NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) January 17, 2017 H.O.

# NSTAR ELECTRIC COMPANY

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I. SUMMARY FINANCIAL SCHEDULES

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-1 January 17, 2017 Page 1 of 1 H.O.

### NSTAR ELECTRIC COMPANY

### REVENUE REQUIREMENT

Operating Revenue and Expenses Per books 06/30/2016 Proposed At Proposed Description As adjusted Increase Rates Reference (A) (B) (C) (D) = (B) + (C)(E) Operating Revenues \$ 853,654,865 \$ 853,654,865 Sch. DPH-5, Page 1, Line 56 Rate Increase Sch. DPH-2, Line 30 60,194,387 60,194,387 853,654,865 60,194,387 Operating Revenues 913,849,251 Line 21 + Line 22 Operations & Maintenance Expenses 322,597,078 322.597.078 Sch. DPH-6, Page 1, Line 49 Sch. DPH-3, Line 24 Uncollectibles Expense Associated with Revenue Increase 426,407 426,407 Depreciation and Amortization Expense 176,196,743 176,196,743 Sch. DPH-33, Page 3, Line 23 Taxes Other Than Income Taxes 99,430,890 99,430,890 Sch. DPH-33, Page 7, Line 31 Line 23 - Sum of Line 25 Operating Income Before Income Taxes 255,430,153 59,767,980 315,198,133 through Line 30 Income Taxes 82,960,306 24,026,728 106,987,034 Sch. DPH-33, Page 8, Line 39 Operating Income After Income Taxes \$ 172,469,847 35,741,252 208,211,099 Line 32 - Line 34 \$ 2,734,402,771 Rate Base Sch. DPH-27, Line 36 Rate of Return on Rate Base Line 36 / Line 38 7.61%

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

NOTE: Numbers may not add due to rounding.

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1	NSTAR Electric Company
2	d/b/a Eversource Energy
3	D.P.U. 17-05
4	Exhibit ES-DPH-2 (East)
5	Schedule DPH-2
6	January 17, 2017
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9	
10	NSTAR ELECTRIC COMPANY
11	
12	REVENUE DEFICIENCY SUMMARY

Test Year Ending June 30, 2016

Description	Pro Forma Test Year	Reference
(A)	(B)	(C)
Rate Base	\$ 2,734,402,771	Sch. DPH-27, Line 36
Operating Income	\$ 172,469,847	Sch. DPH-1, Line 36
Earned Rate of Return	6.31%	Line 22 / Line 21
Return on Rate Base	7.61%	Sch. DPH-31, Page 1, Line 28
Required Return	\$ 208,211,099	Line 21 * Line 25
Shortfall	\$ 35,741,252	Line 26 - Line 22
Revenue Requirement Factor	1.6842	Sch. DPH-4, Line 35
Revenue Deficiency	\$ 60,194,387	Line 28 * Line 29

1 2 3 4 5 6			NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-3 January 17, 2017
7 8			Page 1 of 1
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10	NSTAR ELECT	TRIC COMPANY	
11			
12	COMPUTATION OF UNCOLLECTIBLES EXPE	ENSE ASSOCIATED WITH REVI	ENUE INCREASE
13			
14			
15 16		Pro Forma	
17	Description	Test Year	Reference
18	(A)	(B)	(C)
19			
20	Revenue Increase Required	60,194,387	Sch. DPH-2, Line 30
21	T	0.70040	
22 23	Uncollectibles Accrual Rate	0.7084%	Sch. DPH-8, Page 2, Line 23, Col. B
24	Uncollectibles Expense Associated with Required Revenue Increase	\$ 426,407	Line 20 * Line 22
25		+ 120,101	
26			
27			
28			
29			
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31 32			
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1 2 3 4 5 6 7 8 9			C COMPANY	NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-4 January 17, 2017 Page 1 of 1 H.O.
12 13	COMPUTATION O	FREVENUE	REQUIREMENT F	ACTOR
14				
15				
16	Description	Doto	Pro Forma Test Year	Defense
17 18	Description (A)	Rate (B)	(C)	Reference (D)
19	(11)	( <b>B</b> )	(C)	
20	Operating Revenue Percentage		100.0000%	
21				
22	Less: Uncollectibles 3 Year Weighted Average Bad		0.7084%	Sch. DPH-8, Page 2, Line 23, Col. B
23 24	Debt Percentage			
25	Net Revenues		99.2916%	Line 20 - Line 22
26	Tet Revenues		<i>)).</i> 2)10/0	Ellie 20 Ellie 22
27	Less: Massachusetts Income Tax	8.0%	7.9433%	Line 25 * Line 27, Col. B
28				
29	Income Before Federal Income Tax		91.3483%	Line 25 - Line 27
30 31	Less: Federal Income Tax	35.0%	31.9719%	Line 29 * Line 31, Col. B
32	Less. Pederal income Tax	33.070	31.971970	Line 29 Line 31, Coi. B
33	Operating Income Percentage		59.3764%	Line 29 - Line 31
34				
35	Revenue Requirement Factor		1.6842	Line 20 / Line 33
36				
37 38				
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50	NOTE: Numbers may not add due to rounding.			

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NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-5 January 17, 2017 Page 1 of 2

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### NSTAR ELECTRIC COMPANY

### OPERATING REVENUE SUMMARY

14 15		Test Year		Normalizing	Adjusted Test Year	istribution Pro forma	Distribution Test Year	
16 17	Description	06/30/2016	Reclass	Adjustments	1est Year 06/30/2016	djustment	Pro Forma	Reference
18	(A)	 (B)	 (C)	 (D)	 (E)	 (F)	 (G)	(H)
19								
20	<u>Distribution Revenue</u>							
21	Distribution Revenue	\$ 829,571,218	\$ (244,975)	\$ 366,039	\$ 829,692,282		\$ 829,692,282	Company records
22		 	 	 	 	 	 	
23	Total Distribution Revenue	\$ 829,571,218	\$ (244,975)	\$ 366,039	\$ 829,692,282	\$ 	\$ 829,692,282	
24								
25	Reconciliation Mechanism							
26	Retail Transmission Revenue	440,337,048		(440,337,048)	-		-	Company records
27	Energy Efficiency Revenue	245,460,887		(245,460,887)	-		-	" "
28	Transition Revenue	14,893,673		(14,893,673)	=		=	" "
29	Renewables Revenue	10,280,666		(10,280,666)	-		-	н
30	Basic Service	713,936,822		(713,936,822)	-		-	н н
31	AMP	6,155,341		(6,155,341)	-		-	и и
32	Net Metering Revenue	43,305,944		(43,305,944)	-		-	и и
33	Storm Tracker	7,432,120		(7,432,120)	-		-	ii ii
34	Service Quality Performance Adjustment	858,232		(858,232)	-		-	п
35	AGCE Revenue	111,604		(111,604)	-		-	п
36	Pension Tracker Revenue	12,937,030		(12,937,030)	-		-	и и
37	NSTAR Green	3,542		(3,542)	-		-	и и
38	Smart Grid Adjustment Factor	454,771		(454,771)	-		-	н н
39	LT Renewables	(9,189,729)		9,189,729	-		-	н
40	CPSL	7,224,231		(7,224,231)	-		-	н
41								н
42	Total Reconciliation Mechanism	\$ 1,494,202,183	\$ -	\$ (1,494,202,183)	\$ -	\$ _	\$ -	Sum of Lines 26 through 40
43		 					 	
44	Other Revenues							
45	Special Contracts - Distribution	\$ -	\$ 244,975	\$ (27,336)	\$ 217,639		\$ 217,639	Sch. DPH-5, Page 2, Line 44
46	Sales for Resale (447)	90,796,223		(90,796,223)	-		-	Sch. DPH-5, Page 2, Line 45
47	Provision for Rate Refunds (449)	4,450,316		(4,450,316)	-		-	Sch. DPH-5, Page 2, Line 46
48	Late Payment Charges (450)	3,437,879		-	3,437,879		3,437,879	Company records
49	Rent from Electric Property (454)	10,582,978		(2,934,166)	7,648,811	673,381	8,322,192	Exh. ES-DPH-3 (East), WP DPH-5, Page 2, Line 27
50	Other Electric Revenue (456)	86,141,766		(75,608,963)	10,532,803	1,115,894	11,648,697	Exh. ES-DPH-3 (East), WP DPH-5, Page 1, Line 32
51	Revenues from Transmission of Electricity of Others (456.1)	250,711,108		(250,374,933)	336,175		336,175	Sch. DPH-5, Page 2, Line 50
52	Misc. Revenues (451)	-		-	-		-	
53								
54	Total Other Revenues	\$ 446,120,270	\$ 244,975	\$ (424,191,938)	\$ 22,173,307	\$ 1,789,276	\$ 23,962,583	Sum of Lines 45 through 52
55		 						
56	Total Operating Revenues	\$ 2,769,893,671	\$ 	\$ (1,918,028,082)	\$ 851,865,589	\$ 1,789,276	\$ 853,654,865	Line 23 + Line 42 + Line 54

### NSTAR ELECTRIC COMPANY

### OPERATING REVENUE SUMMARY

17	Description (A)	Test Year 06/30/2016 (B)	Retail Transmission (C)	Energy Efficiency (D)	Transition (E)	Renewables (F)	Basic Service (G)	AMP (H)	Net Metering (I)	Storm (J)	Service Quality (K)	AGCE (L)	Pension (M)	NSTAR Green (N)	Smart Grid (O)	LT Renewables (P)	CPSL (Q)	Transmission ('R)	Reclass (S)	Normalizing Adjustments (T)	Adjusted Test Year 06/30/2016 (U)	Distribution Pro forma Adjustment (V)	Distribution Test Year Pro Forma (W)
18 19 20 21	<u>Distribution Revenues</u> Distribution Revenues	\$ 829,571,218																	\$ (244,975)	\$ 366,039	\$ 829,692,282		\$ 829,692,282
	Total Distribution Revenues	\$ 829,571,218																	\$ (244,975)	\$ 366,039	\$ 829,692,282	\$ -	\$ 829,692,282
	Reconciliation Mechanism																						
25	Retail Transmission Revenue	440,337,048	(440,337,048)																	(440,337,048)	-		-
26	Energy Efficiency Revenue	245,460,887		(245,460,887)																(245,460,887)	-		
27	Transition Revenue	14,893,673			(14,893,673)															(14,893,673)	-		-
28	Renewables Revenue	10,280,666				(10,280,666)														(10,280,666)	-		-
29	Basic Service	713,936,822					(713,936,822)													(713,936,822)	-		-
30	AMP	6,155,341						(6,155,341)												(6,155,341)	-		-
31	Net Metering Revenue	43,305,944							(43,305,944)											(43,305,944)	-		-
32	Storm Tracker	7,432,120								(7,432,120)										(7,432,120)	-		-
33	Service Quality Performance Adjustment	858,232									(858,232)									(858,232)	-		-
34	AGCE Revenue	111,604										(111,604)								(111,604)			
35	Pension Tracker Revenue	12,937,030											(12,937,030)							(12,937,030)			
36	NSTAR Green	3,542												(3,542)						(3,542)			
37	Smart Grid Adjustment Factor	454,771													(454,771)					(454,771)			
	LT Renewables	(9,189,729)														9,189,729				9,189,729			
39	CPSL	7,224,231															(7,224,231)			(7,224,231)	_		-
40																				-			
41	Total Reconciliation Mechanisms	\$ 1,494,202,183	S (440 337 048) S	(245 460 887)	\$ (14.893.673)	\$ (10.280.666)	\$ (713 936 822)	S (6 155 341) S	(43 305 944)	S (7.432.120)	S (858 232) S	(111.604)	\$ (12.937.030) \$	(3.542)	\$ (454.771)	\$ 9 189 729	\$ (7.224.231)	s -	s -	\$ (1,494,202,183)	s -	s -	s -
42																							
43	Other Revenues																						
44		s -																	\$ 244,975	\$ (27,336)	\$ 217,639		\$ 217,639
45	Sales for Resale (447)	90,796,223			(73,439,861)				(3.590,635)					(4,353,854)		\$(9,411,873)			,	(90,796,223)			
	Provision for Rate Refunds (449)	4,450,316	(2,300,000)																	(4,450,316)	-		-
47	Late Payment Charges (450)	3,437,879																		-	3,437,879		3,437,879
48	Rent from Electric Property (454)	10,582,978															193,538	(3,117,761)		(2,934,166)	7,648,811	673,381	8,322,192
49	Other Electric Revenue (456)	86,141,766		(59,708,069)			(13,165)		(10,881,208)		858,232		(326,996)				(5,537,758)			(75,608,963)	10,532,803	1,115,894	11,648,697
50	Revenues from Transmission of Electricity of Others (456.1)	250,711,108			(6,280,048)													(244,094,885)		(250,374,933)	336,175		336,175
51	Misc. Revenues (451)	-																		-	-		-
52																							
	Total Other Revenues	\$ 446,120,270	\$ (2,300,000) \$	(59,708,069)	\$ (79,719,909)	\$ - :	\$ (13,165)	s - s	(14,471,843)	s - :	\$ 858,232 \$	-	\$ (326,996) \$	(4,353,854)	s -	\$ (9,411,873)	\$ (5,344,220)	\$ (247,212,646)	\$ 244,975	\$ (424,191,938)	\$ 22,173,307	\$ 1,789,276	\$ 23,962,583
55	Total Operating Revenues	\$ 2,769,893,671	\$ (442,637,048) \$	(305,168,956)	\$ (94,613,583)	\$ (10,280,666)	\$ (713,949,987)	\$ (6,155,341) \$	(57,777,787)	\$ (7,432,120)	\$ (0) \$	(111,604)	\$ (13,264,026) \$	(4,357,396)	\$ (454,771)	\$ (222,144)	\$(12,568,450)	\$ (247,212,646)	s -	\$ (1,918,028,082)	\$ 851,865,589	\$ 1,789,276	\$ 853,654,865
56 57																							

NOTE: Numbers may not add due to rounding.

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-6 January 17, 2017 Page 1 of 4

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## NSTAR ELECTRIC COMPANY

### SUMMARY OF ADJUSTMENTS Test Year Ending June 30, 2016

16								
17						To	otal Including	
18		Test Year	Pro Forma		Rate Year		Proposed	
19	DISTRIBUTION REVENUE	06/30/16	Adjustment		Pro Forma		ase/ (Decrease)	Reference
20	(A)	(B)	(C)		(D)		(E)	(F)
21								
22	Total Firm Distribution Revenue			\$	829,692,282	\$	829,692,282	Sch. DPH-5, Page 1, Line 23
23 24	Total Other Delivery Service Revenue				23,962,583		23,962,583	Sch. DPH-5, Page 1, Line 54
24 25	Proposed Revenue Increase				853,654,865		60,194,387 913,849,251	Sch. DPH-2, Line 30
25 26	Total Distribution Revenue				853,654,865		913,849,251	Sum of Lines 22 through 24
27	Uncollectibles Expense Associated with Revenue Increase						426,407	Sch. DPH-1, Line 26
28	Onconectibles Expense Associated with Revenue increase						420,407	Scii. Di 11-1, Line 20
29	OPERATIONS & MAINTENANCE EXPENSE							
30	Postage Expense	4,352,322	(126,159)		4,226,164		4,226,164	Sch. DPH-7
31	Uncollectibles Expense	15,073,652	(3,573,684)		11,499,968		11,499,968	Sch. DPH-8, Page 1
32	Fee Free Payment Processing		5,093,091		5,093,091		5,093,091	Sch. DPH-9
33	Dues And Memberships	784,558	(93,080)		691,479		691,479	Sch. DPH-10
34	Employee Benefits Costs	19,870,555	1,548,219		21,418,773		21,418,773	Sch. DPH-11, Page 1
35	Insurance Expense And Injuries & Damages	7,289,021	(87,075)		7,201,946		7,201,946	Sch. DPH-12, Page 1
36	Payroll Expense	119,525,370	10,035,441		129,560,812		129,560,812	Sch. DPH-13, Page 1
37	Variable Compensation	18,170,774	(3,057,252)		15,113,522		15,113,522	Sch. DPH-14, Page 1
38	Vegetation Expense Annualization	5,283,642	5,226,646		10,510,288		10,510,288	Sch. DPH-15, Page 2
39	Vegetation Management Resiliency Tree Work Pilot	-	22,752,025		22,752,025		22,752,025	Sch. DPH-15, Page 3
40	Rate Case Expense	-	471,976		471,976		471,976	Sch. DPH-16
41	Regulatory Assessments	6,713,485	(2,188,739)		4,524,746		4,524,746	Sch. DPH-17
42	Lease Expense	3,653,987	400,375		4,054,361		4,054,361	Sch. DPH-18, Page 1
43	Information Systems Expense Adjustment	6,100,492	1,362,605		7,463,097		7,463,097	Sch. DPH-19, Page 1
44	GIS Verification Adjustment	-	1,023,615		1,023,615		1,023,615	Sch. DPH-20
45	Storm Cost Adjustment	-	2,880,000		2,880,000		2,880,000	Sch. DPH-21, Page 3
46	Storm Fund Adjustment	4,500,000	3,500,000		8,000,000		8,000,000	Sch. DPH-21, Page 1
47	Residual O&M Inflation Adjustment	63,041,113	3,070,102		66,111,215		66,111,215	Sch. DPH-22
48								
49	Total O&M Expense	274,358,971	48,238,107		322,597,078		322,597,078	Sum of Lines 30 through 47
50								
51	OTHER OPERATING EXPENSES							
52								
53	Depreciation/Amortization							
54	Depreciation & Amortization Expense	153,841,701	(1,688,572)		152,153,130		152,153,130	Sch. DPH-23
55	Amortization of Deferred Assets	17,590,044	6,453,570		24,043,614		24,043,614	Sch. DPH-24
56 57	T-t-1 Di-ti/Atiti	171 421 745	4,764,998		176,196,743		176,196,743	I : 54 . I : 55
58	Total Depreciation/Amortization	171,431,745	4,764,998		1/0,190,/43		1/0,190,/43	Line 54 + Line 55
59	Taxes Other Than Income							
60	FICA	6,168,209	517,888		6,686,097		6,686,097	Sch. DPH-26, Line 18
61	Medicare	1,666,702	139,938		1,806,639		1,806,639	Sch. DPH-26, Line 19
62	Federal Unemployment	45,739	137,730		45,739		45,739	Sch. DPH-26, Line 20
63	State Unemployment	259,370			259,370		259,370	Sch. DPH-26, Line 21
64	State Insurance Premium Excise Tax	230,381	_		230,381		230,381	Sch. DPH-26, Line 22
65	Federal Highway Tax	230,501	_		250,501		250,501	50m 5111 20, 2me 22
66	Tangible Property Tax	1,275,000	_		1,275,000		1,275,000	Sch. DPH-26, Line 24
67	Universal Health Tax	40,372	_		40,372		40,372	Sch. DPH-26, Line 25
68	State Sales and Use Tax	3,918	-		3,918		3,918	Sch. DPH-26, Line 26
69	Property Tax Expense	87,288,884	1,794,489		89,083,373		89,083,373	Sch. DPH-25, Page 1
70	Total Other Taxes	96,978,576	2,452,314		99,430,890		99,430,890	Sum of Lines 60 through 69
71								2
72	Income Taxes							
73	Total Income Taxes				82,960,306		106,987,034	Sch. DPH-1
74								
								Line 27 + Line 49 + Line 57 +
75	Total Distribution Expenses			_\$	681,185,018	\$	705,638,152	Line 70 + Line 73
76								
77	Distribution Operating Income			\$	172,469,847	\$	208,211,099	Line 25 - Line 75
79								

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-6 January 17, 2017 Page 2 of 4

## NSTAR ELECTRIC COMPANY Operations & Maintenance Expense Test Year Ending June 30, 2016

----PRO FORMA ADJUSTMENTS-----

14		Develope	(FERC Form 1) Total Test Year Expenses Per Books	Less Adjustment	Benefits Reallocation	Normalizing	(Distribution O&M) Adjusted Test Year	Postage	Uncollectibles	Fee Free Payment	Dues And	Employee E	Insurance xpense And Injuries &	Payroll	Variable	•	Vegetation Management Resiliency Tree Work Pilot	Rate Case	Regulatory	Lease	Information Systems Expense	GIS Verification	Storm Fund Adjustment / Storm Costs	Residual O&M Inflation	Rate Year Net Distribution O&M
_	Account Col. A	Description  Col. B	Col. C	Clauses Col. D	Col. E	Adjustments Col. F	Expenses Col. G	Col. H	Expense Col. I	Col. J	Memberships B Col. K	Col. L	Damages Col. M	Col. N	Compensation A Col. O	Col. P	Col. Q	Col. R	Assessments Col. S	Col. T	Adjustment Col. U	Adjustment Col. V	Col. W	Adjustment Col. X	Col. Y = Sum G - X
17	555	Purchased Power	\$ 857,131,031 \$	\$ (857,131,031) \$	Col. E - !	\$ -	\$ 0 \$		\$ -	\$ -	\$ - \$	- \$	- :	\$ - S	\$ - \$	COI. F	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 0	
18	556	System Control and Load Dispatching	1,384,896	- (,,, -	(336,866)	(22,466)	1,025,564	-	-	-			= .	45,870	-	-	-	-	-	-	-	-	-	23,339	1,094,774
19	557	Other Expenses	32,975,464	(32,975,464)	` - ´	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
20		Other Power Supply Expenses	891,491,392	(890,106,496)	(336,866)	(22,466)	1,025,564	-	-	-	-	-	-	45,870	-	-	-	-	-	-	-	-	-	23,339	1,094,774
21	560	Operation Supervision and Engineering	4,937,437	(4,937,437)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	561	Load Dispatch	16,216,842	(16,216,842)	=	-	=	-	=	-	-	-	-	=	=	-	-	-	=	-	=	-	-	=	=
23	562	Station Expenses	2,612,171	(2,612,171)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	563	Overhead Lines Expenses	503,838	(503,838)	-	-	-	-	-	-	-	-	-	-	-	-	=	-	-	=	-	-	-	-	-
25	564	Underground Lines Expenses	2,356,808	(2,356,808)	=	=	-	-	=	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	565	Transmission of Electricity by Others	364,974,448	(364,974,448)	=	=	-	-	=	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	566	Miscellaneous Transmission Expenses	140,341	(140,341)	=	-	=	-	=	-	-	-	-	=	=	-	-	-	=	-	=	-	=	=	=
28 29	567	Rents	84,157 440,597	(84,157) (440,597)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	568 569	Maintenance Supervision and Engineering Maintenance of Structures	1,799,055	(1,799,055)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	570	Maintenance of Station Equipment	765,101	(765,101)	=	=	=	=	=	-	=	=	=	=	=	=	=	-	=	=	=	=	=	=	=
32	571	Maintenance of Overhead Lines	6,761,200	(6,761,200)	-	_	-	_		_	- -	_	_	-	_	_			_		_	-		-	- -
33	572	Maintenance of Underground Lines	1,145,064	(1,145,064)	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
34	573	Maintenance of Misc. Transmission Plant	-,,	-	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
35		Transmission Expenses	402,737,057	(402,737,057)	-	-	-	_	-	-	-	_	-	-	-	-	-	-	-	-	-	-	-	-	-
36	575	Market Monitoring and Compliance	275,040	(275,040)	-	=	(0)	-	-	-	=	=	-	-	=	-	=	-	=	-	=	-	-	(0)	(0)
37	-	Regional Market Expenses	275,040	(275,040)	_	=	(0)	-	_	-	=	=	-	_	=	-	-	-	=	-	_	-	-	(0)	
38	580	Operation Supervision and Engineering	15,151,802	-	(532,257)	(5,115)	14,614,431	-	-	-	_	_	_	1,170,620	_	-	_	-	_	-	_	_	_	32,725	15,817,776
39	581	Load Dispatch	7,983,031	-	-	-	7,983,031	_	_	_	_	_	_	550,693	_	_	_	_	_	_	_	_	_	69,353	8,603,078
40	582	Station Expenses	7,520,171	-	(209)	_	7,519,961	_	_	_	_	_	_	491,327	_	_	_	_	_	_	_	_	_	81,236	8,092,525
41	583	Overhead Lines Expenses	11,718,283	-	(10,419)	(71,439)	11,636,425	-	_	_	-	_	_	688,881	_	_	_	-	_	_	-	-	_	167,120	12,492,426
42	584	Underground Lines Expenses	19,053,149	_	(3,555)	-	19,049,594	_	_	_	_	_	_	1,031,401	_	_	_	_	_	_	_	_	_	329,469	20,410,464
43	585	Street Lighting and Signal System Expenses	954,402	_	(3,555)	_	954,402	_	_	_	_	_	_	52,909	_	_	_	_	_	_	_	_	_	15,791	1,023,101
44	586	Meter Expenses	4,078,613	_	(4,759)	_	4,073,854	_	_	_	_	_	_	281,057	_	_	_	_	_	_	_	_	_	35,374	4,390,286
45	587	Customer Installations Expenses	953,436	_	(67)	_	953,369	_	_	_	_	_	_	87,112	_	_	_	_	_	_	_	_	_	(4,099)	1,036,382
46	588	Miscellaneous Expenses	1,747,301	_	(410,318)	33,791	1,370,774	_		_	_	_	_	264,658	_	_	_	_	_	_	_	_		(344,067)	
47	589	Rents	1,625,911	_	(410,510)	33,771	1,625,911	_		_	_	_	_	204,030	_	_	_	_	_	348 979		_		(297,094)	1,677,796
48	590	Maintenance Supervision and Engineering	12,564	_	_	_	12,564	_		_	_	_	_	_	_	_	_	_	_	540,777	_	_		612	13,176
49	591	Maintenance of Structures	157,968	-	-	-	157,968	-	-	_	<del>-</del>	-	-	3,458	-	-	-	_	-	_	-	-	_	5,687	167,113
50	592	Maintenance of Station Equipment	3,055,487	=	48	=	3,055,536	=	=	-	=	=	=	186,925	=	=	=	-	=	=	=	=	=	40,382	3,282,842
51	593	Maintenance of Overhead Lines	24,063,264	=	(218,537)	(1,289,864)	22,554,863	=	=	-	=	=	=	1,002,863	=	5,226,646	22 752 025	-	=	=	=	=	6,380,000		58,213,975
52			3,926,499	=	(4,207)	(1,209,004)	3,922,292	=	=	-	=	=	=		=	3,220,040	22,732,023	-	=	=	=	=	0,380,000	191,740	4,112,783
53	594 595	Maintenance of Underground Lines Maintenance of Line Transformers	3,926,499 479,557	-	(104,789)	-	374,768	-	-	-	-	-	-	(1,249) 21,544	-	-	-	-	-	-	-	-	-	5,755	4,112,783
54	596	Maintenance of Erne Transformers  Maintenance of Street Lighting and Signal Systems	106,793	=	(104,789)	=	106,778	=	=	-	=	=	=	5,392	=	=	=	-	=	=	=	=	=	2,072	114,243
55	597	Maintenance of Meters	355,026	=	(13)	=	355,026	=	=	-	=	=	=	28,433	=	=	=	-	=	=	=	=	=	798	384,257
56	598	Maintenance of Misc. Distribution Plant	7.110.620	=	(295,820)	=	6,814,800	=	=	-	=	=	=	66,141	=	=	=	-	=	=	=	1,023,615	=	293,517	8,198,074
57	376	Distribution Expenses	110,053,877		(1,584,903)	(1,332,627)	107,136,347		-		<del>-</del>			5,932,165		5,226,646	22,752,025			348,979	<u> </u>	1,023,615	6,380,000		149,723,728
58	901	Supervision Supervision	105,788		(1,925)	(19,864)	83,999				<del>-</del>			(1,227)		3,220,040	22,732,023			340,717	, <u> </u>	1,023,013	0,380,000	4,803	87,574
59	902	Meter Reading Expenses	11,576,885	-	(862,491)	(29,212)	10,685,182	_	_	_	_	_	_	696,513	_	_	_	_	_	_	_	_	_	116,368	11,498,063
60	903	Customer Records and Collection Expenses	31,159,727	-	(5,107,628)	(151,568)	25,900,531	(126,159)	_	5,093,091	_	_	_	1,144,621	_	_	_	_	_	_	-	_	_	347,272	32,359,357
61	904	Uncollectible Accounts	16,482,128	(11,165,515)	=	10,525,602	15,842,215	-	(3,573,684)	-	-	_	-	-	-	=	=	_	-	_	-	-	=	37,429	12,305,960
62	905	Miscellaneous Customer Accounts Expenses	2,087,251	-	-	(96,240)	1,991,011	-	-	-	-	-	-	-	-	-	=	-	-	=	-	-	-	96,962	2,087,973
63		Customer Accounts Expenses	61,411,778	(11,165,515)	(5,972,044)	10,228,718	54,502,938	(126,159)	(3,573,684)	5,093,091	-	-	-	1,839,907	-	-	=	-	-	=	-	-	-	602,834	58,338,927
64	908	Customer Assistance Expenses	246,420,188	(245,773,506)	(146,168)	-	500,515	-	-	-	-	-	-	31,677	-	-	=	-	-	=	-	-	-	6,002	538,193
65	909	Informational and Instructional Expenses	=	=	= 1	=	=	-	=	-	=	=	=	=	=	-	=	=	=	-	=	=	-	=	-
66	910	Miscellaneous Customer Service and Informational Expenses		-	-	-	85,744	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		4,176	89,920
67		Customer Service and Informational Expenses	246,505,933	(245,773,506)	(146,168)	=	586,260	-	=	-	=	-	-	31,677	-	-	=	-	=	-	=	=	=	10,177	628,114
68	911	Supervision	63,498	=	-	(49,344)	14,154	-	-	-	=	=	-	-	-	-	=	-	=	-	=	=	-	689	14,843
69	916	Miscellaneous Sales Expenses	327,123	-	-	-	327,123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,931	343,054
70		Sales Expenses	390,620	-	-	(49,344)	341,276	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,620	357,896
71	920	Administrative and General Salaries	70,831,847	(8,826,889)	(10,277,185)	(1,300,598)	50,427,176	-	-	-	-	-	-	2,182,791	(3,057,252)	-	-	-	-	-	-	-	-	304,796	49,857,511
72	921	Office Supplies and Expenses	4,575,894	(539,338)	-	(313,768)	3,722,788	-	=	-	-	-	-	=	=	-	-	-	=	-	=	-	=	181,300	3,904,088
73	922	Administrative Expenses Transferred-Cr	(6,460,067)	761,416	- (11.077)	152.540	(5,698,651)	-	-	-	-	-	-	- 20	-	-	-	-	-	-	-	-	-	(277,524)	(5,976,175)
74	923	Outside Services Employed	26,202,968	(3,088,413)	(11,077)	153,548	23,257,026	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	1,132,600	24,389,656
75 76	924 925	Property Insurance Injuries and Damages	1,061,283 7,459,863	(317,674) (879,257)	=	158,407	743,609 6,739,014	-	-	-	-	-	(87,075)	-	-	-	-	-	-	-	-	-	-	(0) 9,428	743,609 6,661,367
77	925	Employee Pensions and Benefits	27,705,857	(23,569,262)	18,332,122	585,070	23,053,787	-	-	-	-	1,548,219	(87,073)	2,347	-	-	-	-	-	-	-	-	-	153,662	24,758,015
78	928	Regulatory Commission Expenses	7,325,440	(3,940,685)	(3,881)	1,180,241	4,561,116	-	=	-	=	1,346,219	-	(139)	-	-	-	471,976	(2,188,739)	-	=	=	-	(104,740)	2,739,474
79	930	Miscellaneous General Expenses	2,350,079	(312,543)	(3,661)	(107,088)	1,930,448	-	-	-	(93,080)	-	-	793	-	-	-	-711,570	(2,100,739)	-	1,362,605	-	-	93,555	3,294,320
80	931	Rents	2,345,901	(276,500)	-	(41,326)	2,028,076	_	-	-	-	-	_	-	_	-	_	-	-	51,395		_	_	0	2,079,471
81	935	Maintenance of General Plant	2,492	(294)	=	-	2,198	-	=	-	=	=	-	=	=	-	=	=	=	,575	=	=	-	105	2,303
82		Administrative and General Expenses	143,401,558	(40,989,438)	8,039,979	314,487	110,766,586	-	=	-	(93,080)	1,548,219	(87,075)	2,185,823	(3,057,252)	-	-	471,976	(2,188,739)	51,395	1,362,605	-	-	1,493,182	112,453,640
83		•																		·					
84		Total Operations and Maintenance Expenses	1,856,267,255	(1,591,047,051)	-	9,138,767	274,358,971	(126,159)	(3,573,684)	5,093,091	(93,080)	1,548,219	(87,075)	10,035,441	(3,057,252)	5,226,646	22,752,025	471,976	(2,188,739)	400,375	1,362,605	1,023,615	6,380,000	3,070,102	322,597,078

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-6 January 17, 2017 Page 3 of 4

### NSTAR ELECTRIC COMPANY Adjustment Clauses Test Year Ending June 30, 2016

(FERC Form 1) Total Test Year

			(FERC Form 1) Total Test Year											
			Expenses Per											Total Adjustment
15	Account	Description	Books	Transmission	Transition	Renewables	Energy Effciency	Basic Service	AMP	Net Metering	NSTAR Green	LTRCA	Pension	Clauses
16	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N = Sum C - M
17	555	Purchased Power	\$ 857,131,031	\$ (8,792,127) \$	(85,864,576)		:	\$ (704,209,917)	\$	(50,684,559) \$	(8,651,011) \$	1,071,157	\$	(857,131,031)
18	556	System Control and Load Dispatching	1,384,896											-
19	557	Other Expenses	32,975,464		(22,694,798)	(10,280,666)								(32,975,464)
20		Other Power Supply Expenses	891,491,392	(8,792,127)	(108,559,374)	(10,280,666)	-	(704,209,917)	-	(50,684,559)	(8,651,011)	1,071,157		(890,106,496)
21	560	Operation Supervision and Engineering	4,937,437	(4,937,437)										(4,937,437)
22	561	Load Dispatch	16,216,842	(16,216,842)										(16,216,842)
23	562	Station Expenses	2,612,171	(2,612,171)										(2,612,171)
24	563	Overhead Lines Expenses	503,838	(503,838)										(503,838)
25	564	Underground Lines Expenses	2,356,808	(2,356,808)										(2,356,808)
26	565	Transmission of Electricity by Others	364,974,448		(5,149,009)									(364,974,448)
27	566	Miscellaneous Transmission Expenses	140,341	(140,341)										(140,341)
28	567	Rents	84,157	(84,157)										(84,157)
29	568	Maintenance Supervision and Engineering	440,597	(440,597)										(440,597)
30	569	Maintenance of Structures	1,799,055	(1,799,055)										(1,799,055)
31 32	570 571	Maintenance of Station Equipment Maintenance of Overhead Lines	765,101 6,761,200	(765,101) (6,761,200)										(765,101) (6,761,200)
33	572	Maintenance of Underground Lines	1,145,064	(1,145,064)										(1,145,064)
34	573	Maintenance of Misc. Transmission Plant	1,143,004	(1,145,004)										(1,143,004)
35	313	Transmission Expenses	402,737,057	(397,588,050)	(5,149,009)									(402,737,057)
36	575	Market Monitoring and Compliance	275,040	(371,300,030)	(214,221)						(16,650)	(44,169)		(275,040)
37	313	Regional Market Expenses	275,040		(214,221)						(16,650)	(44,169)		(275,040)
	500				(214,221)						(10,050)	(44,109)		(273,040)
38 39	580 581	Operation Supervision and Engineering	15,151,802 7,983,031											-
39 40	581	Load Dispatch												-
		Station Expenses	7,520,171											-
41	583	Overhead Lines Expenses	11,718,283											-
42	584	Underground Lines Expenses	19,053,149											-
43	585	Street Lighting and Signal System Expenses	954,402											-
44	586	Meter Expenses	4,078,613											-
45	587	Customer Installations Expenses	953,436											-
46	588	Miscellaneous Expenses	1,747,301											-
47	589	Rents	1,625,911											-
48	590	Maintenance Supervision and Engineering	12,564											-
49	591	Maintenance of Structures	157,968											-
50	592	Maintenance of Station Equipment	3,055,487											-
51	593	Maintenance of Overhead Lines	24,063,264											-
52	594	Maintenance of Underground Lines	3,926,499											-
53	595	Maintenance of Line Transformers	479,557											-
54	596	Maintenance of Street Lighting and Signal Systems	106,793											-
55	597	Maintenance of Meters	355,026											-
56	598	Maintenance of Misc. Distribution Plant	7,110,620											
57		Distribution Expenses	110,053,877	-	-	-	-	-	-	-	-	-		-
58	901	Supervision	105,788											-
59	902	Meter Reading Expenses	11,576,885											-
60	903	Customer Records and Collection Expenses	31,159,727											-
61	904	Uncollectible Accounts	16,482,128					(5,020,071)	(6,145,444)					(11,165,515)
62	905	Miscellaneous Customer Accounts Expenses	2,087,251											
63		Customer Accounts Expenses	61,411,778		-	-	-	(5,020,071)	(6,145,444)	-	-	-		(11,165,515)
64	908	Customer Assistance Expenses	246,420,188				(245,773,506)							(245,773,506)
65	909 910	Informational and Instructional Expenses	- 85.744											-
66	910	Miscellaneous Customer Service and Informational Expenses Customer Service and Informational Expenses	246,505,933				(245 772 505)							(245,773,506)
67	911		246,505,933	-	-	-	(245,773,506)	-	-	-	-	-		(245,7/3,506)
68 69	916	Supervision Miscellaneous Sales Expenses	327,123											-
	910		390,620											
70	920	Sales Expenses	70,831,847	(8,348,596)				(478,293)						(8,826,889)
71 72	920	Administrative and General Salaries Office Supplies and Expenses	4,575,894	(539,338)				(478,293)						(539,338)
73	922	Administrative Expenses Transferred-Cr	(6,460,067)											761,416
74	922	Outside Services Employed	26,202,968											(3,088,413)
75	923	Property Insurance	1,061,283											(317,674)
76	925	Injuries and Damages	7,459,863	(879,257)										(879,257)
77	926	Employee Pensions and Benefits	27,705,857	(3,265,551)									(20,303,711)	(23,569,262)
78	928	Regulatory Commission Expenses	7,325,440					(2,188,739)					(==,==,=,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(3,940,685)
79	930	Miscellaneous General Expenses	2,350,079					. ,,/			(52,118)			(312,543)
80	931	Rents	2,345,901	(276,500)							. , .,			(276,500)
81	935	Maintenance of General Plant	2,492	(294)										(294)
82		Administrative and General Expenses	143,401,558	(17,966,577)	-	-	-	(2,667,032)	-	-	(52,118)	-	(20,303,711)	(40,989,438)
83														
84		Total Operations and Maintenance Expenses	\$ 1,856,267,255	\$ (424,346,753) \$	(113,922,604) \$	(10,280,666)	\$ (245,773,506)	\$ (711,897,020)	\$ (6,145,444) \$	(50,684,559) \$	(8,719,779) \$	1,026,988 \$	(20,303,711) \$	(1,591,047,051)

### NSTAR ELECTRIC COMPANY Normalizing Adjustments Test Year Ending June 30, 2016

Account	Amount	Description
Col. A	Col. B	Col. C
408	\$ (232,373)	Remove out-of-period legal and consultants expense
408	(2,743,537)	Remove deferred property tax expense
408	(51,373)	Reclass legal/consulting expenses to account 923
Total Property Taxes	(3,027,283)	¥
556	(22,466)	Remove out-of-period accrued payroll adjustment
580	(26,343)	Remove out-of-period accrued payroll adjustment
580	35,474	Adjust amounts not accrued at 6/30/16
580	(14,245)	Remove out-of-period accrued payroll adjustment
otal 580	(5,115)	
583	(71,439)	Remove amount of sundries billings related to pension costs
588	250,000	Add back reversal of 2012 reserve accrual
588	(216,209)	Remove out-of-period accrued payroll adjustment
Cotal 588	33,791	
593	(1,289,864)	Remove storm-related vegetation costs to be recovered in the storm filing
901	(19,864)	Remove out-of-period accrued payroll adjustment
902	(29,212)	Remove out-of-period accrued payroll adjustment
903	(151,568)	Remove out-of-period accrued payroll adjustment
904	10,525,602	Add back non-recurring Bad Debt Hardship Adjustment from 2015
905	(96,240)	Remove customer service guarantees from test year
911	(49,344)	Remove out-of-period accrued payroll adjustment
920	(1,142,497)	Remove variable compensation normalizing adjustments
920	(158,101)	Remove executive expenses from test year
Total 920	(1,300,598)	
921	(313,768)	Remove out-of-period accrued payroll adjustment
923	51,373	Reclass legal/consulting expenses from property taxes account 408 to account 923
923	(299,402)	Remove shareholder services expense from account 923
923	229,910	Remove POR legal costs out-of-period adjustment
923	199,370	Increase expense due to reversal of June 2015 accrual with no expense recorded in July 2015
923	91,277	Add back out-of-period merger-related costs
923	(91,667)	Reverse expense related to non-recurring E&Y tax study
923	25,000	Reverse June 2015 accrual
923	(25,000)	Remove non-recurring expense E&Y tax study (reversal of 2014 deferral)
923	(25,000)	Remove non-recurring expense E&Y tax study (final E&Y bill)
923	53,316	Add back out-of-period donations/lobbying credit
923	(55,629)	Remove donations/lobbying costs
Total 923	153,548	· •
925	158,407	Add back non-recurring distribution of insurance policy surplus
926	585,070	Exclude 50% of 2015 non-recurring medical IBNR true-up
928	1,342,409	Add back out-of-period, non-recurring adjustments to regulatory assessment expense
928	(162,168)	Exclude storm assesments from test year
Total 928	1,180,241	
930	(107,088)	Remove executive expense from test year
931	(6,290)	Remove lease expense - transmission
931	(107,745)	Remove rent expense - transmission
		Dealersife offset to seek assessment
931	72,709	Reclassify offset to rent expense as rent revenue

NSTAR Electric Company
d/b/a Eversource Energy
D.P.U. 17-05
Exhibit ES-DPH-2 (East)
January 17, 2017
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## NSTAR ELECTRIC COMPANY

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	8 Schedule DPH-8	Uncollectibles Expense
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1	1 Schedule DPH-11	Employee Benefits Costs
10	2 Schedule DPH-12	Insurance Expense And Injuries & Damages
1	3 Schedule DPH-13	Payroll Expense
1	4 Schedule DPH-14	Variable Compensation
1:	5 Schedule DPH-15	Vegetation Expense Annualization
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2	2 Schedule DPH-22	Residual O&M Inflation Adjustment

1 2 3 4 5 6 7 8				Н	d/b/a l Exhibit	Electric Company Eversource Energy D.P.U. 17-05 t ES-DPH-2 (East) Schedule DPH-7 January 17, 2017 Page 1 of 1
10	NSTAR I	ELECTI	RIC COMPANY			
11 12 13 14	POS	STAGE	EXPENSE			
15 16 17	Description		Test Year Actual	ro Forma djustment		Test Year Pro Forma
18	(A)		(B)	 (C)		(D)
19 20 21	Postage 07/01/2015-03/31/2016 Postage 04/01/2016-06/30/2016	\$	3,288,533 1,063,789	\$ (126,159)	\$	3,162,374 1,063,789
22 23 24	Total Postage Expense	\$	4,352,322	\$ (126,159)	\$	4,226,164
25 26	2016 Postal Decrease					
27 28 29 30	2015 Bulk Rate (First Class Letter) 2016 Bulk Rate (First Class Letter) Decrease	\$ \$	0.391 0.376 (0.015)			
31 32	% Decrease		-3.84%			
33 34 35 36 37	Test Year Postage Expense 07/01/2015-03/31/2016 2016 Decrease in Postage Rate Year Adjustment	\$	3,288,533 -3.84% (126,159)			
38 39 40 41 42						
43 44 45						
46 47 48						
49 50	Notes: Numbers may not add due to rounding					

1 2 3 4 5 6 7			NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-8 January 17, 2017 Page 1 of 2
8			H.O
9	NOTABELEC	EDIC COMPANY	
10 11		TRIC COMPANY IC SERVICE	
12		BLES EXPENSE	
13	CIVEOEEECI		
14			
15			
16 Description	Amount	Adjustment	Reference
17 (A)	(B)	(C)	(D)
18	¢ 15.072.652		Cal. DDII 9 Dana 2 Lina 20
19 Test Year 20	\$ 15,073,652		Sch. DPH-8, Page 2, Line 39
21 Test Year Pro Forma	\$ 11,499,968		Sch. DPH-8, Page 2, Line 27
22	Ψ 11,:>>,>00		2011 21 11 0, 1 uge 2, 2 11 e 2
23 Pro Forma Adjustment		\$ (3,573,684)	Line 21 - Line 19
24			
25			
26			
27			
28			
29			
30 31			
32			
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40 41			
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NSTAR Electric Company
d/b/a Eversource Energy
D.P.U. 17-05
Exhibit ES-DPH-2 (East)
Schedule DPH-8
January 17, 2017
Page 2 of 2
H.O

## NSTAR ELECTRIC COMPANY NON-BASIC SERVICE UNCOLLECTIBLES EXPENSE

17			
15			
16	Description	 Amount	Reference
17	(A)	(B)	(C)
18			
19	Average Net Write-offs for Years 2014-2016	\$ 11,307,976	Exh. ES-DPH-3 (East), WP DPH-8, Page 1, Line 25, Col. (B)
20			
21	Average Retail Revenues for Years 2014-2016	\$ 1,596,307,390	Exh. ES-DPH-3 (East), WP DPH-8, Page 1, Line 25, Col. (C)
22			
23	Percent Uncollectibles to Retail Revenues	0.7084%	Line 19 / Line 21
24			
25	Test Year Retail Revenue	\$ 1,623,411,077	Exh. ES-DPH-3 (East), WP DPH-8, Page 2, Line 28, Col. (D)
26	Uncollectibles 3 Year Average	 0.7084%	Line 23
27	Test Year Pro Forma Uncollectible Expense	\$ 11,499,968	Line 25 * Line 26
28			
29	Test Year Uncollectibles Expense per Company Books	15,073,652	Line 39
30	Pro Forma Adjustment	\$ (3,573,684)	Line 27 - Line 29
31			
32			
33	Derivation of Adjusted Test Year Uncollectibles Expense		
34	Test Year Amount (Account 904)	16,482,128	Sch. DPH-6, Page 2, Line 61, Col. (C)
35	Less Bad Debt Tracked (Reconciling Mechanisms)	(11,165,515)	Sch. DPH-6, Page 3, Line 61, Col. (N)
36	Plus Fixed Basic Service Bad Debt Adder Expenses	243,236	Exh. ES-DPH-4, Sch. DPH-11, Page 1, Line 41
37	Plus Normalizing Adjustment - Hardship	10,525,602	Sch. DPH-6, Page 4, Line 46
38	Less Legal Collection Expenses in Account 904	 (1,011,799)	Company records
39	Adjusted Test Year Balance - Uncollectibles Expense	 15,073,652	

50 Notes: Numbers may not add due to rounding.

1 2 3 4 5 6 7 8				NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-9 January 17, 2017 Page 1 of 1 H.O.
10 11		NSTAR	ELECTRIC COMPANY	
12		FEE FREE	PAYMENT PROCESSING	
13		TELTREE	TATMENTINGEESSING	
14				
15				
16	Description	Amount	Adjustment	Reference
17	(A)	(B)	(C)	(D)
18				
19	Test Year	\$ -		
20		£ 002 001		Y: 22
21 22	Test Year Pro Forma (estimate)	5,093,091		Line 33
23	Pro Forma Adjustment		\$ 5,093,091	Line 21 - Line 19
24	110 Polina Aujustinent		\$ 3,093,091	Eine 21 - Eine 19
25 26 27				
28	Total Credit Card Fee Agreement	\$ 30,000,000		
29	Term of Agreement	5		
30	Annual Amount	\$ 6,000,000		Line 28 / Line 29
31				
32	Allocation %	85%		Line 38
33	Amount Allocated to NSTAR Electri	c	\$ 5,093,091	Line 30 * Line 32
34				
35				
36	Number of NSTAR Electric Resident		1,020,420	
37	Number of NSTAR Electric C&I Cus	stomers	160,470	1: 26 1: 27
38	Total NSTAR		1,180,890 85%	Line 36 + Line 37
39	W. I. SWINGGOD II II G		105.050	
40	Number of WMECO Residential Cus		187,873	
41 42	Number of WMECO C&I Customers Total WMECO	į	22,404 210,277 15%	Line 40 + Line 41
	Total WIVIECO		210,277 15%	Line 40 + Line 41
43 44	Total Combined Res, C&I Customers	,	1,391,167 100%	Line 38 + Line 42
	Total Comonica Res, C&I Customers	•	1,391,167 100%	LINE 30 + LINE 42
45 46				
46 47				
48				
49				
50	NOTE: Numbers may not add due to	rounding.		

1 2 3 4 5 6 7 8						NSTAR Electric Compa d/b/a Eversource Ener D.P.U. 17-( Exhibit ES-DPH-2 (East Schedule DPH- January 17, 20: Page 1 of H.O.	gy 05 st) 10 17
10			NS	TAR EL	ECTRIC COMP	PANY	
11 12			D	THE AN	ID MEMBERSH	HDC	
13			D	UES AF	ID MEMBERSH	III'S	
14							
15							
16	Description		ount		ustment	Reference	
17	(A)	(1	B)		(C)	(D)	
18	T. A.W.	ф	704.550			E 1 EC DDH 2 (E 1) WD DDH 10 I ' 105 C 1 C	
19 20	Test Year	\$	784,558			Exh. ES-DPH-3 (East), WP DPH-10, Line 95, Col. C	
21	Test Year Pro Forma		691,479			Exh. ES-DPH-3 (East), WP DPH-10, Line 95, Col. E	
22	Test Teat Tro Forma		071,177			Emi. Es Bill 3 (East), Wi Bill 10, Emic 33, Col. E	
23	Pro Forma Adjustment			\$	(93,080)	Line 21 - Line 19	
24							
25							
26							
27							
28 29							
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45 46							
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49							
50	NOTE: Numbers may not add due	to rounding.					

1 2 3 4 5 6 7 8					NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-11 January 17, 2017 Page 1 of 3
9 10		NS	STAR ELECTRIC (	COMPANY	
11					
12		EN	MPLOYEE BENEF	TS COSTS	
13					
14 15					
16	Description	Amou	nt Ad	justment	Reference
17	(A)	(B)		(C)	(D)
18					
19	Test Year	\$ 19,8	370,555		Sch. DPH-11, Page 2, Line 24, Col. K
20					
21	Test Year Pro Forma	21,4	118,773		Sch. DPH-11, Page 2, Line 24, Col. M
22 23	Pro Forma Adjustment		\$	1,548,219	Line 21 - Line 19
24	110 Porma Aujustment		φ	1,346,219	Line 21 - Line 19
25					
26					
27					
28					
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NSTAR Electric Company
d/b/a Eversource Energy
D.P.U. 17-05
Exhibit ES-DPH-2 (East)
Schedule DPH-11
January 17, 2017
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### NSTAR ELECTRIC COMPANY

### EMPLOYEE BENEFITS COSTS

15											Test Year -		
16	Cost Element Description	Cost Element	Entity	FERC Account	Test Year	(Less) Transmission	Net Distribution	Normalizing Adjustments	Distribution Benefits loader reclassification	Capitalization	Distribution O&M	Proforma	Adjusted Test Year
17			Col. C	Col. D	Col. E	Col. F			Col. I	Col. J	Col. K		Col. M
	Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	C01. I	Col. J	Col. K	Col. L	Col. M
18													
19	Medical / Prescription	L52/54	21	926000	28,174,156	(1,066,481)	27,107,675	585,070	5,987,004	(19,125,830)	14,553,919	1,304,895	15,858,815
20	Vision	L53	21	926000	183,879	(6,960)	176,919		39,074	(124,825)	91,168	4,328	95,496
21	Dental	L55	21	926000	1,931,098	(73,098)	1,858,000		410,358	(1,310,912)	957,445	50,042	1,007,488
22	401K	L61/62	21	926000	8,608,291	(325,851)	8,282,440		1,829,261	(5,843,679)	4,268,022	358,346	4,626,369
23	Basic Service adder - benefits											(169,393)	(169,393)
24	Employee Benefits - Distribution				38,897,424	(1,472,391)	37,425,033	585,070	8,265,697	(26,405,246)	19,870,555	1,548,219	21,418,773
25													
26	Pension		21	926000	40,951,113	(1,550,129)	39,400,984		8,702,106	(27,799,379)	20,303,711	(20,303,711)	-
27	Other Account Activity	Various	21	926000	6,420,365	(243,031)	6,177,334		1,364,327	(4,358,420)	3,183,241	-	3,183,241
28	Transfer credit - total				(58,563,046)		(58,563,046)						-
29													
30	Total Account Activity				27,705,857	(3,265,551)	24,440,306	585,070	18,332,131	(58,563,046)	43,357,506	(18,755,492)	24,602,014

Notes:

Col. L, Line 23: portion of basic service administrative costs related to benefits.

Col. H, Line 19: refer to Sch. DPH-6, Page 4, Line 73.

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-11 January 17, 2017 Page 3 of 3 H.O. \_\_\_\_

### NSTAR ELECTRIC COMPANY

# EMPLOYEE BENEFITS COSTS TEST YEAR PRO FORMA

### BENEFIT SUMMARY

16		Non-Re	present	ed	Repr	esente	d						
17	Description	Enrollment as of 6/30/16 (#)		Pro Forma Test Year	Enrollment as of 6/30/16 (#)		Pro Forma Test Year	Pro Forma Test Year (C) + (E)	Non - Transmission A		Adjusted Test Year Pro Forma		Reference
18	(A)	(B)		(C)	(D)		(E)	(F)	(G)	(H)		(I)	(J)
19													
20	NSTAR ELECTRIC												
21	Medical / Prescription	325	\$	4,526,227	1,317	\$	19,182,543	\$ 23,708,770	51.7%	11.8%	\$	10,098,137	Exh. ES-DPH-3 (East), WP DPH-11, Page 1
22	Dental	325		246,598	1,317		1,375,301	\$ 1,621,899	51.7%	11.8%		690,806	Exh. ES-DPH-3 (East), WP DPH-11, Page 2
23	Vision	325		25,166	1,317		125,515	\$ 150,681	51.7%	11.8%		64,179	Exh. ES-DPH-3 (East), WP DPH-11, Page 3
24	NSTAR ELECTRIC BENEFITS		\$	4,797,992		\$	20,683,359	\$ 25,481,351			\$	10,853,122	Line $21 + 22 + 23$
25												,	
26													
27	EESCO												
28	Medical / Prescription	2,222	\$	28,346,048	390	\$	4,709,239	\$ 33,055,287	28.1%	11.8%	\$	20,970,795	Exh. ES-DPH-3 (East), WP DPH-11, Page 1
29	Dental	2,222		1,482,973	390		334,176	\$ 1,817,149	28.1%	11.8%		1,152,828	Exh. ES-DPH-3 (East), WP DPH-11, Page 2
30	Vision	2,222		149,588	390		30,111	\$ 179,699	28.1%	11.8%		114,004	Exh. ES-DPH-3 (East), WP DPH-11, Page 3
31	EESCO BENEFITS		\$	29,978,609		\$	5,073,526	\$ 35,052,135			\$	22,237,626	Line 28 + 29 + 30
32	EESCO ALLOCATED TO NSTAR ELECTRIC	610	\$	8,235,124	107	\$	1,393,698	\$ 9,628,821			\$	6,108,676	Line 31 * 27.47%
33													
34													
35	TOTAL												
36	Medical / Prescription	935	\$	12,312,887	1,424	\$	20,476,171	\$ 32,789,058			\$	15,858,815	Line 21 + (Line 28 * 27.47%)
37	Dental	935		653,971	1,424		1,467,099	2,121,070				1,007,488	Line 22 + (Line 29 * 27.47%)
38	Vision	935		66,258	1,424		133,787	200,045				95,496	Line 23 + (Line 30 * 27.47%)
39	TOTAL MEDICAL EXPENSE		\$	13,033,116		\$	22,077,056	\$ 35,110,172			\$	16,961,798	Line 36 + 37 + 38
40													

41 42 44

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14 15

Notes: Col. G: refer to Exhibit ES-DPH-3 (East), WP DPH-11, Page 4. Col. H: refer to Exhibit ES-DPH-3 (East), WP DPH-28, Page 2, Line 25.

1 2 3 4 5 6 7 8					NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-12 January 17, 2017 Page 1 of 3
9					11.0.
10		NS	STAR ELECTRIC	COMPANY	
11					
12		INSURANCE	EXPENSE AND IN	JURIES & DAMAGES	
13					
14					
15					
16 17			Test Year		
18			Actual	Pro Forma	
19	Description		06/30/2016	Adjustments	Reference
20	(A)	<del></del>	(B)	(C)	(D)
21	, ,		. /	` '	` '
22	Test Year	\$	7,289,021		Sch. DPH-12, Page 2, Col. G, Line 39
23					
24	Test Year Pro Forma		7,201,946		Sch. DPH-12, Page 2, Col. I, Line 39
25					
26	Pro Forma Adjustment			\$ (87,075)	Line 24 - Line 22
27					
28					
29 30					
31					
32					
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35					
36					
37					

NOTE: Numbers may not add due to rounding.

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-12 January 17, 2017 Page 2 of 3 H.O. \_\_\_

### NSTAR ELECTRIC COMPANY

### INSURANCE EXPENSE AND INJURIES & DAMAGES

Account (A)	Description (B)	Т	Total Company Test Year Actual 06/30/2016 (C)	Less: Transmission (D)	Less	st Year Actual s: Transmission 06/30/2016 (E)	rmalizing djustment (F)	Adjusted Test Year 16/30/2016 (G)		Pro Forma Adjustment (H)	 Test Year Pro Forma	Reference (J)
)												
924000	Insurance Expense											
	Property Insurance	\$	1,033,599	\$ (309,386)	\$	724,213	\$ -	\$ 724,213	\$	(64,595)	\$ 659,617	Exh. ES-DPH-3 (East), WP DPH-12, Line 25
!	Commercial Crime		27,684	(8,287)		19,398	 	19,398		(2,165)	 17,233	Exh. ES-DPH-3 (East), WP DPH-12, Line 30
1	Total Account 924000	\$	1,061,283	\$ (317,673)	\$	743,610	\$ -	\$ 743,610	\$	(66,760)	\$ 676,850	Line 21 + Line 22
925000	Insurance Expense											
i	Excess General Liability		2,911,892	(343,211)		2,568,682	158,407	2,727,089		51,404	2,778,493	Exh. ES-DPH-3 (East), WP DPH-12, Line 38
'	Directors & Officers Liabilty		712,401	(83,967)		628,434	-	628,434		(260,299)	368,135	Exh. ES-DPH-3 (East), WP DPH-12, Line 57
;	Fiduciary and Employee Benefit Liability		176,644	(20,820)		155,824	-	155,824		(23,604)	132,219	Exh. ES-DPH-3 (East), WP DPH-12, Line 64
)	Cyber Risk Liability		102,828	(12,120)		90,708	-	90,708		116,698	207,406	Exh. ES-DPH-3 (East), WP DPH-12, Line 45
)	Worker's Compensation		834,801	(98,394)		736,407	-	736,407		(127,101)	609,306	Exh. ES-DPH-3 (East), WP DPH-12, Line 75
			4,738,567	(558,512)		4,180,055	158,407	4,338,462		(242,902)	4,095,559	Sum Line 26 through Line 30
925000	Injuries & Damages Expense											
1	General Liability Claims		1,093,562	(128,893)		964,669	-	964,669		423,346	1,388,015	Sch. DPH-12, Page 3, Line 31
ļ	Worker's Compensation Claims		2,745,846	(323,640)		2,422,206	-	2,422,206		(234,756)	2,187,450	Sch. DPH-12, Page 3, Line 32
i	•		3,839,408	(452,532)		3,386,875		 3,386,875		188,590	 3,575,466	Line 33 + Line 34
,	Total account 925000	\$	8,577,974	\$ (1,011,044)	\$	7,566,930	\$ 158,407	\$ 7,725,337	\$	(54,312)	\$ 7,671,025	Line 31 + Line 35
, 924000 / 925000	Subtotal: Gross Insurance Premiums and Injuries & Damages		9,639,257	(1,328,717)		8,310,540	158,407	 8,468,947		(121,072)	8,347,875	Line 23 + Line 36
925000	Less: Capitalized Portion		(1,337,581)	157,654		(1,179,926)		(1,179,926)		33,997	(1,145,929)	Company records
	Net Insurance Premiums and Injuries &		(1,007,007)			(1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	 	 (-,,,,0)	_		 (=,=,==>)	
)	Damages	\$	8,301,677	\$ (1,171,063)	\$	7,130,614	\$ 158,407	\$ 7,289,021	\$	(87,075)	\$ 7,201,946	Line 37 + Line 38
)	g						 	 		<u> </u>		
925000	Gross Other Insurance Expense		260,014	(30,647)		229,368		229,368		-	229,368	Company records
925000	Less: Capitalized Portion		(40,545)	4,779		(35,766)		(35,766)		_	(35,766)	Company records
	Net Other Insurance Expense		219,470	(25,868)		193,602	 	 193,602		_	 193,602	Line 41 + Line 42
ı			,	(20,000)		,		,			,	
i	Total Account 924000 & 925000	\$	8,521,147	\$ (1,196,931)	\$	7,324,216	\$ 158,407	\$ 7,482,623	\$	(87,075)	\$ 7,395,548	Line 39 + Line 43

50 Col. F, Line 26: Refer to Sch. DPH-6, Page 4, Line 71.

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-12 January 17, 2017 Page 3 of 3 H.O.

### NSTAR ELECTRIC COMPANY

### INSURANCE EXPENSE AND INJURIES & DAMAGES

Description	 6/30/2012	 6/30/2013	 6/30/2014	 6/30/2015	 6/30/2016	5-	yr Average
(A)	(B)	(C)	(D)	(E)	(F)		(G)
Total Company							
General Liability Claims	\$ 1,583,738	\$ 2,535,477	\$ 3,130,195	\$ 1,355,061	\$ 995,342	\$	1,919,963
Worker's Compensation Claims	2,570,060	2,706,298	1,697,301	2,190,682	3,032,420		2,439,352
•	\$ 4,153,798	\$ 5,241,775	\$ 4,827,495	\$ 3,545,743	\$ 4,027,763	\$	4,359,315
Less Transmission							
General Liability Claims	\$ (399,408)	\$ (679,461)	\$ (885,847)	\$ (397,086)	\$ (297,935)	\$	(531,947)
Worker's Compensation Claims	(208,790)	(234,034)	(186,894)	(272,374)	(357,417)		(251,902)
•	\$ (608,199)	\$ (913,495)	\$ (1,072,741)	\$ (669,460)	\$ (655,351)	\$	(783,849)
Distribution							
General Liability Claims	\$ 1,184,330	\$ 1,856,016	\$ 2,244,348	\$ 957,975	\$ 697,408	\$	1,388,015
Worker's Compensation Claims	2,361,269	2,472,264	1,510,407	1,918,308	2,675,004		2,187,450
Total Distibution Injuries & Damages	\$ 3,545,599	\$ 4,328,280	\$ 3,754,755	\$ 2,876,283	\$ 3,372,411	\$	3,575,466

1				NSTAR Electric Compan
2				d/b/a Eversource Energ
3				D.P.U. 17-0
4				Exhibit ES-DPH-2 (Eas
5				Schedule DPH-1
6 7				January 17, 201 Page 1 of
8				H.O
9				11.0.
10		NSTAR ELECTRIC	COMPANY	
11				
12		PAYROLL EX	KPENSE	
13				
14				
15				
16	Description	Amount	Adjustment	Reference
17	(A)	(B)	(C)	(D)
18				
19	Test Year	\$ 119,525,370		Sch. DPH-13, Page 2, Line 22
20	Tot Wass Bus Esses	120.570.912		C-l. DDII 12 D 2 I : 20
21 22	Test Year Pro Forma	129,560,812		Sch. DPH-13, Page 2, Line 39
23	Pro Forma Adjustment		\$ 10,035,441	Line 21 - Line 19
24	110 I offila Adjustificit		ψ 10,033, <del>44</del> 1	Line 21 - Line 1)
25				
26				
27				
28	Local 369		\$ 6,327,455	Sch. DPH-13, Page 2, Line 41
29	Non-Union		3,707,986	Sch. DPH-13, Page 2, Line 41
30	Total		\$ 10,035,441	
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NSTAR Electric Company
d/b/a Eversource Energy
D.P.U. 17-05
Exhibit ES-DPH-2 (East)
Schedule DPH-13
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### NSTAR ELECTRIC COMPANY

## PAYROLL EXPENSE

Description	Description Local 369			Non-Union Total			Reference
(A)		(B)		(C)	(D)		(E)
Adjusted Test Year	_						
Distribution O&M Test Year Proforma Adjustment	\$	74,441,305	\$	45,084,065	\$	119,525,370	Exh. ES-DPH-3 (East), WP DPH-13, Page 1, Line 59
Adjusted Test Year	\$	74,441,305	\$	45,084,065	\$	119,525,370	Exh. ES-DPH-3 (East), WP DPH-13, Page 1, Line 59
Annualized Test Year Wage Increases							
Effective Date		06/02/16		04/01/16			Per Contract
Percent Increase		3.00%		3.00%			Per Contract
•							Line 25 - June 30, 2015
Increase to Annualize	\$	2,061,922	\$	1,019,023	\$	3,080,946	Line 22 * Line 26 * Line 27 / 365 days
Annualized Test Year Base Wages	\$	76,503,227	\$	46,103,089	\$	122,606,316	Line 22 + Line 28
Post Test Year Wage Increases	_						
Effective Date		06/02/17		04/01/17			Per Contract
Percent Increase		2.75%		3.00%			Per Contract
Wage Increase	\$	2,103,839	\$	1,383,093	\$	3,486,931	Line 29 * Line 32
Post Test Year Wage Increases	_						
Effective Date		06/02/18		04/01/18			Per Contract
Percent Increase		2.75%		2.75%			Per Contract
Wage Increase	\$	2,161,694	\$	1,305,870	\$	3,467,564	(Line 29 + Line 33) * Line 36
Rate Year Wage Increases							
Rate Year Base Wages	\$	80,768,760	\$	48,792,051	\$	129,560,812	Line 29 + Line 33 + Line 37
Total Payroll Adjustment	\$	6,327,455	\$	3,707,986	\$	10,035,441	Line 39 - Line 22
Payroll Percentage Adjustment		<u>8.500%</u>		<u>8.225%</u>		<u>8.396%</u>	Line 41 / Line 22
	Adjusted Test Year Distribution O&M Test Year Proforma Adjustment Adjusted Test Year  Annualized Test Year Wage Increases Effective Date Percent Increase Days from June 30, 2015 Increase to Annualize Annualized Test Year Base Wages Post Test Year Wage Increases Effective Date Percent Increase Wage Increase Wage Increase Fost Test Year Wage Increases Effective Date Percent Increase Wage Increase Rate Year Wage Increases Rate Year Wage Increases Rate Year Base Wages Total Payroll Adjustment	Adjusted Test Year  Distribution O&M Test Year Proforma Adjustment  Adjusted Test Year  Adjusted Test Year  Adjusted Test Year Wage Increases  Effective Date Percent Increase Days from June 30, 2015 Increase to Annualize  Annualized Test Year Base Wages Post Test Year Wage Increases  Effective Date Percent Increase Wage Increase  Wage Increase  Fost Test Year Wage Increases  Effective Date Percent Increase Wage Increase  Effective Date Percent Increase  Wage Increase  Selfective Date Percent Increase Wage Increase  Effective Date Percent Increase  Fost Test Year Wage Increases  Effective Date Percent Increase  Selfective Date Percent Increase  Wage Increase  Fost Test Year Wage Increases  Rate Year Wage Increases  Rate Year Base Wages  Total Payroll Adjustment	Adjusted Test Year				

\* Contract expires 6/1/18

1					NSTAR Electric Company
2					d/b/a Eversource Energy
3					D.P.U. 17-05
4					Exhibit ES-DPH-2 (East)
5					Schedule DPH-14
6					January 17, 2017
7					Page 1 of 2
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10			NSTAR ELEC	CTRIC COMPANY	
11					
12			VARIABLE (	COMPENSATION	
13					
14					
15					
16	Description		Amount	Adjustment	Reference
17	(A)		(B)	(C)	(D)
18					
19	Test Year	\$	18,170,774		Sch. DPH-14, Page 2, Line 24, Col. D
20					
21	Test Year Pro Forma		15,113,522		Sch. DPH-14, Page 2, Line 28, Col. F
22			_		
23	Pro Forma Adjustment			\$ (3,057,252)	Line 21 - Line 19
24					
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NSTAR Electric Company
d/b/a Eversource Energy
D.P.U. 17-05
Exhibit ES-DPH-2 (East)
Schedule DPH-14
January 17, 2017
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### NSTAR ELECTRIC COMPANY

## VARIABLE COMPENSATION

Description (A)	Test Year Actual 06/30/2016 (B)	Test Year Normalizing Adjustments (C)	Adjusted Test Year 06/30/2016 (D)	Test Year Pro Forma Adjustments (E)	Test Year Pro Forma (F)	Reference (G)
Test Year Actual Normalizing Adjustments Allocation to Transmission Subtotal - Adjusted Test Year Post Test Year Adjustment Payroll Escalation Adjustment	\$ 21,741,129	(1,142,497) (2,427,858)	18,170,774	(3,868,508) 811,256		Company records Line 64 Line 52 Column B + Column C Line 24 - Line 54 Line 54 * Line 40
Total Variable Compensation	\$ 21,741,129	\$ (3,570,354)	\$ 18,170,774	\$ (3,057,252)	\$ 15,113,522	

## CALCULATION OF PERCENT INCREASE IN BASE PAYROLL

Description	Amount	Reference
Base Payroll Expense - Test Year Pro Forma Less: 6/30/16 Annualized Test Year Base Wages Amount of Payroll Increase	\$ 129,560,812	Sch. DPH-13, Page 2, Line 39 Sch. DPH-13, Page 2, Line 29 Line 35 - Line 36
Divided by: 2016 Base Payroll Expense, Actual Payroll Expense Percent of Payroll Increase	\$ 122,606,316 5.6722%	Line 36 Line 37 / Line 39

# CALCULATION OF ALLOCATION TO TRANSMISSION

Description	Adjusted Test Year Actual	Adjusted Test Year Target
Total NSTAR Electric 2016 Incentive	\$ 20,598,632	\$ 16,213,240
Transmission Wages & Salaries Allocation Factor	11.7865%	11.7865%
Less Incentive Allocation to Transmission	\$ (2,427,858)	\$ (1,910,974)
Total NSTAR Electric Distribution Incentive	\$ 18,170,774	\$ 14,302,266

			Adjusted
	Test Year	Normalizing Adj	Test Year
Employee Incentive	\$ 11,809,033	\$ (610,465)	\$ 11,198,568
Executive Incentive	3,245,719	(532,031)	\$ 2,713,687
Stock Incentive	5,865,176	-	5,865,176
Director RSU's	821,200	-	821,200
Total Variable Comp	\$ 21,741,129	\$ (1,142,497)	\$ 20,598,632

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-15 January 17, 2017 Page 1 of 3 H.O. \_\_\_ NSTAR ELECTRIC COMPANY VEGETATION MANAGEMENT ADJUSTMENT Description Amount Adjustment Reference (C) (B) (D) (A) Sch. DPH-15, Page 2, Line 22 Test Year \$ 5,283,642 Test Year Pro Forma 33,262,313 Sch. DPH-15, Page 2, Line 22 + Sch. DPH-15, Page 3 Line 44 Line 21 - Line 19 Pro Forma Adjustment 27,978,671 

NOTE: Numbers may not add due to rounding.

1 2 3 4 5 6 7 8						d/b/a Ev Exhibit E Sc J	ectric Company ersource Energy D.P.U. 17-05 S-DPH-2 (East) shedule DPH-15 anuary 17, 2017 Page 2 of 3	
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10		NSTAK	ELECTRIC CON	VIFAINI				
12	VEG	ETATION	EXPENSE ANN	IUALIZA	TION			
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14								
15								
16		,	Test Year		Pro Forma		Test Year	
17	Description		Actual	A	djustments		Pro Forma	
18	(A)		(B)	(C)			(D)	
19								
20	Enhanced Tree Trimming	\$	5,283,642	\$	5,226,646	\$	10,510,288	
21 22	Total Vegetation Expense Annualization	\$	5,283,642	\$	5,226,646	\$	10,510,288	
23	Total Vegetation Expense Annualization	Ф	3,263,042	D.	3,220,040	Ď.	10,310,288	
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NOTE: Numbers may not add due to rounding.

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-15 January 17, 2017 Page 3 of 3 H.O.

## NSTAR ELECTRIC COMPANY

### VEGETATION MANAGEMENT RESILIENCY TREE WORK PILOT

16		Test Year	I	Pro Forma Test Year			
17	Description	Actual	A	djustments	Pro Forma		Reference
18	(A)	(B)		(C)		(D)	(E)
19							
20	Total Annual Vegetation Management Resiliency Tree Work Pilot Expense		\$	25,950,000			Exh. ES-DPH-3 (East), WP DPH-15, Page 1, Line 56
21							
22	NSTAR Electric Allocation			85%			Exh. ES-DPH-3 (East), WP DPH-15, Page 2, Line 18
23							
24	NSTAR Electric Share		\$	22,150,920			Line 20 * Line 22
25							
26							
27	Vegetation Management Resiliency Tree Work Pilot	\$ -	\$	22,150,920	\$	22,150,920	Line 24
28							
29	Total Vegetation Management Resiliency Tree Work Pilot	\$ -	\$	22,150,920	\$	22,150,920	Line 27
30							
31							
32							
33	2017 Vegetation Management Resiliency Tree Work Pilot Costs		\$	3,521,000			Exh. ES-DPH-3 (East), WP DPH-15, Page 1, Line 25
34							
35	Amortization Period (years)			5			
36							
37	Annual Amortization		\$	704,200			Line 33 / Line 35
38							
39	NSTAR Electric Allocation			85%			Exh. ES-DPH-3 (East), WP DPH-15, Page 2, Line 18
40							
41	NSTAR Electric Share		\$	601,105			Line 37 * Line 39
42							
43							
44	Total Annual Vegetation Management Resiliency Tree Work Pilot	\$ -	\$	22,752,025	\$	22,752,025	Line 29 + Line 41
45							

NOTE: Numbers may not add due to rounding.

1 2 3 4 5 6 7 8				NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-16 January 17, 2017 Page 1 of 1 H.O.
9 10		NSTAR	ELECTRIC COMPA	NY
11				· · · -
12		RAT	E CASE EXPENSE	
13 14				
15				
16	Description	Amount	Adjustment	Reference
17	(A)	(B)	(C)	(D)
18 19	Total Rate Case Expense	\$ 2,359,880		Exh. ES-DPH-3 (East), WP DPH-16, Line 29
20	Total Rate Case Expense	Ψ 2,337,000		EARL ES DITT 3 (East), WI DITT 10, EINE 25
21 22	Proposed Amortization Period	5 Y	ears	
23	Proposed Yearly Amortization		\$ 471,976	Line 19 / Line 21
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NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-17 January 17, 2017 Page 1 of 1 H.O. \_\_\_\_

NSTAR ELECTRIC COMPANY

# REGULATORY ASSESSMENTS

	•		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
REGULATORY ASSESSMENTS						
	Toot Voor	Normalization	Tost Voor	A divertment	Davisad	
Description						Reference
						(G)
(A)	(B)	(C)	(D)	(E)	(1')	(0)
DPIL & AG Assessments	\$ 7.285.190	\$ 1 180 241	\$ 8 465 431	s -	\$ 8 465 431	Account 928
				_		ricedani >20
		\$ 1,180,241		\$ -		
					<del></del>	
Basic Service Allocation					(2,188,739)	Line 23 * Line 34
Total Net of Basic Service Transfer					\$ 4,524,746	Line 23 - Line 25
Allocation of Regulatory Assessments to Basic Service	2015 FERC		Basic Service			
	Form 1	Basic Service	%			
NSTAR Electric	\$ 2,997,614,873	\$ 967,754,347				
Combined Electric	\$ 3,511,683,557	\$ 1,144,883,436	33%			
AGO Assessment	\$ 789,893					
General Assessment						
Total	\$ 6,713,485					
	Total Net of Basic Service Transfer  Allocation of Regulatory Assessments to Basic Service  NSTAR Electric  WMECO  Combined Electric  AGO Assessment	Test Year Actual (A) (B)	Test Year Actual Adjustments	Description         Actual (B)         Adjustments (C)         Pro Forma (D)           D.P.U. & AG Assessments         \$ 7,285,190         \$ 1,180,241         \$ 8,465,431           Less: Transmission         (1,751,946)         - (1,751,946)         - (1,751,946)           Total         \$ 5,533,244         \$ 1,180,241         \$ 6,713,485           Basic Service Allocation           Total Net of Basic Service Transfer           Allocation of Regulatory Assessments to Basic Service         2015 FERC         Basic Service         %           NSTAR Electric         \$ 2,997,614,873         \$ 967,754,347         %           WMECO         514,068,684         177,129,089         33%           Combined Electric         \$ 3,511,683,557         \$ 1,144,883,436         33%           AGO Assessment         \$ 789,893         \$           General Assessment         3,849,604         Trust Assessment         2,073,988	Description   Actual   Adjustments   Pro Forma   Latest Invoice	Description

Notes:
Col. (F) reflects most recent invoices including AGO Assessment for \$789,893.12, General Assessment for \$3,849,604, and Trust Assessment for \$2,073,988.
Col. (C), Line 21 refers to Sch. DPH-6, Page 4, Line 77.

2				d/b/a Eversource Energy
3				D.P.U. 17-05
4				Exhibit ES-DPH-2 (East)
5				Schedule DPH-18
6				January 17, 2017
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10		NSTAR FI FCT	RIC COMPANY	
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12		LEASEE	EXPENSE	
13		ELI ISE I	ZAT ENGE	
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15				
16	Description	Amount	Adjustment	Reference
17	(A)	(B)	(C)	(D)
18	, ,	. ,	. ,	` '
19	Test Year	\$ 3,653,987		Sch. DPH-18, Page 2, Col. G
20		, ,		, 5
21	Test Year Pro Forma	4,054,361		Sch. DPH-18, Page 2, Col. I
22				, 6
23	Pro Forma Adjustment		\$ 400,375	Line 21 - Line 19
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NOTE: Numbers may not add due to rounding.

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NSTAR Electric Company

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Account Description	Total Company Test Year Actual 06/30/2016	Less: Transmission Allocation	Test Year Actual Less: Transmission 06/30/2016	Normalizing Adjustment	Test Year Adjusted 06/30/2016	Pro Forma Adjustment	Test Year Pro Forma
(A) (B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
589000 : Distribution Ops Rent Intercompany Rent (Cannon St, New Bedford)	12,660		12,660		12.660		12,660
Martha's Vineyard - NRG	1,067,211	-	1,067,211	-	1,067,211	-	1,067,211
Hyde Park Electric AWC	123,621	-	123,621	-	123,621	-	123,621
Walpole AWC	7,346	-	7,346	-	7,346	-	7,346
Waltham AWC	9,954	-	9,954	-	9,954	348,979	358,934
Somerville AWC	62,206		62,206		62,206		62,206
	1,282,998	=	1,282,998	Ξ	1,282,998	348,979	1,631,977
589001 : Distribution Ops Rent -Serv Center Rent							
Walpole AWC Property Taxes	19,881	=	19,881	=	19,881	=	19,881
Waltham AWC Property Taxes	66,279		66,279		66,279		66,279
	86,160		86,160		86,160	-	86,160
589002-003 : Operating Property Management	235,815	=	235,815	=	235,815	=	235,815
589004 : Rent - Elec Hyde Park (Property Tax)	20,939	-	20,939	-	20,939	-	20,939
Total Account 589	1,625,911		1,625,911		1,625,911	348,979	1,974,890
931000 : Rent - NUSCO							
Mass Ave Garage Rent	210,242	(24,780)	185,462	-	185,462	-	185,462
Prudential Center Rent	485,454	(57,218)	428,236	-	428,236	-	428,236
901 F St. Rent	122,141	(14,396)	107,745	(107,745)	-	-	-
Rent Revenue (Herb Chambers/MembersPlus)	(82,424)	9,715	(72,709)	72,709	-	-	-
Intercompany Rent (Cannon St, New Bedford)	15,144	(1,785)	13,359	-	13,359	-	13,359
Other NUSCO Rents	6,135	(723)	5,412		5,412		5,412
	756,691	(89,187)	667,504	(35,035)	632,468	-	632,468
931002 : Rent							
Mass Ave Garage Property Taxes	78,587	(9,263)	69,324	-	69,324	-	69,324
Prudential Center Taxes & Operating Expense	92,602	(10,915)	81,687	-	81,687	-	81,687
Intercompany Rent	(5,129)	605	(4,525)		(4,525)		(4,525)
	166,060	(19,573)	146,487	-	146,487	-	146,487
93111X : Rent Intercompany ICP							
Rocky River Realty Company	3,858,018	(454,725)	3,403,293	=	3,403,293	-	3,403,293
Southboro Facility	582,029	(68,601)	513,428	-	513,428	71,462	584,890
Transmission Garage	7,131 4,447,177	(840)	6,290 3,923,010	(6,290)	3,916,720	71,462	3,988,182
	4,447,177	(524,167)	3,923,010	(6,290)	3,916,720	/1,462	3,988,182
Total Account 931	5,369,928	(632,927)	4,737,001	(41,326)	4,695,676	71,462	4,767,137
9310GS: Intercompany Rent GSCOH offset	(3,024,027)	356,427	(2,667,600)	-	(2,667,600)	(20,066)	(2,687,666)
Total Account 931 - net of capital and transfer credit	2,345,901	(276,500)	2,069,401	(41,326)	2,028,076	51,395	2,079,471
Total Rent and Lease Expense	3,971,812	(276,500)	3,695,312	(41,326)	3,653,987	400,375	4,054,361

### 70 <u>Notes:</u>

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<sup>71</sup> Col. (F), Line 44 refers to Sch. DPH-6, Page 4, Line 82.
72 Col. (F), Line 45 refers to Sch. DPH-6, Page 4, Line 83.

<sup>73</sup> Col. (F), Line 59 refers to Sch. DPH-6, Page 4, Line 81.

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-19 January 17, 2017 Page 1 of 2 H.O. \_\_\_ NSTAR ELECTRIC COMPANY INFORMATION SYSTEMS EXPENSE ADJUSTMENT Description Amount Adjustment Reference (A) (B) (C) (D) Test Year \$ 6,100,492 Company records Test Year Pro Forma Line 19 + Sch. 19, Page 2, Line 44 7,463,097 Pro Forma Adjustment \$ 1,362,605 Line 21 - Line 19 

NOTE: Numbers may not add due to rounding.

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NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-19 January 17, 2017 Page 2 of 2 H.O.

# NSTAR ELECTRIC COMPANY

# INFORMATION SYSTEMS EXPENSE ADJUSTMENT

13						
16			D. 6			
17	Description	Amount	Reference			
18	(A)	(B)	(C)			
19						
20	Gross Investment Base	\$ 37,528,832	Exh. ES-DPH-4, Sch. DPH-8, Page 1			
21	Accumulated Depreciation	5,629,325	Exh. ES-DPH-4, Sch. DPH-8, Page 1			
22	Accumulated Deferred Income Taxes	7,330,775	Exh. ES-DPH-4, Sch. DPH-8, Page 1			
23						
24	Rate Base	\$ 24,568,733	Sum of lines 20 through 22			
25						
26	Weighted average cost of capital	12.09%	Exh. ES-DPH-4, Sch. DPH-8, Page 1			
27						
28	Return	\$ 2,969,527	Line 24 * Line 26			
29						
30	Depreciation Expense	3,752,883	Exh. ES-DPH-4, Sch. DPH-8, Page 1			
31	•					
32	Total Revenue Requirement	\$ 6,722,411	Line 28 + Line 30			
33	•	, , , , , , , , , , , , , , , , , , ,				
34	NSTAR allocation %	31.95%	Includes Transmission			
35						
36	Portion to NSTAR	\$ 2,147,810	Line 32 * Line 34			
37						
38	O&M portion - %	71.92%	Exh. ES-DPH-4, Sch. DPH-8, Page 1			
39	Fernan /	. 2.5 _,,	,,			
40	O&M portion - \$	\$ 1,544,667	Line 36 * Line 38			
41	our poruon •	1,0 : 1,007				
42	Transmission allocation	11.79%	Exh. ES-DPH-4, Sch. DPH-8, Page 1			
43	The state of the s	11., 7/0	2 25 211 1, 50m 211 0, 1 age 1			
44	Post Test Year Adjustment - Information Systems	\$ 1,362,605	(1 - Line 42) * Line 40			
45	1 000 1000 1000 120jubulletti illioilitation by steilis	<del>+ 1,362,663</del>	(1 2 me 12) Eme 10			
45						

NOTE: Numbers may not add due to rounding

10

11 12

13 14 15

1 2 3 4 5 6 7				NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-20 January 17, 2017 Page 1 of 1
8				Н.О
9 10		NSTAR ELECTRIC	COMPANY	
11				
12		GIS VERIFICATION A	ADJUSTMENT	
13 14				
15				
16		Test Year	Pro Forma	
17	Description	Actual	Adjustments	Reference
18 19	(A)	(B)	(C)	(D)
20	Total GIS Costs		\$ 5,118,077	Company records
21	Total GIB Costs		Ψ 3,110,077	Company records
22	Amortization Period (years)		5	
23				
24	Annual Amortization	\$ -	\$ 1,023,615	Line 20 / Line 22
25 26				
27				
28				
29				
30				
31				
32				
33 34				
35				
36				
37				
38				
39				
40				
41 42				
43				
44				
45				
46				
47				
48 49				
49				

NOTE: Numbers may not add due to rounding.

1 2 3 4 5 6 7 8					NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-21 January 17, 2017 Page 1 of 4 H.O.
10		I	NSTAR ELECT	RIC COMPANY	
11			amon) ( Finin	A D W IOTH CENT	
12 13			STORM FUND	ADJUSTMENT	
13 14					
15					
16	Description		Amount	Adjustment	Reference
17	(A)		(B)	(C)	(D)
18					
19	Test Year	\$	4,500,000		Sch. DPH-21, Page 2, Line 52
20 21 22	Test Year Pro Forma		8,000,000		Sch. DPH-21, Page 2, Line 59
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Pro Forma Adjustment			\$ 3,500,000	Line 21 - Line 19
47					
48					
49 50	NOTE: Namelana massa and did don to m	1.			

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-21 January 17, 2017 Page 2 of 4 H.O. \_

NSTAR ELECTRIC COMPANY

STORM FUND ADJUSTMENT

12			STOR	M FUND ADJUSTMENT						
13										
14										
15								Amounts		
16					Am	ounts for Major	Exc	luding Storms	]	Base Rate
17	Company	ERP Level	Storm Type/Name	Month/Year		Storm Events	> th	an \$30 Million		Change
18	(A)	(B)	(C)	(D)		(E)		(F)		(G)
19										
20	WMECO		Snow/Wind	February, 2010	\$	515,824	\$	515,824		
21	WMECO		Wind/Rain	May, 2010		147,808		147,808		
22	WMECO		Wind/Rain	May, 2010		2,848,248		2,848,248		
23	NSTAR	III	Hurricane Earl	September, 2010		8,247,985		8,247,985		
24	NSTAR	III	Blizzard	December, 2010		767,464		767,464		
25	NSTAR	III	Snow/Wind	January, 2011		928,401		928,401		
26	WMECO	V	Tornado	June, 2011		2,213,380		2,213,380		
27	WMECO	III	Thunderstorm	June, 2011		142,430		142,430		
28	NSTAR & WMECO	V / IV	Tropical Storm Irene	August, 2011		22,020,674		22,020,674		
29	NSTAR & WMECO	V	Snowtober	October, 2011		33,759,993		-		
30	NSTAR & WMECO	V	Hurricane Sandy	October, 2012		27,700,887		27,700,887		
31	NSTAR	III	Rain/Wind	November, 2012		457,878		457,878		
32	NSTAR	V	Blizzard Nemo	February, 2013		58,090,891		-		
33	NSTAR	II	Snow	March, 2013		160,099		160,099		
34	NSTAR	III	Snow	February, 2014		1,251,174		1,251,174		
35	NSTAR	IV	Tropical Storm Arthur	July, 2014		355,243		355,243		
36	WMECO	III	Thanksgiving Storm	November, 2014		2,674,430		2,674,430		
37	NSTAR	II	Blizzard Juno	January, 2015		14,302,642		14,302,642		
38	NSTAR	III	Blizzard Neptune	February, 2015		2,118,273		2,118,273		
39	NSTAR	III	Winter Storm Lexi	February, 2016		5,519,554		5,519,554		
40	NSTAR	IV	Winter Storm Mars	February, 2016		3,234,039		3,234,039		
41				,,		-,,		-,,		
42										
43	Total Incremental Costs Re	coverable through St	orm Fund		\$	187,457,317	\$	95,606,433		
44						101,101,011		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
45	Number of Months							77		
46	rumber of Months						-			
47	Monthly Costs (Line 43 / L	ine 45)					\$	1,241,642		
48	Worting Costs (Effic 437 E	inc 43)					Ψ	1,241,042		
49	Annual Costs (Line 47 * 12	2)					\$	14,899,704		
50	Aimuai Costs (Line 47 12	•)					Ψ	14,022,704		
51	Annual Costs Rounded (Lin	ne 40 rounded)							\$	15,000,000
52	Annual Currently in Base R		5 and D.P.H. 10-70						\$	4,500,000
53	Aimuai Currentiy in Base is	cates per D.1.0.05-0	3 and D.1.0. 10-70						Ψ	4,500,000
54	Annual Costs per D.P.U. 15	5_155							\$	10,000,000
55	Ainium Costs per D.1 .C. 15	5-155							Ψ	10,000,000
56	Increase to Base Rates (Lin	o 54   Lino 52)							•	5,500,000
57	mercase to base Rates (LIII	ic J→ * Lilic J∠)							ф	2,200,000
57										
	Annual Storm Costs Attribu	-4-L1- 4- NOTAD DI			¢	150 017 070		80%	d	0,000,000
59 60	Annual Storm Costs Attribu		CUTC		\$	150,017,968		80% 20%	\$	8,000,000
61	Total Annual Storm Costs Attribu	made to WMECO			<u>\$</u>	37,439,349 187,457,317		100.00%	\$	2,000,000
	Total Allitual Storill Costs				<u> </u>	107,437,317		100.00%	Ф	10,000,000
62										

69

12

66 67 Col. (B): The ERP Event classification was changed on May 15, 2013 to reverse the designation of storm severity.
 Col. (E): The amounts shown here are net of the proposed \$1.2 million per storm threshold.

1 2 3 4 5 6 7 8					NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-21 January 17, 2017 Page 3 of 4 H.O.
9 10			NSTAR ELEC	TRIC COMPANY	
11					
12			STORM COST	Γ ADJUSTMENT	
13 14					
15	Description		ount	Adjustment	Reference
16	(A)		B)	(C)	(D)
17 18	Test Year	\$			Sch. DPH-21, Page 4, Line 36
19	Test Teat	Φ	-		Scii. DFH-21, Fage 4, Line 30
20	Test Year Pro Forma		2,880,000		Sch. DPH-21, Page 4, Line 41
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	Pro-Forma Adjustment		<u>\$</u>	2,880,000	Line 20 - Line 18
46 47 48					
49					

1 2 3 4 5 6 7 8 9	NST <i>A</i>	AR ELECTRIC COMPANY	NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-21 January 17, 2017 Page 4 of 4 H.O.
11	amov		
12	STOR	RM COST ADJUSTMENT	
13			
14		m . 10	<b>D D</b>
15	V	Total Storms	Base Rate
16	Year	> \$1.2M	Change
17	(A)	(B)	(C)
18	2010	~	
19	2010	5	
20	2011	5	
21	2012	2	
22	2013	2	
23	2014	3	
24	2015	2	
25	2016	2	
26	<u> </u>		
27	Average	3	
28	_		
29	Current NSTAR Electric Storm Threshold	\$1,000,000	
30			
31	Cumulative GDP-PI increase since 2005	19%	
32	_		
33	Revised Storm Threshold	\$1,200,000	
34	=		
35	Annual Storm Costs (Line 33 * Line 27)		\$3,600,000
36	Annual Currently in Base Rates		\$0
37	Timium Currents in Buse Times		
38	Increase to Base Rates (Line 35 - Line 36)		\$3,600,000
39	increase to Base rates (Bine 33 Eine 30)		\$2,000,000
40			
41	Annual Storm Costs Allocated to NSTAR (Line 3	5 * 80%)	\$2,880,000
42	Annual Storm Costs Allocated to WMECO (Line		\$720,000
43	Annual Storm Costs Anocated to Willeo (Ellic	33 2070)	\$3,600,000
			Ψ3,000,000
44 45			
45 46			
46			

NOTE: Numbers may not add due to rounding.

1					NSTAR Electric Company
2					d/b/a Eversource Energy
3					D.P.U. 17-05
4					Exhibit ES-DPH-2 (East)
5					Schedule DPH-22
6					January 17, 2017
7					Page 1 of 1
8					Н.О
9					
10			NSTAR I	ELECTRIC COMPA	ANY
11		_			
12		I	RESIDUAL O&	M INFLATION ADJ	JUSTMENT
13					
14					
15					T 0
16	Description		Amount	Adjustment	Reference
17	(A)		(B)	(C)	(D)
18	T X	Φ.	62.041.112		E 1 EC DDH 2 (E .) WD DDH 22 D . 1 I . 41
19	Test Year	\$	63,041,113		Exh. ES-DPH-3 (East), WP DPH-22, Page 1, Line 41
20 21	Test Year Pro Forma		66 111 215		Ent. EC DDH 2 (East) WD DDH 22 Dags 1 Line 47
22	Test Tear Pro Forma		66,111,215		Exh. ES-DPH-3 (East), WP DPH-22, Page 1, Line 47
23	Pro Forma Adjustment			¢ 2.070.102	Line 21 - Line 19
	Pio Forma Adjustinent			\$ 3,070,102	Lille 21 - Lille 19
24					
25					
26					
27					
28					
29					
30 31					
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45					
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47					
48					

N	ISTAR Electric Company
	d/b/a Eversource Energy
	D.P.U. 17-05
	Exhibit ES-DPH-2 (East)
	January 17, 2017
H.O.	

## NSTAR ELECTRIC COMPANY

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23 Schedule DPH-23Depreciation & Amortization Expense24 Schedule DPH-24Amortization Of Deferred Assets25 Schedule DPH-25Property Tax Expense26 Schedule DPH-26Payroll And Other Tax Summary

1	NSTAR Electric Company
2	d/b/a Eversource Energy
3	D.P.U. 17-05
1	Exhibit ES-DPH-2 (East)
5	Schedule DPH-23
5	January 17, 2017
7	Page 1 of 1
3	Н.О
)	
	NOTADELECTRIC COMPANY

## NSTAR ELECTRIC COMPANY

## DEPRECIATION & AMORTIZATION EXPENSE

13	
14	
15	

15 16	Description Amount			Adjustment	Reference				
17	(A)		(B)		(C)	(D)			
18	(11)		(D)		(C)	(D)			
19	Test Year	\$	153,841,701			Sum of Lines $34 + 38 + 42 + 46$			
20									
21	Test Year Pro Forma		152,153,130			Exh. ES-DPH-3 (East), WP DPH-23, Line 61			
22									
23	Pro Forma Adjustment			\$	(1,688,572)	Line 21 - Line 19			
24									
25									
26									
27									
28									
29 30									
80 81	Test Year Calculation								
32	Intangible Plant	\$	5,688,936			FERC Form #1, Page 336, Line 1			
3	Transmission Allocator	Ψ	11.7865%			Exh. ES-DPH-3 (East), WP DPH-28, Page 2, Line 2			
34	Intangible Plant - Distribution		11.700370	\$	5,018,410	Line 32 * (1 - Line 33)			
35	mangiole Fame Distribution			Ψ	2,010,110	Eme 32 (1 Eme 33)			
36	Transmission Plant	\$	46,834,292			FERC Form #1, Page 336, Line 7			
37	Transmission Allocator		100.0000%			100%			
88	Transmission Plant - Distribution			\$	-	Line 36 * (1 - Line 37)			
9									
0	Distribution Plant	\$	140,920,327			FERC Form #1, Page 336, Line 8			
1	Transmission Allocator		0.0000%			0%			
12	Distribution Plant - Distribution			\$	140,920,327	Line 40 * (1 - Line 41)			
13									
4	General Plant	\$	8,958,906			FERC Form #1, Page 336, Line 10			
5	Transmission Allocator		11.7865%			Exh. ES-DPH-3 (East), WP DPH-28, Page 2, Line 2			
6	General Plant - Distribution			\$	7,902,965	Line 44 * (1 - Line 45)			
17									
48 49									
19	NOTE: Name and add done to	1.							

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3	
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NOTE: Numbers may not add due to rounding.

NSTAR Electric Company
d/b/a Eversource Energy
D.P.U. 17-05
Exhibit ES-DPH-2 (East)
Schedule DPH-24
January 17, 2017
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### NSTAR ELECTRIC COMPANY

#### AMORTIZATION OF DEFERRED ASSETS

Description (A)	FERC Form 1 Test Year Actual (B)	Less Adjustment Clauses (C)	Normalizing Adjustments (D)	Distribution Adjusted Test Year (E)	Pro Forma Adjustments (F)	Test Year Pro Forma (G)	Reference (H)
Acquisition Premium Amortization Amortization of Hardship Receivables Merger Costs to Achieve Amortization of Disallowed AFUDC - Distribution Amortization of Asbestos - Distribution Amortization AFUDC - Transmission Amortization Regulatory Debits	\$ 17,590,044 - - 270,900 110,652 1,128,450 (4,050,431)	\$ - - - - (1,128,450) 4,050,431	\$ - - (270,900) (110,652) - -	\$ 17,590,044 - - - - - -	\$ - 3,832,481 2,621,089 - - -	\$ 17,590,044 3,832,481 2,621,089 - - -	Exh. ES-DPH-3 (East), WP DPH-24, Page 4 Exh. ES-DPH-3 (East), WP DPH-24, Page 1 Exh. ES-DPH-3 (East), WP DPH-24, Page 3
Total Amortization	\$ 15,049,615	\$ 2,921,981	\$ (381,552)	\$ 17,590,044	\$ 6,453,570	\$ 24,043,614	Sum of Lines 19 through 25

#### Notes:

Col. D, Lines 22 and 23: Reflects removal of previously disallowed amortization expense.

1 2 3 4 5 6					NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-25 January 17, 2017
7					Page 1 of 2
8					Н.О
9					
10			NSTAR EL	ECTRIC COMPANY	
11			DD ODED!	TV TAV EVDENCE	
12 13			PROPER	TY TAX EXPENSE	
14					
15					
16	Description		Amount	Adjustment	Reference
17	(A)	,	(B)	(C)	(D)
18					
19	Test Year	\$	87,288,884		Company records
20	T W D E		00.002.272		0.1 DDH 05 D
21 22	Test Year Pro Forma		89,083,373		Sch. DPH-25, Page 2, Line 21
23	Pro-Forma Adjustment			\$ 1,794,489	Line 21 - Line 19
24	110-1 offina 7 tajustinent			Ψ 1,774,407	Ellie 21 - Ellie 1)
25					
26					
27					
28					
29					
30					
31					
32 33					
34					
35					
36					
37					
38					
39					
40					
41					
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43					
44					
45					
46 47					
47					
46 49					
50	NOTE: Numbers may not a	add due to rou	nding.		
	•		<del>-</del>		

1 2 3 4 5 6 7 8 9 10			NSTA	R ELEC	CTRIC COMPAN	NY				d/b/a E Exhibit	Electric Company versource Energy D.P.U. 17-05 ES-DPH-2 (East) Schedule DPH-25 January 17, 2017 Page 2 of 2
12			PRO	PERTY	TAX EXPENSI	Ξ					
13 14											
15	D		Test Year		ormalizing		Adjusted		Pro Forma		Test Year
16 17	Description (A)		Actual (B)	F	Adjustment (C)		Test Year (D)	P	djustment (E)		Pro Forma (F)
18	(A)		(B)		(C)		(D)		(L)		(1)
19	Property Tax Expense	\$	128,899,721	\$	(3,027,283)	\$	125,872,438	\$	2,561,104	\$	128,433,542
20	Less: Transmission		(38,583,554)		-		(38,583,554)		(766,615)		(39,350,169)
21 22	Total Distribution Property Tax Expense	\$	90,316,168	\$	(3,027,283)	\$	87,288,884	\$	1,794,489	\$	89,083,373
23 24 25 26 27 28 29 30 31 32											
33	Normalizing Adjustments	20 (1)			(51.050)	ъ.с	. G I DDII C D				
34 35	Consulting and Legal Expenses, reclassified to Acct. 92 Consulting and Legal Expenses, out-of-period adjustments				(51,373) (232,373)		to Sch. DPH-6, Pa to Sch. DPH-6, Pa				
36	Remove deferred property tax expense from fiscal year				(2,743,537)		to Sch. DPH-6, Pa				
37					( ): - ) /		.,	,			
38	Total Normalizing Adjustments			\$	(3,027,283)						
39											
40											
41 42											
43											
44											
45											
46											
47											
48											
49											

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-26 January 17, 2017 Page 1 of 1 H.O.

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27 28

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NSTAR ELECTRIC COMPANY PAYROLL and OTHER TAX SUMMARY

Test Year Normalizing Adjusted Pro Forma Test Year Description Actual Adjustments Test Year Adjustments Pro Forma Reference (F) = (D) + (E)(G) (A) (B) (C) (D) (E) Exh. ES-DPH-3 (East), WP DPH-26, Line 19 Exh. ES-DPH-3 (East), WP DPH-26, Line 20 Exh. ES-DPH-3 (East), WP DPH-26, Line 21 6,168,209 1,666,702 FICA 6,168,209 517,888 6,686,097 1,666,702 \$ 139,938 1,806,639 Medicare Federal Unemployment 45,739 45,739 45,739 State Unemployment 259,370 259,370 259,370 Exh. ES-DPH-3 (East), WP DPH-26,Sum of Lines 23 - 27 State Insurance Premium Excise Tax 230,381 230,381 230,381 Exh. ES-DPH-3 (East), WP DPH-26, Line 30 Federal Highway Tax 790,488 1.275,000 1.275.000 Exh. ES-DPH-3 (East), WP DPH-26, Line 32 Tangible Property Tax 484,512 Exh. ES-DPH-3 (East), WP DPH-26, Line 28 Exh. ES-DPH-3 (East), WP DPH-26, Line 31 Universal Health Tax 40,372 40,372 40,372 State Sales and Use Tax (240,104) 244,023 3,918 3,918 Total Payroll and Other Tax Expense 8,961,157 728,535 9,689,692 \$ 10,347,517 Sum of lines 18 through 27

41

42

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#### Notes:

Col. C, Line 24: Reflects removal of out-of-period credits related to tangible property tax.

Col. C, Line 26: Reflects removal of out-of-period sales tax adjustments.

47 48 49

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) January 17, 2017 H.O.

## NSTAR ELECTRIC COMPANY

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### IV. RATE BASE SCHEDULES

27 Schedule DPH-27	Rate Base Summary
28 Schedule DPH-28	Plant In Service By Major Property Grouping
29 Schedule DPH-29	Depreciation Reserve
30 Schedule DPH-30	Accumulated Deferred Income Taxes
31 Schedule DPH-31	Cost Of Capital
32. Schedule DPH-32.	Cash Working Capital

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-27 January 17, 2017 Page 1 of 1 H.O. \_\_\_\_

# NSTAR ELECTRIC COMPANY

### RATE BASE SUMMARY

		06/30/2016				
		Test Year	Pro-forma		Pro-forma	
	Description	Rate Base	Activity		06/30/2016	Reference
	(A)	(B)	(C)	(	(D) = (B) + (C)	(E)
	Utility Plant in Service	\$ 5,177,571,546	\$ 100,300,000	\$	5,277,871,546	Sch. DPH-28, Line 33
Less:	Reserve for Depreciation	1,651,199,505	-		1,651,199,505	Sch. DPH-29, Line 34
	Net Utility Plant	 3,526,372,041	100,300,000		3,626,672,041	Line 20 - Line 21
Less:	Reserve for Deferred Income Tax	968,029,832	\$ 16,148,300		984,178,132	Sch. DPH-30, Line 24
	Customer Deposits	6,369,673	, , , <u>-</u>		6,369,673	FERC Form No. 1, Page 112, Line 41 (Acct. 235)
	Customer Advances	34,634,865	-		34,634,865	FERC Form No. 1, Page 113, Line 56 (Acct. 252)
Plus:	Materials & Supplies, excluding fuel	34,922,056	-		34,922,056	Exh. ES-DPH-3 (East), WP DPH-27, Line 33
	ASC 740 Regulatory Asset (net)	60,537,693	-		60,537,693	Sch. DPH-30, Line 24
	Cash Working Capital	37,453,650	-		37,453,650	Sch. DPH-32, Line 30
	Total Rate Base	\$ 2,650,251,071	\$ 84,151,700	\$	2,734,402,771	Line 22 - Sum of Lines 25 thru 27 + Sum of Lines 32 thru 34

NOTE: Numbers may not add due to rounding

NSTAR Electric Company
d/b/a Eversource Energy
D.P.U. 17-05
Exhibit ES-DPH-2 (East)
Schedule DPH-28
January 17, 2017
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### NSTAR ELECTRIC COMPANY

### PLANT IN SERVICE BY MAJOR PROPERTY GROUPING

Major Property Grouping (A)	Test Year Actual 06/30/2016 (B)	Transmission Pro Forma Adjustments (C)	Other Pro Forma Adjustments (D)	Adjusted Test Year Actual 06/30/2016 (E)=(B)+(C)+(D)	Pro-forma 2016 Additions / Retirements / Transfers (F)	Pro-forma		Reference (I)
Intangible	\$ 42,477,038	\$ (5,006,556)	\$ -	\$ 37,470,482	\$ -	\$ -	\$ 37,470,482	Exh. ES-DPH-3 (East), WP DPH-28, Page 1, Line 24
Other Production	-	-	-	-	-	-	-	Exh. ES-DPH-3 (East), WP DPH-28, Page 1, Line 36
Transmission	2,189,219,927	(2,189,219,927)	-	-	-	-	-	Exh. ES-DPH-3 (East), WP DPH-28, Page 1, Line 51
Distribution	4,961,458,572	-	(21,088,343)	4,940,370,229	100,300,000	-	5,040,670,229	Exh. ES-DPH-3 (East), WP DPH-28, Page 1, Line 69
General	226,491,440	(26,695,414)	(65,192)	199,730,835			199,730,835	Exh. ES-DPH-3 (East), WP DPH-28, Page 1, Line 84
Total	\$ 7,419,646,977	\$ (2,220,921,897)	\$ (21,153,535)	\$ 5,177,571,546	\$ 100,300,000	\$ -	\$ 5,277,871,546	Line 22 + Line 24 + Line 26 + Line 28 + Line 30

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-29 January 17, 2017 Page 1 of 1 H.O. \_\_\_\_

### NSTAR ELECTRIC COMPANY

### DEPRECIATION RESERVE

15										
16					Adjusted				Pro-forma	
17		Test Year	Transmission	Other	Test Year	Pro-forma		1	Depreciation	
18		Actual	Pro Forma	Pro Forma	Actual	2016	Transfers /		Reserve	
19	Plant Function	06/30/2016	Adjustments	Adjustments	06/30/2016	Activity	Adjustments		06/30/2016	Reference
20	(A)	(B)	(C)	 (D)	(E)	(F)	(G)		(H)	(I)
21										
22	Intangible Amortization	\$ 16,729,545	\$ (1,971,828)	\$ -	\$ 14,757,717	\$ -	\$ -	\$	14,757,717	Exh. ES-DPH-3 (East), WP DPH-29, Line 24
23										
24	Other Production Depreciation	-	-	-	-	-	-		-	Exh. ES-DPH-3 (East), WP DPH-29, Line 38
25										
26	Transmission Depreciation	505,653,912	(505,653,912)	-	-	-	-		-	Exh. ES-DPH-3 (East), WP DPH-29, Line 53
27										
28	Distribution Depreciation	1,587,628,789	\$ -	\$ (15,804,937)	1,571,823,852	-	-		1,571,823,852	Exh. ES-DPH-3 (East), WP DPH-29, Line 70
29										
30	General Depreciation	66,601,017	(8,633,818)	-	57,967,199	-	-		57,967,199	Exh. ES-DPH-3 (East), WP DPH-29, Line 87 - Line 94
31										
32	General Amortization	6,650,736		 -	6,650,736		 -		6,650,736	Exh. ES-DPH-3 (East), WP DPH-29, Line 94
33										
										Line 22 + Line 24 + Line 26 + Line 28 + Line 30 + Line
34	Total	\$ 2,183,263,999	\$ (516,259,558)	\$ (15,804,937)	\$ 1,651,199,505	\$ 	\$ -	\$	1,651,199,505	32

NOTE: Numbers may not add due to rounding

48 49

NOTE: Numbers may not add due to rounding

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-30 January 17, 2017 Page 1 of 1 H.O. \_\_\_\_

#### NSTAR ELECTRIC COMPANY

### ACCUMULATED DEFERRED INCOME TAXES

Description (A)	Test Year Actual 06/30/2016 (B)	Transmission Adjustments* (C)	Adjusted Test Year Actual 06/30/2016 (B)+(C) =(D)	Non Rate Base (E)	Pro Forma Rate Base (F)	Adustment to Actual 2016 Activity (G)	Post TY Adjustments (H)	True-Up Adjustment (I)	Actual Accumulated Def. Income Taxes 12/31/2016 (J)	Reference (K)
Non-Property Related ADIT Property Related ADIT ASC 740 - Accum. Deferred Income Tax Asset/Liability (net) Accumulated Deferred Income Taxe	(431,488,925) (1,294,562,898) (86,399,706) \$ (1,812,451,528)	9,813,806 387,501,512 25,862,024 \$ 423,177,342	(421,675,119) (907,061,386) (60,537,682) \$ (1,389,274,186)	421,244,354 - - \$ 421,244,354	\$ (430,764) (907,061,386) (60,537,682) \$ (968,029,832)	\$ -	(16,148,300) - \$ (16,148,300)	\$ -	\$ (430,764) (923,209,686) (60,537,682) \$ (984,178,132)	Exh. ES-DPH-3 (East), WP DPH-30 Exh. ES-DPH-3 (East), WP DPH-30 Exh. ES-DPH-3 (East), WP DPH-30 Sum of Lines 20 thru 22

 $<sup>\</sup>ensuremath{^{*}}$  Reflects ADIT recovered through the transmission tariff.

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NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-31 January 17, 2017 Page 1 of 2

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### NSTAR ELECTRIC COMPANY

### COST OF CAPITAL

12							COSTOFO	JAPI	AL		
13											
14											
15											
16						τ	IPDATED			UPDATED	
17							O FORMA		PRO FORMA	RATE OF	
18		р	RINCIPAL	TEST	YEAR END		2016		COST	RETURN	REFERENCES
19	(A)		(B)	ILU	(C)		(D)		(E)	(F)	(G)
20	Long-term Debt	•	2,100,000,000		45.69%		45.69%		4.31%	1.97%	Sch. DPH-31, Page 2, Line 27
21	Preferred Stock	\$	43,000,000		0.94%		0.94%		4.56%	0.04%	Line 47
22	Common Equity	-	2,452,820,959		53.37%		53.37%		10.50%	5.60%	Exh. RBH-1
23	Common Equity	<u> </u>	2,432,820,939		33.37%		33.31%		10.30%	3.00%	EXII. KDH-1
	Tatal Carital	d .	1 505 920 050				100.000/			7.610/	C £I : 20 d 22
24	Total Capital	\$ 4	4,595,820,959				100.00%			7.61%	Sum of Line 20 thru 22
25	Weighted Cost of									1.070/	
26	Debt									1.97%	
27	Equity								-	5.65%	
28	Cost of Capital								=	7.61%	
29											
30											
31				I	Pro-forma						
32			TEST		2016	PF	O FORMA		PRO FORMA	PRO FORMA	
33			EAR END		CTIVITY		2016		PITAL STRUCTURE	TEST YEAR	
34	Long-term Debt		2,100,000,000	\$	-	\$	-	\$	2,100,000,000	45.69%	Line 34 / Line 38
35	Preferred Stock	\$	43,000,000	\$	-	\$	-	\$	43,000,000	0.94%	Line 35 / Line 38
36	Common Equity	\$ 2	2,452,820,959	\$		\$	-	\$	2,452,820,959	53.37%	Line 36 / Line 38
37											
38	Total Capital	\$ 4	4,595,820,959					\$	4,595,820,959	100.00%	Sum of Line 34 thru 36
39											
40											
41			TEST			1	ANNUAL		BLENDED		
42		Ŋ	EAR END		RATE	Ι	NTEREST		RATE		
43	Preferred Stock										
44	4.25% Series	\$	18,000,000		4.25%	\$	765,000				
45	4.78% Series	\$	25,000,000		4.78%	\$	1,195,000				
46											
47	Total Preferred Stock	\$	43,000,000			\$	1,960,000		4.56%		
48											
49											
50											
51											
52											
53	NOTE: Numbers may not	add du	e to rounding								

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-31 January 17, 2017 Page 2 of 2 O.

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

12											Annual			
13	Face							0	6/30/2016		Interest			
14	Amount			Date	Maturity	1	Principal		Carrying		& Amort.	En	bedded	
15	A/C#	Series	Rate	Issued	Date		Amount	_	Value	_	Expense		Cost	
16	(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)		(I)	
17	224019	4.400% Debentures	4.400%	03/07/2014	03/01/2044	\$	300.000	\$	295.261	\$	13.371			4.53%
18	224070	5.750% Debentures	5.750%	03/13/2006	03/15/2036		200.000		197.177		11.643			5.90%
19	224075	5.625% Debentures	5.625%	11/09/2007	11/15/2017		300.000		299.472		17.258			5.76%
20	224075	5.625% Debentures	5.625%	02/13/2009	11/15/2017		100.000		100.576		5.207			5.18%
21	224080	5.500% Debentures	5.500%	03/16/2010	03/15/2040		300.000		293.727		16.764			5.71%
22	224092	2.375% Debentures	2.375%	10/15/2012	10/15/2022		400.000		397.305		9.928			2.50%
23	221NV0	3.250% Debentures	3.250%	11/18/2015	11/15/2025		250.000		248.003		8.338			3.36%
24	221NW0	2.700% Debentures	2.700%	05/26/2016	06/01/2026		250.000		247.289		7.023			2.84%
25 26														<u> </u>
27	Total Long	Term Debt				\$	2,100.000	\$	2,078.810	\$	89.533			4.31%
28														
29			Amount	Premium or	Issue		Call		Carrying					
30	A/C #	Series	Outstanding	(Discount)	Expenses		Expense		Value					

Total Long Term Debt				\$ 2,100.000	\$ 2,078.810	\$ 8	89.533	4.31%
	A	D	T	C-11	Ci		_	
	Amount	Premium or	Issue	Call	Carrying			

20									
29			Amoun	t	Premium or	Issue	Call	Carrying	
30	A/C #	Series	Outstand	ng	(Discount)	Expenses	Expense	Value	
31	224019	4.400% Debentures	\$ 300.	000 \$	(1.912)	\$ (2.827)	\$ -	\$ 295.261	224019: 4.400% Debenture
32	224070	5.750% Debentures	200.	000	(1.389)	(1.434)	-	197.177	224070: 5.750% Debenture
33	224075	5.625% Debentures	300.	000	(0.180)	(0.347)	-	299.472	224075: 5.625% Debenture
34	224075	5.625% Debentures	100.	000	0.711	(0.135)	-	100.576	224075: 5.625% Debenture
35	224080	5.500% Debentures	300.	000	(3.799)	(2.475)	-	293.727	224080: 5.500% Debenture
36	224092	2.375% Debentures	400.	000	(0.690)	(2.005)	-	397.305	224092: 2.375% Debenture
37	221NV0	3.250% Debentures	250.	000	_	(1.997)	-	248.003	224093: Floating Rate Debenture
38	221NW0	2.700% Debentures	250.	000	(0.856)	(1.855)	-	247.289	221NV0: 3.250% Debenture
39	0	-		-	-	-	-	-	224093: Floating Rate Debenture
40	0	-		-	-				
41	Total		\$ 2,100.	000 \$	(8.113)	\$ (13.077)	\$ -	\$ 2,078.810	
42						·			

43 44			otal	Total Annual	An	nortization &	
45	A/C #	Series	 pense	Interest		Interest	
	181019 /						
46	226019 181071 /	4.400% Debentures	\$ 0.171	\$ 13.200	\$	13.371	427000/CE I25: Interest LTD - 4.400% Debentures (Annualized)
47	226020 181075 /	5.750% Debentures	0.143	11.500		11.643	427000/CE I22: Interest LTD - 5.750% Debentures
48	226076	5.625% Debentures	0.383	16.875		17.258	427000/CE I21: Interest LTD - 5.625% Debentures
	181075 /						
49	225075	5.625% Debentures	(0.418)	5.625		5.207	427000/CE I21: Interest LTD - 5.625% Debentures
	181076 /						
50	226081	5.500% Debentures	0.264	16.500		16.764	427000/CE I20: Interest LTD - 5.500% Debentures
51	181092 / 226092	2.375% Debentures	0.428	9.500		9.928	427000/CE 117: Interest LTD - 2.375% Debentures
٠.	181NV0 /	2.37370 Decemares	0.120	7.500		7.720	127007CD177. Interest 213 237377 2000Hates
52	226NV0	3.250% Debentures	0.213	8.125		8.338	427000/CE I?: Interest LTD - 3.250% Debentures
	181NW0/						
53	226NW0	2.700% Debentures	0.273	6.750		7.023	427000/CE I?: Interest LTD - 2.700% Debentures
54	181 / 226	-	-	-		-	
55	181 / 226	-	-			-	
56	Total		\$ 1.458	\$ 88.075	\$	89.533	

56	1 otal		\$	1.458	3	88.075	\$	89.533							
57			Premium or (Discount)							Issue Expense					
58				Original	Į	Jnamortized			(	Original	Un	amortized			
59			I	Prem. Or		Balance at		Annual	Issue		Balance at		Annual		
60	_	Series	(I	Discount)		06/30/2016	Α	mortization	Expense		06/30/2016		Amortization		
	181019 /														
61	226019	4.400% Debentures	\$	(2.073)	\$	(1.912)	\$	(0.069)	\$	3.064	\$	2.827	\$	0.102	
	181071 /														
62	226020 181075 /	5.750% Debentures		(2.114)		(1.389)		(0.070)		2.181		1.434		0.073	
63	226076	5.625% Debentures		(1.311)		(0.180)		(0.131)		2.366		0.347		0.252	
	181075 /					, í		` '							
64	225075	5.625% Debentures		4.553		0.711		0.516		0.921		0.135		0.098	
	181076 /														
65	226081	5.500% Debentures		(4.806)		(3.799)		(0.160)		3.123		2.475		0.104	
66	181092 / 226092	2.375% Debentures		(1.006)		(0.600)		(0.110)		3.179		2.005		0.318	
00	181NV0 /	2.375% Depentures		(1.096)		(0.690)		(0.110)		3.179		2.005		0.518	
67	226NV0	3.250% Debentures		-		-		-		1.948		1.997		0.213	
	181NW0/														
68	226NW0	2.700% Debentures		(0.870)		(0.856)		(0.086)		1.625		1.855		0.187	
69	181 / 226	2.70070 Decemanes		-		(0.050)		(0.000)		-		-		-	
70	181 / 226	-		_		-		-		_		-		_	
71	Total		\$	(7.717)	\$	(8.113)	\$	(0.110)	\$	18.406	\$	13.077	\$	1.348	
72															
73															
74															
75															
76															
77	NOTE: Nun	nbers may not add due to re	oundin	į											

1	NSTAR Electric Company
2	d/b/a Eversource Energy
3	D.P.U. 17-05
4	Exhibit ES-DPH-2 (East)
5	Schedule DPH-32
6	January 17, 2017
7	Page 1 of 1
8	н.о
9	
10	NSTAR ELECTRIC COMPANY

### CASH WORKING CAPITAL

13				
16	Description	1	Per Company	Reference
17	(A)		(B)	(C)
18				
19	Total O&M Expense	\$	322,597,078	Sch. DPH-6, Page 1, Line 49
20	Less Uncollectible Accounts (less proforma adj's)		11,499,968	Sch. DPH-6, Page 1, Line 31
21				
22	Electric O&M Expenses (Net Uncollectible)	\$	311,097,110	Line 19 - Line 20
23				
24	Taxes Other Than Income		99,430,890	Sch. DPH-33, Page 7
25				

Cash Working Capital Factor for Other O&M Expense 9.12% Exhibit ES-DPH-6 (33.30 Days/365) Cash Working Capital Adjustment 37,453,650 Line 26 \* Line 28

Line 22 + Line 24

410,528,001

50 NOTE: Numbers may not add due to rounding

Total Costs Applicable to Cash Working Capital

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) January 17, 2017 H.O.

## NSTAR ELECTRIC COMPANY

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## V. DPU STANDARD FILING REQUIREMENTS

33 Sch. DPH-33	DPU Standard Filing Requirements
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33 Sch. DPH-33, Page 2	Operations And Maintenance Expenses
33 Sch. DPH-33, Page 3	Depreciation And Amortization Expenses
33 Sch. DPH-33, Page 4	Rate Base And Return On Rate Base
33 Sch. DPH-33, Page 5	Cost Of Capital
33 Sch. DPH-33, Page 6	Cash Working Capital
33 Sch. DPH-33, Page 7	Taxes Other Than Income Taxes
33 Sch. DPH-33, Page 8	Income Taxes
33 Sch. DPH-33, Page 9	Revenues

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-33 January 17, 2017 Page 1 of 9 H.O. \_\_\_\_\_

### NSTAR ELECTRIC COMPANY

DEPARTMENT SCHEDULE 1

REVENUE REQUIREMENTS AND CALCULATION OF REVENUE INCREASE

	ORIGINAL FILING PER COMPANY		COMPANY ADJUSTMENT		DPU JSTMENT	PER ORDER	REFERENCE	
COST OF SERVICE			_					
Total O&M Expense	\$ 322,597,078	\$	-	\$	-	\$ 322,597,078	Sch. DPH-6, Page 1	
Uncollectible O&M due to increase	426,407		-		-	426,407	Sch. DPH-3	
Depreciation and Amortization	176,196,743		-		-	176,196,743	Sch. DPH-33, Page 3	
Taxes Other Than Income Taxes	99,430,890		-		-	99,430,890	Sch. DPH-33, Page 7	
Income Taxes	106,987,034		-		-	106,987,034	Sch. DPH-33, Page 8	
Return On Rate Base	208,211,099		-		-	208,211,099	Sch. DPH-33, Page 4	
Total Cost of Service	\$ 913,849,251	\$	_	\$	_	\$ 913,849,251	Sum of Lines 20 thru 30	
OPERATING REVENUES								
Total Operating Revenues	\$ 853,654,865	\$	-	\$	-	\$ 853,654,865	Sch. DPH-5, Page 1	
Total Revenue Deficiency	 60,194,387	\$				60,194,387	Line 33 - Line 38	
Total Revenues	\$ 913,849,251	\$		\$		\$ 913,849,251	Line 38 + Line 40	
Total Base Revenue Deficiency, after adjustments	\$ 	\$		\$		\$ -	Line 42 - Line 33	

NOTE: Numbers may not add due to rounding

10 11 12 13 14 15 16 17 18 19 Test Year O&M Expense (6/30/2016) 20 21 ADJUSTMENTS TO O&M EXPENSE: 22 Postage Expense 23 Uncollectibles Expense 24 Fee Free Payment Processing 25 Dues And Memberships 26 Employee Benefits Costs 27 Insurance Expense And Injuries & Damages 28 Payroll Expense Variable Compensation 29 30 Vegetation Expense Annualization 31 Vegetation Management Resiliency Tree Work Pilot 32 Rate Case Expense 33 Regulatory Assessments 34 Lease Expense 35 Information Systems Expense Adjustment 36 GIS Verification Adjustment 37 Storm Cost Adjustment 38 Storm Fund Adjustment 39 Residual O&M Inflation Adjustment 40 41 Total Adjustment to O&M Expense 42 43 Total O&M Expense 44 45

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-33 January 17, 2017 Page 2 of 9 H.O.

#### NSTAR ELECTRIC COMPANY

#### DEPARTMENT SCHEDULE 2

#### OPERATIONS AND MAINTENANCE EXPENSES

ORIGINAL FILING PER COMPANY			MPANY STMENT		OPU STMENT	I	PER ORDER	REFERENCE								
\$	274,358,971	\$	-		\$ -		\$ -		-		-		\$ -		274,358,971	Sch. DPH-6, Page 1
	(126,159)		_		_		(126,159)	Sch. DPH-7								
	(3,573,684)		-		-		(3,573,684)	Sch. DPH-8, Page 1								
	5,093,091		-		-		5,093,091	Sch. DPH-9								
(93,080) 1,548,219 (87,075) 10,035,441			-		-		(93,080)	Sch. DPH-10								
			-		-		1,548,219	Sch. DPH-11, Page 1								
			-		-		(87,075)	Sch. DPH-12, Page 1								
		-			-		10,035,441	Sch. DPH-13, Page 1								
	(3,057,252)		-		-		(3,057,252)	Sch. DPH-14, Page 1								
	5,226,646		-		-		5,226,646	Sch. DPH-15, Page 2								
	22,752,025		-		-		22,752,025	Sch. DPH-15, Page 3								
	471,976		-		-		471,976	Sch. DPH-16								
	(2,188,739)		-		-		(2,188,739)	Sch. DPH-17								
	400,375		-		-		400,375	Sch. DPH-18, Page 1								
	1,362,605		-		-		1,362,605	Sch. DPH-19, Page 1								
	1,023,615		-		-		1,023,615	Sch. DPH-20								
	2,880,000		-		-		2,880,000	Sch. DPH-21, Page 3								
	3,500,000		-		-		3,500,000	Sch. DPH-21, Page 1								
	3,070,102		-		-		3,070,102	Sch. DPH-22								
\$	48,238,107	\$	-	\$	-	\$	48,238,107	Sum of Lines 22 thru 39								
\$	322,597,078	\$	_	\$	_	\$	322,597,078	Line 19 + Line 41								

NOTE: Numbers may not add due to rounding

1 2 3 4 5 6 7 8									н	NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-33 January 17, 2017 Page 3 of 9	
9			Nom . P	EL EGERTS	1 COM (D : 1)	13.7					
10 11			NSTAR	ELECTRIC	COMPAN	ΙΥ					
12			DEPAR	TMENT SO	CHEDIILE	3					
13			DEI M	CIMENT D	CHEDULE	5					
14		Γ	DEPRECIATION A	AND AMOR	RTIZATION	N EXPENS	SES				
15											
16		ORIO	GINAL FILING	COM	PANY	Ι	PU				
17		PEI	R COMPANY	ADJUS	TMENT	ADJU	STMENT	F	PER ORDER	REFERENCE	
18		·	<u>.</u>					-			
19	Depreciation & Amortization Expense	\$	152,153,130	\$	-	\$	-	\$	152,153,130	Sch. DPH-23	
20											
21	Amortization of Deferred Assets		24,043,614				-		24,043,614	Sch. DPH-24	
22 23	Total Description and Association Engage		176 106 742						176 106 742	Sum of Lines 19 thru 21	
	Total Depreciation and Amortization Expense	===	176,196,743					_	176,196,743	Sum of Lines 19 thru 21	
24 25											
25 26											
27											
28											
29											
30											
31											
22											

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-33 January 17, 2017 Page 4 of 9

### NSTAR ELECTRIC COMPANY

#### DEPARTMENT SCHEDULE 4

### RATE BASE AND RETURN ON RATE BASE

15										
16		ORIGINAL FILING	CON	MPANY	I	DPU				
17		PER COMPANY	ADJU	STMENT	ADJU	STMENT	 PER ORDER	REFERENCE		
18										
19	Utility Plant in Service	\$ 5,277,871,546	\$	-	\$	-	\$ 5,277,871,546	Sch. DPH-28		
20										
21	LESS:									
22	Reserve For Depreciation	1,629,791,051		-		-	1,629,791,051	Sch. DPH-29		
23	Reserve For Amortization	21,408,453		-		-	 21,408,453	Sch. DPH-29		
24										
25	Net Utility Plant In Service	3,626,672,041	\$	-	\$	-	\$ 3,626,672,041	Line 19 - Line 22 - Line 23		
26										
27	ADDITIONS TO PLANT									
28	Cash Working Capital	37,453,650	\$	-	\$	-	37,453,650	Sch. DPH-32		
29	ASC 740 (net)	60,537,693		-		-	60,537,693	Sch. DPH-30		
30	Materials and Supplies	34,922,056		-		-	34,922,056	Sch. DPH-27		
31										
32	Total Additions to Plant	132,913,399	\$	-	\$	-	\$ 132,913,399	Sum of Lines 28 thru Line 30		
33										
34	DEDUCTIONS FROM PLANT									
35	Reserve for Deferred Income Taxes	984,178,132	\$	-	\$	-	984,178,132	Sch. DPH-30		
36										
37	Customer Deposits	6,369,673		-		-	6,369,673	Sch. DPH-27		
38	Customer Advances	34,634,865		-		-	34,634,865	Sch. DPH-27		
39										
40	Total Deductions from Plant	\$ 1,025,182,670	\$	-	\$	-	\$ 1,025,182,670	Sum of Lines 35 thru Line 38		
41										
42	RATE BASE	\$ 2,734,402,771	\$	-	\$	-	\$ 2,734,402,771	Line 25 + Line 32 - Line 40		
43										
44	COST OF CAPITAL	7.61%					7.61%	Sch. DPH-31, Page 1		
45										
46	RETURN ON RATE BASE	\$ 208,211,099	\$	-			\$ 208,211,099	Line 42 * Line 44		

NOTE: Numbers may not add due to rounding

10 11 12

13 14

1 2 3 4 5 6 7					d/b/a Exhib	R Electric Company a Eversource Energy D.P.U. 17-05 bit ES-DPH-2 (East) Schedule DPH-33 January 17, 2017 Page 5 of 9
8 9					н.о	
10 11			NSTAR	ELECTRIC COMPANY		
12			DEPAR	TMENT SCHEDULE 5		
13 14 15			CC	OST OF CAPITAL		
16 17				PER COMI	PANY	
18 19		PRII	NCIPAL	FIXED PERCENTAGE	COST	RATE OF RETURN
20	Long-term Debt		000,000,000	45.69%	4.31%	1.97%
21	Preferred Stock		13,000,000	0.94%	4.56%	0.04%
22	Common Equity		52,820,959	53.37%	10.50%	5.60%
23						
24 25	Total Capital Weighted Cost of	\$ 4,59	95,820,959	100.00%		7.61%
25 26	Debt					1.97%
27	Equity					5.65%
28	Cost of Capital					7.61%
29	Cost of Capital				;	7.01%
30						
31				COMPANY ADJ	USTMENTS	
32		-		COMPANY ADJ	OBTIVILIVIS	<del></del>
33						RATE OF
34		PRI	NCIPAL	PERCENTAGE	COST	RETURN
35	Long-term Debt	\$	-	0.00%	0.00%	0.00%
36	Preferred Stock	\$	-	0.00%	0.00%	0.00%
37	Common Equity	\$	-	0.00%	0.00%	0.00%
38	1 2					_
39	Total Capital	\$	-	0.00%		0.00%
40	Weighted Cost of					
41	Debt					0.00%
42	Equity					0.00%
43	Cost of Capital				:	0.00%
44						
45						
46				PER ORI	JEK	
47 48						DATEOE
48 49		מסמ	NCIPAL	DEDCENTACE	COST	RATE OF RETURN
	Long town Dabt			PERCENTAGE		
50 51	Long-term Debt Preferred Stock	\$	-	0.00%	0.00%	0.00%
51 52	Common Equity	\$ \$	-	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%
52 53	Common Equity	φ	-	0.00%	0.00%	0.00%
55 54	Total Capital	\$	_	0.00%		0.00%
55	Weighted Cost of	φ	-	0.0070		0.0070
56	Debt					0.00%
57	Equity					0.00%
58	Cost of Capital				•	0.00%
59	cost of Cupital				:	0.0070
39						

NSTAR Electric Company

d/b/a Eversource Energy
D.P.U. 17-05
Exhibit ES-DPH-2 (East)
Schedule DPH-33
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NSTAR ELECTRIC COMPANY

DEPARTMENT SCHEDULE 6

CASH WORKING CAPITAL

	GINAL FILING R COMPANY	COMPANY ADJUSTMENT		DPU ADJUSTMENT		PER ORDER		REFERENCE
Electric O&M Expenses (Net Uncollectible)	\$ 311,097,110	\$	-	\$	-	\$	311,097,110	Sch. DPH-32
Taxes Other Than Income	99,430,890		-		-		99,430,890	Sch. DPH-33, Page 7
Total Costs Applicable to Cash Working Capital	 410,528,001		-				410,528,001	Line 22 + Line 24
Cash Working Capital Factor for Other O&M Expense (33.30 Days/365)	 9.12%		9.12%		0.00%		9.12%	Exhibit ES-DPH-6
Cash Working Capital Adjustment	\$ 37,453,650	\$	<u> </u>	\$		\$	37,453,650	Line 26 * Line 28

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-33 January 17, 2017 Page 7 of 9 H.O. \_\_\_\_ NSTAR ELECTRIC COMPANY

#### DEPARTMENT SCHEDULE 7

### TAXES OTHER THAN INCOME TAXES

1 1			171712	OTTILL	III II II II ICC	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5			
15										
16										
17		ORIC	GINAL FILING	CON	<b>IPANY</b>	Ι	OPU			
18		PEF	R COMPANY	ADJU	STMENT	ADJU	STMENT	Pl	ER ORDER	REFERENCE
19		<u></u>								
20	FICA	\$	6,686,097	\$	-	\$	-	\$	6,686,097	Sch. DPH-26
21	Medicare		1,806,639		-		-		1,806,639	Sch. DPH-26
22	Federal Unemployment		45,739		-		-		45,739	Sch. DPH-26
23	State Unemployment		259,370		-		-		259,370	Sch. DPH-26
24	State Insurance Premium Excise Tax		230,381		-		-		230,381	Sch. DPH-26
25	Federal Highway Tax		-						-	Sch. DPH-26
26	Tangible Property Tax		1,275,000						1,275,000	Sch. DPH-26
27	Universal Health Tax		40,372						40,372	Sch. DPH-26
28	State Sales and Use Tax		3,918						3,918	Sch. DPH-26
29	Property Taxes		89,083,373		-		-		89,083,373	Sch. DPH-25, Page 1
30			,							
31	Total Taxes Other Than Income Taxes	\$	99,430,890	\$	_	\$	_	\$	99,430,890	Sum of Lines 20 through 29

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-33 January 17, 2017 Page 8 of 9 H.O. \_\_\_\_

NSTAR ELECTRIC COMPANY

### DEPARTMENT SCHEDULE 8

### INCOME TAXES

14 15 16

9 10

11 12

13

2

17		ORIGINAL FILING	COMPANY	DPU		
18		PER COMPANY	ADJUSTMENT	ADJUSTMENT	PER ORDER	REFERENCE
19	Rate Base	\$ 2,734,402,771	\$ -	\$ -	\$ 2,734,402,771	Sch. DPH-33, Page 4
20	Return on Rate Base	208,211,099	-	-	208,211,099	Sch. DPH-33, Page 4
21		·				
22	Add: Flow-Through and Permanent Items*	1,488,887	-	-	1,488,887	Line 45
23	Less: Interest Expense	(53,813,047)	-	-	(53,813,047)	- Line 19 * Sch. DPH-31, Page 1, Line 20
24	Add: FAS 109 Income Taxes and ITC	1,311,689			1,311,689	Company Records
25	Taxable Income Base	157,198,628	=	=	157,198,628	Sum of Line 20 thru Line 24
26						
27	Taxable Income	262,873,992	=	=	262,873,992	Line 25 * 1.672241
28	(Taxable Income Base x 1.672241)					
29						
30	Mass Income Tax (8%)	21,029,919	-	-	21,029,919	Line 27 * 8%
31						
32	Federal Taxable Income	241,844,072	-	-	241,844,072	Line 27 - Line 30
33						
34	Federal Income Tax Calculated (35%)	84,645,425	-	-	84,645,425	Line 32 * 35%
35						
36	Total Income Taxes Calculated	105,675,345	-	-	105,675,345	Line 30 + Line 34
37						
38	Add: FAS 109 Income Taxes and ITC	1,311,689			1,311,689	Line 24
39	Total Income Taxes	106,987,034	-	-	106,987,034	Line 38 + Line 36
40						
41						

Depreciation flow-through plant

\* Flow-Through and Permanent Items include the following:

43 304,529 44 Merger costs non-deductible 1,184,358 1,488,887 Total Flow-Through and Permanent Items 45 46

47 48 49

42

NSTAR Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (East) Schedule DPH-33 January 17, 2017 Page 9 of 9 H.O. \_\_\_\_

#### NSTAR ELECTRIC COMPANY

8											11	.0	
9 10				NSTAF	ELECTRIC C	OMPA	NY						
11 12													
13 14					REVENUE	3							
15					RE VERVOER	,							
16 17 18		Test Year				Normalizing		Adjusted Test Year		Pro forma		Test Year	
19 20	Description		06/30/2016	-	Reclass		Adjustments		06/30/2016		Adjustment	-	Pro Forma
21 22	Distribution Revenue												
23	Distribution Revenue  Distribution Revenue	\$	829,571,218	\$	(244,975)		\$366,039	\$	829,692,282			\$	829,692,282
24													
25	Total Distribution Revenue	\$	829,571,218	\$	(244,975)	\$	366,039	\$	829,692,282	\$		\$	829,692,28
26													
27	Reconciliation Mechanism		440.000.040				(440.000.040)						
28	Retail Transmission Revenue		440,337,048				(440,337,048)		-				
29	Energy Efficiency Revenue		245,460,887				(245,460,887)		-				
30	Transition Revenue		14,893,673				(14,893,673)		-				
31	Renewables Revenue		10,280,666				(10,280,666)		-				
32	Basic Service		713,936,822				(713,936,822)		-				
33	AMP		6,155,341				(6,155,341)		-				
34	Net Metering Revenue		43,305,944				(43,305,944)		-				
35	Storm Tracker		7,432,120				(7,432,120)		-				
36	Service Quality Performance Adjustment		858,232				(858,232)		-				
37	AGCE Revenue		111,604				(111,604)		-				
38	Pension Tracker Revenue		12,937,030				(12,937,030)		-				
39	NSTAR Green		3,542				(3,542)		-				
40	Smart Grid Adjustment Factor		454,771				(454,771)		-				
41	LT Renewables		(9,189,729)				9,189,729		-				
42 43	CPSL		7,224,231				(7,224,231)		-				
44	Total Reconciliation Mechanism	\$	1,494,202,183	\$		\$	(1,494,202,183)	\$		\$		\$	
45													
46	Other Revenues												
47	Special Contracts - Distribution	\$	-	\$	244,975	\$	(27,336)	\$	217,639			\$	217,63
48	Sales for Resale (447)		90,796,223				(90,796,223)		-				
49	Provision for Rate Refunds (449)		4,450,316				(4,450,316)		-				
50	Late Payment Charges (450)		3,437,879				-		3,437,879				3,437,87
51	Rent from Electric Property (454)		10,582,978				(2,934,166)		7,648,811		673,381		8,322,19
52	Other Electric Revenue (456)		86,141,766				(75,608,963)		10,532,803		1,115,894		11,648,69
53	Revenues from Transmission of Electricity of Others (456.1)		250,711,108				(250,374,933)		336,175				336,17
54	Misc. Revenues (451)		-				-		-				
55													
56	Total Other Revenues	\$	446,120,270	\$	244,975	\$	(424,191,938)	\$	22,173,307	\$	1,789,276	\$	23,962,58
57 58	Total Operating Revenues	\$	2,769,893,671	\$		\$	(1,918,028,082)	\$	851,865,589	\$	1,789,276	\$	853,654,865
59													