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

WESTERN MASSACHUSETTS ELECTRIC COMPANY

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

REVENUE REQUIREMENT

Operating Revenue and Expenses Per books 06/30/2016 Proposed At Proposed Rates Description As adjusted Increase Reference (D) = (B) + (C)(E) (A) (B) (C) Operating Revenues \$ 136,424,270 \$ 136,424,270 Sch. DPH-5, Page 1, Line 57 Rate Increase 35,663,046 35,663,046 Sch. DPH-2, Line 30 136,424,270 Operating Revenues 35,663,046 172,087,316 Line 21 + Line 22 Operations & Maintenance Expenses 67,567,718 67,567,718 Sch. DPH-6, Page 1, Line 47 Uncollectibles Expense Associated with Revenue Increase 443,454 443,454 Sch. DPH-3, Line 24 Depreciation and Amortization Expense 32,781,024 32,781,024 Sch. DPH-33, Page 3, Line 23 Taxes Other Than Income Taxes 18,259,052 Sch. DPH-33, Page 7, Line 31 18,259,052 Line 23 - Sum of Line 25 through Line 30 Operating Income Before Income Taxes 17,816,475 35,219,592 53,036,067 Sch. DPH-33, Page 8, Line 39 Income Taxes 5,301,016 14,158,276 19,459,292 Operating Income After Income Taxes 12,515,460 21,061,316 33,576,776 Line 32 - Line 34 440,871,529 Rate Base Sch. DPH-27, Line 36 Line 36 / Line 38 Rate of Return on Rate Base 7.62%

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

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1	Western Massachusetts Electric Company
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10	WESTERN MASSACHUSETTS ELECTRIC COMPANY

WESTERN MASSACHUSETTS ELECTRIC COMPANY

REVENUE DEFICIENCY SUMMARY

Test Year Ending June 30, 2016

14
15
16

	Pro Forma	
Description	 Test Year	Reference
(A)	 (B)	(C)
Rate Base	\$ 440,871,529	Sch. DPH-27, Line 36
Operating Income	\$ 12,515,460	Sch. DPH-1, Line 36
Earned Rate of Return	2.84%	Line 22 / Line 21
Return on Rate Base	7.62%	Sch. DPH-31, Page 1, Line 28
Required Return	\$ 33,576,776	Line 21 * Line 25
Shortfall	\$ 21,061,316	Line 26 - Line 22
Revenue Requirement Factor	1.6933	Sch. DPH-4, Line 35
Revenue Deficiency	\$ 35,663,046	Line 28 * Line 29

1			Western Massachusetts Electric Company
2			d/b/a Eversource Energy
3			D.P.U. 17-05
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8			Н.О
9			
10	WESTERN MASSACH	USETTS ELECTRIC COMPANY	
11			
12	COMPUTATION OF UNCOLLECTIBLES E	XPENSE ASSOCIATED WITH REV	'ENUE INCREASE
13			
14			
15			
16		Pro Forma	
17	Description	Test Year	Reference
18	(A)	(B)	(C)
19			
20	Revenue Increase Required	35,663,046	Sch. DPH-2, Line 30
21			
22	Uncollectibles Accrual Rate	1.2435%	Sch. DPH-8, Page 2, Line 23, Col. B
23			
24	Uncollectibles Expense Associated with Required Revenue Increase	\$ 443,454	Line 20 * Line 22
25			

NOTE: Numbers may not add due to rounding.

1 2 3 4 5 6 7 8			We	estern Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-4 January 17, 2017 Page 1 of 1 H.O.
9				11.0.
10	WESTERN MASSA	CHUSETTS I	ELECTRIC COMP	ANY
11				
12	COMPUTATION OF F	REVENUE RI	EQUIREMENT FA	ACTOR
13				
14				
15			D E	
16 17	Description	Data	Pro Forma Test Year	Reference
18	Description (A)	Rate (B)	(C)	(D)
19	(A)	(B)	(C)	(D)
20 21	Operating Revenue Percentage		100.0000%	
22 23	Less: Uncollectibles 3 Year Weighted Average Bad Debt Percentage		1.2435%	Sch. DPH-8, Page 2, Line 23, Col. B
24				
25	Net Revenues		98.7565%	Line 20 - Line 22
26				
27	Less: Massachusetts Income Tax	8.0%	7.9005%	Line 25 * Line 27, Col. B
28			00.07.004	
29	Income Before Federal Income Tax		90.8560%	Line 25 - Line 27
30 31	L E-dl II T	25.00/	21.700.60/	Line 20 * Line 21 Cel D
32	Less: Federal Income Tax	35.0%	31.7996%	Line 29 * Line 31, Col. B
33	Operating Income Percentage		59.0564%	Line 29 - Line 31
34	operating meome referringe		37.030470	Line 29 - Line 31
35	Revenue Requirement Factor		1.6933	Line 20 / Line 33
36	1			
37				
38				
39				
40				
41				
42				

NOTE: Numbers may not add due to rounding.

Western Massachusetts Electric Company
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

OPERATING REVENUE SUMMARY

12		OPERATII	NG REV	'ENUE SUMMARY							
13											
14											
15 16											
17						Adjusted	Di	stribution	1	Distribution	
18	Т	otal Revenues		Normalizing		Test Year		ro Forma		Test Year	
19 Description		est Year Book		Adjustments		06/30/2016		djustment		Pro Forma	Reference
20 (A)		(B)		(C)		(D)		(E)		(F)	(G)
21 <u>Distribution Revenues</u>											
22 Distribution Revenues	\$	132,219,463	\$	(486)	\$	132,218,977		-	\$	132,218,977	Company records
23 Revenue Decoupling (Prior Year Billed)		(5,104,988)		-		(5,104,988)		-		(5,104,988)	
24 Revenue Decoupling Accrual		-		5,301,752		5,301,752		-		5,301,752	
25											
26 Total Distribution Revenues	\$	127,114,475	\$	5,301,266	\$	132,415,741	\$		\$	132,415,741	Sum of Lines 22 through 24
27	-										
28 Reconciliation Mechanisms											
29 RAAF Low Income	\$	3,390,538	\$	(3,390,538)	\$	-	\$	-	\$	-	Company records
30 Retail Transmission Revenue		58,427,694		(58,427,694)		-		-		-	" "
31 Energy Efficiency Revenue		41,732,345		(41,732,345)		-		-		-	n n
32 Transition Revenue		(2,663,665)		2,663,665		_		_		_	" "
33 Renewables Revenue		1,744,324		(1,744,324)		_		_		_	" "
34 Basic Service		133,466,179		(133,466,179)		-		-		-	n n
35 AMP		1,758,950		(1,758,950)		-		-		-	n n
36 Net Metering Revenue		5,753,849		(5,753,849)		_		_		_	" "
37 Storm Tracker		7,829,696		(7,829,696)		-		-		-	" "
38 AGCE Revenue		74,456		(74,456)		-		-		-	n n
39 Pension Tracker Revenue		5,596,810		(5,596,810)		-		-		-	n n
40 LT Renewables		(2,051,278)		2,051,278		-		-		-	n n
41 Solar Program		1,705,936		(1,705,936)		-		-		-	п п
42											
43 Total Reconciliation Mechanism Revenues	\$	256,765,834	\$	(256,765,834)	\$	-	\$	-	\$	-	Sum of Lines 29 through 41
44	-										_
45 Other Revenues											
46 Sales for Resale (447)	\$	3,810,836	\$	(3,755,457)	\$	55,380	\$	-	\$	55,380	Sch. DPH-5, Page 2, Line 46
47 Provision for Rate Refunds (449)		(57,457)		57,457		_		-		-	Sch. DPH-5, Page 2, Line 47
48 Late Payment Charges (450)		287,954		-		287,954		238,893		526,847	Exh. ES-DPH-3 (West), WP DPH-5, Line 27
49 Misc. Revenues (451)		246,414		-		246,414		-		246,414	Company records
50 Rent from Electric Propery (454)		1,281,373		(480,792)		800,581		-		800,581	Sch. DPH-5, Page 2, Line 50
51 Other Electric Revenue (456)		10,858,889		(8,479,583)		2,379,306				2,379,306	Sch. DPH-5, Page 2, Line 51
52 Revenues from Transmission of Electricity of Others (456.1)		79,690,549		(79,690,549)		_				_	
53		,		(11)11111111111111111111111111111111111							
54 Total Other Revenues	\$	96,118,560	\$	(92,348,924)	\$	3,769,636	\$	238,893	\$	4,008,529	Sum of Lines 46 through 52
55											
56 57 T + 10	•	470 000 000	6	(242.912.402)	•	126 105 277	Φ.	229 992	¢	126 424 270	Line 26 + Line 43 + Line 54
57 Total Operating Revenues	\$	479,998,869	\$	(343,813,492)	\$	136,185,377	\$	238,893	\$	136,424,270	Line 20 + Line 45 + Line 54

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

OPERATING REVENUE SUMMARY

3 4 5 6 7 8 9																						H.O.	Exhibit ES-I Sch Janu	D.P.U. 17-05 DPH-2 (West hedule DPH-5 uary 17, 2017 Page 2 of 2
10									WESTERN MAS	SACHUSETTS EI	LECTRIC COMP	ANY												
12									OPERA	TING REVENUE	SUMMARY													
14 15																								
16 17 18	Total Rev		RAAF		Retail	Energy			Basic		Net								ormalizing	Adju Test	Year	Distribution Pro Forma	T	istribution Fest Year
19 Description 20 (A)	Test Year (B)		Low Income (C)	RDM (D)	Transmission (E)	Efficiency (F)	Transition (G)	Renewables (H)	Service (I)	AMP (J)	Metering (K)	Storm (L)	AGCE (M)	Pension (N)	LTCA (O)	Solar (P)	Transmission (Q)	A	djustments (R)	06/30		Adjustment (T)	Pi	Pro Forma
21 Distribution Revenues	(B)		(C)	(D)	(E)	(F)	(G)	(H)	(1)	(3)	(N)	(L)	(N1)	(N)	(0)	(F)	(Q)		(R)	(2	,	(1)		(U)
22 Distribution Revenues	\$ 132,2	219,463																s	(486)	\$ 13	2,218,977	\$		132,218,977
23 Revenue Decoupling (Prior Year Billed)		104,988)																3	(466)		5,104,988)	3		(5,104,988
24 Revenue Decoupling Accrual	(5,	-		5,301,752															5,301,752		5,301,752			5,301,752
25				5,501,152															3,304,132		,			5,504,752
26 Total Distribution Revenues	\$ 127,	114,475 \$	- 5	5,301,752	\$	- S	- \$ -	s -	\$ -	s - 5	s - s	- S	-	s - s	- \$	- \$	-	S	5,301,266	\$ 133	2,415,741	S	- \$	132,415,741
8 Reconciliation Mechanisms																								
9 RAAF Low Income	\$ 3.3	390,538 \$	(3,390,538)															s	(3,390,538)	s	-	s	- s	
0 Retail Transmission Revenue		427,694			(58,427,69	4)													(58,427,694)		-		-	
1 Energy Efficiency Revenue	41,7	732,345				(41,732,3	45)												(41,732,345)		-		-	
32 Transition Revenue	(2,0	663,665)					2,663,665												2,663,665		-		-	
3 Renewables Revenue	1,7	744,324						(1,744,324)											(1,744,324)		-		-	
4 Basic Service	133,4	466,179							(133,466,179)										(133,466,179)		-		-	
5 AMP	1,7	758,950								(1,758,950)									(1,758,950)		-		-	
66 Net Metering Revenue	5,7	753,849									(5,753,849)								(5,753,849)		-		-	
7 Storm Tracker	7,8	829,696										(7,829,696)							(7,829,696)		-		-	
88 AGCE Revenue		74,456											(74,456)						(74,456)		-		-	
9 Pension Tracker Revenue	5,5	596,810												(5,596,810)					(5,596,810)		-		-	
IO LT Renewables	(2,0	051,278)													2,051,278				2,051,278		-		-	
11 Solar Program	1,7	705,936														(1,705,936)			(1,705,936)		-		-	
12 13 Total Reconciliation Mechanism Revenues	\$ 256.7	765.834 S	(3,390,538) \$		\$ (58.427.69	4) \$ (41.732.3	45) \$ 2,663,665	\$ (1.744.324)	\$ (133,466,179)	\$ (1.758.950) S	\$ (5.753.849) \$	(7.829.696) S	(74,456)	§ (5.596.810) \$	2.051.278 \$	(1.705.936) \$	-	S	(256,765,834)	s		S	- s	
14																								
15 Other Revenues																								
6 Sales for Resale (447)	\$ 3,1	810,836				S (4	34) \$ (1,577,822))	\$ (9,441)	5	\$ (1,055,687)			s	(798,927) \$	(313,146)		S	(3,755,457)	s	55,380	s	- S	55,380
7 Provision for Rate Refunds (449)		(57,457)															57,457		57,457		-		-	
18 Late Payment Charges (450)		287,954																	-		287,954		-	287,954
19 Misc. Revenues (451)		246,414																	-		246,414	\$ 238,8	93	485,307
60 Rent from Electric Propery (454)		281,373															(480,792))	(480,792)		800,581		-	800,581
1 Other Electric Revenue (456)		858,889												(3,999,807)		(4,479,777)			(8,479,583)	:	2,379,306			2,379,306
Revenues from Transmission of Electricity of Others (456.	.1) 79,6	590,549					(1,333,122))									(78,357,427))	(79,690,549)		-			-
53	_				_			_												_				
54 Total Other Revenues 55	\$ 96,	118,560 \$	- 5	-	\$	- \$ (4	(2,910,944)		\$ (9,441)	s - 5	\$ (1,055,687) \$	- S	-	\$ (3,999,807) \$	(798,927) \$	(4,792,923) \$	(78,780,762)	\$	(92,348,924)	s :	3,769,636	\$ 238,8	93 \$	4,008,529
56																								
77 Total Operating Revenues	\$ 479.9	200 000 0	(2.200.520)	5 201 752			79) \$ (247,279)														5,185,377		93 \$	

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Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-6 January 17, 2017 Page 1 of 4 Н.О. _

WESTERN MASSACHUSETTS ELECTRIC COMPANY

SUMMARY OF ADJUSTMENTS Test Year Ending June 30, 2016

14						
15 16						
17					Total Including	
18		Test Year	Pro Forma	Rate Year	Proposed	
19	DISTRIBUTION REVENUE	06/30/16	Adjustment	Pro Forma	Increase/ (Decrease)	Reference
20	(A)	(B)	(C)	(D)	(E)	(F)
21 22	Total Firm Distribution Revenue			\$ 132,415,741	\$ 132,415,741	Sch. DPH-5, Page 1, Line 26
23	Total Other Delivery Service Revenue			4,008,529	4,008,529	Sch. DPH-5, Page 1, Line 54
24	Proposed Revenue Increase			4,000,525	35,663,046	Sch. DPH-2, Line 30
25	Total Distribution Revenue			136,424,270	172,087,316	Sum of Lines 22 through 24
26						
27	Uncollectibles Expense Associated with Revenue Increase				443,454	Sch. DPH-1, Line 26
28						
29	OPERATIONS & MAINTENANCE EXPENSE					
30	Postage Expense	956,609	(27,580)	929,028	929,028	Sch. DPH-7
31	Uncollectibles Expense	5,163,634	(2,063,199)	3,100,435	3,100,435	Sch. DPH-8, Page 1
32	Fee Free Payment Processing	-	906,909	906,909	906,909	Sch. DPH-9
33	Dues And Memberships	124,820	(2,693)	122,126	122,126	Sch. DPH-10
34	Employee Benefits Costs	3,047,400	206,047	3,253,447	3,253,447	Sch. DPH-11, Page 1
35	Insurance Expense And Injuries & Damages	1,630,157	(110,172)	1,519,985	1,519,985	Sch. DPH-12, Page 1
36 37	Payroll Expense Variable Compensation	23,173,030 3,177,908	1,694,639	24,867,669	24,867,669	Sch. DPH-13, Page 1
38	Vegetation Management Resiliency Tree Work Pilot	5,177,908	(714,682) 3,902,175	2,463,227 3,902,175	2,463,227 3,902,175	Sch. DPH-14, Page 1 Sch. DPH-15
39	Rate Case Expense	-	3,902,173	3,902,173	311,279	Sch. DPH-15
40	Regulatory Assessments	1,148,553	(374,453)	774,100	774,100	Sch. DPH-17
41	Lease Expense	748,390	13,819	762,209	762,209	Sch. DPH-18, Page 1
42	Information Systems Expense Adjustment	1,397,941	244,633	1,642,573	1,642,573	Sch. DPH-19, Page 1
43	Storm Cost Adjustment	-	720,000	720,000	720,000	Sch. DPH-21, Page 3
44	Storm Fund Adjustment	_	2,000,000	2,000,000	2,000,000	Sch. DPH-21, Page 1
45	Residual O&M Inflation Adjustment	19,350,200	942,355	20,292,555	20,292,555	Sch. DPH-22
46						
47	Total O&M Expense	59,918,641	7,649,077	67,567,718	67,567,718	Sum of Lines 30 through 45
48						
49	OTHER OPERATING EXPENSES					
50						
51	Depreciation/Amortization		=			
52	Depreciation & Amortization Expense	25,799,702	4,476,913	30,276,615	30,276,615	Sch. DPH-23
53	Amortization of Deferred Assets	1,173,856	1,330,553	2,504,409	2,504,409	Sch. DPH-24
54 55	Total Dangaigtion/Amountination	26,973,558	5,807,466	32,781,024	32,781,024	Line 54 + Line 55
56	Total Depreciation/Amortization	20,973,338	3,807,400	32,781,024	32,761,024	Line 34 + Line 33
57	Taxes Other Than Income					
58	FICA	1,206,589	88,238	1,294,826	1,294,826	Sch. DPH-26, Line 21
59	Medicare	332,453	24,312	356,766	356,766	Sch. DPH-26, Line 22
60	Federal Unemployment	10,015	2.,512	10,015	10,015	Sch. DPH-26, Line 23
61	State Unemployment	63,080	_	63,080	63,080	Sch. DPH-26, Line 24
62	State Insurance Premium Excise Tax	30,003	_	30,003	30,003	Sch. DPH-26, Line 25
63	Federal Highway Tax	1,610	_	1,610	1,610	Sch. DPH-26, Line 26
64	Tangible Property Tax	-	-	· -	· -	Sch. DPH-26, Line 27
65	Universal Health Tax	8,203	-	8,203	8,203	Sch. DPH-26, Line 28
66	State Sales and Use Tax/Other	942	-	942	942	Sch. DPH-26, Line 29
67	Property Tax Expense	14,965,006	1,528,602	16,493,608	16,493,608	Sch. DPH-25, Page 1
68	Total Other Taxes	16,617,900	1,641,152	18,259,052	18,259,052	Sum of Lines 58 through 67
69						
70	Income Taxes					
71	Total Income Taxes			5,301,016	19,459,292	Sch. DPH-1, Line 34
72						
	m d production in					Line 27 + Line 47 + Line 55 + Line
73	Total Distribution Expenses			\$ 123,908,810	\$ 138,510,541	68 + Line 71
74						
75	Distribution Operating Income			\$ 12,515,460	\$ 33,576,776	Line 25 - Line 73
76						
77						
78						
79	NOTE. Numbers may not add doe to see dis-					
80	NOTE: Numbers may not add due to rounding.					

WESTERN MASSACHUSETTS ELECTRIC COMPANY Operations & Maintenance Expense Test Year Ending June 30, 2016

(FERC Form 1)

(Distribution O&M)

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

			Less Adjustment	Benefits		Adjusted Test Year		Uncollectibles	Fee Free Payment	Dues And	Employee	Insurance Expense And Injuries &	Payroll	Variable		Information Systems Expense	Rate Case	Regulatory		Storm Fund Adjustment / Sto	rm Inflation	Rate Year Net
16 Account		Books		Reallocation	Adjustments	Expenses	Postage Expense	Expense	Processing	Memberships	Benefits Costs	Damages		Compensation	Work Pilot	Adjustment	Expense	Assessments	Lease Expense	Costs	Adjustment	Distribution O&M
17 Col. A 18 546	Col. B Operation Supervision and Engineering	Col. C \$ 20,411 \$	Col. D \$ (20,411) \$	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L \$ -	Col. M \$ - 5	Col. N	Col. O	Col. P	Col. Q	Col. R	Col. S	Col. T	Col. U	Col. V	Col. W = Sum G - V
19 548	Generation Expenses	5 20,411 3 180,558	(180 558)										-	3 -	3 - 3	-				3 -		
20	Power Production Expenses	200.969	(200.969)																			
21 555	Purchased Power	135,809,427	(135,809,427)	-	-					-	-	-	-	-	-	-	-				-	
22 556	System Control and Load Dispatching	228,624	-	-	(3,809)	224,815	-	-	-	-	-	-	12,953	-		-	-				2,323	240,091
23 557	Other Expenses	13,927	(13,927)	-	-	-	-	-	-	-	-	-	-	-	-	-	-					-
24	Other Power Supply Expenses	136,051,978	(135,823,354)	-	(3,809)	224,815	-	-	-	-	-	-	12,953	-	-	-	-				2,323	240,091
25 560	Operation Supervision and Engineering	1,191,732	(1,191,732)	-	-	-	-	-	-	-	-	-	-	-	-	-	-				-	-
26 561	Load Dispatch	1,841,399	(1,841,399)	-	-	-	-	-	-	-	-	-	-	-	-	-	-				-	-
27 562	Station Expenses	787,187	(787,187)	-	-		-	-	-	-	-	-	-	-		-	-				-	-
28 563	Overhead Lines Expenses	152,280	(152,280)	-	-	-	-	-	-	-	-	-	-	-	-	-	-				-	-
29 564 30 565	Underground Lines Expenses	409,822	(409,822) 308,417	-	-	- (0)	-	-	-	-	-	-	-	-		-	-	-			-	-
30 565 31 566	Transmission of Electricity by Others Miscellaneous Transmission Expenses	(308,417) 173,734	(173,734)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-				-	((
32 567	Rents	4,128	(4.128)	-						-	-	-	-	-	-	-	-					
33 568	Maintenance Supervision and Engineering	264,648	(264,648)										-	-							-	
34 569	Maintenance of Structures	155,001	(155,001)																			
35 570	Maintenance of Station Equipment	800,344	(800,344)	-	_		_	_	_		_		-	-		_	_				_	
36 571	Maintenance of Overhead Lines	2,420,064	(2,420,064)	-	-	-	-	-	-	-	-	-	-	-		-	-				_	
37 572	Maintenance of Underground Lines	21,613	(21,613)	-	-	-	-	-	-	-	-	-	-	-	-	-	-				-	-
38 573	Maintenance of Misc. Transmission Plant	16,136	(16,136)																<u> </u>		<u> </u>	
39	Transmission Expenses	7,929,671	(7,929,671)	-		(0)		-	-		-		-	-	-	-	-				-	(*
40 575	Market Monitoring and Compliance	21,753	(21,753)	-	-		-	-	-	-	-	-	-	-		-	-				-	-
41	Regional Market Expenses	21,753	(21,753)		-																	
42 580	Operation Supervision and Engineering	2,195,647	-	(72,172)	(4,467)	2,119,008	-	-	-	-	-	-	148,418	-	-	-	-	-			4,358	2,271,784
43 581	Load Dispatch	735,215	-	-	-	735,215	-	-	-	-	-	-	52,627	-	-	-	-				759	788,600
44 582	Station Expenses	990,638		-		990,638							50,280	-							14,761	1,055,679
45 583	Overhead Lines Expenses	1,166,705	-	(682)	(29,665)	1,136,358	-	-	-	-	-	-	38,107	-	-	-	-				29,964	
46 584	Underground Lines Expenses	596,166	-	(392)	-	595,773	-	-	-	-	-	-	14,928	-	-	-	-				19,073	
47 585	Street Lighting and Signal System Expenses	250,481		-		250,481							12,277	-							4,022	266,780
48 586	Meter Expenses	1,819,487		(11,646)		1,807,841							82,903	-							32,819	1,923,562
49 587	Customer Installations Expenses	167,018		-		167,018							2,879	-							6,216	176,114
50 588	Miscellaneous Expenses	902,760		(1,585)	(36,660)	864,515							88,167	-							(16,612)	936,070
51 589	Rents	400,376	_	(7.610)		392,766	_	_	_		_		1,561	-		_	_		12,79	5 -	(69,490)	337,631
52 590	Maintenance Supervision and Engineering	135,305		(29,036)		106,269							6,549	-							814	
53 591	Maintenance of Structures	22,337		-		22,337							1,052	-							387	
54 592	Maintenance of Station Equipment	648,308	_	-	_	648,308	_	_	_		_		35,432	-		_	_				7,977	
55 593	Maintenance of Overhead Lines	9,828,441	_	(28,174)	224,305	10,024,572	_	_	_		_		276,446	-	3,902,175	_	_			2,720,0	00 304,101	17,227,294
56 594	Maintenance of Underground Lines	1,725,496	_	(1,499)	-	1,723,997	_	_	_		_		59,733	-		_	_				44,180	
57 595	Maintenance of Line Transformers	611,667	_	(59,515)	_	552,152	_	_	_		_		27,358	-		_	_				8,671	
58 596	Maintenance of Street Lighting and Signal Systems	250,630	_	(123)	_	250,507	_	_	_	_	-		9,714	-		_	_				5,731	
59 597	Maintenance of Meters	209,797	_	(32,768)	_	177,029	_	_	_		_		9,457	-		_	_				2,324	
60 598	Maintenance of Misc. Distribution Plant	76,345		(17)		76,328							3,263	-							1,544	
61	Distribution Expenses	22,732,819		(245,219)	153,513	22,641,112	-	-		-	-		921,151	-	3,902,175				12,79	5 2,720,0	00 401,599	
62 901	Supervision	42,404	-	(4,717)	(3,368)	34,319	-	-	-	-	-	-	892	-	-	-	-				1,077	36,288
63 902	Meter Reading Expenses	1,061,817	-	(139,159)	(4,953)	917,705	-	-	-	-	-	-	52,212	-	-	-	-				9,922	
64 903	Customer Records and Collection Expenses	7,158,812	-	(958,221)	(25,699)	6,174,891	(27,580)	-	-	-	-	-	222,490	-		-	-				105,937	
65 904	Uncollectible Accounts	8,886,130	(3,023,895)	-	(560,000)	5,302,234	-	(2,063,199)	906,909	-	-	-	-	-	-	-	-				6,750	
66 905	Miscellaneous Customer Accounts Expenses	1,774,357	(1,758,950)	-	-	15,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	750	
67	Customer Accounts Expenses	18,923,519	(4,782,846)	(1,102,097)	(594,020)	12,444,556	(27,580)	(2,063,199)	906,909	-	-	•	275,593	-		-	-				124,437	
68 908	Customer Assistance Expenses	44,891,483	(44,427,514)	-	-	463,969	-	-	-	-	-	•	22,163	-	-	-	-		-		7,836	493,969
69 909	Informational and Instructional Expenses Miscellaneous Customer Service and Informational Expenses	17,430	-	-	-	17,430	-	-	-	-	-	-	-	-	-	-	-				849	18,278
70 910	Customer Service and Informational Expenses	44,908,913	(44,427,514)	-	-	481,399	-	-	-	-	-	-	22,163	-	-	-	-	-		-	8,685	
70 011			(44,427,514)	-	(0.267)					-	-	-	22,163	-	-							
72 911 73 916	Supervision Miscellaneous Sales Expenses	10,702	-	-	(8,367)	2,335	-	-	-	-	-	-	-	-	-	-	-		-		114	2,449
74	Sales Expenses	10,715			(8.367)	2.348															114	
75 920	Administrative and General Salaries	20,833,263	(7,476,886)	(2.171.490)	(152,545)	11,032,351							451,281	(714.682)							81.985	
75 920 76 921	Office Supplies and Expenses	1,332,387	(367,737)	(2,171,480)	(53,202)	911,448	-	-	-	-	-	-	7,71,201	(/14,062)	-	-	-	-			44,388	
77 922	Administrative Expenses Transferred-Cr	(1,015,408)	335,501	-	(33,202)	(679,908)	-	-	-	-	-	-	-	-	-	-	-				(33,111)	
78 923	Outside Services Employed	7,596,483	(2,406,753)	(8,486)	169,600	5,350,844		_	_	_	_	_	1,606	-		-					258,516	
79 924	Property Insurance	262,362	(145,727)	-		116,635	-	-	-	-	-	-	-	-		-	-				,	116,635
80 925	Injuries and Damages	1,718,499	(173,536)	-	121,144	1,666,107	-	-	-	-	-	(110,172)	8,357	-	-	-	-				1,866	1,566,157
81 926	Employee Pensions and Benefits	4,426,856	(4,170,991)	3,531,345	46,892	3,834,101	-	-	-	-	206,047	-	-	-	-	-	-	-		-	38,312	4,078,461
82 928	Regulatory Commission Expenses	1,608,808	(784,018)	(4,064)	(27,744)	792,982	-	-	-	-	-	-	838	-	-	-	311,279	(374,4	- 153)		(17,874)	
83 930	Miscellaneous General Expenses	1,313,952	(172,118)	2	(416,387)	725,449	-	-	-	(2,693)	-	-	-	-	-	244,633	-		-		30,294	
931	Rents	710,846	(346,942)	-	(15,891)	348,013	-	-	-	-	-	-	-	-	-	-	-		1,02	5 -	0	
85 935	Maintenance of General Plant	93,633	(67,246)	-	-	26,387	-	-	-	-	-	-	696	-	-	-	-	-			821	21,70.
86	Administrative and General Expenses	38,881,680	(15,776,453)	1,347,317	(328,133)	24,124,410	-	-	-	(2,693)	206,047	(110,172)	462,779	(714,682)	-	244,633	311,279	(374,4	1,02	5 -	405,197	24,553,369
			\$ (208,962,560) \$	(0)	\$ (780,816) \$	59,918,641	\$ (27.580) \$	(2.063,199)	\$ 906,909	\$ (2,693)	\$ 206,047			\$ (714,682)	\$ 3,902,175 \$	244,633	\$ 311,279	\$ (374,4	153) \$ 13.81		00 \$ 942,355	\$ 67,567,718
8/	Total Operations and Maintenance Expenses																					

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

WESTERN MASSACHUSETTS ELECTRIC COMPANY Adjustment Clauses Test Year Ending June 30, 2016

13 14			(FERC Form 1)											
			Total Test Year											Total
			Expenses Per											Adjustments
15 16	Col. A	Description Col. B	Books Col. C	Transmission Col. D	Transition Col. E	Renewables Col. F	Col. G	Basic Service Col. H	AMP Col. I	Net Metering Col. J	Solar Col. K	Col. L	Pension Col. M	Clauses Col. N
16 17	Col. A 546	Col. B Operation Supervision and Engineering	\$ 20,411	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J		Col. L	Col. M	Col. N \$ (20,411)
18	548	Generation Expenses	180,558							,	(180,558)			(180,558)
19		Power Production Expenses	200,969	-	-	_	-	-	-	-	(200,969)	-	_	(200,969)
20	555	Purchased Power	135,809,427		(45,800)			(129,057,047)		(6,796,078)	307,122	(217,624)		(135,809,427)
21	556	System Control and Load Dispatching	228,624											-
22	557	Other Expenses	13,927					(13,927)		((13,927)
23 24	560	Other Power Supply Expenses Operation Supervision and Engineering	136,051,978 1,191,732	(1,191,732)	(45,800)			(129,070,974)		(6,796,078)	307,122	(217,624)		(135,823,354) (1,191,732)
25	561	Load Dispatch	1,841,399	(1,841,399)										(1,841,399)
26	562	Station Expenses	787,187	(787,187)										(787,187)
27	563	Overhead Lines Expenses	152,280	(152,280)										(152,280)
28	564	Underground Lines Expenses	409,822	(409,822)										(409,822)
29 30	565 566	Transmission of Electricity by Others Miscellaneous Transmission Expenses	(308,417) 173,734	1,672,064 (173,734)	(1,363,647)									308,417 (173,734)
31	567	Rents	4.128	(4,128)										(4,128)
32	568	Maintenance Supervision and Engineering	264,648	(264,648)										(264,648)
33	569	Maintenance of Structures	155,001	(155,001)										(155,001)
34	570	Maintenance of Station Equipment	800,344	(800,344)										(800,344)
35	571	Maintenance of Overhead Lines	2,420,064	(2,420,064)										(2,420,064)
36 37	572 573	Maintenance of Underground Lines Maintenance of Misc. Transmission Plant	21,613 16,136	(21,613) (16,136)										(21,613) (16,136)
38	313	Transmission Expenses	7,929,671	(6,566,024)	(1.363,647)									(7,929,671)
39	575	Market Monitoring and Compliance	21,753	(0,500,021)	(1,472)					(12,989)	(7,292)			(21,753)
40	373	Regional Market Expenses	21,753	-	(1,472)	_	-	-	-	(12,989)	(7,292)	-	_	(21,753)
41	580	Operation Supervision and Engineering	2,194,867											-
42	581	Load Dispatch	735,214											-
43	582	Station Expenses	990,638											-
44	583	Overhead Lines Expenses	1,166,705											-
45	584	Underground Lines Expenses	596,166											-
46	585	Street Lighting and Signal System Expenses	250,481											-
47	586	Meter Expenses	1,819,487											-
48	587 588	Customer Installations Expenses	167,018											-
49 50	588 589	Miscellaneous Expenses Rents	902,756 401,159											-
50 51	589 590	Maintenance Supervision and Engineering	135,229											-
52	591	Maintenance of Structures	22,336											-
53	592	Maintenance of Station Equipment	648,307											
54	593	Maintenance of Overhead Lines	9,828,518											_
55	594	Maintenance of Underground Lines	1,725,496											
56	595	Maintenance of Line Transformers	611,667											-
57	596	Maintenance of Street Lighting and Signal Systems	250,630											-
58	597	Maintenance of Meters	209,797											-
59	598	Maintenance of Misc. Distribution Plant	76,345											-
60		Distribution Expenses	22,732,817	-	-	-	-	-	-	-	-	-	-	-
61	901 902	Supervision	42,403											-
62 63	902	Meter Reading Expenses Customer Records and Collection Expenses	1,061,817 7,158,812											
64	903	Uncollectible Accounts	8,886,128					(3,023,895)						(3,023,895)
65	905	Miscellaneous Customer Accounts Expenses	1,774,357						(1,758,950)					(1,758,950)
66		Customer Accounts Expenses	18,923,518	-	-	-	-	(3,023,895)	(1,758,950)	-	-	-	-	(4,782,846)
67	908	Customer Assistance Expenses	44,891,484			(1,744,324)	(41,732,345)				(950,845)			(44,427,514)
68 69	909 910	Informational and Instructional Expenses	17,431											-
69 70	910	Miscellaneous Customer Service and Informational Expenses Customer Service and Informational Expenses	44,908,915		_	(1,744,324)	(41,732,345)			_	(950,845)			(44,427,514)
70	911	Supervision Supervision	10,702	-	-	(1,744,324)	(+1,/32,343)	-	-	-	(5,0,043)		-	(44,427,314)
72	916	Miscellaneous Sales Expenses	12											-
73		Sales Expenses	10,715	-	-	-	-	-	-	-	-	-	-	-
74	920	Administrative and General Salaries	20,833,263	(7,258,920)				(233,682)			15,716			(7,476,886)
75	921	Office Supplies and Expenses	1,332,387	(368,677)							940			(367,737)
76	922	Administrative Expenses Transferred-Cr	(1,015,408)	336,383							(882)			335,501
77 78	923 924	Outside Services Employed	7,596,483 262,362	(2,542,345) (145,727)							135,591			(2,406,753) (145,727)
78 79	924 925	Property Insurance Injuries and Damages	262,362 1,718,499	(145,727) (173,536)										(145,727)
80	925	Employee Pensions and Benefits	4,426,856	186,979	(333,902)								(4,024,069)	(4,170,991)
81	928	Regulatory Commission Expenses	1,608,808	(409,565)				(374,453)					, /	(784,018)
82	930	Miscellaneous General Expenses	1,313,952	(191,589)							19,471			(172,118)
83	931	Rents	710,846	(346,942)										(346,942)
84	935	Maintenance of General Plant	93,633	(67,246)	(222.002			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			150.00-		(400.000	(67,246)
85 86		Administrative and General Expenses	38,881,681	(10,981,185)	(333,902)	-	-	(608,135)	-	-	170,836	-	(4,024,069)	(15,776,453)
87		Total Operations and Maintenance Expenses	269,662,017	(17,547,209)	(1,744,820)	(1,744,324)	(41,732,345)	(132,703,004)	(1,758,950)	(6,809,067)	(681,149)	(217,624)	(4,024,069)	(208,962,560)
			,,,	(,,-//)	(-,,20)	(-,,021)	(,,-,-)	(,,,/)	(-,,,-00)	(-,,/)	(00-9-17)	(=,1)	(.,.=.,507)	(===,==,==,==)

WESTERN MASSACHUSETTS ELECTRIC COMPANY Normalizing Adjustments Test Year Ending June 30, 2016

10

Account Col. A	Amount Col. B	Description Col. C
Col. A	Col. B	Col. C
407	\$ 560,000	Reclass amortization expense from account 904 to account 407
	,	
408	(29,146)	Remove out-of-period property tax expense
408	(214,829)	Reclass legal/consulting expenses to account 923
Total Property Tax	\$ (243,974)	
556	(3,809)	Remove out-of-period accrued payroll adjustment
330	(3,007)	Remove out-or-period accruca payron adjustment
580	(4,467)	Remove out-of-period accrued payroll adjustmemt
583	(29,665)	Remove amount of sundries billings related to pension costs
£00	(26,660)	Development of a six decreased assembly a dissection of
588	(36,660)	Remove out-of-period accrued payroll adjustment
593	224,305	Reclass payroll taxes and vehicles to the storm reserve
5,5	22 1,500	receives payion and connects to the storm reserve
901	(3,368)	Remove out-of-period accrued payroll adjustment
902	(4,953)	Remove out-of-period accrued payroll adjustment
903	(25,699)	Remove out-of-period accrued payroll adjustment
903	(23,099)	Remove out-of-period accrued payroll adjustment
904	(560,000)	Reclass amortization expense to account 407
	(,,	
911	(8,367)	Remove out-of-period accrued payroll adjustment
920	(124,382)	Remove variable compensation normalizing adjustments
920	(28,163)	Remove executive expenses from test year
Γotal 920	(152,545)	
921	(53,202)	Remove out-of-period accrued payroll adjustment
/21	(55,262)	nomove out of period accraca payton adjustment
923	214,829	Reclass legal/consulting expenses from property taxes account 408 to account 923
923	(33,215)	Remove shareholder services expense from account 923
923	(1,269)	Remove donations/lobbying costs
923	96,333	Reverse June 2015 UVL accrual with no expenses recorded in July 2015
923	(91,667)	Reverse expense related to non-recurring E&Y tax study
923	25,000	Add back reversal of 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	9,589	Add back out-of-period donoations/lobbying credit
Γotal 923	169,600	
925	22,675	Add back non-recurring distribution of insurance policy surplus
925	98,469	Adjust out-of-period reversal of reserve set up in Dec 2010 related to Millstone/Seabrook
Γotal 925	121,144	
926	46,892	Exclude 50% of 2015 non-recurring medical IBNR true-up
920	40,092	Exclude 30% of 2013 non-recurring medical infine flue-up
928	(27,744)	Exclude storm assessment expense
020	(200,000)	Damara union arbitration agets from test v
930	(399,000)	Remove union arbitration costs from test year
930	(17,387)	Exclude executive expenses from test year
Γotal 930	(416,387)	
	(14 (00)	Remove rent expense
931		
931 931	(14,688)	*
931 931 Total 931	(1,203) (15,891)	Remove lease expense - transmission

Western Massachusetts El	ectric Company
d/b/a Eve	ersource Energy
	D.P.U. 17-05
Exhibit ES	S-DPH-2 (West)
Ja	anuary 17, 2017
H.O.	

WESTERN MASSACHUSETTS ELECTRIC COMPANY

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11 Schedule DPH-11	Employee Benefits Costs
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21 Schedule DPH-21	Storm Cost Adjustment
22 Schedule DPH-22	Residual O&M Inflation Adjustment

2 3 4 5 6 7						Exhibit E	D.P.U. 17-05 CS-DPH-2 (West) Schedule DPH-7 January 17, 2017 Page 1 of 1
8					Н	I.O.	
9							
10	WESTERN MAS	SACHUS	SETTS ELECT	TRIC CO	OMPANY		
11		DOCE 4	SE EMPENSE				
12 13		POSTAG	GE EXPENSE				
14							
15							
16			est Year		ro Forma		est Year
17	Description		Actual	A	djustment	P	ro Forma
18 19	(A)		(B)		(C)		(D)
20	Postage 07/01/2015-03/31/2016	\$	718,929	\$	(27,580)	\$	691,348
21	Postage 04/01/2016-06/30/2016	Ψ	237,680	Ψ	-	Ψ	237,680
22							
23	Total Postage Expense	\$	956,609	\$	(27,580)	\$	929,028
24					_		_
25	2016 P 1 P.						
26	2016 Postal Decrease	Φ.	0.201				
27 28	2015 Bulk Rate (First Class Letter) 2016 Bulk Rate (First Class Letter)	\$	0.391 0.376				
28 29	Decrease	\$	(0.015)				
30	Becleuse	Ψ	(0.013)				
31	% Decrease		-3.84%				
32							
33	Test Year Postage Expense 07/01/2015-03/31/2016	\$	718,929				
34	2016 Decrease in Postage	Ψ	-3.84%				
35	Rate Year Adjustment	\$	(27,580)				
36							
37							
38							
39							
40 41							
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48 49							
4 7	NOTE N. 1						

Western Massachusetts Electric Company

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1 2 3 4 5 6 7				West	ern Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-8 January 17, 2017 Page 1 of 2
8					Н.О
9					
10	V			IS ELECTRIC COMP	ANY
11			NON-BASIC		
12 13		UNC	OLLECTIBL	LES EXPENSE	
14					
15					
16	Description	Amo	ount	Adjustment	Reference
17	(A)	(E		(C)	(D)
18					
19	Test Year	\$ 5,	163,634		Sch. DPH-8, Page 2, Line 39
20	Tot Veer Dre Ferre	¢ 2	100 425		Cal. DDII 9 Dana 2 I in 27
21 22	Test Year Pro Forma	\$ 3,	100,435		Sch. DPH-8, Page 2, Line 27
23	Pro Forma Adjustment			\$ (2,063,199)	Line 21 - Line 19
24	110 1 011114 1 14J 4661110110			(2,000,199)	21 2110 17
25					
26					
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49	NOTE N. 1				

NOTE: Numbers may not add due to rounding.

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10	WESTERN MASSACHUSETTS ELECT
11	NON-BASIC SERVICE
12	UNCOLLECTIBLES EXPE

Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-8 January 17, 2017 Page 2 of 2 H.O. ____

ECTRIC COMPANY NON-BASIC SERVICE UNCOLLECTIBLES EXPENSE

Description		Amount	Reference
(A)		(B)	(C)
Average Net Write-offs for Years 2014-2016	\$	3,095,807	Exh. ES-DPH-3 (West), WP DPH-8, Page 1, Line 25, Col. (B)
Average Retail Revenues for Years 2014-2016	\$	248,968,008	Exh. ES-DPH-3 (West), WP DPH-8, Page 1, Line 25, Col. (C)
Percent Uncollectibles to Retail Revenues		1.2435%	Line 19 / Line 21
Test Year Retail Revenue Uncollectibles 3 Year Average Test Year Pro Forma Uncollectible Expense	\$	249,340,158 1.2435% 3,100,435	Exh. ES-DPH-3 (West), WP DPH-8, Page 2, Line 28, Col. (D) Line 23 Line 25 * Line 26
Test Year Uncollectibles Expense per Company Books Pro Forma Adjustment	\$	5,163,634 (2,063,199)	Line 39 Line 27 - Line 29
Derivation of Adjusted Test Year Uncollectibles Expense Test Year Amount (Account 904) Less Bad Debt Tracked (Reconciling Mechanisms) Plus Fixed Basic Service Bad Debt Adder Expenses Normalizing Adjustment - Hardship Amortization Less Legal Collection Expenses in Account 904 Adjusted Test Year Balance - Uncollectibles Expense	_	8,886,130 (3,019,325) 141,290 (560,000) (284,461) 5,163,634	Sch. DPH-6, Page 2, Line 61, Col. (C) Sch. DPH-6, Page 3, Line 64, Col. (N) Exh. ES-DPH-4, Sch. DPH-11, Page 1, Line 41 Sch. DPH-6, Page 4, Line 42 Company records

Note: Numbers may not add due to rounding

13	1 2 3 4 5 6 7 8 9 10 11 12	WES	STERN MASSACHUSE FEE FREE PAYME	TTS ELECTRIC COM	Н.	achusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-9 January 17, 2017 Page 1 of 1 O.
Column						
Test Year		Description	Amount	Adjustment		Reference
Test Year Pro Forma (estimate) 906,909 Line 33 22 23 Pro Forma Adjustment \$ 906,909 Line 21 - Line 19 24					_	
Test Year Pro Forma (estimate) 906,909 Line 33						
Test Year Pro Forma (estimate) 906,909 Line 33		Test Year	\$ -			
Pro Forma Adjustment \$ 906,909 Line 21 - Line 19		Total Wasse Day Farmer (antiqueta)	006.000			I in a 22
Pro Forma Adjustment \$ 906,909 Line 21 - Line 19 Line 28 / Line 29 Line 28 / Line 29 Line 28 / Line 29 Line 30 * Line 30 * Line 32 Line 30 * Line 31 Line 31 Line 32 Line 34 - Line 35 Line 36 + Line 37 Line 36 + Line 37 Line 36 + Line 37 Line 37 Line 38 + Line 41 Line 38 + Line 41 Line 38 + Line 41 Line 38 + Line 42		Test Year Pro Forma (estimate)	906,909			Line 33
24 25 26 27 28 Total Credit Card Fee Agreement \$ 30,000,000 29 Term of Agreement \$ 5 \$ 6,000,000		Pro Forma Adjustment		\$ 906.909		Line 21 - Line 19
Total Credit Card Fee Agreement \$ 30,000,000		110 1 offilia i rajustinoni		Ψ		Eme 21 Eme 1)
Total Credit Card Fee Agreement \$ 30,000,000 Term of Agreement \$ 5 S 6,000,000 29						
Total Credit Card Fee Agreement \$30,000,000 29 Term of Agreement \$5 \$6,000,000 Line 28 / Line 29	26					
Term of Agreement	27					
Annual Amount \$ 6,000,000 Line 28 / Line 29 31 32 Allocation % 15% Line 42 33 Amount Allocated to WMECO \$ 906,909 Line 30 * Line 32 34 35 36 Number of NSTAR Electric Residential Customers 1,020,420 37 Number of NSTAR Electric C&I Customers 160,470 38 Total NSTAR 1,180,890 85% Line 36 + Line 37 40 Number of WMECO Residential Customers 187,873 41 Number of WMECO C&I Customers 22,404 42 Total WMECO 210,277 15% Line 40 + Line 41 43 Total Combined Res, C&I Customers 1,391,167 100% Line 38 + Line 42 44 Total Combined Res, C&I Customers 1,391,167 100% Line 38 + Line 42 45 46 47 48 49 49			\$ 30,000,000			
Allocation %						
Allocation % 15% Section % 15% Line 42		Annual Amount	\$ 6,000,000			Line 28 / Line 29
\$ 906,909 Line 30 * Line 32 34 35 36 Number of NSTAR Electric Residential Customers 37 Number of NSTAR Electric C&I Customers 38 Total NSTAR 39 40 Number of WMECO Residential Customers 41 Number of WMECO C&I Customers 42 Total WMECO 43 Total WMECO 44 Total Combined Res, C&I Customers 44 Total Combined Res, C&I Customers 45 46 47 48 49		A 11 (' 0/	150/			I in a 40
34 35 36 Number of NSTAR Electric Residential Customers 37 Number of NSTAR Electric C&I Customers 38 Total NSTAR 40 Number of WMECO Residential Customers 41 Number of WMECO C&I Customers 42 Total WMECO 43 Total Combined Res, C&I Customers 44 Total Combined Res, C&I Customers 45 46 47 48 49			15%	\$ 906 909		
35 36 Number of NSTAR Electric Residential Customers 1,020,420 37 Number of NSTAR Electric C&I Customers 160,470 38 Total NSTAR 1,180,890 85% Line 36 + Line 37 39 40 Number of WMECO Residential Customers 187,873 41 Number of WMECO C&I Customers 22,404 42 Total WMECO 210,277 15% Line 40 + Line 41 43 44 Total Combined Res, C&I Customers 1,391,167 100% Line 38 + Line 42 45 46 47 48 49 49 49 40 40 40 40 40		Amount Amocated to WMECO		\$ 900,909		Line 30 * Line 32
Number of NSTAR Electric Residential Customers 1,020,420						
Number of NSTAR Electric C&I Customers 160,470		Number of NSTAR Electric Resident	ial Customers	1.020.420		
39 40 Number of WMECO Residential Customers 41 Number of WMECO C&I Customers 42 Total WMECO 43 44 Total Combined Res, C&I Customers 45 46 47 48 49						
40 Number of WMECO Residential Customers 187,873 41 Number of WMECO C&I Customers 22,404 42 Total WMECO 210,277 15% Line 40 + Line 41 43 Total Combined Res, C&I Customers 1,391,167 100% Line 38 + Line 42 45 46 47 48 49 49	38	Total NSTAR		1,180,890	85%	Line 36 + Line 37
41 Number of WMECO C&I Customers 22,404 42 Total WMECO 210,277 15% Line 40 + Line 41 43 Total Combined Res, C&I Customers 1,391,167 100% Line 38 + Line 42 45 46 47 48 49 49	39					
42 Total WMECO 210,277 15% Line 40 + Line 41 43				· · · · · · · · · · · · · · · · · · ·		
43 44 Total Combined Res, C&I Customers 1,391,167 100% Line 38 + Line 42 45 46 47 48 49			•			
44 Total Combined Res, C&I Customers 1,391,167 100% Line 38 + Line 42 45 46 47 48 49		Total WMECO		210,277	15%	Line 40 + Line 41
45 46 47 48 49		Table 11 ID COLO		1 201 167	1000/	I' 20 I' 40
46 47 48 49		Total Combined Res, C&I Customers	S	1,391,16/	100%	Line 38 + Line 42
47 48 49						
48 49						
49						
		NOTE: Numbers may not add due to	rounding.			

1 2 3 4 5 6					Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-10 January 17, 2017
7					Page 1 of 1
8					Н.О
9					
10		W	ESTERN MAS	SSACHUSETTS ELECT	TRIC COMPANY
11 12			DI	ES AND MEMBERSH	ZDC
13			DO	LS AND MEMBERSH	11.5
14					
15					
16	Description		Amount	Adjustment	Reference
17	(A)		(B)	(C)	(D)
18	m	ф	124.020		
19 20	Test Year	\$	124,820		Exh. ES-DPH-3 (West), WP DPH-10, Line 76, Col. C
21	Test Year Pro Forma		122,126		Exh. ES-DPH-3 (West), WP DPH-10, Line 76, Col. E
22	Test Teal TTo Tornia		122,120		Emil Es Bill 3 (West), Wi Bill 10, Emil 70, Col. E
23	Pro Forma Adjustment			\$ (2,693)	Line 21 - Line 19
24					
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28 29					
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37 38					
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NOTE: Numbers may not add due to rounding.

1 2 3 4 5 6 7				Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-11 January 17, 2017 Page 1 of 3
8				Н.О
9 10		VECTEDN MACCACUI	JSETTS ELECTRIC COM	MD A NIV
11	·	WESTERN WASSACITE	SET IS ELECTRIC COL	WI AN I
12		EMPLOYEE	BENEFITS COSTS	
13				
14				
15				
16	Description	Amount	Adjustment	Reference
17	(A)	(B)	(C)	(D)
18 19	Test Year	\$ 3,047,400		Sch. DPH-11, Page 2, Line 24, Col. K
20	Test Tear	φ 5,0+7,+00		Sen. Di 11-11, 1 age 2, Line 24, Col. K
21	Test Year Pro Forma	3,253,447		Sch. DPH-11, Page 2, Line 24, Col. M
22				
23	Pro Forma Adjustment		\$ 206,047	Line 21 - Line 19
24				
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29 30				
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Western Massachusetts Electric Company

d/b/a Eversource Energy

D.P.U. 17-05

Exhibit ES-DPH-2 (West)

Schedule DPH-11

January 17, 2017

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS

15				FFDG							Test Year -		
		Cost		FERC				Normalizing	Distribution Benefits	~	Distribution		Adjusted Test
16	Cost Element Description	Element	Entity	Account	Test Year	(Less) Transmission	Net Distribution	adjustments	loader reclassification	Capitalization	O&M	Proforma	Year
17	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
18													
19	Medical / Prescription	L52/54	21	926000	5,404,091	1,334,283	4,069,807	46,892	1,096,192	(2,669,928)	2,542,963	260,108	2,803,072
20	Vision	L53	21	926000	30,974	7,269	23,704		6,312	(15,374)	14,643	375	15,018
21	Dental	L55	21	926000	312,524	61,580	250,943		66,821	(162,752)	155,012	(532)	154,480
22	401K	L61/62	21	926000	764,749	222,784	541,965		144,314	(351,497)	334,782	24,483	359,265
23	Basic Service adder - benefits			<u></u>								(78,387)	(78,387)
24	Healthcare costs - Distribution			<u> </u>	6,512,336	1,625,917	4,886,420	46,892	1,313,638	(3,199,550)	3,047,400	206,047	3,253,447
25													
26	Pension		21	926000	7,679,352	1,164,951	6,514,401		1,734,650	(4,224,982)	4,024,069	(4,024,069)	=
27	Other Account Activity	Various	21	926000	2,619,477	805,378	1,814,099	(333,902	483,057	(1,176,553)	786,702	-	786,702
28	Transfer credit - total				(12,384,309)	(3,783,224)	(8,601,084)						
29													
30	Total Account Activity				4,426,856	(186,979)	4,613,835	(287,010) 3,531,345	(8,601,084)	7,858,171	(3,818,021)	4,040,149

37 <u>Notes:</u>

38 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 67.

Col. H, Line 27: Refer to Sch. DPH-6, Page 3, Line 80.

Western Massachusetts Electric Company
d/b/a Eversource Energy
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Schedule DPH-11
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS TEST YEAR PRO FORMA

BENEFIT SUMMARY

7		Non-Re	epresent	ted	Repr	esented	1					
8	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 - O&M%		usted Test Year Pro Forma	Reference
9	(A)	(B)		(C)	(D)		(E)	(F)	(G)		(H)	(I)
0 1	<u>WMECO</u>											
2	Medical	71	\$	942,851	227	\$	2,925,101	\$ 3,867,952	56.64%	\$	1,677,280	Exh. ES-DPH-3 (West), WP DPH-11, Page 1
3	Dental	71		55,839	227		157,686	213,525	56.64%	\$	92,592	Exh. ES-DPH-3 (West), WP DPH-11, Page 2
4	Vision	71		5,327	227		15,192	 20,519	56.64%	\$	8,898	Exh. ES-DPH-3 (West), WP DPH-11, Page 3
5	WMECO BENEFITS		\$	1,004,017		\$	3,097,979	\$ 4,101,996		\$	1,778,770	Line $22 + 23 + 24$
6 7							_					
8	EESCO											
9	Medical	2,222	\$	28,346,048	390	\$	4,709,239	\$ 33,055,287	23.64%	\$	25,241,961	Exh. ES-DPH-3 (West), WP DPH-11, Page 1
0	Dental	2,222		1,482,973	390		334,176	1,817,149	23.64%	\$	1,387,627	Exh. ES-DPH-3 (West), WP DPH-11, Page 2
1	Vision	2,222		149,588	390		30,111	 179,699	23.64%	\$	137,223	Exh. ES-DPH-3 (West), WP DPH-11, Page 3
2	EESCO BENEFITS		\$	29,978,609		\$	5,073,526	\$ 35,052,135		\$	26,766,811	Line $29 + 30 + 31$
3	EESCO ALLOCATED TO WMECO	99	\$	1,337,046	17	\$	226,279	\$ 1,563,325		\$	1,193,800	Line 32 * 4.46%
4												
5												
6	TOTAL											
7	Medical	170	\$	2,207,085	244	\$	3,135,133	\$ 5,342,218		\$	2,803,072	Line 22 + (Line 29 * 4.46%)
8	Dental	170		121,980	244		172,591	294,570		\$	154,480	Line 23 + (Line 30 * 4.46%)
9	Vision	170		11,999	244		16,535	28,533		\$	15,018	Line 24 + (Line 31 * 4.46%)
0	TOTAL BENEFITS		\$	2,341,063		\$	3,324,259	\$ 5,665,322		\$	2,972,570	Line 37 + 38 + 39
						_		 		_		

Notes

Col. G: refer to Exhibit ES-DPH-3 (East), WP DPH-11, Page 4.

1 2 3 4 5 6 7 8					Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-12 January 17, 2017 Page 1 of 3 H.O.
9					
10		WESTERN MAS	SSACHUSETTS I	ELECTRIC COMPANY	
11					
12		INSURANCE E	XPENSE AND IN	JURIES & DAMAGES	
13 14					
15					
16					
17			Test Year		
18			Actual	Pro Forma	
19	Description		06/30/2016	Adjustments	Reference
20	(A)		(B)	(C)	(D)
21	Total	¢.	1 (20 157		G.1. DDII 12 D 2 L 20 G.1 E
22 23	Test Year	\$	1,630,157		Sch. DPH-12, Page 2, Line 39, Col. E
24	Test Year Pro Forma		1,519,985		Sch. DPH-12, Page 2, Line 39, Col. G
25	rest real fro forma	-	1,517,705		50h. 5111 12, 1 age 2, Ellie 39, Col. G
26	Pro Forma Adjustment			\$ (110,172)	Line 24 - Line 22
27					
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30					
31					
32 33					
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35					
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40					

NOTE: Numbers may not add due to rounding.

55 <u>Notes:</u> 56 Col. D, 57 Col. D,

Col. D, Line 25: Refer to Sch. DPH-6, Page 4, Line 63.

Col. D, Line 30: Refer to Sch. DPH-6, Page 4, Line 64.

Col. D, Line 34: Remove labor charged to FERC account 925, already reflected in test year payroll expense.

NOTE: Numbers may not add due to rounding.

Western Massachusetts Electric Company
d/b/a Eversource Energy
D.P.U. 17-05
Exhibit ES-DPH-2 (West)
Schedule DPH-12
January 17, 2017
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

INSURANCE EXPENSE AND INJURIES & DAMAGES

Account (A)	Description (B)		al Company Test Year Actual 6/30/2016 (C)	ormalizing djustment (D)		Adjusted Test Year 06/30/2016 (E)	Pro Forma Adjustment (F)	Test Year Pro Forma (G)	Reference (H)
924000	Insurance Expense								
	Property Insurance	\$	112,550		\$	112,550	\$ (6,403)	\$ 106,147	Exh. ES-DPH-3 (West), WP DPH-12, Line 25
	Commercial Crime		4,085			4,085	 	4,085	Exh. ES-DPH-3 (West), WP DPH-12, Line 30
	Total Account 924000	\$	116,635	\$ 	\$	116,635	\$ (6,403)	\$ 110,232	Line 20 + Line 21
925000	Insurance Expense								
	Excess General Liability		415,909	22,675		438,584	12,286	450,870	Exh. ES-DPH-3 (West), WP DPH-12, Line 38
	Directors & Officers Liabilty		73,583	_		73,583	(32,235)	41,349	Exh. ES-DPH-3 (West), WP DPH-12, Line 57
	Fiduciary and Employee Benefit Liability		27,641	-		27,641	(2,749)	24,892	Exh. ES-DPH-3 (West), WP DPH-12, Line 64
	Cyber Risk Liability		18,523	-		18,523	4,772	23,295	Exh. ES-DPH-3 (West), WP DPH-12, Line 45
	Worker's Compensation		139,668	-		139,668	(20,443)	119,225	Exh. ES-DPH-3 (West), WP DPH-12, Line 75
	Nuclear Insurance		(86,124)	98,469		12,345	(12,345)	· -	
		\$	589,201	\$ 121,144	\$	710,345	\$ (50,714)	\$ 659,630	Sum Line 25 through Line 30
925000	Injuries & Damages Expense			 		-	 		· ·
	General Liability Claims		(263,535)	_		(263,535)	680,876	417,341	Sch. DPH-12, Page 3, Line 21
	Worker's Compensation Claims		1,366,221	(114,729)		1,251,492	(768,039)	483,453	Sch. DPH-12, Page 3, Line 22
	···		1,102,685	 (114,729)		987,956	 (87,163)	900,794	Line 33 + Line 34
	Total Account 925000	\$	1,691,886	\$ 6,415	\$	1,698,301	(137,877)	\$ 1,560,424	Line 31 + Line 35
924000 /	Subtotal: Gross Insurance Premiums and	-	2,002,000	 0,110	-	2,020,000	 (10.,0)	 -,000,	
925000	Injuries & Damages		1,808,521	6,415		1,814,936	(144,280)	1,670,656	Line 22 + Line 36
925000	Less: Capitalized Portion		(184,779)	0,415		(184,779)	34,108	(150,672)	Company records
723000	Net Insurance Premiums and Injuries &		(104,777)	 	_	(104,777)	 34,100	 (130,072)	Company records
	Damages	\$	1,623,742	\$ 6,415	\$	1,630,157	\$ (110,172)	\$ 1,519,985	Line 37 + Line 38
02,5000	0.1 15 15 15		42.400			12.100		42.400	
925000	Other Miscellaneous Expense		42,498			42,498		42,498	Company records
925000	Less: Capitalized Portion		(4,641)	 (240.242)		(4,641)	 	 (4,641)	Company records
	Net Other Miscellaneous Expense		37,857	(210,213)		37,857		37,857	Line 41 + Line 42
	Distribution Account 924000 & 925000	\$	1,661,598	\$ (203,798)	\$	1,668,013	\$ (110,172)	\$ 1,557,841	Line 39 + Line 43
	Plus:								
924000	Transmission		145,727	(145,727)		-		-	
925000	Transmission		173,536	(173,536)		-		-	
			319,263	 (319,263)		-	-	-	
	Total Account 924000 & 925000	\$	1,980,861	\$ (523,061)	\$	1,668,013	\$ (110,172)	\$ 1,557,841	Line 45 + Line 50
				 	_		 		

Western Massachusetts Electric Company
d/b/a Eversource Energy
D.P.U. 17-05
Exhibit ES-DPH-2 (West)
Schedule DPH-12
January 17, 2017
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

INSURANCE EXPENSE AND INJURIES & DAMAGES

Description (A)	6	/30/2012 (B)	6/30/2013 (C)		6	(D)	 6/30/2015 (E)	6/30/2016 (F)		5-yr Average (G)	
General Liability Claims Worker's Compensation Claims	\$	146,431 648,134	\$	125,392 (163,551)	\$	422,977 401,168	\$ 253,436 2,218,469	\$	1,138,469 (686,956)	\$ \$	417,341 483,453
Total Injuries and Damages	\$	794,565	\$	(38,158)	\$	824,145	\$ 2,471,905	\$	451,513	\$	900,794

1				Wester	n Massachusetts Electric Company
2				Western	d/b/a Eversource Energy
3					D.P.U. 17-05
4					Exhibit ES-DPH-2 (West)
5					Schedule DPH-13
6					January 17, 2017
7					Page 1 of 2
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9					11.0.
10	WESTERNMA	CCACII	USETTS ELECT	DIC COMPANY	
11	WESTERN WIA	ззасп	OSETTS ELECT	KIC COMPANT	
12		DAVD	OLL EXPENSE		
13		FAIR	OLL EXPENSE		
13					
15					
16	Description		Amount	A divistment	Reference
17	Description (A)		(B)	Adjustment (C)	(D)
18	(A)		(b)	(C)	(D)
19	Test Year	\$	22 172 020		Sch. DPH-13, Page 2, Line 22
	Test Tear	Ф	23,173,030		Scii. DPH-15, Page 2, Lilie 22
20	Tot Very Des Cours		24.967.660		C-l- DDH 12 D 2 Lin- 42
21	Test Year Pro Forma		24,867,669		Sch. DPH-13, Page 2, Line 42
22	Pro Forma Adjustment - Payroll Increase, including				
23	annualization of union hires			\$ 1,694,639	Line 21 - Line 19
24					
25					
26					
27					
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31					
32					
33	Local 455			\$ 667,536	Sch. DPH-13, Page 2, Line 44
34	Non-Union			1,027,103	Sch. DPH-13, Page 2, Line 44
35	Total			\$ 1,694,639	Line 33 + Line 34
36	10			Ψ 1,001,000	Zine es . Zine e .
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50	NOTE: Numbers may not add due to rounding.				
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

PAYROLL EXPENSE

16	Description		Local 455	 Non-Union	 Total	Reference
17	(A)		(B)	(C)	(D)	(E)
18	A. P					
19	Adjusted Test Year					
20	Distribution O&M Test Year	\$	10,511,256	\$ 12,488,174	\$ 22,999,430	Exh. ES-DPH-3 (West), WP DPH-13, Page 1, Line 61, Col. G
21	Proforma Adjustment		173,600	 	 173,600	Exh. ES-DPH-3 (West), WP DPH-13, Page 2, Line 60
22	Adjusted Test Year	\$	10,684,856	\$ 12,488,174	\$ 23,173,030	Exh. ES-DPH-3 (West), WP DPH-13, Page 1, Line 61, Col. I
23						
24	Annualized Test Year Wage Increases					
25	Effective Date		10/01/15	04/01/16		Per Contract
26	Percent Increase		2.50%	3.00%		Per Contract
27	Days from June 30, 2015		93	275	250 220	Line 25 - June 30, 2015
28	Increase to Annualize	\$	68,061	\$ 282,267	\$ 350,328	Line 22 * Line 26 * Line 27 / 365 days
29	Annualized Test Year Base Wages	\$	10,752,917	\$ 12,770,441	\$ 23,523,358	Line 22 + Line 28
30	Post Test Year Wage Increases					
31	Effective Date		10/01/16	04/01/17		Per Contract
32	Percent Increase		2.50%	3.00%		Per Contract
33	Wage Increase	\$	268,823	\$ 383,113	\$ 651,936	Line 29 * Line 32
34	Post Test Year Wage Increases					
35	Effective Date		10/01/17	04/01/18		Per Contract
36	Percent Increase		3.00%	2.75%		Per Contract (A)
37	Wage Increase	\$	330,652	\$ 361,723	\$ 692,375	(Line 29 + Line 33) * Line 36
38	Rate Year Wage Increases					
39	Effective Date		10/01/18	04/01/19		Per Contract
40	Percent Increase		0.00%	0.00%		Per Contract (A)
41	Wage Increase	\$	-	\$ -	\$ -	
42	Rate Year Base Wages	\$	11,352,393	\$ 13,515,277	\$ 24,867,669	Line 29 + Line 33 + Line 37
43	•					
44	Total Payroll Adjustment	\$	667,536	\$ 1,027,103	\$ 1,694,639	Line 42 - Line 22
45		·				
46	Payroll Percentage Adjustment		6.247%	8.225%	<u>7.313%</u>	Line 44 / Line 22
47						

Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-14 January 17, 2017 Page 1 of 2 H.O. ___ WESTERN MASSACHUSETTS ELECTRIC COMPANY VARIABLE COMPENSATION Description Adjustment Reference Amount (A) (B) (C) (D) \$ Sch. DPH-14, Page 2, Line 23, Col. D Test Year 3,177,908 Sch. DPH-14, Page 2, Line 27, Col. F Test Year Pro Forma 2,463,227 Pro Forma Adjustment (714,682) Line 21 - Line 19 \$

NOTE: Numbers may not add due to rounding.

WESTERN MASSACHUSETTS ELECTRIC COMPANY

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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 Subtotal - Adjusted Test Year Post Test Year Adjustment Payroll Escalation Adjustment	3,302,291	(124,382)	3,177,908	(847,840) 133,159		Company records Line 55 Column B + Column C Line 23 - Line 45 Line 45 * Line 39
Total Variable Compensation	\$ 3,302,291	\$ (124,382)	\$ 3,177,908	\$ (714,682)	\$ 2,463,227	Column D + Column E

CALCULATION OF PERCENT INCREASE IN BASE PAYROLL

Description	Amount	Reference	
Base Payroll Expense - Test Year Pro Forma Less: 2016 Annualized Test Year Base Wages Amount of Payroll Increase	S	\$ 24,867,669 23,523,358 \$ 1,344,311	Sch. DPH-13, Page 2, Line 42 Sch. DPH-13, Page 2, Line 29 Line 34 - Line 35
Divided by: 2016 Base Payroll Expense, Actu	al Payroll Expense	\$ 23,523,358	Line 35
Percent of Payroll Increase		5.715%	Line 36 / Line 38
Description Total WMECO Distribution 2016 Incentive		Adjusted Test Year Actual \$ 3,177,908	Adjusted Test Year Target \$ 2,330,068
			Adjusted
	Test Year	Normalizing Adj	Test Year
Employee Incentive	\$ 1,724,358	\$ (42,025)	\$ 1,682,333
Executive Incentive	494,761	(82,357)	\$ 412,404
Stock Incentive	938,681	-	938,681
Director RSU's	144,490	-	144,490
Total Variable Comp	\$ 3,302,291	\$ (124,382)	\$ 3,177,908
			<u> </u>

NOTE: Numbers may not add due to rounding.

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

VEGETATION MANAGEMENT RESILIENCY TREE WORK PILOT

6 7 8	Description (A)	Test Year Actual (B)	 Pro Forma Adjustments (C)			Fest Year Pro Forma (D)	Reference (E)
0	Total Annual Vegetation Management Resiliency Tree Work Pilot Expense		\$	25,950,000			Exh. ES-DPH-3 (West), WP DPH-15, Page 1, Line 56
2	WMECO Allocation			15%			Exh. ES-DPH-3 (West), WP DPH-15, Page 2, Line 20
4	WMECO Share		\$	3,799,080			Line 20 * Line 22
5 6							
7	Vegetation Management Resiliency Tree Work Pilot	\$ -	\$	3,799,080	\$	3,799,080	Line 24
9	Total Vegetation Management Resiliency Tree Work Pilot	\$ -	\$	3,799,080	\$	3,799,080	Line 27
1							
2 3 4	2017 Vegetation Management Resiliency Tree Work Pilot Costs		\$	3,521,000			Exh. ES-DPH-3 (West), WP DPH-15, Page 1, Line 25
5	Amortization Period (years)			5			
7	Annual Amortization		\$	704,200			Line 33 / Line 35
8	WMECO Allocation			15%			Exh. ES-DPH-3 (East), WP DPH-15, Page 2, Line 20
1	WMECO Share		\$	103,095			Line 37 * Line 39
2							
4	Total Annual Vegetation Management Resiliency Tree Work Pilot	\$ -	\$	3,902,175	\$	3,902,175	Line 29 + Line 41

1						We take Manual and Electric Comme
1 2						Western Massachusetts Electric Company d/b/a Eversource Energy
3						D.P.U. 17-05
4						Exhibit ES-DPH-2 (West)
5						Schedule DPH-16
6						January 17, 2017
7						Page 1 of 1
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10		WE	STERN MASS	ACHUS	ETTS ELECT	RIC COMPANY
11						
12			R	ATE CA	SE EXPENSE	
13						
14						
15						
16	Description		Amount	A	djustment	Reference
17	(A)		(B)		(C)	(D)
18	T. ID. G. F.	Φ.	1.554.005			E I EG DDW A (W) HE DDW 14 L
19	Total Rate Case Expense	\$	1,556,395			Exh. ES-DPH-3 (West), WP DPH-16, Line 29
20	Donner d Amendination Donie d		<i>5</i> 3	7		
21 22	Proposed Amortization Period		3 1	'ears		
23	Proposed Yearly Amortization			\$	311,279	Line 19 / Line 21
24	Troposed Tearry Amortization			φ	311,279	Line 197 Line 21
25						
26						
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30 31						
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33 34						
34 35						
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49	NOTE N. I					
50	NOTE: Numbers may not add due to roun	aing.				

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

REGULATORY ASSESSMENTS

19												
20			Test Year		Normalizing		Test Year	Α	Adjustment		Revised	
21	Description		Actual		Adjustments		Pro Forma	La	test Invoice	1	Pro Forma	Reference
22	(A)		(B)		(C)		(D)		(E)		(F)	(G)
23												
24	D.P.U. & AG Assessments	\$	1,492,597	\$	(27,744)	\$	1,464,853	\$	-	\$	1,464,853	Account 928
25	Less: Transmission		(316,300)				(316,300)		-		(316,300)	
26	Total	\$	1,176,297	\$	(27,744)	\$	1,148,553	\$	-	\$	1,148,553	
27												
28	Basic Service Allocation										(374,453)	Line 26 * Line 37
29												
30	Total Net of Basic Service Transfer									\$	774,100	Line 26 - Line 28
31												
32												
33	Allocation of Regulatory Assessments to Basic Service		2015 FERC			В	asic Service					
34			Form 1		Basic Service		%					
35	NSTAR Electric	\$	2,997,614,873	\$	967,754,347							
36	WMECO		514,068,684		177,129,089							
37	Combined Electric	\$	3,511,683,557	\$	1,144,883,436		33%					
38												
39	AGO Assessment		135,136									
40	General Assessment		658,596									
41	Trust Assessment		354,821									
42	Total		1,148,553									
43												
44												
45	Notes:											
46	Col. (F) Reflects most recent invoices including AGO Assessment for	or \$135	,136.01, General As	sessn	nent for \$658,596, a	nd Tr	ust Assessment f	for \$35	54,821.			
47	Col. (C), Line 21 refers to Sch. DPH-6, Page 4, Line 69.											
48												
49												
50	NOTE: Numbers may not add due to rounding.											

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2 3					d/b/a Eversource Energy D.P.U. 17-05
4					Exhibit ES-DPH-2 (West)
5					Schedule DPH-18
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8					Н.О
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10	`	WESTERN M	ASSACHUSE	TTS ELECTRIC COMP	PANY
11					
12			LEASE E	XPENSE	
13					
14					
15	- · ·				- a
16	Description	<u> </u>	Amount	Adjustment	Reference
17	(A)		(B)	(C)	(D)
18		_			
19	Test Year	\$	748,390		Sch. DPH-18, Page 2, Col. E
20					
21	Test Year Pro Forma		762,209		Sch. DPH-18, Page 2, Col. G
22				4.040	
23	Pro Forma Adjustment			\$ 13,819	Line 21 - Line 19
24					
25					
26					
27					
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Western Massachusetts Electric Company

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Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-18 January 17, 2017 Page 2 of 2 H.O. ___

WESTERN MASSACHUSETTS ELECTRIC COMPANY LEASE EXPENSE

Account	Description	Test Year Actual 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)
589000 : Distribution Ops Rents						
	Communications Leases					
	SBA TOWERS INC	13,529	-	13,529	1,397	14,926
	SBA TOWERS II LLC	35,382	-	35,382	2,094	37,476
	Industrial Tower	83,517	-	83,517	6,415	89,932
	TRUSTEES OF THE RICHMOND VOLUNTEER	2,250	-	2,250	2.000	2,250
	ATC SEQUOIA LLC	27,985	-	27,985	2,889	30,873
	CROWN ATLANTIC COMPANY LLC	2,097		2,097	- 12 505	2,097
		164,759	-	164,759	12,795	177,554
589002-003 : Operating Property Man	nagement	235,618	-	235,618	-	235,618
Total Account 589		400,377		400,377	12,795	413,171
931000 : Rents - NUSCO						
	Hadley AWC	180,000	-	180,000	-	180,000
	Lee Satellite	11,100	-	11,100	1,342	12,442
	Springfield Redevelopment Authority	10,000	-	10,000	-	10,000
	Prudential Center Rent	42,662	-	42,662	-	42,662
	901 F St. Rent	14,688	(14,688)	-	-	-
	Other NUSCO Rents	1,731	-	1,731	-	1,731
		260,181	(14,688)	245,493	1,342	246,835
931002 : Rents						
	Prudential Center Taxes & Operating Expense	8,046	-	8,046	-	8,046
	Intercompany Rent	(868)		(868)		(868)
		7,178	-	7,178	-	7,178
93111X:Rents Intercompany ICP						
	Rocky River Realty Company	596,517		596,517	-	596,517
	Transmission Garage	1,203	(1,203)			
		597,719	(1,203)	596,517	-	596,517
Total Account 931		865,079	(15,891)	849,188	1,342	850,530
9310GS:Intercompany Rent GSCOH	offset	(154,233)		(154,233)	(317)	(154,550)
Less Transmission		(346,942)		(346,942)		(346,942)
Account 931 - Distribution Related		363,904	(15,891)	348,013	1,025	349,038
Total Rent and Lease Expense		764,280	(15,891)	748,390	13,819	762,209

Notes: Col. (D), Line 38 refers to Sch. DPH-6, Page 4, Line 75 Col. (D), Line 49 refers to Sch. DPH-6, Page 4, Line 76

1 2 3 4 5 6 7 8 9 10 11 12 13	Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-19 January 17, 2017 Page 1 of 2 H.O. WESTERN MASSACHUSETTS ELECTRIC COMPANY INFORMATION SYSTEMS EXPENSE ADJUSTMENT						
14 15							
16	Description	Amount	Adjustment	Reference			
17	(A)	(B)	(C)	(D)			
18							
19	Test Year	\$ 1,397,941		Company records			
20 21 22	Test Year Pro Forma	1,642,573		Line 19 + Sch. 19, Page 2, Line 44			
23	Pro Forma Adjustment		\$ 244,633	Line 21 - Line 19			
24			+,				
25							
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Western Massachusetts Electric Company
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

INFORMATION SYSTEMS EXPENSE ADJUSTMENT

Description (A)	Amount (B)	Reference (C)
Gross Investment Base Accumulated Depreciation Accumulated Deferred Income Taxes	\$ 37,528,832 5,629,325 7,330,775	Exh. ES-DPH-4, Sch. DPH-8, Page 1 Exh. ES-DPH-4, Sch. DPH-8, Page 1 Exh. ES-DPH-4, Sch. DPH-8, Page 1
Rate Base	\$ 24,568,733	
Weighted average cost of capital	12.09%	Exh. ES-DPH-4, Sch. DPH-8, Page 1
Return	\$ 2,969,527	Line 24 * Line 26
Depreciation Expense	3,752,883	Exh. ES-DPH-4, Sch. DPH-8, Page 1
Total Revenue Requirement	\$ 6,722,411	Line 28 + Line 30
WMECO allocation %	5.06%	Excludes Transmission
Portion to WMECO	\$ 340,154	Line 32 * Line 34
O&M portion	71.92%	Exh. ES-DPH-4, Sch. DPH-8, Page 1
Post Test Year Adjustment - Information Systems	\$ 244,633	Line 36 * Line 38

1 2 3 4 5 6 7 8 9					Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-21 January 17, 2017 Page 1 of 4 H.O.
10	WEST	TERN	MASSACHUSE	TTS ELECTRIC CO	MPANY
11 12			STORM FUND	ADJUSTMENT	
13			STORMTOND	ADJUSTNIENT	
14					
15					
16	Description		Amount	Adjustment	Reference
17	(A)		(B)	(C)	(D)
18 19	Test Year	\$	_		Company records
20	rest rear	Ψ	-		Company records
21	Test Year Pro Forma		2,000,000		Sch. DPH-21, Page 2, Line 60
22					-
23	Pro Forma Adjustment			\$ 2,000,000	Line 21 - Line 19
24					
25					
26 27					
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49	NOTE W				

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STORM FUND ADJUSTMENT

		Amounts						
				Amounts for Major	Excludin		I	Base Rate
Company	ERP Level	Storm Type/Name	Month/Year	Storm Events	> than \$3			Change
(A)	(B)	(C)	(D)	(E)	(I	F)		(G)
WMECO		Snow/Wind	February, 2010	515,824		515,824		
WMECO		Wind/Rain	May, 2010	147,808		147,808		
WMECO		Wind/Rain	May, 2010	2,848,248	2	2,848,248		
NSTAR	III	Hurricane Earl	September, 2010	8,247,985	8	3,247,985		
NSTAR	III	Blizzard	December, 2010	767,464		767,464		
NSTAR	III	Snow/Wind	January, 2011	928,401		928,401		
WMECO	V	Tornado	June, 2011	2,213,380	2	2,213,380		
WMECO	III	Thunderstorm	June, 2011	142,430		142,430		
NSTAR & WMECO	V / IV	Tropical Storm Irene	August, 2011	22,020,674	22	2,020,674		
NSTAR & WMECO	V	Snowtober	October, 2011	33,759,993		-		
NSTAR & WMECO	V	Hurricane Sandy	October, 2012	27,700,887	27	7,700,887		
NSTAR	III	Rain/Wind	November, 2012	457,878		457,878		
NSTAR	V	Blizzard Nemo	February, 2013	58,090,891		-		
NSTAR	II	Snow	March, 2013	160,099		160,099		
NSTAR	III	Snow	February, 2014	1,251,174	1	1,251,174		
NSTAR	IV	Tropical Storm Arthur	July, 2014	355,243		355,243		
WMECO	III	Thanksgiving Storm	November, 2014	2,674,430		2,674,430		
NSTAR	II	Blizzard Juno	January, 2015	14,302,642		1,302,642		
NSTAR	III	Blizzard Neptune	February, 2015	2,118,273		2,118,273		
NSTAR	III	Winter Storm Lexi	February, 2016	5,519,554		5,519,554		
NSTAR	IV	Winter Storm Mars	February, 2016	3,234,039		3,234,039		
m . 17 10	B 11.1			107,457,017				
Total Incremental Costs	s Recoverable thro	ugh Storm Fund		\$ 187,457,317	\$ 95	5,606,433		
Number of Months						77		
Monthly Costs (Line 43	3 / Line 45)				\$	1,241,642		
Annual Costs (Line 47	* 12)				\$ 14	1,899,704		
Annual Costs Rounded Annual Currently in Ba		J. 05-85 and D.P.U. 10-70 (2)					\$ \$	15,000,000 4,500,000
Annual Costs per D.P.U	J. 15-155						\$	10,000,000
Increase to Base Rates	(Line 54 - Line 52)					\$	5,500,000
Annual Storm Costs Al	located to NSTAR			\$ 150,017,968		80%	\$	8,000,000
Annual Storm Costs Al				\$ 37,439,349		20%	\$	2,000,000
Total Annual Storm Co		-		\$ 187,457,317		100.00%	\$	10,000,000
Tom / Imidui Storiii Co				ψ 107, 13 7,317		100.0070	Ψ	10,000,000

WESTERN MASSACHUSETTS ELECTRIC COMPANY

WMECO's base amount of \$575,000 is currently collected through the SRRCA, not through base distribution rates. Going forward, the Company is proposing to recover the base amount through base rates.

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					Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-21 January 17, 2017
7 8					Page 3 of 4 H.O
9		W. (2)		CERC EL ECEDIC COMPANY	
10 11		WE	STEKN MASSACHUSET	TS ELECTRIC COMPANY	
12			STORM COST A	ADJUSTMENT	
13					
14 15	Description	A	mount	Adjustment	Reference
16	(A)		(B)	(C)	(D)
17		•			
18 19	Test Year	\$	-		Sch. DPH-21, Page 4, Line 36
20	Test Year Pro Forma		720,000		Sch. DPH-21, Page 4, Line 42
21					
22	Pro-Forma Adjustment		\$	720,000	Line 20 - Line 18
23					
25					
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24 25 26 27 28 29					
28 29					
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31 32 33 34 35 36 37					
33 34					
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42 43					
43 44					
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47 18					
48					

50 NOTE: Numbers may not add due to rounding.

1 2 3 4 5 6 7			Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-21 January 17, 2017 Page 4 of 4
8			Н.О
9			
10	WESTER	N MASSACHUSETTS ELECTRIC CO	OMPANY
11		CTODM COCT ADDITIONALIT	
12 13		STORM COST ADJUSTMENT	
14			
15		Total Storms	Base Rate
16	Year	> \$1.2M	Change
17	(A)	(B)	(C)
18	,	,	` '
19	2010	5	
20	2011	5	
21	2012	2	
22	2013	2	
23	2014	3	
24	2015	2	
25	2016	2	
26	_		_
27	Average	3	_
28			=
29	Current NSTAR Electric Storm Threshold	\$1,000,000	
30			
31	Cumulative GDP-PI increase since 2005	19%	
32			
33	Per Storm Deductible	\$1,200,000	
34			
35	Annual Storm Costs (Line 33 * Line 27)		\$3,600,000
36	Annual Currently in Base Rates		\$0
37			42 400 000
38	Increase to Base Rates (Line 35 - Line 36)		\$3,600,000
39			
40	Annual Chama Casta All 11 NOTAD C	- 25 * 900/)	ΦΦ 000 000
41 42	Annual Storm Costs Allocated to NSTAR (Lin Annual Storm Costs Allocated to WMECO (Li		\$2,880,000
42	Aminai Storm Costs Affocated to WMECO (Li	ne 55 " 20%)	\$720,000 \$3,600,000
			\$3,000,000
44			
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50 NOTE: Numbers may not add due to rounding.

1 2 3 4 5 6 7				Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-22 January 17, 2017 Page 1 of 1
8				Н.О
9 10		WESTERN MASSA	CHUSETTS ELECT	TRIC COMPANY
11		WESTERN WINSSI	Terreser is eller	RIC COMPANY
12		RESIDUAL O	&M INFLATION AD	JUSTMENT
13				
14				
15 16	Description	Amount	Adjustment	Reference
17	(A)	(B)	(C)	(D)
18	(11)	(B)	(0)	
19	Test Year	\$ 19,350,200		Exh. ES-DPH-3 (West), WP DPH-22, Page 1, Line 40
20				
21	Test Year Pro Forma	20,292,555		Exh. ES-DPH-3 (West), WP DPH-22, Page 1, Line 46
22	Due Ferme Adirectores		¢ 042.255	Line 21 Line 10
23 24	Pro Forma Adjustment		\$ 942,355	Line 21 - Line 19
24 25				
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27		**		
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NOTE: Numbers may not add due to rounding.

Western M	assachus	etts Electri	c Company
	d/t	o/a Eversou	rce Energy
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WESTERN MASSACHUSETTS 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

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

DEPRECIATION & AMORTIZATION EXPENSE

17					
15	D			A 15	D. C
16	Description		Amount	 Adjustment	Reference
17	(A)		(B)	(C)	(D)
18 19	Test Year	\$	25,799,702		Sum of Lines $32 + 36 + 40 + 44 + 48$
20					
21	Test Year Pro Forma	\$	30,276,615		Exh. ES-DPH-3 (West), WP DPH-23, Line 71
22	5 5 44			4.47.5.54.6	
23	Pro Forma Adjustment			\$ 4,476,913	Line 21 - Line 19
24					
25					
26					
27					
28					
29	Test Year Calculation				
30	Intangible Plant	\$	1,421,409		FERC Form #1, Page 336, Line 1
1	Transmission Share		2,347		
32	Intangible Plant - Distribution			\$ 1,419,062	Line 30 - Line 31
33					
34	Other Production Plant	\$	1,352,725		FERC Form #1, Page 336, Line 6
35	Other Production Share		1,352,725		
36	Other Production Plant - Distribution	Į		\$ -	Line 34 - Line 35
37					
88	Transmission Plant	\$	17,588,249		FERC Form #1, Page 336, Line 7
89	Transmission Share		17,588,249		
40	Transmission Plant - Distribution			\$ -	Line 38 - Line 39
11					
12	Distribution Plant	\$	22,170,200		FERC Form #1, Page 336, Line 8
13	Transmission Share				
14	Distribution Plant - Distribution			\$ 22,170,200	Line 42 - Line 43
45					
46	General Plant	\$	3,091,989		FERC Form #1, Page 336, Line 10
1 7	Transmission Share		881,549		
48	General Plant - Distribution			\$ 2,210,440	Line 46 - Line 47
19					

NOTE: Numbers may not add due to rounding.

50 NOTE: Numbers may not add due to rounding. Western Massachusetts Electric Company
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

AMORTIZATION OF DEFERRED ASSETS

Description	Test Year Actual	Less Adjustment Clauses	Reclass	Normalizing Adjustments	Distribution Adjusted Test Year	Pro Forma Adjustments	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Amortization of Hardship Receivables	560,000		560,000		1,120,000	867,586	1,987,586	Exh. ES-DPH-3 (West), WP DPH-24, Page 1
Merger Costs to Achieve	-				=	442,169	442,169	Exh. ES-DPH-3 (West), WP DPH-24, Page 3
Property Sales	-				-	20,799	20,799	Exh. ES-DPH-3 (West), WP DPH-24, Page 4
Amortization of Former Flowthrough Approved in D.T.E 06-55	392,004				392,004		392,004	Settlement D.T.E. 06-55
Amortization of CIAC Tax Gross Up	(338,148)				(338,148)		(338,148)	Company records
Amortization of Regulatory Debits - D.P.U 10-70	793,970			(793,970)	=	=	=	
Amortization of Storm Tracker Regulatory Debits	7,829,696	(7,829,696)			=		=	
Amortization of Regulatory Debits	(1,458,510)	1,458,510			=		=	
Amortization of Solar Program Regulatory Debits	1,705,936	(1,705,936)			-		-	
Total Amortization	\$ 9,484,948	\$ (8,077,122)	\$ 560,000	\$ (793,970)	\$ 1,173,856	\$ 1,330,553	\$ 2,504,409	Sum of Lines 20 through 28

Notes:

Col. E, Line 25: Reflects amortization line items from D.P.U. 10-70 (farm discounts, Medicare Part B, rate case exp, CPSL, T&D storm insurance) expiring before rate year.

1 2 3 4 5 6 7					Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-25 January 17, 2017 Page 1 of 2
8 9					Н.О
10		W	ESTERN MASSAC	CHUSETTS ELECTRIC CO	OMPANY
11 12 13			PROPE	RTY TAX EXPENSE	
14					
15 16	Description		Amount	Adjustment	Reference
17	(A)		(B)	(C)	(D)
18				(-)	
19	Test Year	\$	14,965,006		Company records
20 21	Test Year Pro Forma		16,493,608		Sch. DPH-25, Page 2, Line 22
22	Test Teal Flo Folilla		10,493,008		Scii. DF11-23, Fage 2, Line 22
23 24 25 26 27 28 29 30 31 32	Pro-Forma Adjustment			\$ 1,528,602	Line 21 - Line 19
33					
34 35					
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50	NOTE: Numbers may not	add due to rou	inding.		

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Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-25 January 17, 2017 Page 2 of 2 H.O. _

WESTERN MASSACHUSETTS ELECTRIC COMPANY

PROPERTY TAX EXPENSE

4								
5			Test Year	N	ormalizing	Adjusted	Pro Forma	Test Year
6	Description		Actual	Α	Adjustment	Test Year	Adjustment	Pro Forma
7	(A)		(B)		(C)	(D)	(E)	(F)
8								
9	Property Tax Expense	\$	37,689,202	\$	(243,974)	\$ 37,445,228	\$ 3,778,597	\$ 41,223,825
0	Less: Transmission		(21,375,041)		-	(21,375,041)	(2,017,686)	(23,392,728)
1	Less: Solar		(1,105,181)		-	(1,105,181)	 (232,309)	 (1,337,490)
2	Total Distribution Property Tax Expense	-	15,208,980		(243,974)	14,965,006	1,528,602	16,493,608

35

Normalizing Adjustments
Consulting/Legal Expenses, rec
Consulting/Legal Expenses, ou
Total Normalizing Adjustments Consulting/Legal Expenses, reclassified to Acct. 923 (1)
Consulting/Legal Expenses, out-of-period adjustment (214,829) Refer to Sch. DPH-6, Page 4, Line 23. (29,146) Refer to Sch. DPH-6, Page 4, Line 22. (243,974)

50 NOTE: Numbers may not add due to rounding.

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NOTE: Numbers may not add due to rounding.

Western Massachusetts Electric Company d/b/a Eversource Energy
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

PAYROLL and OTHER TAX SUMMARY

Description	Test Year Actual	ormalizing ljustments	Adjusted Test Year	-	ro Forma ljustments		Test Year Pro Forma	Reference
(A)	 (B)	(C)	 (D)		(E)	(F	(D) = (D) + (E)	(G)
FICA	\$ 1,206,589	\$ _	\$ 1,206,589	\$	88,238	\$	1,294,826	Exh. ES-DPH-3 (West), WP DPH-26, Line 19
Medicare	332,453	-	332,453		24,312		356,766	Exh. ES-DPH-3 (West), WP DPH-26, Line 20
Federal Unemployment	10,015	-	10,015		-		10,015	Exh. ES-DPH-3 (West), WP DPH-26, Line 21
State Unemployment	63,080	-	63,080		-		63,080	Exh. ES-DPH-3 (West), WP DPH-26, Sum of Lines 23 - 27
State Insurance Premium Excise Tax	30,003	-	30,003		-		30,003	Exh. ES-DPH-3 (West), WP DPH-26, Line 31
Federal Highway Tax	1,610	-	1,610		-		1,610	Exh. ES-DPH-3 (West), WP DPH-26, Line 30
Tangible Property Tax	(34,800)	34,800	-		-		-	Exh. ES-DPH-3 (West), WP DPH-26, Line 33
Universal Health Tax	8,203	-	8,203		-		8,203	Exh. ES-DPH-3 (West), WP DPH-26, Line 28
State Sales and Use Tax/Other	942	-	942		-		942	Exh. ES-DPH-3 (West), WP DPH-26, Line 32
Total Payroll and Other Tax Expense	\$ 1,618,094	\$ 34,800	\$ 1,652,894	\$	112,550	\$	1,765,444	Sum of Lines 21 thru 30

 $\underline{\underline{Notes:}}$ Col. C, Line 27: Reflects removal of out-of-period adjustment related to Jan-Jun 2015 tangible property tax.

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

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28 Schedule DPH	-28 Plant	In Service By Major Property Grouping
29 Schedule DPH	-29 Depre	ciation Reserve
30 Schedule DPH	-30 Accur	nulated Deferred Income Taxes
31 Schedule DPH	-31 Cost (Of Capital
32 Schedule DPH	-32 Cash	Working Capital

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

RATE BASE SUMMARY

	Description (A)	 Test Year Rate Base (B)	 Pro-forma Activity (C)	 Pro-forma 06/30/2016 (D) = (B) + (C)	Reference (E)
Less:	Utility Plant in Service Reserve for Depreciation Net Utility Plant	\$ 829,598,715 251,591,333 578,007,382	\$ 5,074,951 - 5,074,951	\$ 834,673,665 251,591,333 583,082,333	Sch. DPH-28, Line 33 Sch. DPH-29, Line 33 Line 20 - Line 21
Less:	Reserve for Deferred Income Tax Customer Deposits Customer Advances	167,876,539 2,114,715 291,410	\$ 928,179 - -	168,804,718 2,114,715 291,410	Sch. DPH-30, Line 24 FERC Form No. 1, Page 112, Line 41 (Acct. 235) FERC Form No. 1, Page 113, Line 56 (Acct. 252)
Plus:	Materials & Supplies, excluding fuel ASC 740 Regulatory Asset (net) Cash Working Capital	2,242,787 19,209,890 7,547,362	- - -	2,242,787 19,209,890 7,547,362	Exh. ES-DPH-3 (West), WP DPH-27, Line 33 Sch. DPH-30, Line 24 Sch. DPH-32, Line 30
	Total Rate Base	\$ 436,724,757	\$ 4,146,771	\$ 440,871,529	Line 22 - Sum of Lines 25 through 27 + Sum of Lines 32 through 34

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NOTE: Numbers may not add due to rounding

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January 17, 2017
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WESTERN MASSACHUSETTS 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)	 Test Year Ad Actual Ret		Pro-forma 2016 Additions / Retirements / Transfers (F)		ant In Service Adjustments (G)	Pro-forma Plant In Service 06/30/2016 (H)=(E)+(F)+(G)		Reference (I)
Intangible	\$ 23,481,221	\$ (1,298,450)	\$ -	\$ 22,182,771	\$	-	\$	-	\$	22,182,771	Exh. ES-DPH-3 (West), WP DPH-28, Line 26
Other Production	\$ 34,418,008	-	\$ (34,418,008)	\$ -	\$	-				-	Exh. ES-DPH-3 (West), WP DPH-28, Line 36
Transmission	\$ 944,300,393	(944,300,393)	\$ -	\$ -	\$	-	\$	-			Exh. ES-DPH-3 (West), WP DPH-28, Line 51
Distribution	745,191,094	-	(2,202,626)	742,988,468		5,074,951		-		748,063,419	Exh. ES-DPH-3 (West), WP DPH-28, Line 69
General	 93,970,110	(29,526,207)	 (16,428)	64,427,475				-		64,427,475	Exh. ES-DPH-3 (West), WP DPH-28, Line 84
Total	\$ 1,841,360,826	\$ (975,125,050)	\$ (36,637,061)	\$ 829,598,715	\$	5,074,951	\$		\$	834,673,665	Sum of Lines 22 through 30

Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-29 January 17, 2017 Page 1 of 1 H.O. ____

WESTERN MASSACHUSETTS ELECTRIC COMPANY

DEPRECIATION RESERVE

								Adjusted						Pro-forma	
		Test Year	1	Γransmission		Other		Test Year		Pro-forma		Depreciation]	Depreciation	
		Actual		Pro Forma		Pro Forma		Actual		2016		Reserve		Reserve	
Plant Function		06/30/2016		Adjustments		Adjustments		06/30/2016		Activity		Adjustments		06/30/2016	Reference
(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)	(I)
Intangible Amortization	\$	19,030,949	\$	(1,296,911)	\$	-	\$	17,734,038	\$	-	\$	-	\$	17,734,038	Exh. ES-DPH-3 (West), WP DPH-29, Line 24
Other Production Depreciation		5,209,612		-		(5,209,612)		-		-		-		-	Exh. ES-DPH-3 (West), WP DPH-29, Line 38
Transmission Depreciation		62,935,480		(62,935,480)		-		-		-		-		-	Exh. ES-DPH-3 (West), WP DPH-29, Line 53
Distribution Depreciation		209,213,128		-		(275,873)		208,937,255		(471,266)		-		208,465,989	Exh. ES-DPH-3 (West), WP DPH-29, Line 71
General Depreciation		29,655,954		(5,760,824)		(15,645)		23,879,484		-		-		23,879,484	Exh. ES-DPH-3 (West), WP DPH-29, Line 87 - Line 94
General Amortization		1,511,821		-		-		1,511,821		-		-		1,511,821	Exh. ES-DPH-3 (West), WP DPH-29, Line 94
										<u>.</u>					
Total	\$	327,556,945	\$	(69,993,215)	\$	(5,501,130)	\$	252,062,599	\$	(471,266)	\$	-	\$	251,591,333	Line 22 + Line 24 + Line 26 + Line 28 + Line 30 + Line 31
	(A) Intangible Amortization Other Production Depreciation Transmission Depreciation Distribution Depreciation General Depreciation General Amortization	(A) Intangible Amortization \$ Other Production Depreciation Transmission Depreciation Distribution Depreciation General Depreciation General Amortization	Plant Function Actual 06/30/2016 (A) (B) Intangible Amortization \$ 19,030,949 Other Production Depreciation 5,209,612 Transmission Depreciation 62,935,480 Distribution Depreciation 209,213,128 General Depreciation 29,655,954 General Amortization 1,511,821	Plant Function Actual 06/30/2016 (A) (B) Intangible Amortization \$ 19,030,949 \$ Other Production Depreciation 5,209,612 Transmission Depreciation 62,935,480 Distribution Depreciation 209,213,128 General Depreciation 29,655,954 General Amortization 1,511,821	Plant Function Actual 06/30/2016 Pro Forma Adjustments (A) (B) (C) Intangible Amortization \$ 19,030,949 \$ (1,296,911) Other Production Depreciation 5,209,612 - Transmission Depreciation 62,935,480 (62,935,480) Distribution Depreciation 209,213,128 - General Depreciation 29,655,954 (5,760,824) General Amortization 1,511,821 -	Plant Function Actual 06/30/2016 Pro Forma Adjustments (A) (B) (C) Intangible Amortization \$ 19,030,949 \$ (1,296,911) \$ Other Production Depreciation 5,209,612 - - Transmission Depreciation 62,935,480 (62,935,480) - Distribution Depreciation 209,213,128 - - General Depreciation 29,655,954 (5,760,824) - General Amortization 1,511,821 - -	Plant Function Actual 06/30/2016 Pro Forma Adjustments Pro Forma Adjustments (A) (B) (C) (D) Intangible Amortization \$ 19,030,949 \$ (1,296,911) \$ - Other Production Depreciation 5,209,612 - (5,209,612) Transmission Depreciation 62,935,480 (62,935,480) - Distribution Depreciation 209,213,128 - (275,873) General Depreciation 29,655,954 (5,760,824) (15,645) General Amortization 1,511,821 - -	Plant Function Actual 06/30/2016 Pro Forma Adjustments Pro Forma Adjustments (A) (B) (C) (D) Intangible Amortization \$ 19,030,949 \$ (1,296,911) \$ - \$ Other Production Depreciation 5,209,612 - (5,209,612) Transmission Depreciation 62,935,480 (62,935,480) - Distribution Depreciation 209,213,128 - (275,873) General Depreciation 29,655,954 (5,760,824) (15,645) General Amortization 1,511,821	Plant Function Test Year Actual 06/30/2016 Transmission Pro Forma Adjustments Other Pro Forma Adjustments Test Year Actual 06/30/2016 (A) (B) (C) (D) (E) Intangible Amortization 19,030,949 \$ (1,296,911) \$ - \$ 17,734,038 Other Production Depreciation 5,209,612 - (5,209,612) - Transmission Depreciation 62,935,480 (62,935,480) - - - Distribution Depreciation 209,213,128 - (275,873) 208,937,255 General Depreciation 29,655,954 (5,760,824) (15,645) 23,879,484 General Amortization 1,511,821 - - - 1,511,821	Plant Function Test Year Actual 06/30/2016 Transmission Pro Forma Adjustments Other Pro Forma Adjustments Test Year Actual 06/30/2016 (A) (B) (C) (D) (E) Intangible Amortization \$19,030,949 \$ (1,296,911) \$ - \$ 17,734,038 \$ Other Production Depreciation 5,209,612 - (5,209,612) - - Transmission Depreciation 62,935,480 (62,935,480) - - - Distribution Depreciation 209,213,128 - (275,873) 208,937,255 General Depreciation 29,655,954 (5,760,824) (15,645) 23,879,484 General Amortization 1,511,821 - - - 1,511,821	Plant Function Test Year Actual O6/30/2016 Transmission Pro Forma Adjustments Other Pro Forma Adjustments Test Year Actual 2016 Activity Pro-forma 2016 Activity Intangible Amortization \$ 19,030,949 \$ (1,296,911) \$ - \$ 17,734,038 \$ - Other Production Depreciation 5,209,612 - (5,209,612) - - Transmission Depreciation 62,935,480 (62,935,480) - - - - Distribution Depreciation 209,213,128 - (275,873) 208,937,255 (471,266) General Depreciation 29,655,954 (5,760,824) (15,645) 23,879,484 - General Amortization 1,511,821 - - - 1,511,821 -	Plant Function	Plant Function	Plant Function	Plant Function Test Year Actual 06/30/2016 Transmission Pro Forma Adjustments Other Pro Forma Adjustments Test Year Actual 2016 Activity Percentation Reserve Adjustments 2016 (G) Depreciation Reserve Adjustments 2016 (G) Depreciation Reserve Adjustments 2016 (G) Depreciation Reserve Adjustments 2016 (G) Pro Forma Actual 2016 (G) Pro Forma Adjustments 2016 (G) Pro Forma Adjustments 2016 (G) Pro Forma Actual 2016 (G) Pro For

NOTE: Numbers may not add due to rounding

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d/b/a Eversource Energy
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCUMULATED DEFERRED INCOME TAXES

Description (A)	Test Year Actual 06/30/2016 (B)	Transmission Adjustments*	Adjusted Test Year Actual 06/30/2016 (B)+(C) =(D)	Non Rate Base Activity (E)	Pro Forma Rate Base (F)	Adustment to Actual 2016 Activity (G)	Post TY Adjustments (H)	Actual Accumulated Def. Income Taxes 06/30/2016 (I)	Reference (J)
Non-Property Related ADIT Property Related ADIT ASC 740 - Accum. Deferred Income Tax Asset/Liability (net)	\$ (48,578,357) (412,932,968) (25,877,263)	\$ 4,371,587 250,228,033 6,667,364	\$ (44,206,770) (162,704,935) (19,209,899)	\$ 47,274,495 10,970,570	\$ 3,067,725 (151,734,365) (19,209,899)	\$ - - -	\$ - (928,179) -	\$ 3,067,725 (152,662,544) (19,209,899)	Exh. ES-DPH-3 (West), WP DPH-30 Exh. ES-DPH-3 (West), WP DPH-30 Exh. ES-DPH-3 (West), WP DPH-30
Accumulated Deferred Income Taxes	\$ (487,388,588)	\$ 261,266,984	\$ (226,121,604)	\$ 58,245,065	\$ (167,876,539)	\$ -	\$ (928,179)	\$ (168,804,718)	Sum of Lines 20 thru 22

30 * Reflects ADIT recovered through the transmission tariff.

50 NOTE: Numbers may not add due to rounding

1 2 3 4 5 6 7					`	Western Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-31 January 17, 2017 Page 1 of 2
8						Н.О
9 10			WESTERN MA	ASSACHUSETTS ELECTR	IC COMPANY	
11						
12				COST OF CAPITAL		
13						
14 15						
16						
17					RATE OF	
18		PRINCIPAL	TEST YEAR END	COST	RETURN	REFERENCES
19	(A)	(B)	(C)	(E)	(F)	(G)
20	Long-term Debt	\$ 547,975,604	46.66%	4.32%	2.02%	Sch. DPH-31, Page 2
21	Preferred Stock	-	0.00%		0.00%	Line 44
22 23	Common Equity	626,410,414	53.34%	10.50%	5.60%	Exh. RBH-1
24 25	Total Capital Weighted Cost of	\$ 1,174,386,018	100.00%		7.62%	Sum of Line 20 thru 22
26	Debt				2.02%	
27	Equity				5.60%	
28	Cost of Capital				7.62%	
29						-
30						
31		PER FF1	COL AD	DD IN CID 4 I	CARITAL OTRICTURE	,
32 33		TEST YEAR END	SOLAR ACTIVITY	PRINCIPAL NET OF SOLAR	CAPITAL STRUCTURE TEST YEAR	5
33	Long-term Debt	\$ 565,000,000	\$ (17,024,396)	\$ 547,975,604	46.66%	Line 34 / Line 38
35	Preferred Stock	\$ 505,000,000	\$ (17,024,390)	3 347,973,004	0.00%	Line 35 / Line 38
36	Common Equity	643,905,916	(17,495,502)	626,410,414	53.34%	Line 36 / Line 38
37	Common Equity	0.15,705,710	(17,150,002)	020,110,111	23.2170	
38	Total Capital	\$ 1,208,905,916		\$ 1,174,386,018	100.00%	Sum of Line 34 thru 36
39	_					
40						
41						
42						
43						
44						
45						
46						
47						
48 49						
50	NOTE: Numbers may	not add due to rounding				

WESTERN MASSACHUSETTS ELECTRIC COMPANY Cost of Long Term Debt (\$ in Millions)

Face Amount A/C #	Series	Rate	Date Issued	Maturity Date	Principal Amount	06/30/2016 Carrying Value	Annual Interest & Amort. Expense	Embedded Cost
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
224WF0	2004 Series B	5.900%	09/23/2004	09/15/2034	\$ 50.000	\$ 49.553	\$ 2.975	6.00%
224WB0	2007 Series D	6.700%	08/17/2007	08/15/2037	40.000	39.506	2.703	6.84%
224A10	2010 Series E	5.100%	03/08/2010	03/01/2020	95.000	89.845	4.746	5.28%
224WA0	2011 Series F	3.500%	09/16/2011	09/15/2021	250.000	242.476	8.831	3.64%
224MR0	2013 Series G	3.880%	11/15/2013	11/15/2023	80.000	73.588	2.882	3.92%
224MX0	2016 Series H	2.750%	06/01/2016	06/15/2026	50.000	49.814	1.394	2.80%
Total Long Term Debt					\$ 565.000	\$ 544.781	\$ 23.530	4.32%
		Amount	Solar	Premium or	Issue	Call	Carrying	

(Discount)

Expenses

Expense

Value

Outstanding Adjustment

	224WF0	2004 Series B	\$	50.000	\$	-	\$	(0.106)	\$	(0.342)	\$	-	\$	49.553
	224WB0	2007 Series D		40.000		-		(0.133)		(0.361)		-		39.506
	224A10	2010 Series E		95.000		(4.618)		(0.123)		(0.414)		-		89.845
	224WA0	2011 Series F		250.000		(5.689)		(0.469)		(1.366)		-		242.476
	224MR0	2013 Series G		80.000		(6.055)		- 1		(0.357)		-		73.588
	224MX0	2016 Series H		50.000		-		-		(0.186)		-		49.814
Total			\$	565.000	\$	(16.362)	\$	(0.831)	\$	(3.025)	\$	-	\$	544.781
				Total		Total	Α	mortization				ortization		
			An	nortization		Annual		&		Solar	&	Interest		
	A/C #	Series	1	Expense		Interest	_	Interest	A	djustment	Net	of Solar		
	181WF0 / 226WF0	2004 Series B	\$	0.025	\$	2.950	\$	2.975	\$	-	\$	2.975		
	181WB0 / 226WB0	2007 Series D		0.023		2.680		2.703		-		2.703		
	181A10 / 226A10	2010 Series E		0.146		4.845		4.991		(0.245)		4.746		
	181WA0 / 2251F0 / 226WA0	2011 Series F		0.352		8.750		9.102		(0.271)		8.831		
	181MR0 / 226MR0	2013 Series G		0.048		3.104		3.152		(0.271)		2.882		
	181MXO / 226MXO	2016 Series H		0.019		1.375		1.394		-		1.394		
Total			\$	0.613	\$	23.704	\$	24.317	\$	(0.787)	\$	23.530		
				P	remi	um or (Discou	nt)				Iss	ue Expense	e	
				Original	J	Inamortized				Original	Una	mortized		
			F	Prem. Or		Balance at		Annual		Issue	Ba	lance at		Annual
		Series	(I	Discount)	(06/30/2016	Α	mortization	F	Expense	06/	30/2016	An	nortization
	181WF0 / 226WF0	2004 Series B	\$	(0.174)	\$	(0.106)	S	(0.006)	\$	0.546	\$	0.342	\$	0.010

Series

		Pi	remium or (Discour	nt)	Issue Expense					
		Original	Unamortized	Original	Unamortized					
		Prem. Or	Balance at	Annual	Issue	Balance at	Annual			
	Series	(Discount)	06/30/2016	Amortization	Expense	06/30/2016	Amortization			
181WF0 / 226WF0	2004 Series B	\$ (0.174)	\$ (0.106)	\$ (0.006)	\$ 0.546	\$ 0.342	\$ 0.019			
181WB0 / 226WB0	2007 Series D	(0.189)	(0.133)	(0.006)	0.501	0.361	0.017			
181A10 / 226A10	2010 Series E	(0.336)	(0.123)	(0.034)	0.991	0.414	0.113			
181WA0 / 2251F0 / 226WA0	2011 Series F	8.664	(0.469)	(0.090)	2.247	1.366	0.262			
181MR0 / 226MR0	2013 Series G	-	-	-	0.451	0.357	0.048			
181MXO / 226MXO	2016 Series H				0.500	0.186	0.019			
Total		\$ 7.965	\$ (0.831)	\$ (0.136)	\$ 5.237	\$ 3.025	\$ 0.477			

Solar Investments:	Ratio	Land	06/30/2016 Personal Property	Debt Initial Investment
Silver Lake Facility (Pittsfield 2009)	Kauo	Land	Floperty	Investment
Debt Equity	49.64% 50.36%	78,341 79,477	4,627,973 4,695,099	4.618 4.685
Total Silver Lake Solar Investmen		\$ 157,818.1	\$ 9,323,072.5	\$ 9.304
Indian Orchard Facility (Springfield 2010)				
Debt Equity	48.70% 51.30%	-	5,899,256 6,214,206	5.689 5.993
Total Indian Orchard Solar Investmen		\$ -	\$ 12,113,462.8	\$ 11.681
Cottage Street Facility (Springfield 2014)				
Debt Equity	49.66% 50.34%	356,682 361,566	6,062,143 6,145,153	6.055 6.138
Total Cottage Street Solar Investment		\$ 718,248.5	\$ 12,207,296.3	\$ 12.193
Total Solar				
Debt Equity		435,023 441,044	16,589,373 17,054,459	17,024,396 17,495,502

NOTE: Numbers may not add due to rounding

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

CASH WORKING CAPITAL

Description (A)	P	er Company (B)	Reference (C)		
Total O&M Expense Less Uncollectible Accounts	\$	67,567,718 3,100,435	Sch. DPH-6, Page 1, Line 47 Sch. DPH-6, Page 1, Line 31		
Electric O&M Expenses (Net Uncollectible)	\$	64,467,283	Line 19 - Line 20		
Taxes Other Than Income		18,259,052	Sch. DPH-33, Page 7		
Total Costs Applicable to Cash Working Capital		82,726,335	Line 22 + Line 24		
Cash Working Capital Factor for Other O&M Expense (33.30 Days/365)		9.12%	Exhibit ES-DPH-6		
Cash Working Capital Adjustment	\$	7,547,362	Line 26 * Line 28		

50 NOTE: Numbers may not add due to rounding

Western	Massachu	setts Electr	ic Co	mpany
	d	/b/a Everso	urce l	Energy
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

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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

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

DEPARTMENT SCHEDULE 1

REVENUE REQUIREMENTS AND CALCULATION OF REVENUE INCREASE

16			ORIGINAL FILING		COMPANY ADJUSTMENT		DPU ADJUSTMENT		ED ODDED	PETERNAL
17	GOOT OF SERVICE	PER	COMPANY	ADJUS	SIMENI	ADJUS	IMENI		PER ORDER	REFERENCE
18 19	COST OF SERVICE									
20	Total O&M Expense	\$	67,567,718	\$	-	\$	-	\$	67,567,718	Sch. DPH-6, Page 1
21										
22	Uncollectible O&M due to increase		443,454		-		-		443,454	Sch. DPH-3
23										
24	Depreciation and Amortization		32,781,024		-		-		32,781,024	Sch. DPH-33, Page 3
25										
26	Taxes Other Than Income Taxes		18,259,052		-		-		18,259,052	Sch. DPH-33, Page 7
27										
28	Income Taxes		19,459,292		-		-		19,459,292	Sch. DPH-33, Page 8
29										, 2
30	Return On Rate Base		33,576,776		_		_		33,576,776	Sch. DPH-33, Page 4
31			, ,						,,	,
32				-		-		_		
33	Total Cost of Service	\$	172,087,316	\$	_	\$	_	\$	172,087,316	Sum of Lines 20 thru 30
34		-	,,	*		*		-		
35										
36	OPERATING REVENUES									
37	OF ENGLISH (OF NEXT EXCESS)									
38	Total Operating Revenues	\$	136,424,270	\$	_	\$	_	\$	136,424,270	Sch. DPH-5, Page 1
39	Total operating revenues	Ψ	130, 121,270	Ψ		Ψ		Ψ	130,121,270	Sen. D111 3, 1 age 1
40	Total Revenue Deficiency		35,663,046	\$	_		_		35,663,046	Line 33 - Line 38
41	Total Revenue Beneficiery		33,003,040	Ψ		-			33,003,040	Ellie 33 - Ellie 36
42	Total Revenues	\$	172,087,316	\$	_	\$	_	\$	172,087,316	Line 38 + Line 40
43	Total Revenues	Ψ	172,007,510	Ψ		Ψ		Ψ	172,007,510	Emic 30 1 Emic 10
43 44	Total Paga Payanya Deficiency, often adjustments	¢		\$		\$		\$		Line 42 - Line 33
	Total Base Revenue Deficiency, after adjustments	3		•		3		<u> </u>		Line 42 - Line 33
45										

NOTE: Numbers may not add due to rounding

Test Year O&M Expense (6/30/2016) ADJUSTMENTS TO O&M EXPENSE: Postage Expense Uncollectibles Expense Fee Free Payment Processing Dues And Memberships Employee Benefits Costs Insurance Expense And Injuries & Damages Payroll Expense Variable Compensation Vegetation Management Resiliency Tree Work Pilot Rate Case Expense Regulatory Assessments Lease Expense Information Systems Expense Adjustment Storm Cost Adjustment Storm Fund Adjustment Residual O&M Inflation Adjustment Total Adjustment to O&M Expense Total O&M Expense NOTE: Numbers may not add due to rounding

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

DEPARTMENT SCHEDULE 2

OPERATIONS AND MAINTENANCE EXPENSES

ORIGINAL FILING PER COMPANY		COMPANY ADJUSTMENT		DPU ADJUSTMENT		P.	ER ORDER	REFERENCE	
\$	59,918,641	\$	-	\$	-	\$	59,918,641	Sch. DPH-6, Page 1	
	(27,580)		-		_		(27,580)	Sch. DPH-7	
	(2,063,199)		-		-		(2,063,199)	Sch. DPH-8, Page 1	
	906,909		-		-		906,909	Sch. DPH-9	
	(2,693)		-		-		(2,693)	Sch. DPH-10	
	206,047		-		-		206,047	Sch. DPH-11, Page 1	
	(110,172)		-		-		(110,172)	Sch. DPH-12, Page 1	
	1,694,639		-		-		1,694,639	Sch. DPH-13, Page 1	
	(714,682)		-		-		(714,682)	Sch. DPH-14, Page 1	
	3,902,175		-		-		3,902,175	Sch. DPH-15	
	311,279		-		-		311,279	Sch. DPH-16	
	(374,453)		-		-		(374,453)	Sch. DPH-17	
	13,819		-		-		13,819	Sch. DPH-18, Page 1	
	244,633		-		-		244,633	Sch. DPH-19, Page 1	
	720,000		-		-		720,000	Sch. DPH-21, Page 3	
	2,000,000		-		-		2,000,000	Sch. DPH-21, Page 1	
	942,355		-		-		942,355	Sch. DPH-22	
\$	7,649,077	\$	-	\$	-	\$	7,649,077	Sum of Lines 22 through 37	
\$	67,567,718	\$	-	\$	-	\$	67,567,718	Line 19 + Line 39	

1 2 3 4 5 6 7 8										ssachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-33 January 17, 2017 Page 3 of 9
9		17	TECTEDNIA A CCA	CHIGETTO	EI ECEDI	C COMPA	N137			
10 11		W	ESTERN MASSA	CHUSETIS	ELECTRI	С СОМРА	NY			
12			DEDA	TMENT SC	HEDIII E	3				
13										
14										
15										
16		ORIO	GINAL FILING	COME	PANY	Γ	PU			
17		PEI	R COMPANY	ADJUSTMENT ADJUSTM		STMENT	PER ORDER		REFERENCE	
18										
19	Depreciation & Amortization Expense	\$	30,276,615	\$	-	\$	-	\$	30,276,615	Sch. DPH-23
20										
21	Amortization of Deferred Assets		2,504,409		-		-		2,504,409	Sch. DPH-24
22										
23	Total Depreciation and Amortization Expense		32,781,024						32,781,024	Sum of Lines 19 thru 21
24										
25										
26										
27 28										
28 29										
30										
31										
51										

NOTE: Numbers may not add due to rounding

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

DEPARTMENT SCHEDULE 4

RATE BASE AND RETURN ON RATE BASE

15										
16		ORI	GINAL FILING	CON	IPANY	I	OPU			
17		PE	R COMPANY	ADJU	STMENT	ADJU	STMENT	F	ER ORDER	REFERENCE
18										
19	Utility Plant in Service	\$	834,673,665	\$	-	\$	-	\$	834,673,665	Sch. DPH-28
20										
21	LESS:									
22	Reserve For Depreciation		232,345,474		-		-		232,345,474	Sch. DPH-29
23	Reserve For Amortization		19,245,859		-		-		19,245,859	Sch. DPH-29
24										•
25	Net Utility Plant In Service	\$	583,082,333	\$	_	\$	_	\$	583,082,333	Line 19 - Line 22 - Line 23
26	,,	-	,	-		-		-	,,	
27	ADDITIONS TO PLANT									
28	Cash Working Capital	\$	7,547,362	\$	_	\$	_		7,547,362	Sch. DPH-32
29	ASC 740 (net)		19,209,890		_		_		19,209,890	Sch. DPH-30
30	Materials and Supplies		2,242,787		_		_		2,242,787	Sch. DPH-27
31	T. C.		, , , ,						, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
32	Total Additions to Plant	\$	29,000,039	\$		\$		\$	29.000.039	Sum of Lines 28 thru Line 30
33	Total Faditions to Franc	Ψ	27,000,037	Ψ		Ψ		Ψ	27,000,037	Sum of Emes 20 thru Eme 30
34	DEDUCTIONS FROM PLANT									
35	Reserve for Deferred Income Taxes	\$	168,804,718	\$	_	\$	_		168,804,718	Sch. DPH-30
36	reserve for Befored medical faces	Ψ	100,00 1,710	Ψ		Ψ			100,001,710	50m 5111 50
37	Customer Deposits		2,114,715		_		_		2,114,715	Sch. DPH-27
38	Customer Advances		291,410		_		_		291,410	Sch. DPH-27
39									_,,,,,,	
40	Total Deductions from Plant	\$	171,210,843	\$	_	\$	_	\$	171,210,843	Sum of Lines 35 thru Line 38
41		-	,,	-		-		-	,,	
42	RATE BASE	\$	440,871,529	\$	_	\$	_	\$	440,871,529	Line 25 + Line 32 - Line 40
43		-	,,	-		-		-	, ,	
44	COST OF CAPITAL		7.62%						7.62%	Sch. DPH-31, Page 1
45										2
46	RETURN ON RATE BASE	\$	33,576,776	\$	_			\$	33,576,776	Line 42 * Line 44
47								_		•

NOTE: Numbers may not add due to rounding

52 FASB 109 Regulatory Asset - WMECO

10 11 12

13 14

48 49 50

51

19,209,890

1 2 3 4 5 6 7 8						a Eversource Energy D.P.U. 17-05 bit ES-DPH-2 (West) Schedule DPH-33 January 17, 2017 Page 5 of 9
9						
10 11		WESTE	RN MASSA	CHUSETTS ELECTRIC	CCOMPANY	
12			DEPAR	TMENT SCHEDULE 5		
13 14			C	OST OF CAPITAL		
15			CC	OST OF CAPITAL		
16				PER CON	MPANY	
17 18				FIXED		RATE OF
19		PRI	NCIPAL	PERCENTAGE	COST	RETURN
20	Long-term Debt	\$ 54	47,975,604	46.66%	4.32%	2.02%
21 22	Preferred Stock Common Equity	62	- 26,410,414	0.00% 53.34%	0.00% 10.50%	0.00% 5.60%
23		·				
24 25	Total Capital Weighted Cost of	\$ 1,1	74,386,018	100.00%		7.62%
26	Debt Debt					2.02%
27	Equity					5.60%
28 29	Cost of Capital					7.62%
30						
31 32				COMPANY AD	JUSTMENTS	
33						RATE OF
34			NCIPAL	PERCENTAGE	COST	RETURN
35 36	Long-term Debt Preferred Stock	\$ \$	-	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%
37	Common Equity	\$	-	0.00%	0.00%	0.00%
38	T . 10 '. 1	ф		0.000/		0.000/
39 40	Total Capital Weighted Cost of	\$	-	0.00%		0.00%
41	Debt					0.00%
42 43	Equity Cost of Capital					0.00%
44	Cost of Capital					0.0070
45				prp 01		
46 47				PER OF	RDER	
48						RATE OF
49 50	Long town Dobt		NCIPAL -	PERCENTAGE 0.00%	COST 0.00%	0.00%
51	Long-term Debt Preferred Stock	\$ \$	-	0.00%	0.00%	0.00%
52	Common Equity	\$	-	0.00%	0.00%	0.00%
53 54	Total Capital	\$	_	0.00%		0.00%
55	Weighted Cost of	Ψ		0.0070		0.0070
56	Debt					0.00%
57 58	Equity Cost of Capital					0.00%
59	1					
60 61						
61 62						
63						
64 65	NOTE: Numbers may i	not add due to	rounding			
-	- · · · · · · · · · · · · · · · · · · ·					

1 2 3 4 5 6 7 8										Massachusetts Electric Company d/b/a Eversource Energy D.P.U. 17-05 Exhibit ES-DPH-2 (West) Schedule DPH-33 January 17, 2017 Page 6 of 9 H.O.	
10	v	VESTER	N MASSACHUSE	TTS ELEC	TRIC COMPA	NY					
11											
12											
13 14											
15			CABIT WORK	1110 071171	L						
16											
17											
18		ODIC	DIAL PRIDG	COL	(D.).). (V.).		DII				
19 20			GINAL FILING COMPANY		IPANY STMENT		PU TMENT	DE	R ORDER	REFERENCE	
21		PER	COMPANT	ADJU	SIMENI	ADJU	IMENI	PE	K OKDEK	REFERENCE	
22	Electric O&M Expenses (Net Uncollectible)	\$	64,467,283	\$	-	\$	-	\$	64,467,283	Sch. DPH-32	
23											
24	Taxes Other Than Income		18,259,052		-		-		18,259,052	Sch. DPH-33, Page 7	
25 26	Total Costs Applicable to Cash Working Capital		82,726,335						82,726,335	Line 22 + Line 24	
27	Total Costs Applicable to Casil Working Capital		62,720,333						82,720,333	Line 22 + Line 24	
28	Cash Working Capital Factor for Other O&M Expense (33.30 Days/365)		9.123%		9.123%		0.000%		9.123%	Exhibit ES-DPH-6	
29											
30	Cash Working Capital Adjustment	\$	7,547,362	\$	-	\$	-	\$	7,547,362	Line 26 * Line 28	
31											
32											
33											

NOTE: Numbers may not add due to rounding

Western Massachusetts Electric Company

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WESTERN MASSACHUSETTS ELECTRIC COMPANY

DEPARTMENT SCHEDULE 7

TAXES OTHER THAN INCOME TAXES

16										
17		ORIC	ORIGINAL FILING		COMPANY		DPU			
18		PER	R COMPANY	ADJU	STMENT	ADJUS	ADJUSTMENT P		ER ORDER	REFERENCE
19										
20	FICA	\$	1,294,826	\$	-	\$	-	\$	1,294,826	Sch. DPH-26
21	Medicare		356,766		-		-		356,766	Sch. DPH-26
22	Federal Unemployment		10,015		-		-		10,015	Sch. DPH-26
23	State Unemployment		63,080		-		-		63,080	Sch. DPH-26
24	State Insurance Premium Excise Tax		30,003		-		-		30,003	Sch. DPH-26
25	Federal Highway Tax		1,610		-		-		1,610	Sch. DPH-26
26	Tangible Property Tax		-		-		-		-	Sch. DPH-26
27	Universal Health Tax		8,203		-		-		8,203	Sch. DPH-26
28	State Sales and Use Tax/Other		942		-		-		942	Sch. DPH-26
29	Property Taxes		16,493,608		-		-		16,493,608	Sch. DPH-25, Page 1
30										
31	Total Taxes Other Than Income Taxes	\$	18,259,052	\$	-	\$	-	\$	18,259,052	Sum of Lines 20 through 29

NOTE: Numbers may not add due to rounding

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

WESTERN MASSACHUSETTS ELECTRIC COMPANY

DEPARTMENT SCHEDULE 8

INCOME TAXES

14 15 16

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9 10

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17		ORIGINAL FILING		COMPANY		DPU						
18		PEI	R COMPANY	ADJUSTMENT ADJUSTMENT		MENT	PER ORDER		REFERENCE			
19	Rate Base	\$	440,871,529	\$	-	\$	-	\$	440,871,529	Sch. DPH-33, Page 4		
20	Return on Rate Base		33,576,776		-		-		33,576,776	Sch. DPH-33, Page 4		
21					,		_			-		
22	Add: Flow-Through and Permanent Items*		3,815,783		-		-		3,815,783	Line 46		
23	Less: Interest Expense		(8,885,325)		-		-		(8,885,325)	- Line 19 * Sch. DPH-31, Page 1, Line 20		
24	Add: FAS 109 Income Taxes and ITC		176,747		-		-		176,747	Company Records		
25	Taxable Income Base		28,683,981		-		_	-	28,683,981	Sum of Line 20 thru Line 24		
26												
27	Taxable Income		47,966,529		-		-		47,966,529	Line 25 * 1.672241		
28	(Taxable Income Base x 1.672241)											
29												
30	Mass Income Tax (8%)		3,837,322		-		-		3,837,322	Line 27 * 8%		
31												
32	Federal Taxable Income		44,129,206		-		-		44,129,206	Line 27 - Line 30		
33												
34	Federal Income Tax Calculated (35%)		15,445,222		-		-		15,445,222	Line 32 * 35%		
35												
36	Total Income Taxes Calculated		19,282,545		-		-		19,282,545	Line 30 + Line 34		
37												
38	Add: FAS 109 Income Taxes and ITC		176,747						176,747	Line 24		
39	Total Income Taxes		19,459,292		-	·	-		19,459,292	Line 38 + Line 36		
40												

42	* Flow-Through and Permanent Items include the follow	ing:
43	Depreciation flow-through plant	1,389,167
44	Merger costs non-deductible	199,766
45	Property tax expense	2,226,850
46	Total Flow-Through and Permanent Items	3,815,783

41

NOTE: Numbers may not add due to rounding

Western Massachusetts Electric Company
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WESTERN MASSACHUSETTS ELECTRIC COMPANY

DEPARTMENT SCHEDULE 9

REVENUES

Description	Test Year 06/30/2016		Normalizing Adjustments		Adjusted Test Year 06/30/2016		Pro Forma Adjustment		Test Year Pro Forma	
<u>Distribution Revenues</u> Distribution Revenues	\$	132,219,463	\$	(486)	\$	132,218,977	\$	_	\$	132,218,977
Revenue Decoupling (Prior Year Refund)		(5,104,988)		` -		(5,104,988)		-		(5,104,988)
Revenue Decoupling		-		5,301,752		5,301,752		-		5,301,752
Total Distribution Revenues	\$	127,114,475	\$	5,301,266	\$	132,415,741	\$		\$	132,415,741
Reconciliation Mechanisms										
Low Income	\$	3,390,538	\$	(3,390,538)	\$	-	\$	-	\$	-
Retail Transmission Revenue		58,427,694		(58,427,694)		-		-		-
Energy Efficiency Revenue		41,732,345		(41,732,345)		-		-		-
Transition Revenue		(2,663,665)		2,663,665		-		-		-
Renewables Revenue		1,744,324 133,466,179		(1,744,324) (133,466,179)		-		-		-
Energy Supply Revenue NUSTART		1,758,950				-		-		-
Net Metering Revenue		5,753,849		(1,758,950) (5,753,849)		-		-		-
Storm Tracker		7,829,696		(7,829,696)		=		-		=
AGCE Revenue		74,456		(74,456)		-		-		-
Pension Tracker Revenue		5,596,810		(5,596,810)		-		-		-
LT Renewables		(2,051,278)		2,051,278		-		-		-
Solar Program		1,705,936		(1,705,936)		-		-		-
Total Reconciliation Mechanism Revenues	\$	256,765,834	\$	(256,765,834)	\$	-	\$		\$	-
Other Revenues										
Sales for Resale (447)	\$	3,810,836	\$	(3,755,457)	\$	55,380	\$	-	\$	55,380
Provision for Rate Refunds (449)		(57,457)		57,457		-		-		-
Late Payment Charges (450)		287,954		-		287,954		238,893		526,847
Misc. Revenues (451)		246,414		-		246,414		-		246,414
Rent from Electric Propery (454)		1,281,373		(480,792)		800,581		-		800,581
Other Electric Revenue (456)		10,858,889		(8,479,583)		2,379,306		-		2,379,306
Revenues from Transmission of Electricity of Others (456.1)		79,690,549		(79,690,549)		-		-		-
Total Other Revenues	\$	96,118,560	\$	(92,348,924)	\$	3,769,636	\$	238,893	\$	4,008,529
Total Operating Revenues	\$	479,998,869	\$	(343,813,492)	\$	136,185,377	\$	238,893	\$	136,424,270
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NOTE: Numbers may not add due to rounding