

THIS FILING IS

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

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



FERC FINANCIAL REPORT

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

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

Exact Legal Name of Respondent (Company)

Public Service Company of New Hampshire

Year/Period of Report

End of 2017/Q4



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Public Service Company of New Hampshire
Berlin, Connecticut

We have audited the accompanying financial statements of Public Service Company of New Hampshire (the "Company"), which comprise the balance sheet – regulatory basis as of December 31, 2017, and the related statements of income – regulatory basis, retained earnings – regulatory basis, and cash flows – regulatory basis for the year then ended, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the regulatory basis financial statements referred to above present fairly, in all material respects, the assets, liabilities, and proprietary capital of Public Service Company of New Hampshire as of December 31, 2017, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Basis of Accounting

As discussed on page 123.1 of the financial statements, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Restricted Use

This report is intended solely for the information and use of the board of directors and management of the Company and for filing with the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

April 13, 2018

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

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

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

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

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

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

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

The CPA Certification Statement should:

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

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

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

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

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

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

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

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

IV. When to Submit:

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

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

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

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

GENERAL INSTRUCTIONS

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

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

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

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

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

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

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

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

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

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

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

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

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

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

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

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

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

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

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

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

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

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

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

General Penalties

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

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

IDENTIFICATION		
01 Exact Legal Name of Respondent Public Service Company of New Hampshire	02 Year/Period of Report End of <u>2017/Q4</u>	
03 Previous Name and Date of Change (if name changed during year) / /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 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 (Street, City, State, Zip Code) 107 Selden Street, Berlin, Connecticut 06037-1616		
08 Telephone of Contact Person, Including Area Code (860) 665-2740	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) / /

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

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

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

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

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 2017/Q4
LIST OF SCHEDULES (Electric Utility)					
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)		
1	General Information	101			
2	Control Over Respondent	102			
3	Corporations Controlled by Respondent	103			
4	Officers	104			
5	Directors	105			
6	Information on Formula Rates	106(a)(b)			
7	Important Changes During the Year	108-109			
8	Comparative Balance Sheet	110-113			
9	Statement of Income for the Year	114-117			
10	Statement of Retained Earnings for the Year	118-119			
11	Statement of Cash Flows	120-121			
12	Notes to Financial Statements	122-123			
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)			
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201			
15	Nuclear Fuel Materials	202-203			
16	Electric Plant in Service	204-207			
17	Electric Plant Leased to Others	213			
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			
25	Unrecovered Plant and Regulatory Study Costs	230			
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			
33	Long-Term Debt	256-257			
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261			
35	Taxes Accrued, Prepaid and Charged During the Year	262-263			
36	Accumulated Deferred Investment Tax Credits	266-267			

Name of Respondent 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>2017/Q4</u>
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LIST OF SCHEDULES (Electric Utility) (continued)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
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>2017/Q4</u>
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) <input type="checkbox"/> Yes...Enter the date when such independent accountant was initially engaged: (2) <input checked="" type="checkbox"/> 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>2017/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%

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 2017/Q4
CORPORATIONS CONTROLLED BY RESPONDENT				
<p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> <p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p>Definitions</p> <p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p>				
Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1				
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)		
10				
11	Yankee Atomic Electric Company	Nuclear Electric Generation	7.0%	
12		(Unit Permanently Closed)		
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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 2017/Q4
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OFFICERS

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Chairman	James J. Judge	
2	Chief Executive Officer	Werner J. Schweiger	
3	President and Chief Operating Officer	William J. Quinlan	
4	Executive Vice President and General Counsel	Gregory B. Butler	
5	Executive Vice President and Chief Financial Officer	Philip J. Lembo	
6	Senior Vice President-Transmission	Kathleen A. Shea	
7	Vice President-Supply Chain, Environmental Affairs		
8	and Property Management	Ellen K. Angley	
9	Vice President, Controller and Chief Accounting Officer	Jay S. Buth	
10	Vice President-Energy Supply	James G. Daly	
11	Vice President-Electric Operations	Joseph A. Purington	202,740
12	Vice President-Operations	Paul E. Ramsey	
13	Vice President-Generation	William H. Smagula	212,371
14	Vice President-Rates and Regulatory Requirements		
15	and Treasurer	Christine L. Vaughan	
16	Secretary	Richard J. Morrison	
17	Assistant Treasurer-Corporate Finance		
18	and Cash Management	Emilie G. O'Neil	
19			
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21	Salaries are reported in officially filed copies only.		
22			
23	All salaries disclosed are paid by the respondent.		
24	Those salaries not disclosed are either less than the		
25	reporting threshold or are paid by Eversource Energy		
26	Service Company.		
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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 2017/Q4
FOOTNOTE DATA			

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

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

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

Paul E. Ramsey, formerly Vice President-Engineering, was elected Vice President-Operations, effective July 18, 2017.

Schedule Page: 104 Line No.: 15 Column: b

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

Schedule Page: 104 Line No.: 18 Column: b

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

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 2017/Q4
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DIRECTORS

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

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Gregory B. Butler	56 Prospect Street, Hartford, CT 06103
2	(Executive Vice President and General Counsel)	
3		
4	James J. Judge (Chairman)	800 Boylston Street, Boston, MA 02199
5		
6	Phillip J. Lembo	800 Boylston Street, Boston, MA 02199
7	(Executive Vice President and Chief Financial Officer)	
8		
9	Werner J. Schweiger (Chief Executive Officer)	107 Selden Street, Berlin, CT 06037
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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 2017/Q4
INFORMATION ON FORMULA RATES FERC Rate Schedule/Tariff Number FERC Proceeding					
Does the respondent have formula rates?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.					
Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding			
1	ISO-NE Transmission, Markets and Services Tariff, Section II, Schedule 21-ES	EL11-66, ER14-2064, ER16-1023, ER18-132			
2					
3					
4	ISO-NE Transmission, Markets and Services Tariff, Section II, Schedule 20A-ES	ER05-754, ER18-132			
5					
6					
7	ISO New England Inc. Transmission, Markets and Services Tariff, Attachment F	EL11-66, ER11-3269, ER16-2378, ER16-1023, ER18-132			
8					
9					
10	Public Service Company of New Hampshire (New England Hydro Lease Corporation)	EL86-19			
11					
12					
13	Public Service Company of New Hampshire, Rate Schedule FERC No. 127 (Hudson Light and Power Department)	ER09-1764			
14					
15					
16					
17	Public Service Company of New Hampshire, Rate Schedule FERC No. 127 (Massachusetts Municipal Wholesale Electric Company)	ER09-1764			
18					
19					
20					
21	Public Service Company of New Hampshire, Rate Schedule FERC No. 127 (New Hampshire Transmission LLC)	ER09-1764			
22					
23					
24					
25	Public Service Company of New Hampshire, Rate Schedule FERC No. 127 (Taunton Municipal Lighting Plant)	ER09-1764			
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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 2017/Q4
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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)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website

Line No.	Accession No.	Document Date \ Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1	20160729-5145	07/29/2016	RT04-2-000	Annual New England Participating	ISO New England Inc. Transmission,
2		07/29/2016	ER09-1532-000	Transmission Owners Administrative	Markets and Services Tariff,
3				Regional Network Service	Attachment F
4				Information Filing	
5					
6	20170728-5230	07/28/2017	RT04-2-000	Annual New England Participating	ISO New England Inc. Transmission,
7		07/28/2017	ER09-1532-000	Transmission Owners Administrative	Markets and Services Tariff,
8				Regional Network Service	Attachment F
9				Information Filing	
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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 2017/Q4
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INFORMATION ON FORMULA RATES
Formula Rate Variances

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

Line No.	Page No(s).	Schedule	Column	Line No
1	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 20
7	266	Accum Deferred Investment Tax Credit (Account 255)		h 8
8	320-323	Electric Operation 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>2017/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.

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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
Public Service Company of New Hampshire		/ /	2017/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. None
2. None
3. On November 1, 2017, PSNH closed the sale of its minority ownership interest in the Wyman 4 Generating Station to a subsidiary of NextEra. See, Order Authorizing Consolidation of Jurisdictional Facilities, issued August 28, 2017 in FERC Docket No. EC17-132.
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"). Under applicable provisions issued by the NHPUC on December 17, 2010, PSNH is allowed to incur short-term debt not to exceed \$364 million, which reflects 10 percent of Net Plant of approximately \$3.0 billion as of December 31, 2017, plus \$60 million.

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

As of December 31, 2017, PSNH had \$262.9 million in inter-company borrowings outstanding from Eversource parent.

On September 1, 2017, PSNH repaid at maturity the \$70 million 6.15 percent 2007 Series N First Mortgage Bonds.

7. None

Estimated Annual Effect and Nature of Important Wage Scale Changes

Company	Group	Effective Date	2017 Number of Employees	General Wage Increase Percent	Estimated Annualized Cost of Increase
Public Service of New Hampshire	IBEW & USWA	05/31/17	407	3.00%	\$981,233

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)

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

12. N/A

13. Changes in the officers and directors of the respondent during the period have been reported on pages 104 and 105 and the corresponding footnotes thereto.

There were no changes in the major security holders and voting powers during the period.

14. Public Service Company of New Hampshire proprietary capital ratio is greater than 30 percent.

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>2017/Q4</u>
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	4,413,116,069	4,194,678,714
3	Construction Work in Progress (107)	200-201	152,450,625	96,074,833
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,565,566,694	4,290,753,547
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,364,045,762	1,297,145,432
6	Net Utility Plant (Enter Total of line 4 less 5)		3,201,520,932	2,993,608,115
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)		3,201,520,932	2,993,608,115
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		1,153,626	1,131,791
19	(Less) Accum. Prov. for Depr. and Amort. (122)		119,078	602,695
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	823,491	5,006,510
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	17,498,789	17,498,789
24	Other Investments (124)		5,748,378	5,610,545
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)		25,105,206	28,644,940
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		0	0
36	Special Deposits (132-134)		1,638,687	1,425,709
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		74,468,403	75,865,595
41	Other Accounts Receivable (143)		27,917,682	20,965,051
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		10,480,923	9,941,372
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		5,652,682	4,429,946
45	Fuel Stock (151)	227	84,913,740	99,864,062
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	48,512,219	47,227,093
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	40,876,823	32,761,173

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) 11	Year/Period of Report End of 2017/Q4
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		17,498,789	17,498,789
54	Stores Expense Undistributed (163)	227	30,777	-3
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)		30,329,981	24,216,537
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		823,064	827,161
60	Rents Receivable (172)		45,161	-742
61	Accrued Utility Revenues (173)		49,448,391	41,003,990
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)		336,677,898	321,145,411
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		4,043,279	4,371,131
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	384,407,034	347,621,307
73	Prelim. Survey and Investigation Charges (Electric) (183)		330,115	93,724
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)		1,003,530	502,196
77	Temporary Facilities (185)		0	-195
78	Miscellaneous Deferred Debits (186)	233	156,805,141	92,056,113
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)		5,895,038	7,065,091
82	Accumulated Deferred Income Taxes (190)	234	215,012,432	128,571,000
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		767,496,569	580,280,367
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		4,330,800,605	3,923,678,833

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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, 2017, the total Prepayments balance in Account 165 includes transmission related prepayments of the following amounts:

Prepaid Federal Income Tax	\$3,440,955 dr.
Prepaid Insurance	167,997 dr.
Prepaid Other	5,822 dr.
Prepaid Lease	833 cr.
Prepaid Agency Fees	50,003 dr.
Prepaid Property Tax	6,749,588 dr.
Prepaid State Tax	1,007,886 dr.
TOTAL	<u>\$11,421,418 dr.</u>

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

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

Prepaid Federal Income Tax	\$ 3,421,810 dr.
Prepaid Insurance	181,038 dr.
Prepaid Other	6,842 dr.
Prepaid Software Lic Maint	33,498 dr.
Prepaid Lease	833 cr.
Prepaid Agency Fees	49,518 dr.
Prepaid Property Tax	5,958,989 dr.
Prepaid State Tax	920,573 dr.
TOTAL	<u>\$10,571,435 dr.</u>

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

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

Balance in Account 182.3	<u>\$ 374,276,853 dr.</u>
Reclass of balances from Account 254:	
Transmission Tariff Deferral	<u>9,961,971 dr.</u>
Reclass of balances to Account 254:	
MedVantage APBO	<u>107,225 dr.</u>
Reclass of balances from Account 254:	

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FOOTNOTE DATA			

Reliability Enhancement
Program Deferral 60,985 dr.

Account 182.3 Being Reported \$ 384,407,034 dr.

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

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

Balance in Account 182.3	<u>\$ 344,849,943</u> dr.
Reclass of balances from Account 254:	
Transmission Tariff Deferral	<u>1,819,683</u> dr.
Reclass of balances to Account 254:	
MedVantage APBO	<u>90,677</u> dr.
Reclass of balances from Account 254:	
C&LM Deferral	<u>861,004</u> dr.
Account 182.3 Being Reported	<u>\$ 347,621,307</u> dr.

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

Note that at December 31, 2017, the total Unamortized Loss on Reacquired Debt balance in Account 189 includes a transmission related component of \$1,243,853.

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

Note that at December 31, 2016, the total Unamortized Loss on Reacquired Debt balance in Account 189 includes a transmission related component of \$1,490,734.

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 2017/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	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	715,134,144	715,134,144
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	507,728,580	546,849,477
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	3,653,286	2,436,305
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)	-3,922,214	-5,062,617
16	Total Proprietary Capital (lines 2 through 15)		1,350,593,803	1,387,357,316
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	917,000,000	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)		1,309,610	1,534,115
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		1,078,442	1,365,366
24	Total Long-Term Debt (lines 18 through 23)		1,006,481,168	1,076,418,749
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	112,500
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		10,036,225	7,642,945
29	Accumulated Provision for Pensions and Benefits (228.3)		131,135,195	101,446,208
30	Accumulated Miscellaneous Operating Provisions (228.4)		83,697,437	68,600,121
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		25,015,794	23,528,907
35	Total Other Noncurrent Liabilities (lines 26 through 34)		249,884,651	201,330,681
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		128,670,593	85,498,002
39	Notes Payable to Associated Companies (233)		262,900,000	160,900,000
40	Accounts Payable to Associated Companies (234)		174,677,279	29,219,938
41	Customer Deposits (235)		7,678,043	6,927,129
42	Taxes Accrued (236)	262-263	869,467	567,349
43	Interest Accrued (237)		6,721,657	8,023,287
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

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 2017/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		1,765,386	1,535,024
48	Miscellaneous Current and Accrued Liabilities (242)		50,254,632	25,327,738
49	Obligations Under Capital Leases-Current (243)		112,500	224,700
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		0	0
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		633,649,557	318,223,167
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		2,249,645	661,041
57	Accumulated Deferred Investment Tax Credits (255)	266-267	120,626	126,744
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	10,079,399	7,377,254
60	Other Regulatory Liabilities (254)	278	419,925,335	19,223,771
61	Unamortized Gain on Reaquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	47,512,306	50,046,294
63	Accum. Deferred Income Taxes-Other Property (282)		444,107,014	657,648,052
64	Accum. Deferred Income Taxes-Other (283)		166,197,101	205,265,764
65	Total Deferred Credits (lines 56 through 64)		1,090,191,426	940,348,920
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		4,330,800,605	3,923,678,833

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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) / /	2017/Q4
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, 2017, are reclassified to Account 254 - Other Regulatory Liabilities. The balances are as follows:

Balance in Account 254	<u>\$409,795,154</u> cr.
Reclass of balances to Account 254: MedVantage APBO	<u>107,225</u> cr.
Reclass of balances from Account 254: Transmission Tariff Deferral	<u>9,961,971</u> cr.
Reclass of balances from Account 254: Reliability Enhancement Program Deferral	<u>60,985</u> cr.
Account 254 Being Reported	<u>\$419,925,335</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, 2016, are reclassified to Account 254 - Other Regulatory Liabilities. The balances are as follows:

Balance in Account 254	<u>\$16,452,407</u> cr.
Reclass of balances to Account 254: MedVantage APBO	<u>90,677</u> cr.
Reclass of balances from Account 254: Transmission Tariff Deferral	<u>1,819,683</u> cr.
Reclass of balances from Account 254: C&I/M Deferral	<u>861,004</u> cr.
Account 254 Being Reported	<u>\$19,223,771</u> cr.

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 2017/Q4
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STATEMENT OF INCOME

Quarterly

- 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.
- 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.
- 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.
- 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.
- If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

- Do not report fourth quarter data in columns (e) and (f)
- 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.
- 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	994,211,409	971,994,461		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	432,850,568	412,881,439		
5	Maintenance Expenses (402)	320-323	88,987,779	88,440,782		
6	Depreciation Expense (403)	336-337	121,920,158	111,890,050		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	7,198,612	6,824,875		
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)		-16,577,015	11,170,264		
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	89,629,431	82,822,492		
15	Income Taxes - Federal (409.1)	262-263	18,049,576	-6,730,188		
16	- Other (409.1)	262-263	6,109,107	8,256,960		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	111,643,764	106,189,576		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	46,871,333	25,129,640		
19	Investment Tax Credit Adj. - Net (411.4)	266	-6,118	-8,761		
20	(Less) Gains from Disp. of Utility Plant (411.6)		453,407			
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)		812,481,122	796,607,849		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		181,730,287	175,386,612		

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 2017/Q4		
STATEMENT OF INCOME FOR THE YEAR (continued)						
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		181,730,287	175,386,612		
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)		41,638	86,975		
35	Nonoperating Rental Income (418)		45,209	41,084		
36	Equity in Earnings of Subsidiary Companies (418.1)	119	1,216,981	370,317		
37	Interest and Dividend Income (419)		2,212,832	1,763,367		
38	Allowance for Other Funds Used During Construction (419.1)		-2,532	267,746		
39	Miscellaneous Nonoperating Income (421)		4,065,627	4,869,769		
40	Gain on Disposition of Property (421.1)		269,690	120,424		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		7,766,169	7,345,732		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		7,955	101,293		
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		396,053	274,977		
46	Life Insurance (426.2)					
47	Penalties (426.3)					
48	Exp. for Certain Civic, Political & Related Activities (426.4)		707,966	656,264		
49	Other Deductions (426.5)		1,590,101	133,275		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		2,702,075	1,165,809		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	11,941	18,414		
53	Income Taxes-Federal (409.2)	262-263	270,854	-7,134,012		
54	Income Taxes-Other (409.2)	262-263	69,902	476,884		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	5,778	4,071		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	563,909	-6,179,363		
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)		-205,434	-455,280		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		5,269,528	6,635,203		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		41,848,867	42,369,984		
63	Amort. of Debt Disc. and Expense (428)		3,288,042	3,363,478		
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	224,505		
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)		2,163,848	1,014,094		
68	Other Interest Expense (431)		3,486,016	3,130,688		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		728,590	786,884		
70	Net Interest Charges (Total of lines 62 thru 69)		51,003,731	50,036,908		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		135,996,084	131,984,907		
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)		135,996,084	131,984,907		

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 2017/Q4
FOOTNOTE DATA			

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

Note that for the year ended December 31, 2017, the total amount of Allowance for Other Funds Used During Construction in Account 419.1, includes a transmission related component of (\$1,915).

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

Note that for the year ended December 31, 2016, the total amount of Allowance for Other Funds Used During Construction in Account 419.1, includes a transmission related component of \$182,338.

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

Note that for the year ended December 31, 2017, the total amount of Public Education expenses in account 426.5 includes a transmission related component of \$0.

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

Note that for the year ended December 31, 2016, the total amount of Public Education expenses in Account 426.5 includes a transmission related component of \$0.

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

Note that for the year ended December 31, 2017, the total amount of Amortization of Loss on Reacquired Debt in Account 428.1 includes a transmission related component of \$246,881.

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

Note that for the year ended December 31, 2016, the total amount of Amortization of Loss on Reacquired Debt in Account 428.1 includes a transmission related component of \$246,881.

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

Note that for the year ended December 31, 2017, the total amount of Allowance for Borrowed Funds Used During Construction in Account 432 includes a transmission related component of \$398,827.

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

Note that for the year ended December 31, 2016, the total amount of Allowance for Borrowed Funds Used During Construction in Account 432 includes a transmission related component of \$505,883.

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 2017/Q4
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STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		533,040,532	479,388,667
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		-465,937	(387,725)
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)		-465,937	(387,725)
16	Balance Transferred from Income (Account 433 less Account 418.1)		134,779,103	131,614,590
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	-173,900,000	(77,600,000)
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-173,900,000	(77,600,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			25,000
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		493,453,698	533,040,532
	APPROPRIATED RETAINED EARNINGS (Account 215)			
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 End of 2017/Q4
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STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		14,274,882	13,808,945
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		14,274,882	13,808,945
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		507,728,580	546,849,477
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		2,436,305	2,090,988
50	Equity in Earnings for Year (Credit) (Account 418.1)		1,216,981	370,317
51	(Less) Dividends Received (Debit)			25,000
52				
53	Balance-End of Year (Total lines 49 thru 52)		3,653,286	2,436,305

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) / /	End of 2017/Q4
STATEMENT OF CASH FLOWS				
<p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p>				
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)	135,996,084	131,984,907	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	129,118,770	118,714,925	
5	Amortization of Debt Discount Premium and Expense	4,233,590	4,309,026	
6	Bad Debt Expense	6,704,418	7,288,199	
7	Amortization of Regulatory (Liabilities)/Assets, Net	-16,577,015	11,170,264	
8	Deferred Income Taxes (Net)	64,214,300	87,243,370	
9	Investment Tax Credit Adjustment (Net)	-6,118	-8,761	
10	Net (Increase) Decrease in Receivables	-18,898,823	23,705,224	
11	Net (Increase) Decrease in Inventory	13,634,417	871,126	
12	Net (Increase) Decrease in Allowances Inventory	-8,115,650	-6,336,557	
13	Net Increase (Decrease) in Payables and Accrued Expenses	41,829,447	6,980,561	
14	Net (Increase) Decrease in Other Regulatory Assets	14,794,749	-13,174,300	
15	Net Increase (Decrease) in Other Regulatory Liabilities	-11,770,887	7,605,129	
16	(Less) Allowance for Other Funds Used During Construction	-2,532	267,746	
17	(Less) Undistributed Earnings from Subsidiary Companies	1,216,981	370,317	
18	Pension and PBOP Expense, Net of Contributions	512,564	-16,453,520	
19	Other, Net	-55,659,136	-6,034,521	
20				
21				
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	298,796,261	357,227,009	
23				
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (including land):			
26	Gross Additions to Utility Plant (less nuclear fuel)	-312,267,761	-304,923,486	
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	2,532	-267,746	
31	Other (provide details in footnote):			
32				
33				
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-312,270,293	-304,655,740	
35				
36	Acquisition of Other Noncurrent Assets (d)			
37	Proceeds from Disposal of Noncurrent Assets (d)			
38				
39	Investments in and Advances to Assoc. and Subsidiary Companies			
40	Contributions and Advances from Assoc. and Subsidiary Companies	5,400,000		
41	Disposition of Investments in (and Advances to)			
42	Associated and Subsidiary Companies			
43				
44	Purchase of Investment Securities (a)	-23,854,527	-14,958,360	
45	Proceeds from Sales of Investment Securities (a)	24,258,568	15,285,653	

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 2017/Q4
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STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54	Other Investments, Net	-205,309	21,792
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-306,671,561	-304,306,655
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65	Increase in Notes Payable to Associated Companies	102,000,000	
66	Net Increase in Short-Term Debt (c)		
67	Capital Contribution from Eversource Parent		94,500,000
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	102,000,000	94,500,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-70,000,000	
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Financing Expenses	-224,700	-254,582
78	Net Decrease in Short-Term Debt (c)		
79	Decrease in Notes Payable to Aassociated Companies		-70,400,000
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-23,900,000	-77,600,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	7,875,300	-53,754,582
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		834,228
89			
90	Cash and Cash Equivalents at End of period		

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>2017/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 Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

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

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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 2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

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.

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

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

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

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

Certain amounts recorded as utility plant, construction work in progress, accumulated provision for depreciation and amortization, cost of removal, special deposits, fuel stock, plant materials and operating supplies, allowances and taxes accrued in FERC accounts 101, 105, 106, 107, 108, 111, 134, 151, 154, 158 and 165 on pages 110, 111 and 112 in the FERC Form 1, are reported as assets held for sale 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, 408.1, 409, 410 and 411 on pages 114 and 117 in the FERC Form 1 and are reported on a net basis in other general purpose financial statements prepared in accordance with GAAP.

Certain items that are recorded in other income and deductions reported in FERC accounts 408.2, 417, 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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NOTES TO FINANCIAL STATEMENTS (Continued)			

PSNH has evaluated events subsequent to December 31, 2017 through the issuance of the GAAP financial statements on February 23, 2018, and has updated such evaluation for disclosure purposes through April 13, 2018. See Note 25, "Subsequent Events," for further information.

See "Index to the Combined Notes to Financial Statements" for a listing of applicable notes for 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, B, D - L, N - R), 2, 3, 4, 6, 7, 8, 9 (A - D), 10, 11 (A - E, G), 13, 14, 15, 16, 17, 18, 23, 24, 25
NSTAR Electric Company	1 (A, B, D - I, K, L, N, O, Q, R), 2, 3, 6, 7, 8, 9 (A - D), 10, 11 (A - G), 13, 14, 16, 17, 18, 23, 24, 25
Public Service Company of New Hampshire	1 (A, B, D - I, K - O, Q, R), 2, 3, 6, 7, 8, 9 (A - D), 10, 11 (A - E, G), 12, 13, 14, 15, 16, 17, 24, 25
Western Massachusetts Electric Company	1 (A, B, D - G, I, K, L, N, O, Q, R), 2, 3, 6, 7, 8, 9 (A - D), 10, 11 (A - E, G), 13, 14, 15, 16, 17, 24, 25

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Eversource Energy is a public utility holding company primarily engaged, through its wholly-owned regulated utility subsidiaries, in the energy delivery business. Eversource Energy's wholly-owned regulated utility subsidiaries consist of CL&P, NSTAR Electric, PSNH and WMECO (electric utilities), Yankee Gas and NSTAR Gas (natural gas utilities) and Aquarion (water utilities). Eversource provides energy delivery and/or water service to approximately 4 million electric, natural gas and water customers through eight regulated utilities in Connecticut, Massachusetts and New Hampshire.

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

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

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

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

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

Eversource Service, Eversource's service company, and several wholly-owned real estate subsidiaries of Eversource, provide support services to Eversource, including its regulated companies. Eversource holds several equity ownership interests, which are accounted for under the equity method. Eversource also consolidates the operations of CYAPC and YAEC, both of which are inactive regional nuclear generation companies engaged in the long-term storage of their spent nuclear fuel.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

B. Basis of Presentation

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

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

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

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

Certain reclassifications of prior year data were made in the accompanying financial statements to conform to the current year presentation.

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

As of December 31, 2017 and 2016, Eversource's carrying amount of goodwill was approximately \$4.4 billion and \$3.5 billion, respectively. Eversource performs an assessment for possible impairment of its goodwill at least annually. Eversource completed its annual goodwill impairment test for each of its reporting units as of October 1, 2017 and determined that no impairment exists. See Note 22B, "Acquisition of Aquarion and Goodwill - Goodwill," for further information.

C. Northern Pass

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

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

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

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

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NOTES TO FINANCIAL STATEMENTS (Continued)			

D. Accounting Standards

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

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

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

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

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

In January 2016, the FASB issued ASU 2016-01, *Financial Instruments - Overall: Recognition and Measurement of Financial Assets and Liabilities*, which is required to be implemented in the first quarter of 2018. The ASU will remove the available-for-sale designation for equity securities, whereby changes in fair value are recorded in accumulated other comprehensive income within shareholders' equity, and will require changes in fair value of all equity securities to be recorded in earnings beginning on January 1, 2018, with the unrealized gain or loss on available-for-sale equity securities as of that date reclassified to retained earnings as a cumulative effect of adoption. The fair value of available-for-sale equity securities subject to this guidance as of December 31, 2017 was approximately \$51 million with an unrealized loss of \$0.1 million. The unrealized loss recorded in AOCI will be recorded as an adjustment to the opening balance of retained earnings as of January 1, 2018. The remaining available-for-sale equity securities included in marketable securities on the balance sheet are held in nuclear decommissioning trusts and are subject to regulatory accounting treatment and will not be impacted by this guidance. Implementation of the ASU for other financial instruments is not expected to have a material impact on the financial statements of Eversource, CL&P, NSTAR Electric, PSNH or WMECO.

In February 2016, the FASB issued ASU 2016-02, *Leases*, which changes existing lease accounting guidance and is required to be applied in the first quarter of 2019, with earlier application permitted. The ASU lease criteria are required to be applied to leases and lease renewals entered into effective January 1, 2019, and leases entered into before that date are required to be recognized and measured using a modified retrospective approach. The Company is reviewing the requirements of ASU 2016-02, including balance sheet recognition of leases previously deemed to be operating leases, and expects to implement the ASU in the first quarter of 2019.

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

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

E. Cash and Cash Equivalents

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

F. Provision for Uncollectible Accounts

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

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

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

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

G. Fuel, Materials, Supplies and Inventory

Fuel, Materials, Supplies and Inventory include natural gas, coal, biomass and oil inventories, materials and supplies purchased primarily for construction or operation and maintenance purposes, RECs and emission allowances. Inventory is valued at the lower of cost or net realizable value. RECs are purchased from suppliers of renewable sources of generation and are used to meet state mandated Renewable Portfolio Standards requirements.

PSNH is subject to federal and state laws and regulations that regulate emissions of air pollutants, including SO₂, CO₂, and NO_x related to its regulated generation units, and used SO₂, CO₂, and NO_x emissions allowances. SO₂, CO₂, and NO_x emissions allowances were charged to expense based on their average cost as they were utilized against emissions volumes at PSNH's generating units.

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

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NOTES TO FINANCIAL STATEMENTS (Continued)			

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

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

H. Deposits

As of December 31, 2017, Eversource, CL&P, NSTAR Electric and PSNH had \$24.5 million, \$3.1 million, \$12.8 million, and \$0.5 million, respectively, of cash collateral posted not subject to master netting agreements, with ISO-NE related to energy transactions, which was included in Prepayments and Other Current Assets on the balance sheets. As of December 31, 2016, these amounts were \$21.7 million, \$1.4 million, \$11.8 million, and \$0.5 million for Eversource, CL&P, NSTAR Electric and PSNH, respectively.

I. Fair Value Measurements

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

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

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

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

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

Determination of Fair Value: The valuation techniques and inputs used in Eversource's fair value measurements are described in Note 4, "Derivative Instruments," Note 5, "Marketable Securities," Note 6, "Asset Retirement Obligations," Note 9A, "Employee Benefits – Pension Benefits and Postretirement Benefits Other Than Pensions," and Note 14, "Fair Value of Financial Instruments" to the financial statements.

J. Derivative Accounting

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

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

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

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

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

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

K. Investments

Investments are included in Other Long-Term Assets on the balance sheets and earnings impacts from equity investments are included in Other Income, Net on the statements of income.

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

Regional Decommissioned Nuclear Companies: CL&P, NSTAR Electric, PSNH and WMECO own common stock in three regional nuclear generation companies (CYAPC, YAEC and MYAPC, collectively referred to as the "Yankee Companies"), each of which owned a single nuclear generating facility that has been decommissioned. For CL&P, NSTAR Electric, PSNH and WMECO, the respective investments in CYAPC, YAEC and MYAPC are accounted for under the equity method and are included in Other Long-Term Assets on their respective balance sheets. Eversource consolidates CYAPC and YAEC because CL&P's, NSTAR Electric's, PSNH's and WMECO's combined ownership interest in each of these entities is greater than 50 percent. For further information on the Yankee Companies, see Note 11C, "Commitments and Contingencies – Spent Nuclear Fuel Obligations – Yankee Companies," to the financial statements.

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

L. Revenues

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

Certain Eversource electric, natural gas and water companies, including CL&P and WMECO, have a regulatory commission approved revenue decoupling mechanism ("decoupled companies"). Distribution revenues are decoupled from customer sales volumes, where applicable, which breaks the relationship between sales volumes and revenues recognized. The decoupled companies reconcile their annual base distribution rate recovery to pre-established levels of baseline distribution delivery service revenues. Any difference between the allowed level of distribution revenue and the actual amount realized is adjusted through rates in a subsequent period.

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

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

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

Transmission Revenues - Wholesale Rates: The Eversource electric transmission-owning companies have a combination of FERC-approved regional and local formula rates that work in tandem to recover all their transmission costs. These rates are part of the ISO-NE Tariff. Regional rates recover the costs of higher voltage transmission facilities that benefit the region, and are collected from all New England transmission customers, including the Eversource distribution businesses. Eversource has two sets of local rates that recover the companies' total transmission revenue requirements, less revenues received from regional rates and other sources, and are collected from Eversource's distribution businesses and other transmission customers. The distribution businesses of Eversource, in turn, recover the FERC-approved charges from retail customers through annual or semiannual tracking mechanisms. The transmission formula rates provide for the annual reconciliation and recovery or refund of estimated costs to actual costs. The financial impacts of differences between actual and estimated costs are deferred for future recovery from, or refund to, transmission customers. See Note 11E, "Commitments and Contingencies – FERC ROE Complaints," for complaints filed at the FERC relating to Eversource's ROE.

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

M. Operating Expenses

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

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

N. Allowance for Funds Used During Construction

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

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

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

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

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

O. Other Income, Net

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

P. Other Taxes

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

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

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

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

Q. Supplemental Cash Flow Information

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

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

In 2016, as a result of damages awarded to the Yankee Companies for spent nuclear fuel lawsuits against the DOE described in Note 11C, "Commitments and Contingencies – Spent Nuclear Fuel Obligations – Yankee Companies," CYAPC and YAEC received total proceeds of \$52.2 million, which were classified as operating activities on the Eversource consolidated statements of cash flows. CYAPC returned \$6.8 million of these proceeds to its non-affiliated member companies. In addition, CL&P, NSTAR Electric, PSNH and WMECO received a total distribution of \$14.4 million from MYAPC as a result of DOE Phase III proceeds and a distribution from its spent nuclear fuel trust.

The 2015 cash paid for interest excludes interest payments made by CL&P and WMECO in connection with the full satisfaction of their respective obligations to the DOE for the disposal of spent nuclear fuel and high-level radioactive waste for all periods prior to 1983 from their previous ownership interest in the Millstone nuclear power stations. CL&P and WMECO divested their ownership interest in Millstone in 2001. In late 2015, CL&P and WMECO made payments of \$244.6 million and \$57.4 million, respectively, to satisfy their pre-1983 spent nuclear fuel obligations to the DOE in full, which included accumulated interest of \$178 million and \$41.8 million, respectively.

R. Related Parties

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

As of both December 31, 2017 and 2016, CL&P, PSNH and WMECO had long-term receivables from Eversource Service in the amounts of \$25.0 million, \$3.8 million and \$5.5 million, respectively, which were included in Other Long-Term Assets on the balance sheets. These amounts related to the funding of investments held in trust by Eversource Service in connection with certain postretirement benefits for CL&P, PSNH and WMECO employees and have been eliminated in consolidation on the Eversource financial statements.

Included in the CL&P, PSNH and WMECO balance sheets as of December 31, 2017 and 2016 were Accounts Receivable from Affiliated Companies and Accounts Payable to Affiliated Companies relating to transactions between CL&P, PSNH and WMECO and other subsidiaries that are wholly-owned by Eversource. These amounts have been eliminated in consolidation on the Eversource financial statements.

2. REGULATORY ACCOUNTING

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

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

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

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

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

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

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

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

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

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

Storm Restoration Costs: The storm restoration cost deferrals relate to costs incurred for major storm events at CL&P, NSTAR Electric, PSNH and WMECO that each company expects to recover from customers. A storm must meet certain criteria to qualify as a major storm with the criteria specific to each state jurisdiction and utility company. Once a storm qualifies as a major storm, all qualifying expenses incurred during storm restoration efforts are deferred and recovered from customers. In addition to storm restoration costs, CL&P and PSNH are each allowed to recover pre-staging storm costs. Management believes the storm restoration costs were prudent and meet the criteria for specific cost recovery in Connecticut, Massachusetts and New Hampshire, and that recovery from customers is probable through the applicable regulatory recovery process. Each electric utility has sought, or is seeking, recovery of its deferred storm restoration costs through its applicable regulatory recovery process. Each electric utility company either recovers a carrying charge on its deferred storm restoration cost regulatory asset balance or the regulatory asset balance is included in rate base.

Goodwill-related: The goodwill regulatory asset originated from a 1999 transaction, and the DPU allowed its recovery in NSTAR Electric and NSTAR Gas rates. This regulatory asset is currently being amortized and recovered from customers in rates without a carrying charge over a 40-year period, and, as of December 31, 2017, there were 22 years of amortization remaining.

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

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

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

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

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

Regulatory Costs in Long-Term Assets: Eversource's regulated companies had \$105.8 million (including \$18.2 million for CL&P, \$24.2 million for NSTAR Electric, \$27.2 million for PSNH and \$18.5 million for WMECO) and \$86.3 million (including \$5.9 million for CL&P, \$35.0 million for NSTAR Electric, \$8.2 million for PSNH and \$20.1 million for WMECO) of additional regulatory costs as of December 31, 2017 and 2016, respectively, that were included in long-term assets on the balance sheets. These amounts represent incurred costs for which recovery has not yet been specifically approved by the applicable regulatory agency. However, based on regulatory policies or past precedent on similar costs, management believes it is probable that these costs will ultimately be approved and recovered from customers in rates.

Equity Return on Regulatory Assets: For rate-making purposes, the regulated companies recover the carrying costs related to their regulatory assets. For certain regulatory assets, the carrying cost recovered includes an equity return component. This equity return, which is not recorded on the balance sheets, totaled \$1.0 million and \$1.2 million for CL&P as of December 31, 2017 and 2016, respectively. These carrying costs will be recovered from customers in future rates. As of December 31, 2017 and 2016, this equity return, which is not recorded on the balance sheets, totaled \$42.0 million and \$44.9 million, respectively, for PSNH. These amounts include \$25 million of equity return on the Clean Air Project costs that PSNH has agreed not to bill customers as part of a generation divestiture settlement agreement.

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

Eversource (Millions of Dollars)	As of December 31,	
	2017	2016
Cost of Removal	\$502.1	\$459.7
Benefit Costs	132.3	136.2
Regulatory Tracker Mechanisms	136.7	145.3
AFUDC – Transmission	67.1	65.8
Other Regulatory Liabilities	45.2	42.1
Total Regulatory Liabilities (1)	883.4	849.1
Less: Current Portion	128.1	146.8
Total Long-Term Regulatory Liabilities (1)	\$755.3	\$702.3

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

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

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

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

FERC ROE Complaints: As of December 31, 2017, Eversource has a reserve established for the first and second ROE complaints in the pending FERC ROE complaint proceedings, which was recorded as a regulatory liability. The cumulative pre-tax reserve (excluding interest) as of December 31, 2017, which includes the impact of refunds given to customers, totaled \$39.1 million for Eversource (including \$21.4 million for CL&P, \$8.5 million for NSTAR Electric, \$3.1 million for PSNH and \$6.1 million for WMECO). See Note 11E, "Commitments and Contingencies – FERC ROE Complaints," for further information on developments in the pending ROE complaint proceedings.

Recent Regulatory Developments:

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

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

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

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

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3. PROPERTY, PLANT AND EQUIPMENT AND ACCUMULATED DEPRECIATION

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

The following tables summarize property, plant and equipment by asset category:

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

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

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

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

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

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

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

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

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

4. DERIVATIVE INSTRUMENTS

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

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

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

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

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	As of December 31,					
	2017			2016		
<i>(Millions of Dollars)</i>	Commodity Supply and Price Risk Management	Netting (1)	Net Amount Recorded as a Derivative	Commodity Supply and Price Risk Management	Netting (1)	Net Amount Recorded as a Derivative
<u>Current Derivative Assets:</u>						
Level 2:						
Eversource	\$—	\$—	\$—	\$6.0	\$—	\$6.0
Level 3:						
CL&P	9.5	(7.1)	2.4	13.9	(9.4)	4.5
<u>Long-Term Derivative Assets:</u>						
Level 2:						
Eversource	\$—	\$—	\$—	\$0.3	\$(0.1)	\$0.2
Level 3:						
CL&P	71.9	(5.3)	66.6	77.3	(11.7)	65.6
<u>Current Derivative Liabilities:</u>						
Level 2:						
Eversource	\$(4.5)	\$—	\$(4.5)	\$—	\$—	\$—
Level 3:						
Eversource	(54.4)	—	(54.4)	(79.7)	—	(79.7)
CL&P	(54.4)	—	(54.4)	(77.8)	—	(77.8)
<u>Long-Term Derivative Liabilities:</u>						
Level 2:						
Eversource	\$(0.4)	\$—	\$(0.4)	\$—	\$—	\$—
Level 3:						
Eversource	(376.9)	—	(376.9)	(413.7)	—	(413.7)
CL&P	(376.9)	—	(376.9)	(412.8)	—	(412.8)

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

The business activities that result in the recognition of derivative assets also create exposure to various counterparties. As of December 31, 2017, CL&P's derivative assets were exposed to counterparty credit risk. Of CL&P's derivative assets, \$69.0 million was contracted with investment grade entities.

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

Derivative Contracts at Fair Value with Offsetting Regulatory Amounts

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

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

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For the years ended December 31, 2017, 2016 and 2015, there were losses of \$29.0 million, \$125.5 million and \$60.2 million, respectively, deferred as regulatory costs, which reflect the change in fair value associated with Eversource's derivative contracts.

Credit Risk

Certain of Eversource's derivative contracts contain credit risk contingent provisions. These provisions require Eversource to maintain investment grade credit ratings from the major rating agencies and to post collateral for contracts in a net liability position over specified credit limits. As of December 31, 2017, Eversource had \$3.4 million of derivative contracts in a net liability position that were subject to credit risk contingent provisions and would have been required to post additional collateral of \$3.7 million if Eversource's unsecured debt credit ratings had been downgraded to below investment grade. As of December 31, 2016, Eversource had no derivative contracts in a net liability position that were subject to credit risk contingent provisions.

Fair Value Measurements of Derivative Instruments

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

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

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

The following is a summary of CL&P's Level 3 derivative contracts and the range of the significant unobservable inputs utilized in the valuations over the duration of the contracts:

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

Exit price premiums of 6 percent through 18 percent are also applied on these contracts and reflect the uncertainty and illiquidity premiums that would be required based on the most recent market activity available for similar type contracts.

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

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

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

5. MARKETABLE SECURITIES

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

Trading Securities: Eversource has elected to record certain equity securities as trading securities, with the changes in fair values recorded in Other Income, Net on the statements of income. As of December 31, 2016, these securities were classified as Level 1 in the fair value hierarchy and totaled \$9.6 million. These securities were sold during 2017 and were no longer held as of December 31, 2017. For the years ended December 31, 2016 and 2015, net gains on these securities of \$0.6 million and \$2.0 million, respectively, were recorded in Other Income, Net on the statements of income. Dividend income is recorded in Other Income, Net when dividends are declared.

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

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

Eversource's debt and equity securities include CYAPC's and YAEC's marketable securities held in nuclear decommissioning trusts in the amounts of \$503.6 million and \$466.7 million as of December 31, 2017 and 2016, respectively. Unrealized gains and losses for these nuclear decommissioning trusts are recorded in Marketable Securities with the corresponding offset to Other Long-Term Liabilities on the balance sheets, with no impact on the statements of income.

Unrealized Losses and Other-than-Temporary Impairment: There have been no significant unrealized losses, other-than-temporary impairments or credit losses in 2017 or 2016. Factors considered in determining whether a credit loss exists include the duration and severity of the impairment, adverse conditions specifically affecting the issuer, and the payment history, ratings and rating changes of the security. For asset-backed debt securities, underlying collateral and expected future cash flows are also evaluated.

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Realized Gains and Losses: Realized gains and losses on available-for-sale securities are recorded in Other Income, Net for Eversource's benefit trust and are offset in Other Long-Term Liabilities for CYAPC and YAEC. Eversource utilizes the specific identification basis method for the Eversource benefit trust, and the average cost basis method for the CYAPC and YAEC nuclear decommissioning trusts to compute the realized gains and losses on the sale of available-for-sale securities. For the year ended December 31, 2017, Eversource recognized net realized gains of \$9.8 million on the sales of available-for-sale securities held in the benefit trust. The proceeds of the sales were re-invested in the Eversource benefit trust.

Contractual Maturities: As of December 31, 2017, the contractual maturities of available-for-sale debt securities were as follows:

Eversource (Millions of Dollars)	Amortized Cost	Fair Value
Less than one year (1)	\$40.2	\$40.1
One to five years	46.7	47.5
Six to ten years	64.7	65.6
Greater than ten years	133.3	133.8
Total Debt Securities	<u>\$284.9</u>	<u>\$287.0</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,	
	2017	2016
Level 1:		
Mutual Funds and Equities	\$313.8	\$274.0
Money Market Funds	23.3	54.8
Total Level 1	<u>\$337.1</u>	<u>\$328.8</u>
Level 2:		
U.S. Government Issued Debt Securities (Agency and Treasury)	\$70.2	\$63.0
Corporate Debt Securities	50.9	41.1
Asset-Backed Debt Securities	21.2	18.5
Municipal Bonds	110.7	107.5
Other Fixed Income Securities	10.7	10.3
Total Level 2	<u>\$263.7</u>	<u>\$240.4</u>
Total Marketable Securities	<u>\$600.8</u>	<u>\$569.2</u>

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

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6. ASSET RETIREMENT OBLIGATIONS

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

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

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

Eversource (Millions of Dollars)	As of December 31,	
	2017	2016
Balance as of Beginning of Year	\$426.4	\$430.1
Liabilities Incurred During the Year	0.2	1.3
Liabilities Settled During the Year	(19.3)	(19.0)
Accretion	26.3	22.9
Revisions in Estimated Cash Flows	(14.5)	(8.9)
Balance as of End of Year	\$419.1	\$426.4

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

Eversource's amounts include CYAPC and YAEC's AROs of \$301.5 million and \$308.6 million as of December 31, 2017 and 2016, respectively. The fair value of the ARO for CYAPC and YAEC includes uncertainties of the fuel off-load dates related to the DOE's timing of performance regarding its obligation to dispose of the spent nuclear fuel and high level waste. The incremental asset recorded as an offset to the ARO liability was fully depreciated since the plants have no remaining useful life. Any changes in the assumptions used to calculate the fair value of the ARO liability are recorded with a corresponding offset to the related regulatory asset. The assets held in the CYAPC and YAEC nuclear decommissioning trusts are restricted for settling the ARO and all other decommissioning obligations. For further information on the assets held in the nuclear decommissioning trusts, see Note 5, "Marketable Securities," to the financial statements.

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7. SHORT-TERM DEBT

Short-Term Debt Borrowing Limits: The amount of short-term borrowings that may be incurred by CL&P, NSTAR Electric, WMECO and NPT is subject to periodic approval by the FERC. Because the NHPUC has jurisdiction over PSNH's short-term debt, PSNH is not currently required to obtain FERC approval for its short-term borrowings. On November 30, 2017, the FERC granted authorization that allows CL&P and WMECO to issue total short-term borrowings in an aggregate principal amount not to exceed \$600 million and \$300 million, respectively, outstanding at any one time, through December 31, 2019. On November 30, 2017, the FERC granted authorization that allows NSTAR Electric to issue total short-term borrowings in an aggregate principal amount not to exceed \$655 million outstanding at any one time, through December 30, 2019. On November 3, 2016, FERC authorized NPT to issue up to an aggregate of \$800 million in short-term debt and long-term debt through December 31, 2018.

PSNH is authorized by regulation of the NHPUC to incur short-term borrowings up to 10 percent of net fixed plant plus an additional \$60 million until further ordered by the NHPUC. As of December 31, 2017, PSNH's short-term debt authorization under the 10 percent of net fixed plant test plus \$60 million totaled approximately \$364 million.

CL&P's certificate of incorporation contains preferred stock provisions restricting the amount of unsecured debt that CL&P may incur, including limiting unsecured indebtedness with a maturity of less than 10 years to 10 percent of total capitalization. As of December 31, 2017, CL&P had \$607.4 million of unsecured debt capacity available under this authorization.

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

Commercial Paper Programs and Credit Agreements: Eversource parent has a \$1.45 billion commercial paper program allowing Eversource parent to issue commercial paper as a form of short-term debt. Eversource parent, CL&P, PSNH, WMECO, NSTAR Gas and Yankee Gas are also parties to a five-year \$1.45 billion revolving credit facility. On December 8, 2017, Eversource parent amended and restated the revolving credit facility. The amended and restated credit facility terminates on December 8, 2022 and serves to backstop Eversource parent's \$1.45 billion commercial paper program. There were no borrowings outstanding on the revolving credit facility as of December 31, 2017 or 2016.

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

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

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

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

Amounts outstanding under the commercial paper programs and revolving credit facility are included in Notes Payable for Eversource and NSTAR Electric and are classified in current liabilities on the balance sheets as all borrowings are outstanding for no more than 364 days at one time. As a result of the Eversource parent long-term debt issuances on January 8, 2018, the net proceeds of which were used to repay short-term borrowings outstanding under its commercial paper program, \$201.2 million of commercial paper borrowings under the Eversource parent commercial paper program were reclassified as Long-Term Debt as of December 31, 2017.

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As of December 31, 2017, there were intercompany loans from Eversource parent of \$69.5 million to CL&P and \$262.9 million to PSNH. As of December 31, 2016, there were intercompany loans from Eversource parent of \$80.1 million to CL&P, \$160.9 million to PSNH and \$51.0 million to WMECO. These intercompany loans from Eversource parent are included in Notes Payable to Eversource Parent and are classified in current liabilities on the respective subsidiary's balance sheets. Intercompany loans from Eversource parent are eliminated in consolidation on Eversource's balance sheets.

Under the credit facilities described above, Eversource and its subsidiaries must comply with certain financial and non-financial covenants, including a consolidated debt to total capitalization ratio. As of December 31, 2017 and 2016, Eversource and its subsidiaries were in compliance with these covenants. If Eversource or its subsidiaries were not in compliance with these covenants, an event of default would occur requiring all outstanding borrowings by such borrower to be repaid, and additional borrowings by such borrower would not be permitted under its respective credit facility.

8. LONG-TERM DEBT

Details of long-term debt outstanding are as follows:

CL&P <i>(Millions of Dollars)</i>	As of December 31,	
	2017	2016
First Mortgage Bonds:		
7.875% 1994 Series D due 2024	\$139.8	\$139.8
5.750% 2004 Series B due 2034	130.0	130.0
5.625% 2005 Series B due 2035	100.0	100.0
6.350% 2006 Series A due 2036	250.0	250.0
5.375% 2007 Series A due 2017	—	150.0
5.750% 2007 Series B due 2037	150.0	150.0
5.750% 2007 Series C due 2017	—	100.0
6.375% 2007 Series D due 2037	100.0	100.0
5.650% 2008 Series A due 2018	300.0	300.0
5.500% 2009 Series A due 2019	250.0	250.0
2.500% 2013 Series A due 2023	400.0	400.0
4.300% 2014 Series A due 2044	475.0	250.0
4.150% 2015 Series A due 2045	350.0	350.0
3.200% 2017 Series A due 2027	300.0	—
Total First Mortgage Bonds	<u>2,944.8</u>	<u>2,669.8</u>
Pollution Control Revenue Bonds:		
4.375% Fixed Rate Tax Exempt due 2028	120.5	120.5
Less Amounts due Within One Year	(300.0)	(250.0)
Unamortized Premiums and Discounts, Net	11.5	(10.0)
Unamortized Debt Issuance Costs	<u>(17.7)</u>	<u>(14.3)</u>
CL&P Long-Term Debt	<u>\$2,759.1</u>	<u>\$2,516.0</u>

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NSTAR Electric

(Millions of Dollars)

Debentures:

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

PSNH

(Millions of Dollars)

First Mortgage Bonds:

	As of December 31,	
	2017	2016
5.600% Series M due 2035	\$50.0	\$50.0
6.150% Series N due 2017	—	70.0
6.000% Series O due 2018	110.0	110.0
4.500% Series P due 2019	150.0	150.0
4.050% Series Q due 2021	122.0	122.0
3.200% Series R due 2021	160.0	160.0
3.500% Series S due 2023	325.0	325.0
Total First Mortgage Bonds	<u>917.0</u>	<u>987.0</u>
Pollution Control Revenue Bonds:		
Adjustable Rate Tax Exempt Series A due 2021 (2.048% and 1.138% as of December 31, 2017 and 2016, respectively)	89.3	89.3
Less Amounts due Within One Year	(110.0)	(70.0)
Unamortized Premiums and Discounts, Net	0.2	0.1
Unamortized Debt Issuance Costs	(4.1)	(4.4)
PSNH Long-Term Debt	<u>\$892.4</u>	<u>\$1,002.0</u>

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WMECO

(Millions of Dollars)

Notes:

	As of December 31,	
	2017	2016
5.900% Senior Notes Series B due 2034	\$50.0	\$50.0
6.700% Senior Notes Series D due 2037	40.0	40.0
5.100% Senior Notes Series E due 2020	95.0	95.0
3.500% Senior Notes Series F due 2021	250.0	250.0
3.880% Senior Notes Series G due 2023	80.0	80.0
2.750% Senior Notes Series H due 2026	50.0	50.0
Total Notes	<u>565.0</u>	<u>565.0</u>
Unamortized Premiums and Discounts, Net	3.3	4.2
Unamortized Debt Issuance Costs	<u>(2.2)</u>	<u>(2.7)</u>
WMECO Long-Term Debt	<u>\$566.1</u>	<u>\$566.5</u>

OTHER

(Millions of Dollars)

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

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

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

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

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

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

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

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

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

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

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

Eversource, WMECO and Yankee Gas have certain long-term debt agreements that contain cross-default provisions. No other debt issuances contain cross-default provisions as of December 31, 2017.

Pre-1983 Spent Nuclear Fuel Obligation: Under the Nuclear Waste Policy Act of 1982, the DOE is responsible for the selection and development of repositories for, and the disposal of, spent nuclear fuel and high-level radioactive waste. CYAPC is obligated to pay the DOE for the costs to dispose of spent nuclear fuel and high-level radioactive waste generated prior to April 7, 1983 (pre-1983 Spent Nuclear Fuel) and recorded an accrual for the full liability thereof to the DOE. This liability accrues interest costs at the 3-month Treasury bill yield rate. For nuclear fuel used to generate electricity prior to April 7, 1983, payment may be made any time prior to the first delivery of spent fuel to the DOE. Fees for disposal of nuclear fuel burned on or after April 7, 1983 were billed to member companies and paid to the DOE.

As of December 31, 2017 and 2016, as a result of consolidating CYAPC, Eversource has consolidated \$181.4 million and \$180.0 million, respectively, in pre-1983 spent nuclear fuel obligations to the DOE. These obligations include accumulated interest costs of \$132.6 million and \$131.2 million as of December 31, 2017 and 2016, respectively. CYAPC maintains a trust to fund amounts due to the DOE for the disposal of pre-1983 spent nuclear fuel. For further information, see Note 5, "Marketable Securities," to the financial statements.

Long-Term Debt Maturities: Long-term debt maturities on debt outstanding for the years 2018 through 2022 and thereafter are shown below. These amounts exclude the CYAPC pre-1983 spent nuclear fuel obligation, net unamortized premiums, discounts and debt issuance costs, and other fair value adjustments as of December 31, 2017:

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

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9. EMPLOYEE BENEFITS

A. Pension Benefits and Postretirement Benefits Other Than Pensions

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

Eversource also provides defined benefit postretirement plans (the "PBOP Plans") that provided certain benefits, primarily medical, dental and life insurance to eligible employees that met certain age and service eligibility requirements. In August 2016, Eversource Service amended its PBOP Plan, which standardized separate benefit structures that existed within the plan and made other benefit changes. The new plan provides life insurance and a health reimbursement arrangement created for the purpose of reimbursing retirees and dependents for health insurance premiums and certain medical expenses. The benefits provided under the PBOP Plans are not vested, and the Company has the right to modify any benefit provision subject to applicable laws at that time. Eversource annually funds postretirement costs through tax deductible contributions to external trusts.

Because the regulated companies recover the retiree benefit costs from customers through rates, regulatory assets are recorded in lieu of recording an adjustment to Accumulated Other Comprehensive Income/(Loss) for the funded status of the Pension, SERP and PBOP Plans. Regulatory accounting is also applied to the portions of the Eversource Service costs that support the regulated companies, as these costs are also recovered from customers. Adjustments to the Pension and PBOP Plans funded status for the unregulated companies are recorded on an after-tax basis to Accumulated Other Comprehensive Income/(Loss). For further information, see Note 2, "Regulatory Accounting," and Note 15, "Accumulated Other Comprehensive Income/(Loss)," to the financial statements.

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

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

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

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

In 2017, there was a decrease to the discount rate used to calculate the funded status of the Eversource pension liability, which resulted in an increase to Eversource's pension liability of approximately \$390 million as of December 31, 2017.

In 2016, there was a decrease in the discount rate used to calculate the funded status of the Eversource pension liability, which resulted in an increase to Eversource's pension liability of approximately \$177 million, partially offset by a revised scale for the mortality table resulting in a decrease to Eversource's pension liability of approximately \$32 million as of December 31, 2016. In December 2016, Eversource amended its pension plan to adjust the calculation of lump sum payments or annuity payments for certain employees. This amendment resulted in an increase to the liability of \$9 million as of December 31, 2016.

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

As of December 31, 2017 and 2016, the accumulated benefit obligation for the Pension and SERP Plans is as follows:

<i>(Millions of Dollars)</i>	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2017	\$5,583.6	\$1,179.2	\$1,016.7	\$597.2	\$243.4
2016	4,829.6	1,065.2	904.8	518.9	220.0

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

Pension and SERP		
As of December 31,		
	2017	2016
Discount Rate	3.43% — 3.75%	4.01% — 4.33%
Compensation/Progression Rate	3.50% — 4.00%	3.50%

Pension and SERP Expense: Eversource charges net periodic pension expense to its subsidiaries based on the actual participant demographic data for each subsidiary's participants. The actual investment return in the trust is allocated to each of the subsidiaries annually in proportion to the investment return expected to be earned during the year.

Effective January 1, 2016, the Company refined its method of estimating the discount rate for the service and interest cost components of Pension expense from the yield-curve approach to the spot rate methodology, which provides a more precise measurement by matching projected cash flows to the corresponding spot rates on the yield curve. Historically, these components were estimated using the same weighted-average discount rate as for the funded status. The total pre-tax benefit of this change on Pension expense, prior to the capitalized portion and amounts deferred and recovered through rate reconciliation mechanisms, for the year ended December 31, 2016 was approximately \$46 million.

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

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

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	Pension and SERP				
	For the Year Ended December 31, 2016				
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
<i>(Millions of Dollars)</i>					
Service Cost	\$75.0	\$18.8	\$13.2	\$9.9	\$3.1
Interest Cost	185.5	41.6	33.8	20.7	8.4
Expected Return on Pension Plan Assets	(317.9)	(72.1)	(67.6)	(38.6)	(17.5)
Actuarial Loss	125.7	25.4	34.4	9.9	5.5
Prior Service Cost	3.6	1.5	—	0.5	0.3
Total Net Periodic Benefit Expense/(Income)	\$71.9	\$15.2	\$13.8	\$2.4	\$(0.2)
Intercompany Allocations	N/A	\$13.8	\$8.9	\$4.0	\$2.5
Capitalized Pension Expense	\$22.1	\$9.3	\$7.6	\$1.4	\$0.4

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

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

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

	Pension and SERP		
	For the Years Ended December 31,		
	2017	2016	2015
Discount Rate	3.20% — 3.90%	3.27% — 4.89%	4.20%
Expected Long-Term Rate of Return	8.25%	8.25%	8.25%
Compensation/Progression Rate	3.50%	3.50%	3.50%

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

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

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NOTES TO FINANCIAL STATEMENTS (Continued)			

The following is a summary of the remaining Regulatory Assets and Accumulated Other Comprehensive Loss amounts that have not been recognized as components of net periodic benefit expense as of December 31, 2017 and 2016, as well as the amounts that are expected to be recognized as components in 2018:

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

PBOP Plans: The PBOP Plans are accounted for under the multiple-employer approach, with each operating company's balance sheet reflecting its share of the funded status of the plans. The following table provides information on the PBOP Plan benefit obligations, fair values of plan assets, and funded status:

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

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

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

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

The August 2016 PBOP plan amendment resulted in a reduction to Eversource's accumulated benefit liability of approximately \$244 million. As of December 31, 2016, there was a decrease in the discount rate used to calculate the funded status, as compared to the discount rate as of December 31, 2015, resulting in an increase to the Eversource liability of approximately \$75 million, which was partially offset by a decrease of approximately \$52 million from changes in mortality and other assumptions.

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

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

For the Eversource Service PBOP Plan, effective with the plan amendment that standardized plan designs and made benefit changes in August 2016, the health care cost trend rate is no longer applicable.

PBOP Expense: Eversource charges net periodic postretirement benefits expense to its subsidiaries based on the actual participant demographic data for each subsidiary's participants. The actual investment return in the trust each year is allocated to each of the subsidiaries annually in proportion to the investment return expected to be earned during the year.

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Effective January 1, 2016, the Company refined its method of estimating the discount rate for the service and interest cost components of PBOP expense from the yield-curve methodology to the spot rate methodology, which provides a more precise measurement by matching projected cash flows to the corresponding spot rates on the yield curve. Historically these components were estimated using the same weighted-average discount rate as for the funded status. The total pre-tax benefit of this change on PBOP expense, prior to the capitalized portion and amounts deferred and recovered through rate reconciliation mechanisms, for the year ended December 31, 2016 was approximately \$10 million.

The August 2016 PBOP Plan amendment resulted in a remeasurement of the benefit obligation and annual expense using assumptions at that point in time, including updated discount rates and asset values. The remeasurement resulted in a decrease in net periodic benefit costs for PBOP benefits, prior to the capitalized portion and amounts deferred and recovered through rate reconciliation mechanisms, of approximately \$10 million, which was recorded in 2016, and most of this amount will be deferred for future refund to customers.

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

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

	PBOP				
	For the Year Ended December 31, 2016				
<i>(Millions of Dollars)</i>	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
Service Cost	\$12.2	\$2.0	\$3.0	\$1.3	\$0.4
Interest Cost	32.9	5.3	12.2	2.9	1.1
Expected Return on Plan Assets	(62.9)	(10.1)	(25.7)	(5.5)	(2.4)
Actuarial Loss	9.0	1.5	3.2	0.7	0.1
Prior Service (Credit)/Cost	(9.1)	0.5	(7.2)	0.2	0.1
Total Net Periodic Benefit Income	<u>\$(17.9)</u>	<u>\$(0.8)</u>	<u>\$(14.5)</u>	<u>\$(0.4)</u>	<u>\$(0.7)</u>
Intercompany Allocations	N/A	\$0.3	\$(0.2)	\$(0.1)	\$0.1
Capitalized PBOP Expense/(Income)	<u>\$(8.0)</u>	<u>\$(0.5)</u>	<u>\$(6.4)</u>	<u>\$0.1</u>	<u>\$(0.3)</u>

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	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)

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

	PBOP					
	For the Years Ended December 31,					
	2017		2016		2015	
Discount Rate	3.48%	—	4.64%	2.88%	—	4.09%
Expected Long-Term Rate of Return	8.25%		8.25%		8.25%	

The health care cost trend rate assumption used to calculate the PBOP expense amount for the Eversource PBOP Plan was 6.25 percent and 6.5 percent for the years ended December 31, 2016 and 2015, respectively. Effective January 1, 2017, the health care trend rate no longer has an impact on the PBOP expense on the Eversource Service PBOP Plan due to the benefit design changes effective with the 2016 plan amendment.

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

	Regulatory Assets		OCI	
	For the Years Ended December 31,			
	2017	2016	2017	2016
<i>(Millions of Dollars)</i>				
Actuarial Losses/(Gains) Arising During the Year	\$44.8	\$32.4	\$2.6	\$(2.0)
Actuarial (Losses)/Gains Reclassified as Net Periodic Benefit (Expense)/Income	(8.6)	(9.2)	(0.5)	0.2
Prior Service (Credit)/Cost Arising During the Year	(4.0)	(247.9)	(0.1)	4.0
Prior Service Credit/(Cost) Reclassified as Net Periodic Benefit Income/(Expense)	22.3	9.7	(0.7)	(0.6)

The following is a summary of the remaining Regulatory Assets and Accumulated Other Comprehensive Loss amounts that have not been recognized as components of net periodic benefit expense as of December 31, 2017 and 2016, as well as the amounts that are expected to be recognized as components in 2018:

	Regulatory Assets as of December 31,		Expected 2018 Expense	AOCL as of December 31,		Expected 2018 Expense
	For the Years Ended December 31,			For the Years Ended December 31,		
	2017	2016		2017	2016	
<i>(Millions of Dollars)</i>						
Actuarial Loss	\$211.6	\$175.4	\$8.8	\$6.6	\$4.5	\$0.3
Prior Service (Credit)/Cost	(221.2)	(239.5)	(21.7)	2.6	3.4	0.2

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

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

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

Eversource expects to make approximately \$10 million in contributions to the PBOP Plan in 2018, of which approximately \$5 million will be contributed by NSTAR Electric.

Fair Value of Pension and PBOP Plan Assets: Pension and PBOP funds are held in external trusts. Trust assets, including accumulated earnings, must be used exclusively for Pension and PBOP payments. Eversource's investment strategy for its Pension and PBOP Plans is to maximize the long-term rates of return on these plans' assets within an acceptable level of risk. The investment strategy for each asset category includes a diversification of asset types, fund strategies and fund managers and it establishes target asset allocations that are routinely reviewed and periodically rebalanced. PBOP assets are comprised of assets held in the PBOP Plan, as well as specific assets within the Pension Plan trust (401(h) assets). The investment policy and strategy of the 401(h) assets is consistent with that of the defined benefit pension plan. Eversource's expected long-term rates of return on Pension and PBOP Plan assets are based on target asset allocation assumptions and related expected long-term rates of return. In developing its expected long-term rate of return assumptions for the Pension and PBOP Plans, Eversource evaluated input from consultants, as well as long-term inflation assumptions and historical returns. For the year ended December 31, 2017, management has assumed long-term rates of return of 8.25 percent for the Eversource Pension and PBOP Plan assets. These long-term rates of return are based on the assumed rates of return for the target asset allocations as follows:

	As of December 31,			
	2017		2016	
	Eversource Pension Plan and Tax-Exempt Assets Within PBOP Plan		Eversource Pension Plan and Tax-Exempt Assets Within PBOP Plan	
	Target Asset Allocation	Assumed Rate of Return	Target Asset Allocation	Assumed Rate of Return
Equity Securities:				
United States	21.5%	8.5%	22.0%	8.5%
International	11.0%	8.5%	13.0%	8.5%
Emerging Markets	4.5%	10.0%	5.0%	10.0%
Private Equity	15.0%	12.0%	12.0%	12.0%
Debt Securities:				
Fixed Income	11.0%	4.0%	12.0%	4.5%
Public High Yield Fixed Income	4.0%	6.5%	3.0%	7.0%
Private Debt	15.0%	9.0%	10.0%	9.0%
Emerging Markets Debt	2.0%	6.5%	5.0%	7.5%
Real Estate and Other Assets	12.0%	7.5%	10.0%	7.5%
Hedge Funds	4.0%	6.0%	8.0%	7.0%

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

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

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

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

The Company values assets based on observable inputs when available. Equity securities, exchange traded funds and futures contracts classified as Level 1 in the fair value hierarchy are priced based on the closing price on the primary exchange as of the balance sheet date.

Fixed income securities, such as government issued securities, corporate bonds and high yield bond funds, are included in Level 2 and are valued using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. The pricing models utilize observable inputs such as recent trades for the same or similar instruments, yield curves, discount margins and bond structures. Swaps are valued using pricing models that incorporate interest rates and equity and fixed income index closing prices to determine a net present value of the cash flows.

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Certain investments, such as commingled funds, private equity investments, real estate funds and hedge funds are valued using the NAV as a practical expedient. These investments are structured as investment companies offering shares or units to multiple investors for the purpose of providing a return. Commingled funds are recorded at NAV provided by the asset manager, which is based on the market prices of the underlying equity securities. Hedge Funds are recorded at NAV based on the values of the underlying assets. Private Equity investments, Fixed Income partnership funds and Real Estate and Other Assets are valued using the NAV provided by the partnerships, which are based on discounted cash flows of the underlying investments, real estate appraisals or public market comparables of the underlying investments. The Company has retrospectively adopted new accounting guidance that eliminates the requirement to classify assets valued at NAV, as a practical expedient, within the fair value hierarchy. Prior to the adoption of this guidance, these investments were classified as Level 2 or Level 3 in the fair value hierarchy. The adoption of this guidance changes fair value measurement disclosures, but does not impact the methodology for valuing the investments or financial statement results.

B. Defined Contribution Plan

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

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

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

<i>(Millions of Dollars)</i>	Eversource	CL&P	NSTAR Electric	PSNH	WMECO
2017	\$34.5	\$4.6	\$7.3	\$3.7	\$1.2
2016	31.8	4.5	7.0	3.4	1.1
2015	30.4	4.8	6.3	3.4	1.0

C. Share-Based Payments

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

Eversource Incentive Plans: Eversource maintains long-term equity-based incentive plans in which Eversource, CL&P, NSTAR Electric, PSNH and WMECO employees, officers and board members are eligible to participate. The incentive plans authorize Eversource to grant up to 8,000,000 new shares for various types of awards, including RSUs and performance shares, to eligible employees, officers, and board members. As of December 31, 2017 and 2016, Eversource had 2,445,110 and 2,692,350 common shares, respectively, available for issuance under these plans.

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

- RSUs - Eversource records compensation expense, net of estimated forfeitures, on a straight-line basis over the requisite service period based upon the fair value of Eversource's common shares at the date of grant. The par value of RSUs is reclassified to Common Stock from APIC as RSUs become issued as common shares.
- Performance Shares - Eversource records compensation expense, net of estimated forfeitures, on a straight-line basis over the requisite service period. Performance shares vest based upon the extent to which Company goals are achieved. Vesting of outstanding performance shares is based upon both the Company's EPS growth over the requisite service period and the total shareholder return as compared to the Edison Electric Institute ("EEI") Index during the requisite service period. The fair value of performance shares is determined at the date of grant using a lattice model.
- Stock Options - All outstanding stock options were exercised during 2017.

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

	RSUs (Units)	Weighted Average Grant Date Fair Value
Outstanding as of December 31, 2016	724,270	\$47.86
Granted	299,285	\$55.97
Shares Issued	(289,635)	\$52.26
Forfeited	(16,881)	\$55.60
Outstanding as of December 31, 2017	<u>717,039</u>	\$49.29

The weighted average grant-date fair value of RSUs granted for the years ended December 31, 2017, 2016 and 2015 was \$55.97, \$54.67 and \$54.57, respectively. As of December 31, 2017 and 2016, the number and weighted average grant-date fair value of unvested RSUs was 388,269 and \$56.15 per share, and 322,158 and \$53.47 per share, respectively. During 2017, there were 306,087 RSUs at a weighted average grant-date fair value of \$52.75 per share that vested during the year and were either paid or deferred. As of December 31, 2017, 328,770 RSUs were fully vested and deferred and an additional 368,856 are expected to vest.

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

	Performance Shares (Units)	Weighted Average Grant-Date Fair Value
Outstanding as of December 31, 2016	522,934	\$51.09
Granted	180,032	\$55.70
Shares Issued	(173,914)	\$43.48
Forfeited	(18,487)	\$47.06
Outstanding as of December 31, 2017	<u>510,565</u>	\$55.45

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

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

Eversource (Millions of Dollars)	For the Years Ended December 31,		
	2017	2016	2015
Compensation Expense	\$19.7	\$23.6	\$23.1
Future Income Tax Benefit	8.0	9.6	9.4

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

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

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

In 2016, the Company adopted new accounting guidance, which prospectively changed the accounting for excess tax benefits associated with the distribution of stock compensation awards and also changed the presentation of excess tax benefits on the statement of cash flows from a financing activity to an operating activity. For the years ended December 31, 2017 and 2016, the impact of the ASU was to reduce income tax expense by \$2.9 million and \$19.1 million, respectively, which increased cash flows from operating activities on the statement of cash flows. For the year ended December 31, 2015, changes in excess tax benefits totaling \$9.5 million increased cash flows from financing activities.

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

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

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

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D. Other Retirement Benefits

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

Eversource <i>(Millions of Dollars)</i>	As of and For the Years Ended December 31,		
	2017	2016	2015
Actuarially-Determined Liability	\$53.4	\$54.2	\$55.2
Other Retirement Benefits Expense	2.8	2.9	3.9

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

10. INCOME TAXES

The components of income tax expense are as follows:

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

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

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

	For the Years Ended December 31,		
	2017	2016	2015
<i>(Millions of Dollars, except percentages)</i>			
Income Before Income Tax Expense	\$1,574.4	\$1,504.8	\$1,425.9
Statutory Federal Income Tax Expense at 35%	551.0	526.7	499.1
Tax Effect of Differences:			
Depreciation	(10.8)	(3.4)	(4.6)
Investment Tax Credit Amortization	(3.2)	(3.4)	(3.6)
Other Federal Tax Credits	—	(3.5)	(3.8)
State Income Taxes, Net of Federal Impact	47.7	56.2	61.1
Dividends on ESOP	(8.4)	(8.4)	(8.1)
Tax Asset Valuation Allowance/Reserve Adjustments	7.0	3.3	4.7
Excess Stock Benefit (1)	(2.9)	(19.1)	—
Other, Net	(1.5)	6.6	(4.8)
Income Tax Expense	\$578.9	\$555.0	\$540.0
Effective Tax Rate	36.8%	36.9%	37.9%

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

(1) In 2016, the Company adopted new accounting guidance, which prospectively changed the accounting for excess tax benefits associated with the distribution of stock compensation awards, previously recognized in Capital Surplus, Paid In within Common Shareholders' Equity on the balance sheet, to recognition within income tax expense in the income statement.

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

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

Eversource

(Millions of Dollars)

	As of December 31,	
	2017	2016
Deferred Tax Assets:		
Employee Benefits	\$442.1	\$640.6
Derivative Liabilities	111.8	192.6
Regulatory Deferrals - Liabilities	205.6	290.9
Allowance for Uncollectible Accounts	50.1	76.6
Tax Effect - Tax Regulatory Liabilities	832.6	11.8
Federal Net Operating Loss Carryforwards	47.8	—
Purchase Accounting Adjustment	69.9	112.2
Other	149.5	170.5
Total Deferred Tax Assets	1,909.4	1,495.2
Less: Valuation Allowance	14.6	5.1
Net Deferred Tax Assets	\$1,894.8	\$1,490.1
Deferred Tax Liabilities:		
Accelerated Depreciation and Other Plant-Related Differences	\$3,562.0	\$5,001.2
Property Tax Accruals	56.7	81.9
Regulatory Amounts:		
Regulatory Deferrals - Assets	924.9	1,321.8
Tax Effect - Tax Regulatory Assets	243.1	252.6
Goodwill Regulatory Asset - 1999 Merger	99.8	186.7
Derivative Assets	17.4	29.5
Other	288.4	223.6
Total Deferred Tax Liabilities	\$5,192.3	\$7,097.3

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

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

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

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

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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:

<i>(Millions of Dollars)</i>	As of December 31, 2017					Expiration Range
	Eversource	CL&P	NSTAR Electric	PSNH	WMECO	
Federal Net Operating Loss	\$197.3	\$—	\$—	\$—	\$—	2027 - 2037
Federal Charitable Contribution	18.7	—	—	—	—	2017 - 2022
State Net Operating Loss	82.8	—	—	—	—	2028 - 2037
State Tax Credit	139.0	94.5	—	—	—	2017 - 2022
State Charitable Contribution	31.4	—	—	—	—	2017 - 2022

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

In 2017, the company increased its valuation allowance reserve for state credits by \$9.9 million (\$1.8 million for CL&P), net of tax, to reflect and update for expired tax credits. In 2016, the Company increased its valuation allowance reserve for state credits by \$1.3 million (\$1.3 million for CL&P), net of tax, to reflect an update for expired tax credits.

For 2017 and 2016, state credit and state loss carryforwards have been partially reserved by a valuation allowance of \$14.4 million and \$4.5 million (net of tax), respectively.

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

<i>(Millions of Dollars)</i>	Eversource	CL&P
Balance as of January 1, 2015	\$46.2	\$14.3
Gross Increases - Current Year	9.9	2.6
Gross Increases - Prior Year	0.1	-
Lapse of Statute of Limitations	(8.2)	(3.4)
Balance as of December 31, 2015	48.0	13.5
Gross Increases - Current Year	9.9	3.9
Gross Increases - Prior Year	0.2	0.2
Lapse of Statute of Limitations	(9.7)	(2.3)
Balance as of December 31, 2016	48.4	15.3
Gross Increases - Current Year	11.4	4.7
Gross Decreases - Prior Year	(0.9)	(0.5)
Lapse of Statute of Limitations	(7.2)	(1.4)
Balance as of December 31, 2017	\$51.7	\$18.1

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

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

Tax Positions: During 2017 and 2016, Eversource did not resolve any of its uncertain tax positions.

Open Tax Years: The following table summarizes Eversource, CL&P, NSTAR Electric, PSNH and WMECO's tax years that remain subject to examination by major tax jurisdictions as of December 31, 2017:

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

Eversource estimates that during the next twelve months, differences of a non-timing nature could be resolved, resulting in a zero to \$2.2 million decrease in unrecognized tax benefits by Eversource. These estimated changes are not expected to have a material impact on the earnings of Eversource. Other companies' impacts are not expected to be material.

11. COMMITMENTS AND CONTINGENCIES

A. Environmental Matters

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

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

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

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

<i>(Millions of Dollars)</i>	<u>Eversource</u>	<u>CL&P</u>	<u>NSTAR Electric</u>	<u>PSNH</u>	<u>WMECO</u>
Balance as of January 1, 2016	\$51.1	\$4.6	\$2.4	\$4.5	\$0.6
Additions	20.6	0.6	1.7	1.2	0.1
Payments/Reductions	(5.9)	(0.3)	(0.9)	(0.4)	(0.1)
Balance as of December 31, 2016	65.8	4.9	3.2	5.3	0.6
Additions	6.2	0.5	1.6	1.0	0.2
Payments/Reductions	(17.1)	(0.7)	(2.8)	(0.6)	(0.1)
Balance as of December 31, 2017	\$54.9	\$4.7	\$2.0	\$5.7	\$0.7

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

	<u>As of December 31, 2017</u>		<u>As of December 31, 2016</u>	
	<u>Number of Sites</u>	<u>Reserve (in millions)</u>	<u>Number of Sites</u>	<u>Reserve (in millions)</u>
Eversource	59	\$54.9	61	\$65.8
CL&P	14	4.7	14	4.9
NSTAR Electric	11	2.0	13	3.2
PSNH	10	5.7	11	5.3
WMECO	4	0.7	4	0.6

Included in the Eversource number of sites and reserve amounts above are former MGP sites that were operated several decades ago and manufactured gas from coal and other processes, which resulted in certain by-products remaining in the environment that may pose a potential risk to human health and the environment, for which Eversource may have potential liability. The reserve balances related to these former MGP sites were \$49.0 million and \$59.0 million as of December 31, 2017 and 2016, respectively, and related primarily to the natural gas business segment. The reduction in the reserve balance at the MGP sites was primarily due to a change in cost estimates at one site where actual contamination was less than originally estimated.

As of December 31, 2017, for 8 environmental sites (3 for CL&P, 1 for WMECO) that are included in the Company's reserve for environmental costs, the information known and the nature of the remediation options allow for the Company to estimate the range of losses for environmental costs. As of December 31, 2017, \$25.4 million (including \$1.8 million for CL&P and \$0.3 million for WMECO) had been accrued as a liability for these sites, which represents the low end of the range of the liabilities for environmental costs. Management believes that additional losses of up to approximately \$20 million (\$1 million at CL&P) may be incurred in executing current remediation plans for these sites.

As of December 31, 2017, for 10 environmental sites (3 for CL&P) that are included in the Company's reserve for environmental costs, management cannot reasonably estimate the exposure to loss in excess of the reserve, or range of loss, as these sites are under investigation and/or there is significant uncertainty as to what remedial actions, if any, the Company may be required to undertake. As of December 31, 2017, \$12.3 million (including \$1.8 million for CL&P) had been accrued as a liability for these sites. As of December 31, 2017, for the remaining 41 environmental sites (including 8 for CL&P, 11 for NSTAR Electric, 10 for PSNH and 3 for WMECO) that are included in the Company's reserve for environmental costs, the \$17.2 million accrual (including \$1.1 million for CL&P, \$2 million for NSTAR Electric, \$5.7 million for PSNH and \$0.4 million for WMECO) represents management's best estimate of the probable liability and no additional loss is anticipated at this time.

CERCLA: Of the total environmental sites, nine sites (four for NSTAR Electric and three for PSNH) are superfund sites under the federal Comprehensive Environmental Response, Compensation and Liability Act of 1980 (CERCLA) and its amendments or state equivalents for which the Company has been notified that it is a potentially responsible party but for which the site assessment and remediation are not being managed by the Company. As of December 31, 2017, a liability of \$0.9 million accrued on these sites represents management's best estimate of its potential remediation costs with respect to these superfund sites.

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

B. Long-Term Contractual Arrangements

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

Eversource <i>(Millions of Dollars)</i>	2018	2019	2020	2021	2022	Thereafter	Total
Supply and Stranded Cost	\$81.7	\$69.3	\$74.6	\$68.8	\$63.7	\$144.3	\$502.4
Renewable Energy	242.9	242.5	241.7	232.2	224.5	1,665.7	2,849.5
Peaker CfDs	26.1	24.2	34.0	32.3	23.4	53.3	193.3
Natural Gas Procurement	225.5	219.2	169.3	148.7	131.4	989.6	1,883.7
Transmission Support Commitments	22.8	23.0	23.2	15.2	16.5	16.5	117.2
Total	\$599.0	\$578.2	\$542.8	\$497.2	\$459.5	\$2,869.4	\$5,546.1

CL&P <i>(Millions of Dollars)</i>	2018	2019	2020	2021	2022	Thereafter	Total
Supply and Stranded Cost	\$58.7	\$56.7	\$69.5	\$63.7	\$59.1	\$121.6	\$429.3
Renewable Energy	84.1	85.4	85.5	85.8	86.6	655.5	1,082.9
Peaker CfDs	26.1	24.2	34.0	32.3	23.4	53.3	193.3
Transmission Support Commitments	9.0	9.1	9.2	6.0	6.5	6.5	46.3
Total	\$177.9	\$175.4	\$198.2	\$187.8	\$175.6	\$836.9	\$1,751.8

NSTAR Electric <i>(Millions of Dollars)</i>	2018	2019	2020	2021	2022	Thereafter	Total
Supply and Stranded Cost	\$5.5	\$5.5	\$3.1	\$3.1	\$3.1	\$22.0	\$42.3
Renewable Energy	80.4	78.5	76.6	72.1	72.1	344.6	724.3
Transmission Support Commitments	7.1	7.1	7.2	4.7	5.1	5.1	36.3
Total	\$93.0	\$91.1	\$86.9	\$79.9	\$80.3	\$371.7	\$802.9

PSNH <i>(Millions of Dollars)</i>	2018	2019	2020	2021	2022	Thereafter	Total
Supply and Stranded Cost	\$17.5	\$7.1	\$2.0	\$2.0	\$1.5	\$0.7	\$30.8
Renewable Energy	62.7	62.8	63.6	58.2	49.5	520.8	817.6
Transmission Support Commitments	4.8	4.9	4.9	3.2	3.5	3.5	24.8
Total	\$85.0	\$74.8	\$70.5	\$63.4	\$54.5	\$525.0	\$873.2

WMECO <i>(Millions of Dollars)</i>	2018	2019	2020	2021	2022	Thereafter	Total
Renewable Energy	\$15.7	\$15.8	\$16.0	\$16.1	\$16.3	\$144.8	\$224.7
Transmission Support Commitments	1.9	1.9	1.9	1.3	1.4	1.4	9.8
Total	\$17.6	\$17.7	\$17.9	\$17.4	\$17.7	\$146.2	\$234.5

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

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

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

Renewable Energy: Renewable energy contracts include non-cancellable commitments under contracts of CL&P, NSTAR Electric, PSNH and WMECO for the purchase of energy and capacity from renewable energy facilities. Such contracts extend through 2038 for CL&P, 2031 for NSTAR Electric and WMECO and 2033 for PSNH.

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

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

Natural Gas Procurement: In the normal course of business, Eversource's natural gas distribution businesses have long-term contracts for the purchase, transportation and storage of natural gas as part of its portfolio of supplies. These contracts extend through 2032.

Coal, Wood and Other: PSNH has entered into various arrangements for the purchase of coal, wood and the transportation services for fuel supply for its electric generating assets. On January 10, 2018, Eversource and PSNH completed the sale of PSNH's thermal generation assets, at which time, remaining future contractual obligations were transferred to the buyer. See Note 12, "Assets Held for Sale," for further information.

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

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NOTES TO FINANCIAL STATEMENTS (Continued)			

The total costs incurred under these agreements were as follows:

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

(Millions of Dollars)	For the Years Ended December 31,											
	2017				2016				2015			
	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO	CL&P	NSTAR Electric	PSNH	WMECO
Supply and Stranded Cost	\$81.0	\$4.0	\$18.9	\$—	\$132.7	\$0.7	\$19.1	\$—	\$120.3	\$6.5	\$20.8	\$—
Renewable Energy	51.0	108.8	60.8	14.9	42.1	93.6	67.7	7.5	20.0	86.7	37.2	0.4
Peaker CIDs	38.7	—	—	—	47.7	—	—	—	42.7	—	—	—
Coal, Wood and Other	—	—	47.7	—	—	—	55.7	—	—	—	95.9	—
Transmission Support Commitments	7.8	6.2	4.2	1.6	6.3	4.9	3.4	1.3	10.0	7.8	5.4	2.1

C. Spent Nuclear Fuel Obligations - Yankee Companies

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

Spent Nuclear Fuel Litigation:

The Yankee Companies have filed complaints against the DOE in the Court of Federal Claims seeking monetary damages resulting from the DOE's failure to provide for a permanent facility to store spent nuclear fuel pursuant to the terms of the 1983 spent fuel and high level waste disposal contracts between the Yankee Companies and the DOE. The court had previously awarded the Yankee Companies damages for Phase I, II and III of litigation resulting from the DOE's failure to meet its contractual obligations. These Phases covered damages incurred in the years 1998 through 2012, and the awarded damages have been received by the Yankee Companies with certain amounts of the damages refunded to their customers.

DOE Phase III Damages - In August 2013, the Yankee Companies each filed subsequent lawsuits against the DOE seeking recovery of actual damages incurred in the years 2009 through 2012 ("DOE Phase III"). On March 25, 2016, the court issued its decision and awarded CYAPC, YAEC and MYAPC damages of \$32.6 million, \$19.6 million and \$24.6 million, respectively. In total, the Yankee Companies were awarded \$76.8 million of the \$77.9 million in damages sought in DOE Phase III. The decision became final on July 18, 2016, and the Yankee Companies received the awards from the DOE on October 14, 2016. The Yankee Companies received FERC approval of their proposed distribution of certain amounts of the awarded damages proceeds to member companies, including CL&P, NSTAR Electric, PSNH and WMECO, which CYAPC and MYAPC made in December 2016. MYAPC also refunded \$56.5 million from its spent nuclear fuel trust, a portion of which was also refunded to the Eversource utility subsidiaries. In total, Eversource received \$26.1 million, of which CL&P, NSTAR Electric, PSNH and WMECO received \$13.6 million, \$5.0 million, \$3.9 million and \$3.6 million, respectively. These amounts have been refunded to the customers of the respective Eversource utility subsidiaries.

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

D. Guarantees and Indemnifications

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

Eversource parent issued a guaranty on behalf of its subsidiary, NPT, under which, beginning at the time the Northern Pass Transmission line goes into commercial operation, Eversource parent will guarantee the financial obligations of NPT under the TSA with HQ in an amount not to exceed \$25 million. Eversource parent's obligations under the guaranty expire upon the full, final and indefeasible payment of the guaranteed obligations. Eversource parent has also entered into a guaranty on behalf of NPT under which Eversource parent will guarantee NPT's obligations under a facility with a financial institution pursuant to which NPT may request letters of credit in an aggregate amount of up to approximately \$14 million.

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

Management does not anticipate a material impact to net income or cash flows as a result of these various guarantees and indemnifications. The following table summarizes Eversource parent's exposure to guarantees and indemnifications of its subsidiaries to external parties, as of December 31, 2017:

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

- (1) Eversource parent issued a declining balance guaranty on behalf of its subsidiary, Eversource Gas Transmission LLC, to guarantee the payment of the subsidiary's capital contributions for its investment in the Access Northeast project. The guaranty decreases as capital contributions are made. The guaranty will expire upon the earlier of the full performance of the guaranteed obligations or December 31, 2021.
- (2) Surety bond expiration dates reflect termination dates, the majority of which will be renewed or extended. Certain surety bonds contain credit ratings triggers that would require Eversource parent to post collateral in the event that the unsecured debt credit ratings of Eversource parent are downgraded.

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

E. FERC ROE Complaints

Four separate complaints have been filed at the FERC by combinations of New England state attorneys general, state regulatory commissions, consumer advocates, consumer groups, municipal parties and other parties (collectively the "Complainants"). In each of the first three complaints, the Complainants challenged the NETOs' base ROE of 11.14 percent that had been utilized since 2005 and sought an order to reduce it prospectively from the date of the final FERC order and for the separate 15-month complaint periods. In the fourth complaint, filed April 29, 2016, the Complainants challenged the NETOs' base ROE of 10.57 percent and the maximum ROE for transmission incentive ("incentive cap") of 11.74 percent, asserting that these ROEs were unjust and unreasonable.

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

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

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

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

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

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

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

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

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

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

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F. Eversource and NSTAR Electric Boston Harbor Civil Action

On July 15, 2016, the United States Attorney on behalf of the United States Army Corps of Engineers filed a civil action in the United States District Court for the District of Massachusetts under provisions of the Rivers and Harbors Act of 1899 and the Clean Water Act against NSTAR Electric, Harbor Electric Energy Company, a wholly-owned subsidiary of NSTAR Electric ("HEEC"), and the Massachusetts Water Resources Authority (together with NSTAR Electric and HEEC, the "Defendants"). The action alleged that the Defendants failed to comply with certain permitting requirements related to the placement of the HEEC-owned electric distribution cable beneath Boston Harbor. The action sought an order to compel HEEC to comply with cable depth requirements in the United States Army Corps of Engineers' permit or alternatively to remove the electric distribution cable and cease unauthorized work in U.S. waterways. The action also sought civil penalties and other costs.

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

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

G. Litigation and Legal Proceedings

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

12. ASSETS HELD FOR SALE

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

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

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

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

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

(Millions of Dollars)

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

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

(Millions of Dollars)

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

13. LEASES

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

Operating lease rental payments charged to expense are as follows:

(Millions of Dollars)

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

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Future minimum rental payments, excluding executory costs, such as property taxes, state use taxes, insurance, and maintenance, under long-term noncancelable leases, as of December 31, 2017 are as follows:

Operating Leases

(Millions of Dollars)

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

Capital Leases

(Millions of Dollars)

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

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

14. FAIR VALUE OF FINANCIAL INSTRUMENTS

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

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

Eversource

(Millions of Dollars)

	As of December 31,			
	2017		2016	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Preferred Stock Not Subject to Mandatory Redemption	\$155.6	\$160.8	\$155.6	\$158.3
Long-Term Debt	12,325.5	12,877.1	9,603.2	9,980.5

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	CL&P		NSTAR Electric		PSNH		WMECO	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
<i>(Millions of Dollars)</i>								
As of December 31, 2017:								
Preferred Stock Not Subject to Mandatory Redemption	\$116.2	\$116.5	\$43.0	\$44.3	\$—	\$—	\$—	\$—
Long-Term Debt	3,059.1	3,430.5	2,377.7	2,559.3	1,002.4	1,038.2	566.1	597.2
As of December 31, 2016:								
Preferred Stock Not Subject to Mandatory Redemption	\$116.2	\$114.7	\$43.0	\$43.6	\$—	\$—	\$—	\$—
Long-Term Debt	2,766.0	3,049.6	2,078.1	2,201.6	1,072.0	1,109.7	566.5	589.0

Derivative Instruments and Marketable Securities: Derivative instruments and investments in marketable securities are carried at fair value. For further information, see Note 4, "Derivative Instruments," and Note 5, "Marketable Securities," to the financial statements.

See Note 11, "Summary of Significant Accounting Policies – Fair Value Measurements," for the fair value measurement policy and the fair value hierarchy.

15. ACCUMULATED OTHER COMPREHENSIVE INCOME/(LOSS)

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

	For the Year Ended December 31, 2017				For the Year Ended December 31, 2016			
	Qualified Cash Flow Hedging Instruments	Unrealized Gains/(Losses) on Marketable Securities	Defined Benefit Plans	Total	Qualified Cash Flow Hedging Instruments	Unrealized Gains/(Losses) on Marketable Securities	Defined Benefit Plans	Total
<i>(Millions of Dollars)</i>								
Balance as of January 1st	\$(8.2)	\$0.4	\$(57.5)	\$(65.3)	\$(10.3)	\$(1.9)	\$(54.6)	\$(66.8)
OCI Before Reclassifications	—	(0.4)	(7.2)	(7.6)	—	2.3	(6.8)	(4.5)
Amounts Reclassified from AOCL	2.0	—	4.5	6.5	2.1	—	3.9	6.0
Net OCI	2.0	(0.4)	(2.7)	(1.1)	2.1	2.3	(2.9)	1.5
Balance as of December 31st	\$(6.2)	\$—	\$(60.2)	\$(66.4)	\$(8.2)	\$0.4	\$(57.5)	\$(65.3)

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

Defined benefit plan OCI amounts before reclassifications relate to actuarial gains and losses and prior service costs that arose during the year and were recognized in AOCL. The related tax effects recognized in AOCL were net deferred tax assets of \$4.1 million and \$4.0 million in 2017 and 2016, respectively, and were net deferred tax liabilities of \$2.0 million in 2015. The unamortized actuarial gains and losses and prior service costs on the defined benefit plans are amortized from AOCL into Operations and Maintenance expense over the average future employee service period, and are reflected in amounts reclassified from AOCL.

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

Eversource <i>(Millions of Dollars)</i>	Amounts Reclassified from AOCL			Statements of Income Line Item Impacted
	For the Years Ended December 31,			
	2017	2016	2015	
Qualified Cash Flow Hedging Instruments	\$ (3.3)	\$ (3.5)	\$ (3.5)	Interest Expense
Tax Effect	1.3	1.4	1.4	Income Tax Expense
Qualified Cash Flow Hedging Instruments, Net of Tax	\$ (2.0)	\$ (2.1)	\$ (2.1)	
Defined Benefit Plan Costs:				
Amortization of Actuarial Losses	\$ (6.2)	\$ (5.6)	\$ (6.6)	Operations and Maintenance Expense (1)
Amortization of Prior Service Cost	(1.1)	(0.8)	(0.2)	Operations and Maintenance Expense (1)
Total Defined Benefit Plan Costs	(7.3)	(6.4)	(6.8)	
Tax Effect	2.8	2.5	2.6	Income Tax Expense
Defined Benefit Plan Costs, Net of Tax	\$ (4.5)	\$ (3.9)	\$ (4.2)	
Total Amounts Reclassified from AOCL, Net of Tax	\$ (6.5)	\$ (6.0)	\$ (6.3)	

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

As of December 31, 2017, it is estimated that a pre-tax amount of \$2.8 million (including \$0.1 million for CL&P, \$1.9 million for PSNH and \$0.7 million for WMECO) will be reclassified from AOCL as a decrease to Net Income over the next 12 months as a result of the amortization of the interest rate swap agreements which have been settled. In addition, it is estimated that a pre-tax amount of \$6.6 million will be reclassified from AOCL as a decrease to Net Income over the next 12 months as a result of the amortization of Pension, SERP and PBOP costs.

16. DIVIDEND RESTRICTIONS

Eversource parent's ability to pay dividends may be affected by certain state statutes, the ability of its subsidiaries to pay common dividends and the leverage restriction tied to its consolidated total debt to total capitalization ratio requirement in its revolving credit agreement. Pursuant to the joint revolving credit agreement of Eversource, CL&P, PSNH, WMECO, Yankee Gas and NSTAR Gas, and to the NSTAR Electric revolving credit agreement, each company is required to maintain consolidated total indebtedness to total capitalization ratio of no greater than 65 percent at the end of each fiscal quarter. As of December 31, 2017, all companies were in compliance with such covenant. Eversource, CL&P, NSTAR Electric, PSNH, WMECO, Yankee Gas and NSTAR Gas were in compliance with all such provisions of the revolving credit agreements that may restrict the payment of dividends as of December 31, 2017.

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

CL&P, NSTAR Electric, PSNH and WMECO are subject to Section 305 of the Federal Power Act that makes it unlawful for a public utility to make or pay a dividend from any funds "properly included in its capital account." Management believes that this Federal Power Act restriction, as applied to CL&P, NSTAR Electric, PSNH and WMECO would not be construed or applied by the FERC to prohibit the payment of dividends from retained earnings for lawful and legitimate business purposes. In addition, certain state statutes may impose additional limitations on such companies and on Yankee Gas and NSTAR Gas. Such state law restrictions do not restrict the payment of dividends from retained earnings or net income.

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17. COMMON SHARES

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

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

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

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

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

18. PREFERRED STOCK NOT SUBJECT TO MANDATORY REDEMPTION

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

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

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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,		As of December 31,		
		2017	2016	2017	2016	
CL&P						
\$1.90	Series of 1947	\$52.50	163,912	163,912	\$8.2	\$8.2
\$2.00	Series of 1947	\$54.00	336,088	336,088	16.8	16.8
\$2.04	Series of 1949	\$52.00	100,000	100,000	5.0	5.0
\$2.20	Series of 1949	\$52.50	200,000	200,000	10.0	10.0
3.90%	Series of 1949	\$50.50	160,000	160,000	8.0	8.0
\$2.06	Series E of 1954	\$51.00	200,000	200,000	10.0	10.0
\$2.09	Series F of 1955	\$51.00	100,000	100,000	5.0	5.0
4.50%	Series of 1956	\$50.75	104,000	104,000	5.2	5.2
4.96%	Series of 1958	\$50.50	100,000	100,000	5.0	5.0
4.50%	Series of 1963	\$50.50	160,000	160,000	8.0	8.0
5.28%	Series of 1967	\$51.43	200,000	200,000	10.0	10.0
\$3.24	Series G of 1968	\$51.84	300,000	300,000	15.0	15.0
6.56%	Series of 1968	\$51.44	200,000	200,000	10.0	10.0
Total CL&P			2,324,000	2,324,000	\$116.2	\$116.2
NSTAR Electric						
4.25%	Series of 1956	\$103.625	180,000	180,000	\$18.0	\$18.0
4.78%	Series of 1958	\$102.80	250,000	250,000	25.0	25.0
Total NSTAR Electric			430,000	430,000	\$43.0	\$43.0
Fair Value Adjustment due to Merger with NSTAR					(3.6)	(3.6)
Other						
6.00%	Series of 1958	\$100.00	23	—	\$—	\$—
Total Eversource - Preferred Stock of Subsidiaries					\$155.6	\$155.6

19. COMMON SHAREHOLDERS' EQUITY AND NONCONTROLLING INTERESTS

Dividends on the preferred stock of CL&P and NSTAR Electric totaled \$7.5 million for each of the years ended December 31, 2017, 2016 and 2015. These dividends were presented as Net Income Attributable to Noncontrolling Interests on the Eversource statements of income. Noncontrolling Interest – Preferred Stock of Subsidiaries on the Eversource balance sheets totaled \$155.6 million as of December 31, 2017 and 2016. On the Eversource balance sheets, Common Shareholders' Equity was fully attributable to the parent and Noncontrolling Interest – Preferred Stock of Subsidiaries was fully attributable to the noncontrolling interest.

For the years ended December 31, 2017, 2016 and 2015, there was no change in ownership of the common equity of CL&P and NSTAR Electric.

20. EARNINGS PER SHARE

Basic EPS is computed based upon the weighted average number of common shares outstanding during each period. Diluted EPS is computed on the basis of the weighted average number of common shares outstanding plus the potential dilutive effect of certain share-based compensation awards as if they were converted into common shares. The dilutive effect of unvested RSU and performance share awards is calculated using the treasury stock method. RSU and performance share awards are included in basic weighted average common shares outstanding as of the date that all necessary vesting conditions have been satisfied. For the years ended December 31, 2017 and 2016, there were no antidilutive share awards excluded from the diluted EPS computation. For the year ended December 31, 2015, there were 1.474 antidilutive share awards excluded from the computation of diluted EPS.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

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

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

21. SEGMENT INFORMATION

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

The remainder of Eversource's operations is presented as Other in the tables below and primarily consists of 1) the equity in earnings of Eversource parent from its subsidiaries and intercompany interest income, both of which are eliminated in consolidation, and interest expense related to the debt of Eversource parent, 2) the revenues and expenses of Eversource Service, most of which are eliminated in consolidation, 3) the operations of CYAPC and YAEC, 4) the results of Aquarion's water business from the date of the acquisition on December 4, 2017 through December 31, 2017; and 5) the results of other unregulated subsidiaries, which are not part of its core business. In addition, Other in the tables below includes Eversource parent's equity ownership interests in certain natural gas pipeline projects owned by Enbridge, Inc., the Bay State Wind project, a renewable energy investment fund, and two companies that transmit hydroelectricity imported from the Hydro-Quebec system in Canada. In the ordinary course of business, Yankee Gas and NSTAR Gas purchase natural gas transmission services from the Enbridge, Inc. natural gas pipeline projects described above. These affiliate transaction costs total approximately \$62.5 million annually and are classified as Purchased Power, Fuel and Transmission on the Eversource statements of income.

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

The Electric Transmission segment includes a reduction to Operations and Maintenance expense of \$27.5 million in 2016 for costs incurred in previous years that was recovered in transmission rates over the period June 1, 2016 through May 31, 2017. These costs were associated with the merger of Northeast Utilities and NSTAR.

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

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Eversource's segment information is as follows:

Eversource

For the Year Ended December 31, 2017

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

Eversource

For the Year Ended December 31, 2016

<i>(Millions of Dollars)</i>	Electric Distribution	Natural Gas Distribution	Electric Transmission	Other	Eliminations	Total
Operating Revenues	\$5,594.3	\$857.7	\$1,210.0	\$870.4	\$(893.3)	\$7,639.1
Depreciation and Amortization	(504.7)	(65.3)	(185.8)	(33.5)	2.2	(787.1)
Other Operating Expenses	(4,155.1)	(628.9)	(321.8)	(778.1)	891.8	(4,992.1)
Operating Income	934.5	163.5	702.4	58.8	0.7	1,859.9
Interest Expense	(193.1)	(41.3)	(110.0)	(63.5)	6.9	(401.0)
Interest Income	10.0	0.1	1.2	7.0	(7.3)	11.0
Other Income, Net	4.8	0.6	18.3	1,020.1	(1,008.9)	34.9
Income Tax (Expense)/Benefit	(288.8)	(45.2)	(238.2)	16.5	0.7	(555.0)
Net Income	467.4	77.7	373.7	1,038.9	(1,007.9)	949.8
Net Income Attributable to Noncontrolling Interests	(4.6)	—	(2.9)	—	—	(7.5)
Net Income Attributable to Common Shareholders	\$462.8	\$77.7	\$370.8	\$1,038.9	\$(1,007.9)	\$942.3
Total Assets (as of)	\$18,367.5	\$3,303.8	\$8,751.5	\$14,493.1	\$(12,862.7)	\$32,053.2
Cash Flows Used for Investments in Plant	\$812.6	\$255.3	\$801.0	\$108.0	\$—	\$1,976.9

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Eversource

For the Year Ended December 31, 2015

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

22. ACQUISITION OF AQUARION AND GOODWILL

A. Acquisition of Aquarion

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

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

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

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

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NOTES TO FINANCIAL STATEMENTS (Continued)			

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

(Millions of Dollars)

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

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

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

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

B. Goodwill

In a business combination, the excess of the purchase price over the estimated fair values of the assets acquired and liabilities assumed is recognized as goodwill. Goodwill is evaluated for impairment at least annually and more frequently if indicators of impairment arise. In accordance with the accounting standards, if the fair value of a reporting unit is less than its carrying value (including goodwill), the goodwill is tested for impairment. Goodwill is not subject to amortization, however is subject to a fair value based assessment for impairment at least annually and whenever facts or circumstances indicate that there may be an impairment. A resulting write-down, if any, would be charged to Operating Expenses.

Eversource completed the acquisition of Aquarion on December 4, 2017, resulting in the addition of \$0.9 billion of goodwill. Upon completion of the acquisition, Eversource determined that the reporting units for the purpose of testing goodwill are Electric Distribution, Electric Transmission, Natural Gas Distribution and Water. The goodwill resulting from the Aquarion acquisition has been entirely allocated to the Water reporting unit. These reporting units are consistent with the operating segments underlying the reportable segments identified in Note 21, "Segment Information," to the financial statements.

Eversource completed its annual goodwill impairment test for Electric Distribution, Electric Transmission and Natural Gas Distribution reporting units as of October 1, 2017 and determined that no impairment existed. There were no events subsequent to October 1, 2017 that indicated impairment of goodwill. The annual goodwill assessment included an evaluation of the Company's share price and credit ratings, analyst reports, financial performance, cost and risk factors, long-term strategy, growth and future projections, as well as macroeconomic, industry and market conditions. This evaluation required the consideration of several factors that impact the fair value of the reporting units, including conditions and assumptions that affect the future cash flows of the reporting units. Key considerations include discount rates, utility sector market performance and merger transaction multiples, and internal estimates of future cash flows and net income.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

The following table presents goodwill by reportable segment:

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

23. VARIABLE INTEREST ENTITIES

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

24. QUARTERLY FINANCIAL DATA (UNAUDITED)

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

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

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

25. SUBSEQUENT EVENTS

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

On March 28, 2018, CL&P issued \$500 million of 4.00 percent Series A First and Refunding Mortgage Bonds, due to mature in 2048. The proceeds, net of issuance costs, were used to repay short-term borrowings.

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GLOSSARY OF TERMS

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

Current or former Eversource Energy companies, segments or investments:

Eversource, ES or the Company	Eversource Energy and subsidiaries
Eversource parent or ES parent	Eversource Energy, a public utility holding company
ES parent and other companies	ES parent and other companies are comprised of Eversource parent, Eversource Service and other subsidiaries, which primarily includes our unregulated businesses, HWP Company, The Rocky River Realty Company (a real estate subsidiary), and the consolidated operations of CYAPC and YAEC, and Aquarion's water business from the date of acquisition on December 4, 2017 through December 31, 2017
CL&P	The Connecticut Light and Power Company
NSTAR Electric	NSTAR Electric Company
PSNH	Public Service Company of New Hampshire
WMECO	Western Massachusetts Electric Company
NSTAR Gas	NSTAR Gas Company
Yankee Gas	Yankee Gas Services Company
Aquarion	Eversource Aquarion Holdings, Inc and its subsidiaries (formerly known as Macquarie Utilities Inc)
NPT	Northern Pass Transmission LLC
Northern Pass	The HVDC and associated alternating-current transmission line project from Canada into New Hampshire
Eversource Service	Eversource Energy Service Company
Bay State Wind	A project being developed jointly by Eversource and Denmark-based Ørsted (formerly known as DONG Energy) to construct an offshore wind farm off the coast of Massachusetts
CYAPC	Connecticut Yankee Atomic Power Company
MYAPC	Maine Yankee Atomic Power Company
YAEC	Yankee Atomic Electric Company
Yankee Companies	CYAPC, YAEC and MYAPC
Electric and Natural Gas Companies	The Eversource electric and natural gas companies are comprised of the electric distribution and transmission businesses of CL&P, NSTAR Electric, PSNH and WMECO, the natural gas distribution businesses of Yankee Gas and NSTAR Gas, NPT, the generation facilities of PSNH, and the solar power facilities of WMECO

Regulators:

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

Other Terms and Abbreviations:

Access Northeast	A project being developed jointly by Eversource, Enbridge, Inc. ("Enbridge"), and National Grid plc ("National Grid") through Algonquin Gas Transmission, LLC to bring needed additional natural gas pipeline and storage capacity to New England.
ADIT	Accumulated Deferred Income Taxes
AFUDC	Allowance For Funds Used During Construction
AOCL	Accumulated Other Comprehensive Loss
ARO	Asset Retirement Obligation
Bcf	Billion cubic feet
C&LM	Conservation and Load Management
CfD	Contract for Differences
Clean Air Project	The construction of a wet flue gas desulphurization system, known as "scrubber technology," to reduce mercury emissions of the Merrimack coal-fired generation station in Bow, New Hampshire
CO ₂	Carbon dioxide
CPSL	Capital Projects Scheduling List
CTA	Competitive Transition Assessment

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CWIP	Construction Work in Progress
EDC	Electric distribution company
EPS	Earnings Per Share
ERISA	Employee Retirement Income Security Act of 1974
ESOP	Employee Stock Ownership Plan
ESPP	Employee Share Purchase Plan
Eversource 2016 Form 10-K	The Eversource Energy and Subsidiaries 2016 combined Annual Report on Form 10-K as filed with the SEC
Fitch	Fitch Ratings
FMCC	Federally Mandated Congestion Charge
FTR	Financial Transmission Rights
GAAP	Accounting principles generally accepted in the United States of America
GSC	Generation Service Charge
GSRP	Greater Springfield Reliability Project
GWh	Gigawatt-Hours
HQ	Hydro-Québec, a corporation wholly-owned by the Québec government, including its divisions that produce, transmit and distribute electricity in Québec, Canada
HVDC	High-voltage direct current
Hydro Renewable Energy	Hydro Renewable Energy, Inc., a wholly-owned subsidiary of Hydro-Québec
IPP	Independent Power Producers
ISO-NE Tariff	ISO-NE FERC Transmission, Markets and Services Tariff
kV	Kilovolt
kVa	Kilovolt-ampere
kW	Kilowatt (equal to one thousand watts)
kWh	Kilowatt-Hours (the basic unit of electricity energy equal to one kilowatt of power supplied for one hour)
LBR	Lost Base Revenue
LNG	Liquefied natural gas
LRS	Supplier of last resort service
MMcf	Million cubic feet
MGP	Manufactured Gas Plant
MMBtu	One million British thermal units
Moody's	Moody's Investors Services, Inc.
MW	Megawatt
MWh	Megawatt-Hours
NEEWS	New England East-West Solution
NETOs	New England Transmission Owners (including Eversource, National Grid and Avangrid)
NOx	Nitrogen oxides
OCI	Other Comprehensive Income/(Loss)
PAM	Pension and PBOP Rate Adjustment Mechanism
PBOP	Postretirement Benefits Other Than Pension
PBOP Plan	Postretirement Benefits Other Than Pension Plan that provides certain retiree benefits, primarily medical, dental and life insurance
PCRBs	Pollution Control Revenue Bonds
Pension Plan	Single uniform noncontributory defined benefit retirement plan
PPA	Pension Protection Act
RECs	Renewable Energy Certificates
Regulatory ROE	The average cost of capital method for calculating the return on equity related to the distribution and generation business segment excluding the wholesale transmission segment
RNS	Regional Network Service
ROE	Return on Equity
RRB	Rate Reduction Bond or Rate Reduction Certificate
RSUs	Restricted share units
S&P	Standard & Poor's Financial Services LLC
SBC	Systems Benefits Charge
SCRC	Stranded Cost Recovery Charge
SERP	Supplemental Executive Retirement Plans and non-qualified defined benefit retirement plans
SIP	Simplified Incentive Plan
SO ₂	Sulfur dioxide
SS	Standard service
TCAM	Transmission Cost Adjustment Mechanism

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

TSA
UI

Transmission Service Agreement
The United Illuminating Company

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

Line No.	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 78) (i)	Total Comprehensive Income (j)
1	(6,251,008)		(6,360,738)		
2	(154,117)		(154,117)		
3	1,316,121		1,452,238		
4	1,162,004		1,298,121	131,984,907	133,283,028
5	(5,089,004)		(5,062,617)		
6	(5,089,004)		(5,062,617)		
7	(154,117)		(154,117)		
8	1,316,121		1,294,520		
9	1,162,004		1,140,403	135,996,084	137,136,487
10	(3,927,000)		(3,922,214)		

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>2017/Q4</u>
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)	3,910,339,765	3,910,339,765	
4	Property Under Capital Leases	750,000	750,000	
5	Plant Purchased or Sold			
6	Completed Construction not Classified	492,358,644	492,358,644	
7	Experimental Plant Unclassified			
8	Total (3 thru 7)	4,403,448,409	4,403,448,409	
9	Leased to Others			
10	Held for Future Use	9,667,660	9,667,660	
11	Construction Work in Progress	152,450,625	152,450,625	
12	Acquisition Adjustments			
13	Total Utility Plant (8 thru 12)	4,565,566,694	4,565,566,694	
14	Accum Prov for Depr, Amort, & Depl	1,364,045,762	1,364,045,762	
15	Net Utility Plant (13 less 14)	3,201,520,932	3,201,520,932	
16	Detail of Accum Prov for Depr, Amort & Depl			
17	In Service:			
18	Depreciation	1,314,770,908	1,314,770,908	
19	Amort & Depl of Producing Nat Gas Land/Land Right			
20	Amort of Underground Storage Land/Land Rights			
21	Amort of Other Utility Plant	49,274,854	49,274,854	
22	Total In Service (18 thru 21)	1,364,045,762	1,364,045,762	
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)	1,364,045,762	1,364,045,762	

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>2017/Q4</u>
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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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 2017/Q4
FOOTNOTE DATA			

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

Amort of Other Utility Plant	
111010 Accumulated Provision for Amortization	48,637,354
111010 Accumulated Provision for Amortization-Leases	<u>637,500</u>
Amort of Other Utility Plant	<u>49,274,854</u>

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 2017/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)</p>				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization	45,057		
3	(302) Franchises and Consents	2,189,718		450,938
4	(303) Miscellaneous Intangible Plant	61,768,002		1,227,066
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	64,002,777		1,678,004
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	4,212,633		
9	(311) Structures and Improvements	236,736,639		1,108,744
10	(312) Boiler Plant Equipment	643,681,634		16,296,993
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units	126,170,869		2,566,825
13	(315) Accessory Electric Equipment	44,239,969		931,488
14	(316) Misc. Power Plant Equipment	33,081,774		-17,461,425
15	(317) Asset Retirement Costs for Steam Production	1,536,609		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,089,660,127		3,442,625
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	1,841,363		
28	(331) Structures and Improvements	12,115,908		118,816
29	(332) Reservoirs, Dams, and Waterways	33,452,471		-645,002
30	(333) Water Wheels, Turbines, and Generators	15,339,270		1,534,453
31	(334) Accessory Electric Equipment	9,622,768		1,652,681
32	(335) Misc. Power Plant Equipment	2,265,410		-894,476
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)	74,844,106		1,766,472
36	D. Other Production Plant			
37	(340) Land and Land Rights	12,209		
38	(341) Structures and Improvements	756,904		161,539
39	(342) Fuel Holders, Products, and Accessories	788,743		
40	(343) Prime Movers	8,738,512		84,122
41	(344) Generators	77,341		2,186,822
42	(345) Accessory Electric Equipment	1,583,418		197,937
43	(346) Misc. Power Plant Equipment	327,561		-109,636
44	(347) Asset Retirement Costs for Other Production	22,129		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	12,306,817		2,520,784
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,176,811,050		7,729,881

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) / /	End of 2017/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	25,560,953		828,256
49	(352) Structures and Improvements	51,021,793		-1,681,165
50	(353) Station Equipment	527,701,402		31,825,348
51	(354) Towers and Fixtures	11,017,028		4,208,199
52	(355) Poles and Fixtures	282,524,686		47,655,297
53	(356) Overhead Conductors and Devices	71,639,505		17,946,885
54	(357) Underground Conduit			
55	(358) Underground Conductors and Devices			
56	(359) Roads and Trails	1,041,946		363,750
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	970,507,313		101,146,570
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	9,007,320		179,003
61	(361) Structures and Improvements	21,882,001		2,830,183
62	(362) Station Equipment	266,075,199		11,052,937
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	274,938,958		13,943,047
65	(365) Overhead Conductors and Devices	474,530,382		69,495,674
66	(366) Underground Conduit	33,568,978		1,548,472
67	(367) Underground Conductors and Devices	125,612,089		5,477,688
68	(368) Line Transformers	242,992,848		14,566,280
69	(369) Services	143,871,877		7,506,512
70	(370) Meters	107,897,775		4,085,001
71	(371) Installations on Customer Premises	5,420,098		1,339,973
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	5,968,547		106,621
74	(374) Asset Retirement Costs for Distribution Plant	842,150		-4,687
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,712,608,222		132,126,704
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission and Market Operation Plant			
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)			
85	6. GENERAL PLANT			
86	(389) Land and Land Rights	4,893,496		28,851
87	(390) Structures and Improvements	91,713,897		9,313,655
88	(391) Office Furniture and Equipment	23,938,476		-5,766,161
89	(392) Transportation Equipment	42,943,847		4,940,546
90	(393) Stores Equipment	3,619,685		407,771
91	(394) Tools, Shop and Garage Equipment	14,394,234		5,563,037
92	(395) Laboratory Equipment	2,459,522		
93	(396) Power Operated Equipment	519,584		
94	(397) Communication Equipment	73,869,618		7,696,771
95	(398) Miscellaneous Equipment	1,631,545		-88,002
96	SUBTOTAL (Enter Total of lines 86 thru 95)	259,983,904		22,096,468
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Plant			
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	259,983,904		22,096,468
100	TOTAL (Accounts 101 and 106)	4,183,913,266		264,777,627
101	(102) Electric Plant Purchased (See Instr. 8)			
102	(Less) (102) Electric Plant Sold (See Instr. 8)			
103	(103) Experimental Plant Unclassified			
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	4,183,913,266		264,777,627

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Public Service Company of New Hampshire		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	End of <u>2017/Q4</u>
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
	-2	578,728	26,967,935		48
	-1	2,901,167	52,241,794		49
7,168,020	-3	-2,901,167	549,457,560		50
74,261	-2		15,150,964		51
1,876,633	-5	892,247	329,195,592		52
867,005	3	39,329	88,758,717		53
					54
					55
			1,405,696		56
					57
9,985,919	-10	1,510,304	1,063,178,258		58
					59
3,770			9,182,553		60
67,831			24,644,353		61
2,014,008	-2		275,114,126		62
					63
1,424,724	-1		287,457,280		64
3,275,925	5		540,750,136		65
13,785	5		35,103,670		66
306,315	2		130,783,464		67
2,786,320	-3		254,772,805		68
448,468	879,640		151,809,561		69
	1		111,982,777		70
119,154	1		6,640,918		71
					72
25,771	-1		6,049,396		73
			837,463		74
10,486,071	879,647		1,835,128,502		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
	1		4,922,348		86
258,128	1	-23,711	100,745,714		87
919,504	3		17,252,814		88
1,607,754			46,276,639		89
391	-1		4,027,064		90
	2		19,957,273		91
	3		2,459,525		92
			519,584		93
1,651,159	-2		79,915,228		94
107,960	-1		1,435,582		95
4,544,896	6	-23,711	277,511,771		96
					97
					98
4,544,896	6	-23,711	277,511,771		99
48,397,198	879,637	1,525,077	4,402,698,409		100
					101
					102
					103
48,397,198	879,637	1,525,077	4,402,698,409		104

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 2017/Q4
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	7,493,788

TOTAL INTANGIBLE PLANT 7,493,788

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	7,493,788

TOTAL INTANGIBLE PLANT 7,493,788

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 2017/Q4
FOOTNOTE DATA			

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

PSNH has no localized transmission plant.

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.: 58 Column: g

PSNH has no localized transmission plant.

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.

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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 2017/Q4
FOOTNOTE DATA			

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

390	Structures and Improvements	11,271,273
391	Office Furniture and Equipment	11,995,757
392	Transportation Equipment	1,818,901
393	Stores Equipment	763,001
394	Tools, Shop and Garage Equipment	1,686,102
395	Laboratory Equipment	385,231
397	Communication Equipment	47,296,575
398	Miscellaneous Equipment	177,324

TOTAL GENERAL PLANT \$75,394,164

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

390	Structures and Improvements	17,609,441
391	Office Furniture and Equipment	5,145,934
392	Transportation Equipment	1,877,715
393	Stores Equipment	775,717
394	Tools, Shop and Garage Equipment	6,348,271
395	Laboratory Equipment	385,231
397	Communication Equipment	50,496,922
398	Miscellaneous Equipment	177,324

TOTAL GENERAL PLANT \$82,816,555

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 2017/Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.					
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	Not Previously Devoted to Public Service:				
3					
4	Deerfield to Laconia RoW	1989	2023+	3,079,164	
5	Future Massabesic S/S	2009	2020+	1,135,166	
6	Newington Generation Site	1970-1982	2018	582,998	
7	Future Broad St. Switch S/S	2007-2008	2020+	443,332	
8	Land - Barrington S/S	2010	2019	299,364	
9	Land - Daniel S/S	2015	2018	324,131	
10	Land - Weir S/S	2016	2020	223,084	
11	Land - Adjacent to So. Milford S/S	2016	2020	281,289	
12	Land - 275 Amesbury, Kensington, NH	2016	2025	523,392	
13	Land - Route 101, Bedford, NH	2016	2025	500,154	
14	Land - Madbury S/S	2017	2025	1,129,256	
15	Land - Scobie Pond - Litchfield Line H-138	1969-1985	2018+	262,658	
16					
17	Minor Items (16)			865,593	
18					
19	Previously Devoted to Public Service:				
20	Minor Items (2)			5,761	
21	Other Property:				
22	Previously Devoted to Public Service:				
23	Minor Item (1)			12,318	
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34	Functionalized:				
35	Production 620,321				
36	Distribution 1,154,824				
37	Transmission 7,892,515				
38	-----				
39	Total 9,667,660				
40					
41					
42					
43					
44					
45					
46					
47	Total			9,667,660	

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>2017/Q4</u>
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.				
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)		
1	Distribution Plant			
2				
3	Annual Program for Simple Services PSNH			1,139,915
4	Blaine Street - Remove 4kV Equipment, Add 34.5-12kV 10MVA transformer			1,713,408
5	Chester Substation Automation Upgrade			1,017,883
6	Daniel Substation (Webster) - 34.5KV Substation Upgrade			9,374,273
7	Distribution ROW Annual			2,417,322
8	Eastern Region SCADA Installations			1,518,861
9	Jackman Substation - Replace Obsolete Equipment			6,418,936
10	Lost Nation Substation Second Transformer			3,098,159
11	New Hampshire Distribution - Annual			1,164,353
12	Rochester Annual Overhead Reliability Work			1,212,429
13	Tilton Annual Overhead Reliability Work			1,080,999
14	Minor Projects Under \$1,000,000			32,536,131
15	Subtotal Distribution Plant \$62,692,669			
16				
17	Generation Plant			
18				
19	Gorham Hydro Transformer Replacement			1,061,501
20	Minor Projects Under \$1,000,000			2,014,035
21	Subtotal Generation Plant \$3,075,536			
22				
23				
24	Transmission Plant			
25				
26	Curtisville Phase II - Synchronous Condensor Expansion			7,198,586
27	Deerfield Substation Transformer Replacement			1,423,966
28	Garvins Substation Control House Conversion			1,322,663
29	Merrimack Valley Reliability Project			22,660,634
30	Merrimack Valley Reliability Project New Bay Line Addition 3124			7,973,742
31	New Hampshire Transmission Group Vehicle Purchase			1,450,000
32	Rebuild Webster - Loconia Line L176			5,518,509
33	Scobie Point Substation Shunt Reactors			3,461,192
34	Seacoast Reliability Project			21,096,923
35	Transformer Replacement Scobie Pond Substation			1,364,139
36	Minor Projects Under \$1,000,000			13,212,066
37	Subtotal Transmission Plant \$86,682,420			
38				
39				
40				
41				
42				
43	TOTAL			152,450,625

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 2017/Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

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

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,253,415,865	1,253,415,865		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	121,085,914	121,085,914		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	4,598,667	4,598,667		
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)	125,684,581	125,684,581		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	46,050,293	46,050,293		
13	Cost of Removal	12,298,016	12,298,016		
14	Salvage (Credit)	1,171,545	1,171,545		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	57,176,764	57,176,764		
16	Other Debit or Cr. Items (Describe, details in footnote):	-7,152,774	-7,152,774		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,314,770,908	1,314,770,908		

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

20	Steam Production	537,874,151	537,874,151		
21	Nuclear Production				
22	Hydraulic Production-Conventional	24,995,808	24,995,808		
23	Hydraulic Production-Pumped Storage				
24	Other Production	14,997,035	14,997,035		
25	Transmission	148,269,511	148,269,511		
26	Distribution	513,802,991	513,802,991		
27	Regional Transmission and Market Operation				
28	General	74,831,412	74,831,412		
29	TOTAL (Enter Total of lines 20 thru 28)	1,314,770,908	1,314,770,908		

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FOOTNOTE DATA			

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

BOOK COST OF PLANT RETIRED	
Retirements from Reserves	46,050,293
Retirements or Sales of Land	118,655
Miscellaneous Reserve Retirements	(97,178)
Retirements from Account 404000	2,325,428
Total Retirements (ties to page 207)	48,397,198

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

OTHER DEBIT OR (CREDIT) ITEMS	
Total Journal Entries	166,030
Total RWIP	(7,657,391)
Total Transfers and Adjustments	(4,573)
Total Sundry Billing and JLB	279,491
Total ARO Activity	63,670
Total Other Debit or Cr. Items	(7,152,774)

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

Information on Formula Rates:

Calculated per company records as stipulated per contract.

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

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

The total General Plant balance in Account 108 includes a transmission related component:

Beginning reserve	\$23,320,030
Ending reserve	\$26,084,592

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

- Report below investments in Accounts 123.1, investments in Subsidiary Companies.
- 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)
 - Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
 - 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.
- 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		4,701,277
3				
4				
5	Connecticut Yankee Atomic Power Company	7/1/64		88,688
6				
7				
8	Maine Yankee Atomic Power Company	5/20/68		109,928
9				
10				
11	Yankee Atomic Energy Company	12/10/58		106,617
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 \$	1,138,869	TOTAL	5,006,510

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

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

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
-4,191,966		509,311		2
				3
				4
4,053		92,740		5
				6
				7
5,554		115,482		8
				9
				10
-659		105,958		11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
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				41
-4,183,018		823,491		42

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MATERIALS AND SUPPLIES

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

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	99,864,062	84,913,740	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)	29,828,509	30,085,503	Electric
8	Transmission Plant (Estimated)	6,951,691	8,024,540	Electric
9	Distribution Plant (Estimated)	10,446,893	10,402,176	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)	47,227,093	48,512,219	
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)	-3	30,777	Electric
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	147,091,152	133,456,736	

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FOOTNOTE DATA			

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

Information on Formula Rates:

Calculated per company records as stipulated per contract.

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

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

Information on Formula Rates:

Calculated per company records as stipulated per contract.

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

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Allowances (Accounts 158.1 and 158.2)

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

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2018	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	157,986.00	17,498,789		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	10,655.00			
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	325.00			
19	Other:				
20	Adjustment	122.00			
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	168,194.00	17,498,789		
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	32		
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year	827.00	32		
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

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Allowances (Accounts 158.1 and 158.2) (Continued)

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

2019		2020		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
						157,986.00	17,498,789	1
								2
								3
						10,655.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						325.00		18
								19
						122.00		20
								21
								22
								23
								24
								25
								26
								27
								28
						168,194.00	17,498,789	29
								30
								31
								32
								33
								34
								35
								36
						827.00		32 37
								38
								39
						827.00		32 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 End of 2017/Q4
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Allowances (Accounts 158.1 and 158.2)

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

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2018	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	1,200,313.00	15,262,384		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	86.00			
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12	New Hampshire Renewable				
13	Energy Certificates		8,950,995		
14					
15	Total		8,950,995		
16					
17	Relinquished During Year:				
18	Charges to Account 509	418,226.00	835,309		
19	Other:				
20	Adjustment	29.00	36		
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	782,144.00	23,378,034		
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				

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Allowances (Accounts 158.1 and 158.2) (Continued)

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

2019		2020		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
						1,200,313.00	15,262,384	1
								2
								3
						86.00		4
								5
								6
								7
								8
								9
								10
								11
								12
							8,950,995	13
								14
							8,950,995	15
								16
								17
						418,226.00	835,309	18
								19
						29.00		20
								21
								22
								23
								24
								25
								26
								27
								28
						782,144.00	23,378,034	29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
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								45
								46

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FOOTNOTE DATA			

Schedule Page: 229 Line No.: 13 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. RECs are recorded in Account 158 and were valued at \$12,865,089 at December 31, 2016 with \$8,950,995 of 2017 activity resulting in December 31, 2017 balance of \$21,816,084.

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

The balance of NOx Allowances at December 31, 2017 includes 781,690 of CO2 Allowances.

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

The dollar balance of NOx Allowances at December 31, 2017 includes \$1,561,950 of CO2 Allowances.

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Transmission Service and Generation Interconnection Study Costs

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

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2					
3	Antrim Wind	5,749	186	6,667	186
4	Bryant Mountain Wind	1,077	186	595	186
5	Central Maine Sanford	1,487	186	1,487	186
6	Champlain Vermont	10,856	186	10,450	186
7	Chariot Solar	2,559	186	2,558	186
8	Essential Power Newington	302,540	186	305,144	186
9	Essential Power Relay	1,208	186		
10	Grand Isle Intertie			6	186
11	Granite State Power	15,340	186	12,062	186
12	Northern Pass Transmission	3,308	186	2,889	186
13	Springfield Power	174	186	174	186
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
22					
23	None				
24					
25					
26					
27					
28					
29					
30					
31					
32					
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OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Income Tax - FASB ASC 740					
2	Docket No DE 06-028	30,674,620	1,048,597	Various	2,847,874	28,875,343
3						
4	IPP Buyout - Greggs Falls					
5	(18 year amortization)	1,144,008		407	285,996	858,012
6						
7	IPP Buyout - Pembroke Hydro					
8	(18 year amortization)	1,111,543		407	277,860	833,683
9						
10	Energy Service Deferral					
11	Docket No DE 05-164	94,882,661	30,388,458	407,431	18,941,905	106,329,214
12						
13	Asset Retirement Obligation					
14	Docket No 05-164	16,192,481	1,555,244	Various	723,464	17,024,261
15						
16	FASB ASC 960/962 Pension	163,024,467	34,273,137	Various	11,914,055	185,383,549
17						
18	FASB ASC 960/962 SERP	1,259,176	328,563	228,926	233,396	1,354,343
19						
20	FASB ASC 960/962 PBOP	16,782,678	6,703,040	Various	1,111,394	22,374,324
21						
22	Non-SERP Cumulative Adjustment	632,686	34,636	Various	50,093	617,229
23						
24	Deferred Storm Restoration (3 yr amortization)					
25	Docket No. DE 093-035; 11-082	3,131,808		Various	3,131,808	
26						
27	Deferred Environmental Remediation Costs					
28	Docket No. 09-035	8,372,418	1,198,828	Various	567,406	9,003,840
29						
30	NHPUC Assessment Deferral	47,780				47,780
31						
32	Transmission Tariff Deferral					
33	FERC Docket No. ER 03-1247	1,819,683	40,064,888	Various	31,922,600	9,961,971
34						
35	Transmission Merger Costs					
36	FERC Docket No. ER 16-1023	1,250,000		923	1,250,000	
37						
38	TCAM Deferral					
39	Docket No. 06-028	6,434,294	19,160,960	565,431	25,595,254	
40						
41	C&LM Deferral					
42	Docket No. 05-164	861,004		908	861,004	
43						
44	TOTAL	347,621,307	136,706,471		99,920,744	384,407,034

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>2017/Q4</u>
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OTHER REGULATORY ASSETS (Account 182.3)

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

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Federal Tax Rate Change - OCI		880,077			880,077
2						
3	Lost Base Revenue Deferral		339,400	254,407	206,635	132,765
4						
5	New Hampshire Assessment Deferral		669,658			669,658
6						
7	Reliability Enhancement Program Deferral		60,985			60,985
8						
9						
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43						
44	TOTAL	347,621,307	136,706,471		99,920,744	384,407,034

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 2017/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, 2016 includes a transmission related component of \$6,756,664.

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

Note that the balance of the Income Tax - FASB ASC 740 at December 31, 2017 includes a transmission related component of \$6,391,046.

Schedule Page: 232 Line No.: 20 Column: b

Note that the balance of FASB ASC 960/962 PBOP at December 31, 2016 includes a transmission related component of \$561,841.

Schedule Page: 232 Line No.: 20 Column: f

Note that the balance of FASB ASC 960/962 PBOP at December 31, 2017 includes a transmission related component of \$995,661.

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 2017/Q4
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MISCELLANEOUS DEFFERED DEBITS (Account 186)

- Report below the particulars (details) called for concerning miscellaneous deferred debits.
- For any deferred debit being amortized, show period of amortization in column (a)
- 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	3,172,346				3,172,346
5						
6	PSNH Generation Divestiture		6,100,000	242		6,100,000
7						
8	Regulatory Commission	4,792,409	42,339,676	Various	29,451,014	17,681,071
9						
10	Deferred Storm Restoration Cost	86,837,613	212,892,509	Various	166,755,166	132,974,956
11						
12	Storm Reserve Equity Return	-8,641,233		Various	3,145,981	-11,787,214
13						
14	Credit Line Renewal Fees	414,136	165,800	Various	126,480	453,456
15						
16	Workers Compensation / Public					
17	Liability Insurance Recoveries	1,357,871	1,966,065	Various	378,712	2,945,224
18						
19	Environmental Costs of					
20	Facilities Closures	21,724				21,724
21						
22	Minor items (6)	286,503	26,679,833	Various	25,537,404	1,428,932
23						
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25						
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45						
46						
47	Misc. Work in Progress	98				
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	92,056,113				156,805,141

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 2017/Q4
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2		128,568,626	215,012,569
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	128,568,626	215,012,569
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)	2,374	-137
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	128,571,000	215,012,432

Notes

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 2017/Q4
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 Tax in Account 190 includes a transmission related component of \$2,917,250.

Note that at the beginning of the year, the total balance of Accumulated Deferred Income Tax 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, Section II.
See page 106 line 1.

Calculated per company records as stipulated per contract. See page 106 lines 13, 17, 21 and 25.

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

Annual Report of PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Year Ended December 31, 2017

Accumulated Deferred Income Taxes (Account 190)

	Beginning Balance	Activity	Ending Balance
Account 190DG			
ASC 740 Gross-Up (FAS 109)	2,598,101	114,188,657	116,786,758
Account 190DK			
ASC 740 (FASB 109)	3,792,874	(1,104,514)	2,688,360
Account 190IT			
ASC 740 ITC - Non Gen (FAS 109)	43,103	(14,868)	28,234
ASC 740 ITC - Generation (FAS 109)	8,025	(3,103)	4,922
Sub Total Account 190IT	51,128	(17,971)	33,156
Account 190CP			
Comprehensive Income	3,449,668	(1,657,214)	1,792,454
Account 190.03			
Federal NOL Carryforward	-	-	-
Account 19000			
Tax Credit Carryforward	336,385	(116,551)	219,834
Bad Debts	282,761	(59,912)	222,849
Employee Benefits	46,456,981	(8,421,997)	38,034,984
Regulatory Deferrals	19,030,303	(11,422,498)	7,607,805
Other	52,572,799	(4,946,567)	47,626,232
Sub-total Account 19000	118,679,229	(24,967,525)	93,711,704
TOTAL Account 190	128,571,000	86,441,433	215,012,432

Note that at the end of the year, the total balance of Accumulated Deferred Income Tax in Account 190 includes a transmission related component of \$33,520,940. In addition, Account 254 includes a transmission related component of \$199,978 transferred from this account as a result of the Federal Income Tax Act.

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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 2017/Q4
FOOTNOTE DATA			

Note that at the end of the year, the total balance of Accumulated Deferred Income Tax 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, Section II.
See page 106 line 1.

Calculated per company records as stipulated per contract. See page 106 lines 13, 17, 21 and 25.

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>2017/Q4</u>
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CAPITAL STOCKS (Account 201 and 204)

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

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

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	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			
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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 2017/Q4
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CAPITAL STOCKS (Account 201 and 204) (Continued)

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

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

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

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

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
301	301					2
301	301					3
						4
						5
						6
						7
						8
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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 2017/Q4
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.				
(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.				
(b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.				
(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.				
(d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.				
Line No.	Item (a)	Amount (b)		
1	Donations Received from Stockholders (Account 208)			
2	None			
3				
4				
5	Reduction in Par or Stated Value of Capital Stock (Account 209)			
6	None			
7				
8				
9	Gain on Resale or Cancellation of Reacquired			
10	Capital Stock (Account 210)			
11	None			
12				
13				
14	Miscellaneous Paid in Capital (Account 211)			
15	Miscellaneous			712,331,821
16	ESOP Adjustment			2,802,323
17	Total Account 211			715,134,144
18				
19				
20				
21				
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26				
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39				
40	TOTAL			715,134,144

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

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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Bonds (Account 221)		
2	2005 Series M 5.60% Fixed Rate Bonds	50,000,000	578,925
3			115,500 D
4	2008 Series O 6.00% Fixed Rate Bonds	110,000,000	925,426
5			261,800 D
6	2009 Series P 4.50% Fixed Rate Bonds	150,000,000	1,176,834
7			580,500 D
8	2011 Series Q 4.050% Fixed Rate Bonds	122,000,000	1,136,324
9			318,420 D
10	2011 Series R 3.200% Fixed Rate Bonds	160,000,000	1,275,211
11			675,200
12	2013 Series S 3.500% Fixed Rate Bonds	325,000,000	2,750,628
13			915,000 D
14			-2,039,250 P
15	Subtotal	917,000,000	8,670,518
16			
17	Reacquired Bonds (Account 222)		
18	None		
19			
20	Advances From Associated Companies (Account 223)		
21	None		
22			
23	Other Long-Term Debt (Account 224)		
24	Pollution Control Revenue Bonds		
25	2001 Auction Rate Series A	89,250,000	1,687,073
26	Subtotal	89,250,000	1,687,073
27	Additional Footnote.		
28	Retired Bonds		
29	2007 Series N 6.15% Fixed Rate Bonds. Due 09/2017		
30			
31			
32			
33	TOTAL	1,006,250,000	10,357,591

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

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

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
10/05/2005	10/05/2035	10/05	09/35	50,000,000	2,800,000	2
						3
05/27/2008	05/01/2018	05/08	04/18	110,000,000	6,600,000	4
						5
12/14/2009	12/01/2019	12/09	11/19	150,000,000	6,750,000	6
						7
05/26/2011	06/01/2021	05/11	05/21	122,000,000	4,941,000	8
						9
09/13/2011	09/01/2021	09/11	08/21	160,000,000	5,120,000	10
						11
11/14/2013	11/01/2023	11/13	10/23	325,000,000	11,375,000	12
						13
						14
				917,000,000	37,586,000	15
						16
						17
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						24
12/19/2001	05/01/2021	12/01	04/21	89,250,000	1,435,308	25
				89,250,000	1,435,308	26
						27
						28
					2,870,000	29
						30
						31
						32
				1,006,250,000	41,891,308	33

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FOOTNOTE DATA			

Schedule Page: 256 Line No.: 27 Column: a
 Excluded from the total interest for the year is \$42,441 credit for interest related to other comprehensive income.

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 2017/Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	135,996,084
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	-6,167,721
11	Current and Deferred Federal and State Income Taxes	88,707,621
12	Other	-6,012,891
13		
14	Income Recorded on Books Not Included in Return	
15	Other	-1,171,425
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Book/Tax Property Differences	-124,547,558
21	Amortization/Deferral of Regulatory Assets	-43,904,277
22	Bad Debts	539,550
23		
24		
25		
26		
27	Federal Tax Net Income	43,439,384
28	Show Computation of Tax:	
29	Federal Income Tax @ 35%	15,203,785
30		
31	Prior Years Taxes and Other	3,116,645
32		
33	Federal Income Tax	18,320,430
34	Federal Income Tax - Other Income/Deductions - Page 117, Line 53	270,854
35	Federal Income Tax (Page 114, Line 15)	18,049,576
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Public Service Company of New Hampshire			
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 33 Column: a

This company is a member of an affiliated group, Eversource Energy and Subsidiaries, which will file a 2017 consolidated federal Income Tax return on or before October 15, 2018.

Members of the group are:

Eversource Energy
The Connecticut Light and Power Company
The Connecticut Steam Company
Electric Power, Inc.
NGS Sub, Inc.
Harbor Electric Energy Company
Hopkinton LNG Corp.
HWP Company
North Atlantic Energy Corporation
North Atlantic Energy Service Corporation
Northeast Generation Services Company
Northeast Nuclear Energy Company
Eversource Energy Service Company
NSTAR Electric Company
NSTAR Gas Company
NU Enterprises, Inc.
Eversource Energy Transmission Ventures, Inc.
The Nutmeg Power Company
Properties, Inc.
Public Service Company of New Hampshire
Renewable Properties, Inc.
The Rocky River Realty Company
Western Massachusetts Electric Company
Yankee Energy System, Inc.
Yankee Gas Services Company
Eversource Holdco Corporation
Eversource Water Ventures, Inc.
Eversource Aquarion Holdings, Inc.
Aquarion Company
Homeowner Safety Valve Company
Aquarion Water Company
Aquarion Water Company of New Hampshire
Aquarion Water Capital of Massachusetts, Inc.
Aquarion Water Company of Massachusetts, Inc.
Aquarion Water Company of Connecticut

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

Name of Respondent 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 2017/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are know, 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	20,867		39,362	35,855	
3	FICA	414,197		4,637,223	4,463,625	
4	Income		6,074,896	18,320,430	15,677,539	
5	Medicare	121,328		1,205,516	1,189,375	
6	Highway Use			5,379	5,379	
7	Subtotal	556,392	6,074,896	24,207,910	21,371,773	
8						
9	STATE OF					
10	NEW HAMPSHIRE					
11	Unemployment	10,957		78,642	-30,230	
12	Business Profits		309,459	6,164,256	9,385,432	
13	Business Enterprise			1,028,716	1,028,716	
14	Excise Tax					
15	Consumption			-24,952	-24,952	
16	Subtotal	10,957	309,459	7,246,662	10,358,966	
17						
18	LOCAL NEW HAMPSHIRE					
19	Property		18,191,851	84,735,433	86,973,066	
20	Subtotal		18,191,851	84,735,433	86,973,066	
21						
22	DISTRICT OF COLUMBIA					
23	Unemployment			95	95	
24	Subtotal			95	95	
25						
26	LOCAL MAINE					
27	Property			550,628	550,628	
28	Subtotal			550,628	550,628	
29						
30	STATE OF VERMONT					
31	Income			289	289	
32	Subtotal			289	289	
33						
34	LOCAL VERMONT					
35	Property			1,080,862	1,080,862	
36	Subtotal			1,080,862	1,080,862	
37						
38						
39	STATE OF CONNECTICUT					
40	Unemployment			41,735	41,735	
41	TOTAL	567,349	24,576,206	118,041,369	120,555,169	

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

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
24,374		39,362				2
587,795		4,637,223				3
	3,432,005	18,049,576			270,854	4
137,469		1,205,516				5
		5,379				6
749,638	3,432,005	23,937,056			270,854	7
						8
						9
						10
119,829		78,642				11
	3,530,634	6,094,354			69,902	12
		1,028,716				13
						14
		-24,952				15
119,829	3,530,634	7,176,760			69,902	16
						17
						18
	20,429,485	80,822,934			3,912,499	19
	20,429,485	80,822,934			3,912,499	20
						21
						22
		95				23
		95				24
						25
						26
		550,628				27
		550,628				28
						29
						30
		289				31
		289				32
						33
						34
		1,080,862				35
		1,080,862				36
						37
						38
						39
		41,735				40
869,467	27,392,124	113,788,114			4,253,255	41

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 2017/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Connecticut Excise Tax			112,292	112,292	
2	Subtotal			154,027	154,027	
3						
4						
5	COMMONWEALTH OF					
6	MASSACHUSETTS					
7	Unemployment			41,268	41,268	
8	Universal Health			3,955	3,955	
9	Income			14,465	14,465	
10	Mfg. Corp. Excise			5,796	5,796	
11	Subtotal			65,484	65,484	
12						
13						
14	STATE OF FLORIDA					
15	Unemployment			1	1	
16	Subtotal			1	1	
17						
18						
19	STATE OF MICHIGAN					
20	Unemployment			-22	-22	
21	Subtotal			-22	-22	
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	567,349	24,576,206	118,041,369	120,555,169	

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

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (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)	
		112,292				1
		154,027				2
						3
						4
						5
						6
		41,268				7
		3,955				8
		14,465				9
		5,796				10
		65,484				11
						12
						13
						14
		1				15
		1				16
						17
						18
						19
		-22				20
		-22				21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
869,467	27,392,124	113,788,114			4,253,255	41

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 2017/Q4
FOOTNOTE DATA			

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

Federal Unemployment Taxes charged to operating expense includes a transmission related component of \$2,507.

Schedule Page: 262 Line No.: 3 Column: i

FICA Taxes charged to operating expense includes a transmission related component of \$273,205.

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

Federal Income Taxes charged to operating expense includes a transmission related component of \$2,772,697.

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

Federal Income Taxes charged to other accounts includes a transmission related component of (\$330,421).

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

Medicare Taxes charged to operating expense includes a transmission related component of \$74,308.

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

Federal Highway Use Taxes charged to other accounts includes a transmission related component of \$-0-.

Schedule Page: 262 Line No.: 11 Column: i

State of New Hampshire Unemployment Taxes charged to operating expense includes a transmission related component of \$3,565.

Schedule Page: 262 Line No.: 12 Column: i

State of New Hampshire Business Profits Taxes charged to operating expense includes a transmission related component of \$1,988,424.

Schedule Page: 262 Line No.: 12 Column: i

State of New Hampshire Business Profits Taxes charged to other accounts includes a transmission related component of (\$83,551).

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

State of New Hampshire Enterprise Taxes charged to operating expense includes a transmission related component of \$116,842.

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

State of New Hampshire Consumption Taxes charged to operating expense includes a transmission related component of \$-0-.

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 2017/Q4
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 19 Column: i

New Hampshire local property taxes charged to operating expense includes a transmission related component of \$26,296,153.

Schedule Page: 262 Line No.: 19 Column: i

State of New Hampshire local property taxes charged to other accounts of \$3,912,499 includes amounts charged to capital and O&M accounts. There is a total transmission related component of \$1,272,345.

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

Information on Formula Rates:

Town specific local taxes. Reference Page 106 line 1.

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

Calculated per company records and inaccordance with Schedule 21-ES, Schedule 1 under ISO New England Inc. Transmission, Markets and Services Tarriff, Section II.

Reference page 106, line 1.

Calculated per company records as stipulated per contract.
Reference page 106, lines 14, 18 and 22.

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

District of Columbia Unemployment Taxes charged to operating expense includes a transmission related component of \$10.

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

Maine local property taxes charged to operating expense includes a transmission related component of \$167,512.

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

State of Vermont Income Taxes charged to operating expense includes a transmission related component of \$-0-.

Schedule Page: 262 Line No.: 35 Column: i

Vermont local property taxes charged to operating expense includes a transmission related component of \$351,496.

Schedule Page: 262 Line No.: 40 Column: i

State of Connecticut Unemployment Taxes charged to operating expense includes a transmission related component of \$4,421.

Schedule Page: 262.1 Line No.: 1 Column: i

State of Connecticut Excise Taxes charged to operating expense includes a transmission related component of \$13,374.

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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 2017/Q4
FOOTNOTE DATA			

Schedule Page: 262.1 Line No.: 7 Column: i

Commonwealth of Massachusetts Unemployment Taxes charged to operating expense includes a transmission related component of \$4,371.

Schedule Page: 262.1 Line No.: 8 Column: i

Commonwealth of Massachusetts Universal Health Taxes charged to operating expense includes a transmission related component of \$419.

Schedule Page: 262.1 Line No.: 9 Column: i

Commonwealth of Massachusetts Income Taxes charged to operating expense includes a transmission related component of \$-0-.

Schedule Page: 262.1 Line No.: 10 Column: i

Commonwealth of Massachusetts Excise Taxes charged to operating expense includes a transmission related component of \$-0-.

Schedule Page: 262.1 Line No.: 15 Column: i

State of Florida Unemployment Taxes charged to operating expense includes a transmission component of \$-0-.

Schedule Page: 262.1 Line No.: 20 Column: i

State of Michigan Unemployment Taxes charged to operating expense includes a transmission related component of (\$2).

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 2017/Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	10,713			411.4	1,073	
4	7%						
5	10%	26,670			411.4	2,672	
6		89,361			411.4	2,373	
7							
8	TOTAL	126,744				6,118	
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							
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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
9,640			3
			4
23,998			5
86,988			6
			7
120,626			8
			9
			10
			11
			12
			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
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			28
			30
			31
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			33
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			45
			46
			47
			48

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 2017/Q4
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 \$4,433.

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 \$445 for the year ended December 31, 2017.

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

Note that at the end of the year, the balance of Accumulated Deferred Investment Tax Credits in Account 255 includes a transmission related component of \$3,989.

Information on Formula Rates:

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

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>2017/Q4</u>
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OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Rehabilitation Tax Credit	834,084	407	34,044		800,040
2						
3	Deferred Contract Obligation-CYAPC	222,600	234	14,964	12,901	220,537
4						
5	Deferred Contract Obligation-MYAPC	329,792	234	35,671		294,121
6						
7	Tax Lease - Garvin Falls	164,339	456	50,566		113,773
8						
9	Transmission Generator					
10	Interconnection Deposits				2,689,425	2,689,425
11						
12	Deferred Compensation-Executive	526,281	Various	8,068	20,561	538,774
13						
14	Clean Energy Fund	5,000,000				5,000,000
15						
16	Minor Items (6)	300,158	Various	886,155	1,008,726	422,729
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	7,377,254		1,029,468	3,731,613	10,079,399

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>2017/Q4</u>
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	50,046,294	-2,533,988		
5	Other (provide details in footnote):				
6					
7					
8	TOTAL Electric (Enter Total of lines 3 thru 7)	50,046,294	-2,533,988		
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)	50,046,294	-2,533,988		
18	Classification of TOTAL				
19	Federal Income Tax	31,571,073	-1,598,535		
20	State Income Tax	18,475,221	-935,453		
21	Local Income Tax				
NOTES					

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 2017/Q4
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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
						47,512,306	4
							5
							6
							7
						47,512,306	8
							9
							10
							11
							12
							13
							14
							15
							16
						47,512,306	17
							18
						29,972,538	19
						17,539,768	20
							21

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 End of <u>2017/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization
- 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	662,592,750	56,535,968	7,056,075
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	662,592,750	56,535,968	7,056,075
6	Other	-4,944,698		
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	657,648,052	56,535,968	7,056,075
10	Classification of TOTAL			
11	Federal Income Tax	585,246,391	47,137,325	6,262,389
12	State Income Tax	72,401,663	9,398,643	793,686
13	Local Income Tax			

NOTES

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 2017/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
	91,981					711,980,662	2
							3
							4
	91,981					711,980,662	5
			262,928,950			-267,873,648	6
							7
							8
	91,981		262,928,950			444,107,014	9
							10
	73,279		262,590,392			363,457,656	11
	18,702		338,558			80,649,360	12
							13

NOTES (Continued)

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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 2017/Q4
FOOTNOTE DATA			

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

Note at the beginning of the year, the total balance of Accumulated Deferred Income Taxes in Account 282 includes a transmission related component of \$199,550,396.

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

Note at the end of the year, the total balance of Accumulated Deferred Income Taxes in Account 282 includes a transmission related component of \$146,288,015. In addition, Account 254 includes a transmission related component of \$79,629,952 transferred from this account as a result of the Federal Income Tax Act.

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 2017/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3		198,769,287	39,210,826	5,261,707
4		4,179,201		
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	202,948,488	39,210,826	5,261,707
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other Income and Deductions	2,317,276		
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	205,265,764	39,210,826	5,261,707
20	Classification of TOTAL			
21	Federal Income Tax	162,334,296	31,238,379	4,191,884
22	State Income Tax	42,931,468	7,972,447	1,069,823
23	Local Income Tax			

NOTES

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>2017/Q4</u>
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
			72,546,527			160,171,879	3
						4,179,201	4
							5
							6
							7
							8
			72,546,527			164,351,080	9
							10
							11
							12
							13
							14
							15
							16
							17
673	471,928					1,846,021	18
673	471,928		72,546,527			166,197,101	19
							20
673	375,984		38,914,551			150,090,929	21
	95,944		33,631,976			16,106,172	22
							23

NOTES (Continued)

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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 \$8,621,267.

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

Annual Report of PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
Year Ended December 31, 2017
Accumulated Deferred Income Taxes (Account 283)

	Beginning Balance	Activity	Ending Balance
Account 283DG			
ASC 740 Gross-Up (FAS109)	\$ 12,234,968	(843,268)	\$ 11,391,700
Account 28399			
Employee Benefits	1,827,036	(146,050)	1,680,986
Property Taxes	7,940,389	(2,435,207)	5,505,182
Regulatory Deferrals	142,061,366	(38,447,902)	103,613,464
Other	41,202,005	2,803,765	44,005,770
Sub-Total Account 28399	193,030,796	(38,225,394)	154,805,402
Total Account 283	\$ 205,265,764	\$ (39,068,663)	\$ 166,197,101

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 \$7,188,393. In addition, Account 254 includes a transmission related component of \$34,325,162 transferred from this account as a result of the Federal Income Tax Act.

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 2017/Q4
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OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	FASB ASC 740 Regulatory Liability	6,442,103	190	198,418,929	199,123,659	7,146,833
2						
3	NWPP Deferral					
4	Docket No. DE 03-166	325,135	Various	6,836,530	7,423,460	912,065
5						
6	Reliability Enhancement Program Deferral	1,604,524	407	1,860,867	256,343	
7						
8	Environmental Obligation					
9	Docket No. DE 99-099	135,268	Various	22,536		112,732
10						
11	TCAM Deferral					
12	Docket No. 06-028		565,431	10,125,363	12,710,343	2,584,980
13						
14	MedVantage APBO	90,677	228,926	25,435	41,983	107,225
15						
16	Electric Assistance Program					
17	Docket No. DE 02-034	372,886	908	372,886	372,886	372,886
18						
19	SCRC Deferral					
20	Docket No DE 99-09	8,854,076	407,431	8,693,495		160,581
21						
22	C&LM Deferral					
23	Docket No. 05-164		908	26,730,563	27,205,593	475,030
24						
25	RGGI Deferral					
26	Docket No DE 99-09	1,344,061	407,431	2,885,364	3,305,846	1,764,543
27						
28	Medicare Deferred Tax		407,421	1,089,829	1,434,807	344,978
29						
30	Generation Divestiture Deferred Gain		421		748,208	748,208
31						
32	Regulatory Liability From					
33	Federal Rate Reduction		Various		405,113,634	405,113,634
34						
35	Minor Items (4)	55,041	Various		26,599	81,640
36						
37						
38						
39						
40						
41	TOTAL	19,223,771		257,061,797	657,763,361	419,925,335

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FOOTNOTE DATA			

Schedule Page: 278 Line No.: 1 Column: b
 Note that the balance of FASB ASC 740 regulatory liability at December 31, 2016 includes a transmission related component of \$2,998.

Schedule Page: 278 Line No.: 1 Column: f
 Note that the balance of FASB ASC 740 regulatory liability at December 31, 2017 includes a transmission related component of (\$42,652).

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 2017/Q4
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ELECTRIC OPERATING REVENUES (Account 400)

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	537,438,851	521,913,932
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	292,410,436	290,273,874
5	Large (or Ind.) (See Instr. 4)	72,370,943	70,864,604
6	(444) Public Street and Highway Lighting	4,931,795	5,681,788
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	907,152,025	888,734,198
11	(447) Sales for Resale	40,207,095	36,760,281
12	TOTAL Sales of Electricity	947,359,120	925,494,479
13	(Less) (449.1) Provision for Rate Refunds	-4,584,050	-4,600,875
14	TOTAL Revenues Net of Prov. for Refunds	951,943,170	930,095,354
15	Other Operating Revenues		
16	(450) Forfeited Discounts	2,627,082	2,289,536
17	(451) Miscellaneous Service Revenues	3,494,505	3,774,375
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	7,616,795	7,344,872
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	880,773	15,113,434
22	(456.1) Revenues from Transmission of Electricity of Others	27,649,084	13,376,890
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	42,268,239	41,899,107
27	TOTAL Electric Operating Revenues	994,211,409	971,994,461

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ELECTRIC OPERATING REVENUES (Account 400)

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

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
3,133,523	3,136,028	435,447	430,657	2
				3
3,267,151	3,322,906	74,245	73,601	4
1,342,107	1,382,037	2,797	2,800	5
15,236	18,778	815	940	6
				7
				8
				9
7,758,017	7,859,749	513,304	507,998	10
358,372	528,942	12	19	11
8,116,389	8,388,691	513,316	508,017	12
				13
8,116,389	8,388,691	513,316	508,017	14

Line 12, column (b) includes \$ 8,444,401 of unbilled revenues.
Line 12, column (d) includes 72,910 MWH relating to unbilled revenues

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FOOTNOTE DATA			

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

Total revenues derived from retail customers included \$8,444,401 of unbilled revenues for the year 2017. 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 \$2,796,884 of unbilled revenues for the year 2016.

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

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 72,910 MWHs related to unbilled revenues for the year 2017.

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 (5,499) MWHs related to unbilled revenues for the year 2016.

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

Account 451 includes revenues of \$2,564,967 reconnection fees, and \$882,486 collection charges for the year 2017.

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

Account 451 includes revenues of \$2,786,932 reconnection fees, and \$926,406 collection charges for the year 2016.

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

Account 454 includes \$1,823,532 Rental Revenue related to transmission for the year 2017.

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

Account 454 includes \$1,802,819 Rental Revenue related to transmission for the year 2016.

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

Account 456 includes \$(741,213) revenue for Northern Wood Power Project & Premium on REC Transfers, \$736,657 credits from ISO-NE Reliability Issues, and \$792,553 from NOATT Schedule 2 revenues for the year 2017.

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

Account 456 includes \$13,478,685 revenue for Northern Wood Power Project & Premium on REC Transfers, \$710,345 credits from ISO-NE Reliability Issues, and \$826,190 from NOATT Schedule 2 revenues for the year 2016.

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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential (440)					
2	R - Residenital	3,059,007	525,888,581	435,410	7,026	0.1719
3	R - OTOD - Time of Day	393	82,060	37	10,622	0.2088
4	OL - Outdoor Lighting	1,671	839,419	3,292	508	0.5023
5	LCS - Load Controlled	33,614	4,178,577	3,657	9,192	0.1243
6	Unbilled Revenue	38,838	6,450,214			0.1661
7	Less: Duplicate Customer Col d			-6,949		
8	Total Residential	3,133,523	537,438,851	435,447	7,196	0.1715
9						
10	Commercial & Industrial (442)					
11	G - General Service	1,669,671	204,503,206	74,935	22,282	0.1225
12	G - OTOD - Time of Day	793	236,717	38	20,868	0.2985
13	LG - Large Controlled	1,173,954	47,028,307	104	11,288,019	0.0401
14	GV - Primary General	1,649,048	97,124,011	1,388	1,188,075	0.0589
15	OL - Outdoor Lighting	28,756	9,400,340	6,969	4,126	0.3269
16	LCS - Load Controlled	4,981	314,524	206	24,180	0.0631
17	B - Backup Service	47,961	4,175,635	14	3,425,786	0.0871
18	Unbilled Revenue	34,094	1,998,639			0.0586
19	Less: Duplicate Customer Col d			-6,612		
20	Total Comm & Ind	4,609,258	364,781,379	77,042	59,828	0.0791
21						
22	Public Street Lighting (444)					
23	EOL/OL - Outdoor Lighting	15,259	4,936,248	815	18,723	0.3235
24	Unbilled Revenue	-23	-4,453			0.1936
25	Less: Duplicate Customer Col d					
26	Total Public Street Lighting	15,236	4,931,795	815	18,694	0.3237
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	7,685,108	898,707,624	513,304	14,972	0.1169
42	Total Unbilled Rev.(See Instr. 6)	72,909	8,444,401	0	0	0.1158
43	TOTAL	7,758,017	907,152,025	513,304	15,114	0.1169

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SALES FOR RESALE (Account 447)						
<p>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).</p> <p>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.</p> <p>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.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	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
	Total			0	0	0

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SALES FOR RESALE (Account 447) (Continued)					
<p>OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.</p> <p>AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>4. 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)</p> <p>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.</p> <p>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.</p> <p>7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.</p> <p>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.</p> <p>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.</p> <p>10. Footnote entries as required and provide explanations following all required data.</p>					
MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
13	125	931	797	1,853	2
					3
					4
	1,629,012		180,000	1,809,012	5
	24,321		5,500	29,821	6
	8,570		6,000	14,570	7
	40,560		6,000	46,560	8
	143,169		6,000	149,169	9
					10
					11
358,359		14,606,883	20,626,857	35,233,740	12
	2,922,370			2,922,370	13
					14
13	1,845,757	931	204,297	2,050,985	
358,359	2,922,370	14,606,883	20,626,857	38,156,110	
358,372	4,768,127	14,607,814	20,831,154	40,207,095	

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FOOTNOTE DATA			

Schedule Page: 310 Line No.: 2 Column: c MBR Tariff, Market Based Tariff 5.0.0
Schedule Page: 310 Line No.: 5 Column: b Delivery Service.
Schedule Page: 310 Line No.: 6 Column: b Delivery Service.
Schedule Page: 310 Line No.: 7 Column: b Delivery Service.
Schedule Page: 310 Line No.: 7 Column: c FERC Electric Tariff, First Revised Volume No. 1, Original Service Agreement No. 25.
Schedule Page: 310 Line No.: 8 Column: b Delivery Service.
Schedule Page: 310 Line No.: 8 Column: c FERC Electric Tariff, First Revised Volume No. 1, Original Service Agreement No. 24.
Schedule Page: 310 Line No.: 9 Column: b Delivery Service.
Schedule Page: 310 Line No.: 9 Column: c FERC Electric Tariff, First Revised Volume No. 1, Original Service Agreement No. 26.
Schedule Page: 310 Line No.: 12 Column: b Short-term energy and capacity sales.
Schedule Page: 310 Line No.: 12 Column: c MBR Tariff, Market Based Tariff 5.0.0
Schedule Page: 310 Line No.: 13 Column: b Delivery Service.
Schedule Page: 310 Line No.: 13 Column: c ISO-NE Transmission, Markets and Services Tariff, 0.0.0

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) / /	End of 2017/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	4,236,886	4,550,190	
5	(501) Fuel	47,650,158	55,734,677	
6	(502) Steam Expenses	2,767,297	3,386,205	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses	2,415,345	3,111,516	
10	(506) Miscellaneous Steam Power Expenses	5,947,138	5,897,897	
11	(507) Rents	51,312	30,871	
12	(509) Allowances	-4,801,979	-11,288,880	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	58,266,157	61,422,476	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	4,230,645	4,561,434	
16	(511) Maintenance of Structures	547,801	710,566	
17	(512) Maintenance of Boiler Plant	13,772,308	17,235,717	
18	(513) Maintenance of Electric Plant	6,313,788	7,797,820	
19	(514) Maintenance of Miscellaneous Steam Plant	2,124,684	2,345,345	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	26,989,226	32,650,882	
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	85,255,383	94,073,358	
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	386,679	327,620	
45	(536) Water for Power	151,151	378,680	
46	(537) Hydraulic Expenses	120,573	290,886	
47	(538) Electric Expenses	100,725	207,217	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	858,493	723,955	
49	(540) Rents	43,063	77,040	
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	1,660,684	2,005,398	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	386,683	321,279	
54	(542) Maintenance of Structures	24,367	22,607	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	26,940	49,477	
56	(544) Maintenance of Electric Plant	4,236,275	4,702,309	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	273,613	178,664	
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	4,947,878	5,274,336	
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	6,608,562	7,279,734	

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 2017/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering			
63	(547) Fuel	550,079		537,531
64	(548) Generation Expenses	13,335		38,578
65	(549) Miscellaneous Other Power Generation Expenses			
66	(550) Rents			
67	TOTAL Operation (Enter Total of lines 62 thru 66)	563,414		576,109
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures			464
71	(553) Maintenance of Generating and Electric Plant	1,529,036		380,144
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	254,469		240,621
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	1,783,505		621,229
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	2,346,919		1,197,338
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	170,746,725		156,057,358
77	(556) System Control and Load Dispatching	73,732		18,580
78	(557) Other Expenses	34,879		44,406
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	170,855,336		156,120,344
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	265,066,200		258,670,774
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	1,435,008		1,205,027
84				
85	(561.1) Load Dispatch-Reliability	929,939		729,648
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	111,538		307,818
87	(561.3) Load Dispatch-Transmission Service and Scheduling			
88	(561.4) Scheduling, System Control and Dispatch Services	2,947,918		2,931,177
89	(561.5) Reliability, Planning and Standards Development	486,630		309,656
90	(561.6) Transmission Service Studies	222,797		187,902
91	(561.7) Generation Interconnection Studies			
92	(561.8) Reliability, Planning and Standards Development Services	582,701		563,325
93	(562) Station Expenses	831,534		350,018
94	(563) Overhead Lines Expenses	488,040		175,307
95	(564) Underground Lines Expenses	66		6,032
96	(565) Transmission of Electricity by Others	31,286,755		21,478,531
97	(566) Miscellaneous Transmission Expenses	489,175		137,765
98	(567) Rents	81,598		56,562
99	TOTAL Operation (Enter Total of lines 83 thru 98)	39,893,699		28,438,768
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	344,262		318,941
102	(569) Maintenance of Structures	298,480		296,705
103	(569.1) Maintenance of Computer Hardware			
104	(569.2) Maintenance of Computer Software			
105	(569.3) Maintenance of Communication Equipment			
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant			
107	(570) Maintenance of Station Equipment	366,008		579,408
108	(571) Maintenance of Overhead Lines	9,771,576		7,816,985
109	(572) Maintenance of Underground Lines	66		6,032
110	(573) Maintenance of Miscellaneous Transmission Plant			
111	TOTAL Maintenance (Total of lines 101 thru 110)	10,780,392		9,018,071
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	50,674,091		37,456,839

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES			
114	Operation			
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(575.3) Transmission Rights Market Facilitation			
118	(575.4) Capacity Market Facilitation			
119	(575.5) Ancillary Services Market Facilitation			
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Compliance Services	2,944,103	2,888,270	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	2,944,103	2,888,270	
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)	2,944,103	2,888,270	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	12,987,463	10,892,094	
135	(581) Load Dispatching	1,168,519	1,383,925	
136	(582) Station Expenses	1,888,385	1,858,239	
137	(583) Overhead Line Expenses	2,969,227	3,883,173	
138	(584) Underground Line Expenses	1,108,161	1,448,264	
139	(585) Street Lighting and Signal System Expenses	465,685	603,196	
140	(586) Meter Expenses	2,406,090	3,374,523	
141	(587) Customer Installations Expenses	44,272	18,736	
142	(588) Miscellaneous Expenses	2,448,923	1,583,290	
143	(589) Rents	1,160,547	1,221,956	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	26,647,272	26,267,396	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	205,303	182,639	
147	(591) Maintenance of Structures	131,614	141,709	
148	(592) Maintenance of Station Equipment	1,472,849	1,942,301	
149	(593) Maintenance of Overhead Lines	39,685,349	35,559,402	
150	(594) Maintenance of Underground Lines	1,110,261	1,047,145	
151	(595) Maintenance of Line Transformers	1,167,432	1,307,559	
152	(596) Maintenance of Street Lighting and Signal Systems	263,488	60,690	
153	(597) Maintenance of Meters	300,482	372,777	
154	(598) Maintenance of Miscellaneous Distribution Plant	20,677	95,550	
155	TOTAL Maintenance (Total of lines 146 thru 154)	44,357,455	40,709,772	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	71,004,727	66,977,168	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	13,982	29,918	
160	(902) Meter Reading Expenses	2,460,686	2,891,642	
161	(903) Customer Records and Collection Expenses	19,383,040	19,142,310	
162	(904) Uncollectible Accounts	6,935,827	7,572,242	
163	(905) Miscellaneous Customer Accounts Expenses	20,792	15,332	
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	28,814,327	29,651,444	

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 2017/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
166	Operation			
167	(907) Supervision			
168	(908) Customer Assistance Expenses	16,234,532	16,114,378	
169	(909) Informational and Instructional Expenses			
170	(910) Miscellaneous Customer Service and Informational Expenses	66,912	31,254	
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	16,301,444	16,145,632	
172	7. SALES EXPENSES			
173	Operation			
174	(911) Supervision		-10,036	
175	(912) Demonstrating and Selling Expenses			
176	(913) Advertising Expenses			
177	(916) Miscellaneous Sales Expenses	72	288	
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	72	-9,748	
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries	42,186,292	40,912,880	
182	(921) Office Supplies and Expenses	3,386,657	3,478,357	
183	(Less) (922) Administrative Expenses Transferred-Credit	2,401,224	2,454,235	
184	(923) Outside Services Employed	16,939,322	17,901,956	
185	(924) Property Insurance	1,533,039	1,614,758	
186	(925) Injuries and Damages	4,217,926	6,351,340	
187	(926) Employee Pensions and Benefits	9,724,528	9,172,210	
188	(927) Franchise Requirements			
189	(928) Regulatory Commission Expenses	5,519,688	5,588,504	
190	(929) (Less) Duplicate Charges-Cr.			
191	(930.1) General Advertising Expenses	140,467	134,671	
192	(930.2) Miscellaneous General Expenses	4,761,456	5,751,842	
193	(931) Rents	895,909	923,065	
194	TOTAL Operation (Enter Total of lines 181 thru 193)	86,904,060	89,375,348	
195	Maintenance			
196	(935) Maintenance of General Plant	129,323	166,494	
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	87,033,383	89,541,842	
198	TOTAL Elec Op and Maint Exps (Total 80,112,131,156,164,171,178,197)	521,838,347	501,322,221	

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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, 2017, the total amount of Property Insurance in Account 924 includes a transmission related component of \$175,323.

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

For the year ended December 31, 2016, the total amount of Property Insurance in Account 924 includes a transmission related component of \$242,152.

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

For the year ended December 31, 2017, the total amount of Regulatory Commission Expenses in Account 928 includes a transmission related component of \$974,070.

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

For the year ended December 31, 2016, the total amount of Regulatory Commission Expenses in Account 928 includes a transmission related component of \$821,877.

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

For the year ended December 31, 2017, the total amount of General Advertising Expenses in Account 930.1 includes a transmission related component of \$7,448.

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

For the year ended December 31, 2016, the total amount of General Advertising Expenses in Account 930.1 includes a transmission related component of \$13,278.

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

For the year ended December 31, 2017, the total amount of Administrative and General Expenses in Accounts 920 through 935 includes a transmission related component of \$15,116,751, which includes transmission merger amortization expense of \$1,250,000.

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

For the year ended December 31, 2016, the total amount of Administrative and General Expenses in Accounts 920 through 935 includes a transmission related component of \$13,376,841, which includes transmission merger amortization expense of \$1,750,000.

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>2017/Q4</u>
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**PURCHASED POWER (Account 555)
(including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Nonassociated Utilities/Companies:					
2	Central Maine Power Company	OS				
3	Competitive Suppliers	OS				
4	Equus Energy Group, LLC	OS				
5	ISO New England	OS	ISO-NE			
6	ISO New England	OS	ISO-NE			
7	NextEra Energy Power Marketing, LLC.	OS				
8	PJM Settlement, Inc.	OS				
9	Portland Nat Gas Transmission Systems	OS				
10	Vermont Yankee Nuclear Power Corp.	LU	VYNPC 12			
11						
12	Municipals:					
13	New Hampshire Electric Cooperative	LU				
14						
	Total					

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

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

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

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

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

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
6				389	540	929	2
4,519,357							3
				1,888		1,888	4
					732,143	732,143	5
1,948,069				70,711,561	2,676,818	73,388,379	6
92,800				3,481,280		3,481,280	7
					-68,343	-68,343	8
					37,422	37,422	9
					-10,557	-10,557	10
							11
							12
				-135,629	3,907	-131,722	13
							14
7,359,373				161,438,089	9,308,636	170,746,725	

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>2017/Q4</u>
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Other Sellers:					
2	Briar Hydro	LU				
3	Burgess BioPower, LLC	LU				
4	Errol Dam	LU				
5	Four Hills Landfill	OS				
6	Lempster Wind	LU				
7	Milton Mills Hydro	OS				
8	Pennacook Upper Falls	LU				
9	Turnkey Rochester	OS				
10	Wheelabrator Technologies, Inc.					
11	Concord Municipal Solid Waste	LU				
12	Other Nonutility Generators					
13	Residential, Commercial, and					
14	Industrial Surplus Generators	OS				
	Total					

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

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

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

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

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

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
22,475				709,736	141,929	851,665	2
492,726				31,579,570	3,334,380	34,913,950	3
17,322				432,342	122,343	554,685	4
13,753				451,177	26,936	478,113	5
64,464				3,468,047	351,595	3,819,642	6
7,027				219,884	41,120	261,004	7
15,761				454,776	96,167	550,943	8
6,428				205,863	79,235	285,098	9
							10
99,358				13,359,561	1,499,210	14,858,771	11
19,229				831,011	243,791	1,074,802	12
							13
				3,146,797		3,146,797	14
7,359,373				161,438,089	9,308,636	170,746,725	

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 2017/Q4
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**PURCHASED POWER (Account 555)
(including power exchanges)**

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service 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	Group Host Net Metering	OS				
2	New Hampshire Renewable Portfolio	OS				
3	New Hampshire Renewable Portfolio	AD				
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

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

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

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

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

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

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

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
40,598				4,583,809		4,583,809	1
				27,765,000		27,765,000	2
				171,027		171,027	3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
7,359,373				161,438,089	9,308,636	170,746,725	

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

Schedule Page: 326 Line No.: 2 Column: b

Borderline Service.

Schedule Page: 326 Line No.: 3 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.: 4 Column: b

Brokering Fees.

Schedule Page: 326 Line No.: 5 Column: b

Financial Transmission Rights.

Schedule Page: 326 Line No.: 5 Column: c

ISO-New England, Inc. Transmission, Markets and Services Tariff.

Schedule Page: 326 Line No.: 6 Column: b

Short-term energy and capacity purchases.

Schedule Page: 326 Line No.: 6 Column: c

ISO-New England, Inc. Transmission, Markets and Services Tariff.

Schedule Page: 326 Line No.: 7 Column: b

Short-term energy purchases.

Schedule Page: 326 Line No.: 8 Column: b

Default Assessment Refund.

Schedule Page: 326 Line No.: 9 Column: b

This is a use charge for the pipeline. Contract terminates on October 31, 2018.

Schedule Page: 326 Line No.: 10 Column: c

Vermont Yankee Nuclear Power Corporation rate schedule number.

Schedule Page: 326.1 Line No.: 5 Column: b

Non-firm purchases from nonutility generators.

Schedule Page: 326.1 Line No.: 7 Column: b

Non-firm purchases from non-utility generators.

Schedule Page: 326.1 Line No.: 9 Column: b

Non-firm purchases from nonutility generators.

Schedule Page: 326.1 Line No.: 12 Column: b

Listing of Other Nonutility Generators

Line #	Name of Company or Public Authority	Statistical Classification	MegaWatt Hours Purchased	Energy Charges (\$)	Other Charges (\$)	Total Settlement (\$)
1	Peterborough Lower Hydro	LU	1,054	128,743	18,814	147,557
2	Peterborough Upper Hydro	LU	1,087	132,849	19,784	152,633
3	Sugar River Hydro	LU	263	8,568	1,127	9,695
4	34 Cellu/Worthen - PV N5606	OS	318	7,807	0	7,807
5	Bath Electric Hydro	OS	1,475	48,249	14,605	62,854
6	China Mills Dam	OS	300	9,568	1,432	11,000
7	Favorite Foods	OS	5	97	0	97
8	Great Falls Lower	OS	1,822	55,252	7,346	62,598
9	Jarvis - PV N3365	OS	63	1,475	0	1,475
10	Kelleys Falls	OS	1,039	30,442	3,000	33,442
11	Manch-Boston Airport PV	OS	137	3,362	0	3,362
12	Monadnock Paper Mills	OS	1,022	26,685	0	26,685
13	Noone Falls	OS	0	0	3,184	3,184
14	Otter Lane Hydro	OS	355	12,689	1,302	13,991
15	Pettyboro Hydro	OS	0	0	163	163
16	Portsmouth DPW - PV N5466	OS	28	693	0	693
17	Portsmouth School - PV N5465	OS	4	95	0	95
18	Portsmouth School - PV N5465A	OS	11	244	0	244
19	Rochester - PV N5486	OS	76	1,850	0	1,850

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) / /	2017/Q4
FOOTNOTE DATA			

20	Rollinsford Hydro	OS	3,700	107,884	11,530	119,414
21	Spaulding Pond Hydro	OS	520	16,478	5,506	21,984
22	Sunapee Hydro	OS	2,293	80,511	10,809	91,320
23	Swans Falls Hydro	OS	2,625	89,053	24,126	113,179
24	UNH Turbine	OS	1,005	67,862	121,063	188,925
25	Wire Belt - PV N2123	OS	27	555	0	555
Totals			19,229	\$831,011	\$243,791	\$1,074,802

Notes: OS = Non-firm purchases from nonutility generators.

Schedule Page: 326.1 Line No.: 14 Column: b
This represents Residential, Commercial, and Industrial Nonutility Generators who generate energy and is recorded as Non-firm purchase power.

Schedule Page: 326.2 Line No.: 1 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.: 2 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.: 3 Column: b
Prior period adjustments for energy procurement compliance associated with the New Hampshire Renewable Portfolio Standards.

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 2017/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')				
<p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p>				
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	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				
5	NON-FIRM WHEELING SERVICE			
6	Algonquin Windsor Locks, LLC	Algonquin Windsor Locks, LLC	NEPOOL PTF	NF
7	Algonquin Windsor Locks, LLC	Algonquin Windsor Locks, LLC	NEPOOL PTF	AD
8	Brookfield Energy Marketing LP - Berlin	Brookfield Energy Marketing LP	NEPOOL PTF	NF
9	Brookfield Energy Marketing LP - Berlin	Brookfield Energy Marketing LP	NEPOOL PTF	AD
10	Brookfield Energy Marketing LP - Pontook	Brookfield Energy Marketing LP	NEPOOL PTF	NF
11	Brookfield Energy Marketing LP - Pontook	Brookfield Energy Marketing LP	NEPOOL PTF	AD
12	Citizens Vermont Electric Division	Vermont Electric Power Company	Citizens Vermont Electric Div.	NF
13	Covanta Energy Marketing, LLC	Covanta Energy Marketing, LLC	NEPOOL PTF	NF
14	Covanta Springfield, LLC	Covanta Springfield, LLC	NEPOOL PTF	NF
15	Covanta Springfield, LLC	Covanta Springfield, LLC	NEPOOL PTF	AD
16	Essential Power, LLC	Essential Power, LLC	NEPOOL PTF	NF
17	Essential Power, LLC	Essential Power, LLC	NEPOOL PTF	AD
18	FirstLight Power Resources, Inc.	FirstLight Power Resources, Inc.	NEPOOL PTF	NF
19	FirstLight Power Resources, Inc.	FirstLight Power Resources, Inc.	NEPOOL PTF	AD
20	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	NF
21	FirstLight Power Resources Management	FirstLight Power Resources	NEPOOL PTF	AD
22	Granite Reliable Power, LLC	Granite Reliable Power, LLC	NEPOOL PTF	NF
23	Granite Reliable Power, LLC	Granite Reliable Power, LLC	NEPOOL PTF	AD
24	Jericho Power, LLC	Jericho Power, LLC	NEPOOL PTF	NF
25	Jericho Power, LLC	Jericho Power, LLC	NEPOOL PTF	AD
26	Messalonskee Stream Hydro, LLC	Messalonskee Stream Hydro, LLC	NEPOOL PTF	NF
27	Pittsfield Generating Company, LP	Pittsfield Generating Company, LP	NEPOOL PTF	NF
28	Pittsfield Generating Company, LP	Pittsfield Generating Company, LP	NEPOOL PTF	AD
29	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	NF
30	Plainfield Renewable Energy, LLC	Plainfield Renewable Energy, LLC	NEPOOL PTF	AD
31	Power Supply Services, LLC	Power Supply Services, LLC	NEPOOL PTF	NF
32	Power Supply Services, LLC	Power Supply Services, LLC	NEPOOL PTF	AD
33	The Springfield Water & Sewer Commission	The Springfield Water & Sewer Co	NEPOOL PTF	NF
34	The Springfield Water & Sewer Commission	The Springfield Water & Sewer Co	NEPOOL PTF	AD
	TOTAL			

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
						1
ISO-NE OATT	NE HVDC Border	HQ Phase I or II		1,381,148	1,381,148	2
ISO-NE OATT	Middletown 345 KV	NEPOOL PTF				3
						4
						5
ISO-NE OATT	Windsor Locks Subst	NEPOOL PTF				6
ISO-NE OATT	Windsor Locks Subst	NEPOOL PTF				7
ISO-NE OATT	Berlin Substation	NEPOOL PTF		71,926	71,926	8
ISO-NE OATT	Berlin Substation	NEPOOL PTF				9
ISO-NE OATT	Pontook Substation	NEPOOL PTF		43,588	43,588	10
ISO-NE OATT	Pontook Substation	NEPOOL PTF				11
139	PSNH System	PSNH System		30	30	12
ISO-NE-OATT	Hallville, SS	NEPOOL PTF				13
ISO-NE-OATT	West Springfield Sub	NEPOOL PTF				14
ISO-NE-OATT	West Springfield Sub	NEPOOL PTF				15
ISO-NE-OATT	West Springfield Sub	NEPOOL PTF				16
ISO-NE-OATT	West Springfield Sub	NEPOOL PTF				17
ISO-NE-OATT	Various	NEPOOL PTF				18
ISO-NE-OATT	Various	NEPOOL PTF				19
ISO-NE-OATT	French King Subst	NEPOOL PTF				20
ISO-NE-OATT	French King Subst	NEPOOL PTF				21
ISO-NE-OATT	Paris Substation	NEPOOL PTF		207,771	207,771	22
ISO-NE-OATT	Paris Substation	NEPOOL PTF				23
ISO-NE-OATT	Berlin Substation	NEPOOL PTF		26,512	26,512	24
ISO-NE-OATT	Berlin Substation	NEPOOL PTF				25
ISO-NE-OATT	Long Hill, SS	NEPOOL PTF		4,036	4,036	26
ISO-NE OATT	Pittsfield Sub	NEPOOL PTF				27
ISO-NE OATT	Pittsfield Sub	NEPOOL PTF				28
ISO-NE OATT	Fry Brook Substation	NEPOOL PTF				29
ISO-NE OATT	Fry Brook Substation	NEPOOL PTF				30
ISO-NE OATT	Laconia & Longhill	NEPOOL PTF		12,962	12,962	31
ISO-NE OATT	Laconia & Longhill	NEPOOL PTF				32
ISO-NE OATT	Cobble Mt.	NEPOOL PTF				33
ISO-NE OATT	Cobble Mt.	NEPOOL PTF				34
			0	11,836,621	11,836,621	

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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 2017/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')			
<p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>			

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
				1
		3,378,123	3,378,123	2
		203,903	203,903	3
				4
				5
		16,855	16,855	6
		12,192	12,192	7
		23,906	23,906	8
		16,481	16,481	9
		14,264	14,264	10
		12,042	12,042	11
		7,180	7,180	12
		25,172	25,172	13
		12,770	12,770	14
		8,837	8,837	15
		2,317	2,317	16
		2,667	2,667	17
		59,816	59,816	18
		30,017	30,017	19
		849	849	20
		540	540	21
		72,745	72,745	22
		47,359	47,359	23
		9,802	9,802	24
		5,761	5,761	25
		1,840	1,840	26
		74,123	74,123	27
		60,112	60,112	28
		15,478	15,478	29
		10,357	10,357	30
		4,068	4,068	31
		2,577	2,577	32
		4,152	4,152	33
		3,044	3,044	34
0	0	27,649,084	27,649,084	

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 2017/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')				
<p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p>				
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Sterling Light Department	Sterling Light Department	NEPOOL PTF	NF
2	Sterling Light Department	Sterling Light Department	NEPOOL PTF	AD
3	Sterling Municipal Light Department	Sterling Municipal Light Depart	NEPOOL PTF	NF
4	Sterling Municipal Light Department	Sterling Municipal Light Depart	NEPOOL PTF	AD
5	Waterbury Generation, LLC	Waterbury Generation, LLC	NEPOOL PTF	NF
6	Waterbury Generation, LLC	Waterbury Generation, LLC	NEPOOL PTF	AD
7				
8	TRANSMISSION SUPPORT			
9	Seabrook Associate Participants	Not Applicable	Not Applicable	OS
10				
11	NEPOOL/ISO			
12	OATT - Regional Network Service	Not Applicable	Not Applicable	OS
13	OATT - Scheduling and Dispatch Service	Not Applicable	Not Applicable	OS
14	OATT - Through or Out Service	Not Applicable	Not Applicable	OS
15				
16	NETWORK SERVICE			
17	Ashland Municipal Electric Department	Various	Ashland Municipal Electric Dept.	FNO
18	Ashland Municipal Electric Department	Various	Ashland Municipal Electric Dept.	AD
19	The Connecticut Light & Power Company	Associated Utility	The Connecticut Light & Power Co.	FNO
20	The Connecticut Light & Power Company	Associated Utility	The Connecticut Light & Power Co.	AD
21	CT Transmission Municipal Electric Energy	Various New England Utilities	CT Transmission Municipal Electr	FNO
22	CT Transmission Municipal Electric Energy	Various New England Utilities	CT Transmission Municipal Electr	AD
23	GenConn Energy, LLC	Various	GenConn Energy, LLC	FNO
24	GenConn Energy, LLC	Various	GenConn Energy, LLC	AD
25	Granite Reliable Power, LLC	Various	Granite Reliable Power, LLC	FNO
26	Granite Reliable Power, LLC	Various	Granite Reliable Power, LLC	AD
27	New England Power Company	New England Power Company	New England Power Company	FNO
28	New England Power Company	New England Power Company	New England Power Company	AD
29	New Hampshire Electric Co-op.	Various New England Utilities	New Hampshire Electric Co-op.	FNO
30	New Hampshire Electric Co-op.	Various New England Utilities	New Hampshire Electric Co-op.	AD
31	Public Service Company of New Hampshire	Associated Utility	Public Service Company of NH	FNS
32	Unitil Energy Systems, Inc.	Various	Unitil Energy Systems, Inc.	FNO
33	Unitil Energy Systems, Inc.	Various	Unitil Energy Systems, Inc.	AD
34	Waterbury Generation, LLC	Waterbury Generation, LLC	Waterbury Generation, LLC	FNO
	TOTAL			

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Tracy Substation	NEPOOL PTF				1
ISO-NE OATT	Tracy Substation	NEPOOL PTF				2
ISO-NE OATT	Tracy Substation	NEPOOL PTF				3
ISO-NE OATT	Tracy Substation	NEPOOL PTF				4
ISO-NE OATT	Baldwin 13F Subst	NEPOOL PTF				5
ISO-NE OATT	Baldwin 13F Subst	NEPOOL PTF				6
						7
						8
127	Not Applicable	Not Applicable				9
						10
						11
ISO-NE OATT	Not Applicable	Not Applicable				12
ISO-NE OATT	Not Applicable	Not Applicable				13
ISO-NE OATT	Not Applicable	Not Applicable				14
						15
						16
ISO-NE OATT	Various	Ashland Substation		19,026	19,026	17
ISO-NE OATT	Various	Ashland Substation				18
ISO-NE OATT	Various	CL&P System				19
ISO-NE OATT	Various	CL&P System				20
ISO-NE OATT	Various	CTMEEC System				21
ISO-NE OATT	Various	CTMEEC System				22
ISO-NE OATT	Various	GenConn System				23
ISO-NE OATT	Various	GenConn System				24
ISO-NE OATT	Various	Granite Reliable Sys		502	502	25
ISO-NE OATT	Various	Granite Reliable Sys				26
ISO-NE OATT	NEPCO System	Various				27
ISO-NE OATT	NEPCO System	Various				28
ISO-NE OATT	Border of ES System	New Hampshire Co-op.		786,232	786,232	29
ISO-NE OATT	Border of ES System	New Hampshire Co-op.				30
ISO-NE OATT	Various	PSNH System		8,038,048	8,038,048	31
ISO-NE OATT	Various	Unitil System		1,244,840	1,244,840	32
ISO-NE OATT	Various	Unitil System				33
ISO-NE OATT	Various	Baldwin Substation				34
			0	11,836,621	11,836,621	

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

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		329	329	1
		163	163	2
		189	189	3
		44	44	4
		12,570	12,570	5
		9,859	9,859	6
				7
				8
		313,599	313,599	9
				10
				11
		6,703,765	6,703,765	12
		43,000	43,000	13
		281,250	281,250	14
				15
				16
		5,919	5,919	17
		3,574	3,574	18
		7,743,708	7,743,708	19
		4,644,704	4,644,704	20
		279,606	279,606	21
		162,595	162,595	22
		40,547	40,547	23
		21,018	21,018	24
				25
		47	47	26
		168,403	168,403	27
		104,046	104,046	28
		250,477	250,477	29
		156,243	156,243	30
				31
		428,256	428,256	32
		256,457	256,457	33
		263	263	34
0	0	27,649,084	27,649,084	

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 2017/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')					
<p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p>					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	Waterbury Generation, LLC	Waterbury Generation, LLC	Waterbury Generation, LLC	AD	
2	Western Massachusetts Electric Company	Associated Utility	Western Massachusetts Electric Co	FNO	
3	Western Massachusetts Electric Company	Associated Utility	Western Massachusetts Electric Co	AD	
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					
	TOTAL				

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

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

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
ISO-NE OATT	Various	Baldwin Substation				1
ISO-NE OATT	Various	WMECO System				2
ISO-NE OATT	Various	WMECO System				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
			0	11,836,621	11,836,621	

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

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		126	126	1
		1,172,196	1,172,196	2
		706,782	706,782	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
0	0	27,649,084	27,649,084	

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 2017/Q4
FOOTNOTE DATA			

Schedule Page: 328 Line No.: 7 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328 Line No.: 9 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328 Line No.: 11 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328 Line No.: 15 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328 Line No.: 17 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328 Line No.: 19 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328 Line No.: 21 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328 Line No.: 23 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328 Line No.: 25 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328 Line No.: 28 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328 Line No.: 30 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328 Line No.: 32 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328 Line No.: 34 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328.1 Line No.: 2 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328.1 Line No.: 4 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328.1 Line No.: 6 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328.1 Line No.: 18 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328.1 Line No.: 20 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328.1 Line No.: 22 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328.1 Line No.: 24 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328.1 Line No.: 26 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328.1 Line No.: 28 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328.1 Line No.: 30 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328.1 Line No.: 31 Column: m Intracompany revenues are not reported on the FERC form.
Schedule Page: 328.1 Line No.: 33 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.
Schedule Page: 328.2 Line No.: 1 Column: m This relates to the 2016 Annual True-up and Merger Cost Settlement rebilling in Docket ER16-1023.

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

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

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

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 2017/Q4			
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")								
<p>1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.</p> <p>3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>								
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Eversource Energy	FNS					14,956,893	14,956,893
2								
3	Vermont Electric							
4	Transmission Company	OS					181,940	181,940
5								
6	NSTAR Electric Company	OS					37,518	37,518
7								
8	National Grid	OS					3,976,685	3,976,685
9								
10	ISO-NE Network Service	FNS					819,617	819,617
11								
12	ISO-NE Sch & Dspch.							
13	Ancillary Services	OS					1,366,797	1,366,797
14								
15	ISO-NE Reliability	OS					2,587,711	2,587,711
16	ISO-NE Reliability	AD					-85,187	-85,187
	TOTAL						31,286,755	31,286,755

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 2017/Q4			
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")								
<p>1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.</p> <p>3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>								
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Magawatt-hours Received (c)	Magawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Central Maine Power Co.							
2	-Wyman #4	OS					20,220	20,220
3								
4	Green Mountain Power							
5	Service Co.	FNS					1,489,398	1,489,398
6								
7	National Grid							
8	-Moore Station	OS					13,319	13,319
9	National Grid							
10	-AES Granite Ridge	OS					4,059	4,059
11								
12	Vermont Electric							
13	Power Company, Inc.	FNS					466,771	466,771
14								
15	Deferred Transm Expense	OS					-3,658,238	-3,658,238
16	Retail Transm Deferral	OS					9,109,252	9,109,252
	TOTAL						31,286,755	31,286,755

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 2017/Q4
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 1 Column: a

Associated Company

Schedule Page: 332 Line No.: 4 Column: a

Hydro Quebec DC Phase I Support (VT Electric Transmission Co.)

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

Associated Company

Hydro Quebec AC Phase II Support (NSTAR)

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

	Yearly Activity
Hydro Quebec DC Phase I Support (New England Electric Transmission Corp.)	\$ 133,178
Hydro Quebec DC Phase II Support (New England Hydro Transmission Corp.)	795,702
Hydro Quebec DC Phase II Support (New England Hydro Transm Electric Co.)	2,267,302
Hydro Quebec AC Phase II Support (New England Power Co.)	566,450
Hydro Quebec Phase II Support - Chester SVC (New England Hydro Transm Corp.)	214,053
Total	<u>\$ 3,976,685</u>

Schedule Page: 332 Line No.: 16 Column: b

Prior Period Adjustment

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 2017/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	148,132		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	221		
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000			
6	Employee Compensation and Shareholder Expenses	396,264		
7	Service Company Rate of Return Net of Overhead	3,164,665		
8	Trustee Fees and Expenses	475,456		
9	Bank/Debt Fees and Other	576,718		
10				
11				
12				
13				
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46	TOTAL	4,761,456		

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 2017/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			7,174,051		7,174,051
2	Steam Production Plant	37,618,138				37,618,138
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	973,167				973,167
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	4,312,140				4,312,140
7	Transmission Plant	20,475,358				20,475,358
8	Distribution Plant	49,280,665				49,280,665
9	Regional Transmission and Market Operation					
10	General Plant	9,260,690		24,561		9,285,251
11	Common Plant-Electric					
12	TOTAL	121,920,158		7,198,612		129,118,770

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.

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam Production						
13	Merrimack	699,764			3.16		
14	Newington	148,134			0.93		
15	GSU	4,573			4.40		
16	Schiller	219,187			6.30		
17	Wyman	3,479			2.19		
18	Subtotal production	1,075,137					
19							
20	Hydraulic Production						
21	Amoskeag LP#1893	13,882			1.19		
22	Ayer Island LP#2456	12,303			1.09		
23	Canaan LP#7528	3,642			0.99		
24	Eastman Falls LP#2457	9,253			1.65		
25	Garvins LP#2140	12,192			1.53		
26	Gorham LP#2288	3,001			1.74		
27	GSU	2,309			2.73		
28	Hookset LP#1913	1,963			0.79		
29	Jackman	5,848			1.20		
30	Smith LP#2287	8,955			1.08		
31	Subtotal Hydraulic	73,348					
32							
33	Other Production						
34	GSU	219			26.93		
35	Lost Nation	3,280			27.13		
36	Merrimack	4,735			28.49		
37	Schiller	2,775			69.94		
38	White Lake	2,581			2.85		
39	Subtotal Other Prod	13,590					
40							
41	Transmission						
42	352	51,632			1.56		
43	353	538,579			1.97		
44	354	13,084			1.54		
45	355	305,414			2.27		
46	356	80,179			2.37		
47	357						
48	358						
49	359	1,224			1.20		
50	Subtotal Transmission	990,112					

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13	Distribution						
14	361	23,263			1.73		
15	362	270,595			2.01		
16	364	281,198			3.20		
17	365	507,640			3.18		
18	366	34,336			1.60		
19	367	128,198			2.81		
20	368	248,883			2.48		
21	369	147,841			2.78		
22	370	109,940			2.86		
23	371	6,031			6.70		
24	373	6,009			5.60		
25	Subtotal Distribution	1,763,934					
26							
27	General						
28	390	96,229			1.67		
29	391	20,596			1.18		
30	393	3,823			4.46		
31	394	17,176			3.75		
32	395	2,460			3.57		
33	397	76,892			6.02		
34	398	1,534			5.61		
35	Subtotal General	218,710					
36							
37	Intangible						
38	303	61,219			11.48		
39	Subtotal Intangible	61,219					
40							
41	Total	4,196,050					
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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 \$423,717.

Estimated depreciation accrual on AFUDC Equity for the twelve months ended December 2017(includes 2017 activity through December) Intangible Plant \$5,290

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

Estimated depreciation accrual on AFUDC equity for the twelve months ended December 2017 (Includes 2017 activity through December) Transmission Plant \$227,079

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 \$3,698,524.

Estimated depreciation accrual on AFUDC equity for the twelve months ended December 2017 (Includes 2017 activity through December) General Plant \$31,988.

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REGULATORY COMMISSION EXPENSES

- 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.
- 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	4,485,724	34,287	4,520,011	
4					
5	Proportionate share of expenses of the				
6	New Hampshire Public Utility Commission in				
7	connection with Consultant Fees	-163,538		-163,538	
8					
9	Hydro annual charges of the FERC	150,042		150,042	
10	for the following licensed projects				
11	operated by the Company: #1893 Amoskeag,				
12	#2287 Smith, #2288 Gorham, #2456 Ayers Island,				
13	#2457 Eastman Falls, #7528 Canaan				
14					
15	Proportionate share of expenses of the				
16	Federal Energy Regulatory Commissions (FERC) n				
17	Connection with FERC Assessment Order No. 472	995,813	17,360	1,013,173	
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46	TOTAL	5,468,041	51,647	5,519,688	

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REGULATORY COMMISSION EXPENSES (Continued)

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

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
							1
							2
Electrical	928	4,537,371					3
							4
							5
							6
Electrical	928	267,031	-430,569				7
							8
Electrical	928	150,042					9
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							16
Electrical	928	995,813					17
							18
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		5,950,257	-430,569				46

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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:

- | | |
|---|---|
| <p>A. Electric R, D & D Performed Internally:</p> <p>(1) Generation</p> <p>a. hydroelectric</p> <p> i. Recreation fish and wildlife</p> <p> ii Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) Transmission</p> | <p>a. Overhead</p> <p>b. Underground</p> <p>(3) Distribution</p> <p>(4) Regional Transmission and Market Operation</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$50,000.)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric, R, D & D Performed Externally:</p> <p>(1) Research Support to the electrical Research Council or the Electric Power Research Institute</p> |
|---|---|

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		
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11	Total	
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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 2017/Q4
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)			
<p>(2) Research Support to Edison Electric Institute (3) Research Support to Nuclear Power Groups (4) Research Support to Others (Classify) (5) Total Cost Incurred</p> <p>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.</p> <p>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)</p> <p>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.</p> <p>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."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>			

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
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	174,619	Various	174,619		7
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	174,619		174,619		11
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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminating and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	75,110,639	1,508,742	76,619,381
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	28,189,501	2,520,091	30,709,592
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	28,189,501	2,520,091	30,709,592
72	Plant Removal (By Utility Departments)			
73	Electric Plant	2,263,378	81,175	2,344,553
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	2,263,378	81,175	2,344,553
77	Other Accounts (Specify, provide details in footnote):			
78	146 Accounts Receivable from Associated Companies	8,648,221		8,648,221
79	152 Fuel Expense Clearing	451,490	-451,490	
80	154 Materials and Supplies - Other	53,390		53,390
81	163 Stores Clearing	2,193,330	-2,193,330	
82	183 Prelim Survey & Investigation Charge	22,453		22,453
83	184 Clearing Accounts	1,473,805	-1,473,805	
84	185 Temporary Services	119,149	4,271	123,420
85	186 Miscellaneous Deferred Debits	1,235,471	4,346	1,239,817
86	228 Inj & Dam Reserve	16,943		16,943
87	242 Other Current Liability	414,242		414,242
88	254 Environmental Regulatory Obligation	809,033		809,033
89	417 Nonoperating Mainten Expense	1,136		1,136
90	426 Miscellaneous Income Deductions	6,342		6,342
91				
92				
93				
94				
95	TOTAL Other Accounts	15,445,005	-4,110,008	11,334,997
96	TOTAL SALARIES AND WAGES	121,008,523		121,008,523

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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

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

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	19,602,749	35,055,660	50,731,456	70,711,561
3	Net Sales (Account 447)	(4,076,022)	(5,192,396)	(6,528,745)	(14,606,883)
4	Transmission Rights	(79,924)	(612,725)	(670,652)	(750,404)
5	Ancillary Services	280,983	594,415	1,017,940	1,343,114
6	Other Items (list separately)				
7	Auction Revenue Rights	(82,000)	(142,805)	(214,725)	(281,285)
8	NCPC Day Ahead	115,923	183,712	162,939	188,159
9	Windstream/Sprint Charges	8,302	18,153	30,131	45,319
10	Winter Reliability Program	721,393	(821,274)	(834,499)	(834,499)
11	Forward Capacity Market	(2,937,885)	(6,001,853)	(11,394,735)	(16,928,019)
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46	TOTAL	13,553,519	23,080,887	32,299,110	38,887,063

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FOOTNOTE DATA			

Schedule Page: 398 Line No.: 1 Column: b
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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
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Schedule Page: 398 Line No.: 6 Column: g
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Data is not readily available.

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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 2017/Q4
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
(2) Report on Column (b) by month the transmission system's peak load.
(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
(4) Report on Columns (e) through (j) by month the system' 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	1,846	9	19	1,302	397			147	
2	February	1,799	9	19	1,206	380			213	
3	March	1,620	15	20	1,152	340			128	
4	Total for Quarter 1				3,660	1,117			488	
5	April	1,516	6	18	1,057	303			156	
6	May	1,751	18	18	1,290	368			93	
7	June	2,079	13	16	1,514	437			128	
8	Total for Quarter 2				3,861	1,108			377	
9	July	1,966	20	17	1,443	429			94	
10	August	2,022	22	17	1,464	430			128	
11	September	1,996	25	17	1,389	394			213	
12	Total for Quarter 3				4,296	1,253			435	
13	October	1,467	9	19	1,126	341				
14	November	1,637	13	18	1,155	354			128	
15	December	1,931	28	18	1,352	451			128	
16	Total for Quarter 4				3,633	1,146			256	
17	Total Year to Date/Year				15,450	4,624			1,556	

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ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	7,758,017
3	Steam	619,463	23	Requirements Sales for Resale (See instruction 4, page 311.)	13
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	358,359
5	Hydro-Conventional	347,513	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	
7	Other	1,808	27	Total Energy Losses	211,768
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	8,328,157
9	Net Generation (Enter Total of lines 3 through 8)	968,784			
10	Purchases	7,359,373			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	11,836,621			
17	Delivered	11,836,621			
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)	8,328,157			

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MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

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	742,469	39,204	1,302	9	1900
30	February	663,638	48,831	1,224	7	1800
31	March	715,592	26,878	1,173	22	1900
32	April	605,959	29,450	1,070	6	2000
33	May	686,717	20,438	1,290	18	1800
34	June	710,936	28,569	1,530	12	1800
35	July	743,098	23,621	1,498	19	1800
36	August	737,882	16,108	1,464	22	1700
37	September	678,323	19,506	1,389	25	1700
38	October	628,031	21,770	1,126	9	1900
39	November	650,192	21,154	1,169	27	1900
40	December	765,320	62,830	1,352	28	1800
41	TOTAL	8,328,157	358,359			

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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: SCHILLER (b)	Plant Name: NEWINGTON (c)				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	Steam				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional				
3	Year Originally Constructed	1947	1974				
4	Year Last Unit was Installed	1957	1974				
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	150.00	414.00				
6	Net Peak Demand on Plant - MW (60 minutes)	175	409				
7	Plant Hours Connected to Load	7662	224				
8	Net Continuous Plant Capability (Megawatts)	0	0				
9	When Not Limited by Condenser Water	139	400				
10	When Limited by Condenser Water	138	400				
11	Average Number of Employees	63	35				
12	Net Generation, Exclusive of Plant Use - KWh	350552419	38403680				
13	Cost of Plant: Land and Land Rights	1664867	2443185				
14	Structures and Improvements	46241960	22268916				
15	Equipment Costs	173844544	126758629				
16	Asset Retirement Costs	354426	64562				
17	Total Cost	222105797	151535292				
18	Cost per KW of Installed Capacity (line 17/5) Including	1480.7053	366.0273				
19	Production Expenses: Oper, Supv, & Engr	1450338	1077710				
20	Fuel	23412718	4990061				
21	Coolants and Water (Nuclear Plants Only)	0	0				
22	Steam Expenses	1623124	1098690				
23	Steam From Other Sources	0	0				
24	Steam Transferred (Cr)	0	0				
25	Electric Expenses	1229233	905991				
26	Misc Steam (or Nuclear) Power Expenses	1439312	574908				
27	Rents	22308	7270				
28	Allowances	-1076396	-495591				
29	Maintenance Supervision and Engineering	1391351	1004866				
30	Maintenance of Structures	470569	71623				
31	Maintenance of Boiler (or reactor) Plant	5401174	1780858				
32	Maintenance of Electric Plant	2022652	1158346				
33	Maintenance of Misc Steam (or Nuclear) Plant	680109	456825				
34	Total Production Expenses	38066492	12631557				
35	Expenses per Net KWh	0.1086	0.3289				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Wood	#6 Oil	#6 Oil	#2 Oil	Gas
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	Tons	Barrels	Barrels	Barrels	MCF
38	Quantity (Units) of Fuel Burned	30951	450086	22707	24874	7959	387336
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	9110	4772	127466	132626	132409	985
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	86.119	27.078	103.715	102.667	81.592	4.112
41	Average Cost of Fuel per Unit Burned	107.138	37.327	138.796	107.460	82.675	4.283
42	Average Cost of Fuel Burned per Million BTU	5.880	3.911	25.926	19.292	14.866	4.350
43	Average Cost of Fuel Burned per KWh Net Gen	0.084	0.056	0.369	0.283	0.218	0.064
44	Average BTU per KWh Net Generation	14246.000	14246.000	14246.000	14691.000	14691.000	14691.000

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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: MERRIMACK (d)	Plant Name: LOST NATION (e)	Plant Name: WHITE LAKE (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
38	18	18	6
48	48	45	7
0	0	0	8
43	18	22	9
34	0	17	10
0	0	0	11
547157	458988	499626	12
0	12209	0	13
138298	371330	316973	14
4846248	3316019	2343317	15
0	11305	10824	16
4984546	3710863	2671114	17
133.9932	206.1591	143.6083	18
0	0	0	19
168021	131498	167824	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
0	0	0	25
0	13335	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
65989	200108	50007	32
3671	200107	50006	33
237681	545048	267837	34
0.4344	1.1875	0.5361	35
Jet	Jet	Jet	36
Barrels	Barrels	Barrels	37
1649	1551	1407	38
78602	139698	131302	39
86.227	68.127	86.865	40
101.893	85.213	119.278	41
30.869	14.527	21.632	42
0.307	0.288	0.336	43
9948.000	19822.000	15528.000	44

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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: SCHILLER (b)	Plant Name: MERRIMACK (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)	18	443
7	Plant Hours Connected to Load	28	1666
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	19	439
10	When Limited by Condenser Water	18	438
11	Average Number of Employees	0	95
12	Net Generation, Exclusive of Plant Use - KWh	302081	229822660
13	Cost of Plant: Land and Land Rights	0	101648
14	Structures and Improvements	72281	167711410
15	Equipment Costs	3595500	529565582
16	Asset Retirement Costs	0	1117621
17	Total Cost	3667781	698496261
18	Cost per KW of Installed Capacity (line 17/5) Including	172.1963	1521.1156
19	Production Expenses: Oper, Supv, & Engr	0	1708838
20	Fuel	82736	19130277
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	45483
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	280121
26	Misc Steam (or Nuclear) Power Expenses	0	3932918
27	Rents	0	21573
28	Allowances	0	-3229991
29	Maintenance Supervision and Engineering	0	1593607
30	Maintenance of Structures	0	5610
31	Maintenance of Boiler (or reactor) Plant	0	6590275
32	Maintenance of Electric Plant	1212932	3132790
33	Maintenance of Misc Steam (or Nuclear) Plant	684	987750
34	Total Production Expenses	1296352	34199251
35	Expenses per Net KWh	4.2914	0.1488
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	905 0 0	103186 5363 0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	19496 0 0	15130 134198 0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	94.476 0.000 0.000	85.384 91.757 0.000
41	Average Cost of Fuel per Unit Burned	91.428 0.000 0.000	177.210 157.507 0.000
42	Average Cost of Fuel Burned per Million BTU	111.663 0.000 0.000	5.856 27.946 0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.274 0.000 0.000	0.080 0.383 0.000
44	Average BTU per KWh Net Generation	2453.000 0.000 0.000	13718.000 13718.000 0.000

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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: WYMAN #4 (d)	Plant Name: SCHILLER (Cont'd) (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
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0.0000	0.0000	0	18
0	0	0	19
117102	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
161	0	0	27
0	0	0	28
240821	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
358084	0	0	34
0.0000	0.0000	0.0000	35
	Gas		36
	MCF		37
0	0	0	14221
0	0	0	892
0.000	0.000	0.000	7.607
0.000	0.000	0.000	10.181
0.000	0.000	0.000	11.407
0.000	0.000	0.000	0.163
0.000	0.000	0.000	14246.000

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

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Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0	0
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000
41	Average Cost of Fuel per Unit Burned	0.000	0.000
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000
44	Average BTU per KWh Net Generation	0.000	0.000

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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: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	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
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35
			36
			37
0	0	0	38
0	0	0	39
0.000	0.000	0.000	40
0.000	0.000	0.000	41
0.000	0.000	0.000	42
0.000	0.000	0.000	43
0.000	0.000	0.000	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 End of <u>2017/Q4</u>
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)					
<p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings)</p> <p>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.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available specifying period.</p> <p>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.</p>					
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	8,760	7,680		
8	Net Plant Capability (in megawatts)				
9	(a) Under Most Favorable Oper Conditions	18	5		
10	(b) Under the Most Adverse Oper Conditions	17	3		
11	Average Number of Employees	0	0		
12	Net Generation, Exclusive of Plant Use - Kwh	90,894,036	32,714,039		
13	Cost of Plant				
14	Land and Land Rights	368,484	79,543		
15	Structures and Improvements	2,456,549	4,021,484		
16	Reservoirs, Dams, and Waterways	6,784,809	2,454,432		
17	Equipment Costs	4,761,774	6,810,963		
18	Roads, Railroads, and Bridges	77,585	7,029		
19	Asset Retirement Costs	0	0		
20	TOTAL cost (Total of 14 thru 19)	14,449,201	13,373,451		
21	Cost per KW of Installed Capacity (line 20 / 5)	903.0751	1,078.5041		
22	Production Expenses				
23	Operation Supervision and Engineering	0	0		
24	Water for Power	36,026	34,097		
25	Hydraulic Expenses	8,049	0		
26	Electric Expenses	2,210	0		
27	Misc Hydraulic Power Generation Expenses	632,065	0		
28	Rents	11,342	7,115		
29	Maintenance Supervision and Engineering	0	0		
30	Maintenance of Structures	6,418	4,026		
31	Maintenance of Reservoirs, Dams, and Waterways	7,096	4,451		
32	Maintenance of Electric Plant	1,136,046	717,868		
33	Maintenance of Misc Hydraulic Plant	273,613	0		
34	Total Production Expenses (total 23 thru 33)	2,112,865	767,557		
35	Expenses per net KWh	0.0232	0.0235		

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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
8,760	0	0	7
			8
15	0	0	9
10	0	0	10
0	0	0	11
115,522,971	0	0	12
			13
405,771	0	0	14
1,286,660	0	0	15
2,390,933	0	0	16
5,266,951	0	0	17
40,769	0	0	18
0	0	0	19
9,391,084	0	0	20
626.0723	0.0000	0.0000	21
			22
0	0	0	23
18,016	0	0	24
19,950	0	0	25
17,466	0	0	26
80,979	0	0	27
5,672	0	0	28
0	0	0	29
3,210	0	0	30
3,548	0	0	31
563,510	0	0	32
0	0	0	33
712,351	0	0	34
0.0062	0.0000	0.0000	35

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 2017/Q4
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GENERATING PLANT STATISTICS (Small Plants)

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

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	HYDRO:					
2	Ayers Island #2456	1925	8.40	8.9	44,561,551	12,930,893
3	Canaan #7528	1928	1.10	1.2	7,465,010	4,123,237
4	Eastman Falls #2457	1912	6.40	6.0	28,209,304	9,637,190
5	Gorham #2288	1909	2.20	2.0	9,958,366	3,880,434
6	Hooksett #1913	1927	1.60	1.9	7,773,239	2,024,181
7	Jackman	1925	3.20	3.8	10,414,723	6,543,202
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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 2017/Q4
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

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

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Excl. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
1,452,909	552,529		798,917			2
3,436,031	51,958		59,418			3
1,606,198	15,736		391,092			4
1,940,217	149,426		604,558			5
1,065,358	10,000		174,088			6
1,721,895	8,047		200,023			7
						8
						9
						10
						11
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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>2017/Q4</u>
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TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Newington Station	Timber Swamp 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	Deerfield S/S	Newington	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	Newington	Timber Swamp S/S	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		(Vernon/VELCO)			DCLT	0.76		
25					LSCHF	1.17		
26	Scobie Pond S/S	Eagle S/S	345.00	345.00	SCHF	9.76		1
27	Eagle S/S	Amherst S/S	345.00	345.00	SCHF	6.74		1
28	Vernon (VELCO)	Northfield Mountain Station	345.00	345.00	DCLT	0.83		1
29					DCLT	0.04		
30					SCHF	9.84		
31	Deerfield S/S	NH/ME State Line	345.00	345.00	SCHF	18.66		1
32		(Buxton S/S)			SCSPHF	0.03		
33	Scobie Pond S/S	NH/ME State Line	345.00	345.00	SCHF	37.12		1
34		(Buxton S/S)						
35	Seabrook Station	NH/MA State Line	345.00	345.00	SCSPHF	7.70		1
36					TOTAL	1,040.95		120

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>2017/Q4</u>
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TRANSMISSION LINE STATISTICS (Continued)

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

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2-1113 ACSR		2,025,418	2,025,418					1
2-1113 ACSR								2
2-1113 ACSR								3
2-1113 ACSR								4
1-4500 ACSR								5
2-1113 ACSR	1,196,136	17,573,408	18,769,544					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	8,684,125	9,704,705					13
2-850.8 ACSR								14
2-2156 ACSR	3,132,372	11,450,258	14,582,630					15
2-1113 ACSR	708,799	2,486,773	3,195,572					16
2-1113 ACSR								17
2-850.8 ACSR		4,691,067	4,691,067					18
2-850.8 ACSR								19
2-850.8 ACSR	807,165	9,360,208	10,167,373					20
2-850.8 ACSR								21
2-850.8 ACSR								22
2-850.8 ACSR	296,602	13,930,297	14,226,899					23
2500 AACSR								24
2-850.8 ACSR								25
2-850.8 ACSR	395,940	4,708,198	5,104,138					26
		3,041,119	3,041,119					27
2500 AACSR	223,865	6,802,744	7,026,609					28
2-850.8 ACSR								29
2-850.8 ACSR								30
2-850.8 ACSR		2,934,978	2,934,978					31
2-850.8 ACSR								32
2-850.8 ACSR	908,643	8,251,326	9,159,969					33
								34
	729,609	3,491,422	4,221,031					35
	15,068,471	433,594,893	448,663,364	488,106	10,137,584	81,598	10,707,288	36

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TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1								
2	Eliot S/S	CMP Border	345.00	345.00	SCSP	0.15		1
3	Scobie Pond S/S	STR 89		345.00		9.80		
4		(Hudson, NH)						
5	TOTAL 345,000 VOLTS					262.24		16
6								
7								
8	Merrimack Station	Dunbarton Tap	230.00	345.00	SCHF	8.46		1
9								
10								
11	TOTAL 230,000 VOLTS					8.46		1
12								
13	115 KV Overhead Lines		115.00	115.00		770.25		103
14								
15								
16								
17								
18								
19								
20								
21								
22								
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24								
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29								
30								
31								
32								
33								
34								
35	Oper. & Maint. Transm. Line							
36					TOTAL	1,040.95		120

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TRANSMISSION LINE STATISTICS (Continued)

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

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
2-1590 ACSR		346,475	346,475					2
2-1590 ACSS								3
								4
	10,220,957	105,682,947	115,903,904					5
								6
								7
795 ACSR	112,406	3,922,867	4,035,273					8
								9
								10
	112,406	3,922,867	4,035,273					11
								12
	4,735,108	323,989,079	328,724,187					13
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								16
								17
								18
								19
								20
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								31
								32
								33
								34
				488,106	10,137,584	81,598	10,707,288	35
	15,068,471	433,594,893	448,663,364	488,106	10,137,584	81,598	10,707,288	36

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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TRANSMISSION SUBSTATIONS (NO DISTRIBUTION)				
2	Curtisville	Unattended	115.00		
3	Deerfield, Deerfield	Unattended	345.00	115.00	
4	Eagle, Merrimack	Unattended	115.00		
5	Eastport, Rochester	Unattended	115.00		
6	Eliot, Eliot - Maine	Unattended	345.00		
7	Farmwood, Concord	Unattended	115.00		
8	Fitzwilliams, Fitzwilliams	Unattended	345.00	115.00	
9	Huckins Hill, Holderness	Unattended	115.00		
10	Littleton, Littleton	Unattended	230.00	115.00	
11	Littleton, Littleton	Unattended	230.00	115.00	
12	Merrimack Transmission, Bow	Unattended	230.00	115.00	
13	Newington Station, Newington	Unattended	345.00	24.00	
14	North Merrimack, Merrimack	Unattended	115.00		
15	Paris, Dummer	Unattended	115.00		
16	Peaslee, Kingston	Unattended	115.00		
17	Power Street, Hudson	Unattended	115.00		
18	Pulpit Rock, Chester	Unattended	115.00		
19	Scobie Pond Trans, Londonderry	Unattended	345.00	115.00	
20	Schiller Station, Portsmouth	Unattended	115.00	13.20	
21	Three Rivers, Elliot - Maine	Unattended	115.00		
22	Watts Brook, Londonderry	Unattended	115.00		
23	DISTRIBUTION WITH TRANSMISSION LINES				
24	Amherst, Amherst	Unattended	345.00	34.50	
25	Ashland, Ashland	Unattended	115.00	34.50	
26	Bedford, Bedford	Unattended	115.00	34.50	
27	Beebe River, Campton	Unattended	115.00	34.50	
28	Berlin, Berlin	Unattended	115.00	34.50	
29	Berlin, Berlin	Unattended	115.00	22.00	
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	

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 2017/Q4
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SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
						1
						2
991	2					3
552	1		Capacitors	4	107	4
						5
						6
						7
600	3					8
						9
239	1					10
413	1					11
878	1		Capacitor	2	73	12
448	1					13
						14
						15
						16
						17
						18
						19
155	4					20
			Capacitors	3	61	21
						22
						23
280	2					24
45	1					25
90	2					26
45	1		Capacitor	4	47	27
35	2		Capacitor	1	7	28
30	1					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

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 2017/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	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	Jackman, Hillsboro	Unattended	115.00	34.50	
5	Keene, Keene	Unattended	115.00	12.47	
6	Kingston, Kingston	Unattended	115.00	34.50	
7	Laconia, Laconia	Unattended	115.00	34.50	
8	Lawrence Rd., Hudson	Unattended	345.00	34.50	
9	Long Hill, Nashua	Unattended	115.00	34.50	
10	Long Hill, Nashua	Unattended	34.50	12.47	
11	Lost Nation, Northumberland	Unattended	115.00	34.50	
12	Madbury, Madbury	Unattended	115.00	34.50	
13	Mammoth Road, Londonderry	Unattended	115.00	34.50	
14	Merrimack Station, Bow	Unattended	34.50	12.47	
15	Merrimack Station, Bow	Unattended	115.00	23.00	
16	Merrimack Station, Bow	Unattended	115.00	13.80	
17	Merrimack Station, Bow	Unattended	115.00	4.16	
18	Merrimack Station, Bow	Unattended	13.80	4.16	
19	Merrimack Station, Bow	Unattended	24.00	4.16	
20	Mill Pond, Portsmouth	Unattended	115.00	12.47	
21	Monadnock, Troy	Unattended	115.00	34.50	
22	Newington Station Svc, Newington	Unattended	115.00	4.16	
23	North Keene, Keene	Unattended	115.00	12.47	
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	Pemigewasset, 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	Saco Valley, Conway	Unattended	115.00	12.47	
38	Scobie Pond, Londonderry	Unattended	115.00	12.47	
39	Smith Hydro, Berlin	Unattended	115.00	6.60	
40	South Milford, Milford	Unattended	115.00	34.50	

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SUBSTATIONS (Continued)

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

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

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
20	1					1
90	2		Capacitor	1	11	2
93	2		Capacitor	1	11	3
73	2		Capacitor	3	32	4
92	5					5
45	1					6
90	2		Capacitor	1	6	7
140	1					8
90	2		Capacitor	1	11	9
5	1					10
48	2		Capacitor	1	7	11
90	2		Capacitor	2	53	12
90	2		Capacitor	2	11	13
5	1					14
392	1					15
125	1					16
26	2					17
10	1					18
15	1					19
30	1					20
48	2		Capacitor	1	4	21
50	2					22
30	1		Capacitor	1	4	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
90	2		Capacitor	4	37	33
90	2		Capacitor	1	5	34
45	1		Capacitor	1	5	35
			Phase Shifter	1	290	36
54	2		Synch Condenser	2	25	37
28	1					38
19	1					39
45	1		Capacitor	1	11	40

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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
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	Swanzey, Swanzey	Unattended	115.00	12.47	
2	Tasker Farm, Milton	Unattended	115.00	34.50	
3	Timber Swamp, Hampton	Unattended	345.00	34.50	
4	Thorton, Merrimack	Unattended	115.00	34.50	
5	Weare, Weare	Unattended	115.00	34.50	
6	Webster, Franklin	Unattended	115.00	34.50	
7	White Lake, Tamworth	Unattended	115.00	34.50	
8	White Lake, Tamworth	Unattended	34.50	13.80	
9	Whitefield, Whitefield	Unattended	115.00	34.50	
10	Whitefield, Whitefield	Unattended	34.50	12.47	
11	DISTRIBUTION WITH NO TRANS. LINES (=> 10 MVA)				
12	Amoskeag Hydro, Manchester	Unattended	34.50	2.40	
13	Ash St, Derry	Unattended	34.50	12.47	
14	Ayers Island Hydro, New Hampton	Unattended	34.50	2.40	
15	Black Brook, Gilford	Unattended	34.50	12.47	
16	Bristol, Bristol	Unattended	34.50	12.47	
17	Brook St, Manchester	Unattended	34.50	13.80	
18	Byrd Ave, Claremont	Unattended	46.00	12.50	
19	Community St., Berlin	Unattended	34.50	4.16	
20	Foyes Corner, Rye	Unattended	34.50	12.47	
21	Foyes Corner, Rye	Unattended	34.50	4.16	
22	Garvin Falls Hydro, Bow	Unattended	34.50	12.00	
23	Garvin Falls Hydro, Bow	Unattended	34.50	4.16	
24	Jackson Hill, Portsmouth	Unattended	34.50	12.47	
25	Malvern St, Manchester	Unattended	34.50	12.47	
26	Meetinghouse Road, Bedford	Unattended	34.50	12.47	
27	Messer Street, Laconia	Unattended	34.50	12.47	
28	Messer Street, Laconia	Unattended	34.50	4.16	
29	Millyard, Nashua	Unattended	34.50	4.16	
30	Pinardville, Goffstown	Unattended	34.50	12.47	
31	Portland Pipe, Lancaster	Unattended	34.50	2.40	
32	Portland Street, Rochester	Unattended	34.50	12.47	
33	Portland Street, Rochester	Unattended	34.50	4.16	
34	Somersworth, Somersworth	Unattended	34.50	13.80	
35	Somersworth, Somersworth	Unattended	34.50	4.16	
36	South Manchester, Manchester	Unattended	34.50	12.47	
37	South Manchester, Manchester	Unattended	34.50	4.16	
38	Spring St., Claremont	Unattended	46.00	12.50	
39	Sugar River, Claremont	Unattended	46.00	12.50	
40	Valley Street, Manchester	Unattended	34.50	12.47	

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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)	
25	1					1
45	1		Capacitor	1	5	2
280	2		Capacitor	1	5	3
45	1		Capacitor	1	5	4
45	1		Capacitor	1	5	5
56	3		Capacitor	2	53	6
56	2		Capacitor	2	20	7
20	1		Capacitor	1	5	8
45	1		Capacitor	1	5	9
4	1					10
						11
24	3					12
11	1					13
13	1					14
8	1					15
13	1					16
21	2		Capacitor	1	11	17
13	1					18
13	2					19
8	1					20
4	1					21
9	1					22
7	1					23
11	1					24
13	1					25
11	2					26
13	4		Capacitor	1	5	27
5	1					28
13	2					29
13	1					30
15	2		Capacitor	1	1	31
8	2					32
6	1					33
11	3					34
3	1		Capacitor	1	1	35
11	1					36
11	1					37
14	1					38
14	1					39
13	1					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 End of 2017/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
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- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	DISTRIBUTION WITH NO TRANS. LINES (< 10 MVA)				
2	Bethlehem, Bethlehem	Unattended	34.50		
3	Blue Hill, Nashua	Unattended	34.50	4.16	
4	Broad Street, Nashua	Unattended	34.50		
5	Brown Avenue, Manchester	Unattended	34.50	12.47	
6	Canal St., Manchester	Unattended	34.50		
7	Center Ossipee, Ossipee	Unattended	34.50	12.47	
8	Chichester, Chichester	Unattended	34.50	12.47	
9	Colebrook, Colebrook	Unattended	34.50	4.16	
10	Contoocook, Hopkinton	Unattended	34.50	12.47	
11	Cutts St, Portsmouth	Unattended	34.50	12.47	
12	Dunbarton Road, Manchester	Unattended	34.50	12.47	
13	Durham, Durham	Unattended	34.50	4.16	
14	East Northwood, Northwood	Unattended	34.50	12.47	
15	Eastman Falls, Franklin	Unattended	34.50	4.16	
16	Edgeville, Nashua	Unattended	34.50	4.16	
17	Franklin, Franklin	Unattended	34.50	4.16	
18	Front Street, Nashua	Unattended	34.50	4.16	
19	Goffstown, Goffstown	Unattended	34.50	12.47	
20	Goffstown, Goffstown	Unattended	34.50	4.16	
21	Great Falls Upper, Somersworth	Unattended	13.80	2.40	
22	Hancock, Hancock	Unattended	34.50	12.47	
23	Hanover Street, Manchester	Unattended	34.50	12.47	
24	High Street, Derry	Unattended	34.50	12.47	
25	Hollis, Hollis	Unattended	34.50	12.47	
26	Jackman Hydro, Hillsboro	Unattended	34.50	2.40	
27	Jaffrey, Jaffrey	Unattended	34.50	12.47	
28	Jericho Road, Berlin	Unattended	34.50	12.47	
29	Knox Marsh, Dover	Unattended	34.50		
30	Lafayette Road, Portsmouth	Unattended	34.50	12.47	
31	Lancaster, Lancaster	Unattended	34.50	12.47	
32	Laskey's Corner, Milton	Unattended	34.50	12.47	
33	Littleworth Road, Dover	Unattended	34.50	12.47	
34	Lochmere, Tilton	Unattended	34.50	12.47	
35	Loudon, Loudon	Unattended	34.50	12.47	
36	Lowell Road, Hudson	Unattended	34.50	12.47	
37	Milford, Milford	Unattended	34.50	12.47	
38	Milford, Milford	Unattended	34.50	4.16	
39	New London, New London	Unattended	34.50	12.47	
40	Newmarket, Newmarket	Unattended	34.50	4.16	

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SUBSTATIONS (Continued)

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

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
						1
						2
6	1					3
			Capacitor	1	8	4
5	1					5
						6
8	2					7
3	6					8
4	1					9
5	1					10
4	1					11
3	1					12
4	1					13
4	1					14
2	1					15
6	1					16
6	1					17
8	1					18
3	1					19
2	1					20
5	3					21
6	1					22
9	2		Capacitor	1	2	23
5	1					24
4	1					25
5	1					26
2	3					27
3	1					28
						29
5	1					30
4	1					31
5	1					32
8	2					33
8	2					34
6	2					35
4	1					36
4	1					37
2	1					38
6	1					39
4	1					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 End of 2017/Q4
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SUBSTATIONS

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- Substations which serve only one industrial or street railway customer should not be listed below.
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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Newport, Newport	Unattended	34.50	4.16	
2	North Dover, Dover	Unattended	34.50	4.16	
3	North Rochester, Milton	Unattended	34.50	12.47	
4	North Stratford, Stratford	Unattended	34.50	12.47	
5	North Union Street, Manchester	Unattended	34.50	4.16	
6	Northwood Narrows, Northwood	Unattended	34.50	12.47	
7	Notre Dame, Manchester	Unattended	34.50	12.47	
8	Opechee Bay, Laconia	Unattended	34.50	12.47	
9	Packers Falls, Durham	Unattended	34.50		
10	Portland Pipe, Shelburne	Unattended	34.50	4.16	
11	River Rd., Claremont	Unattended	46.00	12.50	
12	Ronald Street, Manchester	Unattended	34.50	4.16	
13	Rye, Rye	Unattended	34.50	4.16	
14	Salmon Falls, Rollingsford	Unattended	13.80	4.16	
15	Sanbornville, Sanbornville	Unattended	34.50	12.47	
16	Signal Street, Rochester	Unattended	34.50	4.16	
17	Simon Street, Nashua	Unattended	34.50	12.47	
18	Souhegan, Milford	Unattended	34.50	4.16	
19	South Laconia, Laconia	Unattended	34.50	4.16	
20	South Peterborough, Peterborough	Unattended	34.50	12.47	
21	South State Street, Manchester	Unattended	34.50	4.16	
22	Straits Road, New Hampton	Unattended	34.50		
23	Sugar Hill, Sugar Hill	Unattended	34.50		
24	Suncook, Allenstown	Unattended	34.50	12.47	
25	Tate Road, Somersworth	Unattended	34.50	4.16	
26	Tilton, Tilton	Unattended	34.50	4.16	
27	Twombly Street, Rochester	Unattended	34.50	4.16	
28	Warner, Warner	Unattended	34.50	4.16	
29	Waumbec, Manchester	Unattended	34.50	2.30	
30	Weirs, Laconia	Unattended	34.50		
31	West Milford, Milford	Unattended	34.50	4.16	
32	West Rye, Rye	Unattended	34.50	4.16	
33					
34					
35	*Summary of Substations				
36					
37					
38					
39					
40					

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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)	
4	1					1
4	1					2
9	2					3
2	3					4
5	1					5
2	3					6
4	1					7
5	2					8
			Capacitor	1	7	9
8	1		Capacitor	1	1	10
6	1					11
5	1					12
4	1					13
2	3					14
8	2					15
4	1					16
5	1					17
4	1					18
4	1					19
4	1					20
						21
						22
						23
5	1					24
4	7					25
3	1					26
3	1					27
2	6					28
2	1					29
			Capacitor	1	1	30
3	1					31
3	2					32
						33
						34
						35
						36
						37
						38
						39
						40

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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 2017/Q4
FOOTNOTE DATA			

Schedule Page: 426 Line No.: 8 Column: g

3 Singles.

Schedule Page: 426.2 Line No.: 34 Column: g

singles

Schedule Page: 426.4 Line No.: 35 Column: a

Summary of Substations

	<u>MVa</u>	<u>Number of Substations</u>
Transmission with (No Distribution)	5,235	18
Distribution with Transmission Lines	4,120	54
Distribution with No Trans. (\geq 10 MVA)	306	23
Distribution with No Trans. ($<$ 10 MVA)	<u>251</u>	<u>69</u>
Total	<u>9,912</u>	<u>164</u>

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 2017/Q4
---	---	---------------------------------------	---

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

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

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2				
3				
4				
5	General Services in a holding company system	Eversource Energy Service Company	Various (see note)	118,919,825
6				
7				
8	Transfer of Meters	Connecticut Light and Power Company	107	415,077
9				
10	Storm Outage Support	NStar Electric Company	402	469,464
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

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 2017/Q4
FOOTNOTE DATA			

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

Category and Account	Amount
Benefits	40,621,886
228	22,062
232	(107,155)
401	36,685,564
408	3,161,800
421	859,616
Building Rent and Maintenance	2,053,190
401	2,053,190
Corporate Relations	4,513,389
401	3,226,992
402	28,993
426	1,257,404
Customer Group	16,210,812
107	778,597
254	213,282
401	15,218,127
402	805
Depreciation	5,672,000
403	5,672,000
Electric Distribution	2,282,545
107	801,367
108	1,032
184	11
186	19,169
401	1,122,626
402	338,217
426	121
Energy Supply	1,828,709
152	951,550
401	877,160
Engineering and Emergency Prep	2,169,689
107	876,472
108	10,643
154	383
401	1,261,907
402	20,284
Enterprise Energy Strat + Bus Dev	203,615
183	20,000
232	(115)
401	182,359
426	1,372

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 2017/Q4
FOOTNOTE DATA			

ERM and Claims + Insurance	217,314
184	5,628
228	86,421
401	125,265
Finance and Accounting	7,417,651
107	564,266
165	(1,020)
184	42,239
186	285,613
228	56,464
401	6,465,307
402	4,780
General Administration	726,728
401	726,582
402	146
Human Resources	2,050,711
184	4
401	2,050,632
402	75
Information Technology	13,250,374
107	18
232	(4,081)
401	13,254,267
402	170
Internal Audit + Security	826,479
232	9,323
401	817,157
Investor Relations	234,416
401	234,416
Legal	2,463,404
232	(13,069)
242	(48)
401	2,393,162
402	205
426	83,154
Miscellaneous	2,776,524
107	3,300,979
108	3
154	165
163	216,022
165	73,555
184	105,182
228	(2,500)
232	105,227
237	307,212
401	5,535,517
402	916,025
403	(4,674,703)

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 2017/Q4
FOOTNOTE DATA			

408	(3,012,015)
417	2,807
419	(54,552)
421	(190,801)
426	157,218
454	(8,816)
New Business Improvement	200,102
401	153,374
402	46,728
Operations Administration	185,185
401	185,185
Operations Services	2,257,697
107	422,353
184	231,994
401	1,102,185
402	500,913
426	252
Supply Chn + Env Affs + Property Mgmt	4,822,077
107	646,352
108	(61)
163	246,345
186	20,308
228	34,752
232	9,056
242	(18,126)
254	1,353
401	3,576,726
402	301,212
417	4,121
426	38
Taxes	1,839,829
401	1,735,646
408	104,183
Transmission	4,095,499
107	3,181,997
108	1,836
183	38,948
186	41,861
401	817,715
402	13,142
Grand Total	118,919,825

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PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE
Advertising and Activities
As Required by NHPUC Docket No. DE 79-63
Year ended December 31, 2017
(Thousands of Dollars)

<u>Description</u>	<u>Account Charged</u>	<u>Amount</u>
ADVERTISING		
Advertisements and brochures	921/923/930	\$175.5
Corporate Sponsorships	426/921/923/930	157.0
Institutional Activities - Corporate Image	426/920/921/923/930	<u>1,398.1</u>
TOTAL ADVERTISING		<u><u>\$1,730.6</u></u>
ACTIVITIES		
Activities of a Political Nature - Government and Legislative Affairs	426	\$640.1