

NSTAR GAS COMPANY

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NSTAR GAS COMPANY
REVENUE REQUIREMENT

Operating Revenue and Expenses				
Description	Per books 12/31/2013 As adjusted	Proposed Increase	At Proposed Rates	Reference
(A)	(B)	(C)	(D) = (B) + (C)	(E)
Operating Revenues	\$ 150,418,093	\$ -	\$ 150,418,093	Sch. MFF-5
Rate Increase	-	33,905,651	33,905,651	Sch. MFF-2
Operating Revenues	150,418,093	33,905,651	184,323,743	Line 18 + Line 19
Operations & Maintenance Expenses	73,255,883		73,255,883	Sch. MFF-6, Page 1
Uncollectibles Expense Associated with Revenue Increase		776,914	776,914	Sch. MFF-3
Depreciation and Amortization Expense	31,790,318	-	31,790,318	Sch. MFF-33, Page 3
Taxes Other Than Income Taxes	19,427,378	-	19,427,378	Sch. MFF-33, Page 7
Operating Income Before Income Taxes	25,944,514	33,128,737	59,073,251	Line 20 - Sum of Line 22 through Line 27
Income Taxes	5,045,359	13,317,752	18,363,111	Sch. MFF-33, Page 8
Operating Income After Income Taxes	\$ 20,899,156	\$ 19,810,984	\$ 40,710,140	Line 29 + Line 31
Rate Base			\$ 508,876,752	Sch. MFF-27
Rate of Return on Rate Base			8.00%	Line 33 / Line 35

(B) Per book amounts adjusted for known and measurable changes

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

REVENUE DEFICIENCY SUMMARY
Test Year Ending December 31, 2013

Description (A)	Pro Forma Test Year (B)	Reference (C)
Rate Base	\$ 508,876,752	Sch. MFF-27
Operating Income	\$ 20,899,156	Sch. MFF-1
Earned Rate of Return	4.11%	Line 19 / Line 18
Return on Rate Base	8.00%	Sch. MFF-31, Page 1
Required Return	\$ 40,710,140	Line 18 * Line 22
Shortfall	\$ 19,810,984	Line 23 - Line 19
Revenue Requirement Factor	1.7115	Sch. MFF-4
Revenue Deficiency	\$ 33,905,651	Line 25 * Line 26

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

COMPUTATION OF UNCOLLECTIBLES EXPENSE ASSOCIATED WITH REVENUE INCREASE

Description	Pro Forma Test Year	Reference
(A)	(B)	(C)
Revenue Increase Required	33,905,651	Sch. MFF-2
Uncollectibles Accrual Rate	<u>2.2914%</u>	Sch. MFF-8, Page 2
Uncollectibles Expense Associated with Required Revenue Increase	<u>\$ 776,914</u>	Line 17 * Line 19

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY
COMPUTATION OF REVENUE REQUIREMENT FACTOR

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Description	Rate	Pro Forma Test Year	Reference
(A)	(B)	(C)	(D)
Operating Revenue Percentage		100.0000%	
Less: Uncollectibles 3 Year Weighted Average Bad Debt Percentage		<u>2.2914%</u>	Sch. MFF-8, Page 2
Net Revenues		97.7086%	Line 17 - Line 19
Less: Massachusetts Franchise Tax	8.0%	<u>7.8167%</u>	Line 22 * Line 24, Col. B
Income Before Federal Income Tax		89.8919%	Line 22 - Line 24
Less: Federal Income Tax	35.0%	<u>31.4622%</u>	Line 26 * Line 28, Col. B
Operating Income Percentage		58.4297%	Line 26 - Line 28
Revenue Requirement Factor		<u><u>1.7115</u></u>	Line 17 / Line 30

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY
OPERATING REVENUE SUMMARY

Description	Total Revenues Test Year Book	Normalizing Adjustments	Total Revenues Adjusted Test Year	Reallocation Adjustments	Adjusted Operating Revenue Proposed	Exclude CGAC/LDAF Revenue	Distribution Revenues Adjusted Test Year
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Firm Distribution Revenue:							
Billed Sales - Distribution	\$ 144,900,592	\$ 1,312,780	\$ 146,213,372	\$ -	\$ 146,213,372	\$ -	\$ 146,213,372
Unbilled Sales	339,052	(339,052)	-	-	-	-	-
Billed Sales - Special Contract	1,862,505	870,150	2,732,655	-	2,732,655	-	2,732,655
Total Firm Distribution Revenue	\$ 147,102,149	\$ 1,843,878	\$ 148,946,027	\$ -	\$ 148,946,027	\$ -	\$ 148,946,027
CGAC/LDAF Revenue:							
CGAC	\$ 216,575,894	\$ -	\$ 216,575,894	\$ 6,424,711	\$ 223,000,605	\$ (223,000,605)	\$ -
CGAC - Bad Debt	4,932,402	-	4,932,402	-	4,932,402	(4,932,402)	-
CGAC - Supplier Refund	(2,668,376)	-	(2,668,376)	-	(2,668,376)	2,668,376	-
ECS Revenue	611,599	-	611,599	-	611,599	(611,599)	-
LDAF - EES	35,855,428	-	35,855,428	-	35,855,428	(35,855,428)	-
LDAF - PAM	12,658,027	-	12,658,027	4,818,000	17,476,027	(17,476,027)	-
LDAF - RAAF (Low Income)	2,221,989	(2,221,989)	-	-	-	-	-
LDAF - RAAF (AFP)	560,466	-	560,466	60,947	621,413	(621,413)	-
LDAF - Other	1,387,883	-	1,387,883	689,594	2,077,477	(2,077,477)	-
Total CGAC/LDAF Revenue	\$ 272,135,310	\$ (2,221,989)	\$ 269,913,322	\$ 11,993,253	\$ 281,906,574	\$ (281,906,574)	\$ -
Other Revenue:							
Late Payment Charges (487)	\$ 148,322	\$ -	\$ 148,322	\$ -	\$ 148,322	\$ -	\$ 148,322
Returned Check Fee (488)	26,876	-	26,876	-	26,876	-	26,876
Reactivation Fee (488)	33,684	177,290	210,974	-	210,974	-	210,974
Home Heating Protection Plan (488)	6,362,533	(6,362,533)	-	-	-	-	-
Property Rent (493)	657,230	-	657,230	-	657,230	-	657,230
Services to NSTAR Gas (454)	126,216	-	126,216	-	126,216	-	126,216
Phone Referral (456)	39,523	-	39,523	-	39,523	-	39,523
Other Gas Revenue (495)	440,147	(177,221)	262,926	-	262,926	-	262,926
Total Other Revenue	\$ 7,834,530	\$ (6,362,464)	\$ 1,472,066	\$ -	\$ 1,472,066	\$ -	\$ 1,472,066
Total Operating Revenue	\$ 427,071,989	\$ (6,740,575)	\$ 420,331,415	\$ 11,993,253	\$ 432,324,667	\$ (281,906,574)	\$ 150,418,093

Col. B & Col. D: See Exh. NSTAR-MFF-4

NSTAR GAS COMPANY
SUMMARY OF ADJUSTMENTS
Test Year Ending December 31, 2013

	Test Year 12/31/13 (A)	Pro Forma Adjustment (B)	Rate Year Pro Forma (C)	Total Including Proposed Increase/ (Decrease) (D)	Reference (E)
<u>DISTRIBUTION REVENUE</u>					
Total Firm Distribution Revenue			\$ 148,946,027	\$ 148,946,027	Sch. MFF-5
Total Other Delivery Service Revenue			1,472,066	1,472,066	Sch. MFF-5
Proposed Revenue Increase				33,905,651	Sch. MFF-2
Total Distribution Revenue			<u>150,418,093</u>	<u>184,323,743</u>	
Uncollectibles Expense Associated with Revenue Increase				776,914	Sch. MFF-1
<u>OPERATIONS & MAINTENANCE EXPENSE</u>					
Advertising Expense	155,291	(72,827)	82,464	82,464	Sch. MFF-7, Line 34
Uncollectibles Expense	5,638,292	(1,410,919)	4,227,373	4,227,373	Sch. MFF-8, Page 1
Computer Services	1,790,114	133,508	1,923,622	1,923,622	Sch. MFF-9
Dues And Memberships	97,886	(14,012)	83,874	83,874	Sch. MFF-10
Employee Benefits	5,166,792	1,695,034	6,861,826	6,861,826	Sch. MFF-11, Page 1
Insurance Expense And Injuries & Damages	2,966,412	(404,295)	2,562,117	2,562,117	Sch. MFF-12, Page 1
Payroll Expense	33,614,160	3,079,307	36,693,467	36,693,467	Sch. MFF-13
Variable Compensation	3,144,373	(960,337)	2,184,036	2,184,036	Sch. MFF-14
Postage	730,269	47,626	777,895	777,895	Sch. MFF-15
Rate Case Expense	-	229,098	229,098	229,098	Sch. MFF-16
Regulatory Assessments	698,447	13,232	711,679	711,679	Sch. MFF-17
Leases Expense	389,658	45,664	435,322	435,322	Sch. MFF-18, Page 1
Residual Expense	15,873,760	1,238,312	17,112,072	17,112,072	Sch. MFF-19
Home Heating Protection Plan (HHPP)	1,187,624	(1,816,586)	(628,962)	(628,962)	Sch. MFF-20, Page 1
Total O&M Expense	<u>71,453,078</u>	<u>1,802,805</u>	<u>73,255,883</u>	<u>73,255,883</u>	
<u>OTHER OPERATING EXPENSES</u>					
<u>Depreciation/Amortization</u>					
Depreciation & Amortization Expense	27,767,097	(747,792)	27,019,305	27,019,305	Sch. MFF-21
Amortization of Deferred Assets	2,851,342	2,104,505	4,955,847	4,955,847	Sch. MFF-22
Property Sales	-	(184,834)	(184,834)	(184,834)	Sch. MFF-23
Total Depreciation/Amortization	<u>30,618,439</u>	<u>1,171,878</u>	<u>31,790,318</u>	<u>31,790,318</u>	
<u>Taxes Other Than Income</u>					
FICA Taxes	1,881,880	172,394	2,054,274	2,054,274	Sch. MFF-26
Medicare Taxes	524,938	48,088	573,026	573,026	Sch. MFF-26
Federal Unemployment Tax	15,606	-	15,606	15,606	Sch. MFF-26
Massachusetts Unemployment Tax	134,596	4,280	138,876	138,876	Sch. MFF-26
State Insurance Premium	31,200	-	31,200	31,200	Sch. MFF-26
Property Tax Expense	13,541,671	2,831,755	16,373,426	16,373,426	Sch. MFF-24, Page 1
Massachusetts Corporate Excise Tax	-	221,028	221,028	221,028	Sch. MFF-25
State Sales & Use	19,942	-	19,942	19,942	Sch. MFF-26
Total Other Taxes	<u>16,149,832</u>	<u>3,277,546</u>	<u>19,427,378</u>	<u>19,427,378</u>	
<u>Income Taxes</u>					
Total Income Taxes			<u>5,045,359</u>	<u>18,363,111</u>	Sch. MFF-1
Total Distribution Expenses			<u>\$ 129,518,937</u>	<u>\$ 143,613,603</u>	Line 24 + Line 42 + Line 50 + Line 61 + Line 64
Distribution Operating Income			<u>\$ 20,899,156</u>	<u>\$ 40,710,140</u>	Line 22 - Line 66

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

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NSTAR GAS COMPANY
ADVERTISING EXPENSE

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Account (A)	Description (B)	Advertising Group			Test Year	Pro Forma	Test Year	Reference (I)
		Informational (C)	Promotional (D)	Other (E)	Actual (F)	Adjustments (G)	Pro Forma (H)	
913251-04 Advertising - Conversion								
	20% off mailing (s/b HHPP)	\$ -	\$ 14,561	\$ -	\$ 14,561			
	Beat the Rush - drop, bill inserts, envelope printing, street sign	-	26,842	-	26,842			
	Community Relations	-	4,000	-	4,000			
	Customer with chimney installation problem	-	3,368	-	3,368			
	Salesforce is CRM tool used for collecting customer info for marketing	-	43,444	-	43,444			
	Scribe is software that integrates Salesforce with field tablets	-	1,645	-	1,645			
	Training for service techs on High Efficiency equipment/rebates	-	(500)	-	(500)			
	Miscellaneous Promotion	-	2,235	-	2,235			
	Test Year Balance	\$ -	\$ 95,595	\$ -	\$ 95,595			Sum of Lines 18 thru 25
	Plus: Reclass from 913251-02 (Miscellaneous Promotion)	-	1,430	-	1,430			Line 44 below (part)
	Less: Reclass to 913251-02 (20% off mailing)	-	(14,561)	-	(14,561)			- Line 18 above
	Adjusted Test Year Balance	\$ -	\$ 82,464	\$ -	\$ 82,464	\$ -	\$ 82,464	Sum of Lines 26 thru 28
930100-00 Advertising - Corporate Allocations								
	Test Year Balance	\$ -	\$ -	\$ 72,827	\$ 72,827	\$ (72,827)	\$ -	
	Subtotal - Distribution Advertising Expense (excluding HHPP & Other)	\$ -	\$ 82,464	\$ 72,827	\$ 155,291	\$ (72,827)	\$ 82,464	Line 29 + Line 32
913251-02 Advertising - HHPP								
	#10 NSTAR envelopes	\$ -	\$ 13,297	\$ -	\$ 13,297			
	20% off Comfort Promotion (includes drop and postage)	-	172,271	-	172,271			
	Bill inserts	-	2,183	-	2,183			
	Credit card payments and auto-renewals processing	-	15,603	-	15,603			
	Mid-Season Promotion Special - drops/postcard	-	32,288	-	32,288			
	Referral tech cards + 20% off letter printing charge	-	8,187	-	8,187			
	Web Services	-	10,418	-	10,418			
	Miscellaneous Promotion	-	2,534	-	2,534			
	Test Year Balance	\$ -	\$ 256,781	\$ -	\$ 256,781			Sum of Lines 18 thru 25
	Plus: Reclass from 913251-04 (20% off mailing)	-	14,561	-	14,561			Line 18 above
	Less: Reclass to 913251-04 (Miscellaneous Promotion)	-	(1,430)	-	(1,430)			- Line 44 above (part)
	Adjusted Test Year Balance	\$ -	\$ 269,911	\$ -	\$ 269,911	\$ -	\$ 269,911	Sum of Lines 45 thru 47
Grand Total		\$ -	\$ 352,375	\$ 72,827	\$ 425,202	\$ (72,827)	\$ 352,375	Line 34 + Line 48

NSTAR GAS COMPANY
UNCOLLECTIBLES EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	\$ 5,638,292		Sch. MFF-6, Page 2 of 2, Line 27
Test Year Pro Forma	<u>\$ 4,227,373</u>		Sch. MFF-8, Page 2
Pro Forma Adjustment		<u>\$ (1,410,919)</u>	Line 18 - Line 16

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY
UNCOLLECTIBLES EXPENSE

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Description (A)	Amount (B)	Reference (C)
Average Net Write-offs for 2011 - 2013	\$ 8,869,955	WP MFF-8, Page 1
Average Revenues for 2011 - 2013	\$ 387,098,997	WP MFF-8, Page 1
Percent Uncollectibles to Revenues	<u>2.2914%</u>	Line 16 / Line 18
Test Year Retail Revenue	\$ 400,625,454	WP MFF-8, Page 2
Less: CGAC Billed	- 186,088,620	WP MFF-8, Page 1, Line 39
Non-CGAC Retail Revenue	\$ 214,536,834	Line 22 + Line 23
Uncollectibles 3-Year Average	x <u>2.2914%</u>	Line 20
Test Year Uncollectibles Expense	\$ 4,915,897	Line 24 * Line 26
Less: Test Year Non-CGAC AFP	- 688,524	WP MFF-8, Page 3
Rate year Distribution Uncollectibles Expense	\$ 4,227,373	Line 27 - Line 29
Test Year Uncollectibles Expense per Company Books	- 5,638,292	Sch. MFF-6, Page 2 of 2, Line 27
Pro Forma Adjustment	<u>\$ (1,410,919)</u>	Line 30 - Line 32

Note: Numbers may not add due to rounding

NSTAR GAS COMPANY

COMPUTER SERVICES

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Description (A)	Test Year Actual (B)	Pro Forma Adjustments (C)	Test Year Pro Forma (D)	Reference (E)
IBM Services	\$ 1,101,629	\$ (922,335)	\$ 179,294	WP MFF-9
IT Contractors	-	1,154,460	1,154,460	WP MFF-9
Software and Hardware Maintenance Contracts	688,485	278,617	967,102	WP MFF-9
IT Service Providers	<u>1,790,114</u>	<u>510,742</u>	<u>2,300,856</u>	Sum of Lines 17 thru 19
Salary and Incentive	976,443	(347,137)	629,306	WP MFF-9
Payroll Taxes	<u>84,658</u>	<u>(30,097)</u>	<u>54,561</u>	WP MFF-9
Internal IT Labor	<u>1,061,101</u>	<u>(377,234)</u>	<u>683,867</u>	Sum of Lines 23 thru 24
Total Computer Services	<u><u>\$ 2,851,215</u></u>	<u><u>\$ 133,508</u></u>	<u><u>\$ 2,984,723</u></u>	Line 20 + Line 25

NSTAR GAS COMPANY
DUES AND MEMBERSHIPS

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Description (A)	Amount (B)	Adjustment (C)	Reference (D)
Test Year	\$ 97,886		WP MFF-10
Test Year Pro Forma	<u>83,874</u>		WP MFF-10
Pro Forma Adjustment		<u>\$ (14,012)</u>	Line 18 - Line 16

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY
EMPLOYEE BENEFITS

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	\$ 5,166,792		Sch. MFF-11, Page 2, Col. B
Test Year Pro Forma	<u>6,861,826</u>		Sch. MFF-11, Page 2, Col. D
Pro Forma Adjustment		<u>\$ 1,695,034</u>	Line 18 - Line 16

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

EMPLOYEE BENEFITS

Description (A)	Test Year Adjusted (B)	Pro Forma Adjustments (C)	Test Year Pro Forma (D)
Medical	\$ 6,596,721	\$ 906,585	\$ 7,503,306
Dental	384,345	22,547	406,892
Vision	43,445	(5,270)	38,175
401k Savings Plan	1,743,130	159,688	1,902,818
Non-qualified pension	605,259	-	605,259
Life Insurance	194,359	-	194,359
Disability Insurance	(282,992)	469,881	186,889
Medical Reimbursement	112,403	-	112,403
Pension/PBOP Amortizations	(902,818)	902,818	-
Other	90,235	-	90,235
TOTAL EMPLOYEE BENEFITS	\$ 8,584,086	\$ 2,456,249	\$ 11,040,335
<u>CAPITALIZATION</u>	\$ (3,090,152)	\$ (680,421)	\$ (3,770,572)
<u>ADJUSTMENTS</u>			
Hopkinton / Acushnet LNG	(142,202)	(73,560)	(215,762)
Gas Acquisition Adjustment	(184,940)	(7,235)	(192,175)
O&M EMPLOYEE BENEFITS	\$ 5,166,792	\$ 1,695,034	\$ 6,861,826

Note: Numbers may not add due to rounding

NSTAR GAS COMPANY

INSURANCE EXPENSE AND INJURIES & DAMAGES

Description (A)	Test Year Actual 12/31/2013 (B)	Pro Forma Adjustments (C)	Reference (D)
Test Year - Insurance	\$ 1,313,030		Sch. MFF-12, Page 2, Col B, Line 28
Test Year Pro Forma - Insurance	<u>1,632,767</u>		Sch. MFF-12, Page 2, Col D, Line 28
Test Year Pro Forma		\$ 319,736	Line 18 - Line 17
Test Year - Injuries & Damages	\$ 1,653,382		Sch. MFF-12, Page 2, Col B, Line 35
Test Year Pro Forma - Injuries and Damages	<u>929,350</u>		Sch. MFF-12, Page 2, Col D, Line 35
Test Year Pro Forma		<u>(724,032)</u>	Line 22 - Line 21
Pro Forma Adjustment		<u>\$ (404,295)</u>	Line 20 + Line 24

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY
INSURANCE EXPENSE AND INJURIES & DAMAGES

Description	Test Year Actual 12/31/2013	Pro Forma Adjustments	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)
Risk Property	\$ 63,198	\$ (10,130)	\$ 53,068	WP MFF-12, Line 21
Excess General Liability	789,765	140,843	930,608	WP MFF-12, Line 30
Cyber Risk Liability	39,612	(15,208)	24,404	WP MFF-12, Line 36
Directors & Officers Liability	142,150	20,940	163,090	WP MFF-12, Line 48
Commercial Crime	6,274	320	6,595	WP MFF-12, Line 52
Fiduciary and Employee Benefit Liability	56,937	(9,532)	47,404	WP MFF-12, Line 61
Professional Liability	10,005	(10,005)	-	
General Liability	221	1,254	1,475	WP MFF-12, Line 65
Auto Liability	3,190	207,002	210,192	WP MFF-12, Line 69
Worker's Compensation	201,678	(5,748)	195,930	WP MFF-12, Line 76
Total Insurance Expense	<u>\$ 1,313,030</u>	<u>\$ 319,736</u>	<u>\$ 1,632,767</u>	Sum of Lines 18 thru 27
General Liability Claims	\$ 555,447	\$ (220,659)	\$ 334,789	Sch. MFF-12, Page 3, Line 17, Col. G
Auto Liability Claims	532,379	(506,145)	26,234	Sch. MFF-12, Page 3, Line 18, Col. G
Worker's Compensation Claims	565,556	2,772	568,327	Sch. MFF-12, Page 3, Line 19, Col. G
Total Injuries and Damages	<u>\$ 1,653,382</u>	<u>\$ (724,032)</u>	<u>\$ 929,350</u>	Sum of Lines 32 thru 34
Total Insurance Expense And Injuries & Damages	<u><u>\$ 2,966,412</u></u>	<u><u>\$ (404,295)</u></u>	<u><u>\$ 2,562,117</u></u>	Line 28 + Line 35

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

INSURANCE EXPENSE AND INJURIES & DAMAGES

Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	5-yr Average (G)
General Liability Claims	\$ 390,597	\$ 403,169	\$ 95,472	\$ 219,121	\$ 565,583	\$ 334,789
Auto Liability Claims	28,777	14,706	25,243	28,201	34,244	26,234
Worker's Compensation Claims	370,332	584,124	595,553	586,841	704,786	568,327
Total Injuries and Damages	\$ 789,705	\$ 1,002,000	\$ 716,267	\$ 834,163	\$ 1,304,614	\$ 929,350

Note: Numbers may not add due to rounding.

NSTAR GAS COMPANY

PAYROLL EXPENSE

13	Description	Amount	Adjustment	Reference
14	(A)	(B)	(C)	(D)
16	Test Year	\$ 33,614,160		Sch. MFF-13, Page 2, Line 16
18	Test Year Pro Forma	<u>36,693,467</u>		Sch. MFF-13, Page 2, Line 35
20	Pro Forma Adjustment		<u>\$ 3,079,307</u>	Line 18 - Line 16
25	Local 369		\$ 755,269	Sch. MFF-13, Page 2, Line 37
26	Local 12004		1,356,637	Sch. MFF-13, Page 2, Line 37
27	Non-Union		786,735	Sch. MFF-13, Page 2, Line 37
28	NUSCO		<u>180,666</u>	Sch. MFF-13, Page 2, Line 37
29	Total		<u>\$ 3,079,307</u>	

50 NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

PAYROLL EXPENSE

NSTAR Gas Company								
Description	Local 369	Local 12004	Non-Union	Total NSTAR	Legacy NU	Total	Reference	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Total Test Year Payroll Costs	\$ 8,457,245	\$ 15,032,981	\$ 8,233,249	\$ 31,723,475	\$ 1,890,685	\$ 33,614,160	WP MFF-13, Line 39	
<u>Annualized Test Year Wage Increases</u>								
Effective Date	06/02/13	04/01/13	04/01/13		04/01/13		Per Contract	
Percent Increase	2.75%	3.00%	3.00%		3.00%		Per Contract	
Days from Jan 1	153	91	91		91		Line 18 - December 31, 2012	
Increase to Annualize	\$ 97,490	\$ 112,438	\$ 61,580	\$ 271,509	\$ 14,141	\$ 285,650	Line 16 * Line 19 * Line 20 / 365 days	
Annualized Test Year Base Wages	\$ 8,554,735	\$ 15,145,419	\$ 8,294,829	\$ 31,994,984	\$ 1,904,826	\$ 33,899,810	Line 16 + Line 21	
<u>Post Test Year Wage Increases</u>								
Effective Date	06/02/14	04/01/14	04/01/14		04/01/14		Per Contract	
Percent Increase	2.50%	2.75%	3.00%		3.00%		Per Contract	
Wage Increase	\$ 213,868	\$ 416,499	\$ 248,845	\$ 879,212	\$ 57,145	\$ 936,357	Line 22 * Line 25	
<u>Post Test Year Wage Increases</u>								
Effective Date	06/02/15	04/01/15	04/01/15		04/01/15		Per Contract	
Percent Increase	2.50%	2.75%	3.00%		3.00%		Per Contract (A)	
Wage Increase	\$ 219,215	\$ 427,953	\$ 256,310	\$ 903,478	\$ 58,859	\$ 962,337	(Line 22 + Line 26) * Line 29	
<u>Rate Year Wage Increases</u>								
Effective Date	06/02/16	04/01/16	04/01/16		04/01/16		Per Contract	
Percent Increase	2.50%	2.50%	2.50%		2.50%		Per Contract (A)	
Wage Increase	\$ 224,695	\$ 399,747	\$ 220,000	\$ 844,442	\$ 50,521	\$ 894,963	(Line 22 + Line 26 + Line 30) * Line 33	
Rate Year Base Wages	\$ 9,212,514	\$ 16,389,618	\$ 9,019,984	\$ 34,622,116	\$ 2,071,351	\$ 36,693,467	Line 22 + Line 26 + Line 30 + Line 34	
Total Payroll Adjustment	\$ 755,269	\$ 1,356,637	\$ 786,735	\$ 2,898,641	\$ 180,666	\$ 3,079,307	Line 35 - Line 16	
Payroll Percentage Adjustment		<u>9.024%</u>				<u>9.161%</u>	Line 37 / Line 16	

(A) The contract for Local 369 is set to expire as of June 1, 2015.

Note: Numbers may not add due to rounding.

NSTAR GAS RATE CASE - PAYROLL SUMMARY
TEST YEAR ENDED DECEMBER 31, 2013

Account	Description	Total NSTAR Gas Labor (a)	Less NSTAR Incentive (D)	Net NSTAR Gas Labor (E)	Labor Recovered Via Other Mechanisms (F)	Adjusted NSTAR Gas Labor (G)	Legacy NU Labor (H)	Test Year Adjusted NSTAR Gas Labor (I)	(b) Inflated @ 9.161% (J)	Rate Year Total NSTAR Gas Labor (K)	-----Adjustments-----		Rate Year Total NSTAR Gas Labor (N)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	HHPP Labor (c) (L)	IT Labor (d) (M)	(N)
15 815 Total	Conservation & Load Management	\$ 759,437	\$ -	\$ 759,437	\$ (759,437)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 841 Total	Local Storage - Operation Labor	733,409	-	733,409	(733,409)	-	-	-	-	-	-	-	-
17 845 Total	Local Storage - Maintenance of Gas Holders	96,716	-	96,716	(96,716)	-	-	-	-	-	-	-	-
18 850 Total	Operation Supervision & Engineering	5,230,188	(1,223,862)	4,006,326	-	4,006,326	211,653	4,217,979	386,398	4,604,377	-	-	4,604,377
19 851 Total	System Control & Load Dispatching	486,877	-	486,877	-	486,877	-	486,877	44,602	531,479	-	-	531,479
20 857 Total	Operation of Measuring & Regulating Station Equipment	611,465	(450)	611,015	-	611,015	-	611,015	55,974	666,989	-	-	666,989
21 874 Total	Mains & Services	3,121,590	-	3,121,590	-	3,121,590	-	3,121,590	285,961	3,407,551	-	-	3,407,551
22 878 Total	Operation of Meter & House Regulators	1,861,519	-	1,861,519	-	1,861,519	80	1,861,599	170,536	2,032,135	-	-	2,032,135
23 879 Total	Customer Installations	4,987,830	(1,443)	4,986,387	-	4,986,387	8	4,986,395	456,791	5,443,186	(578,781)	-	4,864,405
24 880 Total	Other	849,401	-	849,401	-	849,401	53,853	903,254	82,745	985,999	-	-	985,999
25	Subtotal: Operations	\$ 18,738,432	\$ (1,225,755)	\$ 17,512,677	\$ (1,589,562)	\$ 15,923,115	\$ 265,594	\$ 16,188,709	\$ 1,483,006	\$ 17,671,715	\$ (578,781)	\$ -	\$ 17,092,934
27 885 Total	Maintenance Supervision & Engineering	\$ 1,815,411	\$ -	\$ 1,815,411	\$ -	\$ 1,815,411	\$ 566	\$ 1,815,977	\$ 166,357	\$ 1,982,334	\$ -	\$ -	\$ 1,982,334
28 887 Total	Maintenance of Mains	1,520,101	-	1,520,101	-	1,520,101	8,190	1,528,291	140,003	1,668,294	-	-	1,668,294
29 889 Total	Maintenance of Measuring & Regulating Station Equipment	455,414	-	455,414	-	455,414	-	455,414	41,719	497,133	-	-	497,133
30 892 Total	Maintenance of Services	2,456,654	-	2,456,654	-	2,456,654	-	2,456,654	225,048	2,681,702	-	-	2,681,702
31 893 Total	Maintenance of Meter & House Regulators	552,606	-	552,606	-	552,606	-	552,606	50,623	603,229	-	-	603,229
32 894 Total	Maintenance of Other Equipment	-	-	-	-	-	1,673	1,673	153	1,826	-	-	1,826
33	Subtotal: Maintenance	\$ 6,800,186	\$ -	\$ 6,800,186	\$ -	\$ 6,800,186	\$ 10,429	\$ 6,810,615	\$ 623,903	\$ 7,434,518	\$ -	\$ -	\$ 7,434,518
35	Subtotal O&M	\$ 25,538,618	\$ (1,225,755)	\$ 24,312,863	\$ (1,589,562)	\$ 22,723,301	\$ 276,023	\$ 22,999,324	\$ 2,106,909	\$ 25,106,233	\$ (578,781)	\$ -	\$ 24,527,452
37 901 Total	Supervision	\$ 234,071	\$ (3,435)	\$ 230,636	\$ -	\$ 230,636	\$ -	\$ 230,636	\$ 21,128	\$ 251,764	\$ -	\$ -	\$ 251,764
38 902 Total	Meter Reading	531,540	-	531,540	-	531,540	12,045	543,585	49,796	593,381	-	-	593,381
39 903 Total	Customer Records & Collection	2,732,079	-	2,732,079	-	2,732,079	41,937	2,774,016	254,120	3,028,136	-	-	3,028,136
40 905 Total	Miscellaneous Customer Accounts Expenses	421,942	(18,639)	403,303	-	403,303	11,183	414,486	37,970	452,456	-	-	452,456
41 912 Total	Demonstrating & Selling	1,761,846	-	1,761,846	-	1,761,846	6	1,761,852	161,399	1,923,251	-	-	1,923,251
42 916 Total	Miscellaneous Sales	286,474	(240,535)	45,939	-	45,939	3,813	49,752	4,558	54,310	-	-	54,310
43	Subtotal Customer Accounts & Sales	\$ 5,967,952	\$ (262,609)	\$ 5,705,343	\$ -	\$ 5,705,343	\$ 68,984	\$ 5,774,327	\$ 528,971	\$ 6,303,298	\$ -	\$ -	\$ 6,303,298
45 920 Total	A & G Salaries	\$ 4,368,252	\$ (317,944)	\$ 4,050,308	\$ (644,194)	\$ 3,406,114	\$ 1,536,295	\$ 4,942,409	\$ 452,761	\$ 5,395,170	\$ -	\$ (347,137)	\$ 5,048,033
46 921 Total	Office Supplies	169	-	169	-	169	5,192	5,361	491	5,852	-	-	5,852
47 922 Total	Transferred Credit	(111,496)	-	(111,496)	-	(111,496)	-	(111,496)	(10,214)	(121,710)	-	-	(121,710)
48 923 Total	Outside Services	153	-	153	-	153	1,454	1,607	147	1,754	-	-	1,754
49 925 Total	Injuries & Damages	-	-	-	-	-	655	655	60	715	-	-	715
50 926 Total	Employee Pension & Benefits	(109)	-	(109)	-	(109)	-	(109)	(10)	(119)	-	-	(119)
51 928 Total	Regulatory Commission Expenses	-	-	-	-	-	2,069	2,069	190	2,259	-	-	2,259
52 930 Total	Miscellaneous General Expenses	-	-	-	-	-	13	13	1	14	-	-	14
53	Subtotal A&G	\$ 4,256,969	\$ (317,944)	\$ 3,939,025	\$ (644,194)	\$ 3,294,831	\$ 1,545,678	\$ 4,840,509	\$ 443,427	\$ 5,283,936	\$ -	\$ (347,137)	\$ 4,936,799
55	Total O&M Labor	\$ 35,763,539	\$ (1,806,308)	\$ 33,957,231	\$ (2,233,756)	\$ 31,723,475	\$ 1,890,685	\$ 33,614,160	\$ 3,079,307	\$ 36,693,467	\$ (578,781)	\$ (347,137)	\$ 35,767,549

57 (a) Reflects total labor charged to Operations & Maintenance
58 (b) Reflects payroll percentage adjustment from Schedule MFF-13, page 2 of 2
59 (c) Reflects Home Heating Protection Plan labor from Schedule MFF-20, page 2 of 2
60 (d) Reflects Computer Services labor from Schedule MFF-9

NSTAR GAS COMPANY

VARIABLE COMPENSATION

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Description (A)	Test Year Actual 12/31/2013 (B)	Test Year Pro Forma Adjustments (C)	Test Year Pro Forma (D)	Reference (E)
NSTAR Gas	\$ 1,806,308	\$ (678,717)	\$ 1,127,591	
NUSCO	1,338,065	(392,158)	945,907	
Subtotal	<u>3,144,373</u>	<u>(1,070,875)</u>	<u>2,073,498</u>	Line 18 + Line 19
Payroll Escalation Adjustment	<u>-</u>	<u>110,538</u>	<u>110,538</u>	Line 20 * Line 39
Total Variable Compensation	<u>\$ 3,144,373</u>	<u>\$ (960,337)</u>	<u>\$ 2,184,036</u>	Line 20 + Line 22

CALCULATION OF PERCENT INCREASE IN BASE PAYROLL

Description	Amount	Reference
Base Payroll Expense - Test Year Pro Forma	\$ 35,991,162	WP MFF-14
Less: 2014 Annualized Test Year Base Wages	<u>34,169,586</u>	WP MFF-14
Amount of Payroll Increase	\$ 1,821,576	Line 32 - Line 34
Divided by: 2014 Base Payroll Expense, Actual Payroll Expense	<u>\$ 34,169,586</u>	Line 34
Percent of Payroll Increase	<u>5.331%</u>	Line 36 / Line 38

Note: Numbers may not add due to rounding.

NSTAR GAS COMPANY

POSTAGE

Description (A)	Test Year Actual (B)	Pro Forma Adjustments (C)	Test Year Pro Forma (D)
Postage	\$ 730,269	\$ 47,626	\$ 777,895
Total Postage	<u>\$ 730,269</u>	<u>\$ 47,626</u>	<u>\$ 777,895</u>
<u>2014 Postal Increase</u>			
2013 First Class	\$ 0.46		
2014 First Class	0.49		
Increase	<u>\$ 0.03</u>		
% Increase	<u>6.52%</u>		
Test Year Postage Expense	\$ 730,269		
2014 Increase in Postage	6.52%		
Rate Year Adjustment	<u>\$ 47,626</u>		

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

RATE CASE EXPENSE

Description (A)	Amount (B)	Adjustment (C)	Reference (D)
Total Rate Case Expense	\$ 2,061,881		WP MFF-16
Proposed Amortization Period	<u>9 Years</u>		Line 36
Proposed Yearly Amortization		<u>\$ 229,098</u>	Line 16 / Line 18

Calculation of Period Between Cases

D.P.U./D.T.E. Rate Case Docket #	Date Filed	# of Days Between Cases	
87-122	June 16, 1987		
91-60	April 15, 1991	1,399	
05-85	December 6, 2005	5,349	
14-150	December 17, 2014	3,298	
Average Days between last 3 rate cases		3,349	Sum of Lines 30 thru 32 / 3
Years		9.17	Line 34 / 365 days
Years - Rounded		9	

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY
REGULATORY ASSESSMENTS

Description	Test Year Actual	Pro Forma Adjustments	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)
DPU & AG Assessments	\$ 698,447	\$ 13,232	\$ 711,679	WP MFF-17; Account 928130-00
Total	<u>\$ 698,447</u>	<u>\$ 13,232</u>	<u>\$ 711,679</u>	

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

LEASES EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	\$ 389,658		Sch. MFF-18, Page 2, Col. B
Test Year Pro Forma	<u>435,322</u>		Sch. MFF-18, Page 2, Col. D
Pro Forma Adjustment		<u>\$ 45,664</u>	Line 18 - Line 16

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

LEASES EXPENSE

Description	Test Year Actual	Pro Forma Adjustments	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)
Hyde Park Lease	\$ 187,212	\$ 33,401	\$ 220,613	AC 881110-04
Prudential Center Lease	202,446	12,262	214,708	AC 931040-00
Total Leases Expense	<u>\$ 389,658</u>	<u>\$ 45,664</u>	<u>\$ 435,322</u>	
<u>Hyde Park Lease</u>				
Annual per Lease Agreement (7/16/2013-7/15/2018)		\$ 338,688		
Real Estate Taxes				
3rd Quarter FY 2014	16,212			
4rd Quarter FY 2014	16,212			
1st Quarter FY 2015	15,001			
2st Quarter FY 2015	<u>15,001</u>	<u>62,427</u>		
Total Lease Expense plus Real Estate Taxes		401,115		Line 24 + Line 29
Allocation To NSTAR Gas		55%		
NSTAR Gas Lease Expense		<u>\$ 220,613</u>		Line 30 * Line 31
<u>Prudential Center Lease</u>				
Annual per Lease Agreement 12/1/2013-11/30/2017)		\$ 1,463,532		
Operating Costs CY 2014		79,092		
Real Estate Taxes				
1/1/2014 - 6/30/2014	57,334			
7/1/2014 - 12/31/2014	<u>70,782</u>	128,116		Line 38 + Line 39
Operating Costs 2013 True up		<u>24,413</u>		
Total Lease Expense plus Operating Costs and Real Estate Taxes		1,695,153		Sum of Lines 35 thru 40
Allocation To NSTAR Gas		12.67%		
NSTAR Gas Lease Expense		<u>\$ 214,708</u>		Line 41 * Line 42

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

RESIDUAL EXPENSE

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	\$ 15,873,760		WP MFF-19, Line 34
Test Year Pro Forma	<u>17,112,072</u>		WP MFF-19, Line 40
Pro Forma Adjustment		<u>\$ 1,238,312</u>	Line 18 - Line 16

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY
HOME HEATING PROTECTION PLAN (HHPP)

Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	\$ 1,764,524		Sch. MFF-20, Page 2, Line 39, Col. B
Test Year Pro Forma	<u>(52,062)</u>		Sch. MFF-20, Page 2, Line 19 + Line 28
Pro Forma Adjustment		<u>\$ (1,816,586)</u>	Line 18 - Line 16

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY
HOME HEATING PROTECTION PLAN (HHPP)

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Description (A)	Test Year Actual (B)	Pro Forma Adjustments (C)	Reference (D)
Payroll - Overtime			
Protection Plan Basic	\$ 241,836	\$ (241,836)	A/C 879219
Protection Plan Ext	280,429	(280,429)	A/C 879220
Protection Plan Expense Deluxe	8,608	(8,608)	A/C 879221
Growth Adjustment (A)	-	(47,908)	Line 21, Col. B * -9.0244%
Subtotal HHPP Payroll - Overtime	<u>\$ 530,873</u>	<u>\$ (578,781)</u>	Sum of lines 17 through 20
Payroll Taxes			
FICA	\$ 33,876	\$ (33,876)	Line 21 * WP MFF-26, Page 3, Col. C * 8.67%
Medicare	9,449	(9,449)	Line 21 * WP MFF-26, Page 3, Col. C * 8.67%
Federal Unemployment (FUTA)	281	(281)	Line 21 * WP MFF-26, Page 3, Col. C * 8.67%
State Unemployment (SUTA)	2,421	(2,421)	Line 21 * WP MFF-26, Page 3, Col. C * 8.67%
Growth Adjustment (A)	-	(4,154)	Line 29, Col. B * -9.0244%
Subtotal HHPP Payroll Taxes	<u>\$ 46,027</u>	<u>\$ (50,180)</u>	Sum of Lines 24 thru 28
Total HHPP Payroll and Payroll Taxes	<u>\$ 576,900</u>	<u>\$ (628,962)</u>	Line 21 + Line 29
Other Expenses			
Advertising	\$ 269,911	\$ (269,911)	Sch. MFF-7, Line 48, Col. F
Invoices	11,644	(11,644)	A/C 879219; A/C 879220; A/C 879221
Procurement	906,069	(906,069)	A/C 879220
Total HHPP Non-Payroll	<u>\$ 1,187,624</u>	<u>\$ (1,187,624)</u>	Sum of lines 34 through 36
Total HHPP Adjustment	<u>\$ 1,764,524</u>	<u>\$ (1,816,586)</u>	Line 37 + Line 31

(A) See Sch. MFF-13, Page 2, Line 29, Col. C

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

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III. OTHER ADJUSTMENT SCHEDULES

21 Schedule MFF-21	Depreciation & Amortization Expense
22 Schedule MFF-22	Amortization Of Deferred Assets
23 Schedule MFF-23	Property Sales
24 Schedule MFF-24	Property Tax Expense
25 Schedule MFF-25	Massachusetts Corporate Excise Tax
26 Schedule MFF-26	Payroll And Other Tax Summary

NSTAR GAS COMPANY

DEPRECIATION & AMORTIZATION EXPENSE

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Description	Amount	Adjustment	Reference
(A)	(B)	(C)	(D)
Test Year	\$ 27,767,097		DPU Annual Return, Page 10, Lines 6 & 7
Test Year Pro Forma	27,019,305		WP MFF-21
Pro Forma Adjustment		\$ (747,792)	Line 18 - Line 16

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY
AMORTIZATION OF DEFERRED ASSETS

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Description (A)	Test Year Actual (B)	Pro Forma Adjustments (C)	Test Year Pro Forma (D)	Reference (E)
Goodwill Amortization	\$ 2,851,342	\$ 46,658	\$ 2,898,000	WP MFF-22, Page 4
Amortization of Hardship Receivables	-	576,410	576,410	WP MFF-22, Page 2
ASC 740 Regulatory Asset	-	976,682	976,682	WP MFF-22, Page 3
Merger Costs to Achieve	-	484,755	484,755	WP MFF-22, Page 3
Deferred Repairs Study Costs	-	20,000	20,000	WP MFF-22, Page 5
Total Amortization	\$ 2,851,342	\$ 2,104,505	\$ 4,955,847	

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

PROPERTY SALES

Description (A)	Test Year Actual (B)	Pro Forma Adjustments (C)	Test Year Pro Forma (D)	Reference (E)
Westwood Land Sale	\$ 229,650	\$ -	\$ 229,650	Account 253030-00 (partial)
LaCombe Street, Marlborough Land Sale	-	2,500	2,500	Account 253030-00 (partial)
Gain on Sale of Leased Appliance Business	<u>692,021</u>	-	<u>692,021</u>	Account 253035-00
Total	<u>\$ 921,671</u>	<u>\$ 2,500</u>	<u>924,171</u>	Sum of Lines 16 thru 19
Proposed Amortization Period			<u>5</u> years	
Test Year Pro Forma			<u>\$ (184,834)</u>	- Line 19 / Line 21

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY
PROPERTY TAX EXPENSE

Description (A)	Amount (B)	Adjustment (C)	Reference (D)
Test Year	\$ 13,541,671		Account 408116, 408126
Test Year Pro Forma	<u>16,373,426</u>		Sch. MFF-24, Page 2
Pro-Forma Adjustment		<u>\$ 2,831,755</u>	Line 18 - Line 16

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

PROPERTY TAX EXPENSE

10	Description		Amount	Reference
11	(A)	(B)	(C)	(D)
14	Gross Depreciable Plant at December 31, 2014	\$ 1,006,025,082		Sch. MFF-28
15	Less: Gross Intangible Plant at December 31, 2014	<u>3,544,957</u>		Sch. MFF-28
16	Gross Depreciable Plant net of Intangible Plant		\$ 1,002,480,125	Line 14 - Line 15
18	Reserve For Depreciation at December 31, 2014	\$ (349,013,293)		Sch. MFF-29
19	Less: Reserve For Intangible Plant at December 31, 2014	<u>(1,645,594)</u>		Sch. MFF-29
20	Reserve For Depreciation net of Intangible Plant		<u>(347,367,699)</u>	Line 18 - Line 19
22	Net Depreciable Plant at December 31, 2014		<u>655,112,426</u>	Line 16 + Line 20
24	Composite Tax Rate		<u>2.499%</u>	WP MFF-24
26	Total Property Tax		<u>\$ 16,373,426</u>	Line 22 * Line 24

50 NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

MASSACHUSETTS CORPORATE EXCISE TAX

Description (A)	Test Year Actual (B)	Pro Forma Adjustments (C)	Test Year Pro Forma (D)	Reference (E)
Estimated Corporate Tax Base		<u>\$ 85,010,732</u>		
Tax Rate		<u>0.0026</u>		
Corporate Excise Tax	<u>\$ -</u>	<u>\$ 221,028</u>	<u>\$ 221,028</u>	Line 17 * Line 19

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY
PAYROLL and OTHER TAX SUMMARY

Description	Test Year Actual	Pro Forma Adjustments	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D) = (B) + (C)	(E)
FICA	\$ 1,881,880	\$ 172,394	\$ 2,054,274	WP MFF-26, Page 1
Medicare	524,938	48,088	573,026	WP MFF-26, Page 1
Federal Unemployment	15,606	-	15,606	WP MFF-26, Page 3
State Unemployment	134,596	4,280	138,876	WP MFF-26, Page 2
State Insurance Premium Tax	31,200	-	31,200	Account 408320-00
State Sales and Use	19,942	-	19,942	Account 408160-00
Total Payroll and Other Tax Expense	<u>\$ 2,608,161</u>	<u>\$ 224,763</u>	<u>\$ 2,832,924</u>	Sum of Lines 18 thru 23

NOTE: Numbers may not add due to rounding.

NSTAR GAS COMPANY

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32 Schedule MFF-32	Cash Working Capital

NSTAR GAS COMPANY
RATE BASE SUMMARY

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Description (A)	Test Year Rate Base (B)	Pro Forma Adjustments (C)	Pro Forma Test Year (D) = (B) + (C)	Reference (E)
Utility Plant in Service	\$ 939,765,545	\$ 66,259,537	\$ 1,006,025,082	Sch. MFF-28
Less: Reserve for Depreciation	<u>328,646,907</u>	<u>20,366,386</u>	<u>349,013,293</u>	Sch. MFF-29
Net Utility Plant	611,118,638	45,893,151	657,011,789	Line 17 - Line 18
Less: Reserve for Deferred Income Tax	140,264,553	\$ 14,827,968	155,092,521	Sch. MFF-30
Customer Deposits	1,063,454	-	1,063,454	DPU Annual Return, Page 80C
Customer Advances	5,934,407	-	5,934,407	Acct. 252300, 252400, 253830
Plus: Materials & Supplies, excluding fuel	2,339,054	-	2,339,054	WP MFF-27
ASC 740 Regulatory Asset (net)	2,750,570	1,166,423	3,916,993	Sch. MFF-30
Cash Working Capital	7,699,297	-	7,699,297	Sch. MFF-32
Total Rate Base	<u><u>\$ 476,645,146</u></u>	<u><u>\$ 32,231,606</u></u>	<u><u>\$ 508,876,752</u></u>	Line 19 - Sum of Lines 22 thru 24 + Sum of Lines 29 thru 31

NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY

PLANT IN SERVICE BY MAJOR PROPERTY GROUPING

Major Property Grouping (A)	Test Year Actual 12/31/2013 (B)	Pro Forma Adjustments (C)	Adjusted Test Year Actual 12/31/2013 (D)	Projected 2014 Additions / Retirements (E)	Pro Forma Rate Base (C) + (D) = (F)	Reference (G)
Intangible	\$ 2,610,120	\$ -	\$ 2,610,120	\$ 934,837	\$ 3,544,957	WP MFF-28, Line 23
Transmission & Distribution	890,339,720	(642,305)	889,697,415	62,849,447	952,546,862	WP MFF-28, Line 38
General	<u>46,815,705</u>	<u>-</u>	<u>46,815,705</u>	<u>3,117,558</u>	<u>49,933,263</u>	WP MFF-28, Line 53
Total	<u>\$ 939,765,545</u>	<u>\$ (642,305)</u>	<u>\$ 939,123,240</u>	<u>\$ 66,901,842</u>	<u>\$ 1,006,025,082</u>	Line 19 + Line 21 + Line 23
Total	939,765,545					Line 26
Plus						
ARO-Mains	493,581					
ARO-Services	<u>592,038</u>					
	<u>\$ 940,851,164</u>					DPU Annual Return, Page 13

NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY
DEPRECIATION RESERVE

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Plant Function	Test Year Actual 12/31/2013	Pro Forma Adjustments	Adjusted Pro Forma	Projected 2014 Activity	Pro Forma Depreciation Reserve	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Intangible	\$ 1,105,586	\$ -	\$ 1,105,586	\$ 540,007	\$ 1,645,594	WP MFF-29, Line 19
Transmission & Distribution	313,805,858	160,426	313,966,284	18,188,113	332,154,397	WP MFF-29, Line 23
General	<u>13,735,462</u>	<u>-</u>	<u>13,735,462</u>	<u>1,477,839</u>	<u>15,213,302</u>	WP MFF-29, Line 27
Total	<u>\$ 328,646,907</u>	<u>\$ 160,426</u>	<u>\$ 328,807,333</u>	<u>\$ 20,205,960</u>	<u>\$ 349,013,293</u>	Line 19 + Line 21 + Line 23
Total	328,646,907					Line 25
Plus						
ARO-Mains	338,020					
ARO-Services	<u>319,701</u>					
	<u><u>329,304,628</u></u>					DPU Annual Return, Page 13

NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY

ACCUMULATED DEFERRED INCOME TAXES

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Description	Test Year Actual 12/31/2013	Pro Forma Adjustments	Adjusted Test Year Actual 12/31/2013	Projected 2014 Activity	Pro Forma Rate Base	Reference
(A)	(B)	(C)	(B)+(C)=(D)	(E)	(F)	(G)
Non-Property Related ADIT	\$ 8,332,248	\$ -	\$ 8,332,248	(5,327,634)	\$ 3,004,614	WP MFF-30
Property Related ADIT	(145,846,231)	(4,000,000)	(149,846,231)	(4,333,911)	(154,180,142)	WP MFF-30
ASC 740 - Accum. Deferred Income Tax Asset/Liability (net)	<u>(2,750,570)</u>	<u>-</u>	<u>(2,750,570)</u>	<u>(1,166,423)</u>	<u>(3,916,993)</u>	WP MFF-30
Accumulated Deferred Income Taxes	<u>\$ (140,264,553)</u>	<u>\$ (4,000,000)</u>	<u>\$ (144,264,553)</u>	<u>\$ (10,827,968)</u>	<u>\$ (155,092,521)</u>	Sum of Lines 17 thru 19

NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY

COST OF CAPITAL

(A)	PRINCIPAL (B)	TEST YEAR END (C)	PRO FORMA TEST YEAR (D)	PRO FORMA COST (E)	RATE OF RETURN (F)	REFERENCES (G)
Long-term Debt	\$ 210,000,000	42.62%	47.06%	5.47%	2.57%	Sch. MFF-31, Page 2
Preferred Stock			0.00%	0.00%	0.00%	
Common Equity	\$ 282,681,920	57.38%	52.94%	10.25%	5.43%	Exh. RBH-1
Total Capital	\$ 492,681,920		100.00%		8.00%	Sum of Line 17 thru 19
Weighted Cost of Debt					2.57%	
Equity					5.43%	
Cost of Capital					8.00%	
	TEST YEAR END	2014 ACTIVITY (Est.)	PRO FORMA 2015	PRO FORMA CAPITAL STRUCTURE	PRO FORMA TEST YEAR	
Long-term Debt	\$ 210,000,000	\$ -	\$ 100,000,000	\$ 310,000,000	47.06%	Line 31 / Line 35
Preferred Stock						
Common Equity	\$ 282,681,920	\$ 66,000,000	\$ -	\$ 348,681,920	52.94%	Line 33 / Line 35
Total Capital	\$ 492,681,920			\$ 658,681,920	100.00%	Sum of Line 31 thru 33

NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY
Cost of Long Term Debt (\$ in Millions)

Face Amount	Series	Rate	Date Issued	Maturity Date	Principal Amount	12/31/13 Carrying Value	Annual Interest & Amort. Expense	Embedded Cost
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
221100	J	9.950%	12/01/90	12/01/20	25.000	\$ 24.949	2.495	10.00%
221060	K	7.110%	12/30/93	12/30/33	35.000	34.858	2.496	7.16%
221041	M	7.040%	09/26/97	09/30/17	25.000	24.924	1.780	7.14%
221042	N	4.460%	01/28/10 Exp. 9/2015	01/01/20	125.000	124.584	5.644	4.53%
					<u>100.000</u>	<u>100.000</u>	<u>4.500</u>	<u>4.50%</u>
19	Total Long Term Debt				\$ 310.000	\$ 309.317	\$ 16.915	5.47%

A/C #	Series	Amount Outstanding	Premium or (Discount)	Issue Expenses	Call Expense	Carrying Value	
23	J	25.000	\$ -	\$ (0.051)	\$ -	\$ 24.949	221100-00: Bond Series J
24	K	35.000	-	(0.142)	-	34.858	221060-00: Bonds Series K
25	M	25.000	-	(0.076)	-	24.924	221041-00: Bonds Series M
26	N	125.000	-	(0.416)	-	124.584	221042-00: Bond Series N
27	Total	<u>\$ 210.000</u>	<u>\$ -</u>	<u>\$ (0.683)</u>	<u>\$ -</u>	<u>\$ 209.317</u>	

A/C #	Series	Total Amortization Expense	Total Annual Interest	Amortization & Interest	
32	J	0.007	2.488	\$ 2.495	427315-00: Interest LTD - Series J
33	K	0.007	2.489	2.496	427311-00: Interest LTD - Series K
34	M	0.020	1.760	1.780	427304-00: Interest LTD - Series M
35	N	0.069	5.575	5.644	427316-00: Interest LTD - series N
36	Total	<u>0.104</u>	<u>12.311</u>	<u>\$ 12.415</u>	

Series	Premium or (Discount)			Issue Expense				
	Original Prem. Or (Discount)	Unamortized Balance at 12/31/2013	Annual Amortization	Original Issue Expense	Unamortized Balance at 12/31/2013	Annual Amortization		
41	181120	J			\$ 0.190	\$ 0.051	\$ 0.007	181120-00: Debt Exp - Series J
42	181090	K			0.265	0.142	0.007	181090-00: Debt Exp -Series K
43	181080	M	-	-	0.400	0.076	0.020	181080-00: Debt Exp - Series M
44	181101	N	-	-	0.687	0.416	0.069	181101-00: Debt Exp - Series N
45	Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1.542</u>	<u>\$ 0.683</u>	<u>\$ 0.104</u>	

NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY
CASH WORKING CAPITAL

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Description (A)	Per Company (B)	Reference (C)
Total O&M Expense	\$ 73,255,883	Sch. MFF-6, Page 1
Less Uncollectible Accounts	4,227,373	Sch. MFF-6, Page 2
Non-Gas O&M Expenses (Net Uncollectible)	\$ 69,028,510	Line 16 - Line 17
Taxes Other Than Income	<u>19,427,378</u>	Sch. MFF-33, Page 7
Total Costs Applicable to Cash Working Capital	88,455,888	Line 19 + Line 21
Cash Working Capital Factor for Other O&M Expense (31.77 Days/365)	<u>8.70%</u>	Exhibit MFF-3 Sch. WC-1
Cash Working Capital Adjustment	<u><u>\$ 7,699,297</u></u>	Line 23 * Line 25

50 NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY

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V. DPU STANDARD FILING REQUIREMENTS

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33 Sch. MFF-33, Page 5	Cost Of Capital
33 Sch. MFF-33, Page 6	Cash Working Capital
33 Sch. MFF-33, Page 7	Taxes Other Than Income Taxes
33 Sch. MFF-33, Page 8	Income Taxes
33 Sch. MFF-33, Page 9	Revenues

NSTAR GAS COMPANY
DEPARTMENT SCHEDULE 1

REVENUE REQUIREMENTS AND CALCULATION OF REVENUE INCREASE

	<u>PER COMPANY</u>	<u>COMPANY ADJUSTMENT</u>	<u>DPU ADJUSTMENT</u>	<u>PER ORDER</u>	<u>REFERENCE</u>
COST OF SERVICE					
Total O&M Expense	\$ 73,255,883	\$ -	\$ -	\$ 73,255,883	Sch. MFF-6, Page 1
Uncollectible O&M due to increase	776,914	-	-	776,914	Sch. MFF-3
Depreciation and Amortization	31,790,318	-	-	31,790,318	Sch. MFF-33, Page 3
Taxes Other Than Income Taxes	19,427,378	-	-	19,427,378	Sch. MFF-33, Page 7
Income Taxes	18,363,111	-	-	18,363,111	Sch. MFF-33, Page 8
Return On Rate Base	40,710,140	-	-	40,710,140	Sch. MFF-33, Page 4
Total Cost of Service	\$ 184,323,743	\$ -	\$ -	\$ 184,323,743	Sum of Lines 17 thru 27
OPERATING REVENUES					
Total Operating Revenues	\$ 150,418,093	\$ -	\$ -	\$ 150,418,093	Sch. MFF-5
Total Revenue Deficiency	<u>33,905,651</u>	<u>-</u>	<u>-</u>	<u>33,905,651</u>	Line 30 - Line 35
Total Revenues	<u>\$ 184,323,743</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184,323,743</u>	Line 35 + Line 37
Total Base Revenue Deficiency, after adjustments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 39 - Line 30

NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY
DEPARTMENT SCHEDULE 2
OPERATIONS AND MAINTENANCE EXPENSES

	PER COMPANY	COMPANY ADJUSTMENT	DPU ADJUSTMENT	PER ORDER	REFERENCE
16 Test Year O&M Expense (12/31/2013)	\$ 71,453,078	\$ -	\$ -	71,453,078	Sch. MFF-6, Page 1
18 ADJUSTMENTS TO O&M EXPENSE:					
19 Advertising Expense	(72,827)	-	-	(72,827)	Sch. MFF-7
20 Uncollectibles Expense	(1,410,919)	-	-	(1,410,919)	Sch. MFF-8, Page 1
21 Computer Services	133,508	-	-	133,508	Sch. MFF-9
22 Dues And Memberships	(14,012)	-	-	(14,012)	Sch. MFF-10
23 Employee Benefits	1,695,034	-	-	1,695,034	Sch. MFF-11, Page 1
24 Insurance Expense And Injuries & Damages	(404,295)	-	-	(404,295)	Sch. MFF-12, Page 1
25 Payroll Expense	3,079,307	-	-	3,079,307	Sch. MFF-13, Page 1
26 Variable Compensation	(960,337)	-	-	(960,337)	Sch. MFF-14
27 Postage	47,626	-	-	47,626	Sch. MFF-15
28 Rate Case Expense	229,098	-	-	229,098	Sch. MFF-16
29 Regulatory Assessments	13,232	-	-	13,232	Sch. MFF-17
30 Leases Expense	45,664	-	-	45,664	Sch. MFF-18, Page 1
31 Residual Expense	1,238,312	-	-	1,238,312	Sch. MFF-19
32 Home Heating Protection Plan (HHPP)	(1,816,586)	-	-	(1,816,586)	Sch. MFF-20, Page 1
33		-	-	-	
34 Total Adjustment to O&M Expense	\$ 1,802,805	\$ -	\$ -	\$ 1,802,805	Sum of Lines 19 thru 32
35					
36 Total O&M Expense	<u>\$ 73,255,883</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,255,883</u>	Line 16 + Line 34

50 NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY
DEPARTMENT SCHEDULE 3

DEPRECIATION AND AMORTIZATION EXPENSES

	<u>PER COMPANY</u>	<u>COMPANY ADJUSTMENT</u>	<u>DPU ADJUSTMENT</u>	<u>PER ORDER</u>	<u>REFERENCE</u>
Depreciation & Amortization Expense	\$ 27,019,305	\$ -	\$ -	\$ 27,019,305	Sch. MFF-21
Property Sales	(184,834)	-	-	(184,834)	Sch. MFF-23
Other	-	-	-	-	
Amortization of Deferred Assets	<u>4,955,847</u>	<u>-</u>	<u>-</u>	<u>4,955,847</u>	Sch. MFF-22
Total Depreciation and Amortization Expense	<u><u>31,790,318</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>31,790,318</u></u>	Sum of Lines 16 thru 22

NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY
DEPARTMENT SCHEDULE 4

RATE BASE AND RETURN ON RATE BASE

	PER COMPANY	COMPANY ADJUSTMENT	DPU ADJUSTMENT	PER ORDER	REFERENCE
Utility Plant in Service	\$ 1,006,025,082	\$ -	\$ -	\$ 1,006,025,082	Sch. MFF-28
LESS:					
Reserve For Depreciation	347,367,699	-	-	347,367,699	Sch. MFF-29
Reserve For Amortization	1,645,594			1,645,594	Sch. MFF-29
Net Utility Plant In Service	\$ 657,011,789	\$ -	\$ -	\$ 657,011,789	Line 16 - Line 19 - Line 20
ADDITIONS TO PLANT					
Cash Working Capital	\$ 7,699,297	\$ -	\$ -	\$ 7,699,297	Sch. MFF-32
ASC 740 (net)	3,916,993	-	-	3,916,993	Sch. MFF-30
Materials and Supplies	2,339,054	-	-	2,339,054	Sch. MFF-27
Total Additions to Plant	\$ 13,955,344	\$ -	\$ -	\$ 13,955,344	Sum of Lines 25 thru Line 27
DEDUCTIONS FROM PLANT					
Reserve for Deferred Income Taxes	\$ 155,092,521	\$ -	\$ -	\$ 155,092,521	Sch. MFF-30
Customer Deposits	1,063,454	-	-	1,063,454	Sch. MFF-27
Customer Advances	5,934,407	-	-	5,934,407	Sch. MFF-27
Total Deductions from Plant	\$ 162,090,382	\$ -	\$ -	\$ 162,090,382	Sum of Lines 32 thru Line 35
RATE BASE	\$ 508,876,752	\$ -	\$ -	\$ 508,876,752	Line 22 + Line 29 - Line 37
COST OF CAPITAL	8.00%			8.00%	Sch. MFF-31, Page 1
RETURN ON RATE BASE	\$ 40,710,140			\$ 40,710,140	Line 39 * Line 41

NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY
DEPARTMENT SCHEDULE 5

COST OF CAPITAL

PER COMPANY

	PRINCIPAL	FIXED PERCENTAGE	COST	RATE OF RETURN
Long-term Debt	\$ 210,000,000	47.06%	5.47%	2.57%
Preferred Stock		0.00%	0.00%	0.00%
Common Equity	\$ 282,681,920	52.94%	10.25%	5.43%
Total Capital	\$ 492,681,920	100.00%		8.00%
Weighted Cost of Debt				2.57%
Equity				5.43%
Cost of Capital				8.00%

COMPANY ADJUSTMENTS

	PRINCIPAL	PERCENTAGE	COST	RATE OF RETURN
Long-term Debt	\$ -	0.00%	0.00%	0.00%
Preferred Stock	\$ -	0.00%	0.00%	0.00%
Common Equity	\$ -	0.00%	0.00%	0.00%
Total Capital	\$ -	0.00%		0.00%
Weighted Cost of Debt				0.00%
Equity				0.00%
Cost of Capital				0.00%

PER ORDER

	PRINCIPAL	PERCENTAGE	COST	RATE OF RETURN
Long-term Debt	\$ -	0.00%	0.00%	0.00%
Preferred Stock	\$ -	0.00%	0.00%	0.00%
Common Equity	\$ -	0.00%	0.00%	0.00%
Total Capital	\$ -	0.00%		0.00%
Weighted Cost of Debt				0.00%
Equity				0.00%
Cost of Capital				0.00%

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NSTAR GAS COMPANY
DEPARTMENT SCHEDULE 6
CASH WORKING CAPITAL

	<u>PER COMPANY</u>	<u>COMPANY ADJUSTMENT</u>	<u>DPU ADJUSTMENT</u>	<u>PER ORDER</u>	<u>REFERENCE</u>
Non-Gas O&M Expenses (Net Uncollectible)	\$ 69,028,510	\$ -	\$ -	\$ 69,028,510	Sch. MFF-32
Taxes Other Than Income	19,427,378	-	-	19,427,378	Sch. MFF-33, Page 7
Total Costs Applicable to Cash Working Capital	<u>88,455,888</u>	<u>-</u>	<u>-</u>	<u>88,455,888</u>	Line 19 + Line 21
Cash Working Capital Factor for Other O&M Expense (31.77 Days/365)	<u>8.704%</u>	<u>0.000%</u>	<u>0.000%</u>	<u>8.704%</u>	Exhibit MFF-3 Sch. WC-1
Cash Working Capital Adjustment	<u>\$ 7,699,297</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,699,297</u>	Line 23 * Line 25

NOTE: Numbers may not add due to rounding

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NSTAR GAS COMPANY
DEPARTMENT SCHEDULE 7
TAXES OTHER THAN INCOME TAXES

	PER COMPANY	COMPANY ADJUSTMENT	DPU ADJUSTMENT	PER ORDER	REFERENCE
FICA Taxes	\$ 2,054,274	\$ -	\$ -	\$ 2,054,274	Sch. MFF-26
Medicare Taxes	573,026	-	-	573,026	Sch. MFF-26
Federal Unemployment Taxes	15,606	-	-	15,606	Sch. MFF-26
Mass Unemployment Taxes	138,876	-	-	138,876	Sch. MFF-26
State Insurance Premium	31,200	-	-	31,200	Sch. MFF-26
Property Taxes	16,373,426	-	-	16,373,426	Sch. MFF-24, Page 1
Corporate Excise Tax	221,028	-	-	221,028	Sch. MFF-25
State Sales and Use	19,942	-	-	19,942	Sch. MFF-26
Total Taxes Other Than Income Taxes	\$ 19,427,378	\$ -	\$ -	\$ 19,427,378	

NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY
DEPARTMENT SCHEDULE 8
INCOME TAXES

	PER COMPANY	COMPANY ADJUSTMENT	DPU ADJUSTMENT	PER ORDER	REFERENCE
Rate Base	\$ 508,876,752	\$ -	\$ -	\$ 508,876,752	Sch. MFF-27
Return on Rate Base	40,710,140	-	-	40,710,140	Sch. MFF-33, Page 4
Add: Non-Deductible Depreciation	57,445	-	-	57,445	WP MFF-33
Less: Interest Expense	(13,078,133)	-	-	(13,078,133)	- Line 16 * Sch. MFF-31, Page 1, Line 17
Less: Amortization of Investment Tax Credit	(150,021)	-	-	(150,021)	WP MFF-33
Taxable Income Base	27,539,432	-	-	27,539,432	Sum of Line 17 thru Line 21
Taxable Income (Taxable Income Base x 1.672241)	46,052,567	-	-	46,052,567	Line 22 * 1.672241
Mass Franchise Tax (8%)	3,684,205	-	-	3,684,205	Line 24 * 8%
Federal Taxable Income	42,368,361	-	-	42,368,361	Line 24 - Line 27
Federal Income Tax Calculated (35%)	14,828,926	-	-	14,828,926	Line 29 * 35%
Total Income Taxes Calculated	18,513,132	-	-	18,513,132	Line 27 + Line 31
Less: Amortization of Investment Tax Credit	(150,021)	-	-	(150,021)	Line 21
Total Income Taxes	18,363,111	-	-	18,363,111	Line 35 + Line 33

NOTE: Numbers may not add due to rounding

NSTAR GAS COMPANY
DEPARTMENT SCHEDULE 9

REVENUES

DESCRIPTION	PER COMPANY	COMPANY ADJUSTMENT	DPU ADJUSTMENT	PER ORDER	REFERENCE
Firm Distribution Revenue:					
Billed Sales - Distribution	\$ 146,213,372			\$ 146,213,372	Sch. MFF-5
Unbilled Sales	-			-	Sch. MFF-5
Billed Sales - Special Contract	2,732,655			2,732,655	Sch. MFF-5
Total Firm Distribution Revenue	\$ 148,946,027	\$ -	\$ -	\$ 148,946,027	Sum of Lines 17 thru 19
CGAC/LDAF Revenue:					
CGAC	\$ 216,575,894			\$ 216,575,894	Sch. MFF-5
CGAC - Bad Debt	4,932,402			4,932,402	Sch. MFF-5
CGAC - Supplier Refund	(2,668,376)			(2,668,376)	Sch. MFF-5
ECS Revenue	611,599			611,599	Sch. MFF-5
LDAF - EES	35,855,428			35,855,428	Sch. MFF-5
LDAF - PAM	12,658,027			12,658,027	Sch. MFF-5
LDAF - RAAF (Low Income)	-			-	Sch. MFF-5
LDAF - RAAF (AFP)	560,466			560,466	Sch. MFF-5
LDAF - Other	1,387,883			1,387,883	Sch. MFF-5
Total GCAC/LDAF Revenue	\$ 269,913,322	\$ -	\$ -	\$ 269,913,322	Sum of Lines 24 thru 32
Other Revenue:					
Late Payment Charges (487)	\$ 148,322			\$ 148,322	Sch. MFF-5
Returned Check Fee (488)	26,876.00			26,876.00	Sch. MFF-5
Reactivation Fee (488)	210,974.00			210,974.00	Sch. MFF-5
Home Heating Protection Plan (488)	-			-	Sch. MFF-5
Property Rent (493)	657,229.51			657,229.51	Sch. MFF-5
Services to NSTAR Gas (454)	126,215.76			126,215.76	Sch. MFF-5
Phone Referral (456)	39,522.61			39,522.61	Sch. MFF-5
Other Gas Revenue (495)	262,925.84			262,925.84	Sch. MFF-5
Total Other Revenue	\$ 1,472,066	\$ -	\$ -	\$ 1,472,066	Sum of Lines 37 thru 44
Total Operating Revenue	\$ 420,331,415	\$ -	\$ -	\$ 420,331,415	Line 21 + Line 34 + Line 46

NOTE: Numbers may not add due to rounding