As of December 31,					
	2015			2014		
	Commodity Supply and Price Risk Management	Netting (1)	Net Amount Recorded as a Derivative	Commodity Supply and Price Risk Management	Netting (1)	Net Amount Recorded as a Derivative
<i>(Millions of Dollars)</i>						
<u>Current Derivative Assets:</u>						
Level 3:						
Eversource	\$ 16.7	\$ (10.9)	\$ 5.8	\$ 16.2	\$ (6.6)	\$ 9.6
CL&P	16.7	(10.9)	5.8	16.1	(6.6)	9.5
NSTAR Electric	-	-	-	0.1	-	0.1
<u>Long-Term Derivative Assets:</u>						
Level 2:						
Eversource	\$ 0.1	\$ -	\$ 0.1	\$ -	\$ -	\$ -
Level 3:						
Eversource	62.0	(19.3)	42.7	93.5	(19.2)	74.3
CL&P	60.7	(19.3)	41.4	93.5	(19.2)	74.3
NSTAR Electric	1.3	-	1.3	-	-	-
<u>Current Derivative Liabilities:</u>						
Level 2:						
Eversource	\$ (5.8)	\$ -	\$ (5.8)	\$ (9.8)	\$ -	\$ (9.8)
Level 3:						
Eversource	(92.3)	-	(92.3)	(90.0)	-	(90.0)
CL&P	(91.8)	-	(91.8)	(88.5)	-	(88.5)
NSTAR Electric	(0.5)	-	(0.5)	(1.5)	-	(1.5)
<u>Long-Term Derivative Liabilities:</u>						
Level 2:						
Eversource	\$ -	\$ -	\$ -	\$ (0.3)	\$ -	\$ (0.3)
Level 3:						
Eversource	(337.1)	-	(337.1)	(409.3)	-	(409.3)
CL&P	(336.2)	-	(336.2)	(406.2)	-	(406.2)
NSTAR Electric	(0.9)	-	(0.9)	(3.1)	-	(3.1)

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

The business activities that result in the recognition of derivative assets also create exposure to various counterparties. As of December 31, 2015, Eversource's and CL&P's derivative assets were exposed to counterparty credit risk. Of Eversource's and CL&P's derivative assets, approximately \$47 million was contracted with investment grade entities.

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

Derivative Contracts At Fair Value with Offsetting Regulatory Amounts

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

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

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As of December 31, 2015 and 2014, Eversource had NYMEX financial contracts for natural gas futures in order to reduce variability associated with the purchase price of approximately 9.1 million and 8.8 million MMBtu of natural gas, respectively.

For the years ended December 31, 2015, 2014 and 2013, there were losses of \$60.2 million and gains of \$134.4 million and \$160.6 million, respectively, deferred as regulatory costs, which reflect the change in fair value associated with Eversource's derivative contracts.

Credit Risk

Certain of Eversource's derivative contracts contain credit risk contingent provisions. These provisions require Eversource to maintain investment grade credit ratings from the major rating agencies and to post collateral for contracts in a net liability position over specified credit limits. As of December 31, 2015 and 2014, Eversource had \$5.8 million and \$10 million, respectively, of derivative contracts in a net liability position that were subject to credit risk contingent provisions and would have been required to post additional collateral of \$5.8 million and \$10 million, respectively, if Eversource parent's unsecured debt credit ratings had been downgraded to below investment grade.

Fair Value Measurements of Derivative Instruments

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

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

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

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

	As of December 31,							
	2015				2014			
	Range		Period Covered		Range		Period Covered	
<u>Capacity Prices:</u>								
Eversource	\$ 10.81 - 15.82	per kW-Month	2016 - 2026	\$ 5.30 - 12.98	per kW-Month	2016 - 2026		
CL&P	\$ 10.81 - 12.60	per kW-Month	2019 - 2026	\$ 11.08 - 12.98	per kW-Month	2018 - 2026		
NSTAR Electric	\$ 10.81 - 15.82	per kW-Month	2016 - 2019	\$ 5.30 - 11.10	per kW-Month	2016 - 2019		
<u>Forward Reserve:</u>								
Eversource, CL&P	\$ 2.00	per kW-Month	2016 - 2024	\$ 5.80 - 9.50	per kW-Month	2015 - 2024		
<u>REC Prices:</u>								
Eversource, NSTAR Electric	\$ 45 - 51	per REC	2016 - 2018	\$ 38 - 56	per REC	2015 - 2018		

Exit price premiums of 5 percent to 22 percent are also applied on these contracts and reflect the uncertainty and illiquidity premiums that would be required based on the most recent market activity available for similar type contracts.



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

<i>(Millions of Dollars)</i>	<u>Eversource</u>	<u>CL&amp;P</u>	<u>NSTAR Electric</u>
<b>Derivatives, Net:</b>			
Fair Value as of January 1, 2014	\$ (635.2)	\$ (630.6)	\$ (7.3)
Net Realized/Unrealized Gains Included in Regulatory Assets and Liabilities	141.3	139.7	4.3
Settlements	78.5	80.0	(1.5)
Fair Value as of December 31, 2014	<u>\$ (415.4)</u>	<u>\$ (410.9)</u>	<u>\$ (4.5)</u>
Net Realized/Unrealized Losses Included in Regulatory Assets and Liabilities	(52.1)	(51.3)	(0.8)
Settlements	86.6	81.4	5.2
Fair Value as of December 31, 2015	<u>\$ (380.9)</u>	<u>\$ (380.8)</u>	<u>\$ (0.1)</u>

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

## 5. MARKETABLE SECURITIES

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

WMECO maintained a spent nuclear fuel trust to fund WMECO's pre-1983 spent nuclear fuel obligation. In late 2015, this trust was liquidated to satisfy the spent nuclear fuel obligation with the DOE. For further information, see Note 8, "Long-Term Debt."

*Trading Securities:* Eversource has elected to record certain equity securities as trading securities, with the changes in fair values recorded in Other Income, Net on the statements of income. As of December 31, 2015 and 2014, these securities were classified as Level 1 in the fair value hierarchy and totaled \$14.2 million and \$85.1 million, respectively. For the years ended December 31, 2015, 2014 and 2013, net gains on these securities of \$2 million, \$1.9 million and \$10.2 million, respectively, were recorded in Other Income, Net on the statements of income. Dividend income is recorded in Other Income, Net when dividends are declared. In 2015, certain of the securities classified as trading securities were sold and the proceeds were re-invested in equity securities designated as available-for-sale securities.

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

<i>(Millions of Dollars)</i>	As of December 31,							
	2015				2014			
	<u>Amortized Cost</u>	<u>Pre-Tax Unrealized Gains</u>	<u>Pre-Tax Unrealized Losses</u>	<u>Fair Value</u>	<u>Amortized Cost</u>	<u>Pre-Tax Unrealized Gains</u>	<u>Pre-Tax Unrealized Losses</u>	<u>Fair Value</u>
Eversource								
Debt Securities (1) (2)	\$ 256.5	\$ 4.5	\$ (0.6)	\$ 260.4	\$ 313.0	\$ 7.5	\$ (0.3)	\$ 320.2
Equity Securities (1)	215.3	59.2	(3.4)	271.1	160.6	73.3	-	233.9
WMECO								
Debt Securities (2)	-	-	-	-	58.2	-	(0.1)	58.1

(1) Amounts include CYAPC's and YAEC's marketable securities held in nuclear decommissioning trusts of \$436.9 million and \$450.8 million as of December 31, 2015 and 2014, respectively. Unrealized gains and losses for the nuclear decommissioning trusts are recorded in Marketable Securities with the corresponding offset to Other Long-Term Liabilities on the balance sheets, with no impact on the statements of income.

(2) Unrealized gains and losses on debt securities held by WMECO were recorded in Marketable Securities with the corresponding offset to Other Long-Term Assets on the balance sheets.

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*Unrealized Losses and Other-than-Temporary Impairment:* There have been no significant unrealized losses, other-than-temporary impairments or credit losses in 2015 or 2014. Factors considered in determining whether a credit loss exists include the duration and severity of the impairment, adverse conditions specifically affecting the issuer, and the payment history, ratings and rating changes of the security. For asset-backed debt securities, underlying collateral and expected future cash flows are also evaluated.

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

*Contractual Maturities:* As of December 31, 2015, the contractual maturities of available-for-sale debt securities were as follows:

Eversource (Millions of Dollars)	Amortized Cost	Fair Value
Less than one year <sup>(1)</sup>	\$ 33.3	\$ 33.2
One to five years	50.2	50.7
Six to ten years	56.6	57.2
Greater than ten years	116.4	119.3
Total Debt Securities	<u>\$ 256.5</u>	<u>\$ 260.4</u>

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

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

Eversource (Millions of Dollars)	As of December 31,	
	2015	2014
Level 1:		
Mutual Funds and Equities	\$ 285.3	\$ 319.0
Money Market Funds	26.9	24.9
Total Level 1	<u>\$ 312.2</u>	<u>\$ 343.9</u>
Level 2:		
U.S. Government Issued Debt Securities (Agency and Treasury)	\$ 46.6	\$ 51.3
Corporate Debt Securities	43.9	49.1
Asset-Backed Debt Securities	20.0	54.1
Municipal Bonds	111.4	116.3
Other Fixed Income Securities	11.6	24.5
Total Level 2	<u>\$ 233.5</u>	<u>\$ 295.3</u>
Total Marketable Securities	<u>\$ 545.7</u>	<u>\$ 639.2</u>

As of December 31, 2014, the WMECO spent nuclear fuel trust included investments in money market funds of \$4.3 million classified as Level 1 in the fair value hierarchy, and \$14.7 million of corporate debt securities, \$14.5 million of asset-backed debt securities, \$13 million of municipal bonds and \$11.6 million of other fixed income securities classified as Level 2 in the fair value hierarchy. The trust was liquidated in late 2015.

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

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## 6. ASSET RETIREMENT OBLIGATIONS

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

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

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

Eversource (Millions of Dollars)	As of December 31,	
	2015	2014
Balance as of Beginning of Year	\$ 426.3	\$ 424.9
Liabilities Incurred During the Year	6.6	1.3
Liabilities Settled During the Year	(18.2)	(19.5)
Accretion	26.5	25.1
Revisions in Estimated Cash Flows	(11.1)	(5.5)
Balance as of End of Year	<u>\$ 430.1</u>	<u>\$ 426.3</u>

(Millions of Dollars)	As of December 31,							
	2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Balance as of Beginning of Year	\$ 35.3	\$ 34.3	\$ 20.6	\$ 5.9	\$ 35.0	\$ 32.8	\$ 19.5	\$ 4.5
Liabilities Incurred During the Year	-	6.2	0.4	-	-	-	-	1.1
Liabilities Settled During the Year	-	(1.5)	-	(0.1)	(1.1)	-	-	-
Accretion	2.2	1.8	1.3	0.4	1.9	1.5	1.1	0.3
Revisions in Estimated Cash Flows	(3.7)	(5.5)	(0.7)	(0.5)	(0.5)	-	-	-
Balance as of End of Year	<u>\$ 33.8</u>	<u>\$ 35.3</u>	<u>\$ 21.6</u>	<u>\$ 5.7</u>	<u>\$ 35.3</u>	<u>\$ 34.3</u>	<u>\$ 20.6</u>	<u>\$ 5.9</u>

Eversource's amounts include CYAPC and YAEC's AROs of \$319.1 million and \$317.3 million as of December 31, 2015 and 2014, respectively. The fair value of the ARO for CYAPC and YAEC includes uncertainties of the fuel off-load dates related to the DOE's timing of performance regarding its obligation to dispose of the spent nuclear fuel and high level waste. The incremental asset recorded as an offset to the ARO liability was fully depreciated since the plants have no remaining useful life. Any changes in the assumptions used to calculate the fair value of the ARO liability are recorded with a corresponding offset to the related regulatory asset. The assets held in the CYAPC and YAEC nuclear decommissioning trusts are restricted for settling the ARO and all other decommissioning obligations. For further information on the assets held in the nuclear decommissioning trusts, see Note 5, "Marketable Securities," to the financial statements.

## 7. SHORT-TERM DEBT

*Short-Term Borrowing Limits:* The amount of short-term borrowings that may be incurred by CL&P, NSTAR Electric and WMECO is subject to periodic approval by the FERC. As a result of the NHPUC having jurisdiction over PSNH's short-term debt, PSNH is not currently required to obtain FERC approval for its short-term borrowings. On June 16, 2015, the FERC granted authorization that allows CL&P and WMECO to incur total short-term borrowings up to a maximum of \$600 million and \$300 million, respectively, effective January 1, 2016 through December 31, 2017. On June 11, 2014, the FERC granted authorization to allow NSTAR Electric to issue total short-term debt securities in an aggregate principal amount not to exceed \$655 million outstanding at any one time, effective October 24, 2014 through October 23, 2016.

PSNH is authorized by regulation of the NHPUC to incur short-term borrowings up to 10 percent of net fixed plant plus an additional \$60 million until further ordered by the NHPUC. As of December 31, 2015, PSNH's short-term debt authorization under the 10 percent of net fixed plant test plus \$60 million totaled approximately \$325 million.

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CL&P's certificate of incorporation contains preferred stock provisions restricting the amount of unsecured debt that CL&P may incur, including limiting unsecured indebtedness with a maturity of less than 10 years to 10 percent of total capitalization. As of December 31, 2015, CL&P had \$327.3 million of unsecured debt capacity available under this authorization.

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

*Credit Agreements and Commercial Paper Programs:* Eversource parent, CL&P, PSNH, WMECO, NSTAR Gas and Yankee Gas are parties to a five-year \$1.45 billion revolving credit facility. On October 26, 2015, this revolving credit facility was amended and restated and the termination date was extended to September 4, 2020. Under the revolving credit facility, CL&P has a borrowing sublimit of \$600 million, and PSNH and WMECO each have borrowing sublimits of \$300 million. The revolving credit facility serves to backstop Eversource parent's \$1.45 billion commercial paper program. The commercial paper program allows Eversource parent to issue commercial paper as a form of short-term debt. As of December 31, 2015 and 2014, Eversource parent had approximately \$1.1 billion in short-term borrowings outstanding on each date under the Eversource parent commercial paper program, leaving \$351.5 million and \$348.9 million of available borrowing capacity as of December 31, 2015 and 2014, respectively. The weighted-average interest rate on these borrowings as of December 31, 2015 and 2014 was 0.72 percent and 0.43 percent, respectively. As of December 31, 2015, there were intercompany loans from Eversource parent of \$277.4 million to CL&P, \$231.3 million to PSNH and \$143.4 million to WMECO. As of December 31, 2014, there were intercompany loans from Eversource parent of \$133.4 million to CL&P, \$90.5 million to PSNH and \$21.4 million to WMECO.

NSTAR Electric has a five-year \$450 million revolving credit facility. On October 26, 2015, this revolving credit facility was amended and restated and the termination date was extended to September 4, 2020. The facility serves to backstop NSTAR Electric's \$450 million commercial paper program. As of December 31, 2015 and 2014, NSTAR Electric had \$62.5 million and \$302 million, respectively, in short-term borrowings outstanding under its commercial paper program, leaving \$387.5 million and \$148 million of available borrowing capacity as of December 31, 2015 and 2014, respectively. The weighted-average interest rate on these borrowings as of December 31, 2015 and 2014 was 0.40 percent and 0.27 percent, respectively.

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

On January 15, 2015, Eversource parent issued \$150 million of 1.60 percent Series G Senior Notes due to mature in 2018 and \$300 million of 3.15 percent Series H Senior Notes, due to mature in 2025. The proceeds, net of issuance costs, were used to repay short-term borrowings outstanding under the Eversource parent commercial paper program. As the debt proceeds, net of issuance costs, refinanced short-term debt, the short-term debt was classified as Long-Term Debt as of December 31, 2014. See Note 8, "Long-Term Debt," for further information on these debt issuances.

Under the credit facilities described above, Eversource and its subsidiaries must comply with certain financial and non-financial covenants, including a consolidated debt to total capitalization ratio. As of December 31, 2015 and 2014, Eversource and its subsidiaries were in compliance with these covenants. If Eversource or its subsidiaries were not in compliance with these covenants, an event of default would occur requiring all outstanding borrowings by such borrower to be repaid and additional borrowings by such borrower would not be permitted under its respective credit facility.

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## 8. LONG-TERM DEBT

Details of long-term debt outstanding are as follows:

	As of December 31,	
	2015	2014
<b>CL&amp;P</b>		
<i>(Millions of Dollars)</i>		
First Mortgage Bonds:		
7.875% 1994 Series D due 2024	\$ 139.8	\$ 139.8
5.750% 2004 Series B due 2034	130.0	130.0
5.000% 2005 Series A due 2015	-	100.0
5.625% 2005 Series B due 2035	100.0	100.0
6.350% 2006 Series A due 2036	250.0	250.0
5.375% 2007 Series A due 2017	150.0	150.0
5.750% 2007 Series B due 2037	150.0	150.0
5.750% 2007 Series C due 2017	100.0	100.0
6.375% 2007 Series D due 2037	100.0	100.0
5.650% 2008 Series A due 2018	300.0	300.0
5.500% 2009 Series A due 2019	250.0	250.0
2.500% 2013 Series A due 2023	400.0	400.0
4.300% 2014 Series A due 2044	250.0	250.0
4.150% 2015 Series A due 2045	350.0	-
Total First Mortgage Bonds	<u>2,669.8</u>	<u>2,419.8</u>
Pollution Control Revenue Bonds:		
4.375% Fixed Rate Tax Exempt due 2028	120.5	120.5
1.550% Fixed Rate Tax Exempt due 2031	-	62.0
Total Pollution Control Revenue Bonds	<u>120.5</u>	<u>182.5</u>
Pre-1983 Spent Nuclear Fuel Obligation	-	244.5
Less Amounts due Within One Year	-	(162.0)
Unamortized Premiums and Discounts, Net	(10.7)	(4.8)
Unamortized Debt Issuance Costs <sup>(1)</sup>	(15.9)	(15.8)
CL&P Long-Term Debt <sup>(1)</sup>	<u>\$ 2,763.7</u>	<u>\$ 2,664.2</u>
<b>NSTAR Electric</b>		
<i>(Millions of Dollars)</i>		
Debentures:		
5.750% due 2036	\$ 200.0	\$ 200.0
5.625% due 2017	400.0	400.0
5.500% due 2040	300.0	300.0
2.375% due 2022	400.0	400.0
Variable Rate due 2016 (0.6036% and 0.4721% as of December 31, 2015 and 2014)	200.0	200.0
4.400% due 2044	300.0	300.0
3.250% due 2025	250.0	-
Total Debentures	<u>2,050.0</u>	<u>1,800.0</u>
Bonds:		
7.375% Tax Exempt Sewage Facility Revenue Bonds, due 2015	-	4.7
Less Amounts due Within One Year	(200.0)	(4.7)
Unamortized Premiums and Discounts, Net	(8.5)	(7.3)
Unamortized Debt Issuance Costs <sup>(1)</sup>	(11.7)	(11.2)
NSTAR Electric Long-Term Debt <sup>(1)</sup>	<u>\$ 1,829.8</u>	<u>\$ 1,781.5</u>

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**PSNH**

(Millions of Dollars)

	As of December 31,	
	2015	2014
First Mortgage Bonds:		
5.60% Series M due 2035	\$ 50.0	\$ 50.0
6.15% Series N due 2017	70.0	70.0
6.00% Series O due 2018	110.0	110.0
4.50% Series P due 2019	150.0	150.0
4.05% Series Q due 2021	122.0	122.0
3.20% Series R due 2021	160.0	160.0
3.50% Series S due 2023	325.0	325.0
Total First Mortgage Bonds	987.0	987.0
Pollution Control Revenue Bonds:		
Adjustable Rate Tax Exempt Series A due 2021 (0.193% and 0.175% as of December 31, 2015 and 2014)	89.3	89.3
Unamortized Premiums and Discounts, Net	0.1	-
Unamortized Debt Issuance Costs <sup>(1)</sup>	(5.4)	(6.3)
PSNH Long-Term Debt <sup>(1)</sup>	\$ 1,071.0	\$ 1,070.0

**WMECO**

(Millions of Dollars)

	As of December 31,	
	2015	2014
Notes:		
5.90% Senior Notes Series B, due 2034	\$ 50.0	\$ 50.0
5.24% Senior Notes Series C, due 2015	-	50.0
6.70% Senior Notes Series D, due 2037	40.0	40.0
5.10% Senior Notes Series E, due 2020	95.0	95.0
3.50% Senior Notes Series F, due 2021	250.0	250.0
3.88% Senior Notes Series G, due 2023	80.0	80.0
Total Notes	515.0	565.0
Pre-1983 Spent Nuclear Fuel Obligation	-	57.4
Less Amounts due Within One Year	-	(50.0)
Unamortized Premiums and Discounts, Net	5.2	6.1
Unamortized Debt Issuance Costs <sup>(1)</sup>	(2.9)	(3.3)
WMECO Long-Term Debt <sup>(1)</sup>	\$ 517.3	\$ 575.2

**OTHER**

(Millions of Dollars)

	As of December 31,	
	2015	2014
Yankee Gas - First Mortgage Bonds:		
8.48% Series B due 2022	\$ 20.0	\$ 20.0
5.26% Series H due 2019	50.0	50.0
5.35% Series I due 2035	50.0	50.0
6.90% Series J due 2018	100.0	100.0
4.87% Series K due 2020	50.0	50.0
4.82% Series L due 2044	100.0	100.0
3.35% Series M due 2025	75.0	-
Total First Mortgage Bonds	445.0	370.0
Unamortized Premium	0.4	0.6
Unamortized Debt Issuance Costs <sup>(1)</sup>	(1.7)	(1.5)
Yankee Gas Long-Term Debt <sup>(1)</sup>	443.7	369.1

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	As of December 31,	
	2015	2014
NSTAR Gas - First Mortgage Bonds:		
9.95% Series J due 2020	25.0	25.0
7.11% Series K due 2033	35.0	35.0
7.04% Series M due 2017	25.0	25.0
4.46% Series N due 2020	125.0	125.0
4.35% Series O due 2045	100.0	-
Total First Mortgage Bonds	<u>310.0</u>	<u>210.0</u>
Unamortized Debt Issuance Costs <sup>(1)</sup>	<u>(0.8)</u>	<u>(0.6)</u>
NSTAR Gas Long-Term Debt <sup>(1)</sup>	<u>309.2</u>	<u>209.4</u>
Eversource Parent - Notes and Debentures:		
4.50% Debentures due 2019	350.0	350.0
1.45% Senior Notes Series E due 2018	300.0	300.0
2.80% Senior Notes Series F due 2023	450.0	450.0
1.60% Senior Notes Series G due 2018	150.0	-
3.15% Senior Notes Series H due 2025	300.0	-
Eversource Parent Commercial Paper Borrowings	-	446.3
Total Eversource Parent Notes and Debentures	<u>1,550.0</u>	<u>1,546.3</u>
Pre-1983 Spent Nuclear Fuel Obligation (CYAPC)	179.5	179.4
Fair Value Adjustment <sup>(2)</sup>	173.5	202.3
Less Fair Value Adjustment - Current Portion <sup>(2)</sup>	(28.9)	(28.9)
Unamortized Premiums and Discounts, Net	(1.3)	(1.2)
Unamortized Debt Issuance Costs <sup>(1)</sup>	(1.9)	1.1
Total Other Long-Term Debt <sup>(1)</sup>	<u>\$ 2,623.8</u>	<u>\$ 2,477.5</u>
Total Eversource Long-Term Debt <sup>(1)</sup>	<u>\$ 8,805.6</u>	<u>\$ 8,568.4</u>

(1) Effective December 31, 2015, the carrying amount of Long-Term Debt includes unamortized debt issuance costs presented as a direct reduction from the carrying amount of the debt liability, in accordance with new accounting guidance. The December 31, 2014 carrying amount of Long-Term Debt was retrospectively adjusted to conform to the current year presentation. See Note 1C, "Summary of Significant Accounting Policies – Accounting Standards," for further information.

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

*Long-Term Debt Issuances:* On January 15, 2015, Eversource parent issued \$150 million of 1.60 percent Series G Senior Notes, due to mature in 2018, and \$300 million of 3.15 percent Series H Senior Notes, due to mature in 2025. As the debt proceeds, net of issuance costs, refinanced short-term debt, the short-term debt was classified as Long-Term Debt as of December 31, 2014. On May 20, 2015 and December 1, 2015, CL&P issued \$300 million and \$50 million, respectively, of 4.15 percent 2015 Series A First and Refunding Mortgage Bonds due to mature in 2045. On September 10, 2015, Yankee Gas issued \$75 million of 3.35 percent 2015 Series M First Mortgage Bonds due to mature in 2025. On November 18, 2015, NSTAR Electric issued \$250 million of 3.25 percent debentures, due to mature in 2025. On December 8, 2015, NSTAR Gas issued \$100 million of 4.35 percent Series O First Mortgage Bonds due to mature in 2045. The proceeds of all debt issuances, net of issuance costs, were used to repay short-term borrowings and fund capital expenditures and working capital.

*Long-Term Debt Repayments:* On April 1, 2015, CL&P repaid at maturity the \$100 million 5.00 percent 2005 Series A First and Refunding Mortgage Bonds and also redeemed the \$62 million 1996A Series 1.55 percent PCRBs that were subject to mandatory tender using short-term borrowings. On August 3, 2015, WMECO repaid at maturity the \$50 million 5.24 percent Series C Senior Notes, using short-term borrowings.

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*Long-Term Debt Issuance Authorizations:* On November 25, 2015, PURA approved Yankee Gas' request to extend the authorization period for issuance of up to \$125 million in long-term debt from December 31, 2015 to December 31, 2016. On December 4, 2015, the DPU authorized WMECO to issue up to \$100 million in long-term debt for the period through December 31, 2016. On December 4, 2015, the DPU approved NSTAR Electric's request to extend the authorization period for issuance of up to \$250 million in long-term debt from December 31, 2015 to December 31, 2016.

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

CL&P's obligation to repay the PCRBs is secured by first mortgage bonds. The first mortgage bonds contain similar terms and provisions as the applicable series of PCRBs. If CL&P fails to meet its obligations under the first mortgage bonds, then the holder of the first mortgage bonds (the issuer of the PCRBs) would have rights under the first mortgage bonds. CL&P's \$120.5 million tax-exempt PCRBs will be subject to redemption at par on or after September 1, 2021. All other long-term debt securities are subject to make-whole provisions.

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

Yankee Gas has certain long-term debt agreements that contain cross-default provisions. No other debt issuances contain cross-default provisions as of December 31, 2015.

*Pre-1983 Spent Nuclear Fuel Obligation:* Under the Nuclear Waste Policy Act of 1982, CL&P and WMECO were obligated to pay the DOE for the costs of disposal of pre-1983 spent nuclear fuel and high-level radioactive waste for the period prior to the sale of their ownership shares in the Millstone nuclear power stations, which were sold in March 2001. The DOE is responsible for the selection and development of repositories for, and the disposal of, spent nuclear fuel and high-level radioactive waste. After the sale of the Millstone nuclear power stations in March 2001, CL&P and WMECO remained responsible for their share of the disposal costs for nuclear fuel used to generate electricity prior to April 7, 1983 (pre-1983 Spent Nuclear Fuel) and recorded an accrual for the full liability thereof to the DOE. This liability accrued interest costs at the 3-month Treasury bill yield rate. As of December 31, 2014, CL&P and WMECO's pre-1983 Spent Nuclear Fuel obligation was \$244.5 million and \$57.4 million, respectively, which included accumulated interest costs of \$178 million for CL&P and \$41.8 million for WMECO.

In late 2015, CL&P and WMECO made payments of \$244.6 million and \$57.4 million, respectively, to fully satisfy their pre-1983 Spent Nuclear Fuel obligations to the DOE, which included accumulated interest of \$178 million and \$41.8 million, respectively. CL&P issued debt to fund its payment while WMECO liquidated its spent nuclear fuel trust.

In addition, as a result of consolidating CYAPC, Eversource has consolidated \$179.5 million and \$179.4 million, respectively, in additional pre-1983 spent nuclear fuel obligations to the DOE, which include accumulated interest costs of \$130.7 million and \$130.6 million as of December 31, 2015 and 2014, respectively. CYAPC maintains a trust to fund amounts due to the DOE for the disposal of pre-1983 spent nuclear fuel. For further information, see Note 5, "Marketable Securities," to the financial statements.

*Long-Term Debt Maturities:* Long-term debt maturities on debt outstanding for the years 2016 through 2020 and thereafter are shown below. These amounts exclude the CYAPC pre-1983 spent nuclear fuel obligation, net unamortized premiums, discounts and debt issuance costs, and other fair value adjustments as of December 31, 2015:

<i>(Millions of Dollars)</i>	<u>Eversource</u>	<u>CL&amp;P</u>	<u>NSTAR Electric</u>	<u>PSNH</u>	<u>WMECO</u>
2016	\$ 200.0	\$ -	\$ 200.0	\$ -	\$ -
2017	745.0	250.0	400.0	70.0	-
2018	960.0	300.0	-	110.0	-
2019	800.0	250.0	-	150.0	-
2020	295.0	-	-	-	95.0
Thereafter	5,736.6	1,990.3	1,450.0	746.3	420.0
Total	<u>\$ 8,736.6</u>	<u>\$ 2,790.3</u>	<u>\$ 2,050.0</u>	<u>\$ 1,076.3</u>	<u>\$ 515.0</u>



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## 9. EMPLOYEE BENEFITS

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

As of December 31, 2014, Eversource Service sponsored two defined benefit retirement plans that covered eligible employees, including, among others, employees of CL&P, NSTAR Electric, PSNH and WMECO. Effective January 1, 2015, these two pension plans were merged into one plan, sponsored by Eversource Service (Pension Plan). The Pension Plan is subject to the provisions of ERISA, as amended by the PPA of 2006. Eversource's policy is to annually fund the Pension Plan in an amount at least equal to an amount that will satisfy all federal funding requirements. In addition to the Pension Plan, Eversource maintains non-qualified defined benefit retirement plans sponsored by Eversource Service (herein collectively referred to as the SERP Plans), which provide benefits in excess of Internal Revenue Code limitations to eligible current and retired participants.

As of December 31, 2014, Eversource Service also sponsored defined benefit postretirement plans that provided certain retiree benefits, primarily medical, dental and life insurance, to retired employees that met certain age and service eligibility requirements, including, among others, employees of CL&P, NSTAR Electric, PSNH and WMECO. Effective January 1, 2015, these postretirement plans were merged into one plan, sponsored by Eversource Service (PBOP Plan). Under certain circumstances, eligible retirees are required to contribute to the costs of postretirement benefits. The benefits provided under the PBOP Plan are not vested and the Company has the right to modify any benefit provision subject to applicable laws at that time. Eversource annually funds postretirement costs through tax deductible contributions to external trusts.

Because the Regulated companies recover the retiree benefit costs from customers through rates, regulatory assets are recorded in lieu of recording an adjustment to Accumulated Other Comprehensive Income/(Loss) for the funded status of the Pension, SERP and PBOP Plans. Regulatory accounting is also applied to the portions of the Eversource Service costs that support the Regulated companies, as these costs are also recovered from customers. Adjustments to the Pension and PBOP Plans funded status for the unregulated companies are recorded on an after-tax basis to Accumulated Other Comprehensive Income/(Loss). For further information, see Note 2, "Regulatory Accounting," and Note 14, "Accumulated Other Comprehensive Income/(Loss)," to the financial statements.

For the year ended December 31, 2015, the difference between the actual return and calculated expected return on plan assets for the Pension and PBOP Plans are reflected as a component of unrecognized actuarial gains or losses, which are recorded in Regulatory Assets or Accumulated Other Comprehensive Income/(Loss). Unrecognized actuarial gains or losses are amortized as a component of pension and PBOP expense over the estimated average future employee service period.

*Pension and SERP Plans:* On January 1, 2014, NSTAR Electric & Gas was merged into Eversource Service (service company merger) and, concurrently, all employees were transferred to the company they predominantly provide services for: Eversource Service, NSTAR Electric or NSTAR Gas. As a result of these employee transfers, the pension and SERP assets and liabilities of NSTAR Electric & Gas were attributed by participant and transferred to the applicable operating company's balance sheets. This change had no impact on the income statement or net assets of NSTAR Electric or Eversource.

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

	<b>Pension and SERP</b>	
	<b>As of December 31,</b>	
	<b>2015</b>	<b>2014</b>
<b>Eversource</b>		
<i>(Millions of Dollars)</i>		
Change in Benefit Obligation		
Benefit Obligation as of Beginning of Year	\$ (5,486.2)	\$ (4,676.5)
Service Cost	(91.4)	(79.9)
Interest Cost	(227.0)	(225.7)
Actuarial Gain/(Loss)	331.5	(739.6)
Benefits Paid - Pension	238.5	230.3
Benefits Paid - Lump Sum	149.5	-
Benefits Paid - SERP	5.0	5.2
Benefit Obligation as of End of Year	<u>\$ (5,080.1)</u>	<u>\$ (5,486.2)</u>
Change in Pension Plan Assets		
Fair Value of Pension Plan Assets as of Beginning of Year	\$ 4,126.5	\$ 3,985.9
Employer Contributions	154.6	171.6
Actual Return on Pension Plan Assets	12.3	199.3
Benefits Paid	(238.5)	(230.3)
Benefits Paid - Lump Sum	(149.5)	-
Fair Value of Pension Plan Assets as of End of Year	<u>\$ 3,905.4</u>	<u>\$ 4,126.5</u>
Funded Status as of December 31 <sup>st</sup>	<u>\$ (1,174.7)</u>	<u>\$ (1,359.7)</u>

	<b>Pension and SERP</b>							
	<b>As of December 31, 2015</b>				<b>As of December 31, 2014</b>			
	<b>CL&amp;P</b>	<b>NSTAR Electric</b>	<b>PSNH</b>	<b>WMECO</b>	<b>CL&amp;P</b>	<b>NSTAR Electric</b>	<b>PSNH</b>	<b>WMECO</b>
<i>(Millions of Dollars)</i>								
Change in Benefit Obligation								
Benefit Obligation as of Beginning of Year	\$ (1,230.1)	\$ (982.6)	\$ (580.7)	\$ (249.4)	\$ (1,083.4)	\$ (1,353.3)	\$ (529.0)	\$ (223.9)
Change due to transfer of employees	(4.6)	6.2	(1.9)	(1.3)	26.4	479.9	32.2	6.2
Service Cost	(24.7)	(14.9)	(12.1)	(4.3)	(20.2)	(13.6)	(9.7)	(3.5)
Interest Cost	(51.1)	(40.2)	(24.3)	(10.4)	(50.5)	(41.3)	(23.8)	(10.3)
Actuarial Gain/(Loss)	77.8	34.1	38.9	12.6	(161.0)	(107.0)	(73.3)	(29.8)
Benefits Paid - Pension	60.2	47.6	23.2	12.7	58.3	52.4	22.8	11.9
Benefits Paid - Lump Sum	14.5	-	9.1	2.5	-	-	-	-
Benefits Paid - SERP	0.4	0.1	0.2	-	0.3	0.3	0.1	-
Benefit Obligation as of End of Year	<u>\$ (1,157.6)</u>	<u>\$ (949.7)</u>	<u>\$ (547.6)</u>	<u>\$ (237.6)</u>	<u>\$ (1,230.1)</u>	<u>\$ (982.6)</u>	<u>\$ (580.7)</u>	<u>\$ (249.4)</u>
Change in Pension Plan Assets								
Fair Value of Pension Plan Assets as of Beginning of Year	\$ 980.8	\$ 879.0	\$ 498.4	\$ 234.0	\$ 1,016.3	\$ 1,235.3	\$ 528.6	\$ 240.4
Change due to transfer of employees	4.6	(6.2)	1.9	1.3	(26.4)	(441.4)	(32.2)	(6.2)
Employer Contributions	-	5.0	1.0	-	-	101.0	-	-
Actual Return on Pension Plan Assets	2.8	2.7	1.5	0.7	49.2	36.5	24.8	11.7
Benefits Paid	(60.2)	(47.6)	(23.2)	(12.7)	(58.3)	(52.4)	(22.8)	(11.9)
Benefits Paid - Lump Sum	(14.5)	-	(9.1)	(2.5)	-	-	-	-
Fair Value of Pension Plan Assets as of End of Year	<u>\$ 913.5</u>	<u>\$ 832.9</u>	<u>\$ 470.5</u>	<u>\$ 220.8</u>	<u>\$ 980.8</u>	<u>\$ 879.0</u>	<u>\$ 498.4</u>	<u>\$ 234.0</u>
Funded Status as of December 31 <sup>st</sup>	<u>\$ (244.1)</u>	<u>\$ (116.8)</u>	<u>\$ (77.1)</u>	<u>\$ (16.8)</u>	<u>\$ (249.3)</u>	<u>\$ (103.6)</u>	<u>\$ (82.3)</u>	<u>\$ (15.4)</u>

In August 2015, Eversource made a total lump-sum payout of \$149.5 million, which reduced the projected benefit obligation and Pension Plan assets by a corresponding amount. Therefore, the lump-sum payment had no impact on the net Accrued Pension Liability reflected on the Eversource, CL&P, PSNH and WMECO balance sheets as of December 31, 2015.

During 2014, the Society of Actuaries released a series of updated mortality tables resulting from studies that measured mortality rates for various groups of individuals. The updated mortality tables released in 2014 increased the life expectancy of plan participants by three to five years and had the effect of increasing the estimated benefits to be provided to plan participants. The impact of adopting the updated mortality tables on Eversource's liability as of December 31, 2014 was an increase of approximately \$340 million. In 2015, a revised scale for the mortality table was released having the effect of decreasing the estimate of benefits to be provided to plan participants. The impact of the adoption of the new mortality scale resulted in a decrease of \$48 million on Eversource's liability as of December 31, 2015.

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The increase in the discount rate used to calculate the funded status resulted in a decrease on Eversource's liability of approximately \$267 million as of December 31, 2015. Decreases in the discount rates resulted in an increase on Eversource's liability of approximately \$530 million as of December 31, 2014.

The pension and SERP Plans' funded status includes the current portion of the SERP liability, which is included in Other Current Liabilities on the accompanying balance sheets.

As of December 31, 2015 and 2014, the accumulated benefit obligation for the Pension and SERP Plans is as follows:

<i>(Millions of Dollars)</i>	<u>Eversource</u>	<u>CL&amp;P</u>	<u>NSTAR Electric</u>	<u>PSNH</u>	<u>WMECO</u>
2015	\$ 4,733.2	\$ 1,062.7	\$ 888.8	\$ 506.4	\$ 222.3
2014	5,000.1	1,101.4	910.4	524.5	226.4

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

	<u>Pension and SERP</u>	
	<u>As of December 31,</u>	
	<u>2015</u>	<u>2014</u>
Discount Rate	4.21 % - 4.60 %	4.20 %
Compensation/Progression Rate	3.50%	3.50 %

*Pension and SERP Expense:* Eversource charges net periodic pension expense to its subsidiaries based on the actual participant demographic data for each subsidiary's participants. The actual investment return in the trust is allocated to each of the subsidiaries annually in proportion to the investment return expected to be earned during the year. For the year ended December 31, 2013 (prior to the service company merger), the net periodic pension expense recorded at NSTAR Electric represented the full cost of the plan with a portion of the costs allocated to affiliated companies based on participant demographic data.

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

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

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

	Pension and SERP				
	For the Year Ended December 31, 2013				
	Eversource	CL&P	NSTAR Electric (2)	PSNH	WMECO
(Millions of Dollars)					
Service Cost	\$ 102.3	\$ 24.9	\$ 33.1	\$ 13.1	\$ 4.7
Interest Cost	206.7	48.3	58.0	23.6	10.0
Expected Return on Pension Plan Assets	(278.1)	(73.8)	(84.4)	(35.4)	(17.4)
Actuarial Loss	210.5	55.9	58.1	21.6	11.8
Prior Service Cost/(Credit)	4.0	1.8	(0.3)	0.7	0.4
Total Net Periodic Benefit Expense	\$ 245.4	\$ 57.1	\$ 64.5	\$ 23.6	\$ 9.5
Intercompany Allocations	N/A	\$ 44.9	\$ (8.4)	\$ 10.5	\$ 8.0
Capitalized Pension Expense	\$ 73.2	\$ 28.0	\$ 28.9	\$ 7.3	\$ 5.2

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

(2) NSTAR Electric's allocated expense associated with the NSTAR SERP was \$3.2 million for the year ended December 31, 2013 and was not included in the NSTAR Electric amounts in the table above. For the years ended December 31, 2015 and 2014, the SERP amount is now allocated to NSTAR Electric due to the service company merger.

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

	Pension and SERP					
	For the Years Ended December 31,					
	2015	2014		2013		
Discount Rate	4.20%	4.85 %	-	5.03 %	4.13 %	- 4.24 %
Expected Long-Term Rate of Return	8.25 %	8.25 %			8.25%	
Compensation/Progression Rate	3.50 %	3.50 %	-	4.00 %	3.50 %	- 4.00 %

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

	Regulatory Assets		OCI	
	For the Years Ended December 31,			
	2015	2014	2015	2014
(Millions of Dollars)				
Actuarial (Gains)/Losses Arising During the Year	\$ (2.0)	\$ 797.3	\$ (6.2)	\$ 55.9
Actuarial Losses Reclassified as Net Periodic Benefit Expense	(142.3)	(122.8)	(6.2)	(5.6)
Prior Service Cost Reclassified as Net Periodic Benefit Expense	(3.5)	(4.2)	(0.2)	(0.2)

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The following is a summary of the remaining Regulatory Assets and Accumulated Other Comprehensive Loss amounts that have not been recognized as components of net periodic benefit expense as of December 31, 2015 and 2014, as well as the amounts that are expected to be recognized as components in 2016:

	Regulatory Assets as of December 31,		Expected 2016 Expense	AOCI as of December 31,		Expected 2016 Expense
	2015	2014		2015	2014	
(Millions of Dollars)						
Actuarial Loss	\$ 1,667.6	\$ 1,811.9	\$ 120.6	\$ 81.1	\$ 93.5	\$ 5.4
Prior Service Cost	9.7	13.2	3.4	0.6	0.8	0.2

**PBOP Plan:** On January 1, 2014, concurrent with the service company merger, the PBOP assets and liabilities of NSTAR Electric & Gas were attributed by participant and transferred to the applicable operating company's balance sheets. This change had no impact on the income statements or net assets of NSTAR Electric or Eversource. The PBOP Plan is accounted for under the multiple-employer approach, with each operating company's balance sheet reflecting its share of the funded status of the plan. The following tables provide information on the PBOP Plan benefit obligations, fair values of plan assets, and funded status:

	PBOP	
	As of December 31,	
	2015	2014
<b>Eversource</b>		
(Millions of Dollars)		
Change in Benefit Obligation		
Benefit Obligation as of Beginning of Year	\$ (1,147.9)	\$ (1,038.0)
Service Cost	(16.3)	(12.5)
Interest Cost	(47.2)	(49.5)
Actuarial Gain/(Loss)	106.0	(95.5)
Benefits Paid	54.0	47.6
Benefit Obligation as of End of Year	\$ (1,051.4)	\$ (1,147.9)
Change in Plan Assets		
Fair Value of Plan Assets as of Beginning of Year	\$ 862.6	\$ 826.5
Actual Return on Plan Assets	(4.3)	43.7
Employer Contributions	7.9	40.0
Benefits Paid	(54.0)	(47.6)
Fair Value of Plan Assets as of End of Year	\$ 812.2	\$ 862.6
Funded Status as of December 31 <sup>st</sup>	\$ (239.2)	\$ (285.3)

	PBOP							
	As of December 31,							
	2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
(Millions of Dollars)								
Change in Benefit Obligation								
Benefit Obligation as of Beginning of Year	\$ (173.9)	\$ (468.7)	\$ (91.8)	\$ (36.6)	\$ (180.4)	\$ -	\$ (93.5)	\$ (38.7)
Change due to transfer of employees	0.1	2.3	(0.3)	-	3.7	(395.5)	4.3	1.0
Service Cost	(2.1)	(5.4)	(1.4)	(0.4)	(2.2)	(3.1)	(1.3)	(0.4)
Interest Cost	(7.2)	(19.0)	(3.9)	(1.5)	(8.1)	(19.4)	(4.3)	(1.7)
Actuarial Gain/(Loss)	7.2	59.1	3.6	1.5	3.5	(68.6)	(1.1)	1.3
Benefits Paid	11.9	18.9	5.3	2.6	9.6	17.9	4.1	1.9
Benefit Obligation as of End of Year	\$ (164.0)	\$ (412.8)	\$ (88.5)	\$ (34.4)	\$ (173.9)	\$ (468.7)	\$ (91.8)	\$ (36.6)
Change in Plan Assets								
Fair Value of Plan Assets as of Beginning of Year	\$ 149.0	\$ 336.5	\$ 80.9	\$ 34.4	\$ 151.3	\$ -	\$ 81.8	\$ 35.3
Change due to transfer of employees	-	0.6	0.2	-	(3.2)	316.7	(3.1)	(1.0)
Actual Return on Plan Assets	(0.4)	(2.8)	-	(0.1)	6.3	18.4	3.8	1.6
Employer Contributions	-	4.9	-	-	4.2	19.3	2.5	0.4
Benefits Paid	(11.9)	(18.9)	(5.3)	(2.6)	(9.6)	(17.9)	(4.1)	(1.9)
Fair Value of Plan Assets as of End of Year	\$ 136.7	\$ 320.3	\$ 75.8	\$ 31.7	\$ 149.0	\$ 336.5	\$ 80.9	\$ 34.4
Funded Status as of December 31 <sup>st</sup>	\$ (27.3)	\$ (92.5)	\$ (12.7)	\$ (2.7)	\$ (24.9)	\$ (132.2)	\$ (10.9)	\$ (2.2)

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During 2014, the Society of Actuaries released a series of updated mortality tables resulting from studies that measured mortality rates for various groups of individuals. The updated mortality tables released in 2014 increased the life expectancy of plan participants by three to five years and had the effect of increasing the estimated benefits to be provided to plan participants. The impact of adopting the updated mortality tables on Eversource's liability as of December 31, 2014 was an increase of approximately \$82 million. In 2015, a revised scale for the mortality table was released having the effect of decreasing the estimate of benefits to be provided to plan participants. The impact of the adoption of the new mortality scale resulted in a decrease of \$23 million on Eversource's liability as of December 31, 2015.

The increase in the discount rate used to calculate the funded status resulted in a decrease on Eversource's liability of approximately \$60 million as of December 31, 2015. Decreases in the discount rates resulted in an increase on Eversource's liability of approximately \$110 million as of December 31, 2014.

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

	PBOP	
	As of December 31,	
	2015	2014
Discount Rate	4.62 %	4.22 %
Health Care Cost Trend Rate	6.25 %	6.50 %

*PBOP Expense:* Eversource charges net periodic postretirement benefits expense to its subsidiaries based on the actual participant demographic data for each subsidiary's participants. The actual investment return in the trust each year is allocated to each of the subsidiaries annually in proportion to the investment return expected to be earned during the year. For the year ended December 31, 2013 (prior to the service company merger), the net periodic postretirement expense of the NSTAR PBOP Plan allocated to NSTAR Electric was \$4.6 million.

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

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

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

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	PBOP			
	For the Year Ended December 31, 2013			
	Eversource	CL&P	PSNH	WMECO
(Millions of Dollars)				
Service Cost	\$ 16.9	\$ 3.4	\$ 2.3	\$ 0.7
Interest Cost	47.2	7.9	4.0	1.7
Expected Return on Plan Assets	(55.4)	(10.1)	(5.2)	(2.3)
Actuarial Loss	26.0	7.4	3.6	1.1
Prior Service Credit	(2.1)	-	-	-
Total Net Periodic Benefit Expense	\$ 32.6	\$ 8.6	\$ 4.7	\$ 1.2
Intercompany Allocations	N/A	\$ 7.1	\$ 1.6	\$ 1.3
Capitalized PBOP Expense	\$ 8.8	\$ 3.9	\$ 1.3	\$ 0.6

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

	PBOP			
	For the Years Ended December 31,			
	2015	2014		2013
Discount Rate	4.22 %	4.78 %	- 5.10 %	4.04 % - 4.35 %
Expected Long-Term Rate of Return	8.25 %	8.25 %		8.25 %

As of December 31, 2015 and 2014, the health care cost trend rate assumptions used to determine the PBOP Plan's funded status was 6.25 percent and 6.5 percent, respectively, subsequently decreasing to an ultimate rate of 4.5 percent in 2023. The health care cost trend rate assumption used to calculate the PBOP expense amount was 6.5 percent for the year ended December 31, 2015.

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. The effect of changing the assumed health care cost trend rate by one percentage point for the year ended December 31, 2015 would have the following effects:

	One Percentage Point Increase	One Percentage Point Decrease
(Millions of Dollars)		
Effect on PBOP Obligation	\$ 115.3	\$ (90.8)
Effect on Total Service and Interest Cost Components	8.5	(6.3)

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

	Regulatory Assets		OCI	
	For the Years Ended December 31,			
	2015	2014	2015	2014
(Millions of Dollars)				
Actuarial (Gains)/Losses Arising During the Year	\$ (34.1)	\$ 115.1	\$ 0.7	\$ 0.4
Actuarial Losses Reclassified as Net Periodic Benefit Expense	(6.4)	(11.6)	(0.4)	(0.6)
Prior Service Credit Reclassified as Net Periodic Benefit Income	0.5	2.8	-	-

The following is a summary of the remaining Regulatory Assets and Accumulated Other Comprehensive Loss amounts that have not been recognized as components of net periodic benefit expense as of December 31, 2015 and 2014, as well as the amounts that are expected to be recognized as components in 2016:

	Regulatory Assets as of December 31,		Expected 2016 Expense	AOCI as of December 31,		Expected 2016 Expense
	2015	2014		2015	2014	
	(Millions of Dollars)					
Actuarial Loss	\$ 152.2	\$ 192.7	\$ 4.0	\$ 6.3	\$ 6.0	\$ 0.4
Prior Service Credit	(1.3)	(1.8)	(0.2)	-	-	-

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

<i>(Millions of Dollars)</i>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021-2025</u>
Pension and SERP	\$ 253.5	\$ 272.9	\$ 273.9	\$ 283.7	\$ 292.7	\$ 1,604.3
PBOP	60.8	61.2	61.4	61.8	62.4	315.4

*Eversource Contributions:* Eversource contributed \$154.6 million to the Pension Plan in 2015, of which \$5 million was contributed by NSTAR Electric, \$1 million by PSNH and the remainder by other Eversource subsidiaries, primarily Eversource Service. Based on the current status of the Pension Plan and federal pension funding requirements, although not required to make a minimum pension contribution in 2016, Eversource currently expects to make contributions of approximately \$146 million in 2016, of which \$21 million will be contributed by NSTAR Electric and \$17 million by PSNH. The remaining \$108 million is expected to be contributed by other Eversource subsidiaries, primarily Eversource Service.

Eversource contributed \$7.9 million to the PBOP Plan in 2015, of which \$4.9 million was contributed by NSTAR Electric. Eversource expects to make approximately \$9.5 million in contributions in 2016.

*Fair Value of Pension and PBOP Plan Assets:* Pension and PBOP funds are held in external trusts. Trust assets, including accumulated earnings, must be used exclusively for Pension and PBOP payments. Eversource's investment strategy for its Pension and PBOP Plans is to maximize the long-term rates of return on these plans' assets within an acceptable level of risk. The investment strategy for each asset category includes a diversification of asset types, fund strategies and fund managers and it establishes target asset allocations that are routinely reviewed and periodically rebalanced. PBOP assets are comprised of assets held in the PBOP Plan as well as specific assets within the defined benefit pension plan trust (401(h) assets). The investment policy and strategy of the 401(h) assets is consistent with that of the defined benefit pension plan. Eversource's expected long-term rates of return on Pension and PBOP Plan assets are based on target asset allocation assumptions and related expected long-term rates of return. In developing its expected long-term rate of return assumptions for the Pension and PBOP Plans, Eversource evaluated input from consultants, as well as long-term inflation assumptions and historical returns. For the year ended December 31, 2015, management has assumed long-term rates of return of 8.25 percent for the Pension and PBOP Plan assets. These long-term rates of return are based on the assumed rates of return for the target asset allocations as follows:

	<u>As of December 31, 2015</u>		<u>As of December 31, 2014</u>	
	<u>Pension Plan and Tax-Exempt Assets Within PBOP Plan</u>		<u>Pension Plan and Tax-Exempt Assets Within PBOP Plan</u>	
	<u>Target Asset Allocation</u>	<u>Assumed Rate of Return</u>	<u>Target Asset Allocation</u>	<u>Assumed Rate of Return</u>
Equity Securities:				
United States	22%	8.5%	24%	9%
International	13%	8.5%	10%	9%
Emerging Markets	5%	10%	6%	10%
Private Equity	12%	12%	10%	13%
Debt Securities:				
Fixed Income	12%	4.5%	15%	5%
High Yield Fixed Income	13%	8.5%	9%	7.5%
Emerging Markets Debt	5%	7.5%	6%	7.5%
Real Estate and Other Assets	10%	7.5%	9%	7.5%
Hedge Funds	8%	7%	11%	7%

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



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

	Pension Plan							
	Fair Value Measurements as of December 31,							
	2015				2014			
Asset Category:	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Equity Securities (1)	\$ 396.5	\$ 985.7	\$ 305.2	\$ 1,687.4	\$ 414.7	\$ 1,035.0	\$ 292.2	\$ 1,741.9
Private Equity	7.6	-	464.7	472.3	18.8	-	367.9	386.7
Fixed Income (2)	-	432.0	784.8	1,216.8	10.2	561.4	722.0	1,293.6
Real Estate and Other Assets	-	117.5	260.3	377.8	-	132.0	265.8	397.8
Hedge Funds	-	49.7	290.8	340.5	-	20.0	475.0	495.0
Total	<u>\$ 404.1</u>	<u>\$ 1,584.9</u>	<u>\$ 2,105.8</u>	<u>\$ 4,094.8</u>	<u>\$ 443.7</u>	<u>\$ 1,748.4</u>	<u>\$ 2,122.9</u>	<u>\$ 4,315.0</u>
Less: 401(h) PBOP Assets (3)				<u>(189.4)</u>				<u>(188.5)</u>
Total Pension Assets				<u>\$ 3,905.4</u>				<u>\$ 4,126.5</u>

	PBOP Plan							
	Fair Value Measurements as of December 31,							
	2015				2014			
Asset Category:	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Equity Securities (1)	\$ 109.7	\$ 121.6	\$ 77.8	\$ 309.1	\$ 104.1	\$ 172.8	\$ 75.1	\$ 352.0
Private Equity	-	-	32.9	32.9	-	-	24.9	24.9
Fixed Income (2)	9.7	99.9	81.6	191.2	16.1	110.0	78.3	204.4
Real Estate and Other Assets	-	17.0	20.4	37.4	-	19.4	15.0	34.4
Hedge Funds	-	-	52.2	52.2	-	-	58.4	58.4
Total	<u>\$ 119.4</u>	<u>\$ 238.5</u>	<u>\$ 264.9</u>	<u>\$ 622.8</u>	<u>\$ 120.2</u>	<u>\$ 302.2</u>	<u>\$ 251.7</u>	<u>\$ 674.1</u>
Add: 401(h) PBOP Assets (3)				<u>189.4</u>				<u>188.5</u>
Total PBOP Assets				<u>\$ 812.2</u>				<u>\$ 862.6</u>

- (1) United States, International and Emerging Markets equity securities classified as Level 2 include investments in commingled funds. Level 3 investments include hedge funds that are overlayed with equity index swaps and futures contracts and funds invested in equities that have redemption restrictions.
- (2) Fixed Income investments classified as Level 3 investments include fixed income funds that invest in a variety of opportunistic fixed income strategies, and hedge funds that are overlayed with fixed income futures.
- (3) The assets of the Pension Plan include a 401(h) account that has been allocated to provide health and welfare postretirement benefits under the PBOP Plan.

The Company values assets based on observable inputs when available. Equity securities, exchange traded funds and futures contracts classified as Level 1 in the fair value hierarchy are priced based on the closing price on the primary exchange as of the balance sheet date. Commingled funds included in Level 2 equity securities are recorded at the net asset value provided by the asset manager, which is based on the market prices of the underlying equity securities. Swaps are valued using pricing models that incorporate interest rates and equity and fixed income index closing prices to determine a net present value of the cash flows. Fixed income securities, such as government issued securities, corporate bonds and high yield bond funds, are included in Level 2 and are valued using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. The pricing models utilize observable inputs such as recent trades for the same or similar instruments, yield curves, discount margins and bond structures. Hedge funds and investments in opportunistic fixed income funds are recorded at net asset value based on the values of the underlying assets. The assets in the hedge funds and opportunistic fixed income funds are valued using observable inputs and are classified as Level 3 within the fair value hierarchy due to redemption restrictions. Private Equity investments and Real Estate and Other Assets are valued using the net asset value provided by the partnerships, which are based on discounted cash flows of the underlying investments, real estate appraisals or public market comparables of the underlying investments. These investments are classified as Level 3 due to redemption restrictions.

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*Fair Value Measurements Using Significant Unobservable Inputs (Level 3):* The following tables present changes in the Level 3 category of Eversource's Pension and PBOP Plan assets for the years ended December 31, 2015 and 2014:

Pension Plan						
<i>(Millions of Dollars)</i>	Equity Securities	Private Equity	Fixed Income	Real Estate and Other Assets	Hedge Funds	Total
Balance as of January 1, 2014	\$ 255.5	\$ 300.3	\$ 589.5	\$ 288.5	\$ 416.9	\$ 1,850.7
Actual Return/(Loss) on Plan Assets:						
Relating to Assets Still Held as of Year End	(2.3)	14.0	45.2	(3.6)	23.5	76.8
Relating to Assets Distributed During the Year	-	13.9	(6.2)	28.3	(15.2)	20.8
Purchases, Sales and Settlements	39.0	39.7	93.5	(47.4)	49.8	174.6
Balance as of December 31, 2014	<u>\$ 292.2</u>	<u>\$ 367.9</u>	<u>\$ 722.0</u>	<u>\$ 265.8</u>	<u>\$ 475.0</u>	<u>\$ 2,122.9</u>
Transfer Between Categories	76.5	-	-	-	(76.5)	-
Actual Return/(Loss) on Plan Assets:						
Relating to Assets Still Held as of Year End	5.3	24.4	(6.7)	(7.1)	-	15.9
Relating to Assets Distributed During the Year	-	27.3	17.0	24.8	(0.9)	68.2
Purchases, Sales and Settlements	(68.8)	45.1	52.5	(23.2)	(106.8)	(101.2)
Balance as of December 31, 2015	<u>\$ 305.2</u>	<u>\$ 464.7</u>	<u>\$ 784.8</u>	<u>\$ 260.3</u>	<u>\$ 290.8</u>	<u>\$ 2,105.8</u>

PBOP Plan						
<i>(Millions of Dollars)</i>	Equity Securities	Private Equity	Fixed Income	Real Estate and Other Assets	Hedge Funds	Total
Balance as of January 1, 2014	\$ 69.1	\$ 17.9	\$ 51.5	\$ 33.9	\$ 57.0	\$ 229.4
Actual Return/(Loss) on Plan Assets:						
Relating to Assets Still Held as of Year End	6.0	1.3	1.9	(2.8)	1.4	7.8
Relating to Assets Distributed During the Year	-	0.1	-	(2.2)	-	(2.1)
Purchases, Sales and Settlements	-	5.6	24.9	(13.9)	-	16.6
Balance as of December 31, 2014	<u>\$ 75.1</u>	<u>\$ 24.9</u>	<u>\$ 78.3</u>	<u>\$ 15.0</u>	<u>\$ 58.4</u>	<u>\$ 251.7</u>
Actual Return/(Loss) on Plan Assets:						
Relating to Assets Still Held as of Year End	(2.0)	2.6	2.1	0.3	(1.5)	1.5
Relating to Assets Distributed During the Year	-	-	(0.3)	-	-	(0.3)
Purchases, Sales and Settlements	4.7	5.4	1.5	5.1	(4.7)	12.0
Balance as of December 31, 2015	<u>\$ 77.8</u>	<u>\$ 32.9</u>	<u>\$ 81.6</u>	<u>\$ 20.4</u>	<u>\$ 52.2</u>	<u>\$ 264.9</u>

## B. Defined Contribution Plans

Effective January 1, 2014, Eversource maintains one defined contribution plan on behalf of eligible participants, the Eversource 401k Plan. The Eversource 401k Plan provides for employee and employer contributions up to statutory limits. For eligible employees, the Eversource 401k Plan provides employer matching contributions of either 100 percent up to a maximum of three percent of eligible compensation or 50 percent up to a maximum of eight percent of eligible compensation. Beginning in 2014 for newly hired employees, the Eversource 401k Plan provides employer matching contributions of 100 percent up to a maximum of three percent of eligible compensation.

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

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

<i>(Millions of Dollars)</i>	NSTAR				
	Eversource	CL&P	Electric	PSNH	WMECO
2015	\$ 30.4	\$ 4.8	\$ 6.3	\$ 3.4	\$ 1.0
2014	29.7	5.0	6.3	3.2	1.0
2013	37.0	5.1	8.5	3.3	1.0

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Allocations of Eversource common shares were made from Eversource treasury shares to satisfy a portion of the Eversource 401k Plan obligation, which provides 100 percent of the matching contribution in Eversource common shares. For treasury shares used to satisfy the Eversource 401k Plan employer matching contributions, compensation expense is recognized equal to the fair value of shares that have been allocated to participants. Any difference between the fair value and the average cost of the allocated treasury shares is charged or credited to Capital Surplus, Paid In on the balance sheet. For the years ended December 31, 2015, 2014 and 2013, Eversource recognized \$7 million, \$22 million and \$9.1 million, respectively, of compensation expense related to treasury shares used to satisfy the matching contribution.

### C. Share-Based Payments

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

*Eversource Incentive Plans:* Eversource maintains long-term equity-based incentive plans in which Eversource, CL&P, NSTAR Electric, PSNH and WMECO employees, officers and board members are eligible to participate. The incentive plans authorize Eversource to grant up to 8,000,000 new shares for various types of awards, including RSUs and performance shares, to eligible employees, officers, and board members. As of December 31, 2015 and 2014, Eversource had 3,005,010 and 3,112,020 common shares, respectively, available for issuance under these plans.

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

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

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

	RSUs (Units)	Weighted Average Grant-Date Fair Value
Outstanding as of December 31, 2014	1,380,747	\$ 35.67
Granted	266,230	\$ 54.57
Shares issued	(888,495)	\$ 33.94
Forfeited	(29,174)	\$ 46.68
Outstanding as of December 31, 2015	<u>729,308</u>	\$ 43.45

The weighted average grant-date fair value of RSUs granted for the years ended December 31, 2015, 2014 and 2013 was \$54.57, \$42.27 and \$39.56, respectively. As of December 31, 2015 and 2014, the number and weighted average grant-date fair value of unvested RSUs was 469,772 and \$48.58 per share, and 1,024,729 and \$38.14 per share, respectively. During 2015, there were 784,376 RSUs at a weighted average grant-date fair value of \$37.21 per share that vested and were either paid or deferred. As of December 31, 2015, 259,536 RSUs were fully vested and deferred and an additional 446,283 are expected to vest.

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

	Performance Shares (Units)	Weighted Average Grant-Date Fair Value
Outstanding as of December 31, 2014	375,644	\$ 42.20
Granted	172,543	\$ 55.04
Shares issued	(4,604)	\$ 42.23
Forfeited	(15,155)	\$ 45.33
Outstanding as of December 31, 2015	<u>528,428</u>	\$ 46.30

The weighted average grant-date fair value of Performance Shares granted for the years ended December 31, 2015, 2014 and 2013 was \$55.04, \$43.40 and \$40.96, respectively. As of December 31, 2015, all outstanding performance shares are unvested.

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

**Eversource**

(Millions of Dollars)

	For the Years Ended December 31,					
	2015		2014		2013	
Compensation Expense	\$ 23.1	\$ 24.6	\$ 24.6	\$ 27.0	\$ 27.0	\$ 27.0
Future Income Tax Benefit	9.4	10.3	10.3	10.7	10.7	10.7

	For the Years Ended December 31,											
	2015				2014				2013			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Compensation Expense	\$ 9.3	\$ 5.8	\$ 3.2	\$ 1.7	\$ 8.1	\$ 7.4	\$ 3.0	\$ 1.3	\$ 6.8	\$ 7.5	\$ 2.3	\$ 1.3
Future Income Tax Benefit	3.8	2.4	1.3	0.7	3.4	3.1	1.3	0.5	2.7	3.0	0.9	0.5

As of December 31, 2015, there was \$14.9 million of total unrecognized compensation expense related to nonvested share-based awards for Eversource, including \$6.1 million for CL&P, \$3.8 million for NSTAR Electric, \$2.2 million for PSNH and \$1.2 million for WMECO. This cost is expected to be recognized ratably over a weighted-average period of 1.74 years for Eversource, and 1.73 years for each CL&P, NSTAR Electric, PSNH and WMECO.

For each of the years ended December 31, 2015 and 2014, changes in excess tax benefits totaling \$9.5 million increased cash flows from financing activities. For the year ended December 31, 2013, changes in excess tax benefits totaling \$5.5 million decreased cash flows from financing activities.

*Stock Options:* Stock options currently outstanding were granted under the NSTAR Incentive Plan, expire ten years from the date of grant and are fully vested. The weighted average remaining contractual lives for the options outstanding as of December 31, 2015 is 2.6 years. A summary of stock option transactions is as follows:

	Options	Weighted Average Exercise Price	Intrinsic Value (Millions)
Outstanding and Exercisable - December 31, 2014	351,616	\$ 26.69	\$ 9.4
Exercised	(179,744)	\$ 26.90	\$ 4.4
Outstanding and Exercisable - December 31, 2015	<u>171,872</u>	\$ 26.47	\$ 4.2

Cash received for options exercised during the year ended December 31, 2015 totaled \$4.8 million. The tax benefit realized from stock options exercised totaled \$1.9 million for the year ended December 31, 2015.

*Employee Share Purchase Plan:* Eversource maintained an ESPP for eligible employees, which allowed for Eversource common shares to be purchased by employees at the end of successive six-month offering periods at 95 percent of the closing market price on the last day of each six-month period. Employees were permitted to purchase shares having a value not exceeding 25 percent of their compensation as of the beginning of the offering period up to a specified limit. The ESPP qualified as a non-compensatory plan under accounting guidance for share-based payments, and no compensation expense was recorded for ESPP purchases.

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During 2015, employees purchased 33,715 shares at discounted prices of \$52.80 and \$47.23. Employees purchased 40,779 shares in 2014 at discounted prices of \$41.61 and \$41.71. As of December 31, 2015 and 2014, 743,260 and 776,975 shares, respectively, remained available for future issuance under the ESPP. The ESPP ended as of February 1, 2016.

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

#### D. Other Retirement Benefits

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

Eversource (Millions of Dollars)	As of and For the Years Ended December 31,		
	2015	2014	2013
Actuarially-Determined Liability	\$ 55.2	\$ 57.5	\$ 51.3
Other Retirement Benefits Expense	3.9	4.5	4.4

Eversource (Millions of Dollars)	As of and For the Years Ended December 31,										
	2015				2014				2013		
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	PSNH	WMECO
Actuarially-Determined Liability	\$ 0.4	\$ -	\$ 2.4	\$ 0.2	\$ 0.4	\$ -	\$ 2.6	\$ 0.2	\$ 0.4	\$ 2.3	\$ 0.1
Other Retirement Benefits Expense	1.5	1.0	0.7	0.3	2.1	0.3	0.9	0.4	2.5	1.0	0.5

## 10. INCOME TAXES

The components of income tax expense are as follows:

Eversource (Millions of Dollars)	For the Years Ended December 31,		
	2015	2014	2013
Current Income Taxes:			
Federal	\$ 6.2	\$ 4.4	\$ 8.8
State	45.7	24.5	(9.4)
Total Current	51.9	28.9	(0.6)
Deferred Income Taxes, Net:			
Federal	436.1	406.8	386.2
State	55.6	36.5	45.4
Total Deferred	491.7	443.3	431.6
Investment Tax Credits, Net	(3.6)	(3.9)	(4.1)
Income Tax Expense	\$ 540.0	\$ 468.3	\$ 426.9

Eversource (Millions of Dollars)	For the Years Ended December 31,											
	2015				2014				2013			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Current Income Taxes:												
Federal	\$ 26.9	\$ 36.3	\$ (16.7)	\$ (3.5)	\$ (0.2)	\$ 75.0	\$ (22.6)	\$ 1.9	\$ 20.1	\$ 95.8	\$ (8.2)	\$ (53.4)
State	15.8	19.8	6.0	1.6	4.3	20.2	(0.1)	1.8	(6.7)	29.6	3.6	4.2
Total Current	42.7	56.1	(10.7)	(1.9)	4.1	95.2	(22.7)	3.7	13.4	125.4	(4.6)	(49.2)
Deferred Income Taxes, Net:												
Federal	135.8	147.5	74.5	33.4	138.0	88.0	79.6	28.1	114.9	49.8	64.5	84.7
State	0.2	25.7	9.3	6.0	(7.1)	20.1	15.2	6.0	15.1	(1.0)	11.2	2.3
Total Deferred	136.0	173.2	83.8	39.4	130.9	108.1	94.8	34.1	130.0	48.8	75.7	87.0
Investment Tax Credits, Net	(1.3)	(1.3)	-	(0.5)	(1.5)	(1.3)	-	(0.5)	(1.7)	(1.3)	-	(0.4)
Income Tax Expense	\$ 177.4	\$ 228.0	\$ 73.1	\$ 37.0	\$ 133.5	\$ 202.0	\$ 72.1	\$ 37.3	\$ 141.7	\$ 172.9	\$ 71.1	\$ 37.4

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

Eversource <i>(Millions of Dollars, except percentages)</i>	For the Years Ended December 31,		
	2015	2014	2013
Income Before Income Tax Expense	\$ 1,425.9	\$ 1,295.4	\$ 1,220.6
Statutory Federal Income Tax Expense at 35%	499.1	453.4	427.2
Tax Effect of Differences:			
Depreciation	(4.6)	(5.6)	(7.4)
Investment Tax Credit Amortization	(3.6)	(3.9)	(4.1)
Other Federal Tax Credits	(3.8)	(3.5)	(3.7)
State Income Taxes, Net of Federal Impact	61.1	42.5	27.6
Dividends on ESOP	(8.1)	(8.0)	(8.0)
Tax Asset Valuation Allowance/Reserve Adjustments	4.7	(2.9)	(4.3)
Other, Net	(4.8)	(3.7)	(0.4)
Income Tax Expense	\$ 540.0	\$ 468.3	\$ 426.9
Effective Tax Rate	37.9%	36.2%	35.0%

	For the Years Ended December 31,											
	2015				2014				2013			
<i>(Millions of Dollars, except percentages)</i>	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Income Before Income Tax Expense	\$ 476.8	\$ 572.6	\$ 187.5	\$ 93.5	\$ 421.2	\$ 505.1	\$ 186.1	\$ 95.1	\$ 421.1	\$ 441.4	\$ 182.5	\$ 97.8
Statutory Federal Income Tax Expense at 35%	166.9	200.4	65.6	32.7	147.4	176.8	65.1	33.3	147.4	154.5	63.9	34.2
Tax Effect of Differences:												
Depreciation	(1.7)	(1.4)	0.5	(0.3)	(3.6)	(1.3)	0.3	(0.2)	(7.0)	0.1	0.6	-
Investment Tax Credit Amortization	(1.3)	(1.3)	-	(0.5)	(1.5)	(1.3)	-	(0.5)	(1.7)	(1.3)	-	(0.4)
Other Federal Tax Credits	-	-	(3.8)	-	-	-	(3.5)	-	-	-	(3.7)	-
State Income Taxes, Net of Federal Impact	9.2	29.6	9.9	4.9	4.4	26.2	9.8	5.0	5.0	18.6	9.6	4.2
Tax Asset Valuation Allowance/Reserve Adjustments	1.2	-	-	-	(6.3)	-	-	-	0.4	-	-	-
Other, Net	3.1	0.7	0.9	0.2	(6.9)	1.6	0.4	(0.3)	(2.4)	1.0	0.7	(0.6)
Income Tax Expense	\$ 177.4	\$ 228.0	\$ 73.1	\$ 37.0	\$ 133.5	\$ 202.0	\$ 72.1	\$ 37.3	\$ 141.7	\$ 172.9	\$ 71.1	\$ 37.4
Effective Tax Rate	37.2%	39.8%	39.0%	39.6%	31.7%	40.0%	38.7%	39.2%	33.6%	39.2%	39.0%	38.2%

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

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

Eversource (Millions of Dollars)	As of December 31,	
	2015	2014
Deferred Tax Assets:		
Employee Benefits	\$ 637.5	\$ 632.2
Derivative Liabilities	172.7	199.6
Regulatory Deferrals - Liabilities	243.5	366.7
Allowance for Uncollectible Accounts	60.5	60.5
Tax Effect - Tax Regulatory Liabilities	9.7	10.0
Federal Net Operating Loss Carryforwards	5.4	59.1
Purchase Accounting Adjustment	119.3	126.2
Other	197.1	198.7
Total Deferred Tax Assets	1,445.7	1,653.0
Less: Valuation Allowance	3.7	5.1
Net Deferred Tax Assets	\$ 1,442.0	\$ 1,647.9
Deferred Tax Liabilities:		
Accelerated Depreciation and Other Plant-Related Differences	\$ 4,602.6	\$ 4,215.9
Property Tax Accruals	76.7	109.6
Regulatory Amounts:		
Regulatory Deferrals - Assets	1,289.1	1,277.9
Tax Effect - Tax Regulatory Assets	249.3	240.2
Goodwill Regulatory Asset - 1999 Merger	194.9	203.2
Derivative Assets	17.7	32.6
Other	159.4	196.3
Total Deferred Tax Liabilities	\$ 6,589.7	\$ 6,275.7

(Millions of Dollars)	As of December 31,							
	2015				2014			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Deferred Tax Assets:								
Employee Benefits	\$ 126.1	\$ 91.3	\$ 37.1	\$ 10.0	\$ 129.0	\$ 39.9	\$ 46.8	\$ 9.2
Derivative Liabilities	165.7	0.6	-	-	193.0	1.8	-	-
Regulatory Deferrals - Liabilities	36.0	109.4	42.1	6.1	73.9	181.3	46.5	11.4
Allowance for Uncollectible Accounts	30.4	8.5	3.6	4.5	32.3	13.8	3.2	3.8
Tax Effect - Tax Regulatory Liabilities	3.1	1.5	2.3	2.4	3.1	1.8	2.1	2.5
Federal Net Operating Loss Carryforwards	-	-	2.4	0.4	-	-	32.1	4.5
Other	55.5	3.4	61.1	5.0	53.8	19.9	48.9	4.9
Total Deferred Tax Assets	416.8	214.7	148.6	28.4	485.1	258.5	179.6	36.3
Less: Valuation Allowance	3.1	-	-	-	4.0	-	-	-
Net Deferred Tax Assets	\$ 413.7	\$ 214.7	\$ 148.6	\$ 28.4	\$ 481.1	\$ 258.5	\$ 179.6	\$ 36.3
Deferred Tax Liabilities:								
Accelerated Depreciation and Other Plant-Related Differences	\$ 1,545.6	\$ 1,387.1	\$ 655.3	\$ 416.1	\$ 1,378.6	\$ 1,296.9	\$ 596.6	\$ 385.8
Property Tax Accruals	27.3	22.8	7.3	10.6	58.1	25.0	7.4	12.8
Regulatory Amounts:								
Regulatory Deferrals - Assets	456.8	339.7	137.9	60.5	502.3	276.0	147.6	60.4
Tax Effect - Tax Regulatory Assets	168.7	36.0	15.4	9.0	166.9	35.5	15.9	9.3
Goodwill Regulatory Asset - 1999 Merger	-	167.4	-	-	-	174.4	-	-
Derivative Assets	17.7	-	-	-	32.6	-	-	-
Other	18.5	22.0	38.6	2.7	19.4	33.5	35.6	2.8
Total Deferred Tax Liabilities	\$ 2,234.6	\$ 1,975.0	\$ 854.5	\$ 498.9	\$ 2,157.9	\$ 1,841.3	\$ 803.1	\$ 471.1

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

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

	As of December 31, 2014					Expiration Range
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO	
(Millions of Dollars)						
Federal Net Operating Loss	\$ 168.8	\$ -	\$ -	\$ 91.8	\$ 12.7	2031 - 2032
Federal Tax Credit	16.3	0.1	0.2	11.1	-	2031 - 2034
Federal Charitable Contribution	19.4	-	-	-	-	2016 - 2018
State Tax Credit	99.7	71.0	-	-	-	2014 - 2019
State Loss Carryforwards	40.6	-	-	-	-	2014 - 2034
State Charitable Contribution	2.1	-	-	-	-	2015 - 2018

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

In 2014, the Company recorded a reduction to its state credit carryforwards of \$11 million (CL&P \$10.1 million), net of tax, as a result of an update to reflect the amounts expired. Further, the Company decreased its valuation allowance reserve for state credits by \$19.2 million at CL&P, net of tax, to reflect an update for expired state credits and latest estimate of usage.

For 2015 and 2014, state credit and state loss carryforwards have been partially reserved by a valuation allowance of \$3.1 million and \$4.4 million (net of tax), respectively.

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

	Eversource	CL&P
(Millions of Dollars)		
Balance as of January 1, 2013	\$ 83.1	\$ 49.0
Gross Increases - Current Year	8.2	2.1
Gross Decreases - Prior Year	(1.1)	(0.3)
Settlements	(49.8)	(39.4)
Lapse of Statute of Limitations	(2.2)	-
Balance as of December 31, 2013	38.2	11.4
Gross Increases - Current Year	9.3	2.7
Gross Increases - Prior Year	0.3	0.2
Lapse of Statute of Limitations	(1.6)	-
Balance as of December 31, 2014	46.2	14.3
Gross Increases - Current Year	9.9	2.6
Gross Increases - Prior Year	0.1	-
Lapse of Statute of Limitations	(8.2)	(3.4)
Balance as of December 31, 2015	\$ 48.0	\$ 13.5



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

	Other Interest Expense/(Income)			Accrued Interest Expense	
	For the Years Ended December 31,			As of December 31,	
(Millions of Dollars)	2015	2014	2013	2015	2014
Eversource	\$ 0.1	\$ 0.4	\$ (8.6)	\$ 2.0	\$ 1.9
CL&P	-	-	(4.0)	-	-

*Tax Positions:* During 2015 and 2014, Eversource did not resolve any of its uncertain tax positions.

*Open Tax Years:* The following table summarizes Eversource, CL&P, NSTAR Electric, PSNH and WMECO's tax years that remain subject to examination by major tax jurisdictions as of December 31, 2015:

Description	Tax Years
Federal	2015
Connecticut	2012 - 2015
Massachusetts	2012 - 2015
New Hampshire	2012 - 2015

Eversource estimates that during the next twelve months, differences of a non-timing nature could be resolved, resulting in a zero to \$2.3 million decrease in unrecognized tax benefits by Eversource. These estimated changes are not expected to have a material impact on the earnings of Eversource. Other companies' impacts are not expected to be material.

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

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

*2014 Federal Legislation:* On December 19, 2014, the "Tax Increase Prevention Act of 2014" became law, which extended the accelerated deduction of depreciation to businesses through 2014. This extended stimulus provided Eversource with cash flow benefits of approximately \$250 million (approximately \$86 million at CL&P, \$64 million at NSTAR Electric, \$44 million at PSNH, and \$21 million at WMECO) in 2015.

## 11. COMMITMENTS AND CONTINGENCIES

### A. Environmental Matters

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

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

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

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

<i>(Millions of Dollars)</i>	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Balance as of January 1, 2014	\$ 35.4	\$ 3.4	\$ 1.2	\$ 5.4	\$ 0.4
Additions	12.7	1.0	-	0.1	0.2
Payments/Reductions	(4.8)	(0.6)	(0.1)	(0.3)	(0.1)
Balance as of December 31, 2014	43.3	3.8	1.1	5.2	0.5
Additions	13.5	1.3	2.0	2.3	0.2
Payments/Reductions	(5.7)	(0.5)	(0.7)	(3.0)	(0.1)
Balance as of December 31, 2015	\$ 51.1	\$ 4.6	\$ 2.4	\$ 4.5	\$ 0.6

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

	As of December 31, 2015		As of December 31, 2014	
	Number of Sites	Reserve (in millions)	Number of Sites	Reserve (in millions)
Eversource	64	\$ 51.1	65	\$ 43.3
CL&P	14	4.6	16	3.8
NSTAR Electric	15	2.4	13	1.1
PSNH	12	4.5	13	5.2
WMECO	4	0.6	4	0.5

Included in the Eversource number of sites and reserve amounts above are former MGP sites that were operated several decades ago and manufactured gas from coal and other processes, which resulted in certain by-products remaining in the environment that may pose a potential risk to human health and the environment, for which Eversource may have potential liability. The reserve balances related to these former MGP sites were \$45.5 million and \$38.8 million as of December 31, 2015 and 2014, respectively, and related primarily to the natural gas business segment.

As of December 31, 2015, for 9 environmental sites (3 for CL&P, 1 for WMECO) that are included in the Company's reserve for environmental costs, the information known and the nature of the remediation options allow for the Company to estimate the range of losses for environmental costs. As of December 31, 2015, \$24.7 million (including \$1.7 million for CL&P and \$0.3 million for WMECO) had been accrued as a liability for these sites, which represents the low end of the range of the liabilities for environmental costs. Management believes that additional losses of up to approximately \$33.9 million (approximately \$1.4 million for CL&P, and \$0.1 million for WMECO) may be incurred in remediating these sites.

As of December 31, 2015, for 12 environmental sites (3 for CL&P and 2 for NSTAR Electric) that are included in the Company's reserve for environmental costs, management cannot reasonably estimate the exposure to loss in excess of the reserve, or range of loss, as these sites are under investigation and/or there is significant uncertainty as to what remedial actions, if any, the Company may be required to undertake. As of December 31, 2015, \$13.7 million (including \$2 million for CL&P) had been accrued as a liability for these sites. As of December 31, 2015, for the remaining 43 environmental sites (including 8 for CL&P, 13 for NSTAR Electric, 12 for PSNH, and 3 for WMECO) that are included in the Company's reserve for environmental costs, the \$12.7 million accrual (including \$0.9 million for CL&P, \$2.4 million for NSTAR Electric, \$4.5 million for PSNH, and \$0.3 million for WMECO) represents management's best estimate of the potential liability and no additional loss is anticipated at this time.

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**CERCLA:** Of the total environmental sites, nine sites (four for NSTAR Electric and three for PSNH) are superfund sites under the federal Comprehensive Environmental Response, Compensation and Liability Act of 1980 (CERCLA) and its amendments or state equivalents for which the Company has been notified that it is a potentially responsible party but for which the site assessment and remediation are not being managed by the Company. As of December 31, 2015, a liability of \$0.8 million accrued on these sites represents management's best estimate of its potential remediation costs with respect to these superfund sites.

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

## B. Long-Term Contractual Arrangements

**Estimated Future Annual Costs:** The estimated future annual costs of significant long-term contractual arrangements as of December 31, 2015 are as follows:

### Eversource

(Millions of Dollars)

	2016	2017	2018	2019	2020	Thereafter	Total
Supply and Stranded Cost	\$ 177.4	\$ 110.1	\$ 81.5	\$ 51.1	\$ 34.9	\$ 80.6	\$ 535.6
Renewable Energy	246.6	273.3	238.3	237.4	237.0	2,174.7	3,407.3
Peaker CfDs	55.8	41.1	20.4	7.8	4.0	3.6	132.7
Natural Gas Procurement	137.9	123.8	78.4	57.8	46.9	99.7	544.5
Coal, Wood and Other	45.4	23.3	3.4	1.9	1.9	13.1	89.0
Transmission Support Commitments	21.4	19.0	20.3	20.2	20.2	-	101.1
Total	\$ 684.5	\$ 590.6	\$ 442.3	\$ 376.2	\$ 344.9	\$ 2,371.7	\$ 4,810.2

### CL&P

(Millions of Dollars)

	2016	2017	2018	2019	2020	Thereafter	Total
Supply and Stranded Cost	\$ 145.0	\$ 87.2	\$ 58.2	\$ 38.0	\$ 29.3	\$ 47.6	\$ 405.3
Renewable Energy	70.1	71.7	72.1	72.3	72.4	649.7	1,008.3
Peaker CfDs	55.8	41.1	20.4	7.8	4.0	3.6	132.7
Transmission Support Commitments	8.4	7.5	8.0	8.0	8.0	-	39.9
Yankee Companies Billings	0.1	0.4	0.8	0.8	0.8	10.7	13.6
Total	\$ 279.4	\$ 207.9	\$ 159.5	\$ 126.9	\$ 114.5	\$ 711.6	\$ 1,599.8

### NSTAR Electric

(Millions of Dollars)

	2016	2017	2018	2019	2020	Thereafter	Total
Supply and Stranded Cost	\$ 14.1	\$ 4.8	\$ 5.5	\$ 5.5	\$ 3.1	\$ 28.1	\$ 61.1
Renewable Energy	99.0	117.0	80.4	78.5	76.6	489.8	941.3
Transmission Support Commitments	6.6	5.9	6.3	6.2	6.2	-	31.2
Yankee Companies Billings	0.1	0.2	0.3	0.3	0.3	3.6	4.8
Total	\$ 119.8	\$ 127.9	\$ 92.5	\$ 90.5	\$ 86.2	\$ 521.5	\$ 1,038.4

### PSNH

(Millions of Dollars)

	2016	2017	2018	2019	2020	Thereafter	Total
Supply and Stranded Cost	\$ 18.3	\$ 18.1	\$ 17.8	\$ 7.6	\$ 2.5	\$ 4.9	\$ 69.2
Renewable Energy	67.9	69.0	70.1	70.7	72.0	860.4	1,210.1
Coal, Wood and Other	45.4	23.3	3.4	1.9	1.9	13.1	89.0
Transmission Support Commitments	4.6	4.0	4.3	4.3	4.3	-	21.5
Yankee Companies Billings	0.1	0.2	0.3	0.3	0.3	4.2	5.4
Total	\$ 136.3	\$ 114.6	\$ 95.9	\$ 84.8	\$ 81.0	\$ 882.6	\$ 1,395.2

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**WMECO**

(Millions of Dollars)

	2016	2017	2018	2019	2020	Thereafter	Total
Renewable Energy	\$ 9.6	\$ 15.6	\$ 15.7	\$ 15.9	\$ 16.0	\$ 174.8	\$ 247.6
Transmission Support Commitments	1.8	1.6	1.7	1.7	1.7	-	8.5
Yankee Companies Billings	-	0.1	0.2	0.2	0.2	2.7	3.4
Total	\$ 11.4	\$ 17.3	\$ 17.6	\$ 17.8	\$ 17.9	\$ 177.5	\$ 259.5

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

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

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

*Renewable Energy:* Renewable energy contracts include non-cancellable commitments under contracts of CL&P, NSTAR Electric, PSNH, and WMECO for the purchase of energy and capacity from renewable energy facilities. Such contracts extend through 2035 for CL&P, 2031 for NSTAR Electric, 2033 for PSNH and 2031 for WMECO.

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

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

*Natural Gas Procurement:* In the normal course of business, Eversource's natural gas distribution businesses have long-term contracts for the purchase, transportation and storage of natural gas as part of its portfolio of supplies. These contracts extend through 2029.

*Coal, Wood and Other:* PSNH has entered into various arrangements for the purchase of coal, wood and the transportation services for fuel supply for its electric generating assets. Also included in the contractual obligations table above is a contract for capacity on the Portland Natural Gas Transmission System (PNGTS) pipeline that extends through 2018. The costs of this contract of \$4.5 million are not recoverable from customers.

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

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*Yankee Companies Billings:* CL&P, NSTAR Electric, PSNH and WMECO have decommissioning and plant closure cost obligations to the Yankee Companies, which have each completed the physical decommissioning of their respective nuclear facilities and are now engaged in the long-term storage of their spent fuel. For further information on the Yankee Companies, see Note 11C, "Commitments and Contingencies - Contractual Obligations - Yankee Companies," to the financial statements.

The total costs incurred under these agreements were as follows:

Eversource (Millions of Dollars)	For the Years Ended December 31,		
	2015	2014	2013
Supply and Stranded Cost	\$ 147.6	\$ 99.2	\$ 141.0
Renewable Energy	144.3	114.4	91.3
Peaker CfDs	42.7	18.1	51.9
Natural Gas Procurement	428.6	482.5	349.8
Coal, Wood and Other	95.9	120.5	112.6
Transmission Support Commitments	25.3	25.0	24.9

(Millions of Dollars)	For the Years Ended December 31,											
	2015				2014				2013			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Supply and Stranded Cost	\$ 120.3	\$ 6.5	\$ 20.8	\$ -	\$ 63.0	\$ 7.0	\$ 26.0	\$ 3.2	\$ 77.6	\$ 32.4	\$ 29.0	\$ 2.0
Renewable Energy	20.0	86.7	37.2	0.4	0.7	87.4	26.3	-	-	84.9	6.4	-
Peaker CfDs	42.7	-	-	-	18.1	-	-	-	51.9	-	-	-
Coal, Wood and Other	-	-	95.9	-	-	-	120.5	-	-	-	112.6	-
Transmission Support Commitments	10.0	7.8	5.4	2.1	9.9	7.7	5.3	2.1	9.8	7.7	5.3	2.1

### C. Contractual Obligations - Yankee Companies

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

CL&P, NSTAR Electric, PSNH and WMECO's percentage share of the obligations to support the Yankee Companies under FERC-approved rate tariffs is the same as their respective ownership percentages in the Yankee Companies. For further information on the ownership percentages, see Note 1J, "Summary of Significant Accounting Policies - Equity Method Investments," to the financial statements.

#### *Spent Nuclear Fuel Litigation:*

*DOE Phase I Damages* – In 2013, CYAPC, YAEC and MYAPC received proceeds of \$39.6 million, \$38.3 million, and \$81.7 million, respectively, based on a final court judgment awarding damages for separate complaints filed by the Yankee Companies in 1998 against the DOE seeking monetary damages resulting from the DOE's failure to begin accepting spent nuclear fuel for disposal pursuant to the terms of the 1983 spent fuel and high level waste disposal contracts between the Yankee Companies and the DOE (DOE Phase I Damages). Phase I covered damages for the period 1998 through 2002. In 2013, CYAPC, YAEC and MYAPC reduced rates in their wholesale power contracts through the application of the DOE proceeds for the benefit of customers. CL&P, NSTAR Electric, PSNH and WMECO began receiving the benefit of the Phase I DOE proceeds in 2013, and the benefits are being passed on to customers.

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In accordance with MYAPC's three-year refund plan of the DOE Phase I Damages proceeds, in September 2014, MYAPC returned the second portion of the proceeds to the member companies, including CL&P, NSTAR Electric, PSNH, and WMECO, in the amount of \$3.2 million, \$1.1 million, \$1.4 million and \$0.8 million, respectively. On September 28, 2015, MYAPC returned the remaining DOE Phase I Damages proceeds to the member companies, including CL&P, NSTAR Electric, PSNH, and WMECO, in the amount of \$2.3 million, \$0.8 million, \$1 million and \$0.6 million, respectively. These amounts reduced receivables at CL&P, NSTAR Electric, PSNH and WMECO.

*DOE Phase II Damages* - In 2014, CYAPC, YAEC and MYAPC received proceeds of \$126.3 million, \$73.3 million and \$35.8 million, respectively, based on a final court judgment awarding damages for separate lawsuits filed by the Yankee Companies in 2007 against the DOE seeking recovery of actual damages incurred related to the alleged failure of the DOE to provide for a permanent facility to store spent nuclear fuel generated in years 2001 through 2008 for CYAPC and YAEC, and from 2002 through 2008 for MYAPC (DOE Phase II Damages). The Yankee Companies returned the DOE Phase II Damages proceeds to the member companies, including CL&P, NSTAR Electric, PSNH, and WMECO, for the benefit of their respective customers in June 2014.

As of December 31, 2014, CL&P's refund obligation to customers of \$65.4 million was recorded as an offset to the deferred storm restoration costs regulatory asset, as directed by PURA. NSTAR Electric's, PSNH's and WMECO's refund obligation to customers of \$29.1 million, \$13.1 million and \$18.1 million, respectively, was recorded as a regulatory liability in each company's respective regulatory tracker mechanisms. Refunds to customers for these Phase II DOE proceeds were completed in 2015.

*DOE Phase III Damages* - In August 2013, the Yankee Companies each filed subsequent lawsuits against the DOE seeking recovery of actual damages incurred in the years 2009 through 2012. The DOE Phase III trial concluded on July 1, 2015, with a post-trial briefing that concluded on October 14, 2015. The parties are awaiting a decision from the court.

#### D. Guarantees and Indemnifications

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

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

Eversource parent issued a guaranty on behalf of its subsidiary, NPT, under which, beginning at the time the Northern Pass Transmission line goes into commercial operation, Eversource parent will guarantee the financial obligations of NPT under the TSA with HQ in an amount not to exceed \$25 million. Eversource parent's obligations under the guaranty expire upon the full, final and indefeasible payment of the guaranteed obligations.

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

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

The following table summarizes Eversource parent's exposure to guarantees and indemnifications of its subsidiaries, including CL&P, NSTAR Electric, PSNH and WMECO, and guarantees to external parties, as of December 31, 2015:

Company	Description	Maximum Exposure (in millions)	Expiration Dates
<u>On behalf of subsidiaries:</u>			
Various	Surety Bonds <sup>(1)</sup>	\$ 32.7	2016 - 2018
Eversource Service and Rocky River Realty Company	Lease Payments for Vehicles and Real Estate	\$ 11.4	2019 and 2024
<u>On behalf of external parties:</u>			
Algonquin Gas Transmission, LLC (owner of Access Northeast assets)	Access Northeast project capital contributions guarantee	\$ 204.8	2021

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

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**E. FERC ROE Complaints**

Three separate complaints have been filed at FERC by combinations of New England state attorneys general, state regulatory commissions, consumer advocates, consumer groups, municipal parties and other parties (the "Complainants"). In the first complaint, filed in 2011, the Complainants alleged that the NETOs' base ROE that had been utilized since 2006 was unjust and unreasonable, asserted that the rate was excessive due to changes in the capital markets, and sought an order to reduce it prospectively from the date of the final FERC order and for the 15-month period beginning October 1, 2011 to December 31, 2012. In the second and third complaints, filed in 2012 and 2014, the Complainants challenged the NETOs' base ROE and sought refunds for the respective 15-month periods beginning December 27, 2012 and July 31, 2014.

As a result of the actions taken by the FERC and other developments in the first complaint matter, the Company recorded additional reserves at its electric subsidiaries in 2015 and 2014. In 2015, Eversource recognized a pre-tax charge to earnings (excluding interest) of \$20 million, of which \$12.5 million was recorded at CL&P, \$2.4 million at NSTAR Electric, \$1 million at PSNH, and \$4.1 million at WMECO. The pre-tax charge was recorded as a regulatory liability and as a reduction to Operating Revenues. In 2014, the net aggregate pre-tax charge to earnings (excluding interest) totaled \$37 million, of which \$20.7 million was recorded at CL&P, \$7.9 million at NSTAR Electric, \$2.8 million at PSNH and \$5.6 million at WMECO. In 2013, the net aggregate pre-tax charge to earnings (excluding interest) totaled \$23.7 million, of which \$12.8 million was recorded at CL&P, \$5.7 million at NSTAR Electric, \$2.3 million at PSNH and \$2.9 million at WMECO.

The second and third complaint proceedings are ongoing and a final FERC order is expected in late 2016 or early 2017. Although management is uncertain on the final outcome of the second and third complaints regarding the ROE, management believes the current reserves established are appropriate to reflect probable and reasonably estimable refunds.

**F. NSTAR Electric and NSTAR Gas Comprehensive Settlement Agreement**

On March 2, 2015, the DPU approved the comprehensive settlement agreement between NSTAR Electric, NSTAR Gas and the Massachusetts Attorney General (the "Settlement") as filed with the DPU on December 31, 2014. The Settlement resolved the outstanding NSTAR Electric CPSL program filings for 2006 through 2011, the NSTAR Electric and NSTAR Gas PAM and energy efficiency-related customer billing adjustments reported in 2012, and the recovery of LBR related to NSTAR Electric's energy efficiency programs for 2009 through 2011 (11 dockets in total). In the first quarter of 2015, as a result of the DPU order, NSTAR Electric and NSTAR Gas commenced refunding a combined \$44.7 million to customers, which was recorded as a regulatory liability. Refunds to customers will continue through December 2016. As a result of the Settlement, NSTAR Electric increased its operating revenues and decreased its amortization expense in 2015, resulting in the recognition of a \$21.7 million pre-tax benefit in 2015.

**G. NSTAR Electric Basic Service Bad Debt Adder**

On January 7, 2015, the DPU issued an order concluding that NSTAR Electric had removed energy-related bad debt costs from base distribution rates effective January 1, 2006. As a result of the DPU order, in the first quarter of 2015, NSTAR Electric increased its regulatory assets and reduced its operations and maintenance expense by an under recovered amount of \$24.2 million for energy-related bad debt costs through 2014, resulting in a pre-tax benefit in 2015. NSTAR Electric filed for recovery of the energy-related bad debt costs regulatory asset from customers and on November 20, 2015 the DPU approved NSTAR Electric's proposed rate increase, to recover these costs over a 12-month period, effective January 1, 2016.

**H. PSNH Generation Restructuring**

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

Upon completion of the divestiture process, all remaining stranded costs will be recovered via bonds that will be secured by a non-bypassable charge or through other recoveries in rates billed to PSNH customers.

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On January 26, 2016, Advisory Staff of the NHPUC and the parties to the Agreement filed a stipulation with the NHPUC agreeing that near-term divestiture of PSNH's generation was in the public interest and that the Agreement should be approved. Implementation of the Agreement is subject to NHPUC approval, which is expected in early 2016.

If the NHPUC approves the settlements and the sale of the plants, then management expects to sell the plants in the first half of 2017. The sales price of the generating assets could be less than the carrying value, but we believe that full recovery of PSNH's generation assets is probable through a combination of cash flows during the remaining operating period, sales proceeds upon divestiture, and recovery of stranded costs in future rates.

#### I. Litigation and Legal Proceedings

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

#### 12. LEASES

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

Operating lease rental payments charged to expense are as follows:

<i>(Millions of Dollars)</i>	<u>Eversource</u>	<u>CL&amp;P</u>	<u>NSTAR Electric</u>	<u>PSNH</u>	<u>WMECO</u>
2015	\$ 12.1	\$ 12.5	\$ 9.6	\$ 2.8	\$ 2.2
2014	14.3	6.0	7.8	1.5	1.2
2013	16.3	8.1	6.7	1.7	2.9

The 2015 rental payments above for CL&P, NSTAR Electric, PSNH, and WMECO include an intercompany rate of return, property tax and operational expense component paid to Rocky River Realty Company.

Future minimum rental payments, excluding executory costs, such as property taxes, state use taxes, insurance, and maintenance, under long-term noncancelable leases, as of December 31, 2015 are as follows:

<b>Operating Leases</b> <i>(Millions of Dollars)</i>	<u>Eversource</u>	<u>CL&amp;P</u>	<u>NSTAR Electric</u>	<u>PSNH</u>	<u>WMECO</u>
2016	\$ 16.4	\$ 2.9	\$ 9.7	\$ 0.8	\$ 0.8
2017	13.8	2.0	8.5	0.7	0.7
2018	10.4	1.3	6.5	0.5	0.6
2019	8.5	1.0	5.3	0.4	0.5
2020	6.8	0.7	4.3	0.3	0.5
Thereafter	15.4	1.7	9.0	0.7	1.8
Future minimum lease payments	<u>\$ 71.3</u>	<u>\$ 9.6</u>	<u>\$ 43.3</u>	<u>\$ 3.4</u>	<u>\$ 4.9</u>



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#### Capital Leases

(Millions of Dollars)

	Eversource	CL&P	PSNH
2016	\$ 2.2	\$ 1.9	\$ 0.3
2017	2.1	1.9	0.2
2018	2.1	2.0	0.1
2019	2.0	2.0	-
2020	2.0	2.0	-
Thereafter	1.4	1.4	-
Future minimum lease payments	11.8	11.2	0.6
Less amount representing interest	3.6	3.6	-
Present value of future minimum lease payments	\$ 8.2	\$ 7.6	\$ 0.6

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

### 13. FAIR VALUE OF FINANCIAL INSTRUMENTS

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

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

	As of December 31,			
	2015		2014	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
<b>Eversource</b>				
(Millions of Dollars)				
Preferred Stock Not Subject to Mandatory Redemption	\$ 155.6	\$ 157.9	\$ 155.6	\$ 153.6
Long-Term Debt	9,034.5	9,425.9	8,814.0	9,451.2

	As of December 31, 2015							
	CL&P		NSTAR Electric		PSNH		WMECO	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
(Millions of Dollars)								
Preferred Stock Not Subject to Mandatory Redemption	\$ 116.2	\$ 114.9	\$ 43.0	\$ 43.0	\$ -	\$ -	\$ -	\$ -
Long-Term Debt	2,763.7	3,031.6	2,029.8	2,182.4	1,071.0	1,121.2	517.3	551.8

	As of December 31, 2014							
	CL&P		NSTAR Electric		PSNH		WMECO	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
(Millions of Dollars)								
Preferred Stock Not Subject to Mandatory Redemption	\$ 116.2	\$ 112.0	\$ 43.0	\$ 41.6	\$ -	\$ -	\$ -	\$ -
Long-Term Debt	2,826.2	3,214.5	1,786.2	1,993.5	1,070.0	1,137.9	625.2	689.4

Effective December 31, 2015, the carrying amount of Long-Term Debt includes unamortized debt issuance costs presented as a direct reduction from the carrying amount of the debt liability, in accordance with new accounting guidance. The December 31, 2014 carrying amount of Long-Term Debt was retrospectively adjusted to conform to the current year presentation. See Note 1C, "Summary of Significant Accounting Policies – Accounting Standards," for further information.

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*Derivative Instruments:* Derivative instruments are carried at fair value. For further information, see Note 4, "Derivative Instruments," to the financial statements.

*Other Financial Instruments:* Investments in marketable securities are carried at fair value. For further information, see Note 5, "Marketable Securities," to the financial statements. The carrying value of other financial instruments included in current assets and current liabilities on the balance sheets, including cash and cash equivalents and special deposits, approximates their fair value due to their short-term nature.

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

#### 14. ACCUMULATED OTHER COMPREHENSIVE INCOME/(LOSS)

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

	For the Year Ended December 31, 2015				For the Year Ended December 31, 2014			
	Qualified Cash Flow Hedging Instruments	Unrealized Gains/(Losses) on Marketable Securities	Defined Benefit Plans	Total	Qualified Cash Flow Hedging Instruments	Unrealized Gains on Marketable Securities	Defined Benefit Plans	Total
Eversource (Millions of Dollars)								
Balance as of January 1 <sup>st</sup>	\$ (12.4)	\$ 0.7	\$ (62.3)	\$ (74.0)	\$ (14.4)	\$ 0.4	\$ (32.0)	\$ (46.0)
OCI Before Reclassifications	-	(2.6)	3.5	0.9	-	0.3	(34.2)	(33.9)
Amounts Reclassified from AOCI	2.1	-	4.2	6.3	2.0	-	3.9	5.9
Net OCI	2.1	(2.6)	7.7	7.2	2.0	0.3	(30.3)	(28.0)
Balance as of December 31 <sup>st</sup>	\$ (10.3)	\$ (1.9)	\$ (54.6)	\$ (66.8)	\$ (12.4)	\$ 0.7	\$ (62.3)	\$ (74.0)

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

The amortization expense of actuarial gains and losses and prior service cost on the defined benefit plans is amortized from AOCI into Operations and Maintenance over the average future employee service period, and is reflected in amounts reclassified from AOCI.

Defined benefit plan OCI amounts before reclassifications relate to actuarial gains and losses that arose during the year and were recognized in AOCI. The related tax effects recognized in AOCI during 2015 and 2013 were net deferred tax liabilities of \$2 million in 2015 and \$11.4 million in 2013, respectively, and net deferred tax assets of \$22.3 million in 2014.

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

Eversource (Millions of Dollars)	Amounts Reclassified from AOCI			Statements of Income Line Item Impacted
	For the Years Ended December 31,			
	2015	2014	2013	
Qualified Cash Flow Hedging Instruments	\$ (3.5)	\$ (3.4)	\$ (3.4)	Interest Expense
Tax Effect	1.4	1.4	1.4	Income Tax Expense
Qualified Cash Flow Hedging Instruments, Net of Tax	\$ (2.1)	\$ (2.0)	\$ (2.0)	
Defined Benefit Plan Costs:				
Amortization of Actuarial Losses	\$ (6.6)	\$ (6.2)	\$ (10.5)	Operations and Maintenance (1)
Amortization of Prior Service Cost	(0.2)	(0.2)	(0.2)	Operations and Maintenance (1)
Total Defined Benefit Plan Costs	(6.8)	(6.4)	(10.7)	
Tax Effect	2.6	2.5	4.3	Income Tax Expense
Defined Benefit Plan Costs, Net of Tax	\$ (4.2)	\$ (3.9)	\$ (6.4)	
Total Amounts Reclassified from AOCI, Net of Tax	\$ (6.3)	\$ (5.9)	\$ (8.4)	

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

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As of December 31, 2015, it was estimated that a pre-tax amount of \$3.6 million (including \$0.7 million for CL&P, \$2 million for PSNH and \$0.7 million for WMECO) will be reclassified from AOCI as a decrease to Net Income over the next 12 months as a result of the amortization of the interest rate swap agreements which have been settled. In addition, it is estimated that a pre-tax amount of \$6 million will be reclassified from AOCI as a decrease to Net Income over the next 12 months as a result of the amortization of Pension, SERP and PBOP costs.

## 15. DIVIDEND RESTRICTIONS

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

CL&P, NSTAR Electric, PSNH and WMECO are subject to Section 305 of the Federal Power Act that makes it unlawful for a public utility to make or pay a dividend from any funds "properly included in its capital account." Management believes that this Federal Power Act restriction, as applied to CL&P, NSTAR Electric, PSNH and WMECO, would not be construed or applied by the FERC to prohibit the payment of dividends from retained earnings for lawful and legitimate business purposes. In addition, certain state statutes may impose additional limitations on such companies and on Yankee Gas and NSTAR Gas. Such state law restrictions do not restrict the payment of dividends from retained earnings or net income. Pursuant to the joint revolving credit agreement of Eversource, CL&P, PSNH, WMECO, Yankee Gas and NSTAR Gas, and to the NSTAR Electric revolving credit agreement, each company is required to maintain consolidated total debt to total capitalization ratio of no greater than 65 percent at the end of each fiscal quarter. As of December 31, 2015, all companies were in compliance with such covenant. The Retained Earnings balances subject to these restrictions were \$2.8 billion for Eversource, \$1.2 billion for CL&P, \$1.6 billion for NSTAR Electric, \$494.9 million for PSNH and \$198.1 million for WMECO as of December 31, 2015. As of December 31, 2015, Eversource, CL&P, NSTAR Electric, PSNH, WMECO, Yankee Gas and NSTAR Gas were in compliance with all such provisions of the revolving credit agreements that may restrict the payment of dividends. PSNH is further required to reserve an additional amount under its FERC hydroelectric license conditions. As of December 31, 2015, \$13.4 million of PSNH's Retained Earnings was subject to restriction under its FERC hydroelectric license conditions and PSNH was in compliance with this provision.

## 16. COMMON SHARES

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

	Per Share Par Value	Shares		
		Authorized as of December 31, 2015 and 2014	Issued as of December 31,	
			2015	2014
Eversource	\$ 5	380,000,000	333,862,615	333,359,172
CL&P	\$ 10	24,500,000	6,035,205	6,035,205
NSTAR Electric	\$ 1	100,000,000	100	100
PSNH	\$ 1	100,000,000	301	301
WMECO	\$ 25	1,072,471	434,653	434,653

As of December 31, 2015 and 2014, there were 16,671,366 and 16,375,835 Eversource common shares held as treasury shares, respectively. As of December 31, 2015 and 2014, Eversource common shares outstanding were 317,191,249 and 316,983,337, respectively. In May 2015, the Company repurchased 532,521 Eversource common shares at a share price of \$47.94. Such shares are included in Treasury Stock on the consolidated balance sheet at their weighted average original average cost of \$26.02 per share.

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## 17. PREFERRED STOCK NOT SUBJECT TO MANDATORY REDEMPTION

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

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

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

Series	Redemption Price Per Share	Shares Outstanding as of December 31, 2015 and 2014	As of December 31,	
			2015	2014
<b>CL&amp;P</b>				
\$ 1.90 Series of 1947	\$ 52.50	163,912	\$ 8.2	\$ 8.2
\$ 2.00 Series of 1947	\$ 54.00	336,088	16.8	16.8
\$ 2.04 Series of 1949	\$ 52.00	100,000	5.0	5.0
\$ 2.20 Series of 1949	\$ 52.50	200,000	10.0	10.0
3.90 % Series of 1949	\$ 50.50	160,000	8.0	8.0
\$ 2.06 Series E of 1954	\$ 51.00	200,000	10.0	10.0
\$ 2.09 Series F of 1955	\$ 51.00	100,000	5.0	5.0
4.50 % Series of 1956	\$ 50.75	104,000	5.2	5.2
4.96 % Series of 1958	\$ 50.50	100,000	5.0	5.0
4.50 % Series of 1963	\$ 50.50	160,000	8.0	8.0
5.28 % Series of 1967	\$ 51.43	200,000	10.0	10.0
\$ 3.24 Series G of 1968	\$ 51.84	300,000	15.0	15.0
6.56 % Series of 1968	\$ 51.44	200,000	10.0	10.0
Total CL&P		2,324,000	\$ 116.2	\$ 116.2
<b>NSTAR Electric</b>				
4.25 % Series	\$ 103.625	180,000	\$ 18.0	\$ 18.0
4.78 % Series	\$ 102.80	250,000	25.0	25.0
Total NSTAR Electric		430,000	\$ 43.0	\$ 43.0
Fair Value Adjustment due to Merger with NSTAR			(3.6)	(3.6)
<b>Total Eversource - Preferred Stock of Subsidiaries</b>			<b>\$ 155.6</b>	<b>\$ 155.6</b>

## 18. COMMON SHAREHOLDERS' EQUITY AND NONCONTROLLING INTERESTS

Dividends on the preferred stock of CL&P and NSTAR Electric totaled \$7.5 million, \$7.5 million and \$7.7 million for the years ended December 31, 2015, 2014 and 2013. These dividends were presented as Net Income Attributable to Noncontrolling Interests on the Eversource statements of income. Noncontrolling Interest – Preferred Stock of Subsidiaries on the Eversource balance sheets totaled \$155.6 million as of December 31, 2015 and 2014. Common Shareholders' Equity was fully attributable to the parent and Noncontrolling Interest – Preferred Stock of Subsidiaries was fully attributable to the noncontrolling interest on the Eversource balance sheets.

For the years ended December 31, 2015, 2014 and 2013, there was no change in ownership of the common equity of CL&P and NSTAR Electric.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

## 19. EARNINGS PER SHARE

Basic EPS is computed based upon the weighted average number of common shares outstanding during each period. Diluted EPS is computed on the basis of the weighted average number of common shares outstanding during each period plus the potential dilutive effect of certain share-based compensation awards as if they were converted into common shares. For the years ended December 31, 2015, 2014 and 2013, there were 1,474, 3,643 and 1,575 antidilutive share awards excluded from the computation of diluted EPS, respectively.

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

Eversource <i>(Millions of Dollars, except share information)</i>	For the Years Ended December 31,		
	2015	2014	2013
Net Income Attributable to Common Shareholders	\$ 878.5	\$ 819.5	\$ 786.0
Weighted Average Common Shares Outstanding:			
Basic	317,336,881	316,136,748	315,311,387
Dilutive Effect	1,095,806	1,280,666	899,773
Diluted	318,432,687	317,417,414	316,211,160
Basic EPS	\$ 2.77	\$ 2.59	\$ 2.49
Diluted EPS	\$ 2.76	\$ 2.58	\$ 2.49

RSU and performance share awards are included in basic weighted average common shares outstanding as of the date that all necessary vesting conditions have been satisfied. The dilutive effect of unvested RSU and performance share awards is calculated using the treasury stock method. Assumed proceeds of these awards under the treasury stock method consist of the remaining compensation cost to be recognized and a theoretical tax benefit. The theoretical tax benefit is calculated as the tax impact of the intrinsic value of the awards (the difference between the market value of the average awards outstanding for the period, using the average market price during the period, and the grant date market value).

The dilutive effect of stock options to purchase common shares is also calculated using the treasury stock method. Assumed proceeds for stock options consist of cash proceeds that would be received upon exercise, and a theoretical tax benefit. The theoretical tax benefit is calculated as the tax impact of the intrinsic value of the stock options (the difference between the market value of the average stock options outstanding for the period, using the average market price during the period, and the exercise price).

## 20. SEGMENT INFORMATION

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

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

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

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

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NOTES TO FINANCIAL STATEMENTS (Continued)

Eversource's segment information is as follows:

For the Year Ended December 31, 2015

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

For the Year Ended December 31, 2014

Eversource (Millions of Dollars)	Electric Distribution	Natural Gas Distribution	Electric Transmission	Other	Eliminations	Total
Operating Revenues	\$ 5,663.4	\$ 1,007.3	\$ 1,018.2	\$ 790.9	\$ (737.9)	\$ 7,741.9
Depreciation and Amortization	(384.6)	(68.1)	(150.5)	(42.1)	19.9	(625.4)
Other Operating Expenses	(4,366.2)	(786.7)	(302.1)	(748.0)	719.3	(5,483.7)
Operating Income	912.6	152.5	565.6	0.8	1.3	1,632.8
Interest Expense	(191.6)	(34.0)	(104.1)	(36.6)	4.2	(362.1)
Interest Income	5.1	-	0.9	3.6	(3.6)	6.0
Other Income, Net	10.7	0.2	10.3	916.0	(918.6)	18.6
Income Tax (Expense)/Benefit	(269.7)	(46.4)	(174.5)	22.3	-	(468.3)
Net Income	467.1	72.3	298.2	906.1	(916.7)	827.0
Net Income Attributable to Noncontrolling Interests	(4.7)	-	(2.8)	-	-	(7.5)
Net Income Attributable to Common Shareholders	\$ 462.4	\$ 72.3	\$ 295.4	\$ 906.1	\$ (916.7)	\$ 819.5
Total Assets (as of)	\$ 17,536.9	\$ 3,029.3	\$ 7,615.6	\$ 12,664.9	\$ (11,106.3)	\$ 29,740.4
Cash Flows Used for Investments in Plant	\$ 645.2	\$ 176.7	\$ 731.6	\$ 50.2	\$ -	\$ 1,603.7

For the Year Ended December 31, 2013

Eversource (Millions of Dollars)	Electric Distribution	Natural Gas Distribution	Electric Transmission	Other	Eliminations	Total
Operating Revenues	\$ 5,362.3	\$ 855.8	\$ 978.7	\$ 777.5	\$ (673.1)	\$ 7,301.2
Depreciation and Amortization	(604.8)	(66.7)	(136.2)	(62.2)	10.2	(859.7)
Other Operating Expenses	(3,927.7)	(659.4)	(281.8)	(715.0)	671.8	(4,912.1)
Operating Income	829.8	129.7	560.7	0.3	8.9	1,529.4
Interest Expense	(175.0)	(33.1)	(100.3)	(35.5)	5.2	(338.7)
Interest Income	4.1	-	0.7	5.4	(5.6)	4.6
Other Income, Net	12.9	0.8	10.9	858.9	(858.2)	25.3
Income Tax (Expense)/Benefit	(240.0)	(36.5)	(182.1)	31.9	(0.2)	(426.9)
Net Income	431.8	60.9	289.9	861.0	(849.9)	793.7
Net Income Attributable to Noncontrolling Interests	(4.8)	-	(2.9)	-	-	(7.7)
Net Income Attributable to Common Shareholders	\$ 427.0	\$ 60.9	\$ 287.0	\$ 861.0	\$ (849.9)	\$ 786.0
Cash Flows Used for Investments in Plant	\$ 639.0	\$ 168.1	\$ 618.5	\$ 31.2	\$ -	\$ 1,456.8

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## 21. GOODWILL

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

Goodwill is not subject to amortization, however is subject to a fair value based assessment for impairment at least annually and whenever facts or circumstances indicate that there may be an impairment. A resulting write-down, if any, would be charged to Operating Expenses. Eversource's reporting units for the purpose of testing goodwill for impairment are Electric Distribution, Electric Transmission and Natural Gas Distribution. These reporting units are consistent with the operating segments underlying the reportable segments identified in Note 20, "Segment Information," to the financial statements.

The annual goodwill assessment included an evaluation of the Company's share price and credit ratings, analyst reports, financial performance, cost and risk factors, long-term strategy, growth and future projections, as well as macroeconomic, industry and market conditions. Eversource completed its annual goodwill impairment test for each of its reporting units as of October 1, 2015 and determined that no impairment existed. There were no events subsequent to October 1, 2015 that indicated impairment of goodwill.

There were no changes to the goodwill balance or the allocation of goodwill as of December 31, 2015 or 2014. The following table presents goodwill by reportable segment:

	As of December 31, 2015 and 2014			
	Electric Distribution	Electric Transmission	Natural Gas Distribution	Total
<i>(Billions of Dollars)</i> Goodwill	\$ 2.5	\$ 0.6	\$ 0.4	\$ 3.5

## 22. VARIABLE INTEREST ENTITIES

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

## 23. QUARTERLY FINANCIAL DATA (UNAUDITED)

Eversource <i>(Millions of Dollars, except per share information)</i>	Quarter Ended							
	2015				2014			
	March 31,	June 30,	September 30,	December 31,	March 31,	June 30,	September 30,	December 31,
Operating Revenues	\$ 2,513.4	\$ 1,817.1	\$ 1,933.1	\$ 1,691.2	\$ 2,290.6	\$ 1,677.6	\$ 1,892.5	\$ 1,881.2
Operating Income	497.5	412.0	469.2	385.5	467.7	294.0	440.9	430.2
Net Income	255.1	209.4	237.8	183.7	237.8	129.2	236.5	223.6
Net Income Attributable to Common Shareholders	253.3	207.5	235.9	181.8	236.0	127.4	234.6	221.5
Basic EPS (a)	\$ 0.80	\$ 0.65	\$ 0.74	\$ 0.57	\$ 0.75	\$ 0.40	\$ 0.74	\$ 0.69
Diluted EPS (a)	\$ 0.80	\$ 0.65	\$ 0.74	\$ 0.57	\$ 0.74	\$ 0.40	\$ 0.74	\$ 0.69

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

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<i>(Millions of Dollars)</i>	Quarter Ended							
	2015				2014			
	March 31,	June 30,	September 30,	December 31,	March 31,	June 30,	September 30,	December 31,
<b>CL&amp;P</b>								
Operating Revenues	\$ 804.9	\$ 666.6	\$ 704.3	\$ 626.9	\$ 734.6	\$ 587.3	\$ 695.6	\$ 675.1
Operating Income	141.8	154.0	161.1	154.2	158.0	92.1	146.2	159.0
Net Income	69.2	78.8	80.2	71.2	79.3	37.4	83.9	87.2
<b>NSTAR Electric</b>								
Operating Revenues	\$ 766.8	\$ 617.2	\$ 750.7	\$ 546.6	\$ 666.2	\$ 561.5	\$ 727.9	\$ 581.1
Operating Income	159.5	151.4	214.2	117.7	118.4	121.5	206.6	132.0
Net Income	83.6	82.0	118.6	60.3	58.1	60.1	115.6	69.3
<b>PSNH</b>								
Operating Revenues	\$ 284.8	\$ 241.9	\$ 234.4	\$ 211.1	\$ 299.8	\$ 211.6	\$ 223.7	\$ 224.4
Operating Income	63.2	54.1	63.6	49.3	64.0	49.0	56.4	60.0
Net Income	32.0	27.9	32.5	22.0	32.6	24.1	28.2	29.0
<b>WMECO</b>								
Operating Revenues	\$ 152.9	\$ 125.2	\$ 125.1	\$ 114.9	\$ 137.4	\$ 108.3	\$ 118.1	\$ 129.6
Operating Income	28.6	28.9	30.0	28.0	34.7	17.7	31.2	34.0
Net Income	13.2	14.2	15.0	14.1	18.1	7.0	14.7	18.0



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NOTES TO FINANCIAL STATEMENTS (Continued)			

## GLOSSARY OF TERMS

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

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

Eversource, ES or the Company	Eversource Energy and subsidiaries
Eversource parent or ES parent	Eversource Energy, a public utility holding company
ES parent and other companies	ES parent and other companies are comprised of Eversource parent, Eversource Service and other subsidiaries, which primarily includes our unregulated businesses, HWP Company, The Rocky River Realty Company (a real estate subsidiary), and the consolidated operations of CYAPC and YAEC
CL&P	The Connecticut Light and Power Company
NSTAR Electric	NSTAR Electric Company
PSNH	Public Service Company of New Hampshire
WMECO	Western Massachusetts Electric Company
NSTAR Gas	NSTAR Gas Company
Yankee Gas	Yankee Gas Services Company
NPT	Northern Pass Transmission LLC
Eversource Service	Eversource Energy Service Company (effective January 1, 2014 includes the operations of NSTAR Electric & Gas)
NSTAR Electric & Gas	NSTAR Electric & Gas Corporation, a former Eversource Energy service company (effective January 1, 2014 merged into Eversource Energy Service Company)
CYAPC	Connecticut Yankee Atomic Power Company
MYAPC	Maine Yankee Atomic Power Company
YAEC	Yankee Atomic Electric Company
Yankee Companies	CYAPC, YAEC and MYAPC
Regulated companies	The Eversource Regulated companies are comprised of the electric distribution and transmission businesses of CL&P, NSTAR Electric, PSNH, and WMECO, the natural gas distribution businesses of Yankee Gas and NSTAR Gas, the generation activities of PSNH and WMECO, and NPT

### **Regulators:**

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

### **Other Terms and Abbreviations:**

AFUDC	Allowance For Funds Used During Construction
AOCI	Accumulated Other Comprehensive Income/(Loss)
ARO	Asset Retirement Obligation
C&LM	Conservation and Load Management
CfD	Contract for Differences
Clean Air Project	The construction of a wet flue gas desulphurization system, known as "scrubber technology," to reduce mercury emissions of the Merrimack coal-fired generation station in Bow, New Hampshire
CO <sub>2</sub>	Carbon dioxide
CPSL	Capital Projects Scheduling List
CTA	Competitive Transition Assessment
CWIP	Construction Work in Progress
EPS	Earnings Per Share
ERISA	Employee Retirement Income Security Act of 1974

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NOTES TO FINANCIAL STATEMENTS (Continued)			

ES 2014 Form 10-K	The Eversource Energy and Subsidiaries 2014 combined Annual Report on Form 10-K as filed with the SEC
ESOP	Employee Stock Ownership Plan
ESPP	Employee Share Purchase Plan
FERC ALJ	FERC Administrative Law Judge
Fitch	Fitch Ratings
FMCC	Federally Mandated Congestion Charge
FTR	Financial Transmission Rights
GAAP	Accounting principles generally accepted in the United States of America
GSC	Generation Service Charge
GSRP	Greater Springfield Reliability Project
GWh	Gigawatt-Hours
HQ	Hydro-Québec, a corporation wholly owned by the Québec government, including its divisions that produce, transmit and distribute electricity in Québec, Canada
HVDC	High voltage direct current
Hydro Renewable Energy	Hydro Renewable Energy, Inc., a wholly owned subsidiary of Hydro-Québec
IPP	Independent Power Producers
ISO-NE Tariff	ISO-NE FERC Transmission, Markets and Services Tariff
kV	Kilovolt
kVa	Kilovolt-ampere
kW	Kilowatt (equal to one thousand watts)
kWh	Kilowatt-Hours (the basic unit of electricity energy equal to one kilowatt of power supplied for one hour)
LBR	Lost Base Revenue
LNG	Liquefied natural gas
LRS	Supplier of last resort service
MGP	Manufactured Gas Plant
MMBtu	One million British thermal units
Moody's	Moody's Investors Services, Inc.
MW	Megawatt
MWh	Megawatt-Hours
NEEWS	New England East-West Solution
Northern Pass	The high voltage direct current transmission line project from Canada into New Hampshire
NOx	Nitrogen oxides
PAM	Pension and PBOP Rate Adjustment Mechanism
PBOP	Postretirement Benefits Other Than Pension
PBOP Plan	Postretirement Benefits Other Than Pension Plan that provides certain retiree benefits, primarily medical, dental and life insurance
PCRBs	Pollution Control Revenue Bonds
Pension Plan	Single uniform noncontributory defined benefit retirement plan
PPA	Pension Protection Act
RECs	Renewable Energy Certificates
Regulatory ROE	The average cost of capital method for calculating the return on equity related to the distribution and generation business segment excluding the wholesale transmission segment
ROE	Return on Equity
RRB	Rate Reduction Bond or Rate Reduction Certificate
RSUs	Restricted share units
S&P	Standard & Poor's Financial Services LLC
SBC	Systems Benefits Charge
SCRC	Stranded Cost Recovery Charge
SERP	Supplemental Executive Retirement Plans and non-qualified defined benefit retirement plans
SIP	Simplified Incentive Plan
SO <sub>2</sub>	Sulfur dioxide
SS	Standard service
TCAM	Transmission Cost Adjustment Mechanism
TSA	Transmission Service Agreement
UI	The United Illuminating Company

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

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	24,696			
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value	19,696			
4	Total (lines 2 and 3)	19,696			
5	Balance of Account 219 at End of Preceding Quarter/Year	44,392			
6	Balance of Account 219 at Beginning of Current Year	44,392			
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value	( 154,122)			
9	Total (lines 7 and 8)	( 154,122)			
10	Balance of Account 219 at End of Current Quarter/Year	( 109,730)			

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

Line No.	Other Cash Flow Hedges Interest Rate Swaps  (f)	Other Cash Flow Hedges [Specify]  (g)	Totals for each category of items recorded in Account 219  (h)	Net Income (Carried Forward from Page 117, Line 78)  (i)	Total Comprehensive Income  (j)
1	( 8,575,016)		( 8,550,320)		
2	( 154,117)		( 154,117)		
3	1,316,121		1,335,817		
4	1,162,004		1,181,700	114,710,359	115,892,059
5	( 7,413,012)		( 7,368,620)		
6	( 7,413,012)		( 7,368,620)		
7	( 154,117)		( 154,117)		
8	1,316,121		1,161,999		
9	1,162,004		1,007,882	113,675,725	114,683,607
10	( 6,251,008)		( 6,360,738)		

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

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

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	3,441,329,305	3,441,329,305
4	Property Under Capital Leases	1,989,240	1,989,240
5	Plant Purchased or Sold		
6	Completed Construction not Classified	428,368,158	428,368,158
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	3,871,686,703	3,871,686,703
9	Leased to Others		
10	Held for Future Use	11,097,508	11,097,508
11	Construction Work in Progress	135,109,096	135,109,096
12	Acquisition Adjustments		
13	Total Utility Plant (8 thru 12)	4,017,893,307	4,017,893,307
14	Accum Prov for Depr, Amort, & Depl	1,213,756,518	1,213,756,518
15	Net Utility Plant (13 less 14)	2,804,136,789	2,804,136,789
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	1,175,958,326	1,175,958,326
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	37,798,192	37,798,192
22	Total In Service (18 thru 21)	1,213,756,518	1,213,756,518
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,213,756,518	1,213,756,518

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

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

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year
			Additions (c)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)		
2	Fabrication		
3	Nuclear Materials		
4	Allowance for Funds Used during Construction		
5	(Other Overhead Construction Costs, provide details in footnote)		
6	SUBTOTAL (Total 2 thru 5)		
7	Nuclear Fuel Materials and Assemblies		
8	In Stock (120.2)		
9	In Reactor (120.3)		
10	SUBTOTAL (Total 8 & 9)		
11	Spent Nuclear Fuel (120.4)		
12	Nuclear Fuel Under Capital Leases (120.6)		
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)		
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)		
15	Estimated net Salvage Value of Nuclear Materials in line 9		
16	Estimated net Salvage Value of Nuclear Materials in line 11		
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing		
18	Nuclear Materials held for Sale (157)		
19	Uranium		
20	Plutonium		
21	Other (provide details in footnote):		
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)		

NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

Changes during Year		Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)		
			1
			2
			3
			4
			5
			6
			7
			8
			9
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			21
			22



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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	45,057	
3	(302) Franchises and Consents	2,189,718	
4	(303) Miscellaneous Intangible Plant	46,498,225	14,948,649
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	48,733,000	14,948,649
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	4,221,331	
9	(311) Structures and Improvements	97,198,330	139,460,158
10	(312) Boiler Plant Equipment	763,599,816	-128,481,522
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	124,266,428	1,221,381
13	(315) Accessory Electric Equipment	39,244,494	342,226
14	(316) Misc. Power Plant Equipment	14,536,830	7,464,029
15	(317) Asset Retirement Costs for Steam Production	1,120,085	416,524
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,044,187,314	20,422,796
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights	1,848,957	
28	(331) Structures and Improvements	12,070,520	55,737
29	(332) Reservoirs, Dams, and Waterways	32,785,148	652,310
30	(333) Water Wheels, Turbines, and Generators	16,016,617	51,517
31	(334) Accessory Electric Equipment	6,055,032	1,060,832
32	(335) Misc. Power PLant Equipment	1,242,345	
33	(336) Roads, Railroads, and Bridges	192,661	
34	(337) Asset Retirement Costs for Hydraulic Production	14,255	
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	70,225,535	1,820,396
36	D. Other Production Plant		
37	(340) Land and Land Rights	12,209	
38	(341) Structures and Improvements	756,904	69,522
39	(342) Fuel Holders, Products, and Accessories	788,743	
40	(343) Prime Movers	8,721,053	76,740
41	(344) Generators	77,341	
42	(345) Accessory Electric Equipment	590,927	37,799
43	(346) Misc. Power Plant Equipment	221,879	-980
44	(347) Asset Retirement Costs for Other Production	22,129	
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	11,191,185	183,081
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,125,604,034	22,426,273

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	<b>3. TRANSMISSION PLANT</b>		
48	(350) Land and Land Rights	21,758,601	223,262
49	(352) Structures and Improvements	73,361,864	-12,731,815
50	(353) Station Equipment	361,988,513	77,702,694
51	(354) Towers and Fixtures	11,013,621	293,451
52	(355) Poles and Fixtures	179,969,725	57,539,394
53	(356) Overhead Conductors and Devices	67,260,614	2,820,383
54	(357) Underground Conduit		
55	(358) Underground Conductors and Devices		
56	(359) Roads and Trails	808,900	28,720
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	<b>TOTAL Transmission Plant (Enter Total of lines 48 thru 57)</b>	<b>716,161,838</b>	<b>125,876,089</b>
59	<b>4. DISTRIBUTION PLANT</b>		
60	(360) Land and Land Rights	4,638,518	2,182,165
61	(361) Structures and Improvements	16,110,251	5,370,796
62	(362) Station Equipment	237,740,592	6,934,906
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	243,682,312	17,317,941
65	(365) Overhead Conductors and Devices	391,880,531	31,916,501
66	(366) Underground Conduit	25,274,713	2,995,533
67	(367) Underground Conductors and Devices	113,774,466	3,879,448
68	(368) Line Transformers	227,701,729	7,830,111
69	(369) Services	131,931,924	5,868,408
70	(370) Meters	80,835,407	21,890,204
71	(371) Installations on Customer Premises	5,352,119	243,071
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	5,921,663	31,360
74	(374) Asset Retirement Costs for Distribution Plant	305,421	-9,066
75	<b>TOTAL Distribution Plant (Enter Total of lines 60 thru 74)</b>	<b>1,485,149,646</b>	<b>106,451,378</b>
76	<b>5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT</b>		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
81	(384) Communication Equipment		
82	(385) Miscellaneous Regional Transmission and Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	<b>TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)</b>		
85	<b>6. GENERAL PLANT</b>		
86	(389) Land and Land Rights	4,425,595	
87	(390) Structures and Improvements	84,024,232	3,967,725
88	(391) Office Furniture and Equipment	19,298,210	3,316,344
89	(392) Transportation Equipment	32,781,826	6,162,157
90	(393) Stores Equipment	2,911,019	255,169
91	(394) Tools, Shop and Garage Equipment	9,617,948	1,225,634
92	(395) Laboratory Equipment	2,507,268	
93	(396) Power Operated Equipment	519,584	
94	(397) Communication Equipment	64,039,863	4,248,216
95	(398) Miscellaneous Equipment	1,916,831	-382,720
96	<b>SUBTOTAL (Enter Total of lines 86 thru 95)</b>	<b>222,042,376</b>	<b>18,792,525</b>
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	65,884	-65,884
99	<b>TOTAL General Plant (Enter Total of lines 96, 97 and 98)</b>	<b>222,108,260</b>	<b>18,726,641</b>
100	<b>TOTAL (Accounts 101 and 106)</b>	<b>3,597,756,778</b>	<b>288,429,030</b>
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	<b>TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)</b>	<b>3,597,756,778</b>	<b>288,429,030</b>

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

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			45,057	2
			2,189,718	3
			61,446,874	4
			63,681,649	5
				6
				7
			4,221,331	8
29,968			236,628,520	9
838,847			634,279,447	10
				11
			125,487,809	12
		95,995	39,682,715	13
-42,391			22,043,250	14
			1,536,609	15
826,424		95,995	1,063,879,681	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
7,594			1,841,363	27
			12,126,257	28
			33,437,458	29
			16,068,134	30
			7,115,864	31
			1,242,345	32
			192,661	33
			14,255	34
7,594			72,038,337	35
				36
			12,209	37
			826,426	38
			788,743	39
			8,797,793	40
			77,341	41
			628,726	42
			220,899	43
			22,129	44
			11,374,266	45
834,018		95,995	1,147,292,284	46

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
	-21,587		21,960,276	48
1,675			60,628,374	49
647,262		-95,995	438,947,950	50
97,468			11,209,604	51
555,370			236,953,749	52
-7,630			70,088,627	53
				54
				55
			837,620	56
				57
1,294,145	-21,587	-95,995	840,626,200	58
				59
38,929	2,278,358		9,060,112	60
67,258			21,413,789	61
1,103,210		37,994	243,610,282	62
				63
398,619			260,601,634	64
4,079,173			419,717,859	65
101,024			28,169,222	66
465,995			117,187,919	67
2,868,998		-37,994	232,624,848	68
668,564			137,131,768	69
			102,725,611	70
126,916			5,468,274	71
				72
21,792			5,931,231	73
			296,355	74
9,940,478	2,278,358		1,583,938,904	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			4,425,595	86
2,560			87,989,397	87
4,170,320			18,444,234	88
209,756			38,734,227	89
			3,166,188	90
261,335			10,582,247	91
47,746			2,459,522	92
			519,584	93
1,936,211			66,351,868	94
48,547			1,485,564	95
6,676,475			234,158,426	96
				97
				98
6,676,475			234,158,426	99
18,745,116	2,256,771		3,869,697,463	100
				101
				102
				103
18,745,116	2,256,771		3,869,697,463	104

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

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

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

PLANT ACCOUNT			
301	Organization		0
302	Franchises and Consents		0
303	Miscellaneous Intangible Plant	5,386,417	
TOTAL INTANGIBLE PLANT			5,386,417

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

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

PLANT ACCOUNT			
301	Organization		0
302	Franchises and Consents		0
303	Miscellaneous Intangible Plant	13,063,143	
TOTAL INTANGIBLE PLANT			13,063,143

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

Information on Formula Rates:

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

Reference Page 106 line 1.

Amount stipulated per contract.

Reference Page 106 line 10.

Calculated per company records as stipulated per contract.

Reference Page 106 line 13,17,21 and 25.

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

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

PLANT ACCOUNT			
389	Land and Land Rights		0
390	Structures and Improvements	10,561,044	
391	Office Furniture and Equipment	4,705,343	
392	Transportation Equipment	1,622,243	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

393	Stores Equipment	757,701
394	Tools, Shop and Garage Equipment	1,443,307
395	Laboratory Equipment	385,231
396	Power Operated Equipment	0
397	Communication Equipment	39,670,233
398	Miscellaneous Equipment	177,324

TOTAL GENERAL PLANT 59,322,426

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

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

PLANT  
ACCOUNT

389	Land and Land Rights	0
390	Structures and Improvements	10,583,339
391	Office Furniture and Equipment	7,765,535
392	Transportation Equipment	1,618,711
393	Stores Equipment	763,001
394	Tools, Shop and Garage Equipment	1,489,961
395	Laboratory Equipment	385,231
396	Power Operated Equipment	0
397	Communication Equipment	42,341,869
398	Miscellaneous Equipment	177,324

TOTAL GENERAL PLANT 65,124,971

**Schedule Page: 204 Line No.: 104 Column: e**

Transfer from Held for Future Use a/c 105 to Utility Plant In-service a/c 101	2,278,358
Transfer from Utility Plant in-service a/c 101 to Non-Utility Property a/c 121	<u>(21,587)</u>
	2,256,771

ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year (e)
1					
2	NOT APPLICABLE				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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32					
33					
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35					
36					
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39					
40					
41					
42					
43					
44					
45					
46					
47	TOTAL				

**ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)**

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

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Not previously devoted to Public Service:			
3				
4	Deerfield to Laconia ROW	1989	2023+	2,830,583
5	Future Massabesic S/S	2009	2020+	1,135,166
6	Newington Generation Site	1970-1982	2017+	680,175
7	Future Broad St Switch S/S	2007-2008	2020+	443,332
8	Land - Eagle S/S 345kv	2010	2016	1,031,736
9	Land - Barrington S/S	2010	2019	299,364
10	Land - Chester S/S	2013	2016	467,696
11	Land - Peaslee S/S	2014	2016	539,889
12	Land - Fitzwilliam - Monadnock	2014	2016	1,265,399
13	Land - North Keene S/S	2014	2016	1,017,919
14	Land - Daniel S/S	2015		314,807
15	Minor items (16)			933,085
16				
17	Previously devoted to Public Service:			
18	Minor items (2)			5,761
19				
20				
21	Other Property:			
22	Not Previously devoted to Public Service			
23	Minor items (1)			120,278
24				
25	Previously devoted to Public Service			
26	Minor items (1)			12,318
27				
28				
29				
30				
31				
32				
33	Functionalized:			
34	Production       717,499			
35	Distribution     641,127			
36	Transmission   9,738,882			
37	-----			
38	Total           11,097,508			
39	=====			
40				
41				
42				
43				
44				
45				
46				
47	Total			11,097,508



**CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)**

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	DIRECT BURIED CABLE REPLACEMENT	2,172,088
2	DOWNTOWN PORTSMOUTH UNDERGROUND SYSTEM IMPROVEMENTS	1,151,602
3	ENHANCED TREE TRIMMING UNDER RELIABILITY ENHANCEMENT PROGRAM	2,635,492
4	INSTALL TWO 115KV +25/-12.5 MVAR DYNAMIC VAR COMPENSATION SYSTEMS	18,518,985
5	MERRIMACK VALLEY RELIABILITY PROJECT	3,783,005
6	NEW 115KV NORTH KEENE SUBSTATION - DISTRIBUTION	5,579,699
7	NEW 115KV LINE (F107 LINE) FROM MADBURY TO PORTSMOUTH	6,655,850
8	NEW 115KV LINE (Q166) BETWEEN FITZWILLIAM AND MONADNOCK SUBSTATION	3,052,810
9	NEW 115KV LINE V103 TO PEASLEE SUBSTATION	9,078,391
10	NEW 115KV NORTH KEENE SUBSTATION - TRANSMISSION	2,449,824
11	NEW 115KV PEASLEE SUBSTATION	13,068,556
12	NEW 115KV RIMMON SUBSTATION	3,509,641
13	OUTAGE MANAGEMENT SOFTWARE	1,087,008
14	PURCHASE NEW 115-34.5KV 44.8 MVA TRANSFORMER, RIMMON	7,938,999
15	REBUILD GARVINS SUBSTATION	1,844,383
16	REBUILD K165 LINE FROM POWER STREET SUBSTATION TO EAGLE SUBSTATION	3,823,851
17	REP3 - 2015-2016 EASTERN REGION	1,323,646
18	REP3 - 2015-2016 WESTERN REGION	2,853,973
19	REPLACE REHEATER AT MERRIMACK 2	8,652,707
20	REPLACE SUPERHEATER AT MERRIMACK 2	6,478,790
21	MINOR PROJECTS	29,449,796
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	TOTAL	135,109,096

**ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)**

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

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

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,104,708,021	1,104,708,021		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	98,675,630	98,675,630		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	3,561,118	3,561,118		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	102,236,748	102,236,748		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	18,744,618	18,744,618		
13	Cost of Removal	13,290,716	13,290,716		
14	Salvage (Credit)	316,325	316,325		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	31,719,009	31,719,009		
16	Other Debit or Cr. Items (Describe, details in footnote):	732,566	732,566		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,175,958,326	1,175,958,326		

**Section B. Balances at End of Year According to Functional Classification**

20	Steam Production	489,757,041	489,757,041		
21	Nuclear Production				
22	Hydraulic Production-Conventional	23,600,473	23,600,473		
23	Hydraulic Production-Pumped Storage				
24	Other Production	10,782,169	10,782,169		
25	Transmission	133,815,134	133,815,134		
26	Distribution	461,084,734	461,084,734		
27	Regional Transmission and Market Operation				
28	General	56,918,775	56,918,775		
29	TOTAL (Enter Total of lines 20 thru 28)	1,175,958,326	1,175,958,326		

Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

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

**BOOK COST OF PLANT RETIRED**

Retirements from Reserves	18,744,618
Retirements or Sales of Land	46,604
Miscellaneous Reserve Retirements	(46,106)
Retirements from Account 404000	-
Total Retirements (ties to page 207)	18,745,116

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

**OTHER DEBIT OR (CREDIT) ITEMS**

Total Journal Entries	512,179.73
Total Transfers and Adjustments	(29,336.28)
Total Sundry Billing and JLB	251,756.65
Total ARO Activity	(2,034.54)
Total Other Debit or Cr. Items	732,566

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

**Information on Formula Rates:**

Calculated per company records as stipulated per contract.

Reference Page 106 line 13,17,21 and 25.

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

The total general plant balane in account 108 include a transmission related component of \$19,041,009.

**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	SECURITIES			
2	Properties, Inc.	10/25/35		3,941,830
3				
4				
5	Connecticut Yankee Atomic Power Company	7/1/64		80,108
6				
7				
8	Maine Yankee Atomic Power Company	5/20/68		121,531
9				
10				
11	Yankee Atomic Energy Company	12/10/58		106,355
12				
13				
14				
15	ADVANCES AND NOTES			
16	None			
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42	Total Cost of Account 123.1 \$	0	TOTAL	4,249,824

**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)**

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

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
403,854		4,345,684		2
				3
				4
3,388		83,496		5
				6
				7
6,030		127,561		8
				9
				10
-1,903		104,452		11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
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				37
				38
				39
				40
				41
411,369		4,661,193		42

**MATERIALS AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	95,075,482	103,397,217	Electric
2	Fuel Stock Expenses Undistributed (Account 152)			Electric
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	34,338,870	31,178,593	Electric
8	Transmission Plant (Estimated)	10,198,096	4,579,436	Electric
9	Distribution Plant (Estimated)	7,701,643	8,341,344	Electric
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	52,238,609	44,099,373	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)	55,692	465,689	Electric
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	147,369,783	147,962,279	

Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

**Schedule Page: 227 Line No.: 8 Column: b**

Calculated per company records as stipulated per contract.

Reference Page 106 lines 13,17,21,25.

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

**Information on Formula Rates:**

Calculated per company records as stipulated per contract.

Reference Page 106 line 13,17,21 and 25.

Allowances (Accounts 158.1 and 158.2)

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

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2016	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	134,997.00	17,498,790		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	15,885.00		9,431.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	1,783.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	149,099.00	17,498,790	9,431.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA	827.00	59	827.00	
38	Deduct: Returned by EPA				
39	Cost of Sales	827.00	59	827.00	
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				



Allowances (Accounts 158.1 and 158.2) (Continued)

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

2017		2018		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
						134,997.00	17,498,790	1
								2
								3
10,184.00		8,684.00		72,715.00		116,899.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						1,783.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
10,184.00		8,684.00		72,715.00		250,113.00	17,498,790	29
								30
								31
								32
								33
								34
								35
								36
827.00		827.00		21,502.00		24,810.00		59 37
								38
827.00		827.00		21,502.00		24,810.00		59 39
								40
								41
								42
								43
								44
								45
								46

Allowances (Accounts 158.1 and 158.2)

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

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2016	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	2,518,124.00	3,380,935		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	316.00		220.00	
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Purchases	150,000.00	753,000		
10					
11	New Hampshire Renewable				
12	Energy Certificates		6,363,821		
13					
14					
15	Total	150,000.00	7,116,821		
16					
17	Relinquished During Year:				
18	Charges to Account 509	1,221,005.00	1,571,930		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	1,447,435.00	8,925,826	220.00	
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

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

2017		2018		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
						2,518,124.00	3,380,935	1
								2
								3
86.00						622.00		4
								5
								6
								7
								8
						150,000.00	753,000	9
								10
							6,363,821	12
								13
								14
						150,000.00	7,116,821	15
								16
								17
						1,221,005.00	1,571,930	18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
86.00						1,447,741.00	8,925,826	29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
								44
								45
								46

Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

**Schedule Page: 229 Line No.: 12 Column: c**

Represents the value of Renewable Energy Certificates (RECs) which the Company uses to meet the State of New Hampshire's Renewable Portfolio Standards (RPS) requirement, which went into effect in 2008. The Company began purchasing RECs in 2009. RECs are recorded in Account 158 and were valued at \$683,217 at December 31, 2014, with \$6,363,821 of 2015 activity resulting in the December 31, 2015 balance of \$7,047,038.

**Schedule Page: 229 Line No.: 29 Column: b**

The balance of NOx Allowances at December 31, 2015 includes 1,443,630 of CO2 Allowances.

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

The dollar balance of NOx Allowances at December 31, 2015 includes \$1,858,771 of CO2 Allowances.

Name of Respondent  
Public Service Company of New Hampshire

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

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

Year/Period of Report  
End of 2015/Q4

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTAL					

Name of Respondent  
Public Service Company of New Hampshire

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

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

Year/Period of Report  
End of 2015/Q4

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21	NONE					
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					

**Transmission Service and Generation Interconnection Study Costs**

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

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
<b>1</b>	<b>Transmission Studies</b>				
2	Brookfield Power		186	117	186
3	Bryant Mountain Wind	424	186	424	186
4	Champlain Vermont	1,922	186	1,465	186
5	Granite Ridge	10,228	186	9,194	186
6	Grand Isle Intertie	2,565	186	2,565	186
7	Kinder Morgan	26,219	186	71,012	186
8	Newington Gas Turbine	2,793	186	2,793	186
9	Northern Pass Transmission	27,800	186	230	186
10	Spruce Ridge Wind	966	186	1,719	186
11	Stiles Brook Wind	7,088	186	7,088	186
12					
13					
14					
15					
16					
17					
18					
19					
20					
<b>21</b>	<b>Generation Studies</b>				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Income Tax - FASB ASC 740					
2	Docket No DE 06-028	40,425,631	746,405	Various	2,324,881	38,847,155
3						
4	PSNH Gain - Bio Energy IPP					
5	Remaining Life of Contracts	144,816		407	144,816	
6						
7	IPP Buyout - China Mills - Thomas Hodgs					
8	(13 year amortization)	44,870		407	44,870	
9						
10	IPP Buyout - Fisk Hydro Inc.					
11	(13 year amortization)	98,492		407	98,492	
12						
13	IPP Buyout - Pittsfield Hydro Power Co.					
14	(13 year amortization)	23,339		407	23,339	
15						
16	IPP Buyout - Ashuelot Hydro					
17	(13 year amortization)	173,426		407	173,426	
18						
19	IPP Buyout - Avery Dam					
20	(13 year amortization)	82,749		407	82,749	
21						
22	IPP Buyout - Lower Robertson Dam					
23	(13 year amortization)	183,101		407	183,101	
24						
25	IPP Buyout - Greggs Falls					
26	(18 year amortization)	1,716,000		407	285,996	1,430,004
27						
28	IPP Buyout - Lochmere Dam					
29	(12 year amortization)	7,632		407	7,632	
30						
31	IPP Buyout - Pembroke Hydro					
32	(18 year amortization)	1,667,263		407	277,860	1,389,403
33						
34	Derivative Mark to Market	186,198	398,091	Various	584,289	
35						
36	Energy Service Deferral					
37	Docket No DE 05-164	89,677,293	77,535,068	Various	71,621,255	95,591,106
38						
39	SCRC Deferral					
40	Docket No DE 99-09	9,677,745	6,076,559	254,407	14,431,113	1,323,191
41						
42	Asset Retirement Obligation					
43	Docket No 05-164	15,338,552	1,387,062	Various	1,297,974	15,427,640
44	TOTAL	367,838,731	137,428,705		169,270,283	335,997,153



OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1						
2	FASB ASC 960/962 Pension	162,172,034	6,593,348	Various	21,794,690	146,970,692
3						
4	FASB ASC 960/962 SERP	1,608,547	95,467	228,926	278,133	1,425,881
5						
6	FASB ASC 960/962 PBOP	10,531,480	3,027,449	Various	937,210	12,621,719
7						
8	Non-SERP Cumulative Adjustment	1,116,866	16,226	Various	127,747	1,005,345
9						
10	Deferred Storm Restoration (3 yr amortization)					
11	Docket No. DE 093-035; 11-082	17,019,666		Various	7,624,290	9,395,376
12						
13	Deferred Environmental Remediation Costs					
14	Docket No. 09-035	9,777,382	3,351,601	Various	6,002,506	7,126,477
15						
16	NHPUC Assessment Deferral	1,360,098	47,780	Various	1,360,098	47,780
17						
18	Retiree Prescription Subsidy					
19	Docket No. 11-070	2,648,045	18,500	407	1,333,273	1,333,272
20						
21	Transmission Tariff Deferral					
22	FERC Docket No. ER 03-1247	2,247,425	38,045,230	Various	38,230,543	2,062,112
23						
24	Storm Reserve Contra Equity Return	( 89,919)	89,919			
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL	367,838,731	137,428,705		169,270,283	335,997,153

Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 2 Column: b**

Note that the balance of the Income Tax - FASB ASC 740 at December 31, 2014 includes a transmission related component of \$8,171,016.

**Schedule Page: 232 Line No.: 2 Column: f**

Note that the balance of the Income Tax - FASB ASC 740 at December 31, 2015 includes a transmission related component of \$8,333,345.

**Schedule Page: 232.1 Line No.: 6 Column: b**

Note that the balance of FASB ASC 960/962 PBOP at December 31, 2014 includes a transmission related component of \$350,591.

**Schedule Page: 232.1 Line No.: 6 Column: f**

Note that the balance of FASB ASC 960/962 PBOP at December 31, 2015 includes a transmission related component of \$254,840.

MISCELLANEOUS DEFFERED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Supplemental Pension Program	3,814,646				3,814,646
2						
3	PSNH Pension Accumulated					
4	Other Comprehensive Income		3,174,969	Various	2,623	3,172,346
5						
6	Regulatory Commission		1,765,268	Various	278,072	1,487,196
7						
8	Deferred Storm Restoration Cost	69,869,530	286,407,570	Various	278,676,814	77,600,286
9						
10	Storm Reserve Equity Return	-3,629,256		Various	2,415,121	-6,044,377
11						
12	Credit Line Renewal Fees	368,769	174,187	Various	104,819	438,137
13						
14	Workers Compensation / Public	3,570,613	571,296	Various	2,584,908	1,557,001
15	Liability Insurance Recoveries					
16						
17	Deferred C&LM Costs	625,000	91,667	Various	716,667	
18						
19	Environmental Costs of					
20	Facilities Closures	282,023		Various	260,299	21,724
21						
22	Minor items (7)	838	8,494,245	Various	8,362,227	132,856
23						
24						
25						
26						
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42						
43						
44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	74,902,163				82,179,815

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		160,122,412	130,472,004
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	160,122,412	130,472,004
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)	-527,065	-630,641
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	159,595,347	129,841,363

Notes

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

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

Note that at the beginning of the year, the total balance of Accumulated Deferred Income Taxes in Account 190 includes a transmission related component of \$8,939,499.

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

**Information on Formula Rates:**

Calculated per company records and in accordance with Schedule 21-ES, Attachment H under ISO New England Inc. Transmission, Markets and Services Tariff, 6.0.0.

Page 106 line 1.

Calculated per company records as stipulated per contract.  
Reference Page 106 line 13,17,21 and 25.

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

Accumulated Deferred Income Taxes (Account 190)

	Beginning Balance	Activity	Ending Balance
Account 190DG			
ASC 740 Gross-Up (FAS 109)	2,070,014	245,805	2,315,819
Account 190DK			
ASC 740 (FASB 109)	2,979,186	364,609	3,343,795
Account 190IT			
ASC 740 ITC - Non Gen (FAS 109)	49,118	(3,061)	46,057
ASC 740 ITC - Generation (FAS 109)	9,673	(804)	8,869
Sub Total Account 190IT	58,791	(3,865)	54,926
Account 190CP			
Comprehensive Income	5,020,731	(686,722)	4,334,009
Account 190.03			
Federal NOL Carryforward	32,140,482	(29,704,451)	2,436,031
Account 19000			
Production Tax Credit Carryforward	11,067,079	3,870,358	14,937,437
Bad Debts	233,667	48,801	282,468
Employee Benefits	46,811,960	(9,692,791)	37,119,169
Regulatory Deferrals	26,301,485	(3,145,855)	23,155,630
Other	32,911,952	8,591,128	41,862,080
Sub-total Account 19000	117,326,143	30,641	117,356,784
TOTAL Account 190	159,595,347	(30,906,515)	129,841,363

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 190 includes a transmission related component of \$4,746,816.

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 190480 (Reserve for Disputed Transactions) includes a transmission related component of \$0.

**Information on Formula Rates:**

Calculated per company records and in accordance with Schedule 21-ES, Attachment H under ISO New England Inc. Transmission, Markets and Services Tariff, 6.0.0.

Page 106 line 1.

CAPITAL STOCKS (Account 201 and 204)

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

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	COMMON STOCK (Account 201)			
2	Common Stock - Not Publicly Traded	100,000,000	1.00	
3	Total Common Stock	100,000,000		
4				
5				
6				
7	PREFERRED STOCK (Account 204)			
8	NONE			
9				
10				
11				
12				
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CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
301	301					2
301	301					3
						4
						5
						6
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

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

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

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	None	
3		
4		
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	None	
7		
8		
9	Gain on Resale or Cancellation of Reacquired	
10	Capital Stock (Account 210)	
11	None	
12		
13		
14	Miscellaneous Paid In Capital (Account 211)	
15	Miscellaneous	617,831,821
16	ESOP Adjustment	2,802,323
17	Total Account 211	620,634,144
18		
19		
20		
21		
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23		
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25		
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40	TOTAL	620,634,144



Name of Respondent Public Service Company of New Hampshire	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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**CAPITAL STOCK EXPENSE (Account 214)**

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.  
 2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3	NONE	
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	

**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Bonds (Account 221)		
2	2005 Series M 5.60% Fixed Rate Bonds	50,000,000	578,925
3			115,500 D
4	2007 Series N 6.15% Fixed Rate Bonds	70,000,000	769,179
5			119,700 D
6	2008 Series O 6.00% Fixed Rate Bonds	110,000,000	925,426
7			261,800 D
8	2009 Series P 4.50% Fixed Rate Bonds	150,000,000	1,176,834
9			580,500 D
10	2011 Series Q 4.050% Fixed Rate Bonds	122,000,000	1,136,324
11			318,420 D
12	2011 Series R 3.200% Fixed Rate Bonds	160,000,000	1,275,211
13			675,200
14	2013 Series S 3.500% Fixed Rate Bonds	325,000,000	2,797,886
15			915,000 D
16			-2,039,250 P
17	Subtotal	987,000,000	9,606,655
18			
19	Reacquired Bonds (Account 222)		
20	NONE		
21			
22	Advances From Associated Companies (Account 223)		
23	None		
24			
25	Other Long-Term Debt (Account 224)		
26	Pollution Control Revenue Bonds		
27	2001 Auction Rate Series A	89,250,000	1,687,073
28	Subtotal	89,250,000	1,687,073
29	Additional Footnote.		
30			
31			
32			
33	TOTAL	1,076,250,000	11,293,728

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
10/05/2005	10/05/2035	10/05	09/35	50,000,000	2,800,000	2
						3
09/24/2007	09/01/2017	09/07	08/17	70,000,000	4,305,000	4
						5
05/27/2008	05/01/2018	05/08	04/18	110,000,000	6,582,961	6
						7
12/14/2009	12/01/2019	12/09	11/19	150,000,000	6,750,000	8
						9
05/26/2011	06/01/2021	05/11	05/21	122,000,000	4,941,000	10
						11
09/13/2011	09/01/2021	09/11	08/21	160,000,000	5,161,377	12
						13
11/14/2013	11/01/2023	11/13	10/23	325,000,000	11,375,000	14
						15
						16
				987,000,000	41,915,338	17
						18
						19
						20
						21
						22
						23
						24
						25
						26
12/19/2001	05/01/2021	12/01	04/21	89,250,000	137,951	27
				89,250,000	137,951	28
						29
						30
						31
						32
				1,076,250,000	42,053,289	33

Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

**Schedule Page: 256 Line No.: 29 Column: a**  
 Excluded from the total interest for the year is \$5,054 credit for interest related to other comprehensive income.

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES**

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	113,675,725
2		
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Employee Compensation and Benefits	-11,791,563
11	Current and Deferred Federal and State Income Taxes	72,389,982
12	Other	-3,913,709
13		
14	Income Recorded on Books Not Included in Return	
15	Other	-80,745
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Book/Tax Property Differences	-165,964,874
21	Amortization/Deferral of Regulatory Assets	17,972,681
22	Bad Debts	1,070,701
23		
24		
25		
26		
27	Federal Tax Net Income	23,358,198
28	Show Computation of Tax:	
29	Federal Income Tax @ 35%	8,175,369
30	Federal Net Operating Loss Carryforward	-29,704,451
31	Prior Years Taxes and Other	4,186,665
32		
33		
34	Federal Income Tax	-17,342,417
35	Federal Income Tax - Other Income/Deductions (Page 117, Line 53)	2,266,877
36		
37	Federal Income Tax (Page 114, Line 15)	-19,609,294
38		
39		
40		
41		
42		
43		
44		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

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

This company is a member of an affiliated group, Eversource Energy and Subsidiaries, which will file a 2015 consolidated federal Income Tax return on or before September 15, 2016.

Members of the group are:

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

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

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL					
2	Unemployment 2014	393			393	
3	Unemployment 2015			53,697	53,421	
4	FICA 2014	264,482			264,482	
5	FICA 2015			4,086,056	3,766,808	
6	Income	26,415,670		28,657,583	52,552,864	
7	Medicare 2014	61,609			61,609	
8	Medicare 2015			1,075,501	1,000,824	
9	Other			12,930	-287,070	
10	Highway Use			6,056	6,056	
11	Subtotal	26,742,154		33,891,823	57,419,387	
12						
13	STATE OF					
14	NEW HAMPSHIRE					
15	Unemployment	353		10,802	11,056	
16	Business Profits		5,740,808	5,881,455	-4,463,797	
17	Business Enterprise			1,104,884	1,104,884	
18	Excise Tax					
19	Consumption			-27,077	-27,077	
20	Subtotal	353	5,740,808	6,970,064	-3,374,934	
21						
22	LOCAL NEW HAMPSHIRE					
23	Property 2014 and 2015		16,833,621	74,671,201	74,867,281	
24	Subtotal		16,833,621	74,671,201	74,867,281	
25						
26	DISTRICT OF COLUMBIA					
27	Unemployment 2015			49	49	
28	Subtotal			49	49	
29						
30	LOCAL MAINE					
31	Property 2015			515,695	515,695	
32	Subtotal			515,695	515,695	
33						
34	STATE OF VERMONT					
35	VT Use Tax					
36	Income			250	250	
37	Subtotal			250	250	
38						
39	STATE OF MAINE					
40	Income					
41	TOTAL	26,742,507	22,574,429	116,299,725	129,678,371	

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Subtotal					
2	LOCAL VERMONT					
3	Property 2015			69,305	69,305	
4	Subtotal			69,305	69,305	
5						
6						
7	STATE OF CONNECTICUT					
8	Unemployment			53,034	53,034	
9	Sales Tax					
10	Connecticut Excise Tax			121,072	121,072	
11	Subtotal			174,106	174,106	
12						
13						
14	COMMONWEALTH OF MASSACHUSETTS					
15	Unemployment			3,876	3,876	
16	Universal Health			3,328	3,328	
17	Mfg. Corp. Excise			2	2	
18	Subtotal			7,206	7,206	
19						
20						
21						
22	STATE OF NEW YORK					
23	Unemployment			1	1	
24	Subtotal			1	1	
25						
26						
27	STATE OF FLORIDA					
28	Unemployment			1	1	
29	Subtotal			1	1	
30						
31	STATE OF MICHIGAN					
32	Unemployment			24	24	
33	Subtotal			24	24	
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	26,742,507	22,574,429	116,299,725	129,678,371	



TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
						2
276		53,697				3
						4
319,248		4,086,056				5
2,520,389		-19,609,294			48,266,877	6
						7
74,677		1,075,501				8
					12,930	9
		6,056				10
2,914,590		-14,387,984			48,279,807	11
						12
						13
						14
99		10,802				15
4,604,444		5,248,995			632,460	16
		1,104,884				17
						18
		-27,077				19
4,604,543		6,337,604			632,460	20
						21
						22
	17,029,701	74,561,045			110,156	23
	17,029,701	74,561,045			110,156	24
						25
						26
		49				27
		49				28
						29
						30
		515,695				31
		515,695				32
						33
						34
						35
		250				36
		250				37
						38
						39
						40
7,519,133	17,029,701	67,277,302			49,022,423	41

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

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
						2
		69,305				3
		69,305				4
						5
						6
						7
		53,034				8
						9
		121,072				10
		174,106				11
						12
						13
						14
						15
		3,876				16
		3,328				17
		2				18
		7,206				19
						20
						21
						22
		1				23
		1				24
						25
						26
						27
		1				28
		1				29
						30
						31
		24				32
		24				33
						34
						35
						36
						37
						38
						39
						40
7,519,133	17,029,701	67,277,302			49,022,423	41

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

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

Federal Unemployment Taxes charged to operating expense includes a transmission related component of \$1,344.

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

FICA Taxes charged to operating expense includes a transmission related component of \$72,059.

**Schedule Page: 262 Line No.: 6 Column: i**

Federal Income Taxes charged to operating expense includes a transmission related component of (\$18,131,031).

**Schedule Page: 262 Line No.: 6 Column: l**

Federal Income Taxes charged to other accounts includes a transmission related component of \$27,021,263.

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

Medicare Taxes charged to operating expense includes a transmission related component of \$20,598.

**Schedule Page: 262 Line No.: 9 Column: l**

Other Taxes charged to other accounts includes a transmission related component of \$1,307.

**Schedule Page: 262 Line No.: 10 Column: i**

Federal Highway Use Taxes charged to operating expense includes a transmission related component of \$-0-.

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

State of New Hampshire Unemployment Taxes charged to operating expense includes a transmission related component of \$198.

**Schedule Page: 262 Line No.: 16 Column: i**

State of New Hampshire Business Profits Taxes charged to operating expense includes a transmission related component of \$1,318,460.

**Schedule Page: 262 Line No.: 16 Column: l**

State of New Hampshire Business Profits Taxes charged to other accounts includes a transmission related component of \$12,248.

**Schedule Page: 262 Line No.: 17 Column: i**

State of New Hampshire Business Enterprise Taxes charged to operating expense includes a transmission related component of \$145,181.

**Schedule Page: 262 Line No.: 19 Column: i**

State of New Hampshire Consumption Taxes charged to operating expense includes a

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FOOTNOTE DATA			

transmission related component of \$-0-.

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

The total amount of New Hampshire local property taxes charged to operating expense includes a transmission related component of \$21,253,451.

Town specific local taxes. Page 106 line 10.

Calculated per company records as stipulated per contract. Page 106 lines 13, 17, 21 and 25.

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

State of New Hampshire local property Taxes charged to other accounts of \$110,156 includes amounts charged capital and O&M accounts. There is a total transmission related component of \$31,384.

**Schedule Page: 262 Line No.: 27 Column: i**

District of Columbia Unemployment Taxes charged to operating expense includes a transmission related component of \$2.

**Schedule Page: 262 Line No.: 31 Column: i**

The total amount of Maine local property taxes charged to operating expense includes a transmission related component of \$134,477.

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

State of Vermont Income Taxes charged to operating expense includes a transmission related component of \$-0-.

**Schedule Page: 262.1 Line No.: 3 Column: i**

The total amount of Vermont local property taxes charged to operating expense includes a transmission related component of \$19,745.

**Schedule Page: 262.1 Line No.: 8 Column: i**

State of Connecticut Unemployment Taxes charged to operating expense includes a transmission related component of \$1,936.

**Schedule Page: 262.1 Line No.: 10 Column: i**

State of Connecticut Insurance Premium Excise Taxes charged to operating expense includes a transmission related component of \$16,008.

**Schedule Page: 262.1 Line No.: 16 Column: i**

Commonwealth of Massachusetts Unemployment Taxes charged to operating expense includes a transmission related component of \$141.

**Schedule Page: 262.1 Line No.: 17 Column: i**

Commonwealth of Massachusetts Universal Health Insurance Taxes charged to operating expense includes a transmission related component of \$122.

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FOOTNOTE DATA			

**Schedule Page: 262.1 Line No.: 23 Column: i**  
 State of New York Unemployment Taxes charged to operating expense includes a transmission related component of \$-0-.

**Schedule Page: 262.1 Line No.: 28 Column: i**  
 State of Florida Unemployment Taxes charged to operating expense includes a transmission related component of \$-0-.

**Schedule Page: 262.1 Line No.: 32 Column: i**  
 State of Michigan Unemployment Taxes charged to operating expense includes a transmission related component of \$1.

**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	14,599			411.4	2,055	
4	7%						
5	10%	36,343			411.4	5,116	
6		94,107			411.4	2,373	
7							
8	<b>TOTAL</b>	<b>145,049</b>				<b>9,544</b>	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
12,544			3
			4
31,227			5
91,734			6
			7
135,505			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			30
			31
			32
			33
			34
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			41
			42
			43
			44
			45
			46
			47
			48

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

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

Note that at the beginning of the year, the balance of Accumulated Deferred Investment Tax Credits in Account 255 includes a transmission related component of \$11,394.

**Information on Formula Rates:**

Calculated per company records as stipulated per contract.

Page 106 lines 13,17,21 and 25.

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

The amortization charged to account 411.4 includes a transmission related component of \$3,872 for the year ended December 31, 2015.

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

Note that at the end of the year, the balance of Accumulated Deferred Investment Tax Credits in Account 255 includes a transmission related component of \$7,521.

**Information on Formula Rates:**

Calculated per company records as stipulated per contract.

Page 106 lines 13,17,21 and 25.



OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Rehabilitation Tax Credit	902,172	407	34,044		868,128
2						
3	Deferred Contract Obligation-CYAPC	270,239	234	134,589	55,406	191,056
4						
5	Deferred Contract Obligation-MYAPC	6,115,170	234	960,604		5,154,566
6						
7	Deferred Revenue Fiber Optic Cable	19,971	418	19,382		589
8						
9	Tax Lease - Garvins Falls	265,471	456	50,566		214,905
10						
11	Interconnection Deposits	51,171		51,838	667	
12						
13	Deferred Compensation	502,234	Various	3,729	16,214	514,719
14						
15	Clean Energy Fund				5,000,000	5,000,000
16						
17	Minor Items (5)	337,724	Various	200,507	194,216	331,433
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	8,464,152		1,455,259	5,266,503	12,275,396

**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)**

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

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	32,696,143	10,276,364	
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	32,696,143	10,276,364	
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	32,696,143	10,276,364	
18	Classification of TOTAL			
19	Federal Income Tax	20,744,397	6,415,028	
20	State Income Tax	11,951,746	3,861,336	
21	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES \_ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
						42,972,507	4
							5
							6
							7
						42,972,507	8
							9
							10
							11
							12
							13
							14
							15
							16
						42,972,507	17
							18
						27,159,425	19
						15,813,082	20
							21

NOTES (Continued)

**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)**

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

Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	543,036,458	57,652,234	7,211,570
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	543,036,458	57,652,234	7,211,570
6	Other	-68,744		
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	542,967,714	57,652,234	7,211,570
10	Classification of TOTAL			
11	Federal Income Tax	476,698,477	50,161,268	5,698,966
12	State Income Tax	66,269,237	7,490,966	1,512,604
13	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
			843,042			592,634,080	2
							3
							4
			843,042			592,634,080	5
9,909						-58,835	6
							7
							8
9,909			843,042			592,575,245	9
							10
7,830			641,576			520,527,033	11
2,079			201,466			72,048,212	12
							13

NOTES (Continued)

Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

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

Note that at the beginning of the year, the total balance of Accumulated Deferred Income Taxes in Account 282 includes a transmission related component of \$136,967,555.

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

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 282 includes a transmission related component of \$172,814,135.

**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3		199,077,532	10,588,012	17,916,868
4		4,179,201		
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	203,256,733	10,588,012	17,916,868
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other Income and Deductions	3,261,767		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	206,518,500	10,588,012	17,916,868
20	Classification of TOTAL			
21	Federal Income Tax	163,415,127	8,367,208	14,158,857
22	State Income Tax	43,103,373	2,220,804	3,758,011
23	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.  
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
			120,485		698,585	192,326,776	3
						4,179,201	4
							5
							6
							7
							8
			120,485		698,585	196,505,977	9
							10
							11
							12
							13
							14
							15
							16
							17
659	474,298					2,788,128	18
659	474,298		120,485		698,585	199,294,105	19
							20
659	374,843				698,585	157,947,879	21
	99,455		120,485			41,346,226	22
							23

NOTES (Continued)



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

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

Note that at the beginning of the year, the total balance of Accumulated Deferred Income Taxes in Account 283 includes a transmission related component of \$8,508,306.

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

**Accumulated Deferred Income Taxes (Account 283)**

	Beginning Balance	Activity	Ending Balance
<b>Account 283DG</b>			
ASC 740 Gross-Up (FAS109)	\$ 15,935,066	(574,430)	\$ 15,360,636
<b>Account 28399</b>			
Employee Benefits	1,446,991	469,576	1,916,567
Property Taxes	7,419,515	(133,699)	7,285,816
Regulatory Deferrals	147,601,975	(9,693,048)	137,908,927
Other	34,114,953	2,707,206	36,822,159
Sub-Total Account 28399	190,583,434	(6,649,965)	183,933,469
<b>Total Account 283</b>	\$ 206,518,500	\$ (7,224,395)	\$ 199,294,105

Note that at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 283 includes a transmission related component of \$7,906,215.

OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	FASB ASC 740 Regulatory Liability	5,107,990	190	758,740	1,365,290	5,714,540
2						
3	NWPP Deferral					
4	Docket No. DE 03-166	1,228,501	Various	12,836,310	13,629,805	2,021,996
5						
6	Reliability Enhancement Program				1,481,267	1,481,267
7						
8	Environmental Obligation					
9	Docket No. DE 99-099	671,986	Various	535,813	25,178	161,351
10						
11	TCAM Deferral					
12	Docket No. 06-028	10,919,548	565,431	33,223,604	23,288,435	984,379
13						
14	MedVantage APBO	68,414	228,926	11,968	38,527	94,973
15						
16	Electric Assistance Program					
17	Docket No. DE 02-034	372,886	143			372,886
18						
19	DOE Phase 1 - Maine Yankee Atomic	978,729	254	978,729		
20						
21	C&LM Deferral					
22	Docket No. 05-164	1,014,967	908	35,395,805	34,524,592	143,754
23						
24	Minor Items (3)	719	Various		28,498	29,217
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	20,363,740		83,740,969	74,381,592	11,004,363

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

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

Note that the balance of the FASB ASC 740 regulatory liability as of December 31, 2014 includes a transmission related component of \$7,765.

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

Note that the balance of the FASB ASC 740 regulatory liability as of December 31, 2015 includes a transmission related component of \$5,129.

**ELECTRIC OPERATING REVENUES (Account 400)**

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	505,806,221	478,752,610
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	306,751,414	293,507,409
5	Large (or Ind.) (See Instr. 4)	76,913,730	72,624,701
6	(444) Public Street and Highway Lighting	6,166,864	6,031,090
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	895,638,229	850,915,810
11	(447) Sales for Resale	49,863,468	92,650,878
12	TOTAL Sales of Electricity	945,501,697	943,566,688
13	(Less) (449.1) Provision for Rate Refunds	-211,928	-6,207,992
14	TOTAL Revenues Net of Prov. for Refunds	945,713,625	949,774,680
15	Other Operating Revenues		
16	(450) Forfeited Discounts	2,430,032	2,062,720
17	(451) Miscellaneous Service Revenues	3,802,318	3,969,971
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	7,453,225	7,173,862
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	16,155,918	12,683,111
22	(456.1) Revenues from Transmission of Electricity of Others	16,559,166	7,274,635
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	46,400,659	33,164,299
27	TOTAL Electric Operating Revenues	992,114,284	982,938,979

**ELECTRIC OPERATING REVENUES (Account 400)**

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

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
3,194,663	3,172,464	427,317	427,109	2
				3
3,344,286	3,309,604	72,932	73,026	4
1,366,443	1,381,710	2,825	2,902	5
21,164	22,276	956	963	6
				7
				8
				9
7,926,556	7,886,054	504,030	504,000	10
514,976	709,841	41	41	11
8,441,532	8,595,895	504,071	504,041	12
				13
8,441,532	8,595,895	504,071	504,041	14

Line 12, column (b) includes \$ -1,974,025 of unbilled revenues.  
 Line 12, column (d) includes -3,429 MWH relating to unbilled revenues

Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

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

Total revenues derived from retail customers included \$(1,974,025) of unbilled revenues for the year 2015. See page 304 for details of unbilled revenues by customer class.

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

Total revenues derived from retail customers included \$1,836,699 of unbilled revenue for the year 2014.

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

The total "Megawatt Hours Sold" to PSNH customers represents the delivery of energy to distribution customers including energy for those customers who have chosen third party suppliers. In addition it includes (3,429) MWHs related to unbilled revenues for the year 2015.

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

The total "Megawatt Hours Sold" to PSNH retail customers represents the delivery of energy to all distribution customers including energy for those customers who have chosen third party suppliers. In addition, it includes (20,497) MWHs related to unbilled revenues for the year 2014.

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

Account 451 includes revenues of \$2,705,961 reconnection fees, \$890,694 collection charges, and \$282,428 interval data charges for the year 2015.

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

Account 451 includes revenues of \$2,585,599 reconnect fees, \$807,732 collection charges, and \$465,465 interval data charges for the year 2014.

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

Account 454 includes \$1,854,767.00 Rental Revenue related to transmission.

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

Account 456 includes \$13,949,147 revenue from Northern Wood Power Project & Premium on REC Transfers, \$609,866 credits from ISO-NE Reliability Issues, and \$515,530 from NOATT Schedule 2 revenues for the year 2015.

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

Account 456 includes \$10,441,189 revenue from Northern Wood Power Project & Premium on REC Transfers, \$1,336,928 credits from ISO-NE Reliability Issues, and \$796,285 from NOATT Schedule 2 revenues for the year 2014.

REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Not applicable				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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22					
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25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential (440)					
2	R - Residential	3,157,352	500,720,087	427,280	7,389	0.1586
3	R - OTOD - Time of Day	459	84,042	37	12,405	0.1831
4	OL - Outdoor Lighting	1,756	839,990	3,430	512	0.4784
5	LCS - Load Controlled	39,413	4,501,766	3,878	10,163	0.1142
6	Unbilled Revenue	-4,317	-339,664			0.0787
7	Less: Duplicate Customer Col d			-7,308		
8	Total Residential	3,194,663	505,806,221	427,317	7,476	0.1583
9						
10	Commercial & Industrial (442)					
11	G - General Service	1,716,694	205,934,771	74,225	23,128	0.1200
12	G - OTOD - Time of Day	1,381	254,099	36	38,361	0.1840
13	LG - Large Controlled	1,236,613	54,457,010	108	11,450,120	0.0440
14	GV - Primary General	1,656,076	109,705,078	1,366	1,212,354	0.0662
15	OL - Outdoor Lighting	34,618	10,523,563	6,999	4,946	0.3040
16	LCS - Load Controlled	6,844	475,798	222	30,829	0.0695
17	B - Backup Service	57,603	3,946,930	22	2,618,318	0.0685
18	Unbilled Revenue	900	-1,632,105			-1.8135
19	Less: Duplicate Customer Col d			-7,221		
20	Total Comm & Ind	4,710,729	383,665,144	75,757	62,182	0.0814
21						
22	Public Street Lighting (444)					
23	EOL/OL - Outdoor Lighting	21,176	6,169,121	956	22,151	0.2913
24	Unbilled Revenue	-12	-2,257			0.1881
25	Less: Duplicate Customer Col d					
26	Total Public Street Lighting	21,164	6,166,864	956	22,138	0.2914
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	7,929,985	897,612,254	504,030	15,733	0.1132
42	Total Unbilled Rev.(See Instr. 6)	-3,429	-1,974,025	0	0	0.5757
43	TOTAL	7,926,556	895,638,229	504,030	15,726	0.1130



SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Requirement Service:					
2	National Grid	RQ	5			
3						
4	Municipals:					
5	New Hampshire Electric Cooperative, Inc	RQ	185			
6	New Hampshire Electric Cooperative, Inc	RQ	187			
7	New Hampton Village Precinct	RQ	1			
8	Ashland Electric Department	RQ	1			
9	Town of Wolfeboro, NH	RQ	1			
10						
11	Nonassociated Utilities/Companies:					
12	ISO New England	OS	5			
13	UNITIL Energy Systems Inc.	OS	ISO-NE			
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
25	578	2,320	1,038	3,936	2
					3
					4
	1,720,845		180,000	1,900,845	5
	26,532		6,000	32,532	6
	7,362		6,000	13,362	7
	41,240		6,000	47,240	8
	145,387		6,000	151,387	9
					10
					11
514,951		32,735,991	12,075,963	44,811,954	12
	2,902,212			2,902,212	13
					14
25	1,941,944	2,320	205,038	2,149,302	
514,951	2,902,212	32,735,991	12,075,963	47,714,166	
<b>514,976</b>	<b>4,844,156</b>	<b>32,738,311</b>	<b>12,281,001</b>	<b>49,863,468</b>	

Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

<b>Schedule Page: 310 Line No.: 2 Column: c</b> MBR Tariff, Market Based Tariff 5.0.0
<b>Schedule Page: 310 Line No.: 5 Column: b</b> Delivery Service.
<b>Schedule Page: 310 Line No.: 6 Column: b</b> Delivery Service.
<b>Schedule Page: 310 Line No.: 7 Column: b</b> Delivery Service.
<b>Schedule Page: 310 Line No.: 7 Column: c</b> FERC Electric Tariff, First Revised Volume No. 1, Original Service Agreement No. 25.
<b>Schedule Page: 310 Line No.: 8 Column: b</b> Delivery Service.
<b>Schedule Page: 310 Line No.: 8 Column: c</b> FERC Electric Tariff, First Revised Volume No. 1, Original Service Agreement No. 24.
<b>Schedule Page: 310 Line No.: 9 Column: b</b> Delivery Service.
<b>Schedule Page: 310 Line No.: 9 Column: c</b> FERC Electric Tariff, First Revised Volume No. 1, Original Service Agreement No. 26.
<b>Schedule Page: 310 Line No.: 12 Column: b</b> Short-term energy and capacity sales.
<b>Schedule Page: 310 Line No.: 12 Column: c</b> MBR Tariff, Market Based Tariff 5.0.0
<b>Schedule Page: 310 Line No.: 13 Column: b</b> Delivery Service.
<b>Schedule Page: 310 Line No.: 13 Column: c</b> ISO-NE Transmission, Markets and Services Tariff, 0.0.0

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	3,989,727	4,234,710
5	(501) Fuel	95,926,896	119,600,965
6	(502) Steam Expenses	4,253,354	3,884,308
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	3,265,575	2,969,752
10	(506) Miscellaneous Steam Power Expenses	6,706,076	10,423,986
11	(507) Rents	33,373	12,859
12	(509) Allowances	-11,095,625	-8,182,084
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	103,079,376	132,944,496
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	4,045,175	5,040,863
16	(511) Maintenance of Structures	419,322	421,598
17	(512) Maintenance of Boiler Plant	21,484,724	13,743,574
18	(513) Maintenance of Electric Plant	11,901,899	5,410,503
19	(514) Maintenance of Miscellaneous Steam Plant	2,557,662	2,473,050
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	40,408,782	27,089,588
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	143,488,158	160,034,084
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	338,104	462,127
45	(536) Water for Power	940,785	388,873
46	(537) Hydraulic Expenses	322,881	1,155,381
47	(538) Electric Expenses	274,837	1,023,053
48	(539) Miscellaneous Hydraulic Power Generation Expenses	796,811	897,775
49	(540) Rents	79,930	78,461
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,753,348	4,005,670
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	331,922	455,770
54	(542) Maintenance of Structures	16,080	83,379
55	(543) Maintenance of Reservoirs, Dams, and Waterways	324,313	1,167,642
56	(544) Maintenance of Electric Plant	3,209,714	1,574,832
57	(545) Maintenance of Miscellaneous Hydraulic Plant	22,672	132,407
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	3,904,701	3,414,030
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	6,658,049	7,419,700

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		4,918
63	(547) Fuel	584,683	1,951,679
64	(548) Generation Expenses	38,381	71,954
65	(549) Miscellaneous Other Power Generation Expenses		28,199
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	623,064	2,056,750
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		5,024
70	(552) Maintenance of Structures		36,104
71	(553) Maintenance of Generating and Electric Plant	250,007	331,661
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	72,077	47,617
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	322,084	420,406
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	945,148	2,477,156
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	160,287,607	188,786,258
77	(556) System Control and Load Dispatching	122,094	155,959
78	(557) Other Expenses	46,677	44,178
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	160,456,378	188,986,395
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	311,547,733	358,917,335
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	1,346,662	1,796,453
84			
85	(561.1) Load Dispatch-Reliability	566,913	653,575
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	468,883	474,690
87	(561.3) Load Dispatch-Transmission Service and Scheduling	2,135	36,962
88	(561.4) Scheduling, System Control and Dispatch Services	2,455,343	2,460,768
89	(561.5) Reliability, Planning and Standards Development	338,144	335,818
90	(561.6) Transmission Service Studies	153,100	102,915
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	531,151	545,517
93	(562) Station Expenses	521,225	336,544
94	(563) Overhead Lines Expenses	245,887	202,230
95	(564) Underground Lines Expenses	41,013	16,691
96	(565) Transmission of Electricity by Others	22,525,519	37,174,569
97	(566) Miscellaneous Transmission Expenses	55,950	3,926
98	(567) Rents	66,358	44,467
99	TOTAL Operation (Enter Total of lines 83 thru 98)	29,318,283	44,185,125
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	214,498	453,836
102	(569) Maintenance of Structures	367,206	773,973
103	(569.1) Maintenance of Computer Hardware		5,412
104	(569.2) Maintenance of Computer Software	6,036	691,626
105	(569.3) Maintenance of Communication Equipment		4,915
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,214,469	1,339,616
108	(571) Maintenance of Overhead Lines	2,796,024	3,561,931
109	(572) Maintenance of Underground Lines	41,013	16,675
110	(573) Maintenance of Miscellaneous Transmission Plant	1,728	49,743
111	TOTAL Maintenance (Total of lines 101 thru 110)	4,640,974	6,897,727
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	33,959,257	51,082,852

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	<b>3. REGIONAL MARKET EXPENSES</b>		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	3,141,106	2,881,389
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	3,141,106	2,881,389
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	3,141,106	2,881,389
132	<b>4. DISTRIBUTION EXPENSES</b>		
133	Operation		
134	(580) Operation Supervision and Engineering	8,174,754	5,158,554
135	(581) Load Dispatching	1,783,371	1,178,761
136	(582) Station Expenses	1,530,815	1,437,634
137	(583) Overhead Line Expenses	2,296,494	1,534,953
138	(584) Underground Line Expenses	1,044,931	1,554,186
139	(585) Street Lighting and Signal System Expenses	604,095	344,768
140	(586) Meter Expenses	3,643,189	2,573,574
141	(587) Customer Installations Expenses	22,057	175,306
142	(588) Miscellaneous Expenses	1,479,077	2,675,249
143	(589) Rents	1,063,415	803,671
144	TOTAL Operation (Enter Total of lines 134 thru 143)	21,642,198	17,436,656
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	255,542	1,008,379
147	(591) Maintenance of Structures	131,534	122,511
148	(592) Maintenance of Station Equipment	2,584,309	3,052,701
149	(593) Maintenance of Overhead Lines	37,997,510	32,081,836
150	(594) Maintenance of Underground Lines	807,012	1,319,903
151	(595) Maintenance of Line Transformers	1,129,312	1,643,636
152	(596) Maintenance of Street Lighting and Signal Systems	41,759	220,605
153	(597) Maintenance of Meters	152,936	445,871
154	(598) Maintenance of Miscellaneous Distribution Plant	10,742	848,243
155	TOTAL Maintenance (Total of lines 146 thru 154)	43,110,656	40,743,685
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	64,752,854	58,180,341
157	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>		
158	Operation		
159	(901) Supervision	38,423	24,341
160	(902) Meter Reading Expenses	5,759,672	6,501,724
161	(903) Customer Records and Collection Expenses	19,204,943	18,950,780
162	(904) Uncollectible Accounts	9,192,761	6,814,925
163	(905) Miscellaneous Customer Accounts Expenses	30,139	113,304
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	34,225,938	32,405,074

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	15,938,668	17,474,567
169	(909) Informational and Instructional Expenses		27,051
170	(910) Miscellaneous Customer Service and Informational Expenses	86,915	60,685
171	<b>TOTAL Customer Service and Information Expenses (Total 167 thru 170)</b>	<b>16,025,583</b>	<b>17,562,303</b>
172	<b>7. SALES EXPENSES</b>		
173	Operation		
174	(911) Supervision	2,471	9,789
175	(912) Demonstrating and Selling Expenses		10,877
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses	21,144	40,477
178	<b>TOTAL Sales Expenses (Enter Total of lines 174 thru 177)</b>	<b>23,615</b>	<b>61,143</b>
179	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
180	Operation		
181	(920) Administrative and General Salaries	47,629,111	45,988,498
182	(921) Office Supplies and Expenses	3,307,918	10,413,841
183	(Less) (922) Administrative Expenses Transferred-Credit	2,833,742	2,686,655
184	(923) Outside Services Employed	17,924,537	12,504,454
185	(924) Property Insurance	1,492,816	1,834,730
186	(925) Injuries and Damages	2,883,811	5,199,381
187	(926) Employee Pensions and Benefits	14,670,882	12,130,692
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	6,589,866	3,776,326
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	72,480	81,980
192	(930.2) Miscellaneous General Expenses	2,550,828	5,442,248
193	(931) Rents	881,307	172,609
194	<b>TOTAL Operation (Enter Total of lines 181 thru 193)</b>	<b>95,169,814</b>	<b>94,858,104</b>
195	Maintenance		
196	(935) Maintenance of General Plant	138,770	490,307
197	<b>TOTAL Administrative &amp; General Expenses (Total of lines 194 and 196)</b>	<b>95,308,584</b>	<b>95,348,411</b>
198	<b>TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)</b>	<b>558,984,670</b>	<b>616,438,848</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

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

**Information on Formula Rates:**

Calculated per company records as stipulated per contract.  
Page 106 lines 13,17,21 and 25.

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

**Information on Formula Rates:**

Calculated per company records as stipulated per contract.  
Page 106 lines 13,17,21 and 25.

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

For the year ended December 31, 2015, the total amount of Property Insurance in Account 924 includes a transmission related component of \$276,640.

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

Note that for the year ended December 31, 2014, the total amount of Property Insurance in Account 924 includes a transmission related component of \$165,285.

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

For the year ended December 31, 2015, the total amount of Regulatory Commission Expenses in Account 928 includes a transmission related component of \$808,169.

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

Note that for the year ended December 31, 2014, the total amount of Regulatory Commission Expenses in Account 928 includes a transmission related component of \$957,994.

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

For the year ended December 31, 2015, the total amount of General Advertising Expenses in Account 930.1 includes a transmission related component of \$7,386.

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

Note that for the year ended December 31, 2014, the total amount of General Advertising Expenses in Account 930.1 includes a transmission related component of \$2,085.

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

For the year ended December 31, 2015, the total amount of Administrative and General Expenses in Accounts 920 through 935 includes a transmission related component of \$12,411,264.

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

Note that for the year ended December 31, 2014, the total amount of Administrative and General Expenses in Accounts 920 through 935 includes a transmission related component of \$10,348,117.



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

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Associated Utilities:					
2	North Atlantic Energy Company	LU	NAEC 1 & 3			
3						
4	Nonassociated Utilities/Companies:					
5	Cargill Power Markets, LLC	OS				
6	Central Maine Power Company	OS				
7	Competitive Suppliers	OS				
8	CP Power Sales Seventeen, LLC	OS				
9	CP Power Sales Seventeen, LLC	OS				
10	Exelon Generation Company, LLC	OS				
11	ICAP Energy, LLC	OS				
12	ISO New England	OS	ISO-NE			
13	ISO New England	OS	ISO-NE			
14	Morgan Stanley Capital Group, Inc.	OS				
	<b>Total</b>					

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

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
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RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	NextEra Energy Power Marketing, LLC.	OS				
2	PJM Settlement, Inc.	OS				
3	Portland Nat Gas Transmission Systems	OS				
4	Portland Nat Gas Transmission Systems	AD				
5	Vermont Yankee Nuclear Power Corp.	LU	VYNPC 12			
6						
7	Municipals:					
8	New Hampshire Electric Cooperative	IU				
9						
10	Other Sellers:					
11	Briar Hydro	LU				
12	Burgess BioPower, LLC	LU				
13	Errol Dam	LU				
14	Lempster Wind	LU				
	<b>Total</b>					

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

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Milton Mills Hydro	OS				
2	Penacook Upper Falls	LU				
3	Turnkey Rochester	OS				
4	University of New Hampshire Turbine	OS				
5	Wheelabrator Technologies, Inc.					
6	Concord Municipal Solid Waste	LU				
7	Other Nonutility Generators					
8	Residential, Commercial, and					
9	Industrial Surplus Generators	OS				
10	Group Host Net Metering	OS				
11	Insurance Proceeds	AD				
12	New Hampshire Renewable Portfolio	OS				
13	New Hampshire Renewable Portfolio	AD				
14						
	<b>Total</b>					

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
					-181,659	-181,659	2
							3
							4
148,800				5,301,216		5,301,216	5
6				458	544	1,002	6
3,957,596							7
32,663				9,189,314		9,189,314	8
-185				-7,329		-7,329	9
72,000				2,859,680		2,859,680	10
				7,098		7,098	11
					1,174,228	1,174,228	12
1,949,671				70,207,511	6,665,633	76,873,144	13
16,000				676,000		676,000	14
6,991,513				152,066,019	8,221,588	160,287,607	

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

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
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6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
96,800				3,549,160		3,549,160	1
					-71	-71	2
					1,038,765	1,038,765	3
					-4,713,131	-4,713,131	4
					-342,540	-342,540	5
							6
							7
				-110,768	2,730	-108,038	8
							9
							10
16,998				629,025	68,778	697,803	11
421,023				30,247,794	2,300,916	32,548,710	12
15,964				630,886	74,737	705,623	13
68,224				3,943,410	245,707	4,189,117	14
6,991,513				152,066,019	8,221,588	160,287,607	

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
5,917				249,228	30,964	280,192	1
11,305				459,248	53,458	512,706	2
5,761				245,631	21,411	267,042	3
19,791				541,186	73,464	614,650	4
							5
101,473				13,661,566	1,547,572	15,209,138	6
51,164				2,205,593	269,768	2,475,361	7
							8
				392,018		392,018	9
542				175,112		175,112	10
					-109,686	-109,686	11
				10,099,000		10,099,000	12
				-3,086,018		-3,086,018	13
							14
6,991,513				152,066,019	8,221,588	160,287,607	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

**Schedule Page: 326 Line No.: 2 Column: a**  
Associated Utility.

**Schedule Page: 326 Line No.: 2 Column: b**

Adjustment to net proceeds on the sale of Seabrook to PSNH from NAEC.

**Schedule Page: 326 Line No.: 2 Column: c**

NAEC Rate Schedules FERC No. 1 and No. 3 were cancelled on November 1, 2002 as per FERC's order in Docket No. ECO-70-000.1

**Schedule Page: 326 Line No.: 5 Column: b**  
Short-term energy purchases.

**Schedule Page: 326 Line No.: 6 Column: b**  
Borderline Service.

**Schedule Page: 326 Line No.: 7 Column: b**  
Represents energy for those customers who have chosen third party suppliers. Public Service Co. of New Hampshire delivers energy to these customers, but does not bear the supply costs.

**Schedule Page: 326 Line No.: 8 Column: b**  
Short-term energy purchases.

**Schedule Page: 326 Line No.: 9 Column: b**  
Liquidating damages.

**Schedule Page: 326 Line No.: 10 Column: b**  
Short-term energy purchases.

**Schedule Page: 326 Line No.: 11 Column: b**  
Brokering Fees.

**Schedule Page: 326 Line No.: 12 Column: b**  
Financial Transmission Rights.

**Schedule Page: 326 Line No.: 12 Column: c**  
ISO-New England, Inc. Transmission, Markets and Services Tariff.

**Schedule Page: 326 Line No.: 13 Column: b**  
Short-term energy and capacity purchases.

**Schedule Page: 326 Line No.: 13 Column: c**  
ISO-New England, Inc. Transmission, Markets and Services Tariff.

**Schedule Page: 326 Line No.: 14 Column: b**  
Short-term energy purchases.

**Schedule Page: 326.1 Line No.: 1 Column: b**  
Short-term energy purchases.

**Schedule Page: 326.1 Line No.: 2 Column: b**  
Default Assessment Refund.

**Schedule Page: 326.1 Line No.: 3 Column: b**  
This is a use charge for the pipeline. Contract terminates on October 31, 2018.

**Schedule Page: 326.1 Line No.: 4 Column: b**

Refund of capacity overpayments on pipeline which occurred between December 2010 through December 2014.

**Schedule Page: 326.1 Line No.: 5 Column: c**  
Vermont Yankee Nuclear Power Corporation rate schedule number.

**Schedule Page: 326.2 Line No.: 1 Column: b**  
Non-firm purchases from nonutility generators.

**Schedule Page: 326.2 Line No.: 3 Column: b**  
Non-firm purchases from nonutility generators.

**Schedule Page: 326.2 Line No.: 4 Column: b**  
Non-firm purchases from nonutility generators.

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

**Listing of Other Nonutility Generators**

Line #	Name of Company or Public Authority	Statistical Classification	MegaWatt Hours Purchased	Energy Charges (\$)	Other Charges (\$)	Total Settlement (\$)
1	Avery Dam	OS	1,469	67,760	6,549	74,309
2	Bath Electric Hydro	OS	1,831	64,764	9,731	74,495
3	Campton Dam	OS	669	21,963	4,562	26,525
4	Celley Mill Hydro	OS	385	13,311	2,435	15,746
5	China Mills Dam	OS	1,213	29,485	13,174	42,659
6	Cocheco Falls	OS	1,159	48,733	9,757	58,490
7	Contoocook Hydro	OS	35	1,278	0	1,278
8	Eastman Brook Hydro	OS	294	8,219	1,296	9,515
9	Favorite Foods	OS	3	66	0	66
10	Fiske Mill	OS	268	6,009	3,278	9,287
11	Four Hills Landfill	LU	3,685	150,537	7,705	158,242
12	Four Hills Reducer	OS	0	0	4,949	4,949
13	Franklin Falls	OS	3,636	156,728	18,459	175,187
14	Goodrich Falls	OS	1,901	65,660	8,377	74,037
15	Great Falls Lower	OS	2,657	107,439	16,623	124,062
16	Kelleys Falls	OS	1,311	52,639	2,865	55,504
17	Lisbon Hydro	OS	2,498	69,644	11,152	80,796
18	Manch-Boston Airport PV	OS	191	5,476	0	5,476
19	Marlow Power	OS	461	19,842	2,553	22,395
20	Monadnock Paper Mills	OS	915	26,771	0	26,771
21	Nashua Hydro	OS	3,907	182,632	15,695	198,327
22	Newfound Hydro	OS	4,404	171,442	16,938	188,380
23	Noone Falls	OS	179	8,849	1,941	10,790
24	Otis Mill Hydro	OS	9	135	389	524
25	Otter Lane Hydro	OS	312	11,348	589	11,937
26	Peterborough Lower Hydro	LU	911	111,259	13,359	124,618
27	Peterborough Upper Hydro	LU	947	115,789	14,048	129,837
28	Pettyboro Hydro	OS	0	5	38	43
29	Pine Valley Mill	OS	755	22,222	3,393	25,615
30	Rollinsford Hydro	OS	4,532	182,537	24,417	206,954
31	Salmon Brook Station #3	OS	662	26,542	3,607	30,149
32	Spaulding Pond Hydro	OS	719	29,467	4,946	34,413
33	Steels Pond Hydro	OS	503	37,665	549	38,214
34	Sugar River Hydro	LU	471	48,407	8,208	56,615
35	Sugar River Hydro #2	OS	492	23,670	964	24,634
36	Sunapee Hydro	OS	1,587	84,852	6,692	91,544
37	Swans Falls Hydro	OS	2,770	112,304	13,207	125,511
38	Waterloom Falls	OS	119	4,158	772	4,930
39	Watson Dam	OS	667	38,164	3,758	41,922
40	Weston Dam	OS	2,433	69,149	11,305	80,454
41	Wyandotte Hydro	OS	204	8,673	1,488	10,161
<b>Totals</b>			<b>51,164</b>	<b>2,205,593</b>	<b>269,768</b>	<b>2,475,361</b>

Notes: OS = Non-firm purchases from nonutility generators.

**Schedule Page: 326.2 Line No.: 9 Column: b**  
This represents Residential, Commercial, and Industrial Nonutility Generators who generate



Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

energy and is recorded as Non-firm purchase power.

**Schedule Page: 326.2 Line No.: 10 Column: b**

This represents group host net metered renewable energy from surplus electricity generation and is recorded as Non-firm purchase power.

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

Insurance proceeds for 2012 replacement power costs associated with Eastman Falls.

**Schedule Page: 326.2 Line No.: 12 Column: b**

Accrual for the anticipated yearly expense associated with the cost of energy procurement in compliance with the New Hampshire Renewable Portfolio Standards.

**Schedule Page: 326.2 Line No.: 13 Column: b**

Prior period adjustments for energy procurement compliance associated with the New Hampshire Renewable Portfolio Standards.

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

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	FIRM WHEELING SERVICE			
2	HQ Energy Services, U.S.	HQ Energy Services, U.S.	HQ Phase I or II	OLF
3	NRG Energy, Inc.	NRG Energy, Inc.	NEPOOL PTF	LFP
4	Sterling Light Department	Mass Municipal Wholesale Electric	NEPOOL PTF	AD
5	Sterling Light Department	Mass Municipal Wholesale Electric	NEPOOL PTF	AD
6				
7	SHORT-TERM FIRM			
8	Brookfield Energy Marketing LP - Berlin	Brookfield Energy Marketing LP	NEPOOL PTF	AD
9	Brookfield Energy Marketing LP-Pontook	Brookfield Energy Marketing LP	NEPOOL PTF	AD
10	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	AD
11				
12	NON-FIRM WHEELING SERVICE			
13	Algonquin Windsor Locks, LLC	Algonquin Windsor Locks LLC	NEPOOL PTF	NF
14	Algonquin Windsor Locks, LLC	Algonquin Windsor Locks LLC	NEPOOL PTF	AD
15	Brookfield Energy Marketing LP - Berlin	Brookfield Energy Marketing LP	NEPOOL PTF	NF
16	Brookfield Energy Marketing LP - Berlin	Brookfield Energy Marketing LP	NEPOOL PTF	AD
17	Brookfield Energy Marketing LP - Pontook	Brookfield Energy Marketing LP	NEPOOL PTF	NF
18	Brookfield Energy Marketing LP - Pontook	Brookfield Energy Marketing LP	NEPOOL PTF	AD
19	Brookfield Energy Marketing LP-HQ	Brookfield Energy Marketing LP	HQ Phase I or II	NF
20	Cargill Power Markets, LLC	Cargill Power Markets, LLC	HQ Phase I or II	NF
21	Citizens Vermont Electric Division	Vermont Electric Power Company	Citizens Vermont Electric Div.	NF
22	Covanta Springfield, LLC	Covanta Springfield, LLC	NEPOOL PTF	NF
23	Covanta Springfield, LLC	Covanta Springfield, LLC	NEPOOL PTF	AD
24	Essential Power Supply	Essential Power Supply	NEPOOL PTF	NF
25	Essential Power Supply	Essential Power Supply	NEPOOL PTF	AD
26	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	NF
27	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	AD
28	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	NF
29	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	AD
30	Granite Reliable Power, LLC	Granite Reliable Power LLC	NEPOOL PTF	NF
31	Granite Reliable Power, LLC	Granite Reliable Power LLC	NEPOOL PTF	AD
32	Hydro Quebec Energy Services, US	Hydro Quebec Energy Services, US	HQ Phase I or II	NF
33	Jericho Power, LLC	Jericho Power, LLC	NEPOOL PTF	NF
34	Pittsfield Generating Company, LP	Pittsfield Generating Company,	NE POOL PTF	AD
	<b>TOTAL</b>			

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

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Pittsfield Generating Company, LP	Pittsfield Generating Company, LP	NEPOOL PTF	NF
2	Pittsfield Generating Company, LP	Pittsfield Generating Company, LP	NEPOOL PTF	AD
3	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	NF
4	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	AD
5	Power Supply Service, LLC	Power Supply Service, LLC	NEPOOL PTF	NF
6	Power Supply Service, LLC	Power Supply Service, LLC	NEPOOL PTF	AD
7	The Springfield Water & Sewer Commission	The Springfield Water & Sewer Co	NEPOOL PTF	NF
8	The Springfield Water & Sewer Commission	The Springfield Water & Sewer Co	NEPOOL PTF	AD
9	Sterling Light Department	Sterling Light Department	NEPOOL PTF	NF
10	Sterling Light Department	Sterling Light Department	NEPOOL PTF	AD
11	Sterling Municipal Electric Light Department	Sterling Municipal Electric Light	NEPOOL PTF	NF
12	Sterling Municipal Electric Light Department	Sterling Municipal Electric Light	NEPOOL PTF	AD
13	Waterbury Generation, LLC	Waterbury Generation, LLC	NEPOOL PTF	NF
14	Waterbury Generation, LLC	Waterbury Generation, LLC	NEPOOL PTF	AD
15				
16	TRANSMISSION SUPPORT			
17	Seabrook Associate Participants	Not Applicable	Not Applicable	OS
18				
19				
20	OATT - Regional Network Service	Not Applicable	Not Applicable	OS
21	OATT - Regional Network Service	Not Applicable	Not Applicable	AD
22	OATT - Scheduling & Dispatch Service	Not Applicable	Not Applicable	OS
23	OATT - Scheduling & Dispatch Service	Not Applicable	Not Applicable	AD
24	OATT - Through or Out Service	Not Applicable	Not Applicable	OS
25	OATT - Through or Out Service	Not Applicable	Not Applicable	AD
26				
27	NETWORK SERVICE			
28	Ashland Municipal Electric Department	Various	Ashland Municipal Electric Dept.	FNO
29	Ashland Municipal Electric Department	Various	Ashland Municipal Electric Dept.	AD
30	The Connecticut Light & Power Company	Associated Utility	The Connecticut Light & Power Co.	FNO
31	The Connecticut Light & Power Company	Associated Utility	The Connecticut Light & Power Co.	AD
32	Connecticut Municipal Electric Energy Coop.	Various New England Utilities	Conn. Municipal Electric Energy	AD
33	CT Transmission Municipal Electric Energy	CT Transmission Municipal Elec	Conn. Municipal Electric Energy	FNO
34	CT Transmission Municipal Electric Energy	CT Transmission Municipal Elec	Conn. Municipal Electric Energy	AD
	<b>TOTAL</b>			

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

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	GenConn Energy, LLC	Various	GenConn Energy, LLC	FNO
2	GenConn Energy, LLC	Various	GenConn Energy, LLC	AD
3	Granite Reliable Power, LLC	Various	Granite Reliable Power LLC	FNO
4	Granite Reliable Power, LLC	Various	Granite Reliable Power, LLC	AD
5	New England Power Company	New England Power Company	New England Power Company	FNO
6	New England Power Company	New England Power Company	New England Power Company	AD
7	New Hampshire Electric Co-op	Various New England Utilities	New Hampshire Electric Co-op	FNO
8	New Hampshire Electric Co-op	Various New England Utilities	New Hampshire Electric Co-op	AD
9	Public Service Company of New Hampshire	Associated Utility	Public Service Company of NH	FNS
10	Unitil Energy Systems, Inc.	Various	Unitil Energy Systems, Inc.	FNO
11	Unitil Energy Systems, Inc.	Various	Unitil Energy Systems, Inc.	AD
12	Waterbury Generation, LLC	Waterbury Generation, LLC	Waterbury Generation, LLC	FNO
13	Waterbury Generation, LLC	Waterbury Generation, LLC	Waterbury Generation, LLC	AD
14	Western Massachusetts Electric Company	Associated Utility	Western Massachusetts Electric Co	FNO
15	Western Massachusetts Electric Company	Associated Utility	Western Massachusetts Electric Co	AD
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	<b>TOTAL</b>			

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
						1
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		1,284,782	1,284,782	2
ISO-NE OATT	Middletown 345KV	NEPOOL PTF				3
ISO-NE OATT	Mechanicsville	NEPOOL PTF				4
ISO-NE OATT	Mechanicsville	NEPOOL PTF				5
						6
						7
ISO-NE OATT	Berlin	NEPOOL PTF				8
ISO-NE OATT	Pontook	NEPOOL PTF				9
ISO-NE OATT	Fry Brook Subst	NEPOOL PTF				10
						11
						12
ISO-NE OATT	Windsor Locks Subst	NEPOOL PTF				13
ISO-NE OATT	Windsor Locks Subst	NEPOOL PTF				14
ISO-NE OATT	Berlin	NEPOOL PTF		77,592	77,592	15
ISO-NE OATT	Berlin	NEPOOL PTF				16
ISO-NE OATT	Pontook	NEPOOL PTF		53,359	53,359	17
ISO-NE OATT	Pontook	NEPOOL PTF				18
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		192	192	19
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		125	125	20
139	PSNH System	PSNH System		1,383	1,383	21
ISO-NE OATT	West Springfield Sub	NEPOOL PTF				22
ISO-NE OATT	WEST SPRINGFIELD	NEPOOL PTF				23
ISO-NE OATT	West Springfield Sub	NEPOOL PTF				24
ISO-NE OATT	West Springfield Sub	NEPOOL PTF				25
ISO-NE OATT	Various	NEPOOL PTF				26
ISO-NE OATT	Various	NEPOOL PTF				27
ISO-NE OATT	French King Subst	NEPOOL PTF				28
ISO-NE OATT	French King Subst	NEPOOL PTF				29
ISO-NE OATT	Paris Substation	NEPOOL PTF		240,612	240,612	30
ISO-NE OATT	Paris Substation	NEPOOL PTF				31
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		472	472	32
ISO-NE OATT	Berlin Substation	NEPOOL PTF		1,470	1,470	33
ISO-NE OATT	Pittsfield	NEPOOL PTF				34
			0	11,971,557	11,971,557	

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Pittsfield	NEPOOL PTF				1
ISO-NE OATT	Pittsfield	NEPOOL PTF				2
ISO-NE OATT	Fry Brook Substation	NEPOOL PTF				3
ISO-NE OATT	Fry Brook Substation	NEPOOL PTF				4
ISO-NE OATT	Laconia & Longhill	NEPOOL PTF		13,484	13,484	5
IDO-NE OATT	Laconia & Longhill	NEPOOL PTF				6
ISO-NE OATT	Cobble Mt.	NEPOOL PTF				7
ISO-NE OATT	Cobble Mt.	NEPOOL PTF				8
ISO-NE OATT	Mechanicsville	NEPOOL PTF				9
IDO-NE OATT	Mechanicsville	NEPOOL PTF				10
ISO-NE OATT	Tracy Substation	NEPOOL PTF				11
ISO-NE OATT	Tracy Substation	NEPOOL PTF				12
ISO-NE OATT	Baldwin 13F Subst	NEPOOL PTF				13
ISO-NE OATT	Baldwin 13F Subst	NEPOOL PTF				14
						15
						16
127	Not Applicable	Not Applicable				17
						18
						19
NEPOOL	Not Applicable	Not Applicable				20
NEPOOL	Not Applicable	Not Applicable				21
NEPOOL	Not Applicable	Not Applicable				22
NEPOOL	Not Applicable	Not Applicable				23
NEPOOL	Not Applicable	Not Applicable				24
NEPOOL	Not Applicable	Not Applicable				25
						26
						27
ISO-NE OATT	Various	Ashland Substation		18,984	18,984	28
ISO-NE OATT	Various	Ashland Substation				29
ISO-NE OATT	Various	CL&P System				30
ISO-NE OATT	Various	CL&P System				31
ISO-NE OATT	Various	CMEEC System				32
ISO-NE OATT	Various	CTMEEC System				33
ISO-NE OATT	Various	CTMEEC System				34
			0	11,971,557	11,971,557	

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Various	GenConn System				1
ISO-NE OATT	Various	GenConn System				2
ISO-NE OATT	Various	Granite Reliable Sys		329	329	3
ISO-NE OATT	Various	Granite Reliable Sys				4
ISO-NE OATT	NEPCO System	Various				5
ISO-NE OATT	NEPCO System	Various				6
ISO-NE OATT	Border of NU System	New Hampshire Co-op		785,508	785,508	7
ISO-NE OATT	Border of NU System	New Hampshire Co-op				8
ISO-NE OATT	Various	PSNH System		8,218,397	8,218,397	9
ISO-NE OATT	Various	Unitil System		1,274,868	1,274,868	10
ISO-NE OATT	Various	Unitil System				11
ISO-NE OATT	Various	Baldwin Substation				12
ISO-NE OATT	Various	Baldwin Substation				13
ISO-NE OATT	Various	WMECO System				14
ISO-NE OATT	Various	WMECO System				15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			0	11,971,557	11,971,557	

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

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
				1
		4,433,285	4,433,285	2
		168,923	168,923	3
		-10	-10	4
		3	3	5
				6
				7
		-34	-34	8
		-25	-25	9
		16	16	10
				11
				12
		6,381	6,381	13
		4,360	4,360	14
		17,409	17,409	15
		11,515	11,515	16
		12,089	12,089	17
		7,636	7,636	18
		662	662	19
		908	908	20
		28,829	28,829	21
		9,691	9,691	22
		3,358	3,358	23
		3,956	3,956	24
		2,196	2,196	25
		42,600	42,600	26
		36,452	36,452	27
		555	555	28
		654	654	29
		54,019	54,019	30
		28,050	28,050	31
		4,922	4,922	32
				33
		-2,152	-2,152	34
0	0	16,559,166	16,559,166	



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

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		80,394	80,394	1
		26,251	26,251	2
		8,616	8,616	3
		1,974	1,974	4
		3,530	3,530	5
		1,862	1,862	6
		6,923	6,923	7
		686	686	8
		283	283	9
		-6	-6	10
		-50	-50	11
		127	127	12
		11,408	11,408	13
		3,004	3,004	14
				15
				16
		390,438	390,438	17
				18
				19
		377,525	377,525	20
		605,228	605,228	21
		30,126	30,126	22
		-9,830	-9,830	23
		225,700	225,700	24
		11,197	11,197	25
				26
				27
		4,072	4,072	28
		1,618	1,618	29
		5,385,531	5,385,531	30
		2,211,344	2,211,344	31
		-6,920	-6,920	32
		202,139	202,139	33
		92,536	92,536	34
<b>0</b>	<b>0</b>	<b>16,559,166</b>	<b>16,559,166</b>	

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

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		20,284	20,284	1
		14,229	14,229	2
		28	28	3
		-6	-6	4
		120,108	120,108	5
		49,897	49,897	6
		171,663	171,663	7
		70,630	70,630	8
				9
		291,901	291,901	10
		119,385	119,385	11
		147	147	12
		61	61	13
		819,349	819,349	14
		339,536	339,536	15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
0	0	16,559,166	16,559,166	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

**Schedule Page: 328 Line No.: 4 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.

**Schedule Page: 328 Line No.: 5 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.

**Schedule Page: 328 Line No.: 9 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.

**Schedule Page: 328 Line No.: 14 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

**Schedule Page: 328 Line No.: 16 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

**Schedule Page: 328 Line No.: 18 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

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

This reflects an adjustment as a result of the FERC Audit refund along with the 2014 Annual True-up.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

**Schedule Page: 328 Line No.: 27 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

**Schedule Page: 328 Line No.: 29 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

**Schedule Page: 328 Line No.: 31 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

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

This reflects an adjustment as a result of the FERC Audit refund along with the 2014 Annual True-up.

**Schedule Page: 328.1 Line No.: 8 Column: m**

This reflects an adjustment as a result of the FERC Audit refund along with the 2014 Annual True-up.

**Schedule Page: 328.1 Line No.: 10 Column: m**

This reflects an adjustment as a result of the FERC Audit refund along with the 2014 Annual True-up.

**Schedule Page: 328.1 Line No.: 12 Column: m**

This relates to the 2014 Annual True-up.

**Schedule Page: 328.1 Line No.: 14 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001

Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

along with the 2014 Annual True-up and the FERC Audit Refund.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 for the period October 2011 through May 2014, and Docket Nos. EL11-66-02 and EL11-66-03 for October and November 2014.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 for the period October 2011 through May 2014.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 for the period October 2011 through May 2014, and Docket Nos. EL11-66-02 and EL11-66-03 for October and November 2014.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

**Schedule Page: 328.1 Line No.: 32 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.

**Schedule Page: 328.1 Line No.: 34 Column: m**

This reflects an adjustment as a result of the FERC Audit refund along with the 2014 Annual True-up.

**Schedule Page: 328.2 Line No.: 2 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

**Schedule Page: 328.2 Line No.: 4 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001.

**Schedule Page: 328.2 Line No.: 6 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

**Schedule Page: 328.2 Line No.: 8 Column: m**

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

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

Intracompany revenues are not reported on the FERC Form.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

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

This reflects an adjustment as a result of the FERC Audit refund along with the 2014 Annual True-up.

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

This reflects an adjustment as a result of the FERC ROE order in Docket No. EL11-66-001 along with the 2014 Annual True-up and the FERC Audit Refund.

**TRANSMISSION OF ELECTRICITY BY ISO/RTOs**

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1	Not Applicable				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)  
(Including transactions referred to as "wheeling")

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1								
2	Eversource Energy	FNS					10,942,838	10,942,838
3								
4	Eversource Energy	AD					-730,371	-730,371
5								
6	Vermont Electric							
7	Transmission Company	OS					168,956	168,956
8								
9	NSTAR	OS					43,889	43,889
10								
11	National Grid	OS					5,164,506	5,164,506
12								
13	ISO-NE Network Service	FNS					12,126,697	12,126,697
14	ISO-NE Network Service	AD					-1,061,266	-1,061,266
15								
16								
	TOTAL						22,525,519	22,525,519

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)  
(Including transactions referred to as "wheeling")

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	ISO-NE Sch & Dspch.							
2	Ancillary Services	OS					949,037	949,037
3	ISO-NE Sch & Dspch.							
4	Ancillary Services	AD					-3,810	-3,810
5	ISO-NE Reliability	OS					2,963,075	2,963,075
6	Central Maine Power Co.							
7	-Wyman #4	OS					20,982	20,982
8	Central Maine Power Co.							
9	Wyman #4	AD					-581	-581
10	Central Maine Power Co.							
11	Saco Valley	OS					-27,978	-27,978
12	Green Mountain Power							
13	Service Co.	FNS					1,517,092	1,517,092
14	Green Mountain Power							
15	Service Co.	AD					-46,164	-46,164
16								
	TOTAL						22,525,519	22,525,519

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)  
(Including transactions referred to as "wheeling")

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	National Grid							
2	-Moore Station	OS					13,319	13,319
3	National Grid							
4	-AES Granite Ridge	OS					5,439	5,439
5								
6	National Grid							
7	- AES Granite Ridge	AD					-52	-52
8								
9	Vermont Electric							
10	Power Company, Inc.	FNS					558,615	558,615
11	Vermont Electric							
12	Power Company, Inc.	AD					57,756	57,756
13								
14	Deferred Transm Expense	OS					-158,759	-158,759
15								
16	RetailTransm Deferral	OS					-9,977,701	-9,977,701
	TOTAL						22,525,519	22,525,519



Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

**Schedule Page: 332 Line No.: 2 Column: a**  
Associated Company

**Schedule Page: 332 Line No.: 4 Column: a**  
Associated Company

**Schedule Page: 332 Line No.: 4 Column: b**  
Prior Period Adjustment

**Schedule Page: 332 Line No.: 7 Column: a**  
Hydro Quebec DC Phase I Support (VT Electric Transmission Co.)

**Schedule Page: 332 Line No.: 9 Column: a**  
Associated Company

Hydro Quebec AC Phase II Support (NSTAR)

**Schedule Page: 332 Line No.: 11 Column: a**

	Yearly Activity -----
Hydro Quebec DC Phase I Support (New England Electric Transmission Corp.)	\$ 259,322
Hydro Quebec DC Phase II Support (New England Hydro Transmission Corp.)	1,704,020
Hydro Quebec DC Phase II Support (New England Hydro Transm Electric Co.)	2,364,408
Hydro Quebec AC Phase II Support (New England Power Co.)	579,842
Hydro Quebec Phase II Support - Chester SVC (New England Hydro Transm Corp.)	256,914
Total	----- \$ 5,164,506

**Schedule Page: 332 Line No.: 14 Column: b**  
Prior Period Adjustment

**Schedule Page: 332.1 Line No.: 4 Column: b**  
Prior Period Adjustment

**Schedule Page: 332.1 Line No.: 9 Column: b**  
Prior Year Adjustment

**Schedule Page: 332.1 Line No.: 15 Column: b**  
Prior Period Adjustment

**Schedule Page: 332.2 Line No.: 7 Column: b**  
Prior Year Adjustment

**Schedule Page: 332.2 Line No.: 12 Column: b**  
Prior Year Adjustment

MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	794,161
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	85
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	32,404
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6	Employee Compensation Expenses	-133,772
7	Service Company Rate of Return	1,660,253
8	Eversource Trustee Fees and Expenses	197,697
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
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46	TOTAL	2,550,828

**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)**  
(Except amortization of acquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			6,361,827		6,361,827
2	Steam Production Plant	33,852,790				33,852,790
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	860,075				860,075
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	286,878				286,878
7	Transmission Plant	14,964,819				14,964,819
8	Distribution Plant	42,404,176				42,404,176
9	Regional Transmission and Market Operation					
10	General Plant	8,267,296		66,051		8,333,347
11	Common Plant-Electric					
12	<b>TOTAL</b>	100,636,034		6,427,878		107,063,912

**B. Basis for Amortization Charges**

Intangible plant amortization relates primarily to computer software which is amortized over 3,5 or 10 years.

General Plant Amortization includes the amortization of leasehold improvements over the life of the lease.

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam Production						
13	Merrimack	678,963			3.02		
14	Newington	147,584			0.90		
15	Schiller	214,782			5.55		
16	Wyman	6,948			1.18		
17	Subtotal Steam	1,048,277					
18							
19	Hydraulic Production						
20	Amoskeag	13,808			1.22		
21	Ayers Island	12,059			1.06		
22	Canaan	3,093			0.67		
23	Eastman Falls	9,203			1.63		
24	Garvins	12,221			1.53		
25	Gorham	2,179			1.14		
26	Hooksett	1,959			0.79		
27	Jackman	5,848			1.20		
28	Smith	8,901			1.08		
29	Subtotal Hydraulic	69,271					
30							
31	Other Production						
32	Lost Nation	2,872			2.07		
33	Merrimack	3,823			2.54		
34	Schiller	1,981			1.21		
35	White Lake	2,572			4.14		
36	Subtotal Other	11,248					
37							
38	Transmission						
39	352	67,002			1.64		
40	353	396,404			1.82		
41	354	11,112			1.46		
42	355	212,526			2.24		
43	356	68,668			2.50		
44	357						
45	358						
46	359	823			1.36		
47	Subtotal Transmission	756,535					
48							
49							
50	Distribution						

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	361	18,762			1.70		
13	362	240,675			2.01		
14	364	252,142			3.18		
15	365	405,799			3.19		
16	366	26,722			1.55		
17	367	115,481			2.78		
18	368	230,163			2.48		
19	369	134,532			2.79		
20	370	91,781			2.81		
21	371	5,410			5.97		
22	373	5,926			4.98		
23	Subtotal Distribution	1,527,393					
24							
25	General Plant						
26	390	86,007			1.69		
27	391	18,871			3.35		
28	393	3,039			4.41		
29	394	10,100			3.64		
30	395	2,483			2.32		
31	397	65,196			5.70		
32	398	1,701			4.92		
33	Subtotal General Plant	187,397					
34							
35	Intangible						
36	303	53,973			11.56		
37	Subtotal Intangible	53,973					
38							
39	Total	3,654,094					
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

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

The total amount of Intangible Plant Depreciation Expense in Account 404 includes a transmission related component of \$775,823.

**Depreciation Accrual on AFUDC Equity**

Company	Function	Twelve Months Ended December 2015
PSNH T	Intangible Plant	6,472

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

**Depreciation Accrual on AFUDC Equity**

Company	Function	Twelve Months Ended December 2015
PSNH T	Transmission Plant	214,137

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

The total amount of General Plant Depreciation Expense in Account 403 includes a transmission related component of \$2,973,082.

**Depreciation Accrual on AFUDC Equity**

Company	Function	Twelve Months Ended December 2015
PSNH T	General Plant	27,405

**REGULATORY COMMISSION EXPENSES**

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

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Proportionate share of expenses of the				
2	New Hampshire Public Utilities Commission,				
3	State of New Hampshire	5,501,907		5,501,907	
4					
5	Proportionate share of expenses of the				
6	Federal Energy Regulatory				
7	Commission (FERC) in connection with				
8	FERC Assessment Order No. 472	720,859		720,859	
9					
10	Hydro annual charges of the FERC				
11	for the following licensed projects				
12	operated by the Company: #1893 Amoskeag,				
13	#2287 Smith, #2288 Gorham, #2456 Ayers Island,				
14	#2457 Eastman Falls, #7528 Canaan	133,113		133,113	
15					
16	Legal Expenses		233,987	233,987	
17					
18					
19					
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21					
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45					
46	TOTAL	6,355,879	233,987	6,589,866	

REGULATORY COMMISSION EXPENSES (Continued)

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

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
Electric	928	5,501,907					3
							4
							5
							6
							7
Electric	928	720,859					8
							9
							10
							11
							12
							13
Electric	928	133,113					14
							15
Electric	928	233,987					16
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		6,589,866					46



**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES**

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

**Classifications:**

- |  |  |
|--|--|
| A. Electric R, D & D Performed Internally: | a. Overhead  |
| (1) Generation                             | b. Underground   |
| a. hydroelectric                           | (3) Distribution   |
| i. Recreation fish and wildlife            | (4) Regional Transmission and Market Operation   |
| ii Other hydroelectric                     | (5) Environment (other than equipment)   |
| b. Fossil-fuel steam                       | (6) Other (Classify and include items in excess of \$50,000.)                                    |
| c. Internal combustion or gas turbine      | (7) Total Cost Incurred  |
| d. Nuclear                                 | B. Electric, R, D & D Performed Externally:  |
| e. Unconventional generation               | (1) Research Support to the electrical Research Council or the Electric Power Research Institute |
| f. Siting and heat rejection               |  |
| (2) Transmission                           |  |

Line No.	Classification (a)	Description (b)
1	Electric Utility RD&D Performed Internally	
2		
3		
4		
5	Electric Utility RD&D Performed Externally	
6		
7	B. (1)	EPRI
8		
9	B. (4)	General RD&D
10		
11	Total	
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

- (2) Research Support to Edison Electric Institute
- (3) Research Support to Nuclear Power Groups
- (4) Research Support to Others (Classify)
- (5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
					3
					4
					5
					6
	163,914	Various	163,914		7
					8
	118,708	Various	118,708		9
					10
	282,622		282,622		11
					12
					13
					14
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	75,171,928	2,138,516	77,310,444
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	18,596,826	2,493,297	21,090,123
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	18,596,826	2,493,297	21,090,123
72	Plant Removal (By Utility Departments)			
73	Electric Plant	2,040,639	89,816	2,130,455
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	2,040,639	89,816	2,130,455
77	Other Accounts (Specify, provide details in footnote):			
78				
79				
80	146 Accounts Receivable from Associated Companies	4,114,209		4,114,209
81	152 Fuel Expense Clearing	454,200	-454,200	
82	154 Materials and Supplies - Other	6,261		6,261
83	163 Stores Clearing	2,691,536	-2,691,536	
84	183 Prelim Survey & Investigation Charge	-19,095		-19,095
85	184 Clearing Accounts	1,592,488	-1,592,488	
86	185 Temporary Service	99,798	5,903	105,701
87	186 Miscellaneous Deferred Debits	4,036,796	10,692	4,047,488
88	228 Inj & Dam Reserve	22,940		22,940
89	242 Other Current Liability	443,754		443,754
90	254 Environmental Regulatory Obligation	1,337,045		1,337,045
91	417 Nonoperating Main Expense	237		237
92	426 Miscellaneous Income Deductions	16,683		16,683
93				
94				
95	TOTAL Other Accounts	14,796,852	-4,721,629	10,075,223
96	TOTAL SALARIES AND WAGES	110,606,245		110,606,245

Name of Respondent Public Service Company of New Hampshire	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

NOT APPLICABLE

AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

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

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	17,697,895	31,734,999	52,211,211	70,207,511
3	Net Sales (Account 447)	( 23,889,404)	( 25,547,717)	( 30,001,339)	( 32,735,991)
4	Transmission Rights	( 331,296)	( 297,469)	673,974	773,345
5	Ancillary Services	1,194,294	2,018,294	2,315,307	2,658,331
6	Other Items (list separately)				
7	Auction Revenue Rights	( 184,738)	( 333,595)	( 435,125)	( 550,412)
8	NCPC Day Ahead	134,008	352,511	279,038	239,681
9	MCI Monthly	1,840	3,559	4,085	3,886
10	Worldcom ED Charges	1,946	3,683	4,322	4,547
11	Windstream / Sprint Charges	1,647	8,257	15,419	22,831
12	Winter Reliability Program	2,153,254	( 2,794,376)	( 2,798,650)	( 2,798,650)
13	Forward Capacity Market	1,507,888	387,074	( 2,276,120)	( 4,589,660)
14					
15					
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44					
45					
46	TOTAL	( 1,712,666)	5,535,220	19,992,122	33,235,419

PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

(1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.

(2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.

(3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.

(4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.

(5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.

(6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch		\$/mw	3,400,570		\$/mw	20,296
2	Reactive Supply and Voltage		\$/mw	1,952,329		\$/mvar	689,389
3	Regulation and Frequency Response		\$/mwh	777,804			
4	Energy Imbalance	84,966	\$/mwh	7,074,603	357,497	\$/mwh	14,138,103
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement		\$/mwh&\$/mw	1,944,891		\$/mwh&\$/mw	64,363
7	Other		\$/mw	936,170		\$/mw	783,603
8	Total (Lines 1 thru 7)	84,966		16,086,367	357,497		15,695,754

Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

**Schedule Page: 398 Line No.: 1 Column: b**  
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**Schedule Page: 398 Line No.: 1 Column: e**  
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**Schedule Page: 398 Line No.: 2 Column: b**  
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**Schedule Page: 398 Line No.: 3 Column: b**  
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**Schedule Page: 398 Line No.: 5 Column: d**  
Allocation of Operating Reserves is not readily available.

**Schedule Page: 398 Line No.: 5 Column: g**  
Allocation of Operating Reserves is not readily available.

**Schedule Page: 398 Line No.: 6 Column: b**  
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Allocation of Operating Reserves is not readily available.

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Allocation of Operating Reserves is not readily available.

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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

- (1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.  
 (2) Report on Column (b) by month the transmission system's peak load.  
 (3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).  
 (4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	1,858	7	19	1,335	395		128		
2	February	1,858	16	19	1,312	417		128		1
3	March	1,697	3	19	1,205	364		128		
4	Total for Quarter 1				3,852	1,176		384		1
5	April	1,556	8	20	1,087	305		164		
6	May	2,006	27	17	1,408	384		213		1
7	June	1,832	23	16	1,281	338		213		
8	Total for Quarter 2				3,776	1,027		590		1
9	July	2,243	29	17	1,563	467		213		
10	August	2,236	18	15	1,556	467		213		
11	September	2,094	8	17	1,509	437		148		
12	Total for Quarter 3				4,628	1,371		574		
13	October	1,427	28	19	1,104	323				
14	November	1,791	30	18	1,218	360		213		
15	December	1,797	29	18	1,256	403		138		
16	Total for Quarter 4				3,578	1,086		351		
17	Total Year to Date/Year				15,834	4,660		1,899		2

MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD

- (1) Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
- (2) Report on Column (b) by month the transmission system's peak load.
- (3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
- (4) Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
- (5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

NAME OF SYSTEM: Not Applicable

Line No.	Month	Monthly Peak MW - Total	Day of Monthly Peak	Hour of Monthly Peak	Imports into ISO/RTO	Exports from ISO/RTO	Through and Out Service	Network Service Usage	Point-to-Point Service Usage	Total Usage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

**ELECTRIC ENERGY ACCOUNT**

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	7,926,556
3	Steam	1,388,550	23	Requirements Sales for Resale (See instruction 4, page 311.)	25
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	514,951
5	Hydro-Conventional	315,872	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other	1,189	27	Total Energy Losses	255,592
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	8,697,124
9	Net Generation (Enter Total of lines 3 through 8)	1,705,611			
10	Purchases	6,991,513			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	11,971,557			
17	Delivered	11,971,557			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	8,697,124			

**MONTHLY PEAKS AND OUTPUT**

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	752,868	40,497	1,350	8	1800
30	February	842,459	146,247	1,323	2	1800
31	March	720,754	50,884	1,229	5	1900
32	April	672,454	34,584	1,088	9	2000
33	May	674,497	14,639	1,406	27	1700
34	June	680,071	16,008	1,307	23	1800
35	July	789,658	17,220	1,564	29	1800
36	August	789,756	38,705	1,556	18	1500
37	September	717,095	42,300	1,566	9	1700
38	October	664,121	30,991	1,104	28	1900
39	November	674,319	34,946	1,217	30	1800
40	December	719,072	47,930	1,256	29	1800
41	TOTAL	8,697,124	514,951			

**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>SCHILLER</i> (b)	Plant Name: <i>NEWINGTON</i> (c)				
			Steam				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)		Steam				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		Conventional				
3	Year Originally Constructed		1947				
4	Year Last Unit was Installed		1957				
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		150.00				
6	Net Peak Demand on Plant - MW (60 minutes)		139				
7	Plant Hours Connected to Load		7959				
8	Net Continuous Plant Capability (Megawatts)		0				
9	When Not Limited by Condenser Water		139				
10	When Limited by Condenser Water		138				
11	Average Number of Employees		65				
12	Net Generation, Exclusive of Plant Use - KWh		473074393				
13	Cost of Plant: Land and Land Rights		1686702				
14	Structures and Improvements		46030805				
15	Equipment Costs		172043228				
16	Asset Retirement Costs		354426				
17	Total Cost		220115161				
18	Cost per KW of Installed Capacity (line 17/5) Including		1467.4344				
19	Production Expenses: Oper, Supv, & Engr		1192493				
20	Fuel		29678455				
21	Coolants and Water (Nuclear Plants Only)		0				
22	Steam Expenses		1885352				
23	Steam From Other Sources		0				
24	Steam Transferred (Cr)		0				
25	Electric Expenses		1308429				
26	Misc Steam (or Nuclear) Power Expenses		1854250				
27	Rents		9851				
28	Allowances		-1996829				
29	Maintenance Supervision and Engineering		1289399				
30	Maintenance of Structures		270259				
31	Maintenance of Boiler (or reactor) Plant		5136972				
32	Maintenance of Electric Plant		2628247				
33	Maintenance of Misc Steam (or Nuclear) Plant		652894				
34	Total Production Expenses		43909772				
35	Expenses per Net KWh		0.0928				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	COAL	WOOD	#6 OIL	#6 OIL	#2 OIL	#6 GAS
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	TONS	TONS	BARRELS	BARRELS	BARRELS	MCF
38	Quantity (Units) of Fuel Burned	88450	490509	13958	180838	8252	299671
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	11503	4646	151662	150371	136463	1021
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	55.708	31.040	104.603	88.780	73.235	5.165
41	Average Cost of Fuel per Unit Burned	104.799	37.826	126.572	90.310	81.187	5.253
42	Average Cost of Fuel Burned per Million BTU	4.555	4.071	19.871	14.300	14.166	5.144
43	Average Cost of Fuel Burned per KWh Net Gen	0.064	0.058	0.281	0.183	0.182	0.066
44	Average BTU per KWh Net Generation	14143.545	14143.545	14143.545	12820.111	12820.111	12820.111

**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>SCHILLER</i> (b)	Plant Name: <i>MERRIMACK</i> (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Combustion Turbine	Steam
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Jet Engine	Outdoor Boiler
3	Year Originally Constructed	1970	1960
4	Year Last Unit was Installed	1970	1968
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	21.30	459.20
6	Net Peak Demand on Plant - MW (60 minutes)	20	563
7	Plant Hours Connected to Load	18	2493
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	19	439
10	When Limited by Condenser Water	18	436
11	Average Number of Employees	0	97
12	Net Generation, Exclusive of Plant Use - KWh	174922	786790725
13	Cost of Plant: Land and Land Rights	0	99783
14	Structures and Improvements	68542	167454052
15	Equipment Costs	1931070	517808877
16	Asset Retirement Costs	0	1117621
17	Total Cost	1999612	686480333
18	Cost per KW of Installed Capacity (line 17/5) Including	93.8785	1494.9485
19	Production Expenses: Oper, Supv, & Engr	0	1736848
20	Fuel	66741	45996618
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	1261240
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	1176000
26	Misc Steam (or Nuclear) Power Expenses	0	4179964
27	Rents	0	17065
28	Allowances	0	-7926052
29	Maintenance Supervision and Engineering	0	1536619
30	Maintenance of Structures	0	55513
31	Maintenance of Boiler (or reactor) Plant	0	14859478
32	Maintenance of Electric Plant	56199	6172168
33	Maintenance of Misc Steam (or Nuclear) Plant	3273	1403753
34	Total Production Expenses	126213	70469214
35	Expenses per Net KWh	0.7215	0.0896
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	JET	COAL    #2 OIL
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	BARRELS	TONS    BARRELS
38	Quantity (Units) of Fuel Burned	550    0    0	317233    817    0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	132395    0    0	12769    136103    0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	92.672    0.000    0.000	103.580    85.227    0.000
41	Average Cost of Fuel per Unit Burned	121.347    0.000    0.000	144.694    116.152    0.000
42	Average Cost of Fuel Burned per Million BTU	21.832    0.000    0.000	5.666    20.312    0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.382    0.000    0.000	0.058    0.209    0.000
44	Average BTU per KWh Net Generation	17476.361    0.000    0.000	10302.874    10302.874    0.000

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>MERRIMACK</i> (d)	Plant Name: <i>LOST NATION</i> (e)	Plant Name: <i>WHITE LAKE</i> (f)	Line No.
Combustion Turbine	Combustion Turbine	Combustion Turbine	1
Jet Engine	Gas Turbine	Jet Engine	2
1968	1969	1968	3
1968	1969	1968	4
37.20	18.00	18.60	5
40	18	18	6
42	37	17	7
0	0	0	8
43	18	22	9
34	14	17	10
0	0	0	11
483247	400097	130731	12
0	12209	0	13
161287	279624	316973	14
3735167	2592548	2254717	15
0	11305	10824	16
3896454	2895686	2582514	17
104.7434	160.8714	138.8448	18
0	0	0	19
281634	148819	87489	20
0	0	0	21
-8053	32878	13556	22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
125383	39566	28859	32
380	39565	28859	33
399344	260828	158763	34
0.8264	0.6519	1.2144	35
JET	JET	JET	36
BARRELS	BARRELS	BARRELS	37
1534	1333	625	38
132442	132432	132434	39
95.991	73.173	103.027	40
183.595	111.642	139.982	41
33.013	20.075	25.169	42
0.583	0.372	0.669	43
17653.498	18528.007	26588.950	44

**STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)**

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>WYMAN #4</i> (d)	Plant Name: <i>SCHILLER (Cont'd)</i> (e)	Plant Name: (f)	Line No.
Steam	Steam		1
Conventional	Conventional		2
1978	1947		3
1978	1957		4
20.00	150.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
611	0	0	9
603	0	0	10
0	0	0	11
12039530	0	0	12
17708	0	0	13
1133343	0	0	14
5817723	0	0	15
0	0	0	16
6968774	0	0	17
348.4387	0.0000	0	18
0	0	0	19
1676192	0	0	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
407	0	0	27
0	0	0	28
275577	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
1952176	0	0	34
0.1621	0.0000	0.0000	35
	GAS		36
	MCF		37
0	9266	0	38
0	1027	0	39
0.000	7.884	0.000	40
0.000	9.546	0.000	41
0.000	9.295	0.000	42
0.000	0.131	0.000	43
0.000	14143.545	0.000	44



HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

Line No.	Item (a)	FERC Licensed Project No. 1893 Plant Name: AMOSKEAG (b)	FERC Licensed Project No. 2140 Plant Name: GARVINS (c)
1	Kind of Plant (Run-of-River or Storage)	Run of River-Storage	Run of River-Storage
2	Plant Construction type (Conventional or Outdoor)	Conventional	Conventional
3	Year Originally Constructed	1922	1902
4	Year Last Unit was Installed	1924	1981
5	Total installed cap (Gen name plate Rating in MW)	16.00	12.40
6	Net Peak Demand on Plant-Megawatts (60 minutes)	17	10
7	Plant Hours Connect to Load	8,588	8,405
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	18	6
10	(b) Under the Most Adverse Oper Conditions	17	4
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - Kwh	80,975,511	37,495,776
13	Cost of Plant		
14	Land and Land Rights	368,484	79,543
15	Structures and Improvements	2,544,036	4,031,211
16	Reservoirs, Dams, and Waterways	6,766,404	2,454,432
17	Equipment Costs	4,972,596	5,728,260
18	Roads, Railroads, and Bridges	77,585	7,029
19	Asset Retirement Costs	0	0
20	TOTAL cost (Total of 14 thru 19)	14,729,105	12,300,475
21	Cost per KW of Installed Capacity (line 20 / 5)	920.5691	991.9738
22	Production Expenses		
23	Operation Supervision and Engineering	0	0
24	Water for Power	126,861	152,005
25	Hydraulic Expenses	13,995	45,216
26	Electric Expenses	10,679	38,205
27	Misc Hydraulic Power Generation Expenses	168,190	165,220
28	Rents	10,778	12,915
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	2,168	2,598
31	Maintenance of Reservoirs, Dams, and Waterways	43,732	52,400
32	Maintenance of Electric Plant	453,608	526,368
33	Maintenance of Misc Hydraulic Plant	17,393	5,180
34	Total Production Expenses (total 23 thru 33)	847,404	1,000,107
35	Expenses per net KWh	0.0105	0.0267

**HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)**

5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."  
 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

FERC Licensed Project No. 2287 Plant Name: SMITH (d)	FERC Licensed Project No. 0 Plant Name: (e)	FERC Licensed Project No. 0 Plant Name: (f)	Line No.
Run of River-Storage			1
Conventional			2
1948			3
1949			4
15.00	0.00	0.00	5
18	0	0	6
8,499	0	0	7
			8
13	0	0	9
8	0	0	10
0	0	0	11
101,983,432	0	0	12
			13
405,771	0	0	14
1,279,900	0	0	15
2,418,322	0	0	16
5,170,469	0	0	17
40,768	0	0	18
0	0	0	19
9,315,230	0	0	20
621.0153	0.0000	0.0000	21
			22
0	0	0	23
87,910	0	0	24
84,398	0	0	25
72,325	0	0	26
320,296	0	0	27
7,469	0	0	28
0	0	0	29
1,503	0	0	30
30,305	0	0	31
227,787	0	0	32
0	0	0	33
831,993	0	0	34
0.0082	0.0000	0.0000	35



PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)

6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.

7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

FERC Licensed Project No. Plant Name: (c)	0	FERC Licensed Project No. Plant Name: (d)	0	FERC Licensed Project No. Plant Name: (e)	0	Line No.
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
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						38

GENERATING PLANT STATISTICS (Small Plants)

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

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	HYDRO:					
2	Ayers Island #2456	1925	8.40	8.7	37,795,486	12,728,399
3	Canaan #7528	1928	1.10	1.2	7,179,136	3,135,685
4	Eastman Falls #2457	1912	6.40	6.0	24,692,734	9,492,875
5	Gorham #2288	1909	2.20	2.1	10,359,165	2,209,216
6	Hooksett #1913	1927	1.60	1.5	7,156,844	1,978,708
7	Jackman	1925	3.20	3.8	8,233,752	6,148,644
8						
9						
10						
11						
12						
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

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

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
1,463,034	584,739		1,197,904			2
2,613,071	150,748		106,214			3
1,582,146	142,738		293,966			4
1,052,008	465,035		768,430			5
1,319,139	34,778		102,097			6
1,618,064	58,846		73,048			7
						8
						9
						10
						11
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**TRANSMISSION LINE STATISTICS**

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Newington Station	Eliot S/S	345.00	345.00	SCHF	4.74		1
2					SCSP	0.07		
3					DCSP	0.17		
4					SCSPHF	0.50		
5					DCLT	1.04		
6	Eliot S/S	Deerfield S/S	345.00	345.00	SCHF	14.90		1
7					SCSP	3.60		
8					DCSP	0.10		
9					SCSPHF	0.14		
10					DCLT	0.50		
11	Timber Swamp S/S	Newington Station	345.00	345.00	SCSPHF	10.24		1
12					SCSP	2.54		
13	Scobie Pond S/S	NH/MA State Line	345.00	345.00	SCHF	18.24		1
14		(Sandy Pond S/S)			SCSPHF	0.05		
15	Seabrook Station	Scobie Pond S/S	345.00	345.00	SCSPHF	29.75		1
16	Seabrook Station	Timber Swamp S/S	345.00	345.00	SCSP	2.30		1
17					SCSPHF	1.92		
18	Scobie Pond S/S	Deerfield S/S	345.00	345.00	SCHF	18.43		1
19					SCSPHF	0.19		
20	Amherst S/S	Fitzwilliams S/S	345.00	345.00	SCHF	30.90		1
21					SCSPHF	0.14		
22					LSCHF	0.79		
23	Fitzwilliams S/S	NH/VT State Line	345.00	345.00	SCHF	18.39		1
24		(VT Yankee Station)			DCLT	0.76		
25					LSCHF	1.17		
26	Scobie Pond S/S	Amherst S/S	345.00	345.00	SCHF	15.99		1
27	VT Yankee Station	Northfield Mountain Station	345.00	345.00	DCLT	0.83		1
28					DCLT	0.04		
29					SCHF	9.84		
30	Deerfield S/S	NH/ME State Line	345.00	345.00	SCHF	18.66		1
31		(Buxton, S/S)			SCSPHF	0.03		
32	Scobie Pond S/S	NH/ME State Line	345.00	345.00	SCHF	37.12		1
33		(Buxton, S/S)						
34	Seabrook Station	NH/MA State Line	345.00	345.00	SCSPHF	7.70		1
35		(Tewksbury S/S)						
36					TOTAL	1,039.46	2.82	113

**TRANSMISSION LINE STATISTICS**

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Eliot S/S	CMP Border	345.00	345.00	SCSP	0.15		1
2								
3	TOTAL 345,000 VOLTS					251.93		15
4								
5								
6	Merrimack Station	Dunbarton Tap	230.00	345.00	SCHF	8.46		1
7	Littleton S/S	Littleton Tap	230.00	345.00	SCHF	0.04		1
8								
9	TOTAL 230,000 VOLTS					8.50		2
10								
11	115 KV Overhead Lines		115.00	115.00		779.03	2.82	96
12								
13								
14								
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29								
30								
31								
32								
33								
34								
35	Oper. & Maint. Transm. Line							
36					TOTAL	1,039.46	2.82	113



TRANSMISSION LINE STATISTICS (Continued)

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

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

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

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

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2-1113 ACSR		1,914,672	1,914,672					1
2-1113 ACSR								2
2-1113 ACSR								3
2-1113 ACSR								4
1-4500 ACSR								5
2-1113 ACSR	1,196,136	11,955,436	13,151,572					6
2-1113 ACSR								7
2-1113 ACSR								8
2-1113 ACSR								9
2-1113 ACSR								10
2-1113 ACSR	801,246	5,905,131	6,706,377					11
2-1113 ACSR								12
2-850.8 ACSR	1,020,580	8,317,911	9,338,491					13
2-850.8 ACSR								14
2-2156 ACSR	3,124,618	13,397,738	16,522,356					15
2-1113 ACSR	708,799	2,486,773	3,195,572					16
2-1113 ACSR								17
2-850.8 ACSR		2,353,113	2,353,113					18
2-850.8 ACSR								19
2-850.8 ACSR	807,165	8,784,061	9,591,226					20
2-850.8 ACSR								21
2-850.8 ACSR								22
2-850.8 ACSR	296,602	11,006,394	11,302,996					23
2500 AACSR								24
2-850.8 ACSR								25
2-850.8 ACSR	395,940	3,253,634	3,649,574					26
2500 AACSR	223,865	4,030,753	4,254,618					27
2-850.8 ACSR								28
2-850.8 ACSR								29
2-850.8 ACSR		2,244,416	2,244,416					30
2-850.8 ACSR								31
2-850.8 ACSR	908,643	3,670,874	4,579,517					32
								33
2-2156 ACSR	729,609	3,491,422	4,221,031					34
								35
	13,339,641	318,980,196	332,319,837	286,900	2,837,037	66,358	3,190,295	36

Name of Respondent  
Public Service Company of New Hampshire

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

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

Year/Period of Report  
End of 2015/Q4

TRANSMISSION LINE STATISTICS (Continued)

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

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2-1590 ACSR		352,037	352,037					1
								2
	10,213,203	83,164,365	93,377,568					3
								4
								5
795 ACSR	114,269	985,888	1,100,157					6
795 ACSR								7
								8
	114,269	985,888	1,100,157					9
								10
	3,012,169	234,829,943	237,842,112					11
								12
								13
								14
								15
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								17
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								34
				286,900	2,837,037	66,358	3,190,295	35
	13,339,641	318,980,196	332,319,837	286,900	2,837,037	66,358	3,190,295	36

TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.  
2. Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Scobie Pond S/S	Pulpit Rock S/S	6.27	Single Circuit	12.50	1	1
2				Steel H Frame			
3	Scobie Poind S/S	Huse Road S/S	6.15	Single Circuit	12.50	1	1
4				Steel H Frame			
5							
6							
7							
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42							
43							
44	TOTAL		12.42		25.00	2	2

TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).  
 3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
1272	ACSS		115		5,938,352			5,938,352	1
									2
1272	ACSS		115		10,829,410			10,829,410	3
									4
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					16,767,762			16,767,762	44

Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

**Schedule Page: 424 Line No.: 1 Column: m**  
 115kV Line A184; Construction completed, not classified.

**Schedule Page: 424 Line No.: 3 Column: m**  
 115kV Line W144; Construction completed, not classified.

SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TRANSMISSION SUBSTATIONS (NO DISTRIBUTION)				
2	Deerfield, Deerfield	Unattended	345.00	115.00	13.80
3	Farmwood, Concord	Unattended	115.00		
4	Fitzwilliams, Fitzwilliams	Unattended	345.00	115.00	
5	Littleton, Littleton	Unattended	230.00	115.00	
6	Littleton, Littleton	Unattended	230.00	115.00	
7	North Merrimack, Merrimack	Unattended	115.00		
8	Paris, Dummer	Unattended	115.00		
9	Power Street, Hudson	Unattended	115.00		
10	Pulpit Rock, Chester	Unattended	115.00		
11	Three Rivers, Elliot - Maine	Unattended	115.00		
12	Watts Brook, Londonderry	Unattended	115.00		
13	Eagle, Merrimack	Unattended	115.00		
14	Huckins Hill, Holderness	Unattended	115.00		
15	Scobie Pond Trans, Londonderry	Unattended	345.00	115.00	
16	Scobie Pond Trans, Londonderry	Unattended	345.00	115.00	13.80
17	Merrimack Transmission, Bow	Unattended	230.00	115.00	
18	Eastport, Rochester	Unattended	115.00		
19	Eliot, Eliot - Maine	Unattended	345.00		
20	Newington Station, Newington	Unattended	345.00	24.00	
21	DISTRIBUTION WITH TRANSMISSION LINES				
22	Amherst, Amherst	Unattended	345.00	34.50	
23	Ashland, Ashland	Unattended	115.00	34.50	
24	Bedford, Bedford	Unattended	115.00	34.50	
25	Beebe River, Campton	Unattended	115.00	34.50	
26	Berlin, Berlin	Unattended	115.00	34.50	
27	Berlin, Berlin	Unattended	115.00	22.00	
28	Berlin, Berlin	Unattended	34.50	22.00	
29	Berlin, Berlin	Unattended	34.50	4.16	
30	Brentwood, Brentwood	Unattended	115.00	34.50	
31	Bridge St, Nashua	Unattended	115.00	34.50	
32	Bridge St, Nashua	Unattended	115.00	4.16	
33	Busch, Merrimack	Unattended	115.00	12.47	4.97
34	Busch, Merrimack	Unattended	34.50	12.47	
35	Chester, Chester	Unattended	115.00	34.50	
36	Chestnut Hill, Hindsdale	Unattended	115.00	34.50	
37	Dover, Dover	Unattended	115.00	34.50	
38	Eddy, Manchester	Unattended	115.00	34.50	
39	Garvins, Bow	Unattended	115.00	34.50	
40	Great Bay, Stratham	Unattended	115.00	34.50	

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Greggs, Goffstown	Unattended	115.00	34.50	
2	Hudson, Hudson	Unattended	115.00	34.50	
3	Huse Road, Manchester	Unattended	115.00	34.50	
4	Huse Road, Manchester	Unattended	34.50	12.47	
5	Jackman, Hillsboro	Unattended	115.00	34.50	
6	Keene, Keene	Unattended	115.00	12.47	
7	Kingston, Kingston	Unattended	115.00	34.50	
8	Laconia, Laconia	Unattended	115.00	34.50	
9	Lawrence Rd., Hudson	Unattended	345.00	34.50	
10	Long Hill, Nashua	Unattended	115.00	34.50	
11	Long Hill, Nashua	Unattended	34.50	12.47	
12	Lost Nation, Northumberland	Unattended	115.00	34.50	
13	Madbury, Madbury	Unattended	115.00	34.50	
14	Mammoth Road, Londonderry	Unattended	115.00	34.50	
15	Merrimack Station, Bow	Unattended	34.50	12.47	
16	Merrimack Station, Bow	Unattended	115.00	23.00	
17	Merrimack Station, Bow	Unattended	115.00	13.80	
18	Merrimack Station, Bow	Unattended	115.00	4.16	
19	Merrimack Station, Bow	Unattended	13.80	4.16	
20	Merrimack Station, Bow	Unattended	24.00	4.16	
21	Mill Pond, Portsmouth	Unattended	115.00	12.47	
22	Monadnock, Troy	Unattended	115.00	34.50	
23	Newington Distribution, Newington	Unattended	115.00	4.16	
24	North Road, Sunapee	Unattended	115.00	34.50	
25	North Woodstock, Woodstock	Unattended	115.00	34.50	
26	Oak Hill, Concord	Unattended	115.00	34.50	
27	Ocean Road, Greenland	Unattended	115.00	34.50	
28	Pemigeswasset, New Hampton	Unattended	115.00	34.50	
29	Pine Hill, Hooksett	Unattended	115.00	34.50	
30	Portsmouth, Portsmouth	Unattended	115.00	34.50	
31	Reeds Ferry, Merrimack	Unattended	115.00	34.50	
32	Resistance, Portsmouth	Unattended	115.00	34.50	
33	Rimmon, Goffstown	Unattended	115.00	34.50	
34	Rochester, Rochester	Unattended	115.00	34.50	
35	Saco Valley, Conway	Unattended	115.00	34.50	
36	Saco Valley, Conway	Unattended	115.00	115.00	
37	Schiller Station, Portsmouth	Unattended	34.50	13.80	
38	Schiller Station, Portsmouth	Unattended	115.00	13.20	
39	Schiller Station, Portsmouth	Unattended	115.00	4.16	
40	Schiller Station, Portsmouth	Unattended	13.80	2.40	

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Scobie Pond, Londonderry	Unattended	115.00	12.47	
2	Smith Hydro, Berlin	Unattended	115.00	6.60	
3	South Milford, Milford	Unattended	115.00	34.50	
4	Swanzey, Swanzey	Unattended	115.00	12.47	
5	Tasker Farm, Milton	Unattended	115.00	34.50	
6	Timber Swamp, Hampton	Unattended	345.00	34.50	
7	Thorton, Merrimack	Unattended	115.00	34.50	
8	Weare, Weare	Unattended	115.00	34.50	
9	Webster, Franklin	Unattended	115.00	34.50	
10	White Lake, Tamworth	Unattended	115.00	34.50	
11	White Lake, Tamworth	Unattended	34.50	13.80	
12	Whitefield, Whitefield	Unattended	115.00	34.50	
13	Whitefield, Whitefield	Unattended	34.50	12.47	
14	DISTRIBUTION WITH NO TRANS. LINES (=> 10 MVA)				
15	Amoskeag Hydro, Manchester	Unattended	34.50	2.40	
16	Ash St, Derry	Unattended	34.50	12.47	
17	Ayers Island Hydro, New Hampton	Unattended	34.50	2.40	
18	Black Brook, Gilford	Unattended	34.50	12.47	
19	Bristol, Bristol	Unattended	34.50	12.47	
20	Brook St, Manchester	Unattended	34.50	4.16	
21	Brook St, Manchester	Unattended	34.50	13.80	
22	Byrd Ave, Claremont	Unattended	46.00	12.50	
23	Community St., Berlin	Unattended	34.50	4.16	
24	Foyes Corner, Rye	Unattended	34.50	12.47	
25	Foyes Corner, Rye	Unattended	34.50	4.16	
26	Garvin Falls Hydro, Bow	Unattended	34.50	12.00	
27	Garvin Falls Hydro, Bow	Unattended	34.50	4.16	
28	Jackson Hill, Portsmouth	Unattended	34.50	12.47	
29	Malvern Street, Manchester	Unattended	34.50	12.47	
30	Meetinghouse Road, Bedford	Unattended	34.50	12.47	
31	Messer Street, Laconia	Unattended	34.50	12.47	
32	Messer Street, Laconia	Unattended	34.50	4.16	
33	Millyard, Nashua	Unattended	34.50	4.16	
34	Pinardville, Goffstown	Unattended	34.50	12.47	
35	Portland Pipe, Lancaster	Unattended	34.50	2.40	
36	Portland Street, Rochester	Unattended	34.50	12.47	
37	Portland Street, Rochester	Unattended	34.50	4.16	
38	South Manchester, Manchester	Unattended	34.50	12.47	
39	South Manchester, Manchester	Unattended	34.50	4.16	
40	Somersworth, Somersworth	Unattended	34.50	13.80	



**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Somersworth, Somersworth	Unattended	34.50	4.16	
2	Spring St., Claremont	Unattended	46.00	12.50	
3	Sugar River, Claremont	Unattended	46.00	12.50	
4	Valley Street, Manchester	Unattended	34.50	4.16	
5	Valley Street, Manchester	Unattended	34.50	12.47	
6	DISTRIBUTION WITH NO TRANS. LINES (< 10 MVA)				
7	Ashuelot, Winchester	Unattended	34.50	4.16	
8	Bethlehem, Bethlehem	Unattended	34.50		
9	Blaine Street, Manchester	Unattended	34.50	4.16	
10	Blue Hill, Nashua	Unattended	34.50	4.16	
11	Broad Street, Nashua	Unattended	34.50		
12	Brown Avenue, Manchester	Unattended	34.50	12.47	
13	Canal St., Manchester	Unattended	34.50		
14	Center Ossipee, Ossipee	Unattended	34.50	12.47	
15	Chichester, Chichester	Unattended	34.50	12.47	
16	Colebrook, Colebrook	Unattended	34.50	4.16	
17	Contoocook, Hopkinton	Unattended	34.50	12.47	
18	Cutts St, Portsmouth	Unattended	34.50	12.47	
19	Dunbarton Road, Manchester	Unattended	34.50	12.47	
20	Durham, Durham	Unattended	34.50	4.16	
21	East Northwood, Northwood	Unattended	34.50	12.47	
22	Eastman Falls, Franklin	Unattended	34.50	4.16	
23	Edgeville, Nashua	Unattended	34.50	4.16	
24	Franklin, Franklin	Unattended	34.50	4.16	
25	Front Street, Nashua	Unattended	34.50	4.16	
26	Great Falls Upper, Somersworth	Unattended	13.80	2.40	
27	Goffstown, Goffstown	Unattended	34.50	12.47	
28	Goffstown, Goffstown	Unattended	34.50	4.16	
29	Gorham Hydro, Gorham	Unattended	34.50	2.40	
30	Guild, Newport	Unattended	34.50	4.16	
31	Hancock, Hancock	Unattended	34.50	12.47	
32	Hanover Street, Manchester	Unattended	34.50	12.47	
33	Henniker, Henniker	Unattended	34.50	4.16	
34	High Street, Derry	Unattended	34.50	12.47	
35	Hillsboro, Hillsboro	Unattended	34.50	4.16	
36	Hollis, Hollis	Unattended	34.50	12.47	
37	Jackman Hydro, Hillsboro	Unattended	34.50	2.40	
38	Jaffrey, Jaffrey	Unattended	34.50	12.47	
39	Jericho Road, Berlin	Unattended	34.50	12.47	
40	Knox Marsh, Dover	Unattended	34.50		

**SUBSTATIONS**

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4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Lafayette Road, Portsmouth	Unattended	34.50	12.47	
2	Lancaster, Lancaster	Unattended	34.50	12.47	
3	Laskey's Corner, Milton	Unattended	34.50	12.47	
4	Littleworth Road, Dover	Unattended	34.50	12.47	
5	Lochmere, Tilton	Unattended	34.50	12.47	
6	Loudon, Loudon	Unattended	34.50	12.47	
7	Lowell Road, Hudson	Unattended	34.50	12.47	
8	Malvern Street, Manchester	Unattended	34.50	4.16	
9	Midway, Somersworth	Unattended	34.50	4.16	
10	Milford, Milford	Unattended	34.50	12.47	
11	Milford, Milford	Unattended	34.50	4.16	
12	New London, New London	Unattended	34.50	12.47	
13	Newmarket, Newmarket	Unattended	34.50	4.16	
14	Newport, Newport	Unattended	34.50	4.16	
15	North Dover, Dover	Unattended	34.50	4.16	
16	North Rochester, Milton	Unattended	34.50	12.47	
17	North Stratford, Stratford	Unattended	34.50	12.47	
18	North Union Street, Manchester	Unattended	34.50	4.16	
19	Northwood Narrows, Northwood	Unattended	34.50	12.47	
20	Notre Dame, Manchester	Unattended	34.50	12.47	
21	Opechee Bay, Laconia	Unattended	34.50	12.47	
22	Packers Falls, Durham	Unattended	34.50		
23	Portland Pipe, Shelburne	Unattended	34.50	4.16	
24	River Rd., Claremont	Unattended	46.00	12.50	
25	Ronald Street, Manchester	Unattended	34.50	4.16	
26	Rye, Rye	Unattended	34.50	4.16	
27	Salmon Falls, Rollingsford	Unattended	13.80	4.16	
28	Sanbornville, Sanbornville	Unattended	34.50	12.47	
29	Signal Street, Rochester	Unattended	34.50	4.16	
30	Simon Street, Nashua	Unattended	34.50	12.47	
31	Souhegan, Milford	Unattended	34.50	4.16	
32	South Laconia, Laconia	Unattended	34.50	4.16	
33	South Peterborough, Peterborough	Unattended	34.50	12.47	
34	South State Street, Manchester	Unattended	34.50	4.16	
35	Straits Road, New Hampton	Unattended	34.50		
36	Sugar Hill, Sugar Hill	Unattended	34.50		
37	Suncook, Allenstown	Unattended	34.50	12.47	
38	Tate Road, Somersworth	Unattended	34.50	4.16	
39	Tilton, Tilton	Unattended	34.50	4.16	
40	Twombly Street, Rochester	Unattended	34.50	4.16	

**SUBSTATIONS**

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2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Warner, Warner	Unattended	34.50	4.16	
2	Waumbec, Manchester	Unattended	34.50	2.30	
3	Weirs, Laconia	Unattended	34.50		
4	West Milford, Milford	Unattended	34.50	4.16	
5	West Rye, Rye	Unattended	34.50	4.16	
6					
7					
8	*Summary of Substations				
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SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
						1
898	2					2
						3
600	3	1				4
224	1					5
350	1					6
						7
						8
						9
						10
			Capacitors	3	61	11
						12
			Capacitors	4	107	13
						14
900	2					15
448	1	1	Reactor	2	80	16
350	1	1	Capacitor	2	73	17
						18
						19
448	1					20
						21
280	2					22
45	1					23
90	2					24
45	1		Capacitor	4	47	25
35	2					26
15	3					27
15	1					28
5	1		Capacitor	1	7	29
45	1					30
90	2					31
11	3					32
20	1					33
8	1					34
90	2					35
25	2		Capacitor	3	49	36
90	2					37
90	2					38
134	2					39
45	1					40

SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
20	1					1
90	2		Capacitor	1	11	2
93	2		Capacitor	1	11	3
7	1					4
73	2		Capacitor	3	32	5
92	5					6
45	1					7
90	2		Capacitor	1	6	8
140	1					9
90	2		Capacitor	1	11	10
5	1					11
56	2		Capacitor	1	7	12
90	2		Capacitor	2	53	13
90	2		Capacitor	2	11	14
5	1					15
392	1					16
125	1					17
26	2					18
10	1					19
15	1					20
30	1					21
48	2		Capacitor	1	4	22
50	2					23
90	2		Capacitor	1	5	24
45	1					25
90	2		Capacitor	1	11	26
90	2		Capacitor	3	60	27
20	1					28
90	2					29
45	1					30
45	1					31
45	1					32
45	1					33
90	2		Capacitor	1	5	34
45	1		Capacitor	1	5	35
	1		Phase Shifter	1	290	36
28	1					37
218	4					38
17	1					39
17	5					40

SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
28	1					1
19	1					2
45	1		Capacitor	1	11	3
25	1					4
45	1		Capacitor	1	5	5
280	2		Capacitor	1	5	6
45	1		Capacitor	1	5	7
45	1		Capacitor	1	5	8
56	3		Capacitor	2	53	9
56	2		Capacitor	2	20	10
20	1		Capacitor	1	5	11
45	1		Capacitor	1	5	12
4	1					13
						14
24	3					15
11	1					16
13	1					17
11	1					18
13	1					19
9	1					20
21	2		Capacitor	1	11	21
13	1					22
13	2					23
8	1					24
4	1					25
3	6					26
7	1					27
11	1					28
12	1					29
11	2					30
13	4		Capacitor	1	5	31
5	1					32
13	2					33
13	1					34
15	2		Capacitor	1	1	35
8	2					36
6	1					37
11	1					38
11	1					39
11	3					40

SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
3	1		Capacitor	1	1	1
14	1					2
14	1					3
6	1					4
13	1					5
						6
4	1					7
						8
7	1					9
6	1					10
			Capacitor	1	8	11
5	1					12
						13
8	2					14
3	6					15
4	1					16
5	1					17
4	1					18
3	1					19
4	1					20
4	1					21
2	1					22
6	1					23
6	1					24
8	1					25
5	3					26
3	1					27
2	1					28
3	3					29
3	6					30
6	1					31
9	2		Capacitor	1	2	32
3	3					33
5	1					34
2	6					35
4	1					36
5	1					37
2	3					38
3	1					39
						40

SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
5	1					1
4	1					2
5	1					3
8	2					4
8	2					5
6	2					6
4	1					7
8	1					8
4	1					9
4	1					10
2	1					11
6	1					12
4	1					13
4	1					14
4	1					15
9	2		Capacitor	1		5 16
2	3					17
5	1					18
2	3					19
4	1					20
5	2					21
			Capacitor	1	7	22
8	1		Capacitor	1	1	23
6	1					24
5	1					25
4	1					26
2	3					27
8	2					28
4	1					29
5	1					30
4	1					31
4	1					32
4	1					33
8	2					34
						35
						36
5	1					37
4	7					38
3	1					39
3	1					40



SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
2	6					1
2	1					2
			Capacitor	1	1	3
3	1					4
3	2					5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
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						39
						40

Name of Respondent Public Service Company of New Hampshire	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

**Schedule Page: 426 Line No.: 4 Column: g**  
3 Singles.

**Schedule Page: 426 Line No.: 4 Column: h**  
1 single phase

**Schedule Page: 426 Line No.: 27 Column: g**  
3 Singles.

**Schedule Page: 426.2 Line No.: 40 Column: g**  
3 Singles.

**Schedule Page: 426.5 Line No.: 8 Column: a**  
Summary of Substations

	<u>MVa</u>	<u>Number of Substations</u>
Transmission with (No Distribution)	4,218	17
Distribution with Transmission Lines	4,593	54
Distribution with No Trans. (=> 10 MVA)	340	23
Distribution with No Trans. (< 10 MVA)	<u>324</u>	<u>77</u>
Total	<u>9,475</u>	<u>171</u>

**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

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

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2				
3				
4				
5	General services in a holding company system	Eversource Energy Service Company	Various	120,174,171
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Non-power Goods or Services Provided for Affiliate</b>			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
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41				
42				

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Public Service Company of New Hampshire	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2015/Q4
FOOTNOTE DATA			

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

<b>Corporate Relations</b>	232	
	401	(898)
	426	1,776,338
		85,710
<b>Corporate Relations Total</b>		1,861,150
<b>Customer Group</b>	107	
	143	1,074,967
	163	2,877
	186	78,769
	232	286,859
	242	27,671
	254	(2,877)
	401	81,545
	402	25,208,595
	426	6,137
		2,164
<b>Customer Group Total</b>		26,766,707
<b>Electric Distribution</b>	107	
	108	157,288
	186	996
	401	71,524
	402	1,184,214
		567,647
<b>Electric Distribution Total</b>		1,981,669
<b>Energy Supply</b>	152	
	401	980,891

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

		1,366,190
<hr/>		
<b>Energy Supply Total</b>		2,347,081
<hr/>		
<b>Engineering and Emergency Prep</b>	107	665,551
	108	5,730
	186	1,677,169
	232	(332)
	401	1,657,966
	402	203,218
	426	130
<hr/>		
<b>Engineering and Emergency Prep Total</b>		4,209,432
<hr/>		
<b>Enterprise Energy Strat + Bus Dev</b>	401	190,668
	402	882
<hr/>		
<b>Enterprise Energy Strat + Bus Dev Total</b>		191,550
<hr/>		
<b>Finance and Accounting</b>	107	363,776
	182	-
	184	29,617
	186	235,757
	228	172,103
	232	21
	401	7,316,463
	408	2,646
	421	(33)
<hr/>		
<b>Finance and Accounting Total</b>		8,120,350
<hr/>		
<b>General Administration</b>	107	71,429
	163	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

		199,909
184		97
186		47,247
401		4,282,867
402		86,198
403		4,611,614
408		12,911
426		-
<b>General Administration Total</b>		9,312,272
<b>Govt + Legislative Affairs</b>	401	718,866
	426	639,913
<b>Govt + Legislative Affairs Total</b>		1,358,779
<b>Human Resources</b>	107	5,895
	228	6,174
	236	-
	401	35,422,074
	402	1,125
	408	2,868,422
	419	(38,355)
	421	(126,612)
	426	2,298
<b>Human Resources Total</b>		38,141,021
<b>Information Technology</b>	107	684,505
	143	3,140
	165	4,935

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

	184	246
	186	92
	232	(23,245)
	242	6,154
	401	16,742,463
	402	6,036
	426	-
<b>Information Technology Total</b>		17,424,326
<b>Internal Audit + Security</b>	108	-
	401	1,125,017
<b>Internal Audit + Security Total</b>		1,125,017
<b>Investor Relations</b>	401	265,755
<b>Investor Relations Total</b>		265,755
<b>Legal</b>	107	1,405
	108	(380)
	143	3,915
	186	480
	232	(6,808)
	242	(106)
	401	3,374,497
	426	70,137
<b>Legal Total</b>		3,443,140
<b>Miscellaneous</b>	107	1,646
	163	1,576

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Public Service Company of New Hampshire	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2015/Q4

FOOTNOTE DATA

	165	64,301
	184	(180,935)
	186	13,339
	237	149,184
	401	(10,949,152)
	402	7
	403	(2,582,224)
	408	(2,811,001)
	419	(1,101)
	421	159,422
	426	4,825
	431	71
<b>Miscellaneous Total</b>		(16,130,042)
<b>Operations Administration</b>	163	53
	401	236,573
<b>Operations Administration Total</b>		236,626
<b>Operations Services</b>	107	394,490
	184	362,048
	186	11,300
	401	1,160,590
	402	479,748
	408	18
	426	37
<b>Operations Services Total</b>		2,408,231
<b>Rates + reg requirements</b>	165	



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

		11,313
	186	
		1,605
	401	
		2,138,115
<b>Rates + reg requirements Total</b>		
		2,151,033
<b>Reg Affairs + Community Relations</b>	232	
		(572)
	401	
		1,836,446
	426	
		45,038
<b>Reg Affairs + Community Relations Total</b>		
		1,880,912
<b>Supply Chn + Env Affs + Property Mgmt</b>	107	
		419,945
	108	
		694
	143	
		58,839
	163	
		458,800
	184	
		496
	186	
		302,231
	228	
		46,569
	232	
		(20,785)
	242	
		(234)
	254	
		1,842
	401	
		6,110,608
	402	
		597,369
	408	
		107,998
	417	
		70,676
	426	
		342
	431	
		2,695
<b>Supply Chn + Env Affs + Property Mgmt</b>		
		8,158,085

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

**Total**

<b>Transmission</b>	107	3,112,435
	108	1,179
	183	(36,049)
	186	791,147
	401	964,679
	402	87,616
	426	70
<b>Transmission Total</b>		4,921,077
<b>Grand Total</b>		120,174,171

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