

WESTERN MASSACHUSETTS ELECTRIC COMPANY

SPRINGFIELD, MASSACHUSETTS

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2016

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

WESTERN MASSACHUSETTS ELECTRIC COMPANY
Springfield, Massachusetts

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2016

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming

*Excellence Delivered **As Promised***

December 28, 2016

Western Massachusetts Electric Company
247 Station Drive
Westwood, MA 02090

Attention Mr. Douglas P. Horton
Director, Revenue Requirements – Massachusetts

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Western Massachusetts Electric Company as of June 30, 2016. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
Sr. Vice President

JJS:mlw

060970.100

Gannett Fleming Valuation and Rate Consultants, LLC

P.O. Box 67100 • Harrisburg, PA 17106-7100 | 207 Senate Avenue • Camp Hill, PA 17011
t: 717.763.7211 • f: 717.763.4590

www.gfvrc.com



TABLE OF CONTENTS

EXECUTIVE SUMMARY	iii
 PART I. INTRODUCTION	 I-1
Scope	I-2
Plan of Report	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates.....	I-4
 PART II. ESTIMATION OF SURVIVOR CURVES	 II-1
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis	II-9
Schedules of Annual Transactions in Plant Records	II-10
Schedule of Plant Exposed to Retirement	II-13
Original Life Table	II-15
Smoothing the Original Survivor Curve.....	II-17
 PART III. SERVICE LIFE CONSIDERATIONS	 III-1
Field Trips	III-2
Service Life Analysis	III-3
Life Span Estimates.....	III-5
 PART IV. NET SALVAGE CONSIDERATIONS	 IV-1
Salvage Analysis.....	IV-2
Net Salvage Considerations	IV-2
 PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION	 V-1
Group Depreciation Procedures	V-2
Single Unit of Property.....	V-2
Remaining Life Annual Accruals.....	V-3
Average Service Life Procedure	V-3
Calculation of Annual and Accrued Amortization.....	V-4
 PART VI. RESULTS OF STUDY	 VI-1
Qualification of Results.....	VI-2
Description of Statistical Support	VI-2
Description of Depreciation Tabulations.....	VI-3

TABLE OF CONTENTS, cont

Table 1. Summary of Estimated Survivor Curves, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant as of June 30, 2016.....	VI-4
PART VII. SERVICE LIFE STATISTICS	VII-1
PART VIII. NET SALVAGE STATISTICS	VIII-1
PART IX. DETAILED DEPRECIATION CALCULATIONS	IX-1

**WESTERN MASSACHUSETTS ELECTRIC COMPANY
DEPRECIATION STUDY**

EXECUTIVE SUMMARY

Pursuant to Western Massachusetts Electric Company's ("WMECO" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of June 30, 2016. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

WMECO's accounting policy has not changed since the last depreciation study was prepared. The changes in life parameters and net salvage estimates have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study. Most average service lives are longer than those currently utilized.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of June 30, 2016 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$29.9 million when applied to depreciable plant balances as of June 30, 2016. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF JUNE 30, 2016	PROPOSED RATE	PROPOSED EXPENSE
ELECTRIC PLANT			
Intangible Plant	\$22,182,771.50	-	\$681,164
Distribution Plant	741,351,980.15	3.48	25,767,538
General Plant	64,070,630.98	4.57	2,927,240
General Plant Amortization	-	-	475,881
Total Depreciable Electric Plant	<u>\$827,605,382.63</u>		<u>\$29,851,823</u>

PART I. INTRODUCTION

WESTERN MASSACHUSETTS ELECTRIC COMPANY

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Western Massachusetts Electric Company ("Company"), as applied to electric plant in service as of June 30, 2016. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2015, the net salvage analyses of historical plant retirement data recorded through 2015; a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study,

presents a summary by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on

attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts. For major structures in Account 390, the life span technique was used. In this technique, the date of final retirement was estimated for each building, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends

exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

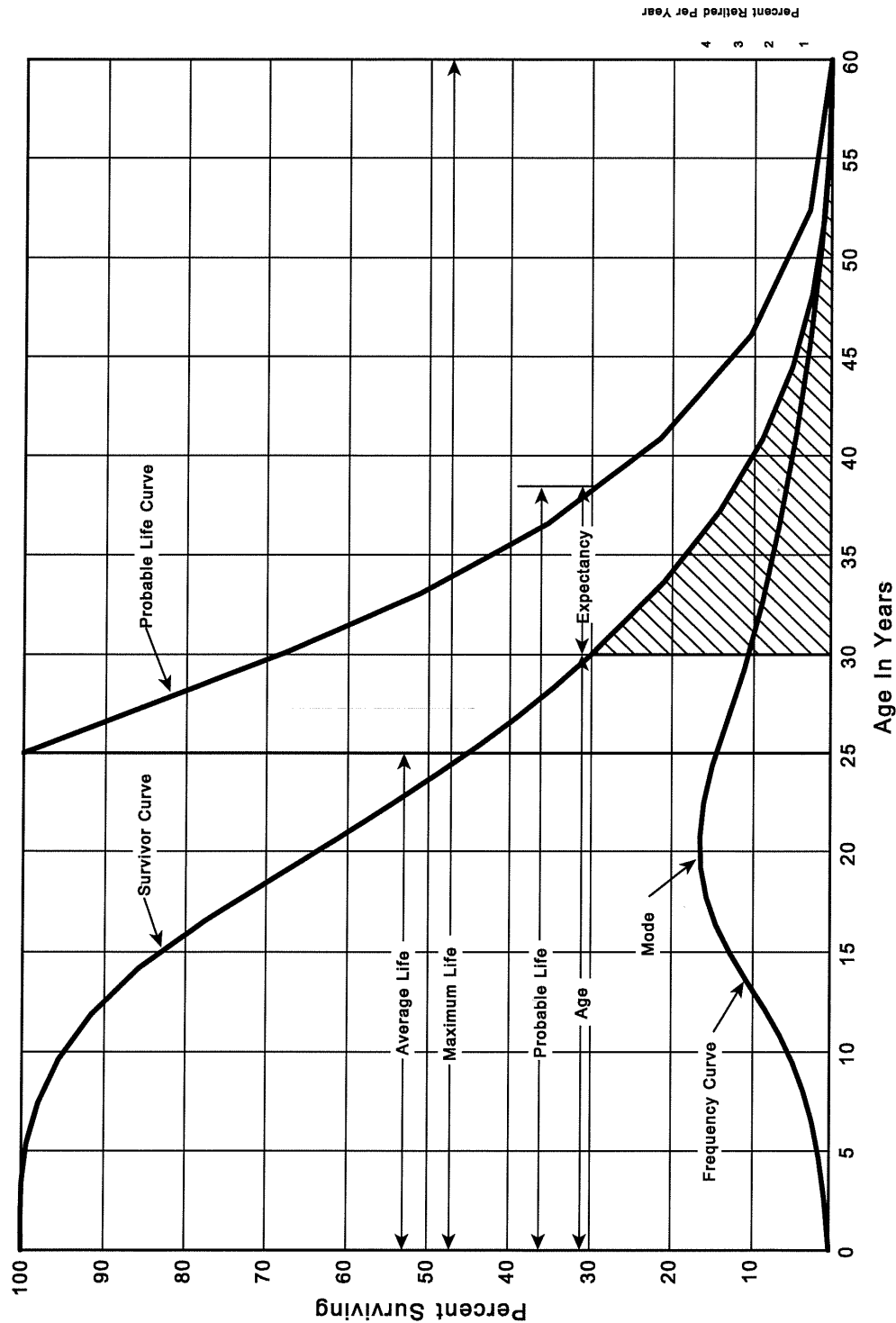


Figure 1. A Typical Survivor Curve and Derived Curves

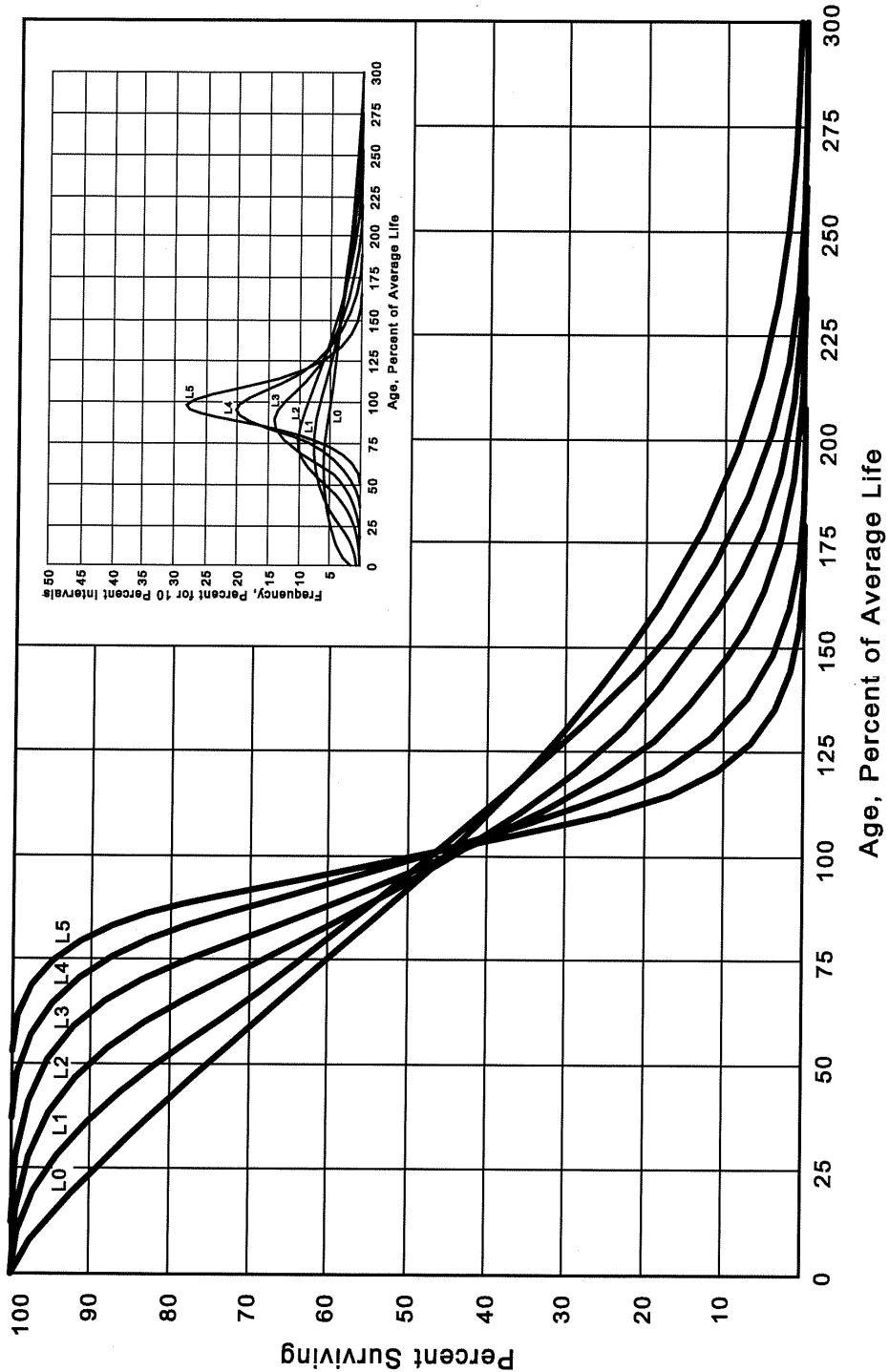


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

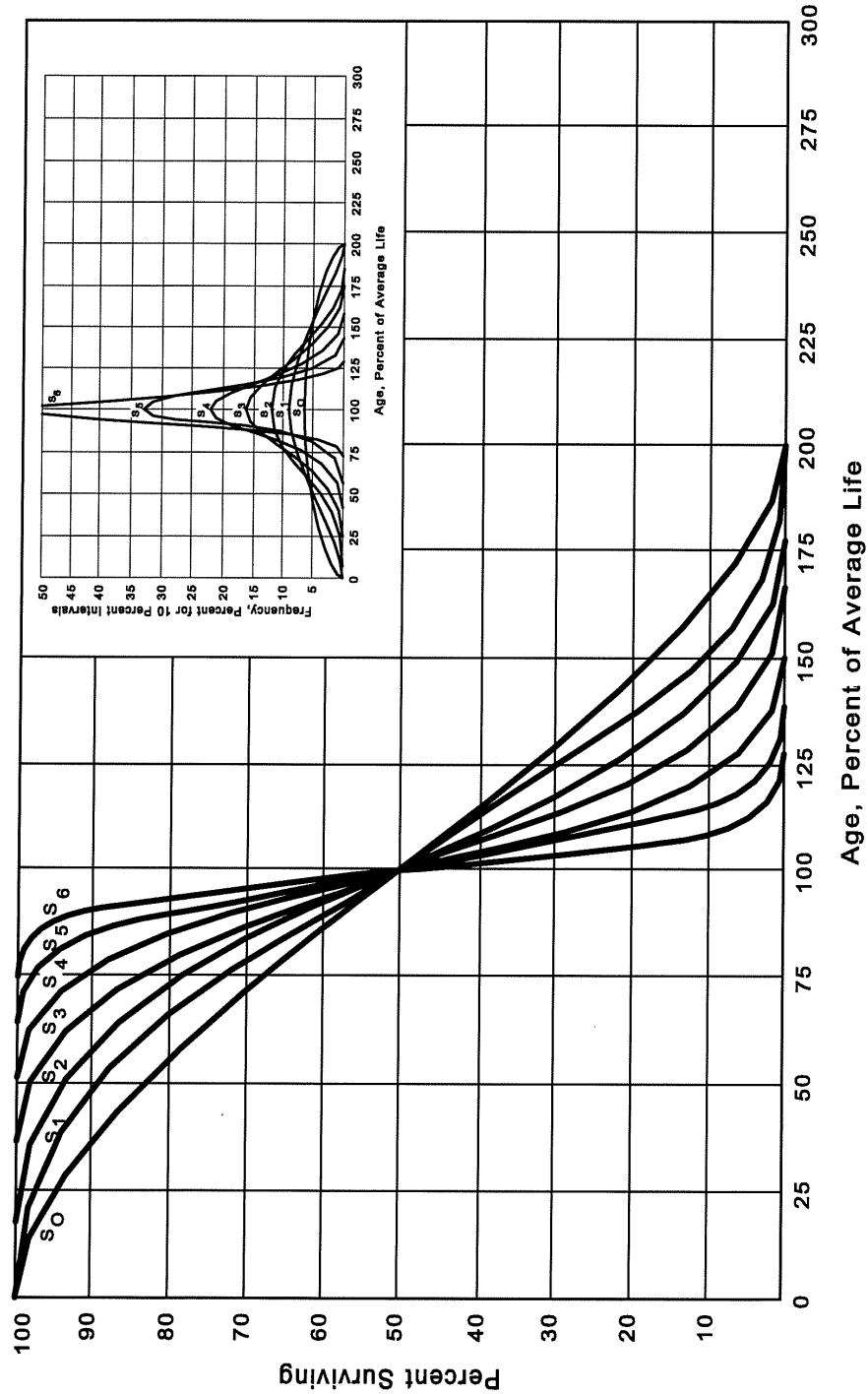


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

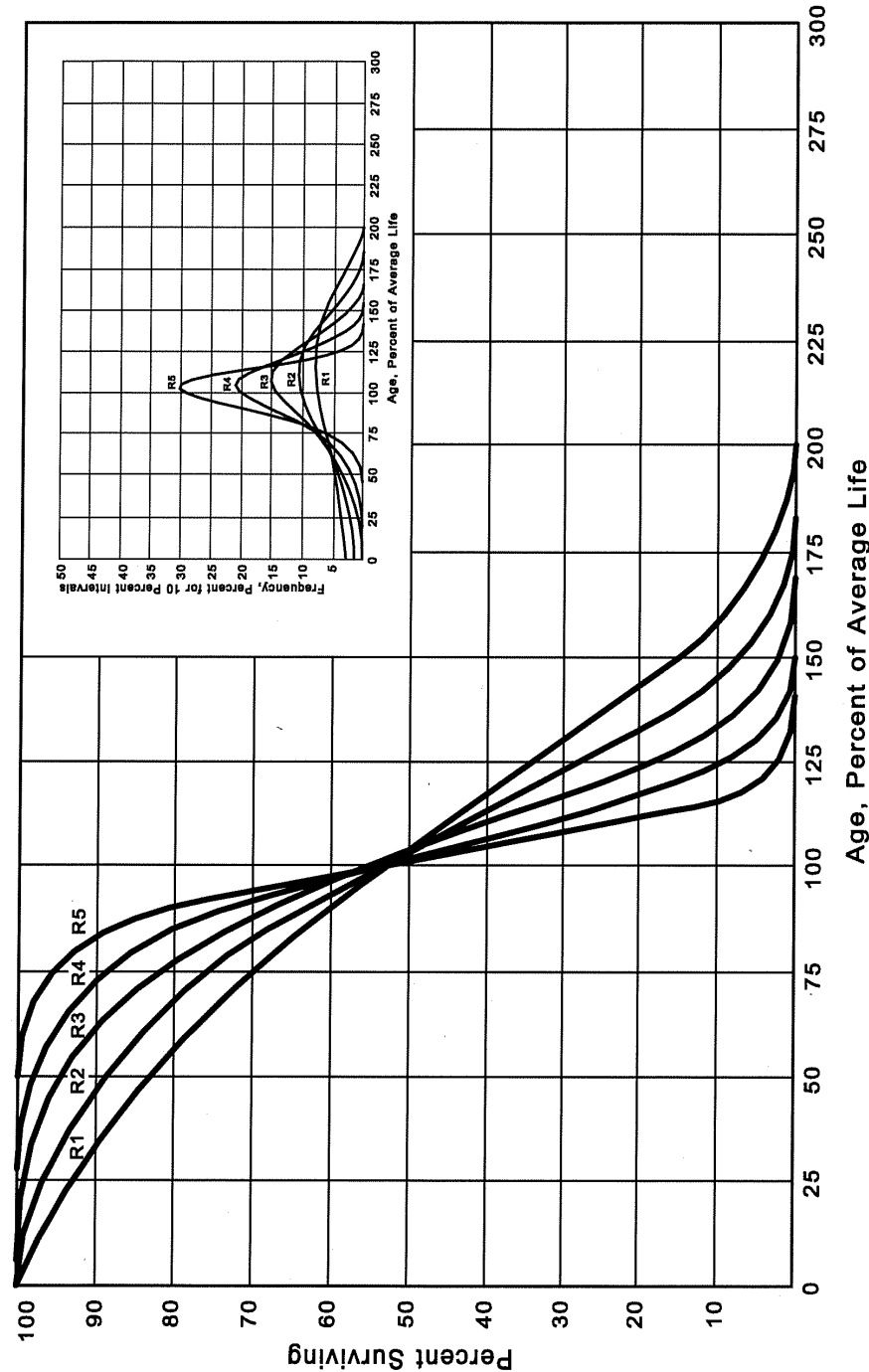


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

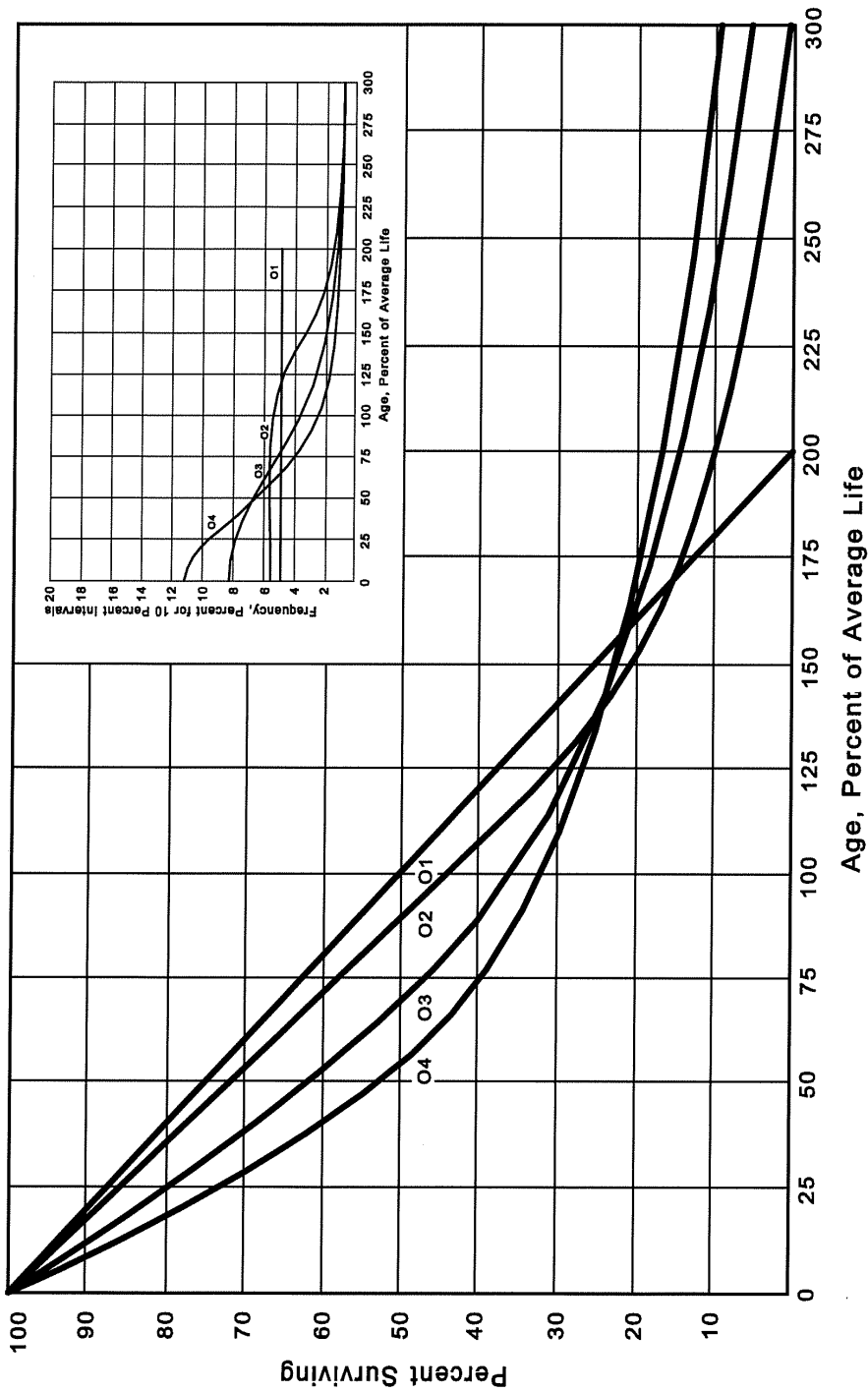


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station, Bulletin 125. 1935..

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2006-2015 during which there were placements during the years 2001-2015. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2001 were retired in 2006. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2006 retirements of 2001 installations and ending with the 2015 retirements of the 2010 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Year Placed (1)	Retirements, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)			
2001	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2002	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2003	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
2004	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
2005	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½
2006	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½
2007		5	11	12	13	14	15	16	18	20	20	113	7½-8½
2008			6	12	13	15	16	17	19	19	19	124	6½-7½
2009				6	13	15	16	17	19	19	19	131	5½-6½
2010					7	14	16	17	19	20	20	143	4½-5½
2011						8	18	20	22	23	23	146	3½-4½
2012							9	20	22	25	25	150	2½-3½
2013								11	23	25	25	151	1½-2½
2014									11	24	24	153	½-1½
2015										13	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015 Placement Band 2001-2015

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)			
2001	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2005	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2007	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2008	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2009	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2010	-	-	-	-	-	-	-	(19) ^b	22 ^a	-	-	-	4½-5½
2011	-	-	-	-	-	-	-	-	-	-	10	-	3½-4½
2012	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2013	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2014	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2015	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2006 through 2015 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or additions are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2011 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Exposures, Thousands of Dollars											Total at		Age Interval (13)
	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	Beginning of Age Interval (12)			
2001	255	245	234	222	209	195	239	216	192	167	167	13½-14½		
2002	279	268	256	243	228	212	194	174	153	131	323	12½-13½		
2003	307	296	284	271	257	241	224	205	184	162	531	11½-12½		
2004	338	330	321	311	300	289	276	262	242	226	823	10½-11½		
2005	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½		
2006	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½		
2007		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½		
2008			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½		
2009				580 ^a	574	561	546	530	501	482	3,057	5½-6½		
2010					660 ^a	653	639	623	628	609	3,789	4½-5½		
2011						750 ^a	742	724	685	663	4,332	3½-4½		
2012							850 ^a	841	821	799	4,955	2½-3½		
2013								960 ^a	949	926	5,719	1½-2½		
2014									1,080 ^a	1,069	6,579	½-1½		
2015										1,220 ^a	7,490	0-½		
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780			

^aAdditions during the year

^aAdditions during the year

For the entire experience band 2006-2015, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2006-2015

Placement Band 2001-2015

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

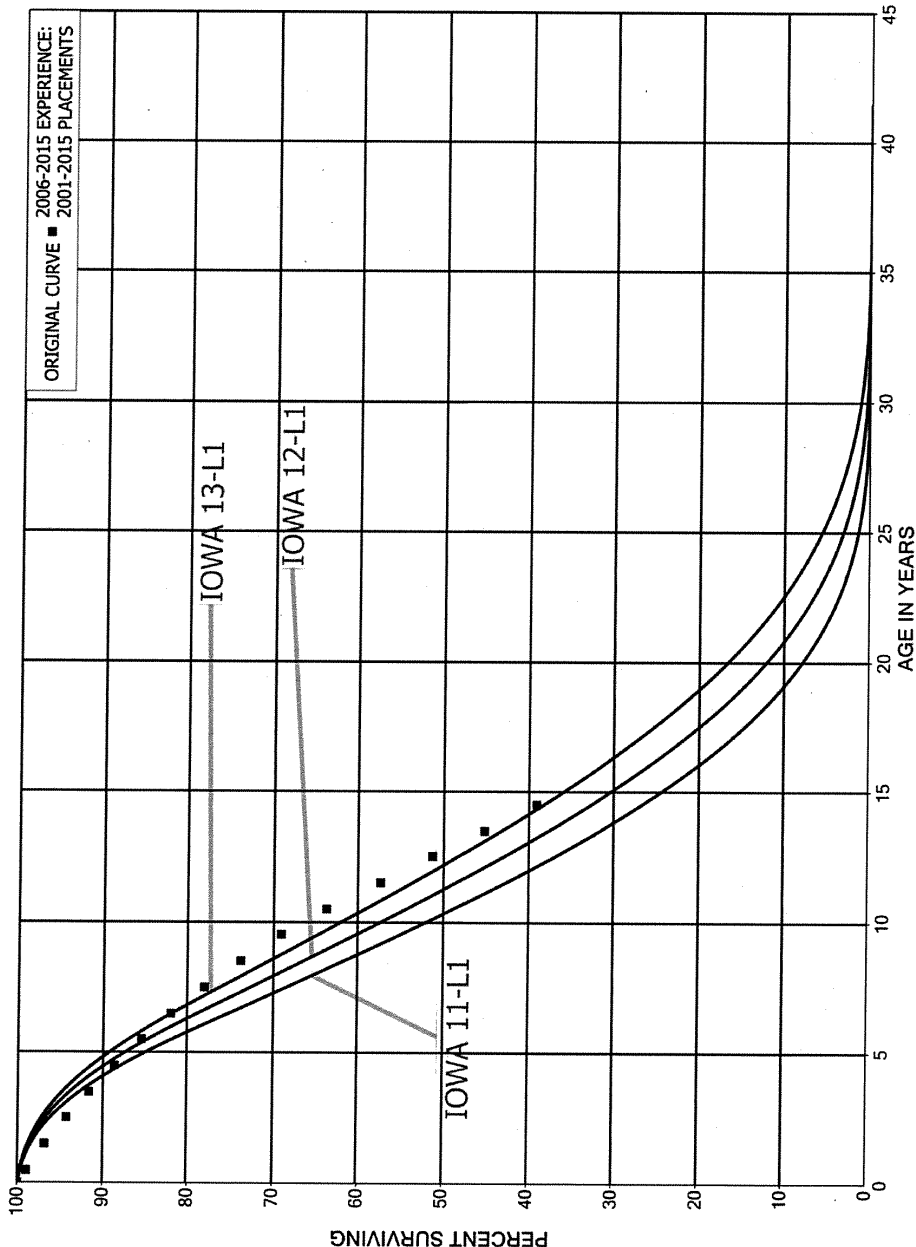


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

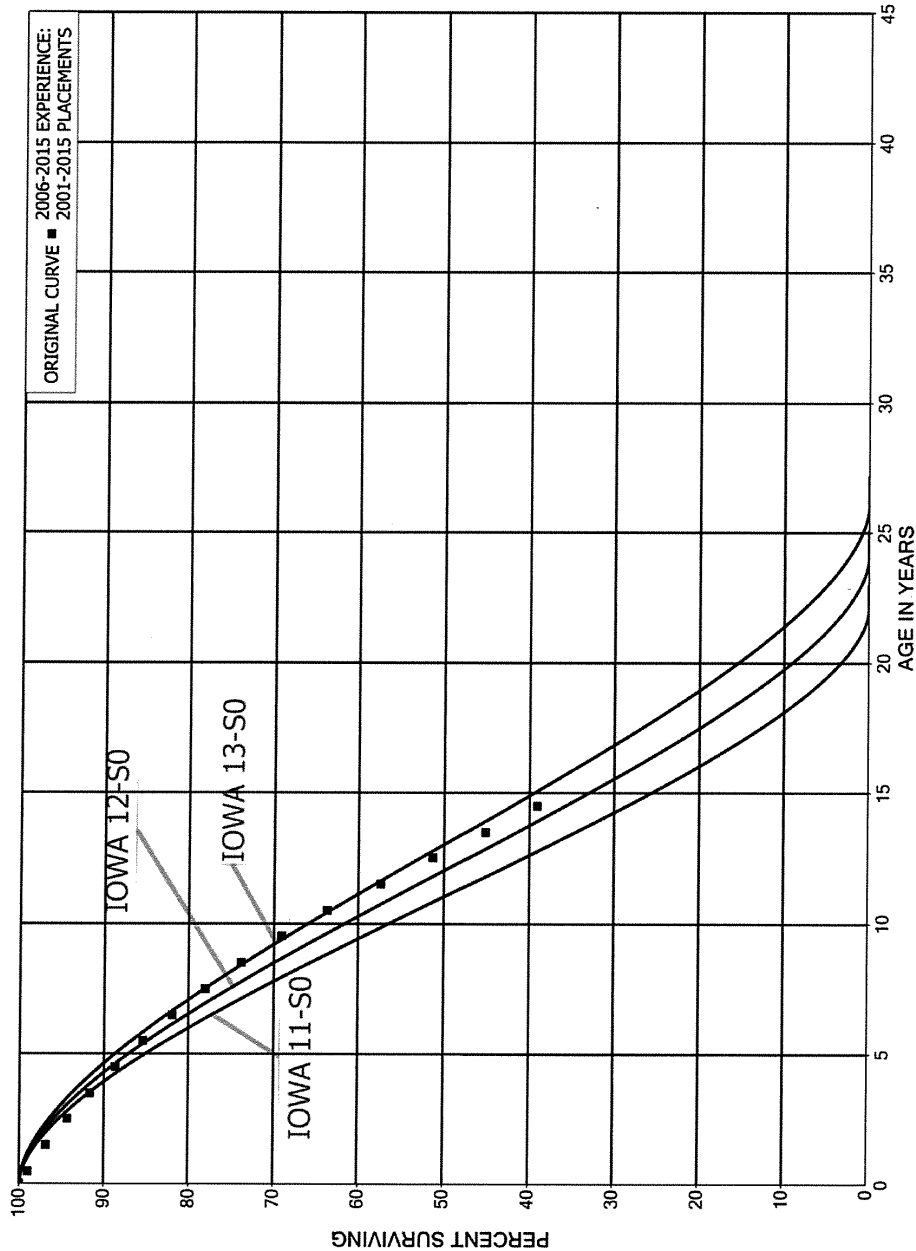


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

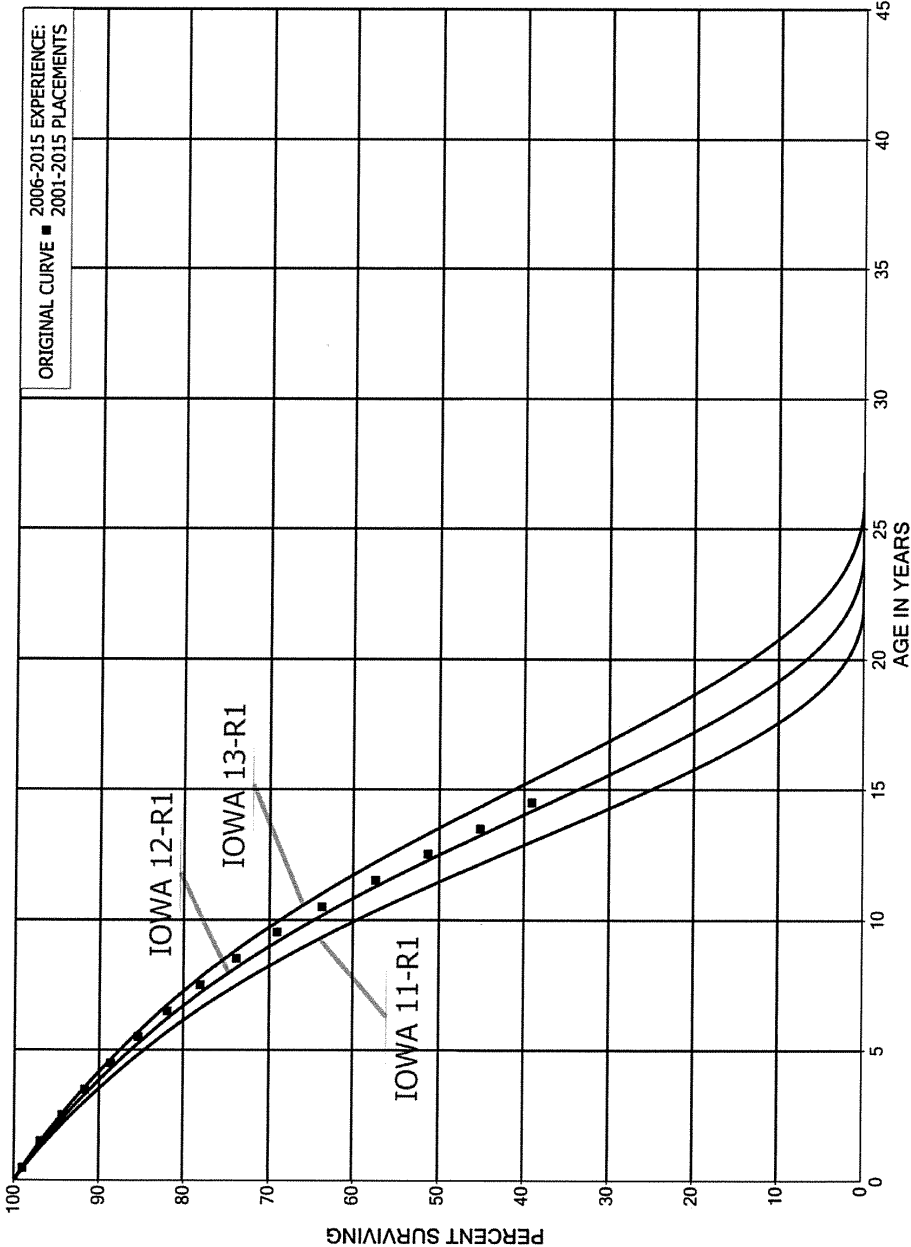
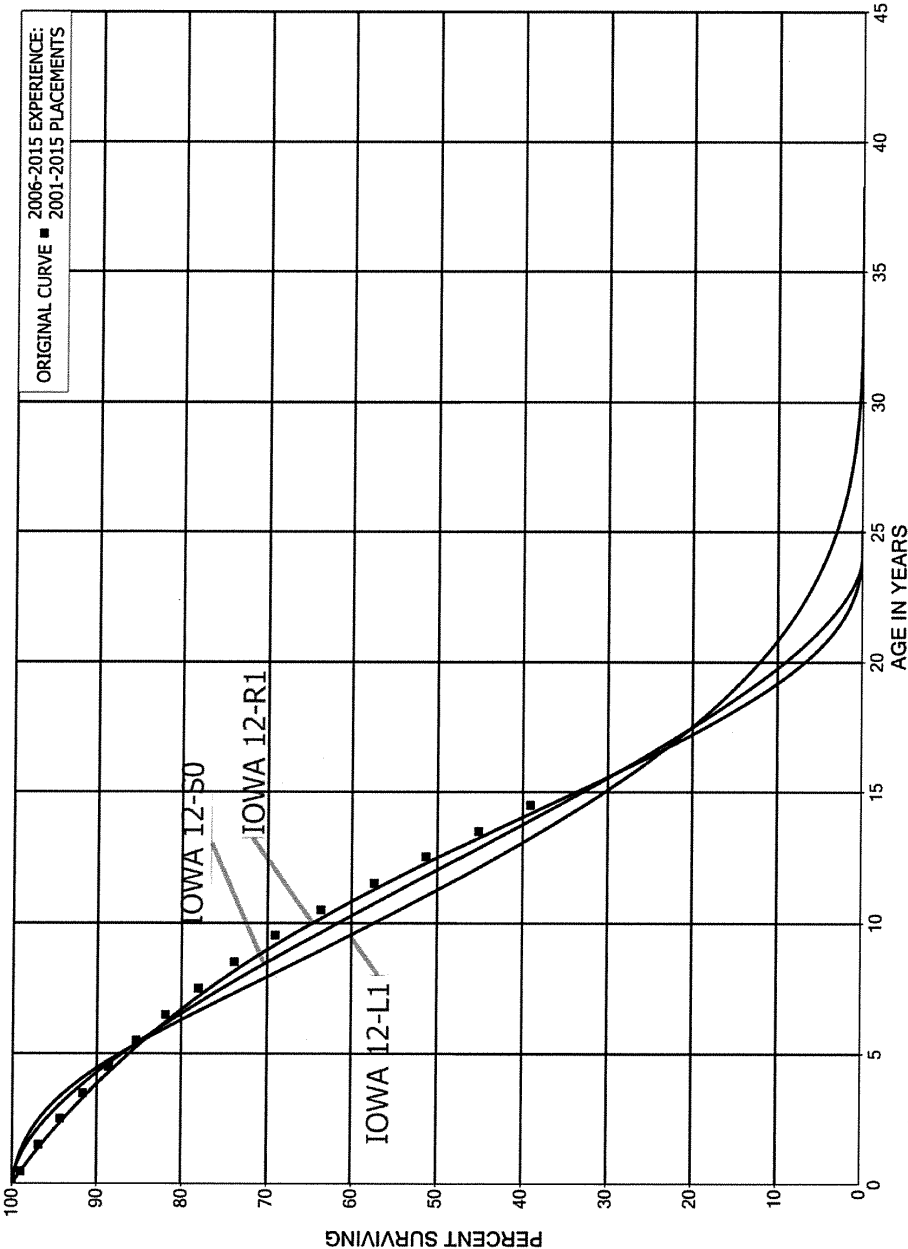


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the recent field trip.

January 12, 2016

Springfield Service Center
Breckwood Substation
Southwick Substation
Silver Street Substation
Agawam Substation

SERVICE LIFE ANALYSIS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

For 16 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 92 percent of depreciable plant. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts

listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

ELECTRIC PLANT

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Overhead Services
369.10	Underground Services
370.00	Meters
373.00	Street Lighting and Signal Systems

COMMON PLANT

390.10	Structures and Improvements
390.30	Structures and Improvements - Hadley
392.10	Transportation Equipment – Other
392.20	Transportation Equipment – Light Trucks
392.30	Transportation Equipment – Medium Trucks
392.40	Transportation Equipment – Heavy Trucks

Electric Plant Account 362.00, Station Equipment is used to illustrate the manner in which the study was conducted for the group in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1998 through 2015. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-6 and the life table for the experience band, 1998-2015 is plotted on the chart that follows.

Typical service lives for station equipment of other electric companies range from 45 to 55 years. The Iowa 47-S0 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub

survivor curve through age 68, reflects the outlook of management and is within the typical range of lives for this account.

The largest account is Account 367.00, Underground Conductors and Devices. The estimate of survivor characteristics is based on the 1998-2015 experience band. As the survivor curve chart illustrates, the experience band represents similar life characteristics and supports the 60-R1.5 survivor curve. The 60-year average life is above the upper end of the range of lives used by others in the industry. Most other electric companies estimate lives between 45 and 55 years.

Life Span Estimates

Inasmuch as buildings consist of large structures, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major structure. An interim survivor curve was estimated for each large building, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for major structures were based on judgment and on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1998 through 2015. The life span of the three major structures is 60 and 65 years. The life span for the Hadley facility in Account 390.3 is 35 years.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2015. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period, 1999 through 2015 by plant account were analyzed. The analyses contributed significantly toward the net salvage estimates for 13 plant accounts, representing 87 percent of the depreciable plant, as follows:

ELECTRIC PLANT

Distribution Plant

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Overhead Services
369.10	Underground Services
371.00	Installations on Customer Premises
373.00	Street Lighting and Signal Systems

General Plant

396.00	Power Operated Equipment
397.20	Communication Equipment - Microwave

Electric Plant Account 367.00, Underground Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1999 through 2015 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1999-2001 through 2013-2015 periods were computed to smooth the annual amounts.

Cost of removal fluctuated during the seventeen year period with a trend upward since 2006. The primary cause during the recent period of cost of removal relates to the effort needed to replace conductor in congested areas. Cost of removal for the most recent five years averaged 66 percent.

Gross salvage has been low throughout the period with a trend to positive five in recent years. The most recent five-year average of 5 percent gross salvage reflects moderate reuse of conductor and the small value of used conductor.

The net salvage percent based on the overall period 1999 through 2015 is 57 percent negative net salvage and based on the most recent five-year period is 61 percent. Generally, the range of estimates made by other electric companies for Underground Conductors and Devices is negative 15 to negative 60 percent. The net salvage estimate for underground conductors is negative 60 percent, is at the upper end of the range of other estimates and reflects the trend toward a slightly more negative net salvage.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other electric utilities.

Generally, the net salvage estimates for the remaining general plant accounts were zero percent, consistent with amortization accounting.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of June 30, 2016, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of June 30, 2016, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of total depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
ELECTRIC PLANT	
391.00, Office Furniture and Equipment	
Computer Equipment	7
Furniture and Equipment	20
393.00, Stores Equipment	25
394.00, Tools, Shop and Garage Equipment	25
395.00, Laboratory Equipment	20
397.10, Communication Equipment - GPS	5
397.30, Communication Equipment - Other	15
398.00, Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of June 30, 2016, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of June 30, 2016. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to June 30, 2016, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of June 30, 2016, is presented on pages VI-4 through VI-6 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

WESTERN MASSACHUSETTS ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2016

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(9)
	ELECTRIC PLANT									
	INTANGIBLE PLANT									
303.1	MISCELLANEOUS INTANGIBLE PLANT - 5 YEAR		5-SQ	0	7,768,130.61	7,418,349	348,782	231,156	*	*
303.2	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR		10-SQ	0	2,435,254.73	2,341,758	97,497	30,846	*	*
303.3	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR		15-SQ	0	11,979,356.16	7,873,932	4,001,454	419,100	*	*
	TOTAL INTANGIBLE PLANT				22,182,771.50	17,734,038	4,448,733	681,164		
	DISTRIBUTION PLANT									
361	STRUCTURES AND IMPROVEMENTS		65-R2.5	(15)	5,880,207.12	2,673,741	4,088,497	118,205	2.01	34.6
362	STATION EQUIPMENT		47-S0	(35)	83,684,414.68	32,924,476	80,049,484	2,326,020	2.78	34.4
364	POLES, TOWERS AND FIXTURES		58-R1	(60)	75,376,604.80	23,464,340	97,138,227	2,253,493	2.99	43.1
365	OVERHEAD CONDUCTORS AND DEVICES		55-R0.5	(60)	145,620,796.38	33,058,050	199,935,223	4,590,394	3.15	43.6
366	UNDERGROUND CONDUIT		65-R1.5	(50)	67,174,754.34	21,627,821	79,134,310	1,693,476	2.52	46.7
367	UNDERGROUND CONDUCTORS AND DEVICES		60-R1.5	(60)	154,762,092.79	43,789,274	203,630,074	4,407,821	2.85	46.2
368	LINE TRANSFORMERS		34-L0.5	5	79,324,338.99	10,145,792	66,212,330	2,722,970	3.43	23.9
369	OVERHEAD SERVICES		65-R3	(100)	29,953,100.88	19,182,766	40,723,436	1,052,464	3.51	38.7
370	METER EQUIPMENT		46-R1	(100)	43,008,287.49	19,480,865	66,535,690	2,022,308	4.70	32.9
371	INSTALLATIONS ON CUSTOMER PREMISES		16-L1.5	10	28,637,950.76	1,477,270	24,246,796	2,663,355	9.30	9.1
372	STREET LIGHTING AND SIGNAL SYSTEMS		12-L0	(40)	10,345,330.06	2,467,500	12,255,962	843,595	8.02	14.5
373			23-L0	(10)	17,354,202.94	1,485,853	17,635,740	1,071,117	6.16	16.5
	TOTAL DISTRIBUTION PLANT				741,351,960.15	211,778,798	890,875,769	25,767,538	3.48	34.6
	GENERAL PLANT									
389.2	LAND RIGHTS		70-R4	0	394.58	0	395	32	8.11	12.3
390.1	STRUCTURES AND IMPROVEMENTS									
	EAST SPRINGFIELD SERVICE CENTER	06-2034	80-S1.5	(5)	9,108,150.24	2,000,892	7,562,666	433,463	4.76	17.4
	GREENFIELD SERVICE CENTER	06-2027	80-S1.5	(5)	2,224,775.22	787,262	1,568,752	146,509	6.59	10.7
	PITTSFIELD SERVICE CENTER	06-2032	80-S1.5	(5)	5,495,319.00	1,543,144	4,226,941	273,357	4.57	15.5
	OTHER STRUCTURES		40-R1	(5)	2,145,568.79	471,904	1,780,941	86,601	4.04	20.6
	TOTAL ACCOUNT 390.1				18,973,811.25	4,763,202	15,199,300	939,930	4.95	16.1
390.3	STRUCTURES AND IMPROVEMENTS - HADLEY	12-2023	40-S0	(10)	2,201,525.97	1,511,821	909,857	123,802	5.62	7.3
	TOTAL STRUCTURES AND IMPROVEMENTS				21,175,337.22	6,295,023	16,049,157	1,063,732	5.02	15.1
391.1	COMPUTER EQUIPMENT									
	FULLY ACCRUED		FULLY ACCRUED	0	248,928.84	248,929	0	0	-	-
	AMORTIZED		7-SQ		470,955.85	257,756	213,200	67,303	14.29	3.2
	TOTAL COMPUTER EQUIPMENT				719,884.69	506,685	213,200	67,303	9.35	3.2
391.2	OFFICE FURNITURE AND EQUIPMENT									
	FULLY ACCRUED		FULLY ACCRUED	0	386,397.73	366,398	0	0	-	-
	AMORTIZED		20-SQ		2,080,354.28	843,349	1,237,045	104,041	5.00	11.9
	TOTAL OFFICE FURNITURE AND EQUIPMENT				2,466,752.01	1,211,747	1,237,045	104,041	4.25	11.9
	TOTAL ACCOUNT 391				3,168,676.70	1,718,432	1,450,245	171,344	5.41	8.5

WESTERN MASSACHUSETTS ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2016

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(9)
392.1	TRANSPORTATION EQUIPMENT									
392.2	OTHER		10-SQ.5	10	9,876.40	1,763	7,121	815	8.26	8.7
392.3	LIGHT TRUCKS		7-L2.5	20	1,339,137	692,793	410,982	101,789	7.39	4.0
392.4	MEDIUM TRUCKS		12-SQ	20	1,543,963.71	776,579	433,320	57,916	3.75	7.9
392.6	HEAVY TRUCKS		14-S1.5	20	10,738,710.48	4,358,830	4,232,076	385,660	3.60	10.9
	TRAILERS		20-L2	0	1,235,181.72	383,105		55,951	4.40	15.5
	TOTAL ACCOUNT 392				14,878,458.07	6,213,343	5,931,647	600,259	4.03	9.9
393	STORES EQUIPMENT		25-SQ	0	849,176.84	481,590	367,559	33,980	4.00	10.8
394	TOOLS, SHOP AND GARAGE EQUIPMENT									
	FULLY ACCRUED				144,233.56	144,234	0	0	-	-
	AMORTIZED		FULLY ACCRUED	0	3,591,647.40	897,540	2,694,107	143,560	4.00	16.8
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT				3,735,880.96	1,041,774	2,694,107	143,560	3.84	16.8
395	LABORATORY EQUIPMENT									
	FULLY ACCRUED		FULLY ACCRUED	0	237,978.69	237,979	0	0	-	-
	AMORTIZED		20-SQ		315,771.06	153,973	161,798	15,774	5.00	10.3
	TOTAL LABORATORY EQUIPMENT				553,749.75	391,952	161,798	15,774	2.85	10.3
396	POWER OPERATED EQUIPMENT		18-L2.5	0	228,102.62	164,603	63,500	10,618	4.65	6.0
397	COMMUNICATION EQUIPMENT - GPS									
	FULLY ACCRUED		FULLY ACCRUED	0	3,190.39	3,190	0	0	-	-
	AMORTIZED		5-SQ		150,514.34	60,199	90,715	30,182	20.00	3.0
	TOTAL LABORATORY EQUIPMENT				154,104.73	63,389	90,715	30,182	19.59	3.0
397	COMMUNICATION EQUIPMENT - MICROWAVE		35-R4	(5)	7,320,125.05	4,155,712	3,530,419	142,873	1.95	24.7
397	COMMUNICATION EQUIPMENT - OTHER									
	FULLY ACCRUED		FULLY ACCRUED	0	1,220,253.69	1,220,254	0	0	-	-
	AMORTIZED		15-SQ		10,556,673.56	5,878,002	4,688,672	704,983	6.67	6.7
	TOTAL COMMUNICATION EQUIPMENT - OTHER				11,786,927.25	7,098,256	4,688,672	704,983	5.68	6.7
398	MISCELLANEOUS EQUIPMENT									
	FULLY ACCRUED		FULLY ACCRUED	0	21,673.32	21,673	0	0	-	-
	AMORTIZED		20-SQ		195,021.89	72,498	125,524	9,803	5.00	12.7
	TOTAL MISCELLANEOUS EQUIPMENT				219,695.21	94,171	125,524	9,803	4.51	12.7
	TOTAL GENERAL PLANT				64,070,830.98	27,718,245	35,153,768	2,927,240	4.57	12.0
	TOTAL DEPRECIABLE PLANT				827,605,392.63	267,231,081	830,478,270	29,375,842	3.55	31.7

WESTERN MASSACHUSETTS ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2016

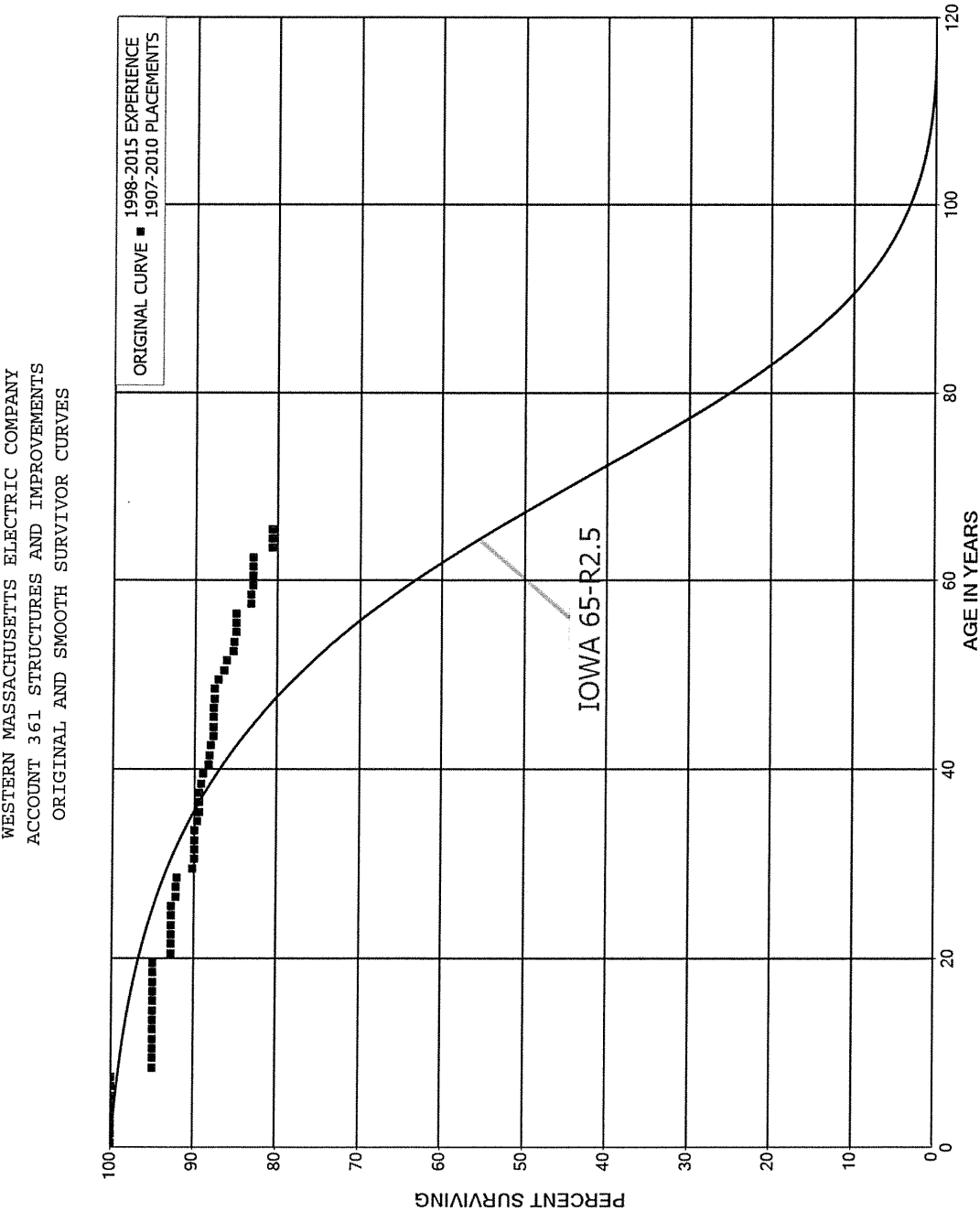
ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
UNRECOVERED RESERVE FOR AMORTIZATION									
391 COMPUTER EQUIPMENT					213,200		(42,640)	***	
391.2 OFFICE FURNITURE AND EQUIPMENT					(454,299)		90,860	***	
393 STORES EQUIPMENT					34,039		(6,808)	***	
394 TOOLS, SHOP AND GARAGE EQUIPMENT					(50,425)		10,085	***	
395 LABORATORY EQUIPMENT					(15,162)		11,638	***	
397 COMMUNICATION EQUIPMENT - GPS					(2,382)		473	***	
397 COMMUNICATION EQUIPMENT - OTHER					(2,052,655)		410,593	***	
398 MISCELLANEOUS EQUIPMENT					(8,709)		1,742	***	
TOTAL UNRECOVERED RESERVE FOR AMORTIZATION					(2,379,406)		475,881		
NONDEPRECIABLE									
360.1 LAND				397,968.52					
360.2 LAND RIGHTS				1,022,779.96					
389.1 LAND				372,699.91					
TOTAL NONDEPRECIABLE PLANT				1,793,448.49					
TOTAL ELECTRIC PLANT				829,399,031.12	254,851,674	930,476,270	29,851,929		

* Assets in these accounts are individually depreciated

** Life span procedure is used, survivor curve shown is interim curve.

*** 5-year amortization of unrecovered reserve related to utilization of amortization accounting.

PART VII. SERVICE LIFE STATISTICS



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2010

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,800,757		0.0000	1.0000	100.00
0.5	1,820,229		0.0000	1.0000	100.00
1.5	1,834,857		0.0000	1.0000	100.00
2.5	1,848,116		0.0000	1.0000	100.00
3.5	1,848,116		0.0000	1.0000	100.00
4.5	1,906,575		0.0000	1.0000	100.00
5.5	1,586,220		0.0000	1.0000	100.00
6.5	868,899		0.0000	1.0000	100.00
7.5	865,474	44,022	0.0509	0.9491	100.00
8.5	777,366		0.0000	1.0000	94.91
9.5	808,363		0.0000	1.0000	94.91
10.5	528,982		0.0000	1.0000	94.91
11.5	284,179		0.0000	1.0000	94.91
12.5	261,651		0.0000	1.0000	94.91
13.5	304,864		0.0000	1.0000	94.91
14.5	431,170		0.0000	1.0000	94.91
15.5	524,732		0.0000	1.0000	94.91
16.5	554,591		0.0000	1.0000	94.91
17.5	589,219		0.0000	1.0000	94.91
18.5	584,951		0.0000	1.0000	94.91
19.5	1,045,706	24,268	0.0232	0.9768	94.91
20.5	1,016,366		0.0000	1.0000	92.71
21.5	1,038,971		0.0000	1.0000	92.71
22.5	1,144,561		0.0000	1.0000	92.71
23.5	1,171,622		0.0000	1.0000	92.71
24.5	1,157,599		0.0000	1.0000	92.71
25.5	1,320,532	7,006	0.0053	0.9947	92.71
26.5	1,401,828		0.0000	1.0000	92.22
27.5	1,603,323	3,140	0.0020	0.9980	92.22
28.5	1,575,616	32,051	0.0203	0.9797	92.04
29.5	2,202,313	5,975	0.0027	0.9973	90.17
30.5	2,291,271		0.0000	1.0000	89.92
31.5	2,346,391		0.0000	1.0000	89.92
32.5	2,279,160		0.0000	1.0000	89.92
33.5	2,253,296	7,239	0.0032	0.9968	89.92
34.5	2,614,422	6,384	0.0024	0.9976	89.63
35.5	2,637,933		0.0000	1.0000	89.41
36.5	2,641,483	45	0.0000	1.0000	89.41
37.5	2,189,488	5,488	0.0025	0.9975	89.41
38.5	2,192,959	4,466	0.0020	0.9980	89.19

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2010

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,210,184	18,044	0.0082	0.9918	89.01
40.5	1,440,626	1,362	0.0009	0.9991	88.28
41.5	1,452,772	2,163	0.0015	0.9985	88.20
42.5	1,439,089	5,221	0.0036	0.9964	88.07
43.5	1,240,158		0.0000	1.0000	87.75
44.5	1,111,444		0.0000	1.0000	87.75
45.5	508,416	50	0.0001	0.9999	87.75
46.5	656,172	519	0.0008	0.9992	87.74
47.5	663,426		0.0000	1.0000	87.67
48.5	564,763	3,073	0.0054	0.9946	87.67
49.5	499,948	4,045	0.0081	0.9919	87.19
50.5	500,665	1,933	0.0039	0.9961	86.49
51.5	500,668	4,673	0.0093	0.9907	86.15
52.5	476,240	563	0.0012	0.9988	85.35
53.5	441,243	766	0.0017	0.9983	85.25
54.5	436,889		0.0000	1.0000	85.10
55.5	421,478		0.0000	1.0000	85.10
56.5	378,092	7,876	0.0208	0.9792	85.10
57.5	170,189		0.0000	1.0000	83.33
58.5	140,302	413	0.0029	0.9971	83.33
59.5	107,541		0.0000	1.0000	83.08
60.5	48,900		0.0000	1.0000	83.08
61.5	36,994		0.0000	1.0000	83.08
62.5	29,484	829	0.0281	0.9719	83.08
63.5	32,153		0.0000	1.0000	80.75
64.5	19,191		0.0000	1.0000	80.75
65.5	14,840		0.0000	1.0000	80.75
66.5	25,839		0.0000	1.0000	80.75
67.5	124,602		0.0000	1.0000	80.75
68.5	124,602		0.0000	1.0000	80.75
69.5	124,563		0.0000	1.0000	80.75
70.5	124,563		0.0000	1.0000	80.75
71.5	125,763		0.0000	1.0000	80.75
72.5	125,879		0.0000	1.0000	80.75
73.5	132,856		0.0000	1.0000	80.75
74.5	158,920	2,333	0.0147	0.9853	80.75
75.5	156,587		0.0000	1.0000	79.56
76.5	304,802		0.0000	1.0000	79.56
77.5	294,127		0.0000	1.0000	79.56
78.5	290,936		0.0000	1.0000	79.56

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

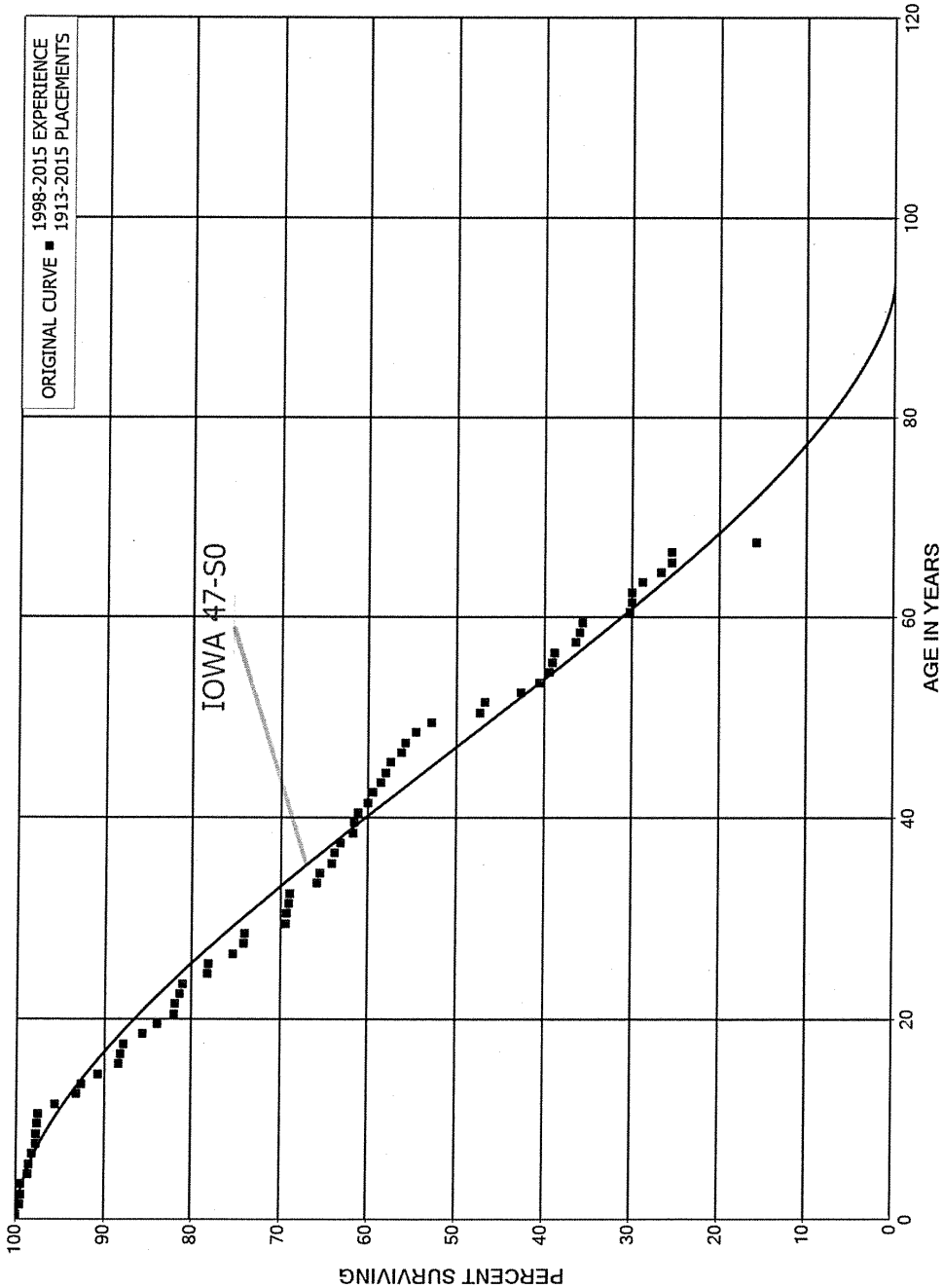
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2010

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	292,090		0.0000	1.0000	79.56
80.5	258,599		0.0000	1.0000	79.56
81.5	258,944		0.0000	1.0000	79.56
82.5	261,401		0.0000	1.0000	79.56
83.5	291,107		0.0000	1.0000	79.56
84.5	284,198		0.0000	1.0000	79.56
85.5	157,540		0.0000	1.0000	79.56
86.5	171,772		0.0000	1.0000	79.56
87.5	101,237	2,458	0.0243	0.9757	79.56
88.5	97,700		0.0000	1.0000	77.63
89.5	95,717		0.0000	1.0000	77.63
90.5	93,846		0.0000	1.0000	77.63
91.5	50,747	785	0.0155	0.9845	77.63
92.5	49,223		0.0000	1.0000	76.43
93.5	49,223		0.0000	1.0000	76.43
94.5	19,401		0.0000	1.0000	76.43
95.5	18,477		0.0000	1.0000	76.43
96.5	15,012		0.0000	1.0000	76.43
97.5	19,025		0.0000	1.0000	76.43
98.5	18,380		0.0000	1.0000	76.43
99.5	18,380		0.0000	1.0000	76.43
100.5	18,380		0.0000	1.0000	76.43
101.5	18,380		0.0000	1.0000	76.43
102.5	17,461		0.0000	1.0000	76.43
103.5	17,461		0.0000	1.0000	76.43
104.5	17,461		0.0000	1.0000	76.43
105.5	17,461		0.0000	1.0000	76.43
106.5	17,461		0.0000	1.0000	76.43
107.5	17,461		0.0000	1.0000	76.43
108.5					76.43

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,652,637		0.0000	1.0000	100.00
0.5	46,524,773	236,875	0.0051	0.9949	100.00
1.5	45,663,253	50,370	0.0011	0.9989	99.49
2.5	43,343,511		0.0000	1.0000	99.38
3.5	44,235,012	329,699	0.0075	0.9925	99.38
4.5	42,142,915	72,566	0.0017	0.9983	98.64
5.5	37,662,460	94,447	0.0025	0.9975	98.47
6.5	29,874,213	158,651	0.0053	0.9947	98.22
7.5	24,969,663		0.0000	1.0000	97.70
8.5	20,525,822	18,666	0.0009	0.9991	97.70
9.5	18,177,689	25,503	0.0014	0.9986	97.61
10.5	19,751,282	368,785	0.0187	0.9813	97.48
11.5	16,766,641	440,144	0.0263	0.9737	95.66
12.5	14,950,513	77,737	0.0052	0.9948	93.15
13.5	15,282,381	316,526	0.0207	0.9793	92.66
14.5	16,519,520	433,528	0.0262	0.9738	90.74
15.5	16,398,347	40,332	0.0025	0.9975	88.36
16.5	16,383,454	59,697	0.0036	0.9964	88.14
17.5	15,940,490	396,758	0.0249	0.9751	87.82
18.5	14,764,041	289,323	0.0196	0.9804	85.64
19.5	15,001,140	346,827	0.0231	0.9769	83.96
20.5	16,013,727	20,815	0.0013	0.9987	82.02
21.5	14,115,700	87,466	0.0062	0.9938	81.91
22.5	13,833,756	48,896	0.0035	0.9965	81.40
23.5	14,722,856	510,497	0.0347	0.9653	81.11
24.5	15,855,398	33,613	0.0021	0.9979	78.30
25.5	15,074,024	534,046	0.0354	0.9646	78.14
26.5	15,396,387	253,650	0.0165	0.9835	75.37
27.5	16,957,459	15,024	0.0009	0.9991	74.13
28.5	16,707,332	1,044,609	0.0625	0.9375	74.06
29.5	17,627,791	39,959	0.0023	0.9977	69.43
30.5	17,278,355	45,810	0.0027	0.9973	69.27
31.5	16,761,263	35,209	0.0021	0.9979	69.09
32.5	15,337,929	698,708	0.0456	0.9544	68.94
33.5	13,832,652	63,473	0.0046	0.9954	65.80
34.5	13,625,212	273,996	0.0201	0.9799	65.50
35.5	13,221,685	71,139	0.0054	0.9946	64.18
36.5	13,137,626	131,570	0.0100	0.9900	63.84
37.5	12,975,885	296,929	0.0229	0.9771	63.20
38.5	12,110,234	29,947	0.0025	0.9975	61.75

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,348,314	83,369	0.0068	0.9932	61.60
40.5	10,515,321	200,063	0.0190	0.9810	61.18
41.5	9,593,339	74,315	0.0077	0.9923	60.02
42.5	8,810,969	145,600	0.0165	0.9835	59.56
43.5	7,492,627	58,282	0.0078	0.9922	58.57
44.5	6,734,858	69,824	0.0104	0.9896	58.12
45.5	4,916,385	100,510	0.0204	0.9796	57.51
46.5	5,221,981	48,974	0.0094	0.9906	56.34
47.5	4,716,238	99,389	0.0211	0.9789	55.81
48.5	4,471,983	149,295	0.0334	0.9666	54.63
49.5	4,116,912	434,804	0.1056	0.8944	52.81
50.5	3,623,929	40,188	0.0111	0.9889	47.23
51.5	3,523,483	309,854	0.0879	0.9121	46.71
52.5	3,457,855	174,353	0.0504	0.9496	42.60
53.5	3,274,559	88,625	0.0271	0.9729	40.45
54.5	3,145,601	19,123	0.0061	0.9939	39.36
55.5	3,198,613	25,163	0.0079	0.9921	39.12
56.5	3,012,511	191,021	0.0634	0.9366	38.81
57.5	2,257,197	24,814	0.0110	0.9890	36.35
58.5	2,070,541	22,149	0.0107	0.9893	35.95
59.5	1,795,959	272,350	0.1516	0.8484	35.57
60.5	870,916	5,514	0.0063	0.9937	30.17
61.5	821,647	615	0.0007	0.9993	29.98
62.5	827,279	32,769	0.0396	0.9604	29.96
63.5	457,819	33,691	0.0736	0.9264	28.77
64.5	258,563	12,005	0.0464	0.9536	26.65
65.5	126,685		0.0000	1.0000	25.42
66.5	74,949	28,537	0.3808	0.6192	25.42
67.5	78,635	34,622	0.4403	0.5597	15.74
68.5	43,945		0.0000	1.0000	8.81
69.5	43,839	1,207	0.0275	0.9725	8.81
70.5	43,239	1,664	0.0385	0.9615	8.57
71.5	42,062		0.0000	1.0000	8.24
72.5	68,617		0.0000	1.0000	8.24
73.5	66,160	18,279	0.2763	0.7237	8.24
74.5	63,266		0.0000	1.0000	5.96
75.5	69,563	266	0.0038	0.9962	5.96
76.5	109,302		0.0000	1.0000	5.94
77.5	109,489		0.0000	1.0000	5.94
78.5	109,740	15,547	0.1417	0.8583	5.94

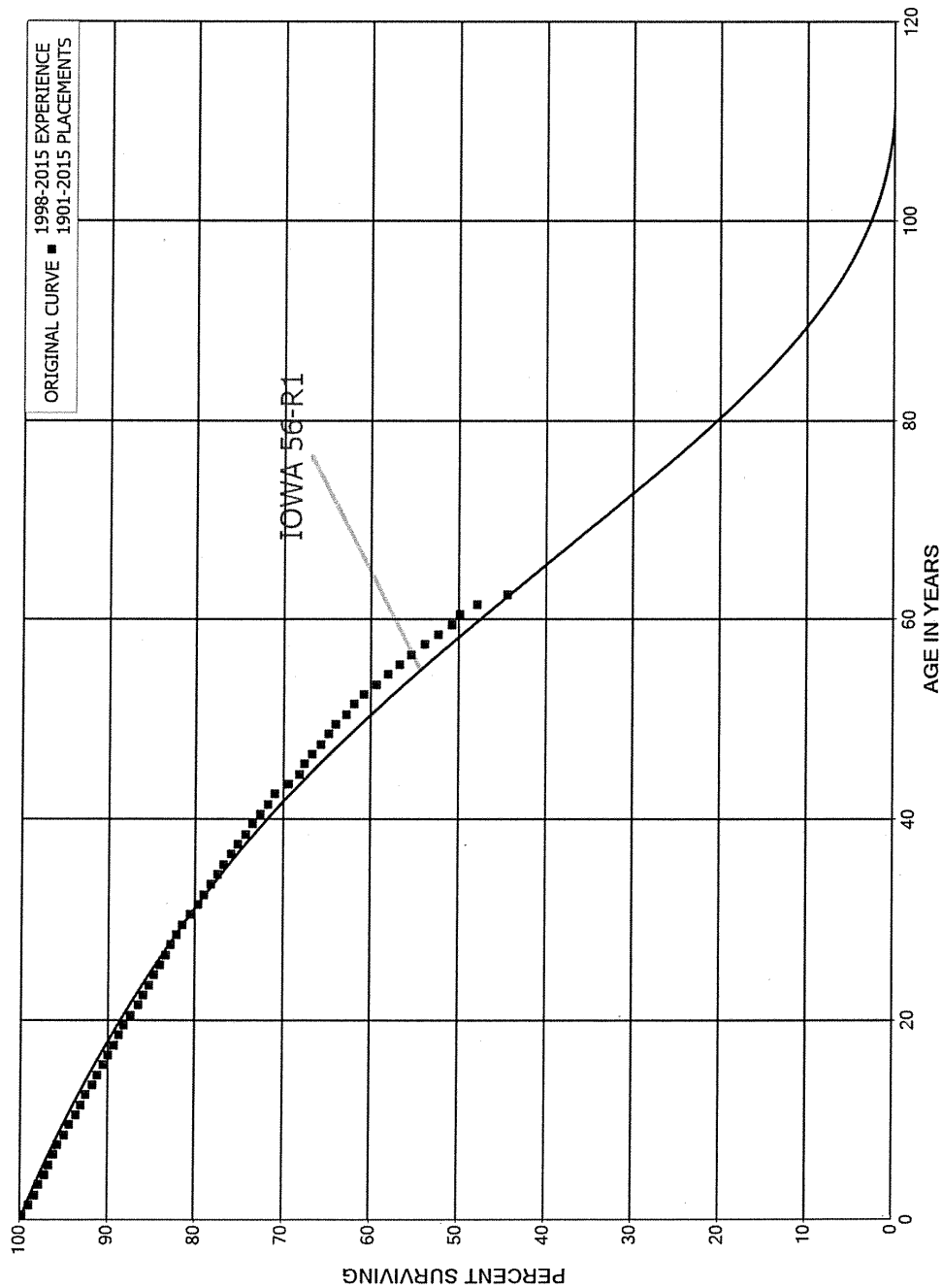
WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	96,014	251	0.0026	0.9974	5.10
80.5	95,744	29,267	0.3057	0.6943	5.08
81.5	65,516		0.0000	1.0000	3.53
82.5	61,626		0.0000	1.0000	3.53
83.5	54,320	5,301	0.0976	0.9024	3.53
84.5	53,624		0.0000	1.0000	3.19
85.5	21,150	4,830	0.2284	0.7716	3.19
86.5	14,693		0.0000	1.0000	2.46
87.5	9,256		0.0000	1.0000	2.46
88.5	8,944		0.0000	1.0000	2.46
89.5	8,944		0.0000	1.0000	2.46
90.5	7,054		0.0000	1.0000	2.46
91.5	7,054		0.0000	1.0000	2.46
92.5	7,054		0.0000	1.0000	2.46
93.5	2,162		0.0000	1.0000	2.46
94.5	1,071		0.0000	1.0000	2.46
95.5	1,071		0.0000	1.0000	2.46
96.5					2.46

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,048,001	115,514	0.0027	0.9973	100.00
0.5	40,132,763	312,843	0.0078	0.9922	99.73
1.5	38,111,325	237,230	0.0062	0.9938	98.95
2.5	34,410,239	194,436	0.0057	0.9943	98.34
3.5	32,057,064	191,047	0.0060	0.9940	97.78
4.5	29,504,961	158,140	0.0054	0.9946	97.20
5.5	28,496,111	148,163	0.0052	0.9948	96.68
6.5	29,022,407	142,222	0.0049	0.9951	96.18
7.5	30,294,055	222,719	0.0074	0.9926	95.70
8.5	30,581,600	200,260	0.0065	0.9935	95.00
9.5	29,869,006	246,973	0.0083	0.9917	94.38
10.5	29,319,931	161,805	0.0055	0.9945	93.60
11.5	28,008,990	171,765	0.0061	0.9939	93.08
12.5	27,393,128	231,394	0.0084	0.9916	92.51
13.5	27,180,889	169,496	0.0062	0.9938	91.73
14.5	26,700,291	184,706	0.0069	0.9931	91.16
15.5	26,297,655	181,678	0.0069	0.9931	90.53
16.5	25,950,730	174,165	0.0067	0.9933	89.90
17.5	24,963,184	153,531	0.0062	0.9938	89.30
18.5	24,667,216	156,833	0.0064	0.9936	88.75
19.5	24,200,606	223,752	0.0092	0.9908	88.19
20.5	23,730,667	232,088	0.0098	0.9902	87.37
21.5	22,949,937	146,680	0.0064	0.9936	86.52
22.5	21,671,424	163,058	0.0075	0.9925	85.96
23.5	21,028,002	151,079	0.0072	0.9928	85.32
24.5	18,828,952	131,195	0.0070	0.9930	84.70
25.5	16,581,179	133,520	0.0081	0.9919	84.11
26.5	14,830,914	102,592	0.0069	0.9931	83.44
27.5	13,601,374	110,287	0.0081	0.9919	82.86
28.5	12,304,698	102,675	0.0083	0.9917	82.19
29.5	11,380,635	127,858	0.0112	0.9888	81.50
30.5	10,700,679	108,967	0.0102	0.9898	80.58
31.5	10,032,012	92,857	0.0093	0.9907	79.76
32.5	9,387,060	89,659	0.0096	0.9904	79.03
33.5	8,871,103	84,422	0.0095	0.9905	78.27
34.5	8,274,050	73,341	0.0089	0.9911	77.53
35.5	7,610,528	91,194	0.0120	0.9880	76.84
36.5	7,055,114	67,636	0.0096	0.9904	75.92
37.5	6,821,836	82,440	0.0121	0.9879	75.19
38.5	6,525,086	72,337	0.0111	0.9889	74.28

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,294,923	68,950	0.0110	0.9890	73.46
40.5	5,864,304	73,419	0.0125	0.9875	72.65
41.5	5,527,303	58,035	0.0105	0.9895	71.74
42.5	6,279,544	141,221	0.0225	0.9775	70.99
43.5	5,637,281	95,948	0.0170	0.9830	69.39
44.5	5,185,621	46,273	0.0089	0.9911	68.21
45.5	4,806,543	61,119	0.0127	0.9873	67.60
46.5	4,476,004	68,637	0.0153	0.9847	66.74
47.5	4,132,532	59,155	0.0143	0.9857	65.72
48.5	3,749,645	42,553	0.0113	0.9887	64.78
49.5	3,408,192	61,783	0.0181	0.9819	64.05
50.5	3,140,539	47,627	0.0152	0.9848	62.88
51.5	2,920,995	51,157	0.0175	0.9825	61.93
52.5	2,707,566	63,251	0.0234	0.9766	60.85
53.5	2,484,835	56,315	0.0227	0.9773	59.42
54.5	2,242,344	50,930	0.0227	0.9773	58.08
55.5	1,895,263	43,950	0.0232	0.9768	56.76
56.5	1,584,354	44,860	0.0283	0.9717	55.44
57.5	1,275,562	36,810	0.0289	0.9711	53.87
58.5	1,044,967	32,787	0.0314	0.9686	52.32
59.5	863,218	14,051	0.0163	0.9837	50.68
60.5	5,993	248	0.0414	0.9586	49.85
61.5	5,601	402	0.0719	0.9281	47.79
62.5	5,169	153	0.0297	0.9703	44.36
63.5	4,877	170	0.0348	0.9652	43.04
64.5	4,395	203	0.0462	0.9538	41.54
65.5	2,805	187	0.0668	0.9332	39.62
66.5	2,567	47	0.0182	0.9818	36.98
67.5	2,579	244	0.0944	0.9056	36.30
68.5	2,338	104	0.0444	0.9556	32.88
69.5	2,165	71	0.0328	0.9672	31.41
70.5	2,093	59	0.0281	0.9719	30.39
71.5	1,901		0.0000	1.0000	29.53
72.5	1,949	107	0.0548	0.9452	29.53
73.5	1,758	48	0.0274	0.9726	27.91
74.5	1,538	53	0.0345	0.9655	27.15
75.5	1,405	50	0.0359	0.9641	26.21
76.5	1,226		0.0000	1.0000	25.27
77.5	764	45	0.0591	0.9409	25.27
78.5	588	52	0.0882	0.9118	23.78

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

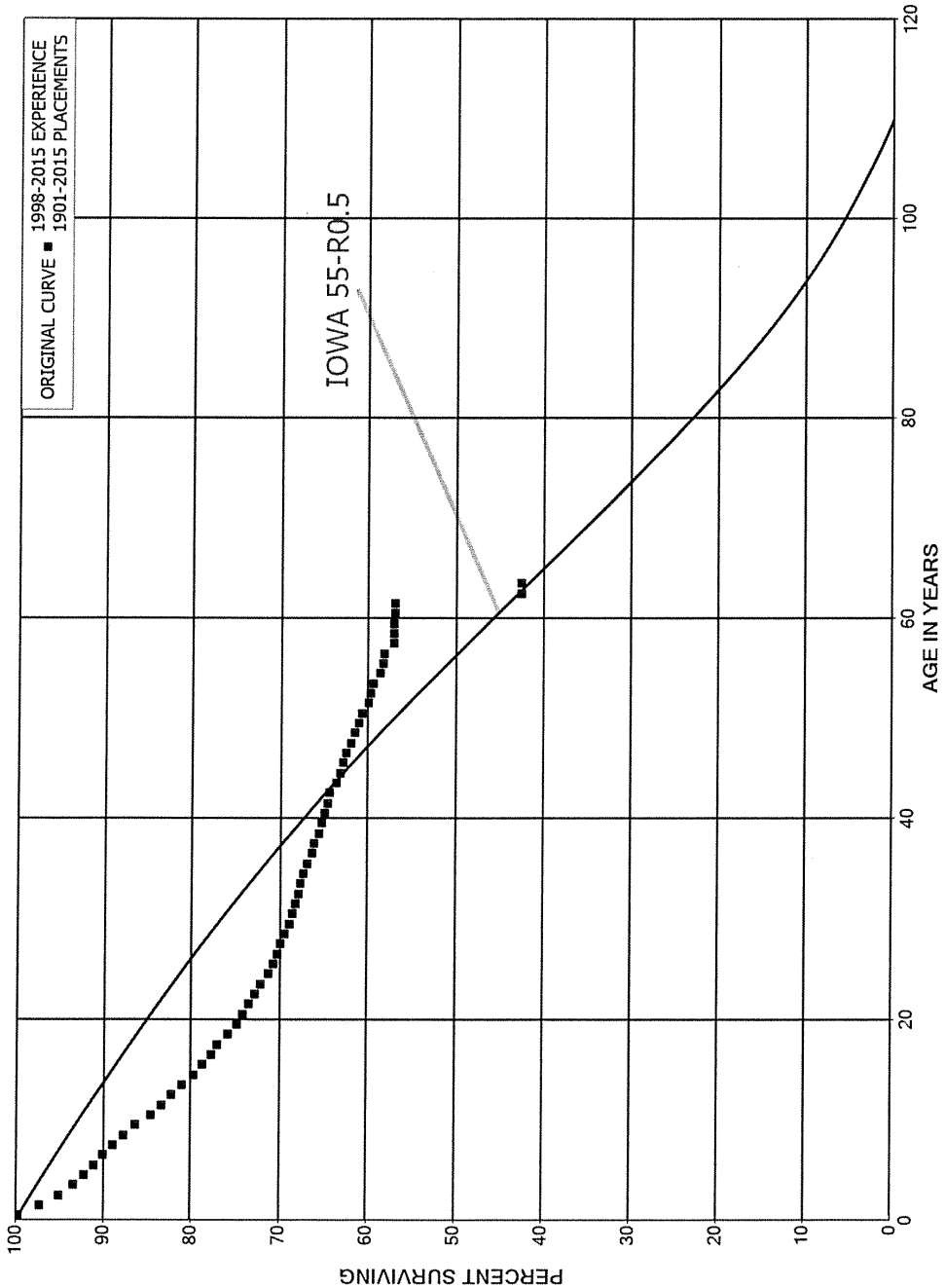
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	531	120	0.2253	0.7747	21.68
80.5	397		0.0000	1.0000	16.80
81.5	368		0.0000	1.0000	16.80
82.5	262		0.0000	1.0000	16.80
83.5	149	14	0.0921	0.9079	16.80
84.5	135		0.0000	1.0000	15.25
85.5	116		0.0000	1.0000	15.25
86.5	123	18	0.1497	0.8503	15.25
87.5	123		0.0000	1.0000	12.97
88.5	123	50	0.4100	0.5900	12.97
89.5	73		0.0000	1.0000	7.65
90.5	73		0.0000	1.0000	7.65
91.5	146		0.0000	1.0000	7.65
92.5	110		0.0000	1.0000	7.65
93.5	110	23	0.2054	0.7946	7.65
94.5	87	14	0.1572	0.8428	6.08
95.5	74		0.0000	1.0000	5.12
96.5	74	37	0.5065	0.4935	5.12
97.5	36	23	0.6219	0.3781	2.53
98.5	14		0.0000	1.0000	0.96
99.5	14		0.0000	1.0000	0.96
100.5	14		0.0000	1.0000	0.96
101.5	14		0.0000	1.0000	0.96
102.5	14		0.0000	1.0000	0.96
103.5	14		0.0000	1.0000	0.96
104.5					0.96

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,146,451	252,230	0.0027	0.9973	100.00
0.5	84,019,600	2,081,550	0.0248	0.9752	99.73
1.5	77,389,984	1,738,604	0.0225	0.9775	97.26
2.5	69,943,916	1,222,275	0.0175	0.9825	95.07
3.5	63,029,710	836,012	0.0133	0.9867	93.41
4.5	58,577,978	737,231	0.0126	0.9874	92.17
5.5	57,683,338	573,127	0.0099	0.9901	91.01
6.5	55,778,820	678,885	0.0122	0.9878	90.11
7.5	59,314,423	835,953	0.0141	0.9859	89.01
8.5	60,885,667	969,418	0.0159	0.9841	87.75
9.5	60,087,866	1,218,036	0.0203	0.9797	86.36
10.5	59,358,021	865,310	0.0146	0.9854	84.61
11.5	56,736,243	715,816	0.0126	0.9874	83.37
12.5	55,083,444	827,164	0.0150	0.9850	82.32
13.5	52,833,959	894,861	0.0169	0.9831	81.09
14.5	50,963,664	636,300	0.0125	0.9875	79.71
15.5	49,009,047	621,678	0.0127	0.9873	78.72
16.5	47,130,125	414,803	0.0088	0.9912	77.72
17.5	45,481,151	699,879	0.0154	0.9846	77.03
18.5	44,507,945	598,014	0.0134	0.9866	75.85
19.5	43,309,301	370,517	0.0086	0.9914	74.83
20.5	42,329,646	405,169	0.0096	0.9904	74.19
21.5	41,362,537	340,765	0.0082	0.9918	73.48
22.5	39,107,646	372,278	0.0095	0.9905	72.87
23.5	37,158,453	440,367	0.0119	0.9881	72.18
24.5	34,539,734	286,224	0.0083	0.9917	71.33
25.5	29,360,023	195,668	0.0067	0.9933	70.73
26.5	25,536,040	115,197	0.0045	0.9955	70.26
27.5	22,664,328	148,292	0.0065	0.9935	69.95
28.5	19,977,572	150,805	0.0075	0.9925	69.49
29.5	18,325,855	90,130	0.0049	0.9951	68.96
30.5	17,677,769	74,335	0.0042	0.9958	68.62
31.5	17,230,738	83,447	0.0048	0.9952	68.34
32.5	16,376,262	61,890	0.0038	0.9962	68.00
33.5	15,682,914	88,592	0.0056	0.9944	67.75
34.5	14,859,060	94,722	0.0064	0.9936	67.37
35.5	13,975,281	102,148	0.0073	0.9927	66.94
36.5	12,943,251	46,063	0.0036	0.9964	66.45
37.5	12,287,077	109,101	0.0089	0.9911	66.21
38.5	11,937,191	60,139	0.0050	0.9950	65.62

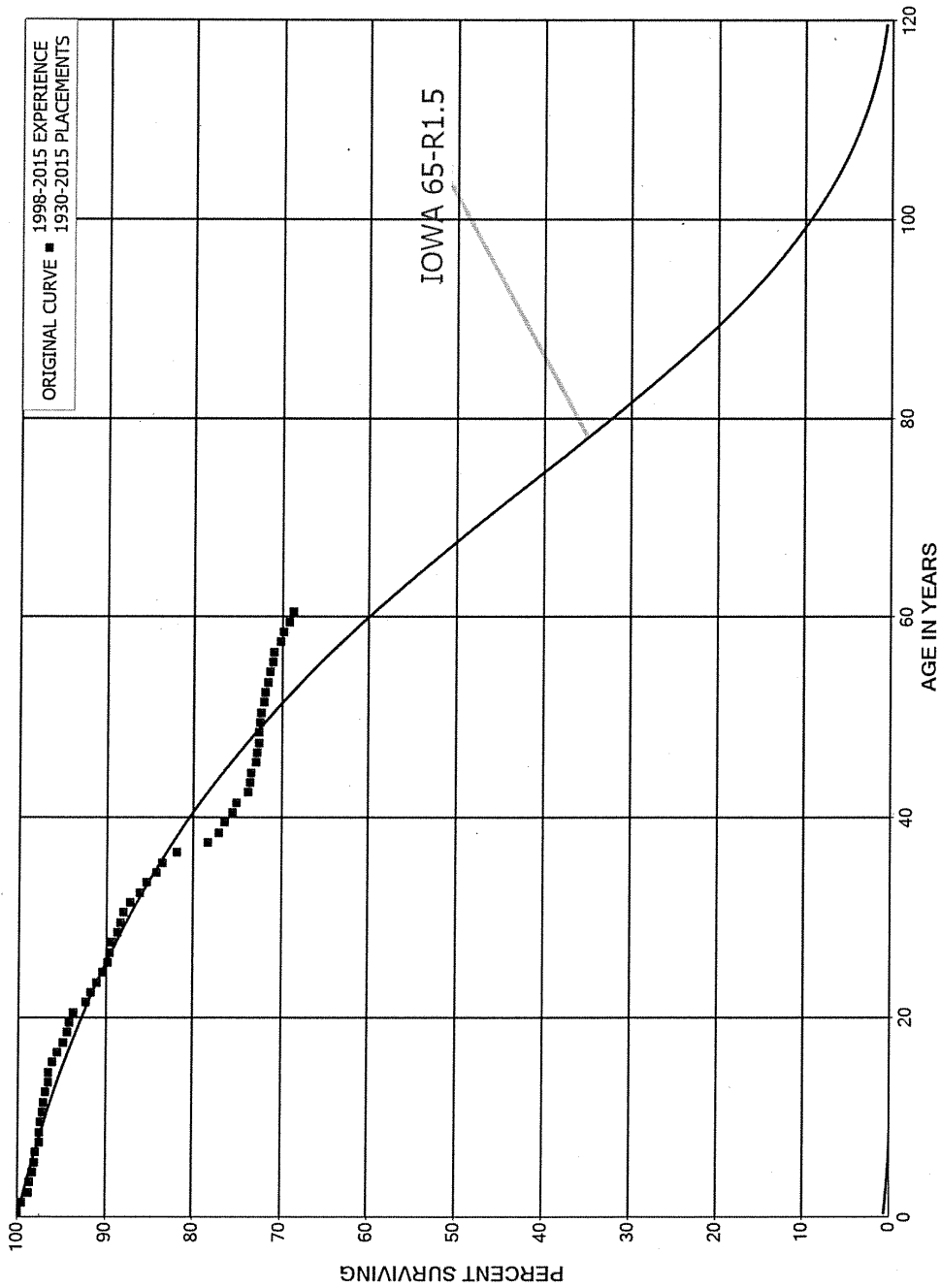
WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,447,619	69,262	0.0061	0.9939	65.29
40.5	10,463,837	48,883	0.0047	0.9953	64.90
41.5	9,861,798	31,334	0.0032	0.9968	64.59
42.5	10,911,967	122,512	0.0112	0.9888	64.39
43.5	9,676,437	77,001	0.0080	0.9920	63.67
44.5	8,921,114	40,039	0.0045	0.9955	63.16
45.5	8,225,238	43,945	0.0053	0.9947	62.88
46.5	7,565,224	74,994	0.0099	0.9901	62.54
47.5	6,952,990	52,151	0.0075	0.9925	61.92
48.5	6,044,725	39,498	0.0065	0.9935	61.45
49.5	5,301,819	24,481	0.0046	0.9954	61.05
50.5	4,834,854	64,282	0.0133	0.9867	60.77
51.5	4,441,032	17,609	0.0040	0.9960	59.96
52.5	4,186,294	19,430	0.0046	0.9954	59.73
53.5	3,933,724	55,635	0.0141	0.9859	59.45
54.5	3,666,538	17,580	0.0048	0.9952	58.61
55.5	3,258,940	5,474	0.0017	0.9983	58.33
56.5	2,863,704	56,487	0.0197	0.9803	58.23
57.5	2,419,996	795	0.0003	0.9997	57.08
58.5	2,241,003	722	0.0003	0.9997	57.06
59.5	2,020,071	2,552	0.0013	0.9987	57.04
60.5	1,615		0.0000	1.0000	56.97
61.5	1,498	380	0.2533	0.7467	56.97
62.5	1,190	1	0.0013	0.9987	42.54
63.5	1,085	0	0.0000	1.0000	42.49
64.5	984	1	0.0010	0.9990	42.48
65.5	208		0.0000	1.0000	42.44
66.5	236		0.0000	1.0000	42.44
67.5	175		0.0000	1.0000	42.44
68.5	175		0.0000	1.0000	42.44
69.5	175	0	0.0022	0.9978	42.44
70.5	247	2	0.0062	0.9938	42.35
71.5	330		0.0000	1.0000	42.09
72.5	497	59	0.1177	0.8823	42.09
73.5	438		0.0000	1.0000	37.14
74.5	470		0.0000	1.0000	37.14
75.5	497	9	0.0181	0.9819	37.14
76.5	488	14	0.0290	0.9710	36.46
77.5	507	7	0.0146	0.9854	35.40
78.5	500	34	0.0682	0.9318	34.89

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	466	4	0.0085	0.9915	32.51
80.5	405	34	0.0830	0.9170	32.23
81.5	372		0.0000	1.0000	29.55
82.5	325	1	0.0031	0.9969	29.55
83.5	394	33	0.0838	0.9162	29.46
84.5	332	19	0.0575	0.9425	26.99
85.5	313		0.0000	1.0000	25.44
86.5	313	4	0.0136	0.9864	25.44
87.5	309	7	0.0224	0.9776	25.09
88.5	332	1	0.0039	0.9961	24.53
89.5	993	2	0.0019	0.9981	24.44
90.5	1,522		0.0000	1.0000	24.39
91.5	1,884		0.0000	1.0000	24.39
92.5	2,442		0.0000	1.0000	24.39
93.5	2,528	217	0.0860	0.9140	24.39
94.5	2,401	5	0.0020	0.9980	22.29
95.5	2,389		0.0000	1.0000	22.25
96.5	2,410	204	0.0846	0.9154	22.25
97.5	2,206	105	0.0476	0.9524	20.37
98.5	2,101	103	0.0491	0.9509	19.40
99.5	1,998	203	0.1014	0.8986	18.44
100.5	1,795	8	0.0046	0.9954	16.57
101.5	1,787	3	0.0018	0.9982	16.50
102.5	1,784	19	0.0104	0.9896	16.47
103.5	1,765	4	0.0023	0.9977	16.30
104.5	1,761	2	0.0013	0.9987	16.26
105.5	1,759	61	0.0348	0.9652	16.24
106.5	1,838	82	0.0448	0.9552	15.67
107.5	1,237	87	0.0705	0.9295	14.97
108.5	689	20	0.0291	0.9709	13.91
109.5	484	15	0.0310	0.9690	13.51
110.5	149	13	0.0899	0.9101	13.09
111.5	98	4	0.0413	0.9587	11.91
112.5	20		0.0000	1.0000	11.42
113.5	20	0	0.0099	0.9901	11.42
114.5					11.31

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,289,268	18,924	0.0006	0.9994	100.00
0.5	26,906,186	117,457	0.0044	0.9956	99.94
1.5	25,587,973	186,161	0.0073	0.9927	99.50
2.5	23,459,264	36,075	0.0015	0.9985	98.78
3.5	22,691,181	67,035	0.0030	0.9970	98.62
4.5	22,472,064	63,632	0.0028	0.9972	98.33
5.5	21,452,403	27,730	0.0013	0.9987	98.05
6.5	21,063,986	82,274	0.0039	0.9961	97.93
7.5	21,858,539	19,061	0.0009	0.9991	97.54
8.5	26,910,243	30,195	0.0011	0.9989	97.46
9.5	29,093,330	60,944	0.0021	0.9979	97.35
10.5	30,166,887	31,674	0.0010	0.9990	97.15
11.5	30,625,605	52,560	0.0017	0.9983	97.04
12.5	31,538,515	104,012	0.0033	0.9967	96.88
13.5	31,161,522	30,157	0.0010	0.9990	96.56
14.5	30,301,087	140,160	0.0046	0.9954	96.46
15.5	29,581,930	174,791	0.0059	0.9941	96.02
16.5	29,143,098	173,432	0.0060	0.9940	95.45
17.5	28,025,879	154,109	0.0055	0.9945	94.88
18.5	27,537,551	49,555	0.0018	0.9982	94.36
19.5	26,622,888	137,001	0.0051	0.9949	94.19
20.5	25,802,750	394,675	0.0153	0.9847	93.71
21.5	24,692,849	150,913	0.0061	0.9939	92.27
22.5	23,981,287	168,522	0.0070	0.9930	91.71
23.5	23,476,579	161,519	0.0069	0.9931	91.06
24.5	22,010,622	158,572	0.0072	0.9928	90.44
25.5	19,516,009	35,721	0.0018	0.9982	89.79
26.5	14,114,192	42,823	0.0030	0.9970	89.62
27.5	12,397,400	91,981	0.0074	0.9926	89.35
28.5	10,401,055	28,705	0.0028	0.9972	88.69
29.5	8,786,623	34,329	0.0039	0.9961	88.44
30.5	7,150,159	68,950	0.0096	0.9904	88.10
31.5	6,790,181	84,459	0.0124	0.9876	87.25
32.5	6,413,071	60,589	0.0094	0.9906	86.16
33.5	6,587,522	82,209	0.0125	0.9875	85.35
34.5	6,381,514	53,416	0.0084	0.9916	84.28
35.5	6,343,681	123,212	0.0194	0.9806	83.58
36.5	6,186,308	265,069	0.0428	0.9572	81.95
37.5	5,970,004	97,348	0.0163	0.9837	78.44
38.5	5,942,223	53,177	0.0089	0.9911	77.16

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,903,017	63,275	0.0107	0.9893	76.47
40.5	5,609,538	38,537	0.0069	0.9931	75.65
41.5	5,454,811	98,118	0.0180	0.9820	75.13
42.5	10,241,774	17,692	0.0017	0.9983	73.78
43.5	9,916,520	24,967	0.0025	0.9975	73.66
44.5	9,428,565	61,298	0.0065	0.9935	73.47
45.5	8,599,153	23,390	0.0027	0.9973	72.99
46.5	8,300,632	17,774	0.0021	0.9979	72.79
47.5	7,799,890	5,147	0.0007	0.9993	72.64
48.5	7,294,013	7,059	0.0010	0.9990	72.59
49.5	7,013,968	16,607	0.0024	0.9976	72.52
50.5	6,843,411	24,877	0.0036	0.9964	72.35
51.5	6,367,517	16,981	0.0027	0.9973	72.08
52.5	6,285,837	19,899	0.0032	0.9968	71.89
53.5	6,170,752	19,888	0.0032	0.9968	71.66
54.5	6,071,929	32,773	0.0054	0.9946	71.43
55.5	5,912,543	8,977	0.0015	0.9985	71.05
56.5	5,694,123	57,952	0.0102	0.9898	70.94
57.5	5,504,325	31,266	0.0057	0.9943	70.22
58.5	5,306,550	51,718	0.0097	0.9903	69.82
59.5	5,066,707	29,350	0.0058	0.9942	69.14
60.5	243		0.0000	1.0000	68.74
61.5	243		0.0000	1.0000	68.74
62.5	227		0.0000	1.0000	68.74
63.5	227		0.0000	1.0000	68.74
64.5	573		0.0000	1.0000	68.74
65.5	568		0.0000	1.0000	68.74
66.5	568		0.0000	1.0000	68.74
67.5	568		0.0000	1.0000	68.74
68.5	568		0.0000	1.0000	68.74
69.5	568		0.0000	1.0000	68.74
70.5	568		0.0000	1.0000	68.74
71.5	346		0.0000	1.0000	68.74
72.5	346		0.0000	1.0000	68.74
73.5	346		0.0000	1.0000	68.74
74.5	346		0.0000	1.0000	68.74
75.5	346		0.0000	1.0000	68.74
76.5	346		0.0000	1.0000	68.74
77.5	346		0.0000	1.0000	68.74
78.5	346		0.0000	1.0000	68.74

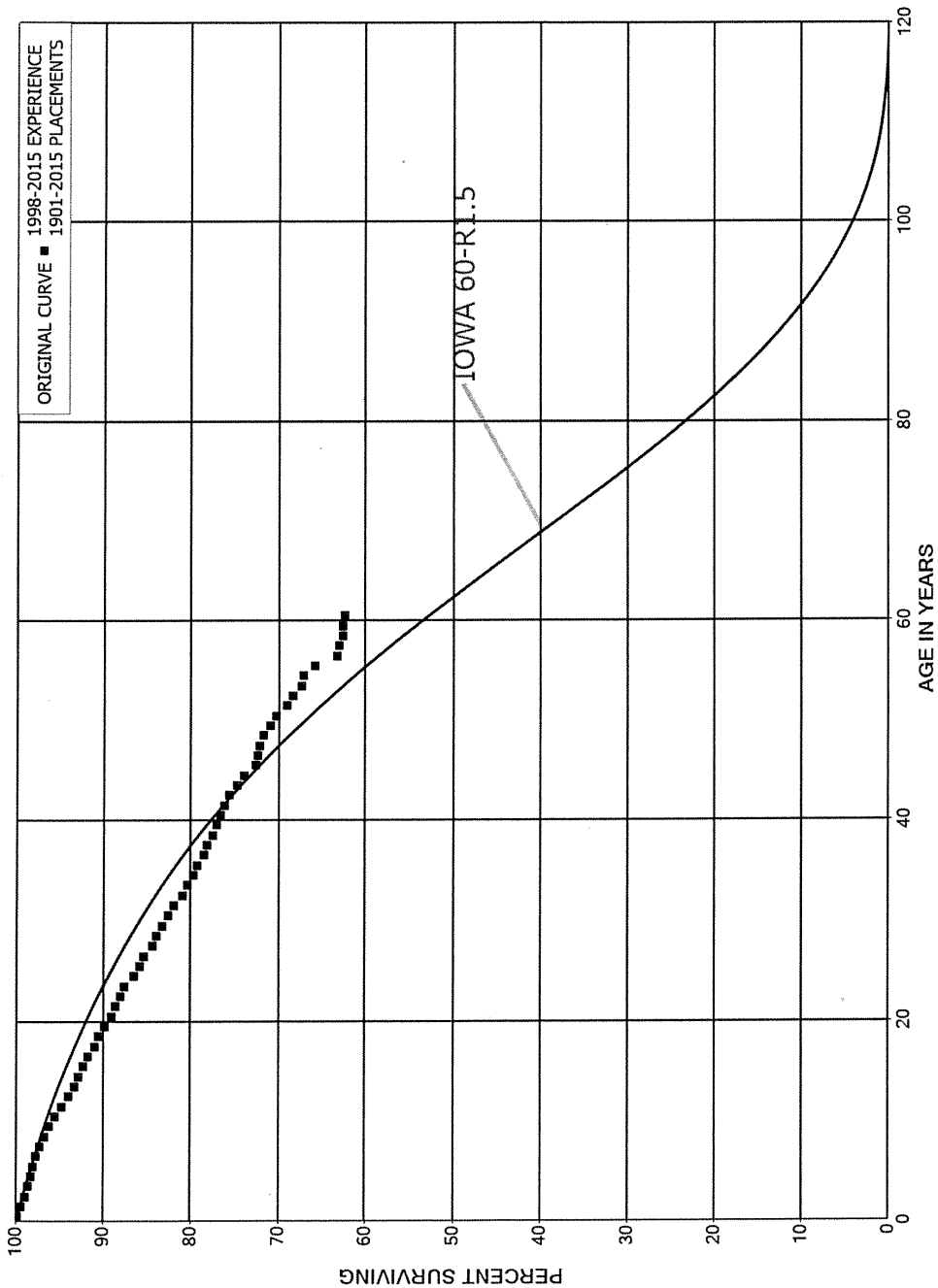
WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	346		0.0000	1.0000	68.74
80.5	346	346	1.0000		68.74
81.5					

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,855,249	162,999	0.0017	0.9983	100.00
0.5	89,431,586	344,262	0.0038	0.9962	99.83
1.5	86,261,009	417,665	0.0048	0.9952	99.44
2.5	82,215,260	292,334	0.0036	0.9964	98.96
3.5	80,512,658	261,779	0.0033	0.9967	98.61
4.5	77,319,156	185,138	0.0024	0.9976	98.29
5.5	74,739,237	261,977	0.0035	0.9965	98.05
6.5	73,393,518	352,823	0.0048	0.9952	97.71
7.5	71,012,366	404,799	0.0057	0.9943	97.24
8.5	71,819,197	381,522	0.0053	0.9947	96.69
9.5	69,959,820	484,495	0.0069	0.9931	96.17
10.5	68,014,872	528,864	0.0078	0.9922	95.51
11.5	66,191,274	588,792	0.0089	0.9911	94.76
12.5	64,244,495	445,558	0.0069	0.9931	93.92
13.5	62,229,485	308,917	0.0050	0.9950	93.27
14.5	59,843,131	352,303	0.0059	0.9941	92.81
15.5	57,167,265	349,701	0.0061	0.9939	92.26
16.5	54,733,131	428,787	0.0078	0.9922	91.69
17.5	51,068,848	289,527	0.0057	0.9943	90.98
18.5	48,666,185	365,548	0.0075	0.9925	90.46
19.5	44,991,465	335,931	0.0075	0.9925	89.78
20.5	42,737,065	229,060	0.0054	0.9946	89.11
21.5	39,392,127	233,063	0.0059	0.9941	88.63
22.5	37,374,799	211,602	0.0057	0.9943	88.11
23.5	36,341,856	445,183	0.0122	0.9878	87.61
24.5	32,975,523	274,703	0.0083	0.9917	86.54
25.5	29,788,414	155,304	0.0052	0.9948	85.82
26.5	25,755,860	278,344	0.0108	0.9892	85.37
27.5	23,196,807	148,635	0.0064	0.9936	84.45
28.5	20,454,560	140,912	0.0069	0.9931	83.90
29.5	17,750,621	148,337	0.0084	0.9916	83.33
30.5	15,055,959	128,517	0.0085	0.9915	82.63
31.5	13,684,358	158,221	0.0116	0.9884	81.93
32.5	12,867,460	97,005	0.0075	0.9925	80.98
33.5	12,225,931	89,897	0.0074	0.9926	80.37
34.5	11,880,524	67,741	0.0057	0.9943	79.78
35.5	11,263,305	109,472	0.0097	0.9903	79.32
36.5	10,505,983	49,558	0.0047	0.9953	78.55
37.5	10,057,570	87,143	0.0087	0.9913	78.18
38.5	9,733,701	50,995	0.0052	0.9948	77.50

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,278,931	59,300	0.0064	0.9936	77.10
40.5	8,081,969	40,492	0.0050	0.9950	76.60
41.5	6,983,941	55,243	0.0079	0.9921	76.22
42.5	8,541,922	95,702	0.0112	0.9888	75.62
43.5	7,767,759	84,112	0.0108	0.9892	74.77
44.5	7,144,680	130,028	0.0182	0.9818	73.96
45.5	6,172,309	20,342	0.0033	0.9967	72.61
46.5	5,627,582	19,168	0.0034	0.9966	72.38
47.5	5,049,021	31,640	0.0063	0.9937	72.13
48.5	4,707,111	48,141	0.0102	0.9898	71.68
49.5	4,416,197	40,741	0.0092	0.9908	70.94
50.5	4,117,716	70,909	0.0172	0.9828	70.29
51.5	3,838,265	40,001	0.0104	0.9896	69.08
52.5	3,517,955	51,991	0.0148	0.9852	68.36
53.5	3,239,994	6,268	0.0019	0.9981	67.35
54.5	3,143,471	64,964	0.0207	0.9793	67.22
55.5	2,938,266	112,558	0.0383	0.9617	65.83
56.5	2,593,170	9,856	0.0038	0.9962	63.31
57.5	2,351,085	16,958	0.0072	0.9928	63.07
58.5	2,198,558	485	0.0002	0.9998	62.61
59.5	2,079,183	7,343	0.0035	0.9965	62.60
60.5	1,813		0.0000	1.0000	62.38
61.5	1,813		0.0000	1.0000	62.38
62.5	1,757		0.0000	1.0000	62.38
63.5	1,757	14	0.0077	0.9923	62.38
64.5					61.90
65.5					
66.5					
67.5					
68.5	153		0.0000		
69.5	153		0.0000		
70.5	153		0.0000		
71.5	153		0.0000		
72.5	200		0.0000		
73.5	2,888		0.0000		
74.5	3,172		0.0000		
75.5	3,172		0.0000		
76.5	3,172		0.0000		
77.5	3,172		0.0000		
78.5	3,182		0.0000		

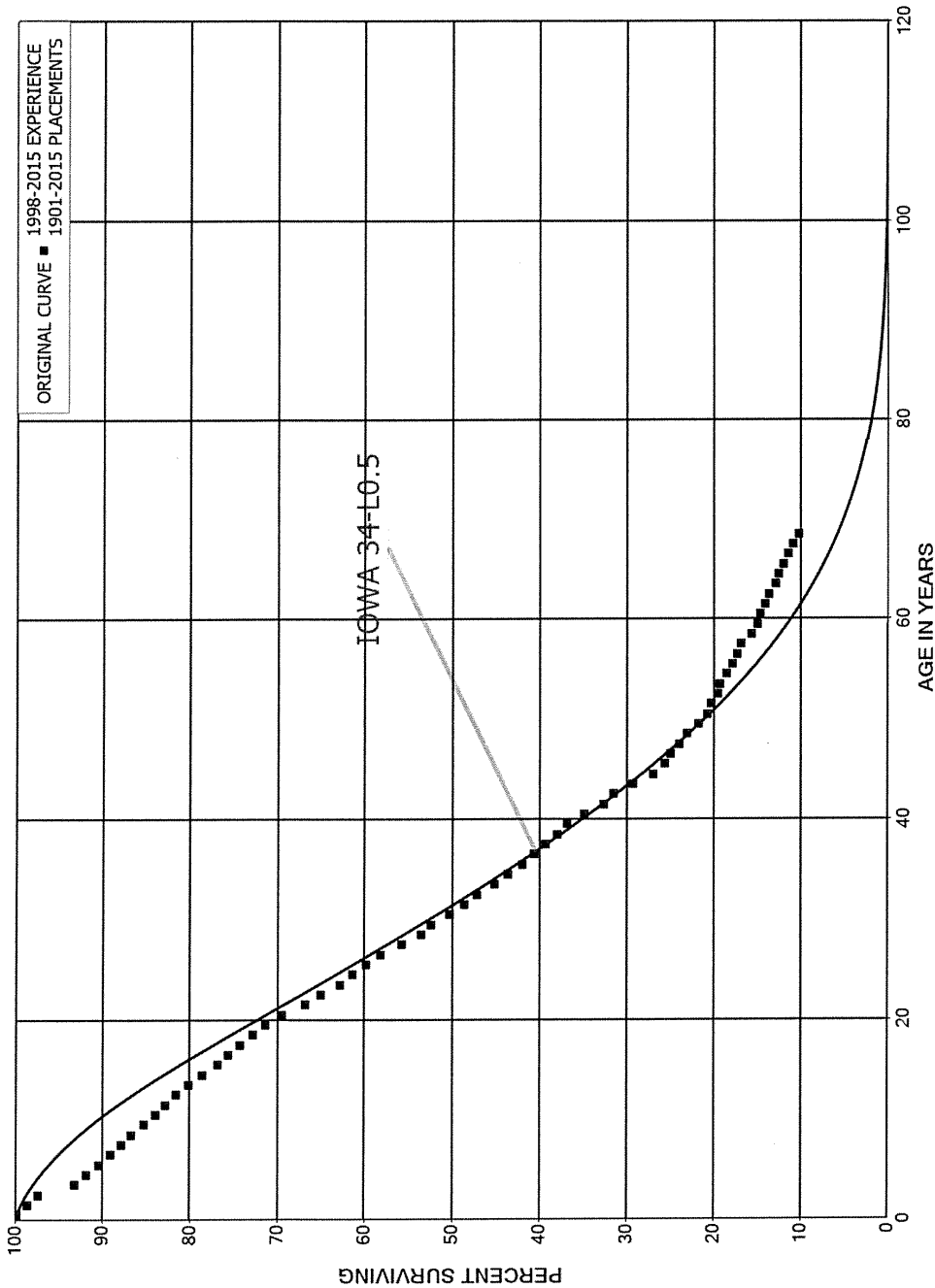
WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,182		0.0000		
80.5	3,182		0.0000		
81.5	59,258		0.0000		
82.5	59,258		0.0000		
83.5	59,258	131	0.0022		
84.5	59,126		0.0000		
85.5	59,126	10	0.0002		
86.5	58,964		0.0000		
87.5	58,964		0.0000		
88.5	58,964	3	0.0000		
89.5	58,961	119	0.0020		
90.5	58,798	19	0.0003		
91.5	56,133	7	0.0001		
92.5	56,074		0.0000		
93.5	56,074		0.0000		
94.5	56,074		0.0000		
95.5	56,074		0.0000		
96.5	56,074		0.0000		
97.5	56,074		0.0000		
98.5	56,074		0.0000		
99.5					

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,683,718	115,990	0.0021	0.9979	100.00
0.5	54,600,679	658,521	0.0121	0.9879	99.79
1.5	53,178,260	666,297	0.0125	0.9875	98.59
2.5	51,717,661	2,238,369	0.0433	0.9567	97.35
3.5	48,992,548	677,028	0.0138	0.9862	93.14
4.5	44,863,538	710,569	0.0158	0.9842	91.85
5.5	42,642,108	608,652	0.0143	0.9857	90.40
6.5	40,845,440	605,777	0.0148	0.9852	89.11
7.5	38,655,484	491,177	0.0127	0.9873	87.79
8.5	37,259,091	616,193	0.0165	0.9835	86.67
9.5	37,058,601	559,363	0.0151	0.9849	85.24
10.5	37,694,062	484,953	0.0129	0.9871	83.95
11.5	37,304,425	585,489	0.0157	0.9843	82.87
12.5	36,396,729	606,864	0.0167	0.9833	81.57
13.5	35,566,503	700,321	0.0197	0.9803	80.21
14.5	33,843,534	772,781	0.0228	0.9772	78.63
15.5	32,248,567	520,264	0.0161	0.9839	76.83
16.5	31,321,396	543,704	0.0174	0.9826	75.60
17.5	30,112,653	585,417	0.0194	0.9806	74.28
18.5	28,333,702	548,048	0.0193	0.9807	72.84
19.5	26,888,992	722,715	0.0269	0.9731	71.43
20.5	24,542,956	948,830	0.0387	0.9613	69.51
21.5	20,956,975	538,693	0.0257	0.9743	66.82
22.5	19,687,304	699,694	0.0355	0.9645	65.11
23.5	18,390,779	423,601	0.0230	0.9770	62.79
24.5	17,460,198	420,930	0.0241	0.9759	61.34
25.5	16,778,461	484,841	0.0289	0.9711	59.87
26.5	16,076,821	673,875	0.0419	0.9581	58.14
27.5	14,643,081	567,566	0.0388	0.9612	55.70
28.5	12,830,770	283,735	0.0221	0.9779	53.54
29.5	12,579,396	497,747	0.0396	0.9604	52.36
30.5	11,724,685	386,231	0.0329	0.9671	50.28
31.5	11,220,368	346,581	0.0309	0.9691	48.63
32.5	10,914,098	446,014	0.0409	0.9591	47.13
33.5	10,001,545	358,263	0.0358	0.9642	45.20
34.5	9,563,408	345,137	0.0361	0.9639	43.58
35.5	9,095,436	293,076	0.0322	0.9678	42.01
36.5	8,783,003	302,392	0.0344	0.9656	40.65
37.5	8,501,218	271,698	0.0320	0.9680	39.26
38.5	8,355,461	264,705	0.0317	0.9683	38.00

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1998-2015

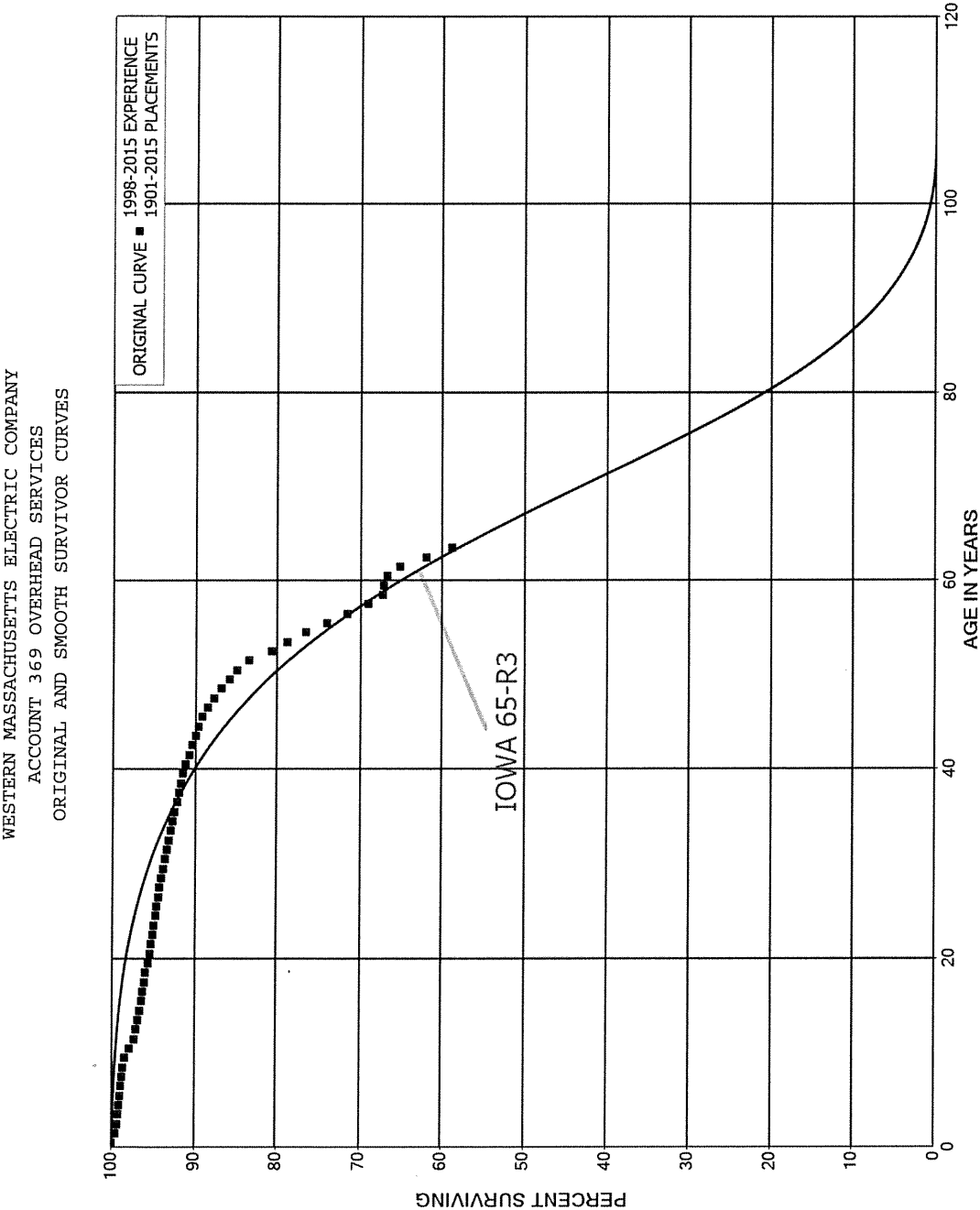
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,202,982	447,467	0.0545	0.9455	36.80
40.5	8,173,704	505,896	0.0619	0.9381	34.79
41.5	7,619,595	276,311	0.0363	0.9637	32.64
42.5	7,440,852	507,135	0.0682	0.9318	31.45
43.5	6,611,497	526,660	0.0797	0.9203	29.31
44.5	5,802,506	283,458	0.0489	0.9511	26.97
45.5	5,363,093	152,880	0.0285	0.9715	25.66
46.5	4,905,524	188,434	0.0384	0.9616	24.93
47.5	4,410,312	175,697	0.0398	0.9602	23.97
48.5	3,953,426	220,986	0.0559	0.9441	23.01
49.5	3,377,104	156,274	0.0463	0.9537	21.73
50.5	3,039,168	67,724	0.0223	0.9777	20.72
51.5	2,874,643	102,672	0.0357	0.9643	20.26
52.5	2,540,119	37,427	0.0147	0.9853	19.54
53.5	2,380,190	88,133	0.0370	0.9630	19.25
54.5	2,147,368	85,266	0.0397	0.9603	18.54
55.5	2,119,247	57,268	0.0270	0.9730	17.80
56.5	1,921,721	56,383	0.0293	0.9707	17.32
57.5	1,759,585	127,267	0.0723	0.9277	16.81
58.5	1,379,013	58,939	0.0427	0.9573	15.59
59.5	1,233,435	25,662	0.0208	0.9792	14.93
60.5	969,693	33,207	0.0342	0.9658	14.62
61.5	849,200	33,021	0.0389	0.9611	14.12
62.5	729,041	38,478	0.0528	0.9472	13.57
63.5	604,993	16,659	0.0275	0.9725	12.85
64.5	527,437	20,901	0.0396	0.9604	12.50
65.5	470,729	25,764	0.0547	0.9453	12.00
66.5	416,998	20,558	0.0493	0.9507	11.35
67.5	336,271	18,230	0.0542	0.9458	10.79
68.5	274,431	6,452	0.0235	0.9765	10.20
69.5	262,471	4,783	0.0182	0.9818	9.96
70.5	252,198	3,176	0.0126	0.9874	9.78
71.5	275,542	5,586	0.0203	0.9797	9.66
72.5	269,640	66,668	0.2472	0.7528	9.46
73.5	27,758	32	0.0012	0.9988	7.12
74.5	27,726		0.0000	1.0000	7.11
75.5	27,726		0.0000	1.0000	7.11
76.5	27,734		0.0000	1.0000	7.11
77.5	27,734	8	0.0003	0.9997	7.11
78.5	27,726		0.0000	1.0000	7.11

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	27,726		0.0000	1.0000	7.11
80.5	27,726		0.0000	1.0000	7.11
81.5	27,726		0.0000	1.0000	7.11
82.5	27,726		0.0000	1.0000	7.11
83.5	27,726		0.0000	1.0000	7.11
84.5	27,726		0.0000	1.0000	7.11
85.5	27,726		0.0000	1.0000	7.11
86.5	27,726		0.0000	1.0000	7.11
87.5	27,726		0.0000	1.0000	7.11
88.5	27,726		0.0000	1.0000	7.11
89.5					7.11
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5	8		0.0000		
97.5	8	8	1.0000		
98.5					



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 369 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,709,907	10,100	0.0010	0.9990	100.00
0.5	9,490,777	37,981	0.0040	0.9960	99.90
1.5	9,120,089	18,116	0.0020	0.9980	99.50
2.5	8,780,026	9,004	0.0010	0.9990	99.30
3.5	9,053,268	9,751	0.0011	0.9989	99.20
4.5	8,242,955	7,017	0.0009	0.9991	99.09
5.5	7,625,223	10,139	0.0013	0.9987	99.01
6.5	7,787,692	7,684	0.0010	0.9990	98.87
7.5	7,951,241	13,008	0.0016	0.9984	98.78
8.5	8,014,196	17,834	0.0022	0.9978	98.61
9.5	7,630,879	43,172	0.0057	0.9943	98.40
10.5	8,085,087	49,662	0.0061	0.9939	97.84
11.5	8,559,843	17,939	0.0021	0.9979	97.24
12.5	9,232,048	19,436	0.0021	0.9979	97.03
13.5	10,077,803	23,502	0.0023	0.9977	96.83
14.5	10,420,015	18,251	0.0018	0.9982	96.60
15.5	10,534,518	17,576	0.0017	0.9983	96.43
16.5	10,679,702	20,325	0.0019	0.9981	96.27
17.5	10,789,511	17,851	0.0017	0.9983	96.09
18.5	11,003,264	40,549	0.0037	0.9963	95.93
19.5	11,034,992	20,449	0.0019	0.9981	95.58
20.5	11,068,713	18,294	0.0017	0.9983	95.40
21.5	10,450,693	15,355	0.0015	0.9985	95.24
22.5	10,877,897	21,364	0.0020	0.9980	95.10
23.5	11,314,529	20,243	0.0018	0.9982	94.92
24.5	11,178,645	21,075	0.0019	0.9981	94.75
25.5	10,988,749	16,804	0.0015	0.9985	94.57
26.5	10,415,687	20,423	0.0020	0.9980	94.42
27.5	10,264,003	20,187	0.0020	0.9980	94.24
28.5	9,751,406	19,299	0.0020	0.9980	94.05
29.5	9,322,513	24,791	0.0027	0.9973	93.87
30.5	8,694,561	22,714	0.0026	0.9974	93.62
31.5	7,991,760	17,733	0.0022	0.9978	93.37
32.5	7,695,565	18,917	0.0025	0.9975	93.17
33.5	7,602,975	19,889	0.0026	0.9974	92.94
34.5	7,419,219	19,392	0.0026	0.9974	92.69
35.5	7,270,003	19,507	0.0027	0.9973	92.45
36.5	7,054,044	16,184	0.0023	0.9977	92.20
37.5	7,039,958	18,023	0.0026	0.9974	91.99
38.5	6,974,273	21,970	0.0032	0.9968	91.76

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 369 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,927,794	23,711	0.0034	0.9966	91.47
40.5	6,666,982	30,027	0.0045	0.9955	91.15
41.5	6,453,142	25,120	0.0039	0.9961	90.74
42.5	7,124,969	32,208	0.0045	0.9955	90.39
43.5	6,597,284	30,681	0.0047	0.9953	89.98
44.5	6,030,872	29,170	0.0048	0.9952	89.56
45.5	5,594,340	36,860	0.0066	0.9934	89.13
46.5	5,142,962	45,666	0.0089	0.9911	88.54
47.5	4,650,913	50,939	0.0110	0.9890	87.76
48.5	4,227,532	44,268	0.0105	0.9895	86.80
49.5	3,780,958	39,246	0.0104	0.9896	85.89
50.5	3,442,716	60,036	0.0174	0.9826	84.99
51.5	3,082,200	103,399	0.0335	0.9665	83.51
52.5	2,719,826	61,676	0.0227	0.9773	80.71
53.5	2,417,204	69,713	0.0288	0.9712	78.88
54.5	2,104,520	69,582	0.0331	0.9669	76.61
55.5	1,749,644	57,891	0.0331	0.9669	74.07
56.5	1,449,241	51,314	0.0354	0.9646	71.62
57.5	1,159,457	30,092	0.0260	0.9740	69.09
58.5	960,808	2,307	0.0024	0.9976	67.29
59.5	742,496	4,589	0.0062	0.9938	67.13
60.5	3,605	86	0.0238	0.9762	66.72
61.5	3,519	172	0.0488	0.9512	65.13
62.5	3,433	172	0.0500	0.9500	61.95
63.5	3,004		0.0000	1.0000	58.85
64.5	1,802		0.0000	1.0000	58.85
65.5	1,116		0.0000	1.0000	58.85
66.5	1,202		0.0000	1.0000	58.85
67.5	1,202		0.0000	1.0000	58.85
68.5	1,202		0.0000	1.0000	58.85
69.5	1,116	86	0.0769	0.9231	58.85
70.5	1,202		0.0000	1.0000	54.33
71.5	1,545		0.0000	1.0000	54.33
72.5	2,232		0.0000	1.0000	54.33
73.5	2,489		0.0000	1.0000	54.33
74.5	3,433		0.0000	1.0000	54.33
75.5	3,262		0.0000	1.0000	54.33
76.5	3,262		0.0000	1.0000	54.33
77.5	3,347		0.0000	1.0000	54.33
78.5	3,262		0.0000	1.0000	54.33

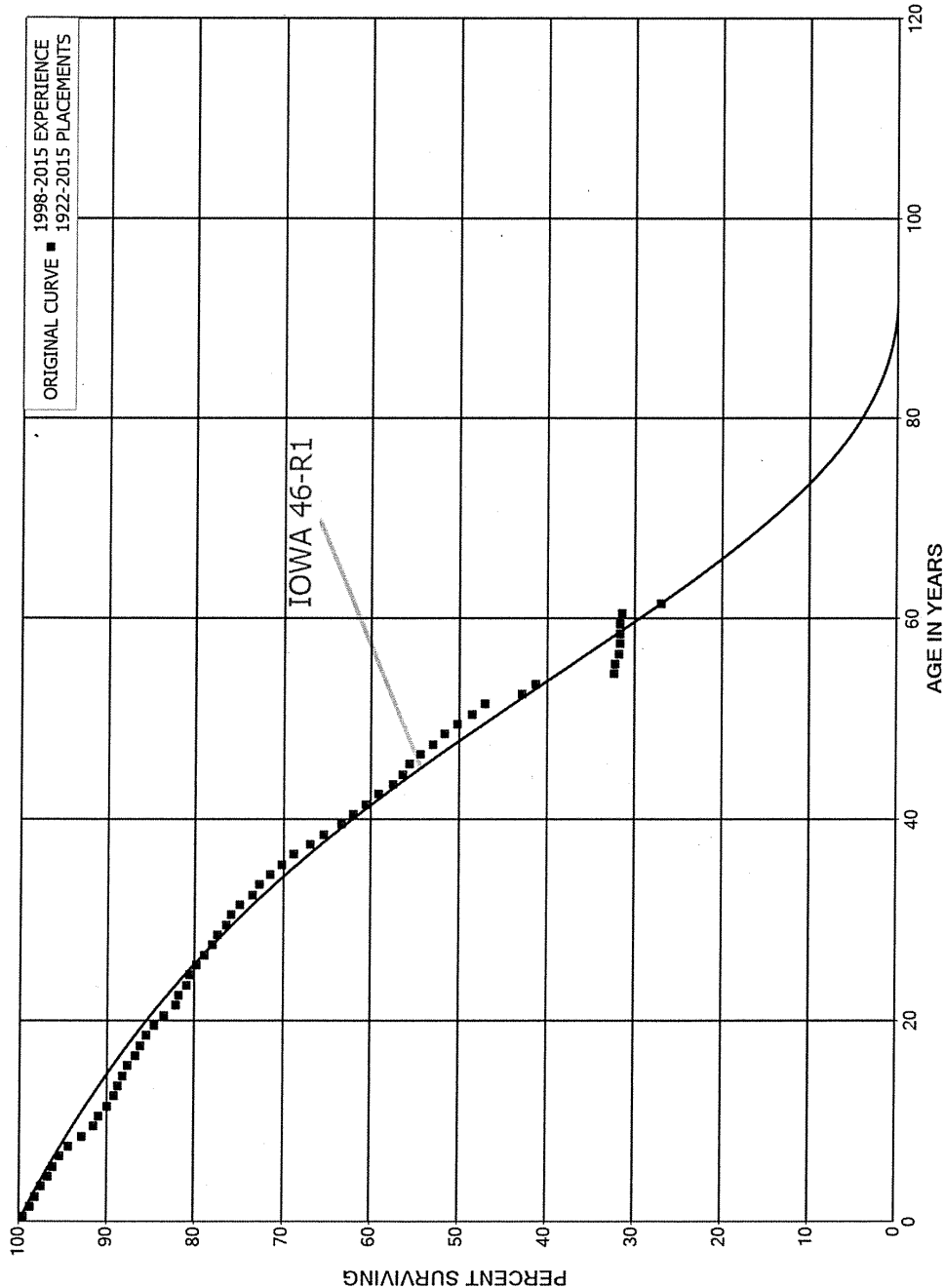
WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 369 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,262		0.0000	1.0000	54.33
80.5	3,090	86	0.0278	0.9722	54.33
81.5	3,090		0.0000	1.0000	52.82
82.5	3,004		0.0000	1.0000	52.82
83.5	3,004	86	0.0286	0.9714	52.82
84.5	2,832		0.0000	1.0000	51.31
85.5	2,747		0.0000	1.0000	51.31
86.5	3,090		0.0000	1.0000	51.31
87.5	3,176		0.0000	1.0000	51.31
88.5	3,090	172	0.0556	0.9444	51.31
89.5	2,575	86	0.0333	0.9667	48.46
90.5	1,974	172	0.0870	0.9130	46.84
91.5	1,631	343	0.2105	0.7895	42.77
92.5	515		0.0000	1.0000	33.76
93.5	515		0.0000	1.0000	33.76
94.5	515		0.0000	1.0000	33.76
95.5	515		0.0000	1.0000	33.76
96.5	601		0.0000	1.0000	33.76
97.5	601		0.0000	1.0000	33.76
98.5	601		0.0000	1.0000	33.76
99.5	515		0.0000	1.0000	33.76
100.5	515		0.0000	1.0000	33.76
101.5	515		0.0000	1.0000	33.76
102.5	515	86	0.1666	0.8334	33.76
103.5	429	86	0.2000	0.8000	28.14
104.5	172		0.0000	1.0000	22.51
105.5	172		0.0000	1.0000	22.51
106.5	172		0.0000	1.0000	22.51
107.5	172		0.0000	1.0000	22.51
108.5	172	86	0.5000	0.5000	22.51
109.5	86		0.0000	1.0000	11.26
110.5	86		0.0000	1.0000	11.26
111.5					11.26

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 369.1 UNDERGROUND SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 369.1 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,905,506	124,224	0.0050	0.9950	100.00
0.5	23,992,687	194,435	0.0081	0.9919	99.50
1.5	22,792,678	119,523	0.0052	0.9948	98.69
2.5	21,870,410	150,554	0.0069	0.9931	98.18
3.5	22,267,633	169,270	0.0076	0.9924	97.50
4.5	20,397,320	124,028	0.0061	0.9939	96.76
5.5	19,112,273	148,509	0.0078	0.9922	96.17
6.5	19,239,255	213,977	0.0111	0.9889	95.42
7.5	19,125,814	317,470	0.0166	0.9834	94.36
8.5	19,075,942	270,761	0.0142	0.9858	92.80
9.5	17,313,845	102,730	0.0059	0.9941	91.48
10.5	16,772,942	192,529	0.0115	0.9885	90.94
11.5	16,258,177	130,473	0.0080	0.9920	89.89
12.5	15,870,590	76,224	0.0048	0.9952	89.17
13.5	15,910,472	99,424	0.0062	0.9938	88.74
14.5	16,060,036	97,688	0.0061	0.9939	88.19
15.5	15,855,047	164,402	0.0104	0.9896	87.65
16.5	15,620,636	112,117	0.0072	0.9928	86.74
17.5	15,319,742	108,691	0.0071	0.9929	86.12
18.5	15,302,378	165,260	0.0108	0.9892	85.51
19.5	14,849,073	182,951	0.0123	0.9877	84.59
20.5	14,439,343	236,004	0.0163	0.9837	83.54
21.5	12,954,851	57,989	0.0045	0.9955	82.18
22.5	13,119,026	129,438	0.0099	0.9901	81.81
23.5	13,347,135	62,875	0.0047	0.9953	81.00
24.5	12,470,837	130,039	0.0104	0.9896	80.62
25.5	11,863,775	125,272	0.0106	0.9894	79.78
26.5	10,436,179	111,549	0.0107	0.9893	78.94
27.5	9,965,688	70,507	0.0071	0.9929	78.10
28.5	9,231,021	119,869	0.0130	0.9870	77.54
29.5	8,278,347	64,564	0.0078	0.9922	76.54
30.5	7,490,869	97,501	0.0130	0.9870	75.94
31.5	6,546,359	130,251	0.0199	0.9801	74.95
32.5	5,784,137	54,420	0.0094	0.9906	73.46
33.5	5,483,331	92,409	0.0169	0.9831	72.77
34.5	5,023,294	95,218	0.0190	0.9810	71.54
35.5	4,697,802	93,559	0.0199	0.9801	70.19
36.5	4,223,169	114,172	0.0270	0.9730	68.79
37.5	3,957,055	90,637	0.0229	0.9771	66.93
38.5	3,698,210	114,108	0.0309	0.9691	65.40

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 369.1 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,331,804	67,694	0.0203	0.9797	63.38
40.5	3,148,219	74,379	0.0236	0.9764	62.09
41.5	2,830,630	69,561	0.0246	0.9754	60.62
42.5	3,493,887	94,234	0.0270	0.9730	59.13
43.5	3,043,932	62,795	0.0206	0.9794	57.54
44.5	2,637,946	35,520	0.0135	0.9865	56.35
45.5	2,327,637	51,028	0.0219	0.9781	55.59
46.5	2,076,623	52,777	0.0254	0.9746	54.37
47.5	1,852,252	48,073	0.0260	0.9740	52.99
48.5	1,681,823	48,527	0.0289	0.9711	51.62
49.5	1,545,201	51,327	0.0332	0.9668	50.13
50.5	1,438,507	41,376	0.0288	0.9712	48.46
51.5	1,348,145	122,056	0.0905	0.9095	47.07
52.5	1,176,307	40,435	0.0344	0.9656	42.81
53.5	1,098,509	241,663	0.2200	0.7800	41.34
54.5	826,530	515	0.0006	0.9994	32.24
55.5	796,813	11,489	0.0144	0.9856	32.22
56.5	736,233	2,648	0.0036	0.9964	31.76
57.5	683,788	566	0.0008	0.9992	31.64
58.5	625,983	368	0.0006	0.9994	31.62
59.5	594,364	3,675	0.0062	0.9938	31.60
60.5	363	52	0.1429	0.8571	31.40
61.5	311		0.0000	1.0000	26.91
62.5	311	311	1.0000		26.91
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5	217		0.0000		
71.5	217		0.0000		
72.5	217	80	0.3706		
73.5	136		0.0000		
74.5	136		0.0000		
75.5	217		0.0000		
76.5	217		0.0000		
77.5	217		0.0000		
78.5	217		0.0000		

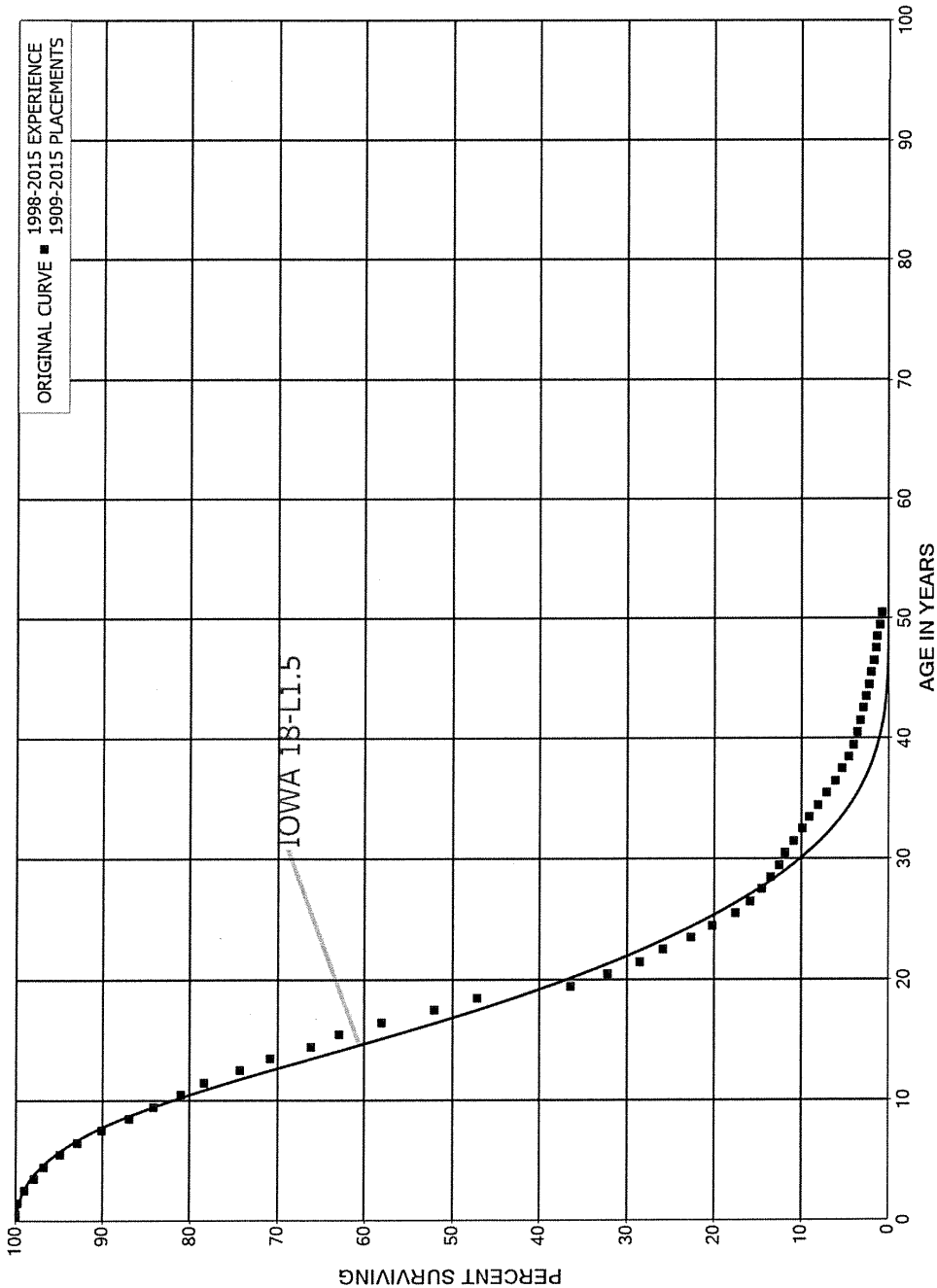
WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 369.1 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	217		0.0000		
80.5	217		0.0000		
81.5	217		0.0000		
82.5	217		0.0000		
83.5	217		0.0000		
84.5	217	80	0.3706		
85.5	136		0.0000		
86.5	136		0.0000		
87.5	136		0.0000		
88.5					

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 370 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,736,213	4,683	0.0002	0.9998	100.00
0.5	23,938,226	64,739	0.0027	0.9973	99.98
1.5	27,330,612	221,341	0.0081	0.9919	99.71
2.5	30,389,584	325,533	0.0107	0.9893	98.91
3.5	30,857,433	347,282	0.0113	0.9887	97.85
4.5	33,023,175	663,339	0.0201	0.9799	96.74
5.5	32,236,030	652,994	0.0203	0.9797	94.80
6.5	33,299,710	1,007,775	0.0303	0.9697	92.88
7.5	32,942,289	1,140,837	0.0346	0.9654	90.07
8.5	31,752,953	1,004,872	0.0316	0.9684	86.95
9.5	32,558,315	1,203,500	0.0370	0.9630	84.20
10.5	32,021,466	1,078,344	0.0337	0.9663	81.09
11.5	31,044,310	1,631,734	0.0526	0.9474	78.36
12.5	26,898,682	1,227,933	0.0457	0.9543	74.24
13.5	24,093,539	1,580,988	0.0656	0.9344	70.85
14.5	20,303,967	985,994	0.0486	0.9514	66.20
15.5	18,597,499	1,464,069	0.0787	0.9213	62.98
16.5	16,911,285	1,752,688	0.1036	0.8964	58.03
17.5	14,479,991	1,339,896	0.0925	0.9075	52.01
18.5	13,416,574	3,077,788	0.2294	0.7706	47.20
19.5	7,173,199	825,067	0.1150	0.8850	36.37
20.5	4,674,588	539,046	0.1153	0.8847	32.19
21.5	4,064,972	380,680	0.0936	0.9064	28.48
22.5	3,199,873	399,031	0.1247	0.8753	25.81
23.5	2,830,286	302,585	0.1069	0.8931	22.59
24.5	2,174,380	282,622	0.1300	0.8700	20.18
25.5	2,049,006	202,770	0.0990	0.9010	17.55
26.5	1,993,461	171,281	0.0859	0.9141	15.82
27.5	1,886,782	118,629	0.0629	0.9371	14.46
28.5	1,780,996	139,770	0.0785	0.9215	13.55
29.5	1,647,007	90,838	0.0552	0.9448	12.49
30.5	1,621,279	130,067	0.0802	0.9198	11.80
31.5	1,551,028	140,167	0.0904	0.9096	10.85
32.5	1,478,529	121,943	0.0825	0.9175	9.87
33.5	1,335,773	139,340	0.1043	0.8957	9.06
34.5	1,238,193	157,455	0.1272	0.8728	8.11
35.5	1,157,363	161,012	0.1391	0.8609	7.08
36.5	1,143,131	161,263	0.1411	0.8589	6.09
37.5	1,099,218	145,492	0.1324	0.8676	5.23
38.5	1,068,901	125,892	0.1178	0.8822	4.54

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,020,111	126,440	0.1239	0.8761	4.01
40.5	1,015,522	102,674	0.1011	0.8989	3.51
41.5	1,057,593	117,720	0.1113	0.8887	3.16
42.5	1,071,714	109,925	0.1026	0.8974	2.80
43.5	1,084,283	142,845	0.1317	0.8683	2.52
44.5	1,034,271	122,900	0.1188	0.8812	2.19
45.5	974,342	139,355	0.1430	0.8570	1.93
46.5	903,429	116,765	0.1292	0.8708	1.65
47.5	871,782	124,176	0.1424	0.8576	1.44
48.5	805,166	170,991	0.2124	0.7876	1.23
49.5	646,284	163,875	0.2536	0.7464	0.97
50.5	503,861	202,804	0.4025	0.5975	0.72
51.5	305,545	109,774	0.3593	0.6407	0.43
52.5	197,225	107,252	0.5438	0.4562	0.28
53.5	83,541	10,900	0.1305	0.8695	0.13
54.5	65,908	15,785	0.2395	0.7605	0.11
55.5	43,190	6,043	0.1399	0.8601	0.08
56.5	39,351	2,163	0.0550	0.9450	0.07
57.5	39,325	3,613	0.0919	0.9081	0.07
58.5	39,876	3,087	0.0774	0.9226	0.06
59.5	40,170	2,212	0.0551	0.9449	0.06
60.5	42,603	2,143	0.0503	0.9497	0.05
61.5	48,757	6,353	0.1303	0.8697	0.05
62.5	43,621	7,023	0.1610	0.8390	0.04
63.5	39,080	7,580	0.1940	0.8060	0.04
64.5	31,115	3,972	0.1276	0.8724	0.03
65.5	30,609	7,168	0.2342	0.7658	0.03
66.5	23,787	1,678	0.0705	0.9295	0.02
67.5	21,820	2,432	0.1115	0.8885	0.02
68.5	18,345	521	0.0284	0.9716	0.02
69.5	18,769	523	0.0279	0.9721	0.02
70.5	18,546	649	0.0350	0.9650	0.02
71.5	17,977	1,219	0.0678	0.9322	0.02
72.5	16,849	1,468	0.0871	0.9129	0.01
73.5	5,826	1,428	0.2451	0.7549	0.01
74.5	2,248	526	0.2341	0.7659	0.01
75.5	1,549	279	0.1804	0.8196	0.01
76.5	1,178	227	0.1929	0.8071	0.01
77.5	1,095	255	0.2329	0.7671	0.00
78.5	849	209	0.2463	0.7537	0.00

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 370 METERS

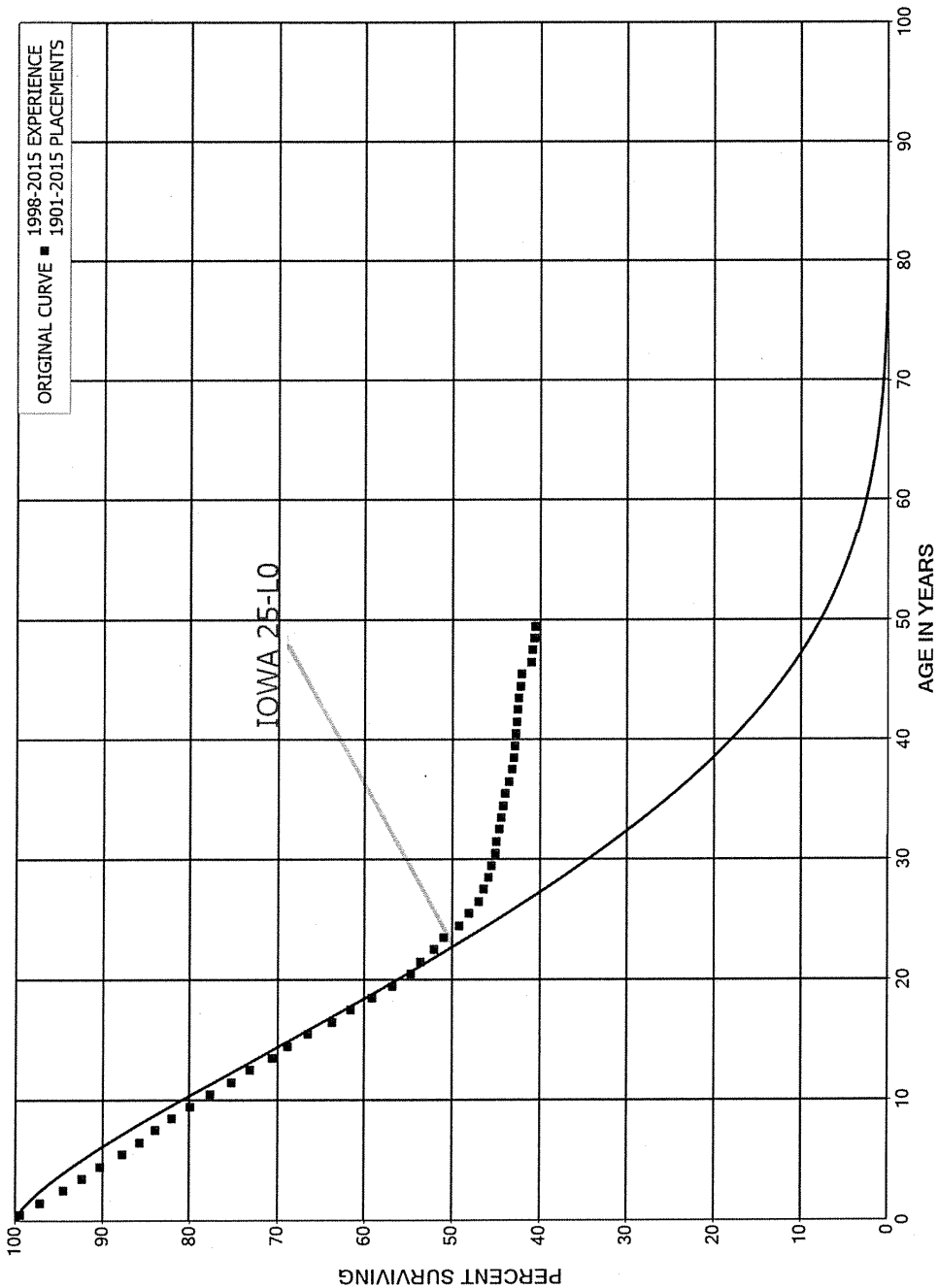
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	654	144	0.2205	0.7795	0.00
80.5	575	106	0.1841	0.8159	0.00
81.5	506	144	0.2848	0.7152	0.00
82.5	367	40	0.1101	0.8899	0.00
83.5	326	57	0.1741	0.8259	0.00
84.5	269	25	0.0944	0.9056	0.00
85.5	202	81	0.3977	0.6023	0.00
86.5	122	28	0.2256	0.7744	0.00
87.5	70		0.0000	1.0000	0.00
88.5	300	103	0.3428	0.6572	0.00
89.5	197		0.0000	1.0000	0.00
90.5	157		0.0000	1.0000	0.00
91.5	157		0.0000	1.0000	0.00
92.5	157		0.0000	1.0000	0.00
93.5	157		0.0000	1.0000	0.00
94.5	157		0.0000	1.0000	0.00
95.5	157		0.0000	1.0000	0.00
96.5	157		0.0000	1.0000	0.00
97.5	157		0.0000	1.0000	0.00
98.5	157		0.0000	1.0000	0.00
99.5	157		0.0000	1.0000	0.00
100.5	157		0.0000	1.0000	0.00
101.5	157		0.0000	1.0000	0.00
102.5	157		0.0000	1.0000	0.00
103.5	157		0.0000	1.0000	0.00
104.5	157		0.0000	1.0000	0.00
105.5	157		0.0000	1.0000	0.00
106.5					0.00

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,316,512	35,186	0.0056	0.9944	100.00
0.5	6,299,942	146,153	0.0232	0.9768	99.44
1.5	6,094,668	167,543	0.0275	0.9725	97.14
2.5	5,829,968	126,761	0.0217	0.9783	94.47
3.5	5,562,763	126,239	0.0227	0.9773	92.41
4.5	5,487,926	155,243	0.0283	0.9717	90.31
5.5	5,328,717	121,028	0.0227	0.9773	87.76
6.5	5,245,650	112,824	0.0215	0.9785	85.77
7.5	5,110,235	113,369	0.0222	0.9778	83.92
8.5	5,058,981	131,501	0.0260	0.9740	82.06
9.5	4,724,274	127,137	0.0269	0.9731	79.93
10.5	4,514,360	143,097	0.0317	0.9683	77.78
11.5	4,235,658	122,010	0.0288	0.9712	75.31
12.5	3,935,872	133,216	0.0338	0.9662	73.14
13.5	3,619,535	92,679	0.0256	0.9744	70.67
14.5	3,383,952	115,987	0.0343	0.9657	68.86
15.5	3,121,836	131,199	0.0420	0.9580	66.50
16.5	2,881,880	93,433	0.0324	0.9676	63.70
17.5	2,787,752	111,004	0.0398	0.9602	61.64
18.5	2,600,144	101,035	0.0389	0.9611	59.18
19.5	2,426,656	93,648	0.0386	0.9614	56.88
20.5	2,284,416	45,281	0.0198	0.9802	54.69
21.5	2,182,167	60,964	0.0279	0.9721	53.60
22.5	2,104,445	46,411	0.0221	0.9779	52.11
23.5	2,146,375	77,294	0.0360	0.9640	50.96
24.5	2,489,133	52,153	0.0210	0.9790	49.12
25.5	2,664,122	66,379	0.0249	0.9751	48.09
26.5	2,781,186	32,637	0.0117	0.9883	46.89
27.5	3,436,457	36,485	0.0106	0.9894	46.34
28.5	3,360,092	22,435	0.0067	0.9933	45.85
29.5	3,608,088	41,191	0.0114	0.9886	45.55
30.5	3,555,395	10,182	0.0029	0.9971	45.03
31.5	3,534,938	25,354	0.0072	0.9928	44.90
32.5	3,494,479	14,383	0.0041	0.9959	44.57
33.5	3,514,276	19,335	0.0055	0.9945	44.39
34.5	3,566,526	15,032	0.0042	0.9958	44.15
35.5	3,472,314	36,941	0.0106	0.9894	43.96
36.5	3,381,227	26,207	0.0078	0.9922	43.49
37.5	3,314,192	14,969	0.0045	0.9955	43.16
38.5	3,235,624	10,980	0.0034	0.9966	42.96

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,151,640	8,243	0.0026	0.9974	42.82
40.5	2,972,973	8,671	0.0029	0.9971	42.70
41.5	2,808,781	6,596	0.0023	0.9977	42.58
42.5	2,280,854	7,170	0.0031	0.9969	42.48
43.5	1,959,692	7,680	0.0039	0.9961	42.35
44.5	1,634,328	3,688	0.0023	0.9977	42.18
45.5	883,788	22,994	0.0260	0.9740	42.08
46.5	697,252	1,806	0.0026	0.9974	40.99
47.5	345,797	1,906	0.0055	0.9945	40.88
48.5	286,917	798	0.0028	0.9972	40.66
49.5	255,709	638	0.0025	0.9975	40.54
50.5	237,039	212	0.0009	0.9991	40.44
51.5	174,732	1,338	0.0077	0.9923	40.41
52.5	78,046	191	0.0024	0.9976	40.10
53.5	53,066	16	0.0003	0.9997	40.00
54.5	51,808		0.0000	1.0000	39.99
55.5	51,234		0.0000	1.0000	39.99
56.5	51,174		0.0000	1.0000	39.99
57.5	51,166		0.0000	1.0000	39.99
58.5	50,925		0.0000	1.0000	39.99
59.5	48,360	52	0.0011	0.9989	39.99
60.5	42,602		0.0000	1.0000	39.94
61.5	43,375		0.0000	1.0000	39.94
62.5	13,755		0.0000	1.0000	39.94
63.5	13,755		0.0000	1.0000	39.94
64.5	13,755		0.0000	1.0000	39.94
65.5	12,253		0.0000	1.0000	39.94
66.5	12,253		0.0000	1.0000	39.94
67.5	8,792		0.0000	1.0000	39.94
68.5	4,826		0.0000	1.0000	39.94
69.5	4,826		0.0000	1.0000	39.94
70.5	2,221		0.0000	1.0000	39.94
71.5	2,221		0.0000	1.0000	39.94
72.5	2,331		0.0000	1.0000	39.94
73.5	2,331		0.0000	1.0000	39.94
74.5	1,122		0.0000	1.0000	39.94
75.5	1,034		0.0000	1.0000	39.94
76.5	1,034		0.0000	1.0000	39.94
77.5	1,034		0.0000	1.0000	39.94
78.5	1,040		0.0000	1.0000	39.94

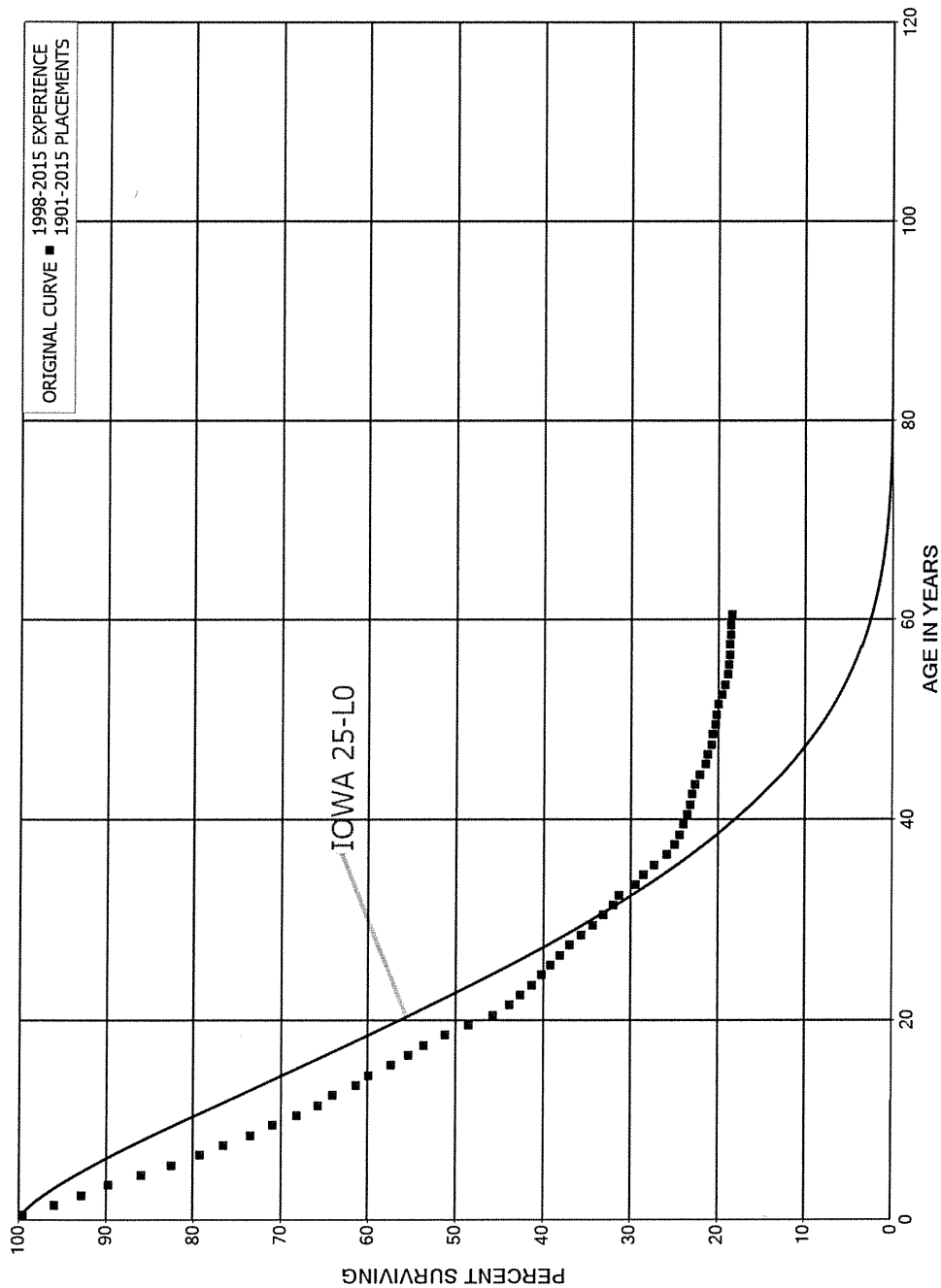
WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	268		0.0000	1.0000	39.94
80.5	268	7	0.0252	0.9748	39.94
81.5	261		0.0000	1.0000	38.94
82.5	261		0.0000	1.0000	38.94
83.5	110		0.0000	1.0000	38.94
84.5	110		0.0000	1.0000	38.94
85.5	110		0.0000	1.0000	38.94
86.5	173		0.0000	1.0000	38.94
87.5	173	63	0.3644	0.6356	38.94
88.5	110		0.0000	1.0000	24.75
89.5	110		0.0000	1.0000	24.75
90.5	61		0.0000	1.0000	24.75
91.5	61		0.0000	1.0000	24.75
92.5	124		0.0000	1.0000	24.75
93.5	124		0.0000	1.0000	24.75
94.5	124	61	0.4914	0.5086	24.75
95.5	63		0.0000	1.0000	12.59
96.5	68		0.0000	1.0000	12.59
97.5	68	64	0.9353	0.0647	12.59
98.5	4	4	1.0000		0.81
99.5					

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,311,732	82,534	0.0054	0.9946	100.00
0.5	14,883,652	527,890	0.0355	0.9645	99.46
1.5	13,743,985	444,255	0.0323	0.9677	95.93
2.5	12,691,976	418,791	0.0330	0.9670	92.83
3.5	11,465,019	491,400	0.0429	0.9571	89.77
4.5	10,400,610	413,600	0.0398	0.9602	85.92
5.5	9,686,831	377,846	0.0390	0.9610	82.50
6.5	8,973,045	305,812	0.0341	0.9659	79.29
7.5	8,504,217	347,152	0.0408	0.9592	76.58
8.5	8,009,936	278,151	0.0347	0.9653	73.46
9.5	7,346,269	283,027	0.0385	0.9615	70.91
10.5	6,818,896	240,275	0.0352	0.9648	68.18
11.5	6,339,235	161,524	0.0255	0.9745	65.77
12.5	5,799,746	241,483	0.0416	0.9584	64.10
13.5	4,759,436	118,841	0.0250	0.9750	61.43
14.5	4,442,378	189,229	0.0426	0.9574	59.89
15.5	4,109,246	136,943	0.0333	0.9667	57.34
16.5	3,966,816	129,668	0.0327	0.9673	55.43
17.5	3,892,641	175,629	0.0451	0.9549	53.62
18.5	3,764,946	200,180	0.0532	0.9468	51.20
19.5	3,582,874	204,060	0.0570	0.9430	48.48
20.5	3,458,431	143,181	0.0414	0.9586	45.72
21.5	3,380,168	96,141	0.0284	0.9716	43.82
22.5	3,510,614	103,296	0.0294	0.9706	42.58
23.5	3,515,275	99,043	0.0282	0.9718	41.33
24.5	3,569,560	84,639	0.0237	0.9763	40.16
25.5	3,899,488	112,528	0.0289	0.9711	39.21
26.5	3,766,952	116,959	0.0310	0.9690	38.08
27.5	3,691,044	125,882	0.0341	0.9659	36.90
28.5	3,516,459	138,794	0.0395	0.9605	35.64
29.5	3,315,485	113,070	0.0341	0.9659	34.23
30.5	3,198,331	104,924	0.0328	0.9672	33.06
31.5	3,036,518	66,043	0.0217	0.9783	31.98
32.5	2,919,944	178,522	0.0611	0.9389	31.28
33.5	2,836,244	84,591	0.0298	0.9702	29.37
34.5	2,870,778	117,617	0.0410	0.9590	28.49
35.5	2,697,662	149,207	0.0553	0.9447	27.33
36.5	2,498,735	82,595	0.0331	0.9669	25.82
37.5	2,402,291	52,681	0.0219	0.9781	24.96
38.5	2,293,733	43,944	0.0192	0.9808	24.41

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2015

EXPERIENCE BAND 1998-2015

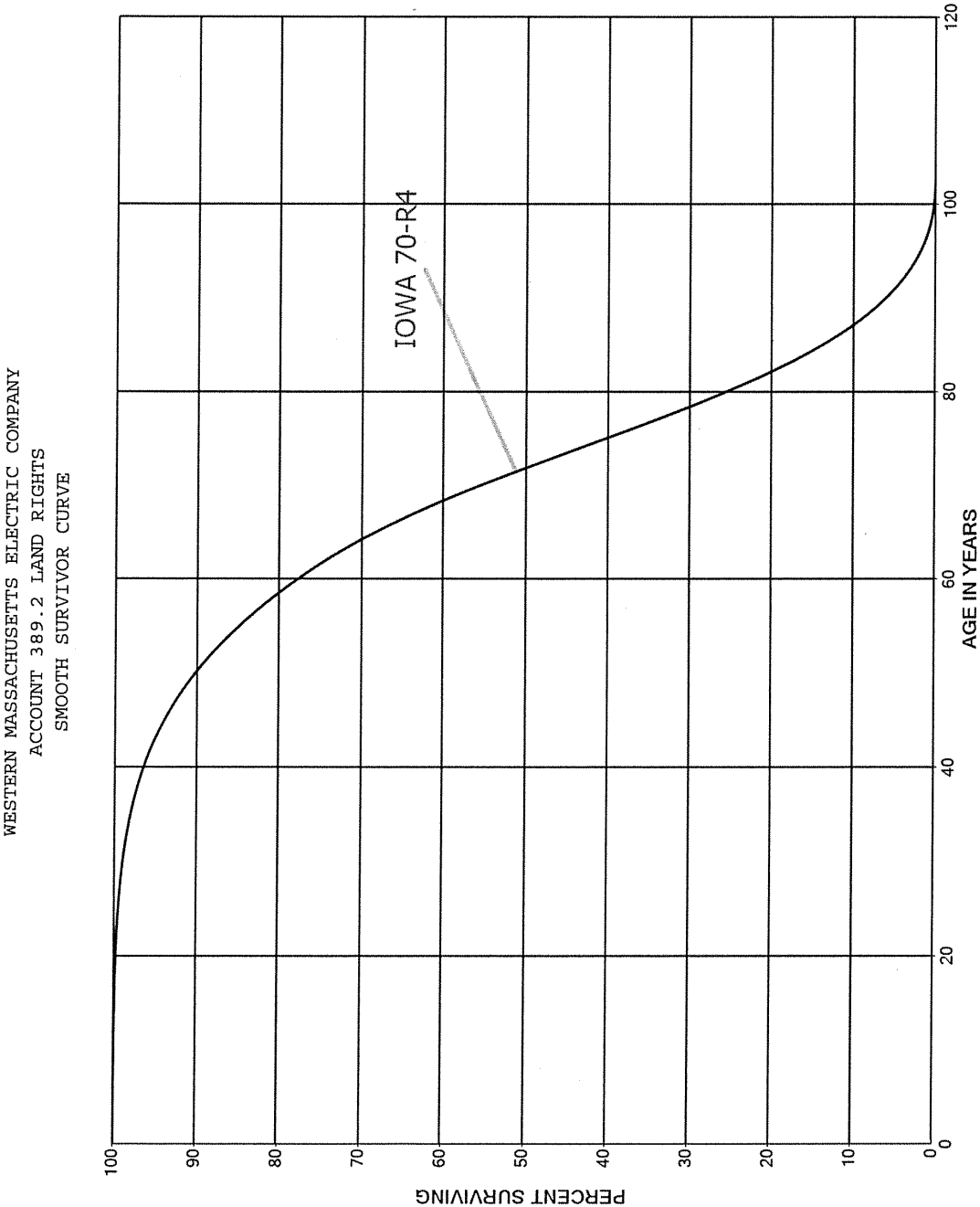
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,185,906	39,369	0.0180	0.9820	23.95
40.5	2,010,969	27,859	0.0139	0.9861	23.52
41.5	1,901,003	21,210	0.0112	0.9888	23.19
42.5	2,033,029	31,948	0.0157	0.9843	22.93
43.5	1,617,682	34,590	0.0214	0.9786	22.57
44.5	1,436,038	44,651	0.0311	0.9689	22.09
45.5	1,259,423	16,184	0.0129	0.9871	21.40
46.5	1,172,985	20,708	0.0177	0.9823	21.13
47.5	1,116,196	9,048	0.0081	0.9919	20.75
48.5	1,055,743	13,949	0.0132	0.9868	20.59
49.5	1,010,278	7,716	0.0076	0.9924	20.31
50.5	946,931	11,042	0.0117	0.9883	20.16
51.5	828,313	17,490	0.0211	0.9789	19.92
52.5	685,910	13,115	0.0191	0.9809	19.50
53.5	629,242	10,620	0.0169	0.9831	19.13
54.5	566,667	3,656	0.0065	0.9935	18.81
55.5	492,577	837	0.0017	0.9983	18.69
56.5	424,121	1,419	0.0033	0.9967	18.65
57.5	376,955	2,000	0.0053	0.9947	18.59
58.5	328,746	46	0.0001	0.9999	18.49
59.5	277,495	1,226	0.0044	0.9956	18.49
60.5	290		0.0000	1.0000	18.41
61.5	465	14	0.0310	0.9690	18.41
62.5	486		0.0000	1.0000	17.84
63.5	486	24	0.0495	0.9505	17.84
64.5	530		0.0000	1.0000	16.95
65.5	465	223	0.4793	0.5207	16.95
66.5	301		0.0000	1.0000	8.83
67.5	301		0.0000	1.0000	8.83
68.5	301		0.0000	1.0000	8.83
69.5	301	65	0.2168	0.7832	8.83
70.5	279		0.0000	1.0000	6.91
71.5	265		0.0000	1.0000	6.91
72.5	282		0.0000	1.0000	6.91
73.5	217		0.0000	1.0000	6.91
74.5	339		0.0000	1.0000	6.91
75.5	393		0.0000	1.0000	6.91
76.5	393		0.0000	1.0000	6.91
77.5	446		0.0000	1.0000	6.91
78.5	446	119	0.2669	0.7331	6.91

WESTERN MASSACHUSETTS ELECTRIC COMPANY

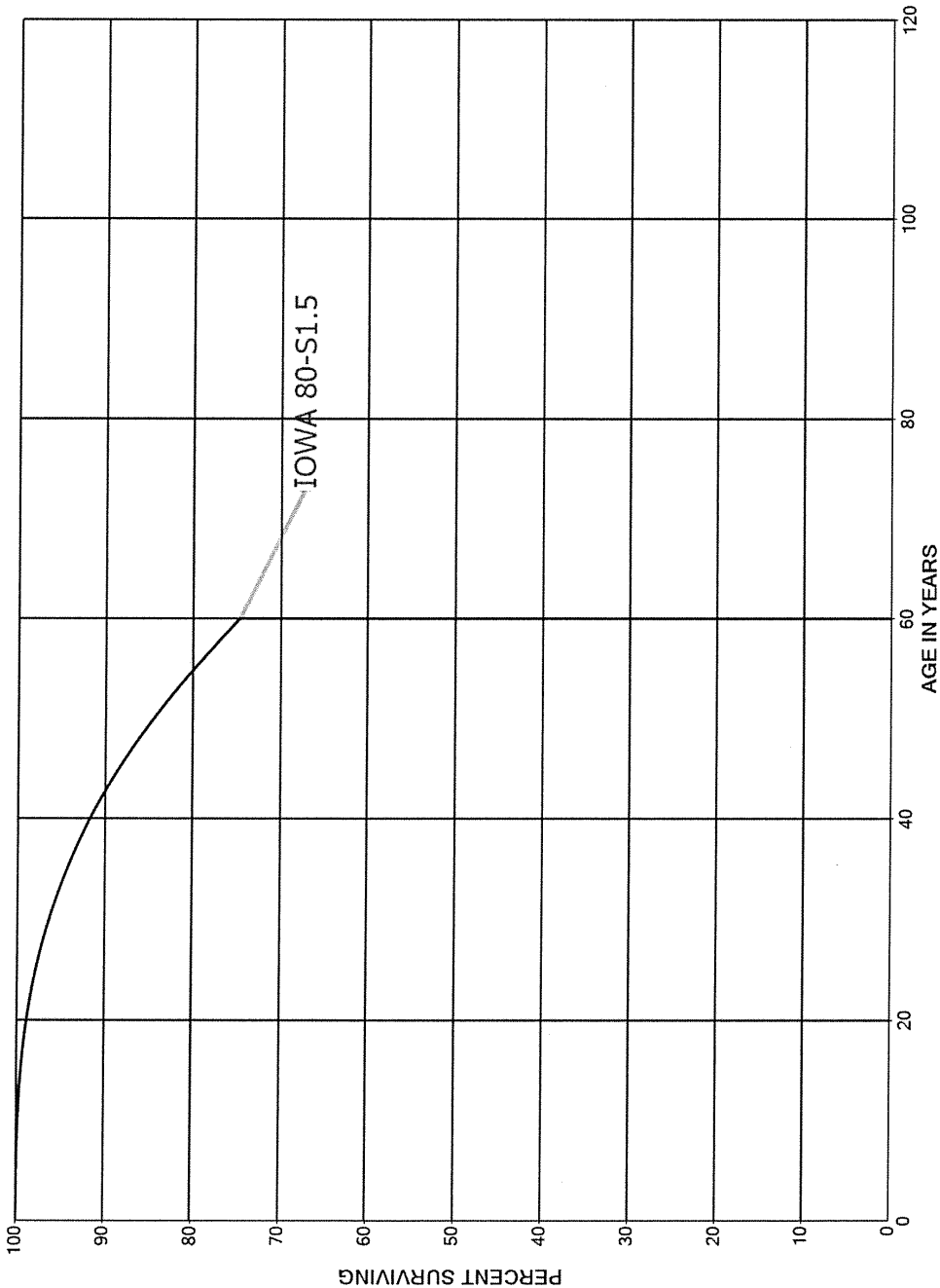
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

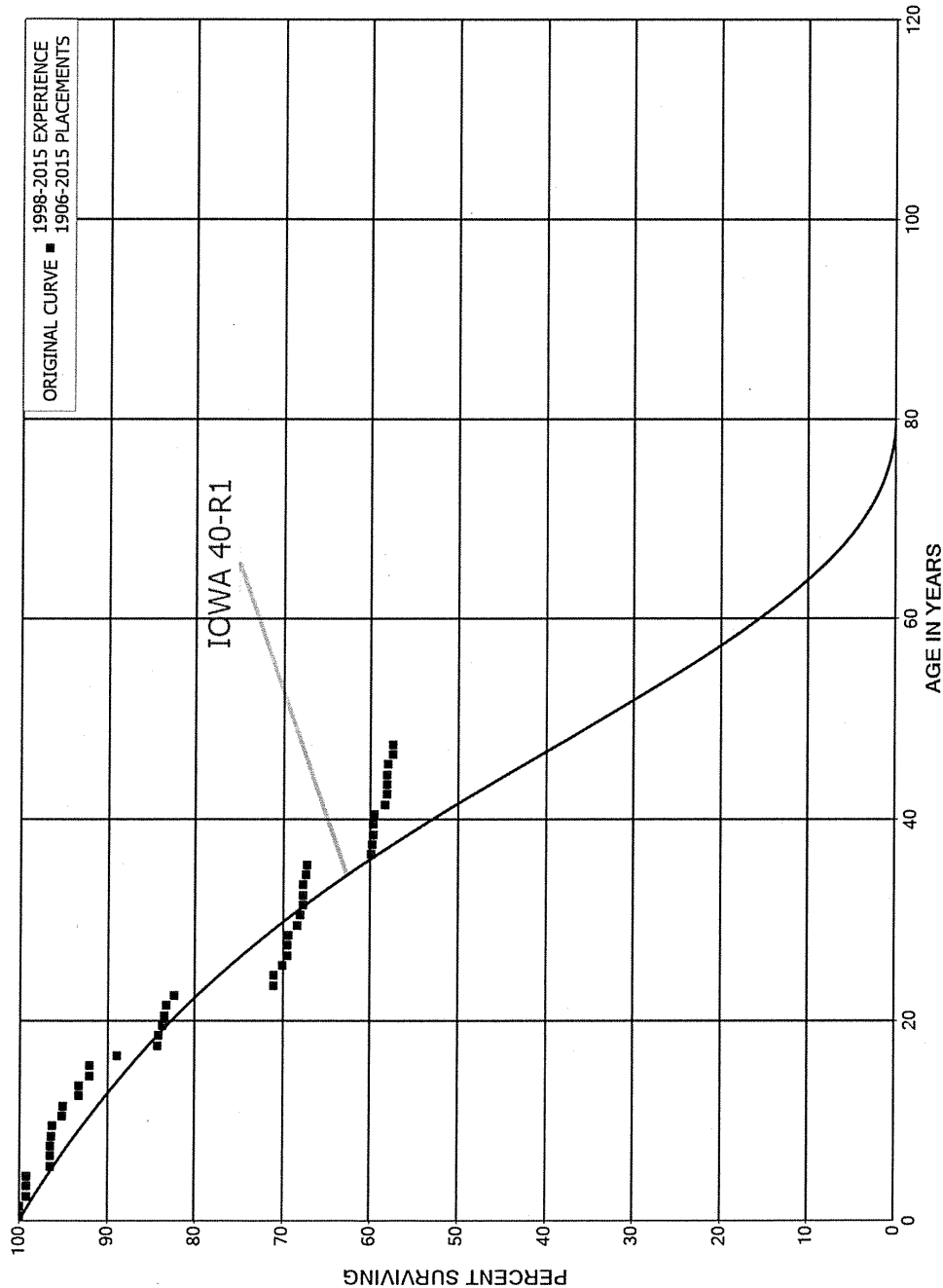
PLACEMENT BAND 1901-2015			EXPERIENCE BAND 1998-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	327	28	0.0861	0.9139	5.07	
80.5	233	43	0.1858	0.8142	4.63	
81.5	190		0.0000	1.0000	3.77	
82.5	192	56	0.2941	0.7059	3.77	
83.5	136		0.0000	1.0000	2.66	
84.5	77	54	0.7037	0.2963	2.66	
85.5	23		0.0000	1.0000	0.79	
86.5	23		0.0000	1.0000	0.79	
87.5	23		0.0000	1.0000	0.79	
88.5	23		0.0000	1.0000	0.79	
89.5	38		0.0000	1.0000	0.79	
90.5	162		0.0000	1.0000	0.79	
91.5	357		0.0000	1.0000	0.79	
92.5	666		0.0000	1.0000	0.79	
93.5	666		0.0000	1.0000	0.79	
94.5	666	141	0.2124	0.7876	0.79	
95.5	590	141	0.2398	0.7602	0.62	
96.5	448		0.0000	1.0000	0.47	
97.5	448	54	0.1202	0.8798	0.47	
98.5	395		0.0000	1.0000	0.42	
99.5	395	65	0.1654	0.8346	0.42	
100.5	324		0.0000	1.0000	0.35	
101.5	324	15	0.0468	0.9532	0.35	
102.5	309	81	0.2624	0.7376	0.33	
103.5	228		0.0000	1.0000	0.24	
104.5	228		0.0000	1.0000	0.24	
105.5	228		0.0000	1.0000	0.24	
106.5	54		0.0000	1.0000	0.24	
107.5	54		0.0000	1.0000	0.24	
108.5	54		0.0000	1.0000	0.24	
109.5	54	27	0.5000	0.5000	0.24	
110.5					0.12	



WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LARGE
SMOOTH SURVIVOR CURVE



WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,356,612		0.0000	1.0000	100.00
0.5	9,671,682		0.0000	1.0000	100.00
1.5	8,063,447	62,295	0.0077	0.9923	100.00
2.5	6,901,634		0.0000	1.0000	99.23
3.5	6,934,331		0.0000	1.0000	99.23
4.5	6,791,832	184,752	0.0272	0.9728	99.23
5.5	6,585,944	4,919	0.0007	0.9993	96.53
6.5	6,882,297		0.0000	1.0000	96.46
7.5	6,579,272	4,285	0.0007	0.9993	96.46
8.5	6,630,620	7,802	0.0012	0.9988	96.39
9.5	6,288,223	73,509	0.0117	0.9883	96.28
10.5	5,852,962	3,917	0.0007	0.9993	95.15
11.5	5,364,868	102,001	0.0190	0.9810	95.09
12.5	5,114,966		0.0000	1.0000	93.28
13.5	5,296,507	67,605	0.0128	0.9872	93.28
14.5	4,571,474		0.0000	1.0000	92.09
15.5	5,419,672	186,570	0.0344	0.9656	92.09
16.5	5,177,909	266,826	0.0515	0.9485	88.92
17.5	4,490,645	7,377	0.0016	0.9984	84.34
18.5	4,484,906	23,041	0.0051	0.9949	84.20
19.5	4,342,986	13,927	0.0032	0.9968	83.77
20.5	4,130,265	11,798	0.0029	0.9971	83.50
21.5	3,867,221	42,139	0.0109	0.9891	83.26
22.5	2,558,896	351,366	0.1373	0.8627	82.35
23.5	2,336,213		0.0000	1.0000	71.05
24.5	1,587,356	22,974	0.0145	0.9855	71.05
25.5	4,489,524	29,565	0.0066	0.9934	70.02
26.5	4,159,653		0.0000	1.0000	69.56
27.5	4,566,592	13,714	0.0030	0.9970	69.56
28.5	6,689,380	89,024	0.0133	0.9867	69.35
29.5	6,619,584	32,590	0.0049	0.9951	68.42
30.5	7,374,407	33,772	0.0046	0.9954	68.09
31.5	7,280,631		0.0000	1.0000	67.78
32.5	7,152,992	7,258	0.0010	0.9990	67.78
33.5	6,975,322	36,172	0.0052	0.9948	67.71
34.5	6,935,528	1,868	0.0003	0.9997	67.36
35.5	6,889,313	754,946	0.1096	0.8904	67.34
36.5	6,133,910	10,051	0.0016	0.9984	59.96
37.5	6,099,568	11,103	0.0018	0.9982	59.86
38.5	6,070,317	621	0.0001	0.9999	59.75

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - OTHER

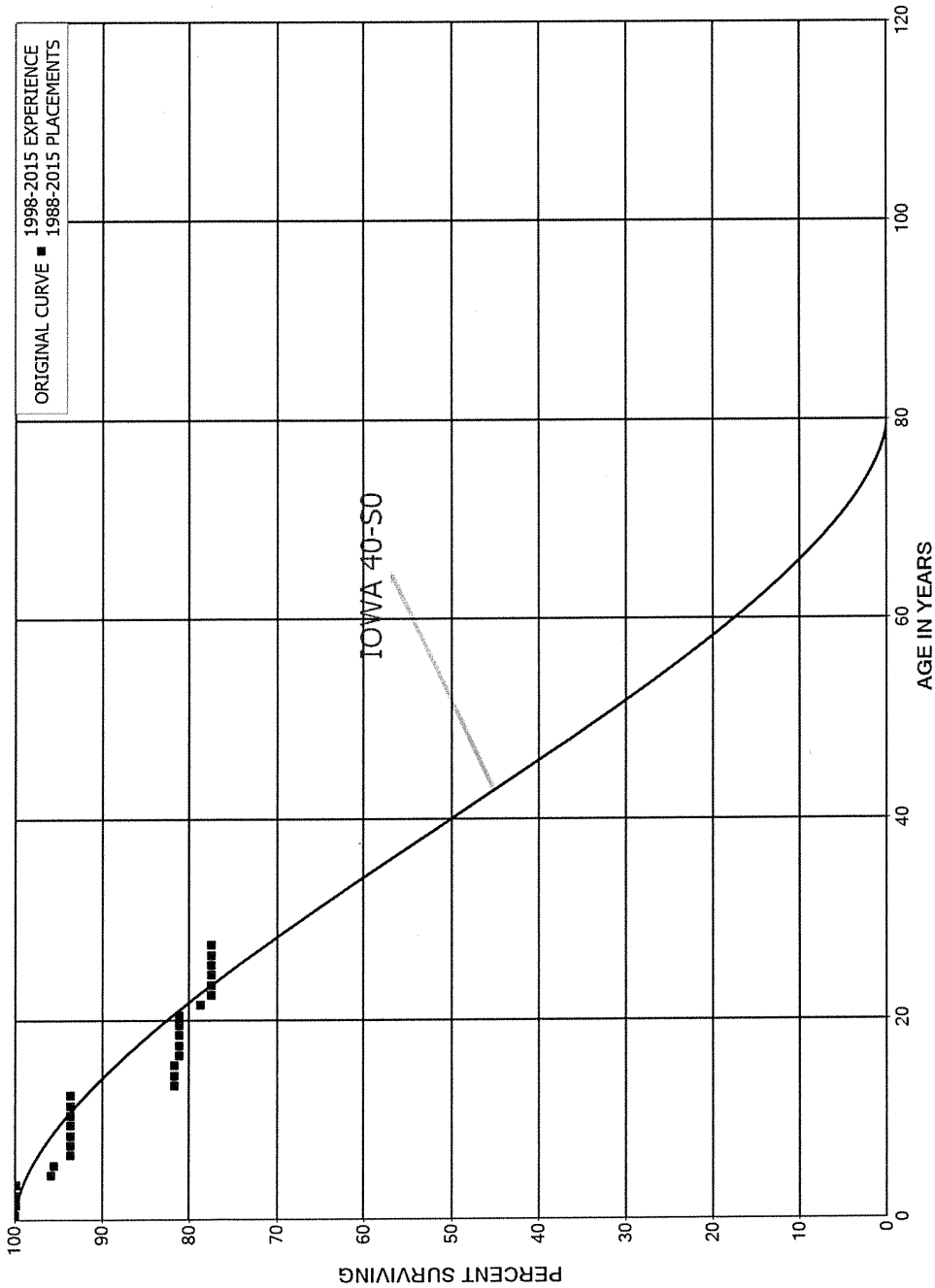
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,069,779	15,653	0.0026	0.9974	59.75
40.5	6,166,510	121,442	0.0197	0.9803	59.59
41.5	6,042,084	20,274	0.0034	0.9966	58.42
42.5	5,897,294	6,820	0.0012	0.9988	58.22
43.5	3,716,175	351	0.0001	0.9999	58.15
44.5	3,486,936	6,295	0.0018	0.9982	58.15
45.5	3,075,061	25,987	0.0085	0.9915	58.04
46.5	945,407		0.0000	1.0000	57.55
47.5	926,808	2,157	0.0023	0.9977	57.55
48.5	31,015		0.0000	1.0000	57.42
49.5	30,850		0.0000	1.0000	57.42
50.5	32,622	1,264	0.0387	0.9613	57.42
51.5	30,548		0.0000	1.0000	55.20
52.5	30,548		0.0000	1.0000	55.20
53.5	27,857		0.0000	1.0000	55.20
54.5	27,521		0.0000	1.0000	55.20
55.5	22,720		0.0000	1.0000	55.20
56.5	21,416		0.0000	1.0000	55.20
57.5	21,362		0.0000	1.0000	55.20
58.5	20,324		0.0000	1.0000	55.20
59.5	19,413		0.0000	1.0000	55.20
60.5	18,011		0.0000	1.0000	55.20
61.5	30,801		0.0000	1.0000	55.20
62.5	27,321		0.0000	1.0000	55.20
63.5	25,593		0.0000	1.0000	55.20
64.5	25,593		0.0000	1.0000	55.20
65.5	21,169		0.0000	1.0000	55.20
66.5	21,169		0.0000	1.0000	55.20
67.5	22,848		0.0000	1.0000	55.20
68.5	22,848		0.0000	1.0000	55.20
69.5	22,848		0.0000	1.0000	55.20
70.5	22,848		0.0000	1.0000	55.20
71.5	22,848		0.0000	1.0000	55.20
72.5	22,003		0.0000	1.0000	55.20
73.5	21,985		0.0000	1.0000	55.20
74.5	20,064		0.0000	1.0000	55.20
75.5	18,292		0.0000	1.0000	55.20
76.5	18,260		0.0000	1.0000	55.20
77.5	17,382		0.0000	1.0000	55.20
78.5	17,382		0.0000	1.0000	55.20

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - OTHER
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2015			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,255		0.0000	1.0000	55.20
80.5	20,312	4,255	0.2095	0.7905	55.20
81.5	16,056		0.0000	1.0000	43.63
82.5	16,056		0.0000	1.0000	43.63
83.5	16,056		0.0000	1.0000	43.63
84.5	40,877		0.0000	1.0000	43.63
85.5	40,877		0.0000	1.0000	43.63
86.5	40,877		0.0000	1.0000	43.63
87.5	45,597		0.0000	1.0000	43.63
88.5	45,597		0.0000	1.0000	43.63
89.5	45,597		0.0000	1.0000	43.63
90.5	45,597		0.0000	1.0000	43.63
91.5	47,314		0.0000	1.0000	43.63
92.5	47,314		0.0000	1.0000	43.63
93.5	47,314		0.0000	1.0000	43.63
94.5	47,314		0.0000	1.0000	43.63
95.5	47,314		0.0000	1.0000	43.63
96.5	47,314		0.0000	1.0000	43.63
97.5	47,314		0.0000	1.0000	43.63
98.5	31,258		0.0000	1.0000	43.63
99.5	31,258		0.0000	1.0000	43.63
100.5	31,258		0.0000	1.0000	43.63
101.5	31,258		0.0000	1.0000	43.63
102.5	6,437		0.0000	1.0000	43.63
103.5	6,437		0.0000	1.0000	43.63
104.5	6,437		0.0000	1.0000	43.63
105.5	1,717		0.0000	1.0000	43.63
106.5	1,717		0.0000	1.0000	43.63
107.5	1,717		0.0000	1.0000	43.63
108.5	1,717		0.0000	1.0000	43.63
109.5					43.63

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - HADLEY
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - HADLEY

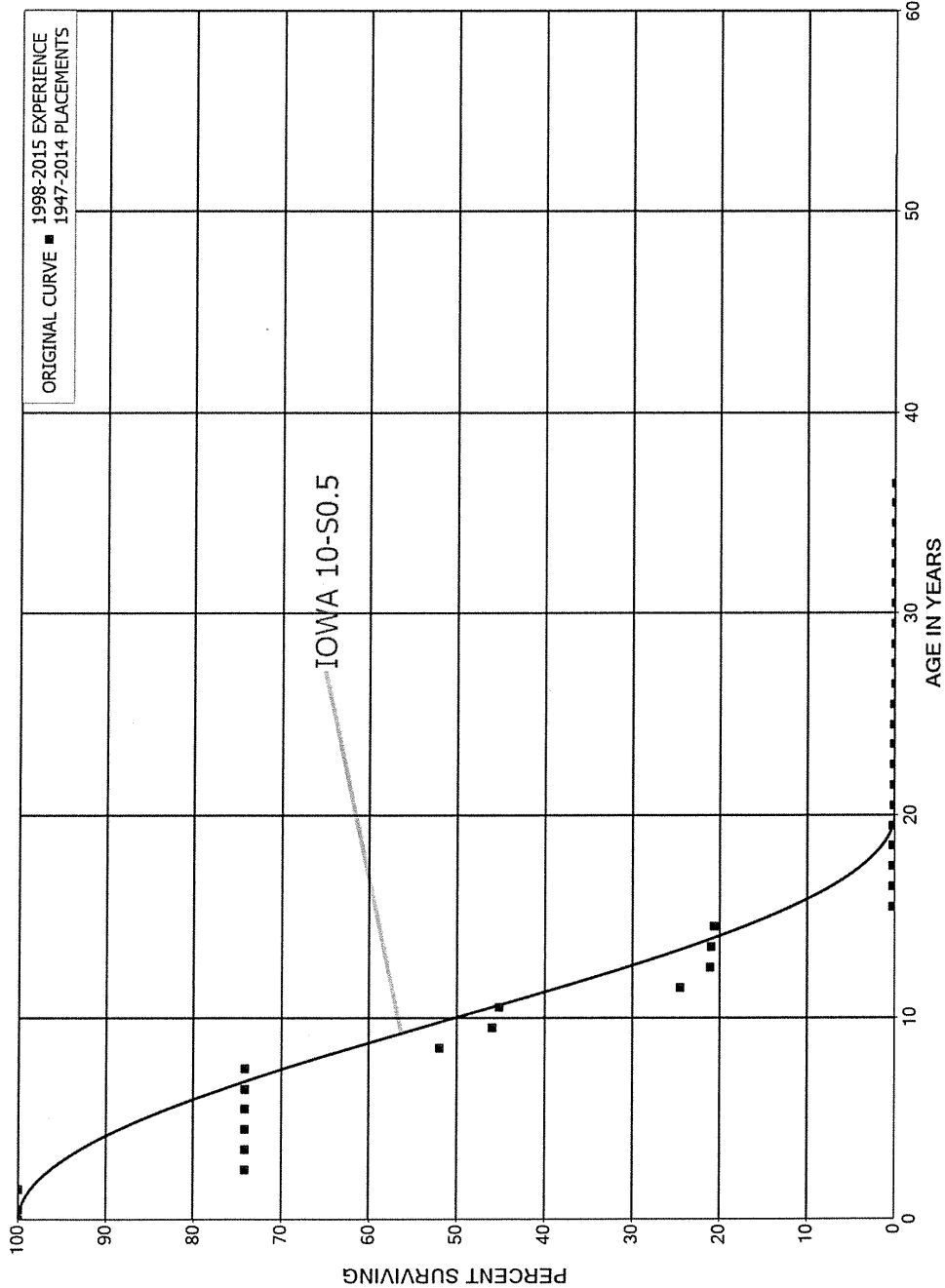
ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2015

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,782,324		0.0000	1.0000	100.00
0.5	1,783,259	2,819	0.0016	0.9984	100.00
1.5	912,253		0.0000	1.0000	99.84
2.5	383,331		0.0000	1.0000	99.84
3.5	348,465	14,115	0.0405	0.9595	99.84
4.5	376,732	1,242	0.0033	0.9967	95.80
5.5	372,782	7,360	0.0197	0.9803	95.48
6.5	367,042		0.0000	1.0000	93.60
7.5	260,730		0.0000	1.0000	93.60
8.5	260,730		0.0000	1.0000	93.60
9.5	359,465		0.0000	1.0000	93.60
10.5	316,514		0.0000	1.0000	93.60
11.5	316,514		0.0000	1.0000	93.60
12.5	316,514	40,035	0.1265	0.8735	93.60
13.5	246,110		0.0000	1.0000	81.76
14.5	244,267		0.0000	1.0000	81.76
15.5	244,267	1,671	0.0068	0.9932	81.76
16.5	242,596		0.0000	1.0000	81.20
17.5	242,596		0.0000	1.0000	81.20
18.5	205,491		0.0000	1.0000	81.20
19.5	205,491		0.0000	1.0000	81.20
20.5	200,976	6,039	0.0300	0.9700	81.20
21.5	194,937	3,236	0.0166	0.9834	78.76
22.5	138,681		0.0000	1.0000	77.45
23.5	138,681		0.0000	1.0000	77.45
24.5	113,181		0.0000	1.0000	77.45
25.5	56,656		0.0000	1.0000	77.45
26.5	56,656		0.0000	1.0000	77.45
27.5					77.45

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2014

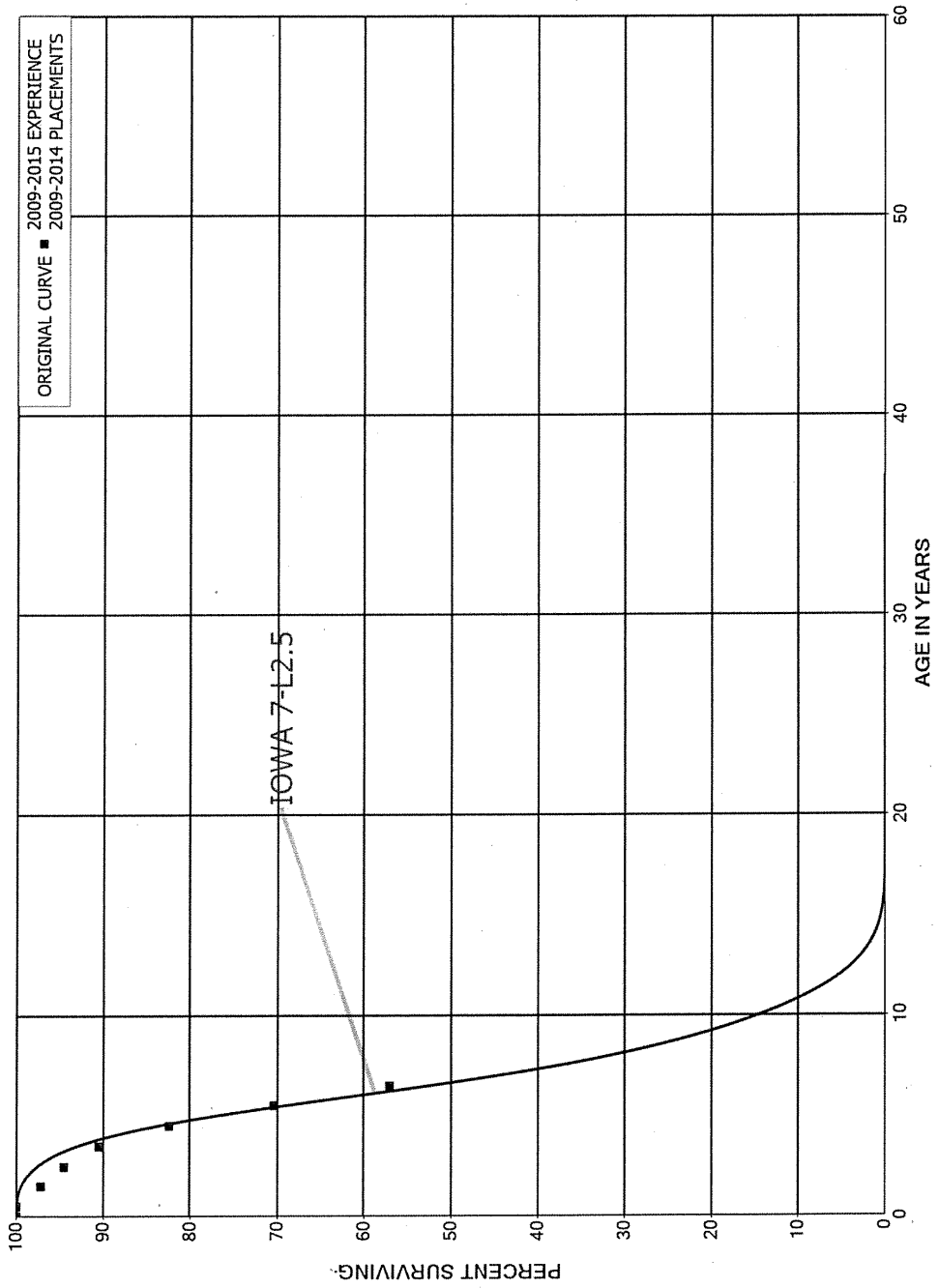
EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,018		0.0000	1.0000	100.00
0.5	8,018		0.0000	1.0000	100.00
1.5	3,072	792	0.2578	0.7422	100.00
2.5	947		0.0000	1.0000	74.22
3.5	13,681		0.0000	1.0000	74.22
4.5	17,012		0.0000	1.0000	74.22
5.5	18,336		0.0000	1.0000	74.22
6.5	47,462		0.0000	1.0000	74.22
7.5	68,505	20,609	0.3008	0.6992	74.22
8.5	48,485	5,602	0.1155	0.8845	51.89
9.5	43,470	734	0.0169	0.9831	45.90
10.5	44,458	20,333	0.4573	0.5427	45.12
11.5	151,072	21,041	0.1393	0.8607	24.49
12.5	131,413	587	0.0045	0.9955	21.08
13.5	130,826	2,496	0.0191	0.9809	20.98
14.5	128,329	126,947	0.9892	0.0108	20.58
15.5	1,382		0.0000	1.0000	0.22
16.5	6,228	1,382	0.2220	0.7780	0.22
17.5	7,565		0.0000	1.0000	0.17
18.5	11,070		0.0000	1.0000	0.17
19.5	11,070	4,845	0.4377	0.5623	0.17
20.5	60,474		0.0000	1.0000	0.10
21.5	249,082	46,786	0.1878	0.8122	0.10
22.5	205,167	6,888	0.0336	0.9664	0.08
23.5	211,297		0.0000	1.0000	0.08
24.5	218,271	66,694	0.3056	0.6944	0.08
25.5	159,169	138,185	0.8682	0.1318	0.05
26.5	28,667	1,901	0.0663	0.9337	0.01
27.5	33,316	4,518	0.1356	0.8644	0.01
28.5	51,229	6,974	0.1361	0.8639	0.01
29.5	44,255	8,042	0.1817	0.8183	0.00
30.5	41,657	7,777	0.1867	0.8133	0.00
31.5	52,358	6,005	0.1147	0.8853	0.00
32.5	50,374	22,431	0.4453	0.5547	0.00
33.5	31,813		0.0000	1.0000	0.00
34.5	31,813	5,444	0.1711	0.8289	0.00
35.5	26,369	18,478	0.7008	0.2992	0.00
36.5	7,891	4,022	0.5097	0.4903	0.00
37.5	3,869	3,869	1.0000		0.00
38.5					

WESTERN MASSACHUSETTS ELECTRIC COMPANY
 ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - OTHER
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2014			EXPERIENCE BAND 1998-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5	4,819		0.0000		
43.5	8,835		0.0000		
44.5	8,835		0.0000		
45.5	16,249		0.0000		
46.5	16,249	4,819	0.2966		
47.5	11,430	4,015	0.3513		
48.5	7,415		0.0000		
49.5	7,415	7,415	1.0000		
50.5	300		0.0000		
51.5	300		0.0000		
52.5	300		0.0000		
53.5	300		0.0000		
54.5	300	300	1.0000		
55.5					

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



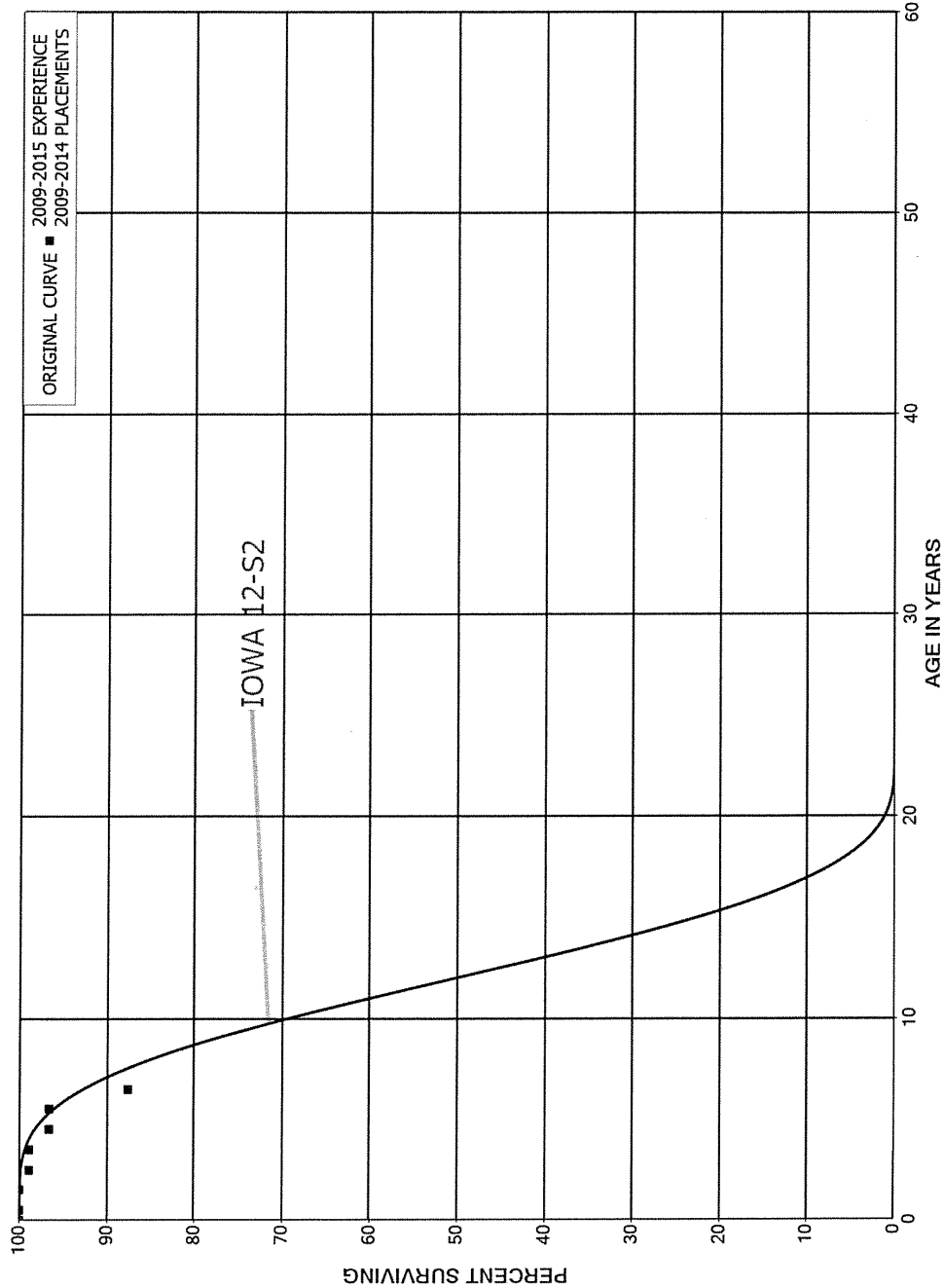
WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2014			EXPERIENCE BAND 2009-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,518,579		0.0000	1.0000	100.00
0.5	1,518,579	42,288	0.0278	0.9722	100.00
1.5	1,385,893	39,113	0.0282	0.9718	97.22
2.5	1,322,852	55,183	0.0417	0.9583	94.47
3.5	899,295	81,081	0.0902	0.9098	90.53
4.5	341,059	49,797	0.1460	0.8540	82.37
5.5	242,728	45,949	0.1893	0.8107	70.34
6.5					57.03

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

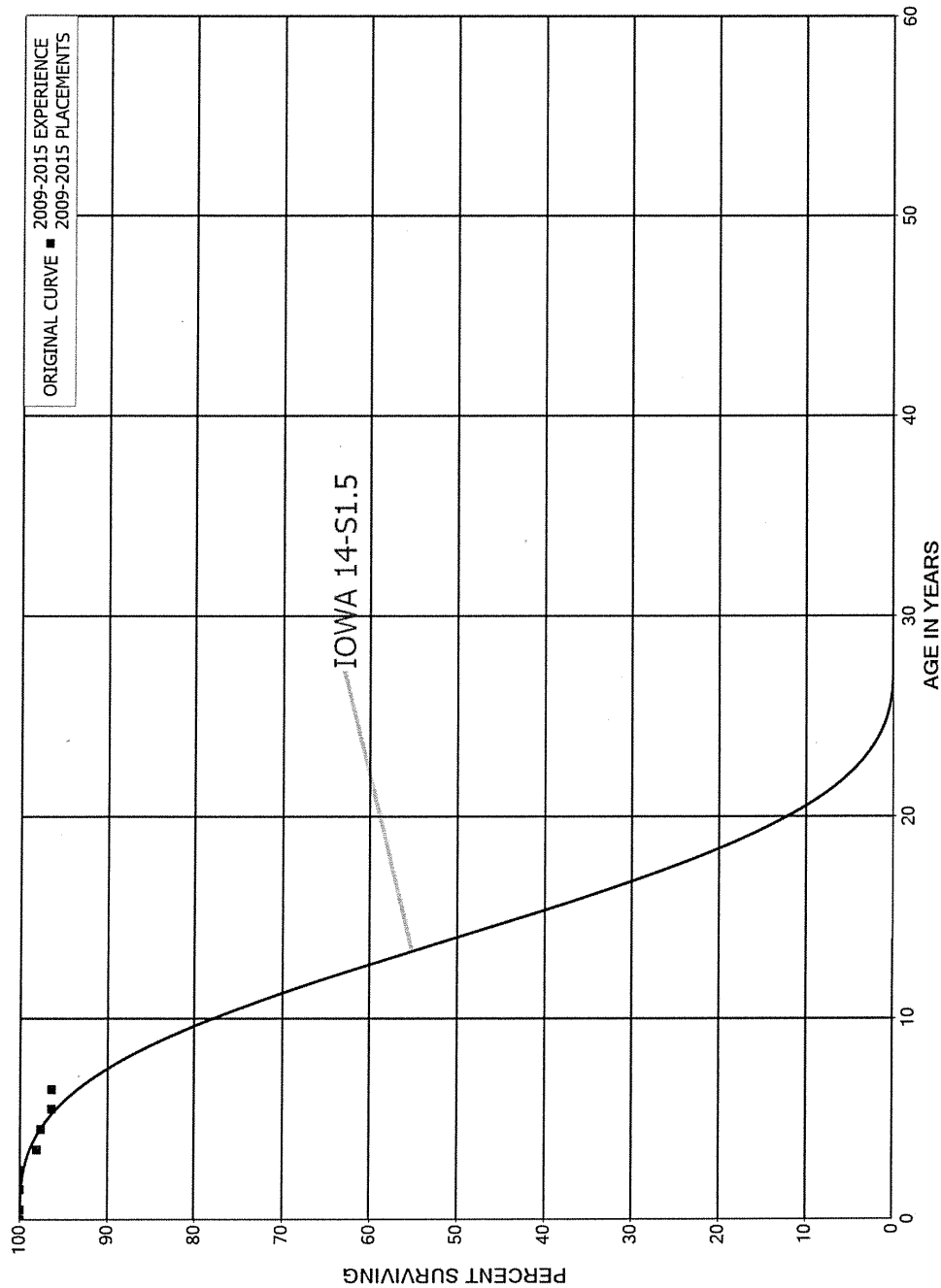
ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2014

EXPERIENCE BAND 2009-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,590,114		0.0000	1.0000	100.00
0.5	1,590,114		0.0000	1.0000	100.00
1.5	1,518,044	18,234	0.0120	0.9880	100.00
2.5	1,499,810		0.0000	1.0000	98.80
3.5	818,451	18,234	0.0223	0.9777	98.80
4.5	599,742		0.0000	1.0000	96.60
5.5	599,742	55,582	0.0927	0.9073	96.60
6.5					87.65

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

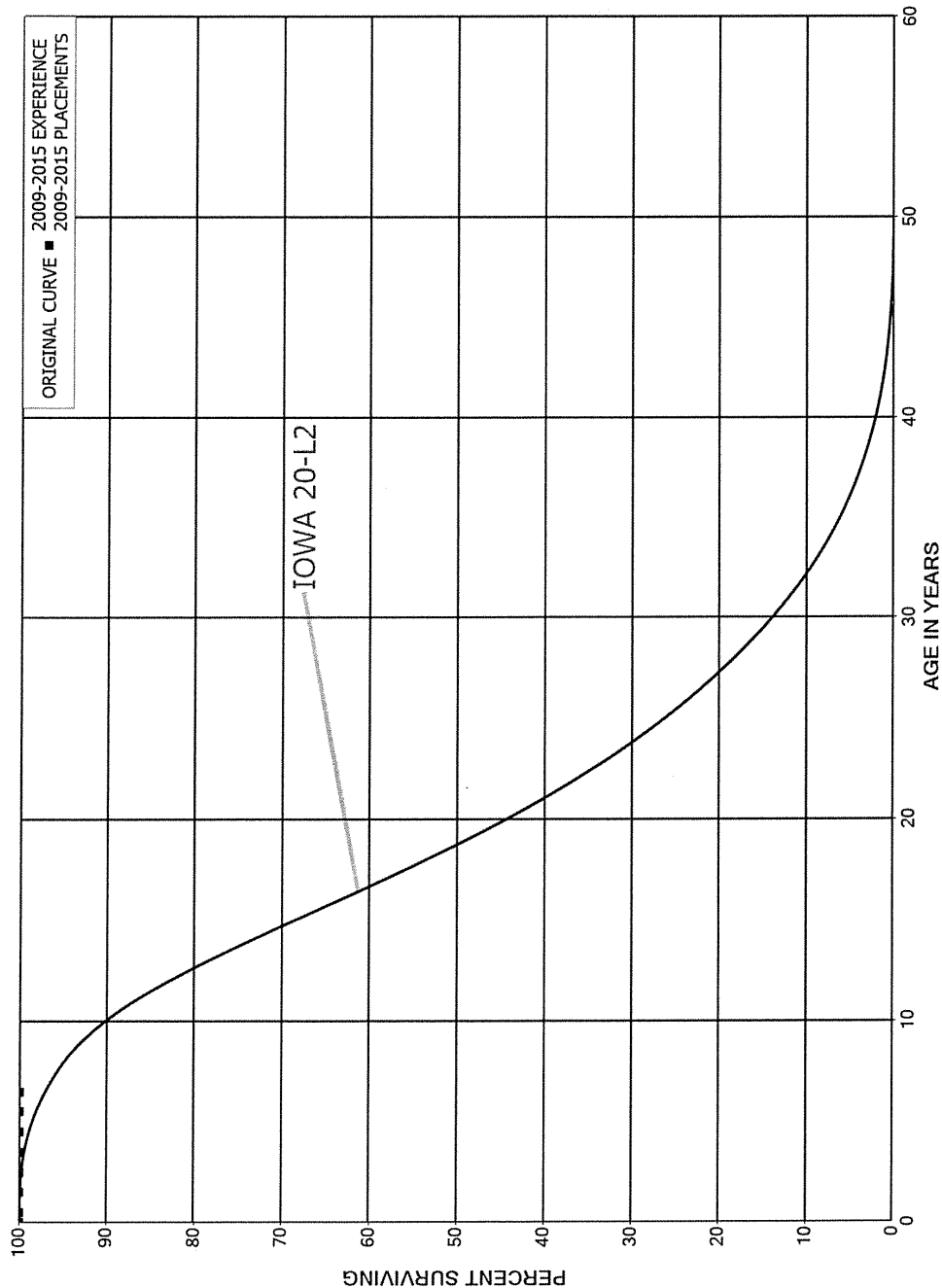
ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2015

EXPERIENCE BAND 2009-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,311,843		0.0000	1.0000	100.00
0.5	7,601,513		0.0000	1.0000	100.00
1.5	7,380,723		0.0000	1.0000	100.00
2.5	7,245,157	142,307	0.0196	0.9804	100.00
3.5	6,849,059	32,171	0.0047	0.9953	98.04
4.5	5,231,168	63,249	0.0121	0.9879	97.58
5.5	5,091,636		0.0000	1.0000	96.40
6.5					96.40

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



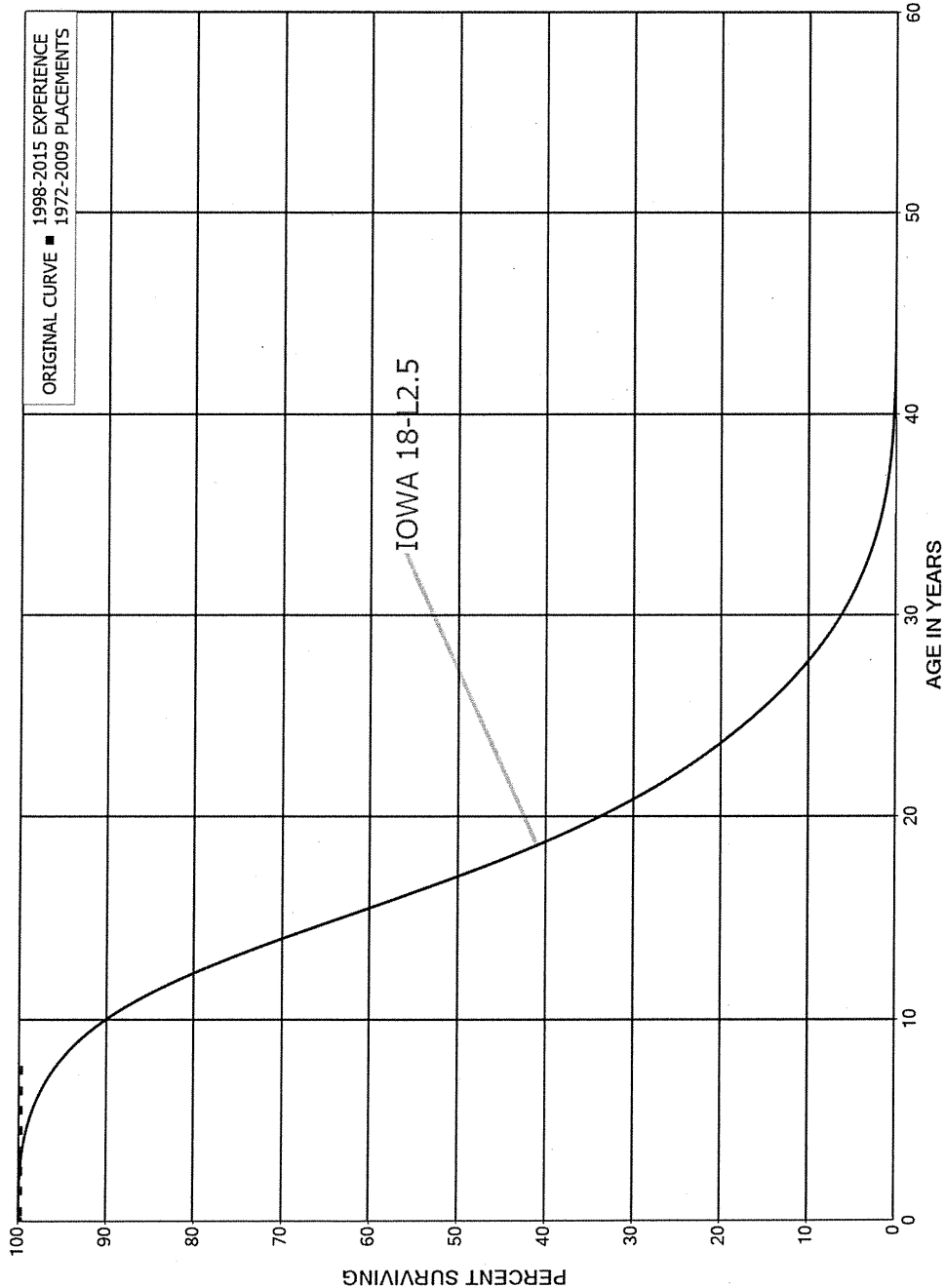
WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2015			EXPERIENCE BAND 2009-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,037,302		0.0000	1.0000	100.00
0.5	1,009,089		0.0000	1.0000	100.00
1.5	1,009,089		0.0000	1.0000	100.00
2.5	793,436		0.0000	1.0000	100.00
3.5	793,436		0.0000	1.0000	100.00
4.5	699,093		0.0000	1.0000	100.00
5.5	699,093		0.0000	1.0000	100.00
6.5					100.00

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2009

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	388,259		0.0000	1.0000	100.00
0.5	119,655		0.0000	1.0000	100.00
1.5	90,541		0.0000	1.0000	100.00
2.5	90,541		0.0000	1.0000	100.00
3.5	90,541		0.0000	1.0000	100.00
4.5	90,541		0.0000	1.0000	100.00
5.5	90,541		0.0000	1.0000	100.00
6.5	31,924		0.0000	1.0000	100.00
7.5	31,924		0.0000	1.0000	100.00
8.5					100.00
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5	1,422		0.0000		
21.5	28,447		0.0000		
22.5	32,567		0.0000		
23.5	134,685		0.0000		
24.5	137,178		0.0000		
25.5	137,561		0.0000		
26.5	137,561		0.0000		
27.5	137,561		0.0000		
28.5	137,561		0.0000		
29.5	137,561		0.0000		
30.5	137,561		0.0000		
31.5	137,561		0.0000		
32.5	137,561		0.0000		
33.5	137,561		0.0000		
34.5	137,561		0.0000		
35.5	137,561		0.0000		
36.5	137,561		0.0000		
37.5	137,561		0.0000		
38.5	136,139		0.0000		

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

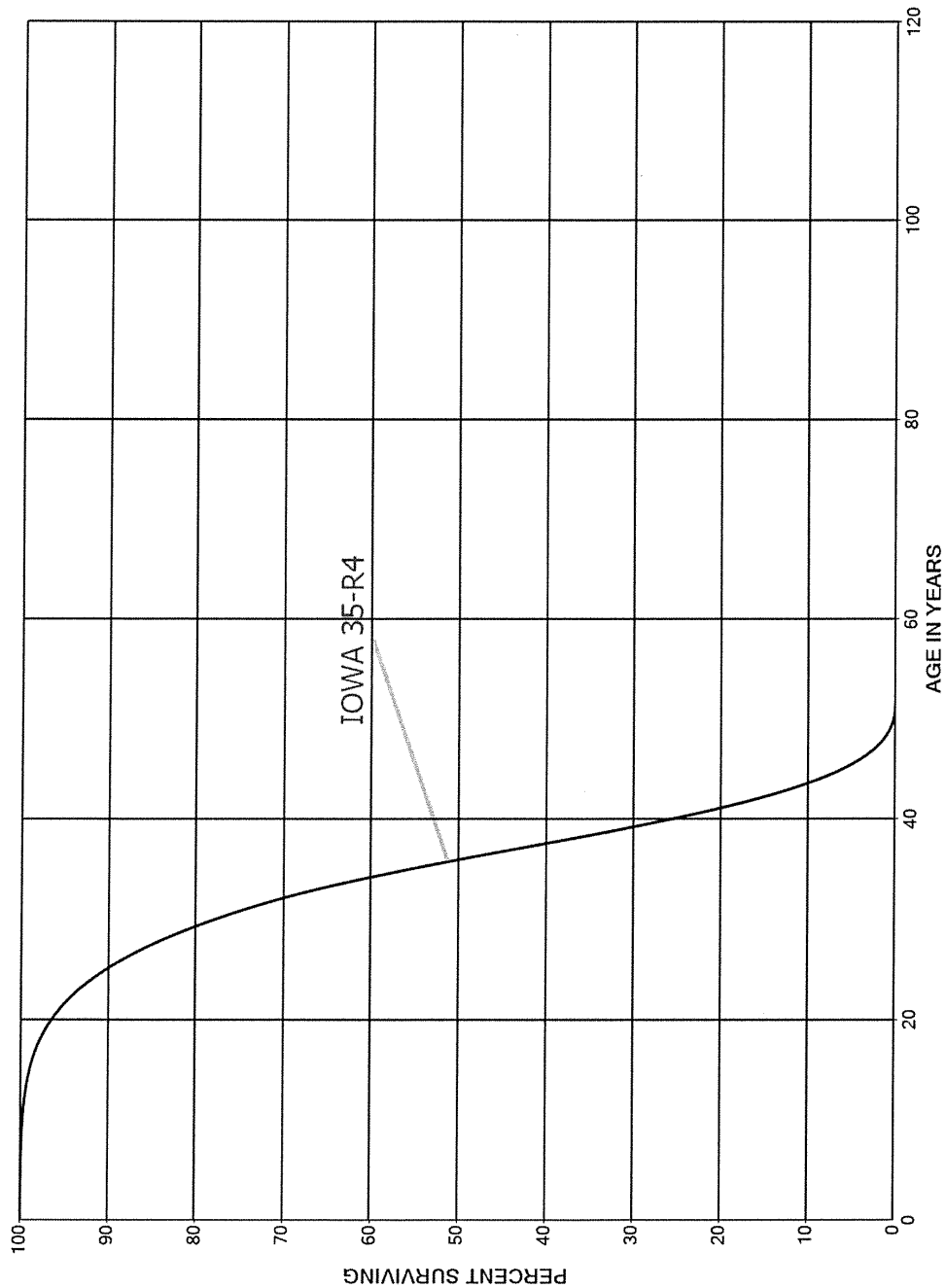
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1972-2009

EXPERIENCE BAND 1998-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	109,114		0.0000		
40.5	104,994		0.0000		
41.5	2,876		0.0000		
42.5	383		0.0000		
43.5					

WESTERN MASSACHUSETTS ELECTRIC COMPANY
ACCOUNT 397.2 COMMUNICATION EQUIPMENT - MICROWAVE
SMOOTH SURVIVOR CURVE



PART VIII. NET SALVAGE STATISTICS

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	2,163	4,686	217		0	4,686-	217-
2000							
2001	15,003	3,253	22		0	3,253-	22-
2002	1,178	3,766	320		0	3,766-	320-
2003	45,468	6,932	15		0	6,932-	15-
2004							
2005	861	336	39		0	336-	39-
2006	8,748		0		0		0
2007							
2008	44,022	129	0		0	129-	0
2009	14,858	6,977	47	2,479	17	4,498-	30-
2010	27,359	2,292	8		0	2,292-	8-
2011							
2012	23,128	2,746	12		0	2,746-	12-
2013	3,592	2,327	65		0	2,327-	65-
2014							
2015							
TOTAL	186,381	33,444	18	2,479	1	30,965-	17-

THREE-YEAR MOVING AVERAGES

99-01	5,722	2,646	46		0	2,646-	46-
00-02	5,394	2,339	43		0	2,339-	43-
01-03	20,550	4,650	23		0	4,650-	23-
02-04	15,549	3,566	23		0	3,566-	23-
03-05	15,443	2,423	16		0	2,423-	16-
04-06	3,203	112	3		0	112-	3-
05-07	3,203	112	3		0	112-	3-
06-08	17,590	43	0		0	43-	0
07-09	19,627	2,369	12	826	4	1,542-	8-
08-10	28,747	3,133	11	826	3	2,307-	8-
09-11	14,072	3,090	22	826	6	2,264-	16-
10-12	16,829	1,679	10		0	1,679-	10-
11-13	8,907	1,691	19		0	1,691-	19-
12-14	8,907	1,691	19		0	1,691-	19-
13-15	1,197	776	65		0	776-	65-

FIVE-YEAR AVERAGE

11-15	5,344	1,015	19		0	1,015-	19-
-------	-------	-------	----	--	---	--------	-----

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	453,614	206,317	45		0	206,317-	45-
2000	103,294		0		0		0
2001	171,601	21,360	12		0	21,360-	12-
2002	321,709	538,022	167		0	538,022-	167-
2003	1,588,823	208,498	13		0	208,498-	13-
2004	10,582	156,833			0	156,833-	
2005	217,195	22,037	10		0	22,037-	10-
2006	765,561	582,274	76		0	582,274-	76-
2007	594,623	379,874	64		0	379,874-	64-
2008	1,314,140	374,250	28		0	374,250-	28-
2009	2,780,758	218,261	8	14,310	1	203,951-	7-
2010	267,595	398,765	149	51,111	19	347,654-	130-
2011	245,341	298,138	122		0	298,138-	122-
2012	1,079,842	46,298	4		0	46,298-	4-
2013	217,481	453,708	209	7,752	4	445,956-	205-
2014	29,491	35,811-	121-		0	35,811	121
2015	14,554	68,229	469		0	68,229-	469-
TOTAL	10,176,204	3,937,052	39	73,173	1	3,863,879-	38-

THREE-YEAR MOVING AVERAGES

99-01	242,836	75,892	31		0	75,892-	31-
00-02	198,868	186,461	94		0	186,461-	94-
01-03	694,044	255,960	37		0	255,960-	37-
02-04	640,372	301,118	47		0	301,118-	47-
03-05	605,533	129,123	21		0	129,123-	21-
04-06	331,112	253,715	77		0	253,715-	77-
05-07	525,793	328,062	62		0	328,062-	62-
06-08	891,441	445,466	50		0	445,466-	50-
07-09	1,563,174	324,128	21	4,770	0	319,358-	20-
08-10	1,454,164	330,425	23	21,807	1	308,618-	21-
09-11	1,097,898	305,055	28	21,807	2	283,248-	26-
10-12	530,926	247,734	47	17,037	3	230,697-	43-
11-13	514,221	266,048	52	2,584	1	263,464-	51-
12-14	442,271	154,732	35	2,584	1	152,148-	34-
13-15	87,175	162,042	186	2,584	3	159,458-	183-

FIVE-YEAR AVERAGE

11-15	317,342	166,112	52	1,550	0	164,562-	52-
-------	---------	---------	----	-------	---	----------	-----

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	295,672	396,661	134	38	0	396,624-	134-
2000	306,203	192,016	63		0	192,016-	63-
2001	298,084	4,960-	2-		0	4,960	2
2002	234,382	145,536	62	6,926	3	138,610-	59-
2003	237,271	99,238-	42-		0	99,238	42
2004	340,992	184,943-	54-		0	184,943	54
2005	357,330	90,914	25		0	90,914-	25-
2006	464,390	966,751	208		0	966,751-	208-
2007	401,996	450,708	112		0	450,708-	112-
2008	374,746	252,986	68		0	252,986-	68-
2009	338,008	337,483	100		0	337,483-	100-
2010	267,284	272,736	102	1,049	0	271,687-	102-
2011	642,704	425,627	66	1,192	0	424,435-	66-
2012	608,265	402,659	66	897	0	401,762-	66-
2013	902,392	573,560	64	1,406	0	572,154-	63-
2014	283,961	214,766	76		0	214,766-	76-
2015	232,347	191,724	83	66,075	28	125,650-	54-
TOTAL	6,586,027	4,624,986	70	77,582	1	4,547,404-	69-

THREE-YEAR MOVING AVERAGES

99-01	299,987	194,572	65	13	0	194,560-	65-
00-02	279,556	110,864	40	2,309	1	108,555-	39-
01-03	256,579	13,779	5	2,309	1	11,471-	4-
02-04	270,882	46,215-	17-	2,309	1	48,524	18
03-05	311,865	64,422-	21-		0	64,422	21
04-06	387,571	290,907	75		0	290,907-	75-
05-07	407,905	502,791	123		0	502,791-	123-
06-08	413,710	556,815	135		0	556,815-	135-
07-09	371,583	347,059	93		0	347,059-	93-
08-10	326,679	287,735	88	350	0	287,385-	88-
09-11	415,999	345,282	83	747	0	344,535-	83-
10-12	506,084	367,007	73	1,046	0	365,961-	72-
11-13	717,787	467,282	65	1,165	0	466,117-	65-
12-14	598,206	396,995	66	768	0	396,227-	66-
13-15	472,900	326,684	69	22,493	5	304,190-	64-

FIVE-YEAR AVERAGE

11-15	533,934	361,667	68	13,914	3	347,753-	65-
-------	---------	---------	----	--------	---	----------	-----

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	607,600	75,088-	12-		0	75,088	12
2000	449,388	320,673	71		0	320,673-	71-
2001	618,059	107,093	17		0	107,093-	17-
2002	703,918	117,781	17	2,966	0	114,815-	16-
2003	571,530	107,215	19		0	107,215-	19-
2004	835,914	134,055	16		0	134,055-	16-
2005	891,449	274,166	31		0	274,166-	31-
2006	1,752,130	1,152,819	66		0	1,152,819-	66-
2007	1,250,598	3,091,174	247		0	3,091,174-	247-
2008	1,107,245	3,197,831	289		0	3,197,831-	289-
2009	1,389,328	3,252,398	234		0	3,252,398-	234-
2010	777,768	3,505,318	451	30,669	4	3,474,648-	447-
2011	1,172,496	987,700	84	1,600	0	986,100-	84-
2012	2,018,222	926,512	46	3,856	0	922,655-	46-
2013	1,919,029	1,579,473	82	2,218	0	1,577,255-	82-
2014	1,779,365	19,626-	1-		0	19,626	1
2015	1,809,519	211,682	12	35,511	2	176,171-	10-
TOTAL	19,653,557	18,871,175	96	76,820	0	18,794,355-	96-

THREE-YEAR MOVING AVERAGES

99-01	558,349	117,559	21		0	117,559-	21-
00-02	590,455	181,849	31	989	0	180,860-	31-
01-03	631,169	110,697	18	989	0	109,708-	17-
02-04	703,787	119,684	17	989	0	118,695-	17-
03-05	766,297	171,812	22		0	171,812-	22-
04-06	1,159,831	520,347	45		0	520,347-	45-
05-07	1,298,059	1,506,053	116		0	1,506,053-	116-
06-08	1,369,991	2,480,608	181		0	2,480,608-	181-
07-09	1,249,057	3,180,468	255		0	3,180,468-	255-
08-10	1,091,447	3,318,515	304	10,223	1	3,308,292-	303-
09-11	1,113,197	2,581,805	232	10,756	1	2,571,049-	231-
10-12	1,322,829	1,806,510	137	12,042	1	1,794,468-	136-
11-13	1,703,249	1,164,561	68	2,558	0	1,162,003-	68-
12-14	1,905,539	828,786	43	2,025	0	826,761-	43-
13-15	1,835,971	590,509	32	12,576	1	577,933-	31-

FIVE-YEAR AVERAGE

11-15	1,739,726	737,148	42	8,637	0	728,511-	42-
-------	-----------	---------	----	-------	---	----------	-----

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	62,105	44,287-	71-		0	44,287	71
2000	35,745	65,390	183		0	65,390-	183-
2001	12,519	42,543	340		0	42,543-	340-
2002	35,249	7,451	21		0	7,451-	21-
2003	29,005	11,278	39		0	11,278-	39-
2004	29,227	22,560	77		0	22,560-	77-
2005	36,726	7,918	22		0	7,918-	22-
2006	827,092	44,781	5		0	44,781-	5-
2007	269,780	84,186	31		0	84,186-	31-
2008	466,760	116,564	25		0	116,564-	25-
2009	336,476	568,973	169		0	568,973-	169-
2010	396,451	175,813	44		0	175,813-	44-
2011	472,399	353,879	75		0	353,879-	75-
2012	601,081	315,385	52	6	0	315,379-	52-
2013	383,119	211,597	55		0	211,597-	55-
2014	397,834	126,022	32	63	0	125,959-	32-
2015	83,075	191,231	230	31,048	37	160,184-	193-
TOTAL	4,474,641	2,301,287	51	31,117	1	2,270,170-	51-

THREE-YEAR MOVING AVERAGES

99-01	36,790	21,215	58		0	21,215-	58-
00-02	27,838	38,461	138		0	38,461-	138-
01-03	25,591	20,424	80		0	20,424-	80-
02-04	31,160	13,763	44		0	13,763-	44-
03-05	31,652	13,919	44		0	13,919-	44-
04-06	297,681	25,086	8		0	25,086-	8-
05-07	377,866	45,628	12		0	45,628-	12-
06-08	521,211	81,844	16		0	81,844-	16-
07-09	357,672	256,575	72		0	256,575-	72-
08-10	399,896	287,117	72		0	287,117-	72-
09-11	401,775	366,222	91		0	366,222-	91-
10-12	489,977	281,693	57	2	0	281,691-	57-
11-13	485,533	293,621	60	2	0	293,619-	60-
12-14	460,678	217,668	47	23	0	217,645-	47-
13-15	288,009	176,284	61	10,370	4	165,913-	58-

FIVE-YEAR AVERAGE

11-15	387,501	239,623	62	6,223	2	233,400-	60-
-------	---------	---------	----	-------	---	----------	-----

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	553,389	184,095	33		0	184,095-	33-
2000	680,406	174,240	26		0	174,240-	26-
2001	357,699	292,540	82		0	292,540-	82-
2002	365,805	78,919	22		0	78,919-	22-
2003	482,125	139,692	29		0	139,692-	29-
2004	494,422	284,088	57		0	284,088-	57-
2005	932,431	341,027	37		0	341,027-	37-
2006	687,165	711,540	104		0	711,540-	104-
2007	381,700	453,932	119		0	453,932-	119-
2008	904,750	710,935	79		0	710,935-	79-
2009	560,083	56,824-	10-	25,712	5	82,536	15
2010	677,988	634,265	94	86,930	13	547,335-	81-
2011	905,106	529,920	59	15,092	2	514,828-	57-
2012	1,117,129	535,781	48	117	0	535,664-	48-
2013	741,316	636,757	86		0	636,757-	86-
2014	477,928	596,452	125	14	0	596,438-	125-
2015	492,477	163,355	33	166,026	34	2,671	1
TOTAL	10,811,919	6,410,715	59	293,891	3	6,116,824-	57-

THREE-YEAR MOVING AVERAGES

99-01	530,498	216,959	41		0	216,959-	41-
00-02	467,970	181,900	39		0	181,900-	39-
01-03	401,876	170,384	42		0	170,384-	42-
02-04	447,451	167,566	37		0	167,566-	37-
03-05	636,326	254,936	40		0	254,936-	40-
04-06	704,673	445,552	63		0	445,552-	63-
05-07	667,099	502,167	75		0	502,167-	75-
06-08	657,872	625,469	95		0	625,469-	95-
07-09	615,511	369,348	60	8,571	1	360,777-	59-
08-10	714,274	429,459	60	37,547	5	391,912-	55-
09-11	714,392	369,120	52	42,578	6	326,542-	46-
10-12	900,074	566,655	63	34,046	4	532,609-	59-
11-13	921,184	567,486	62	5,070	1	562,416-	61-
12-14	778,791	589,663	76	44	0	589,620-	76-
13-15	570,574	465,521	82	55,347	10	410,175-	72-

FIVE-YEAR AVERAGE

11-15	746,791	492,453	66	36,250	5	456,203-	61-
-------	---------	---------	----	--------	---	----------	-----

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	507,886	87,822	17	115,524	23	27,703	5
2000	1,810,836	26,482	1	99,070	5	72,588	4
2001	1,092,901	5,216	0	22,856	2	17,640	2
2002	926,074	18,540	2	120,235	13	101,695	11
2003	1,076,367	7,114	1	82,877	8	75,764	7
2004	1,202,124	16,425	1	70,088	6	53,663	4
2005	1,082,438	13,902	1	44,217	4	30,315	3
2006	1,277,105	5,885-	0	144,421	11	150,306	12
2007	1,085,912	18,185	2	62,688	6	44,503	4
2008	1,134,607	53,721	5	48,735	4	4,985-	0
2009	1,099,227	13,495	1	113,283	10	99,789	9
2010	845,097	60,461	7	123,888	15	63,426	8
2011	2,264,688	140,388-	6-	288,715	13	429,103	19
2012	1,382,923	256,105	19	370,526	27	114,421	8
2013	1,052,704	149,265	14	131,508	12	17,757-	2-
2014	1,750,921	182,954	10	248,843	14	65,889	4
2015	6,527,676	61,034	1	821	0	60,212-	1-
TOTAL	26,119,485	824,448	3	2,088,297	8	1,263,849	5

THREE-YEAR MOVING AVERAGES

99-01	1,137,207	39,840	4	79,150	7	39,310	3
00-02	1,276,604	16,746	1	80,721	6	63,974	5
01-03	1,031,781	10,290	1	75,323	7	65,033	6
02-04	1,068,189	14,026	1	91,067	9	77,041	7
03-05	1,120,310	12,480	1	65,727	6	53,247	5
04-06	1,187,222	8,147	1	86,242	7	78,095	7
05-07	1,148,485	8,734	1	83,775	7	75,041	7
06-08	1,165,874	22,007	2	85,281	7	63,275	5
07-09	1,106,582	28,467	3	74,902	7	46,435	4
08-10	1,026,310	42,559	4	95,302	9	52,743	5
09-11	1,403,004	22,144-	2-	175,295	12	197,439	14
10-12	1,497,569	58,726	4	261,043	17	202,317	14
11-13	1,566,772	88,327	6	263,583	17	175,256	11
12-14	1,395,516	196,108	14	250,292	18	54,184	4
13-15	3,110,434	131,084	4	127,058	4	4,027-	0

FIVE-YEAR AVERAGE

11-15	2,595,782	101,794	4	208,083	8	106,289	4
-------	-----------	---------	---	---------	---	---------	---

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	337,147	393,448	117		0	393,448-	117-
2000	359,590	388,117	108		0	388,117-	108-
2001	403,730	301,421	75		0	301,421-	75-
2002	265,814	225,600	85		0	225,600-	85-
2003	246,394	263,156	107		0	263,156-	107-
2004	217,205	338,323	156		0	338,323-	156-
2005	347,214	384,149	111		0	384,149-	111-
2006	574,684	451,868	79		0	451,868-	79-
2007	642,808	461,825	72		0	461,825-	72-
2008	483,408	779,848	161		0	779,848-	161-
2009	47,037	640,469			0	640,469-	
2010	1,996,496	288,061	14		0	288,061-	14-
2011	719,967	931,489	129		0	931,489-	129-
2012	340,391	603,853	177		0	603,853-	177-
2013	312,549	230,916	74	132	0	230,784-	74-
2014	179,159	592,242	331		0	592,242-	331-
2015	336,360	850,686	253		0	850,686-	253-
TOTAL	7,809,954	8,125,472	104	132	0	8,125,340-	104-

THREE-YEAR MOVING AVERAGES

99-01	366,822	360,995	98		0	360,995-	98-
00-02	343,045	305,046	89		0	305,046-	89-
01-03	305,313	263,392	86		0	263,392-	86-
02-04	243,138	275,693	113		0	275,693-	113-
03-05	270,271	328,543	122		0	328,543-	122-
04-06	379,701	391,447	103		0	391,447-	103-
05-07	521,569	432,614	83		0	432,614-	83-
06-08	566,967	564,514	100		0	564,514-	100-
07-09	391,085	627,381	160		0	627,381-	160-
08-10	842,314	569,459	68		0	569,459-	68-
09-11	921,167	620,006	67		0	620,006-	67-
10-12	1,018,951	607,801	60		0	607,801-	60-
11-13	457,636	588,753	129	44	0	588,709-	129-
12-14	277,366	475,670	171	44	0	475,626-	171-
13-15	276,022	557,948	202	44	0	557,904-	202-

FIVE-YEAR AVERAGE

11-15	377,685	641,837	170	26	0	641,811-	170-
-------	---------	---------	-----	----	---	----------	------

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	1,520,268		0	918-	0	918-	0
2000	2,574,374		0		0		0
2001	681,098	2	0		0	2-	0
2002	772,693		0		0		0
2003	56,722		0	619,113		619,113	
2004	93,847		0	1,215,935		1,215,935	
2005	35,239		0	52,918	150	52,918	150
2006	8,705		0	1,750,480		1,750,480	
2007	5,788,282		0	685,776	12	685,776	12
2008	888,203	506,189	57	1,260,956	142	754,767	85
2009	1,329,347	518,427	39	948,318	71	429,891	32
2010	1,218,868	1,036,927	85	1,472,656	121	435,729	36
2011	364,571		0	285,543	78	285,543	78
2012	5,626,731		0	318,135	6	318,135	6
2013	516,117		0	565,848	110	565,848	110
2014	1,085,782	392,119	36	824,765	76	432,646	40
2015	1,235,523	233,066	19	137,620	11	95,447-	8-
TOTAL	23,796,370	2,686,731	11	10,137,143	43	7,450,412	31

THREE-YEAR MOVING AVERAGES

99-01	1,591,913	1	0	306-	0	307-	0
00-02	1,342,722	1	0		0	1-	0
01-03	503,504	1	0	206,371	41	206,370	41
02-04	307,754		0	611,682	199	611,682	199
03-05	61,936		0	629,322		629,322	
04-06	45,930		0	1,006,444		1,006,444	
05-07	1,944,075		0	829,725	43	829,725	43
06-08	2,228,397	168,730	8	1,232,404	55	1,063,674	48
07-09	2,668,611	341,539	13	965,016	36	623,478	23
08-10	1,145,473	687,181	60	1,227,310	107	540,129	47
09-11	970,929	518,451	53	902,172	93	383,721	40
10-12	2,403,390	345,642	14	692,111	29	346,469	14
11-13	2,169,140		0	389,842	18	389,842	18
12-14	2,409,543	130,706	5	569,583	24	438,876	18
13-15	945,807	208,395	22	509,411	54	301,016	32

FIVE-YEAR AVERAGE

11-15	1,765,745	125,037	7	426,382	24	301,345	17
-------	-----------	---------	---	---------	----	---------	----

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	158,390	79,685	50		0	79,685-	50-
2000	190,542	46,276	24		0	46,276-	24-
2001	165,192	33,604	20		0	33,604-	20-
2002	163,082	37,001	23	398	0	36,604-	22-
2003	242,654	45,547	19		0	45,547-	19-
2004	257,592	61,693	24		0	61,693-	24-
2005	153,525	50,417	33		0	50,417-	33-
2006	173,040	83,348	48		0	83,348-	48-
2007	144,574	49,301	34		0	49,301-	34-
2008	219,127	100,140	46		0	100,140-	46-
2009	214,244	69,679	33		0	69,679-	33-
2010	128,365	115,132	90	16,541	13	98,591-	77-
2011	134,903	78,576	58	2,067	2	76,509-	57-
2012	198,377	107,538	54		0	107,538-	54-
2013	202,892	133,503	66		0	133,503-	66-
2014	151,089	113,529	75		0	113,529-	75-
2015	181,276	138,855	77		0	138,855-	77-
TOTAL	3,078,865	1,343,826	44	19,006	1	1,324,820-	43-

THREE-YEAR MOVING AVERAGES

99-01	171,375	53,189	31		0	53,189-	31-
00-02	172,939	38,961	23	133	0	38,828-	22-
01-03	190,309	38,718	20	133	0	38,585-	20-
02-04	221,110	48,081	22	133	0	47,948-	22-
03-05	217,924	52,553	24		0	52,553-	24-
04-06	194,719	65,153	33		0	65,153-	33-
05-07	157,046	61,022	39		0	61,022-	39-
06-08	178,914	77,596	43		0	77,596-	43-
07-09	192,648	73,040	38		0	73,040-	38-
08-10	187,245	94,984	51	5,514	3	89,470-	48-
09-11	159,171	87,796	55	6,203	4	81,593-	51-
10-12	153,882	100,415	65	6,203	4	94,213-	61-
11-13	178,724	106,539	60	689	0	105,850-	59-
12-14	184,119	118,190	64		0	118,190-	64-
13-15	178,419	128,629	72		0	128,629-	72-

FIVE-YEAR AVERAGE

11-15	173,708	114,400	66	413	0	113,987-	66-
-------	---------	---------	----	-----	---	----------	-----

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	347,188	147,952	43	15	0	147,936-	43-
2000	319,494	86,237	27		0	86,237-	27-
2001	324,299	24,092	7		0	24,092-	7-
2002	436,404	5,287-	1-		0	5,287	1
2003	431,090	132,334	31		0	132,334-	31-
2004	269,152	57,032-	21-		0	57,032	21
2005	269,963	60,079	22	237,522	88	177,443	66
2006	422,168	136,821-	32-		0	136,821	32
2007	308,190	57,689	19		0	57,689-	19-
2008	364,783	398,547-	109-		0	398,547	109
2009	484,692	94,994	20		0	94,994-	20-
2010	254,172	78,585	31	26,907	11	51,678-	20-
2011	304,738	134,458	44	13,026	4	121,432-	40-
2012	413,844	117,571	28		0	117,571-	28-
2013	452,123	89,048	20		0	89,048-	20-
2014	241,228	72,680	30		0	72,680-	30-
2015	193,375	64,261-	33-		0	64,261	33
TOTAL	5,836,903	433,770	7	277,471	5	156,299-	3-

THREE-YEAR MOVING AVERAGES

99-01	330,327	86,093	26	5	0	86,088-	26-
00-02	360,066	35,014	10		0	35,014-	10-
01-03	397,264	50,380	13		0	50,380-	13-
02-04	378,882	23,338	6		0	23,338-	6-
03-05	323,402	45,127	14	79,174	24	34,047	11
04-06	320,428	44,591-	14-	79,174	25	123,765	39
05-07	333,440	6,351-	2-	79,174	24	85,525	26
06-08	365,047	159,226-	44-		0	159,226	44
07-09	385,889	81,955-	21-		0	81,955	21
08-10	367,882	74,989-	20-	8,969	2	83,958	23
09-11	347,867	102,679	30	13,311	4	89,368-	26-
10-12	324,251	110,205	34	13,311	4	96,894-	30-
11-13	390,235	113,692	29	4,342	1	109,350-	28-
12-14	369,065	93,100	25		0	93,100-	25-
13-15	295,575	32,489	11		0	32,489-	11-

FIVE-YEAR AVERAGE

11-15	321,061	69,899	22	2,605	1	67,294-	21-
-------	---------	--------	----	-------	---	---------	-----

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	2,136	6,859	321		0	6,859-	321-
2000	150,583	46,610	31		0	46,610-	31-
2001	604,749	112,228	19		0	112,228-	19-
2002							
2003							
2004							
2005	46,133	6,058	13		0	6,058-	13-
2006	57,327	75,866	132		0	75,866-	132-
2007	120,770	6,252	5		0	6,252-	5-
2008	565,496	146,607	26		0	146,607-	26-
2009	39,965	7,092	18		0	7,092	18
2010	14,414	112,650	782		0	112,650-	782-
2011	58,300	34,731	60		0	34,731-	60-
2012	4,556	34,267	752		0	34,267-	752-
2013	10,458	11,895	114		0	11,895-	114-
2014	4,794	690	14		0	690-	14-
2015	478,397	49,847	10		0	49,847-	10-
TOTAL	2,158,079	637,471	30		0	637,471-	30-

THREE-YEAR MOVING AVERAGES

99-01	252,489	55,233	22		0	55,233-	22-
00-02	251,777	52,946	21		0	52,946-	21-
01-03	201,583	37,409	19		0	37,409-	19-
02-04							
03-05	15,378	2,019	13		0	2,019-	13-
04-06	34,487	27,308	79		0	27,308-	79-
05-07	74,744	29,392	39		0	29,392-	39-
06-08	247,864	76,242	31		0	76,242-	31-
07-09	242,077	48,589	20		0	48,589-	20-
08-10	206,625	84,055	41		0	84,055-	41-
09-11	37,560	46,763	125		0	46,763-	125-
10-12	25,757	60,550	235		0	60,550-	235-
11-13	24,438	26,965	110		0	26,965-	110-
12-14	6,603	15,617	237		0	15,617-	237-
13-15	164,550	20,811	13		0	20,811-	13-

FIVE-YEAR AVERAGE

11-15	111,301	26,286	24		0	26,286-	24-
-------	---------	--------	----	--	---	---------	-----

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - HADLEY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999		391				391-	
2000							
2001	40,035	56,046	140		0	56,046-	140-
2002							
2003							
2004							
2005							
2006							
2007							
2008	16,934	170	1		0	170-	1-
2009	13,398	33,913	253		0	33,913-	253-
2010	3,236	1,556	48		0	1,556-	48-
2011	1,671	8,817	528		0	8,817-	528-
2012		100				100-	
2013	1,242	2,767	223		0	2,767-	223-
2014							
2015							
TOTAL	76,516	103,761	136		0	103,761-	136-

THREE-YEAR MOVING AVERAGES

99-01	13,345	18,812	141		0	18,812-	141-
00-02	13,345	18,682	140		0	18,682-	140-
01-03	13,345	18,682	140		0	18,682-	140-
02-04							
03-05							
04-06							
05-07							
06-08	5,645	57	1		0	57-	1-
07-09	10,111	11,361	112		0	11,361-	112-
08-10	11,189	11,880	106		0	11,880-	106-
09-11	6,102	14,762	242		0	14,762-	242-
10-12	1,636	3,491	213		0	3,491-	213-
11-13	971	3,895	401		0	3,895-	401-
12-14	414	956	231		0	956-	231-
13-15	414	922	223		0	922-	223-

FIVE-YEAR AVERAGE

11-15	583	2,337	401		0	2,337-	401-
-------	-----	-------	-----	--	---	--------	------

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	7,875	59,616	757	59,616	757		0
2000							
2001							
2002	298,175		0	114,012	38	114,012	38
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011	792		0		0		0
2012				37,195		37,195	
2013							
2014				62,271-		62,271-	
2015							
TOTAL	306,842	59,616	19	148,552	48	88,936	29

THREE-YEAR MOVING AVERAGES

99-01	2,625	19,872	757	19,872	757		0
00-02	99,392		0	38,004	38	38,004	38
01-03	99,392		0	38,004	38	38,004	38
02-04	99,392		0	38,004	38	38,004	38
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11	264		0		0		0
10-12	264		0	12,398		12,398	
11-13	264		0	12,398		12,398	
12-14				8,359-		8,359-	
13-15				20,757-		20,757-	

FIVE-YEAR AVERAGE

11-15	158		0	5,015-		5,015-	
-------	-----	--	---	--------	--	--------	--

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	26,292		0	6,023	23	6,023	23
2012	33,924		0	26,620	78	26,620	78
2013	137,962		0	40,536	29	40,536	29
2014	40,520		0	39,688	98	39,688	98
2015	74,714		0	19,851	27	19,851	27
TOTAL	313,412		0	132,718	42	132,718	42

THREE-YEAR MOVING AVERAGES

11-13	66,059		0	24,393	37	24,393	37
12-14	70,802		0	35,615	50	35,615	50
13-15	84,399		0	33,358	40	33,358	40

FIVE-YEAR AVERAGE

11-15	62,682		0	26,544	42	26,544	42
-------	--------	--	---	--------	----	--------	----

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	18,234		0	8,332	46	8,332	46
2012							
2013	18,234		0	10,213	56	10,213	56
2014							
2015	55,582		0	28,195	51	28,195	51
TOTAL	92,051		0	46,740	51	46,740	51
THREE-YEAR MOVING AVERAGES							
11-13	12,156		0	6,182	51	6,182	51
12-14	6,078		0	3,404	56	3,404	56
13-15	24,605		0	12,803	52	12,803	52
FIVE-YEAR AVERAGE							
11-15	18,410		0	9,348	51	9,348	51

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2012	142,307		0	110,919	78	110,919	78
2013	32,171		0		0		0
2014	63,249		0	27,529	44	27,529	44
2015							
TOTAL	237,728		0	138,448	58	138,448	58
THREE-YEAR MOVING AVERAGES							
12-14	79,243		0	46,149	58	46,149	58
13-15	31,807		0	9,176	29	9,176	29

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	297,718		0		0		0
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	297,718		0		0		0

THREE-YEAR MOVING AVERAGES

01-03	99,239		0		0		0
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							

FIVE-YEAR AVERAGE

11-15

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - MICROWAVE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	4,339	47	1		0	47-	1-
2006							
2007							
2008	1,898	1,898	100		0	1,898-	100-
2009							
2010							
2011	191,467		0		0		0
2012		2,941				2,941-	
2013	15,831	6,905	44		0	6,905-	44-
2014							
2015							
TOTAL	213,535	11,791	6		0	11,791-	6-

THREE-YEAR MOVING AVERAGES

05-07	1,446	16	1		0	16-	1-
06-08	633	633	100		0	633-	100-
07-09	633	633	100		0	633-	100-
08-10	633	633	100		0	633-	100-
09-11	63,822		0		0		0
10-12	63,822	980	2		0	980-	2-
11-13	69,100	3,282	5		0	3,282-	5-
12-14	5,277	3,282	62		0	3,282-	62-
13-15	5,277	2,302	44		0	2,302-	44-

FIVE-YEAR AVERAGE

11-15	41,460	1,969	5		0	1,969-	5-
-------	--------	-------	---	--	---	--------	----

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	6,376		0		0		0
2000	2,314		0		0		0
2001	11,013		0		0		0
2002	4,804		0		0		0
2003	10,629		0		0		0
2004	21,484		0		0		0
2005							
2006	7,760		0		0		0
2007	29,695		0		0		0
2008							
2009							
2010							
2011		2,900				2,900-	
2012	3,297		0		0		0
2013	12,369		0		0		0
2014	11,463		0		0		0
2015	2,676		0		0		0
TOTAL	123,879	2,900	2		0	2,900-	2-

THREE-YEAR MOVING AVERAGES

99-01	6,568		0		0		0
00-02	6,044		0		0		0
01-03	8,815		0		0		0
02-04	12,306		0		0		0
03-05	10,704		0		0		0
04-06	9,748		0		0		0
05-07	12,485		0		0		0
06-08	12,485		0		0		0
07-09	9,898		0		0		0
08-10							
09-11		967				967-	
10-12	1,099	967	88		0	967-	88-
11-13	5,222	967	19		0	967-	19-
12-14	9,043		0		0		0
13-15	8,836		0		0		0

FIVE-YEAR AVERAGE

11-15	5,961	580	10		0	580-	10-
-------	-------	-----	----	--	---	------	-----

PART IX. DETAILED DEPRECIATION CALCULATIONS

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 303.1 MISCELLANEOUS INTANGIBLE PLANT - 5 YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	60,846.27	60,846	60,846			
2000	427,980.43	427,980	427,980			
2002	1,488,820.73	1,488,821	1,488,821			
2003	1,375,204.30	1,375,204	1,375,204			
2004	910,117.96	910,118	910,118			
2005	30,193.50	30,194	30,194			
2006	416,296.84	416,297	416,297			
2007	86,271.31	86,271	86,271			
2008	367,579.02	367,579	367,579			
2009	834,876.93	834,877	834,877			
2010	228,461.82	228,462	228,462			
2011	1,116,910.76	1,116,911	1,116,911			
2012	255,814.80	204,652	64,201	191,614	1.00	191,614
2015	168,755.94	33,751	10,588	158,168	4.00	39,542
	7,768,130.61	7,581,963	7,418,349	349,782		231,156
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.5 2.98						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	2,123,629.02	2,123,629	2,123,629			
2008	134,204.45	107,364	108,313	25,891	2.00	12,946
2010	181,421.26	108,853	109,816	71,606	4.00	17,902
	2,439,254.73	2,339,846	2,341,758	97,497		30,848
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 1.26						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 303.3 MISCELLANEOUS INTANGIBLE PLANT - 15 YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	9,601,679.32	5,120,864	7,734,893	1,866,786	7.00	266,684
2015	2,373,706.84	158,255	239,039	2,134,668	14.00	152,476
	11,975,386.16	5,279,119	7,973,932	4,001,454		419,160
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5						3.50

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -15						
1907	17,460.61	19,125	17,209	2,871	3.09	929
1913	919.67	983	885	173	4.61	38
1917	644.62	679	611	130	5.50	24
1918	13,447.73	14,104	12,691	2,774	5.72	485
1919	3,465.22	3,621	3,258	727	5.93	123
1920	923.56	962	866	196	6.15	32
1921	29,821.78	30,929	27,831	6,464	6.38	1,013
1923	739.45	761	685	165	6.83	24
1924	44,019.19	45,132	40,612	10,010	7.05	1,420
1925	1,871.22	1,911	1,720	432	7.28	59
1926	1,982.92	2,017	1,815	465	7.51	62
1927	1,078.97	1,093	984	257	7.75	33
1928	70,779.95	71,392	64,241	17,156	7.99	2,147
1930	130,123.32	130,120	117,087	32,555	8.48	3,839
1931	6,908.57	6,878	6,189	1,756	8.73	201
1932	116.38	115	103	31	8.98	3
1934	395.00	388	349	105	9.51	11
1935	475.00	464	418	128	9.78	13
1936	717.38	697	627	198	10.06	20
1937	3,973.74	3,842	3,457	1,113	10.35	108
1938	12,677.70	12,191	10,970	3,609	10.65	339
1941	1,516.81	1,433	1,289	455	11.60	39
1946	514.77	470	423	169	13.40	13
1948	2,038.97	1,832	1,649	696	14.22	49
1949	438.38	391	352	152	14.64	10
1950	4,350.81	3,843	3,458	1,545	15.08	102
1951	12,961.84	11,345	10,209	4,697	15.53	302
1952	4,127.91	3,579	3,221	1,526	16.00	95
1953	7,509.64	6,446	5,800	2,836	16.48	172
1954	12,623.84	10,727	9,653	4,864	16.97	287
1955	60,598.17	50,958	45,854	23,834	17.47	1,364
1956	33,896.01	28,192	25,368	13,612	17.99	757
1957	30,401.45	24,995	22,492	12,470	18.53	673
1958	200,026.92	162,544	146,264	83,767	19.07	4,393
1959	45,424.98	36,463	32,811	19,428	19.63	990
1960	15,411.52	12,215	10,992	6,731	20.20	333
1961	5,267.40	4,121	3,708	2,350	20.78	113
1962	44,903.72	34,662	31,190	20,449	21.37	957
1963	23,688.37	18,034	16,228	11,014	21.97	501
1964	5,574.36	4,183	3,764	2,647	22.59	117
1965	7,379.79	5,456	4,910	3,577	23.21	154
1966	63,238.87	46,041	41,430	31,295	23.85	1,312
1967	116,639.82	83,577	75,206	58,930	24.50	2,405

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -15						
1968	23,260.98	16,400	14,757	11,993	25.15	477
1969	19,403.82	13,450	12,103	10,211	25.82	395
1970	631,954.35	430,569	387,443	339,305	26.49	12,809
1971	137,891.99	92,267	83,026	75,550	27.18	2,780
1972	196,573.42	129,132	116,198	109,861	27.87	3,942
1973	86,145.54	55,508	49,948	49,119	28.58	1,719
1974	19,487.92	12,312	11,079	11,332	29.29	387
1975	757,951.62	469,215	422,218	449,426	30.01	14,976
1976	31,878.60	19,328	17,392	19,268	30.73	627
1977	26,582.84	15,770	14,190	16,380	31.47	520
1978	464,538.52	269,492	242,500	291,719	32.21	9,057
1980	1,624.56	899	809	1,059	33.72	31
1981	43,290.47	23,368	21,027	28,757	34.49	834
1982	82,491.82	43,405	39,058	55,808	35.26	1,583
1983	101,450.39	51,980	46,774	69,894	36.04	1,939
1984	64,582.24	32,187	28,963	45,307	36.83	1,230
1985	25,749.17	12,469	11,220	18,392	37.63	489
1986	14,256.82	6,702	6,031	10,364	38.43	270
1987	75,179.84	34,277	30,844	55,613	39.23	1,418
1988	76,695.31	33,855	30,464	57,736	40.05	1,442
1989	11,069.82	4,726	4,253	8,477	40.87	207
1991	31,101.97	12,364	11,126	24,641	42.53	579
1993	14,437.01	5,308	4,776	11,827	44.22	267
1995	37,518.79	12,658	11,390	31,757	45.93	691
1996	29,532.07	9,514	8,561	25,401	46.79	543
1997	19,472.76	5,974	5,376	17,018	47.66	357
1998	34,299.62	9,994	8,993	30,452	48.53	627
1999	13,430.76	3,705	3,334	12,111	49.41	245
2003	22,527.91	4,791	4,311	21,596	52.98	408
2004	244,803.16	48,163	43,339	238,185	53.88	4,421
2005	288,397.24	52,146	46,923	284,734	54.78	5,198
2006	69,958.87	11,511	10,358	70,095	55.70	1,258
2007	58,989.38	8,757	7,880	59,958	56.61	1,059
2008	3,425.21	453	408	3,531	57.53	61
2009	758,821.54	87,936	79,128	793,517	58.45	13,576
2010	320,354.46	31,853	28,662	339,746	59.38	5,722
	5,880,207.12	2,971,349	2,673,741	4,088,497		118,205

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.6 2.01

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. -35						
1919	1,070.70	1,445	1,445			
1921	1,091.58	1,474	1,474			
1922	4,891.76	6,604	6,604			
1925	1,890.02	2,492	2,552			
1927	312.14	405	421			
1928	5,437.21	6,997	7,340			
1929	1,626.24	2,075	2,195			
1930	33,544.91	42,443	44,963	323	2.95	109
1931	225.34	283	300	4	3.32	1
1932	8,396.90	10,446	11,066	270	3.69	73
1933	3,890.39	4,797	5,082	170	4.07	42
1934	960.76	1,174	1,244	53	4.44	12
1935	19.98	24	25	2	4.82	
1936	68.27	82	87	5	5.20	1
1940	221.01	256	271	27	6.73	4
1942	2,682.79	3,044	3,225	397	7.50	53
1943	93.55	105	111	15	7.89	2
1946	126.18	137	145	25	9.07	3
1947	135.78	146	155	28	9.47	3
1948	13,163.06	14,042	14,876	2,894	9.86	294
1949	80,273.42	84,712	89,741	18,628	10.26	1,816
1950	121,106.73	126,412	133,917	29,577	10.66	2,775
1951	186,290.74	192,311	203,728	47,764	11.06	4,319
1952	354,930.10	362,222	383,727	95,429	11.47	8,320
1953	2,894.30	2,921	3,094	813	11.87	68
1954	44,114.66	43,994	46,606	12,949	12.28	1,054
1955	652,883.54	643,417	681,616	199,777	12.69	15,743
1956	252,567.20	245,857	260,453	80,513	13.11	6,141
1957	162,475.06	156,246	165,522	53,819	13.52	3,981
1958	528,796.53	502,140	531,952	181,923	13.94	13,050
1959	172,235.06	161,476	171,063	61,454	14.36	4,280
1960	280,036.14	259,164	274,550	103,499	14.78	7,003
1961	109,584.63	100,096	106,039	41,900	15.20	2,757
1962	152,663.80	137,559	145,726	60,370	15.63	3,862
1963	194,278.79	172,657	182,907	79,369	16.06	4,942
1964	82,085.12	71,936	76,207	34,608	16.49	2,099
1965	74,277.99	64,176	67,986	32,289	16.92	1,908
1966	345,938.75	294,520	312,005	155,012	17.36	8,929
1967	430,253.97	360,866	382,290	198,553	17.80	11,155
1968	600,617.51	496,157	525,613	285,221	18.24	15,637
1969	463,295.86	376,733	399,099	226,350	18.69	12,111
1970	1,899,435.45	1,520,003	1,610,244	953,994	19.14	49,843
1971	818,360.13	644,300	682,551	422,235	19.59	21,554

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. -35						
1972	1,228,803.14	951,569	1,008,063	650,821	20.04	32,476
1973	1,517,946.20	1,155,416	1,224,012	825,215	20.50	40,254
1974	1,176,603.23	880,045	932,292	656,122	20.96	31,304
1975	1,949,108.36	1,431,530	1,516,518	1,114,778	21.43	52,020
1976	441,510.58	318,309	337,207	258,832	21.90	11,819
1977	837,262.23	592,325	627,491	502,813	22.37	22,477
1978	369,837.11	256,545	271,776	227,504	22.85	9,956
1979	299,251.35	203,457	215,536	188,453	23.33	8,078
1980	400,352.45	266,557	282,382	258,094	23.82	10,835
1981	249,500.98	162,610	172,264	164,562	24.31	6,769
1982	965,969.98	615,686	652,239	651,820	24.81	26,272
1983	1,405,385.02	875,571	927,553	969,717	25.31	38,314
1984	1,522,030.35	926,380	981,378	1,073,363	25.81	41,587
1985	823,544.25	489,185	518,227	593,558	26.32	22,552
1986	235,399.72	136,313	144,406	173,384	26.84	6,460
1987	1,196,805.73	675,147	715,230	900,458	27.36	32,911
1988	619,568.79	340,088	360,279	476,139	27.89	17,072
1989	195,833.80	104,513	110,718	153,658	28.42	5,407
1990	2,159,451.23	1,118,964	1,185,396	1,729,863	28.96	59,733
1991	7,570.93	3,803	4,029	6,192	29.51	210
1992	816,439.65	397,264	420,849	681,345	30.06	22,666
1993	1,717,529.97	807,591	855,537	1,463,128	30.63	47,768
1994	3,133,675.33	1,422,154	1,506,586	2,723,876	31.20	87,304
1995	386,651.67	169,142	179,184	342,796	31.77	10,790
1996	105,490.79	44,360	46,994	95,419	32.36	2,949
1997	1,560,766.32	629,877	667,272	1,439,763	32.95	43,695
1998	554,862.10	214,202	226,919	522,145	33.56	15,559
1999	344,142.69	126,824	134,353	330,240	34.17	9,665
2000	410,709.19	143,921	152,465	401,992	34.80	11,551
2001	1,453,517.54	483,047	511,725	1,450,524	35.43	40,941
2002	153,742.61	48,223	51,086	156,467	36.08	4,337
2003	2,003,880.85	590,554	625,614	2,079,625	36.74	56,604
2004	4,257,055.55	1,172,623	1,242,240	4,504,785	37.41	120,417
2005	661,545.21	169,115	179,155	713,931	38.10	18,738
2006	3,546,393.87	835,298	884,889	3,902,743	38.80	100,586
2007	4,959,880.75	1,065,643	1,128,909	5,566,930	39.52	140,864
2008	5,547,357.74	1,075,561	1,139,416	6,349,517	40.25	157,752
2009	7,835,482.44	1,348,154	1,428,192	9,149,709	41.01	223,109
2010	5,504,249.47	825,258	874,252	6,556,485	41.78	156,929
2011	2,652,460.83	336,741	356,733	3,224,089	42.58	75,718
2012	2,100,165.84	217,178	230,072	2,605,152	43.40	60,027
2013	2,065,400.92	163,728	173,448	2,614,843	44.24	59,106

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. -35						
2014	986,066.09	53,248	56,409	1,274,780	45.12	28,253
2015	3,957,071.05	109,138	115,618	5,226,428	46.04	113,519
2016	1,278,896.73	8,822	9,346	1,717,165	46.76	36,723
	83,684,414.68	31,080,025	32,924,476	80,049,484		2,326,020
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.4 2.78						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R1						
NET SALVAGE PERCENT.. -60						
1911	13.72	21	18	4	2.52	2
1923	36.29	52	46	12	6.19	2
1928	32.32	45	39	13	7.76	2
1929	29.24	40	35	12	8.09	1
1930	18.95	26	23	7	8.42	1
1932	112.92	151	132	49	9.10	5
1933	106.10	141	123	47	9.44	5
1934	29.24	39	34	13	9.79	1
1935	13.73	18	16	6	10.14	1
1936	5.29	7	6	2	10.50	
1937	130.93	169	148	61	10.86	6
1938	462.06	591	518	221	11.23	20
1939	128.86	163	143	63	11.60	5
1940	79.51	100	88	39	11.97	3
1941	208.69	260	228	106	12.35	9
1942	84.02	104	91	43	12.74	3
1943	42.97	53	46	23	13.13	2
1944	156.13	189	166	84	13.52	6
1945	1.30	2	2			
1946	123.13	147	129	68	14.33	5
1947	50.01	59	52	28	14.74	2
1948	18.40	21	18	11	15.15	1
1949	138.92	160	140	82	15.57	5
1950	1,630.29	1,863	1,632	976	16.00	61
1951	603.95	683	598	368	16.43	22
1952	226.32	253	222	140	16.87	8
1953	285.34	315	276	181	17.31	10
1954	208.03	227	199	134	17.76	8
1955	839,343.20	906,249	793,652	549,297	18.21	30,165
1956	148,248.37	158,118	138,473	98,724	18.67	5,288
1957	193,043.63	203,357	178,091	130,779	19.13	6,836
1958	263,178.54	273,630	239,633	181,453	19.61	9,253
1959	265,914.13	272,904	238,997	186,466	20.08	9,286
1960	295,267.59	298,896	261,759	210,669	20.57	10,242
1961	185,620.51	185,303	162,280	134,713	21.06	6,397
1962	159,204.05	156,703	137,233	117,493	21.55	5,452
1963	161,962.40	157,104	137,585	121,555	22.05	5,513
1964	171,980.53	164,314	143,899	131,270	22.56	5,819
1965	205,251.59	193,114	169,120	159,283	23.07	6,904
1966	298,725.74	276,620	242,251	235,710	23.59	9,992
1967	323,330.18	294,510	257,918	259,410	24.12	10,755
1968	277,221.89	248,311	217,459	226,096	24.65	9,172
1969	269,714.29	237,426	207,927	223,616	25.19	8,877

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R1						
NET SALVAGE PERCENT.. -60						
1970	331,652.02	286,834	251,196	279,447	25.73	10,861
1971	355,507.72	301,778	264,283	304,529	26.29	11,583
1972	500,324.47	416,838	365,048	435,471	26.84	16,225
1973	442,779.23	361,690	316,752	391,695	27.41	14,290
1974	464,966.81	372,241	325,992	417,955	27.98	14,938
1975	598,070.45	469,059	410,781	546,132	28.55	19,129
1976	518,902.14	398,367	348,872	481,371	29.13	16,525
1977	579,205.28	434,904	380,869	545,859	29.72	18,367
1978	556,318.76	408,338	357,604	532,506	30.31	17,569
1979	704,644.36	505,134	442,373	685,058	30.91	22,163
1980	793,036.64	554,669	485,754	783,105	31.52	24,845
1981	712,561.20	485,967	425,588	714,510	32.13	22,238
1982	646,049.53	429,163	375,841	657,838	32.75	20,087
1983	821,668.19	531,271	465,263	849,406	33.37	25,454
1984	935,671.01	588,410	515,303	981,771	33.99	28,884
1985	966,452.54	590,093	516,777	1,029,547	34.63	29,730
1986	1,155,998.57	685,017	599,907	1,249,691	35.26	35,442
1987	1,525,399.70	876,019	767,177	1,673,463	35.90	46,615
1988	1,540,016.18	855,805	749,475	1,714,551	36.55	46,910
1989	2,037,532.75	1,094,432	958,454	2,301,598	37.20	61,871
1990	2,715,035.00	1,407,952	1,233,020	3,111,036	37.85	82,194
1991	2,572,966.05	1,285,742	1,125,994	2,990,752	38.51	77,662
1992	1,046,159.02	503,060	440,557	1,233,297	39.17	31,486
1993	1,856,582.89	857,207	750,703	2,219,830	39.84	55,719
1994	1,159,980.25	513,379	449,594	1,406,374	40.51	34,717
1995	922,202.90	390,483	341,967	1,133,558	41.18	27,527
1996	970,880.56	392,236	343,502	1,209,907	41.86	28,904
1997	951,612.39	366,241	320,737	1,201,843	42.53	28,259
1998	1,763,459.65	643,903	563,901	2,257,634	43.22	52,236
1999	1,005,961.11	347,773	304,564	1,304,974	43.90	29,726
2000	960,601.06	313,156	274,248	1,262,714	44.59	28,318
2001	1,252,561.53	384,005	336,294	1,667,804	45.27	36,841
2002	1,047,884.10	300,298	262,987	1,413,628	45.97	30,751
2003	1,484,412.13	396,136	346,918	2,028,141	46.66	43,466
2004	2,388,273.63	589,579	516,326	3,304,912	47.36	69,783
2005	1,960,452.28	444,756	389,497	2,747,227	48.06	57,162
2006	2,403,227.37	497,141	435,374	3,409,790	48.76	69,930
2007	1,819,105.12	339,401	297,232	2,613,336	49.47	52,827
2008	1,714,406.91	285,085	249,664	2,493,387	50.18	49,689
2009	2,384,160.11	348,087	304,839	3,509,817	50.89	68,969
2010	2,088,718.04	261,975	229,426	3,112,523	51.61	60,309
2011	4,391,099.57	460,468	403,257	6,622,502	52.33	126,553
2012	3,444,587.68	289,345	253,395	5,257,945	53.06	99,094

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R1						
NET SALVAGE PERCENT.. -60						
2013	4,490,681.40	283,524	248,297	6,936,793	53.79	128,961
2014	2,819,242.43	119,220	104,408	4,406,380	54.52	80,821
2015	4,120,676.93	87,095	76,274	6,516,809	55.26	117,930
2016	1,391,933.84	7,550	6,611	2,220,483	55.81	39,786
	75,376,604.80	26,793,284	23,464,340	97,138,227		2,253,493
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.1						2.99

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. -60						
1901	19.71	32	32			
1903	73.79	118	118			
1904	36.99	59	59			
1905	244.74	392	392			
1906	167.08	265	193	74	0.55	74
1907	453.49	719	524	202	0.50	202
1908	518.02	814	594	235	0.99	235
1909	32.94	51	37	16	1.48	11
1920	28.43	40	29	16	6.47	2
1925	133.07	180	131	82	8.52	10
1926	51.21	69	50	32	8.93	4
1927	12.83	17	12	9	9.33	1
1931	27.68	36	26	18	10.91	2
1933	46.61	59	43	32	11.70	3
1935	47.44	59	43	33	12.50	3
1944	20.46	23	17	16	16.16	1
1948	61.58	67	49	50	17.85	3
1950	774.81	818	597	643	18.71	34
1951	153.86	160	117	129	19.15	7
1952	101.51	105	77	85	19.59	4
1954	116.74	117	85	102	20.49	5
1955	2,755,852.69	2,730,587	1,991,422	2,417,942	20.94	115,470
1956	235,767.62	230,452	168,069	209,159	21.40	9,774
1957	192,399.82	185,489	135,277	172,563	21.86	7,894
1958	410,146.24	389,803	284,284	371,950	22.33	16,657
1959	437,137.51	409,475	298,631	400,789	22.80	17,578
1960	449,413.75	414,834	302,539	416,523	23.27	17,900
1961	225,140.57	204,673	149,268	210,957	23.75	8,882
1962	246,363.14	220,525	160,829	233,352	24.23	9,631
1963	262,874.11	231,636	168,933	251,666	24.71	10,185
1964	379,589.50	329,071	239,992	367,351	25.20	14,577
1965	495,336.30	422,209	307,918	484,620	25.70	18,857
1966	740,889.34	620,735	452,703	732,720	26.20	27,966
1967	927,021.27	763,198	556,602	926,632	26.70	34,705
1968	562,956.47	455,112	331,914	568,816	27.21	20,905
1969	687,937.00	545,947	398,160	702,539	27.72	25,344
1970	700,483.71	545,514	397,844	722,930	28.23	25,609
1971	712,572.08	544,143	396,844	743,271	28.75	25,853
1972	1,192,079.52	891,943	650,496	1,256,831	29.28	42,925
1973	1,244,428.00	912,275	665,324	1,325,761	29.80	44,489
1974	876,582.39	628,839	458,613	943,919	30.34	31,111
1975	1,202,393.46	844,042	615,561	1,308,269	30.87	42,380
1976	903,452.93	620,000	452,167	993,358	31.41	31,626

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. -60						
1977	736,529.93	493,876	360,185	818,263	31.95	25,611
1978	1,115,169.09	729,927	532,337	1,251,934	32.50	38,521
1979	1,221,496.20	779,979	568,840	1,385,554	33.05	41,923
1980	1,089,672.03	678,055	494,507	1,248,968	33.61	37,161
1981	1,028,810.23	623,722	454,882	1,191,214	34.16	34,872
1982	1,059,680.04	625,177	455,943	1,239,545	34.72	35,701
1983	1,318,803.02	756,170	551,476	1,558,609	35.29	44,166
1984	1,168,574.97	650,663	474,530	1,395,190	35.86	38,907
1985	1,519,171.99	820,693	598,533	1,832,142	36.43	50,292
1986	2,122,038.43	1,111,167	810,376	2,584,885	37.00	69,862
1987	3,277,088.88	1,660,724	1,211,169	4,032,173	37.58	107,296
1988	3,515,075.09	1,723,005	1,256,591	4,367,529	38.15	114,483
1989	4,387,455.84	2,076,635	1,514,494	5,505,435	38.73	142,149
1990	6,122,666.02	2,792,817	2,036,806	7,759,460	39.32	197,341
1991	3,512,093.54	1,542,792	1,125,161	4,494,189	39.90	112,636
1992	2,512,923.76	1,060,735	773,596	3,247,082	40.49	80,195
1993	3,159,578.28	1,279,452	933,107	4,122,218	41.08	100,346
1994	1,551,261.18	601,542	438,706	2,043,312	41.67	49,036
1995	1,402,061.56	519,638	378,973	1,864,325	42.26	44,116
1996	1,789,361.63	632,461	461,255	2,401,724	42.85	56,050
1997	1,544,258.68	518,871	378,413	2,092,401	43.45	48,157
1998	2,473,466.76	787,908	574,623	3,382,924	44.05	76,797
1999	2,404,650.92	724,704	528,528	3,318,913	44.64	74,348
2000	2,391,071.28	678,873	495,103	3,330,611	45.24	73,621
2001	2,395,203.05	638,274	465,494	3,366,831	45.84	73,447
2002	2,746,127.96	683,852	498,734	3,895,071	46.44	83,873
2003	2,580,117.39	596,730	435,196	3,692,992	47.05	78,491
2004	4,118,049.93	880,538	642,178	5,946,702	47.65	124,800
2005	3,082,425.46	605,290	441,439	4,490,442	48.25	93,066
2006	4,204,737.38	751,067	547,755	6,179,825	48.86	126,480
2007	3,035,388.96	488,333	356,142	4,500,480	49.47	90,974
2008	3,366,555.96	481,821	351,393	5,035,097	50.08	100,541
2009	6,036,469.88	756,828	551,956	9,106,396	50.69	179,649
2010	3,269,788.44	351,934	256,666	4,974,996	51.30	96,978
2011	7,644,769.84	687,173	501,156	11,730,476	51.91	225,977
2012	7,834,009.83	562,921	410,539	12,123,877	52.53	230,799
2013	7,522,591.12	407,062	296,871	11,739,275	53.14	220,912

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. -60						
2014	7,157,672.74	258,249	188,342	11,263,934	53.76	209,523
2015	7,941,372.12	143,199	104,436	12,601,759	54.38	231,735
2016	4,418,615.56	20,573	15,004	7,054,781	54.84	128,643
	145,620,795.38	45,328,132	33,058,050	199,935,223		4,590,394
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.6 3.15						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -50						
1944	221.91	242	196	137	17.80	8
1950	5.08	5	4	4	20.43	
1953	15.82	16	13	11	21.85	1
1955	5,010,671.64	4,875,033	3,941,609	3,574,398	22.84	156,497
1956	188,124.66	180,859	146,230	135,957	23.34	5,825
1957	166,509.24	158,081	127,813	121,951	23.86	5,111
1958	131,846.22	123,590	99,926	97,843	24.38	4,013
1959	210,222.96	194,489	157,250	158,084	24.91	6,346
1960	126,612.34	115,558	93,432	96,487	25.45	3,791
1961	78,691.18	70,840	57,276	60,761	25.99	2,338
1962	95,407.88	84,656	68,447	74,665	26.55	2,812
1963	64,699.04	56,572	45,740	51,309	27.11	1,893
1964	451,017.49	388,536	314,143	362,383	27.67	13,097
1965	153,662.03	130,316	105,364	125,129	28.25	4,429
1966	272,985.79	227,859	184,231	225,248	28.83	7,813
1967	500,730.73	411,022	332,324	418,772	29.43	14,229
1968	482,972.66	389,868	315,220	409,239	30.02	13,632
1969	275,131.19	218,222	176,439	236,258	30.63	7,713
1970	764,503.90	595,602	481,562	665,194	31.24	21,293
1971	463,003.81	354,094	286,296	408,210	31.86	12,813
1972	307,390.92	230,686	186,516	274,570	32.48	8,454
1973	415,672.73	305,806	247,253	376,256	33.12	11,360
1974	324,367.60	233,919	189,130	297,421	33.75	8,812
1975	409,524.99	289,188	233,817	380,470	34.40	11,060
1976	135,056.76	93,345	75,472	127,113	35.05	3,627
1977	153,570.17	103,803	83,928	146,427	35.71	4,100
1978	81,666.25	53,956	43,625	78,874	36.37	2,169
1979	113,346.58	73,134	59,131	110,889	37.04	2,994
1980	93,050.12	58,578	47,362	92,213	37.72	2,445
1981	189,180.73	116,128	93,893	189,878	38.40	4,945
1982	216,639.54	129,535	104,733	220,226	39.09	5,634
1983	453,961.08	264,205	213,618	467,324	39.78	11,748
1984	633,020.45	358,191	289,608	659,923	40.48	16,302
1985	2,126,083.09	1,168,687	944,918	2,244,207	41.18	54,497
1986	2,088,271.42	1,113,696	900,456	2,231,951	41.89	53,281
1987	2,292,651.81	1,185,141	958,222	2,480,756	42.60	58,234
1988	2,515,853.60	1,259,273	1,018,160	2,755,620	43.31	63,625
1989	5,954,290.46	2,880,031	2,328,591	6,602,845	44.04	149,928
1990	2,757,700.67	1,288,039	1,041,418	3,095,133	44.76	69,150
1991	1,763,093.25	793,789	641,802	2,002,838	45.49	44,028
1992	858,101.44	371,691	300,523	986,629	46.23	21,342
1993	1,284,608.61	534,487	432,149	1,494,764	46.97	31,824
1994	868,528.59	346,543	280,190	1,022,603	47.71	21,434

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -50						
1995	917,707.79	350,280	283,212	1,093,350	48.46	22,562
1996	964,647.63	351,498	284,197	1,162,774	49.21	23,629
1997	469,494.48	162,842	131,663	572,579	49.97	11,458
1998	1,078,079.26	355,265	287,242	1,329,877	50.72	26,220
1999	473,606.50	147,659	119,387	591,023	51.49	11,478
2000	801,968.41	235,959	190,780	1,012,173	52.25	19,372
2001	1,296,875.53	358,541	289,891	1,655,422	53.02	31,223
2002	1,013,241.31	261,887	211,743	1,308,119	53.80	24,314
2003	1,349,287.37	324,760	262,578	1,761,353	54.57	32,277
2004	1,656,329.64	368,848	298,224	2,186,270	55.35	39,499
2005	1,188,197.56	242,945	196,428	1,585,868	56.14	28,248
2006	718,805.35	134,032	108,369	969,839	56.92	17,039
2007	1,309,383.65	219,976	177,857	1,786,218	57.72	30,946
2008	2,056,315.28	307,985	249,015	2,835,458	58.51	48,461
2009	2,280,724.55	299,482	242,140	3,178,947	59.31	53,599
2010	2,050,379.51	231,375	187,074	2,888,495	60.11	48,053
2011	1,519,550.51	143,073	115,679	2,163,647	60.92	35,516
2012	1,674,398.96	126,359	102,165	2,409,433	61.73	39,032
2013	2,678,029.16	152,045	122,932	3,894,112	62.54	62,266
2014	2,261,576.23	85,589	69,201	3,323,163	63.36	52,449
2015	3,035,272.48	57,458	46,457	4,506,452	64.18	70,216
2016	908,216.75	4,400	3,557	1,358,768	64.79	20,972
	67,174,754.34	26,749,569	21,627,821	79,134,310		1,693,476
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.7 2.52						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -60						
1916	56,073.51	80,880	65,524	24,194	5.91	4,094
1923	52.45	73	59	25	7.69	3
1924	2,611.51	3,624	2,936	1,242	7.96	156
1925	43.84	61	49	21	8.24	3
1929	152.79	206	167	77	9.38	8
1951	1,716.81	1,966	1,593	1,154	17.05	68
1953	55.92	63	51	38	17.92	2
1955	2,063,078.56	2,265,524	1,835,398	1,465,528	18.82	77,871
1956	118,651.72	128,808	104,353	85,490	19.29	4,432
1957	135,372.94	145,265	117,685	98,912	19.76	5,006
1958	231,530.58	245,485	198,878	171,571	20.24	8,477
1959	240,564.20	251,853	204,037	180,866	20.74	8,721
1960	143,097.57	147,906	119,825	109,131	21.24	5,138
1961	94,645.27	96,538	78,210	73,222	21.75	3,367
1962	227,350.83	228,806	185,366	178,395	22.26	8,014
1963	282,154.64	279,974	226,819	224,628	22.79	9,856
1964	210,738.37	206,129	166,994	170,187	23.32	7,298
1965	259,124.20	249,659	202,259	212,340	23.87	8,896
1966	245,647.83	233,071	188,821	204,216	24.42	8,363
1967	315,675.90	294,801	238,831	266,250	24.98	10,659
1968	564,445.84	518,541	420,092	483,021	25.55	18,905
1969	528,906.95	477,853	387,129	459,122	26.12	17,577
1970	840,750.93	746,358	604,657	740,544	26.71	27,725
1971	539,087.09	470,084	380,835	481,704	27.30	17,645
1972	678,304.20	580,628	470,392	614,895	27.90	22,039
1973	941,837.57	790,887	640,732	866,208	28.51	30,383
1974	1,229,346.28	1,012,332	820,134	1,146,820	29.12	39,383
1975	1,281,952.67	1,034,444	838,047	1,213,077	29.74	40,789
1976	689,120.58	544,493	441,117	661,476	30.37	21,781
1977	550,475.94	425,558	344,763	535,999	31.01	17,285
1978	557,426.46	421,414	341,406	550,476	31.65	17,393
1979	747,586.54	552,221	447,378	748,760	32.30	23,181
1980	798,523.66	575,793	466,475	811,163	32.96	24,611
1981	549,968.48	386,738	313,313	566,637	33.63	16,849
1982	783,183.41	536,738	434,834	818,259	34.30	23,856
1983	951,425.94	635,050	514,481	1,007,801	34.97	28,819
1984	1,518,616.03	985,691	798,551	1,631,235	35.66	45,744
1985	2,895,153.32	1,826,633	1,479,834	3,152,411	36.34	86,748
1986	3,225,394.83	1,974,819	1,599,886	3,560,746	37.04	96,132
1987	3,182,809.42	1,889,316	1,530,616	3,561,879	37.74	94,379
1988	3,273,593.72	1,881,243	1,524,076	3,713,674	38.45	96,584
1989	4,633,041.43	2,574,711	2,085,884	5,326,982	39.16	136,031
1990	3,674,545.99	1,972,496	1,598,004	4,281,270	39.87	107,381

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -60						
1991	3,901,620.45	2,019,479	1,636,067	4,606,526	40.59	113,489
1992	2,220,499.05	1,106,093	896,093	2,656,705	41.32	64,296
1993	3,273,686.75	1,567,022	1,269,512	3,968,387	42.05	94,373
1994	3,889,977.52	1,785,220	1,446,283	4,777,681	42.79	111,654
1995	2,533,567.01	1,112,743	901,481	3,152,226	43.53	72,415
1996	3,967,225.58	1,664,140	1,348,191	4,999,370	44.27	112,929
1997	2,958,673.52	1,181,907	957,514	3,776,364	45.02	83,882
1998	4,170,269.91	1,582,501	1,282,052	5,390,380	45.77	117,771
1999	2,663,302.97	956,658	775,030	3,486,255	46.53	74,925
2000	3,204,681.23	1,086,156	879,941	4,247,549	47.29	89,819
2001	3,185,460.40	1,014,251	821,688	4,275,049	48.06	88,952
2002	3,231,418.93	963,376	780,472	4,389,798	48.82	89,918
2003	4,635,544.11	1,285,566	1,041,492	6,375,379	49.60	128,536
2004	4,994,481.90	1,282,583	1,039,076	6,952,095	50.37	138,021
2005	5,218,005.13	1,231,449	997,650	7,351,158	51.15	143,718
2006	6,031,876.24	1,296,419	1,050,284	8,600,718	51.94	165,589
2007	3,896,102.60	755,345	611,937	5,621,827	52.73	106,615
2008	6,057,756.09	1,046,780	848,041	8,844,369	53.52	165,254
2009	4,763,263.31	721,501	584,519	7,036,702	54.32	129,542
2010	4,901,092.11	637,769	516,684	7,325,063	55.12	132,893
2011	6,352,715.41	691,175	559,951	9,604,394	55.92	171,752
2012	5,407,582.26	471,541	382,016	8,270,116	56.73	145,780
2013	6,501,965.51	426,529	345,549	10,057,596	57.54	174,793
2014	7,032,658.96	307,524	249,138	11,003,116	58.36	188,539
2015	7,620,905.86	166,684	135,038	12,058,411	59.18	203,758
2016	2,883,923.26	16,150	13,084	4,601,193	59.79	76,956

154,762,092.79 54,051,294 43,789,274 203,830,074 4,407,821

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.2 2.85

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-L0.5						
NET SALVAGE PERCENT.. +5						
1926	27,726.30	20,739	10,419	15,921	7.23	2,202
1942	175,214.05	122,099	61,338	105,115	9.06	11,602
1943	348.30	241	121	210	9.21	23
1944	1,206.89	831	417	730	9.35	78
1945	5,489.34	3,758	1,888	3,327	9.50	350
1946	5,508.85	3,748	1,883	3,350	9.65	347
1947	43,609.91	29,476	14,808	26,621	9.81	2,714
1948	60,176.51	40,404	20,298	36,870	9.97	3,698
1949	27,966.60	18,653	9,371	17,197	10.13	1,698
1950	35,806.94	23,712	11,912	22,105	10.30	2,146
1951	60,897.51	40,037	20,113	37,740	10.47	3,605
1952	85,569.46	55,852	28,058	53,233	10.64	5,003
1953	87,136.98	56,436	28,351	54,429	10.82	5,030
1954	87,286.87	56,071	28,168	54,755	11.01	4,973
1955	238,360.39	151,916	76,317	150,125	11.19	13,416
1956	86,639.10	54,758	27,508	54,799	11.38	4,815
1957	253,305.05	158,680	79,715	160,925	11.58	13,897
1958	105,753.25	65,686	32,998	67,468	11.77	5,732
1959	140,351.51	86,392	43,400	89,934	11.97	7,513
1960	213,703.57	130,289	65,453	137,565	12.18	11,294
1961	149,531.28	90,289	45,358	96,697	12.39	7,804
1962	125,266.16	74,902	37,628	81,375	12.60	6,458
1963	242,291.19	143,386	72,032	158,145	12.82	12,336
1964	110,835.10	64,910	32,608	72,685	13.04	5,574
1965	247,608.91	143,489	72,084	163,144	13.26	12,303
1966	452,022.44	259,044	130,135	299,286	13.49	22,186
1967	340,358.15	192,863	96,888	226,452	13.72	16,505
1968	372,685.65	208,681	104,834	249,217	13.96	17,852
1969	390,884.18	216,250	108,636	262,704	14.20	18,500
1970	283,759.35	155,082	77,908	191,663	14.44	13,273
1971	423,505.34	228,499	114,790	287,540	14.69	19,574
1972	465,446.28	247,878	124,525	317,649	14.94	21,262
1973	193,609.98	101,702	51,091	132,838	15.20	8,739
1974	261,025.25	135,218	67,929	180,045	15.46	11,646
1975	129,548.63	66,132	33,222	89,849	15.73	5,712
1976	150,019.41	75,451	37,904	104,614	16.00	6,538
1977	221,362.25	109,662	55,090	155,204	16.27	9,539
1978	493,890.32	240,810	120,974	348,222	16.55	21,041
1979	373,220.15	179,052	89,949	264,610	16.83	15,723
1980	425,447.32	200,661	100,805	303,370	17.12	17,720
1981	496,440.09	230,121	115,605	356,013	17.41	20,449
1982	716,946.99	326,328	163,936	517,164	17.71	29,202
1983	511,930.80	228,718	114,900	371,434	18.01	20,624

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-L0.5						
NET SALVAGE PERCENT.. +5						
1984	926,998.14	406,137	204,029	676,619	18.32	36,933
1985	1,002,749.02	430,638	216,337	736,275	18.63	39,521
1986	712,409.23	299,581	150,499	526,290	18.95	27,773
1987	2,022,167.30	832,280	418,108	1,502,951	19.27	77,994
1988	1,853,930.63	745,935	374,731	1,386,503	19.60	70,740
1989	1,297,733.17	510,177	256,295	976,552	19.93	48,999
1990	1,086,206.35	416,700	209,335	822,561	20.27	40,580
1991	1,397,508.85	522,849	262,661	1,064,972	20.61	51,673
1992	1,575,013.10	573,862	288,288	1,207,974	20.96	57,632
1993	980,941.09	347,541	174,592	757,302	21.32	35,521
1994	2,986,877.39	1,028,180	516,521	2,321,013	21.68	107,058
1995	1,985,309.07	663,435	333,286	1,552,758	22.04	70,452
1996	1,695,027.23	548,444	275,519	1,334,757	22.42	59,534
1997	1,833,711.59	573,841	288,277	1,453,749	22.80	63,761
1998	1,359,791.80	410,716	206,329	1,085,473	23.19	46,808
1999	1,153,079.60	335,397	168,492	926,934	23.59	39,294
2000	1,872,924.21	522,787	262,630	1,516,648	24.01	63,167
2001	1,804,562.10	481,522	241,900	1,472,434	24.45	60,222
2002	1,765,240.87	448,843	225,483	1,451,496	24.90	58,293
2003	2,017,596.93	485,945	244,121	1,672,596	25.38	65,902
2004	1,681,297.52	381,451	191,627	1,405,606	25.88	54,312
2005	1,768,705.72	375,591	188,684	1,491,586	26.40	56,499
2006	2,465,287.69	485,619	243,958	2,098,065	26.95	77,850
2007	2,756,077.35	499,017	250,688	2,367,585	27.52	86,031
2008	3,267,823.84	536,881	269,710	2,834,723	28.12	100,808
2009	3,240,769.34	476,310	239,281	2,839,450	28.74	98,798
2010	3,642,810.31	468,194	235,204	3,225,466	29.40	109,710
2011	4,792,228.40	524,871	263,677	4,288,940	30.08	142,584
2012	4,240,886.87	380,363	191,081	3,837,762	30.79	124,643
2013	3,328,904.70	229,753	115,420	3,047,039	31.53	96,639
2014	2,508,039.12	118,441	59,500	2,323,137	32.31	71,901
2015	3,516,588.91	86,459	43,434	3,297,325	33.12	99,557
2016	1,465,448.95	9,411	4,728	1,387,448	33.77	41,085
	79,324,338.99	20,196,077	10,145,792	65,212,330		2,722,970

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.9 3.43

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 369 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -100						
1904	85.83	172	172			
1911	171.67	337	283	60	1.15	52
1916	85.83	165	139	33	2.36	14
1920	85.83	163	137	35	3.36	10
1922	85.83	161	135	37	3.87	10
1923	772.49	1,447	1,216	329	4.13	80
1924	171.66	320	269	74	4.39	17
1925	514.99	956	803	227	4.65	49
1926	343.31	635	534	153	4.90	31
1927	85.83	158	133	39	5.16	8
1930	85.82	156	131	41	5.94	7
1931	85.83	155	130	42	6.20	7
1933	85.83	154	129	43	6.73	6
1935	171.66	305	256	87	7.28	12
1937	85.83	151	127	45	7.86	6
1940	343.34	594	499	188	8.79	21
1941	85.83	148	124	48	9.12	5
1942	85.83	147	124	48	9.46	5
1946	85.83	143	120	52	10.95	5
1948	85.83	141	118	54	11.77	5
1950	686.66	1,106	929	444	12.65	35
1951	1,287.47	2,056	1,728	847	13.11	65
1952	257.49	407	342	173	13.59	13
1953	85.83	134	113	59	14.08	4
1954	85.83	133	112	60	14.59	4
1955	731,189.54	1,122,434	943,287	519,092	15.11	34,354
1956	215,300.47	326,925	274,746	155,855	15.65	9,959
1957	167,770.65	251,914	211,707	123,834	16.20	7,644
1958	237,531.54	352,568	296,296	178,767	16.76	10,666
1959	241,615.42	354,319	297,768	185,463	17.34	10,696
1960	284,483.07	412,017	346,257	222,709	17.93	12,421
1961	242,164.88	346,257	290,992	193,338	18.53	10,434
1962	240,101.83	338,726	284,663	195,541	19.15	10,211
1963	257,733.38	358,605	301,369	214,098	19.78	10,824
1964	299,467.96	410,780	345,217	253,719	20.42	12,425
1965	297,513.73	402,054	337,884	257,143	21.08	12,198
1966	400,801.20	533,498	448,349	353,253	21.74	16,249
1967	370,884.34	485,918	408,363	333,406	22.42	14,871
1968	446,092.90	574,978	483,208	408,978	23.11	17,697
1969	414,768.53	525,802	441,881	387,656	23.80	16,288
1970	406,630.02	506,596	425,740	387,520	24.51	15,811
1971	535,078.15	654,775	550,269	519,887	25.23	20,606
1972	494,478.91	593,988	499,184	489,774	25.96	18,866

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 369 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -100						
1973	559,747.74	659,640	554,357	565,138	26.70	21,166
1974	452,636.86	523,112	439,620	465,654	27.44	16,970
1975	447,021.69	506,163	425,376	468,667	28.20	16,619
1976	315,547.11	349,917	294,068	337,026	28.96	11,638
1977	329,550.75	357,536	300,471	358,630	29.74	12,059
1978	304,109.97	322,636	271,141	337,079	30.52	11,045
1979	455,010.48	471,673	396,391	513,630	31.31	16,405
1980	383,249.74	387,849	325,946	440,553	32.11	13,720
1981	437,283.70	431,765	362,853	511,714	32.91	15,549
1982	391,747.18	376,923	316,764	466,730	33.73	13,837
1983	598,602.22	560,842	471,328	725,876	34.55	21,009
1984	1,105,145.12	1,007,207	846,451	1,363,839	35.38	38,548
1985	1,002,491.00	887,746	746,057	1,258,925	36.22	34,758
1986	885,123.25	760,940	639,489	1,130,758	37.06	30,512
1987	932,085.55	776,651	652,693	1,211,478	37.92	31,948
1988	570,519.99	460,455	386,964	754,076	38.77	19,450
1989	1,130,805.90	882,368	741,537	1,520,075	39.64	38,347
1990	704,172.58	530,622	445,932	962,413	40.51	23,757
1991	713,764.67	518,521	435,762	991,767	41.39	23,962
1992	24,524.16	17,144	14,408	34,640	42.28	819
1993	32,335.51	21,720	18,253	46,418	43.17	1,075
1994	936,577.32	603,156	506,889	1,366,266	44.07	31,002
1995	294,989.70	181,802	152,785	437,194	44.97	9,722
1996	252,939.60	148,804	125,054	380,825	45.88	8,300
1997	246,897.25	138,262	116,195	377,600	46.80	8,068
1998	275,033.06	146,235	122,895	427,171	47.72	8,952
1999	293,609.27	147,709	124,134	463,085	48.65	9,519
2000	280,168.54	132,929	111,713	448,624	49.58	9,048
2001	248,111.50	110,544	92,900	403,323	50.52	7,983
2002	272,316.20	113,452	95,344	449,288	51.46	8,731
2003	333,496.18	129,296	108,660	558,332	52.40	10,655
2004	399,328.90	143,143	120,296	678,362	53.35	12,715
2005	461,001.45	151,633	127,431	794,572	54.31	14,630
2006	980,086.63	293,732	246,851	1,713,322	55.26	31,005
2007	1,102,891.10	297,957	250,401	1,955,381	56.22	34,781
2008	567,337.58	136,331	114,572	1,020,103	57.19	17,837
2009	580,270.14	122,124	102,632	1,057,908	58.16	18,190
2010	640,586.28	115,703	97,236	1,183,937	59.13	20,023
2011	835,863.21	126,015	105,902	1,565,824	60.10	26,054
2012	756,289.80	91,451	76,855	1,435,725	61.07	23,509
2013	700,404.76	63,569	53,423	1,347,387	62.05	21,715

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 369 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -100						
2014	672,639.41	40,775	34,267	1,311,012	63.03	20,800
2015	507,935.63	15,319	12,874	1,002,997	64.02	15,667
2016	249,237.50	1,919	1,613	496,862	64.75	7,674
	29,953,100.88	22,825,888	19,182,766	40,723,436		1,052,464
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.7 3.51						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 369.1 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R1						
NET SALVAGE PERCENT.. -100						
1927	136.47	266	224	49	1.14	43
1955	587,424.70	909,745	764,545	410,304	10.38	39,528
1956	30,881.90	47,303	39,753	22,011	10.77	2,044
1957	56,720.21	85,919	72,206	41,234	11.16	3,695
1958	49,167.16	73,601	61,854	36,480	11.57	3,153
1959	48,607.81	71,918	60,440	36,776	11.97	3,072
1960	28,916.75	42,256	35,512	22,322	12.39	1,802
1961	30,049.67	43,363	36,442	23,657	12.81	1,847
1962	37,537.99	53,483	44,947	30,129	13.23	2,277
1963	49,782.16	69,977	58,808	40,756	13.67	2,981
1964	48,889.18	67,786	56,967	40,811	14.11	2,892
1965	55,367.26	75,709	63,625	47,110	14.55	3,238
1966	87,782.82	118,279	99,401	76,165	15.01	5,074
1967	121,327.19	161,050	135,346	107,308	15.47	6,937
1968	170,881.16	223,335	187,690	154,072	15.94	9,666
1969	200,033.67	257,347	216,273	183,794	16.41	11,200
1970	273,544.13	346,214	290,957	256,131	16.89	15,165
1971	340,668.96	423,908	356,250	325,088	17.38	18,705
1972	354,607.67	433,543	364,347	344,868	17.88	19,288
1973	366,613.88	440,098	369,856	363,372	18.39	19,759
1974	297,838.13	350,931	294,921	300,755	18.90	15,913
1975	189,197.12	218,648	183,751	194,643	19.42	10,023
1976	317,911.86	360,207	302,716	333,108	19.94	16,706
1977	231,129.07	256,452	215,521	246,737	20.48	12,048
1978	215,609.40	234,169	196,794	234,425	21.02	11,152
1979	454,441.71	482,699	405,658	503,225	21.57	23,330
1980	300,180.19	311,533	261,811	338,549	22.13	15,298
1981	458,519.33	464,700	390,532	526,507	22.69	23,204
1982	352,364.80	348,228	292,649	412,081	23.27	17,709
1983	726,204.21	699,364	587,742	864,666	23.85	36,254
1984	989,758.16	927,799	779,718	1,199,798	24.44	49,092
1985	908,508.94	828,324	696,119	1,120,899	25.03	44,782
1986	1,084,152.87	960,191	806,940	1,361,366	25.63	53,116
1987	957,253.66	822,415	691,154	1,223,353	26.24	46,622
1988	694,992.68	578,651	486,295	903,690	26.85	33,657
1989	1,759,589.05	1,416,856	1,190,719	2,328,459	27.48	84,733
1990	974,780.85	758,633	637,551	1,312,011	28.10	46,691
1991	1,306,430.43	980,398	823,922	1,788,939	28.74	62,246
1992	2,280.47	1,648	1,385	3,176	29.38	108
1993	19,104.53	13,273	11,155	27,054	30.02	901
1994	1,658,919.85	1,105,703	929,227	2,388,613	30.67	77,881
1995	562,963.79	359,070	301,761	824,167	31.33	26,306
1996	591,572.75	360,351	302,837	880,308	31.99	27,518

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 369.1 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R1						
NET SALVAGE PERCENT.. -100						
1997	470,982.56	273,377	229,745	712,220	32.65	21,814
1998	587,906.67	324,113	272,383	903,430	33.32	27,114
1999	669,076.87	349,084	293,368	1,044,786	34.00	30,729
2000	513,032.89	252,720	212,385	813,681	34.67	23,469
2001	599,098.71	277,407	233,131	965,066	35.35	27,300
2002	1,005,762.31	435,535	366,022	1,645,503	36.04	45,658
2003	1,316,086.39	531,015	446,262	2,185,911	36.72	59,529
2004	1,515,375.26	565,962	475,632	2,555,119	37.41	68,300
2005	1,564,610.49	537,412	451,638	2,677,583	38.10	70,278
2006	2,301,891.18	720,584	605,575	3,998,207	38.80	103,047
2007	1,817,996.81	513,766	431,767	3,204,227	39.50	81,120
2008	1,169,893.89	294,509	247,504	2,092,284	40.21	52,034
2009	1,286,480.77	284,698	239,259	2,333,703	40.91	57,045
2010	1,179,460.17	224,097	188,330	2,170,590	41.63	52,140
2011	1,717,777.07	273,367	229,736	3,205,818	42.34	75,716
2012	1,612,986.03	205,494	172,696	3,053,276	43.07	70,891
2013	1,624,578.23	156,089	131,177	3,117,979	43.79	71,203
2014	1,901,989.75	122,374	102,842	3,701,138	44.52	83,134
2015	1,498,009.21	48,206	40,512	2,955,506	45.26	65,301
2016	662,647.64	5,473	4,600	1,320,695	45.81	28,830
	43,008,287.49	23,180,625	19,480,885	66,535,690		2,022,308
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.9 4.70						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L1.5						
NET SALVAGE PERCENT.. +10						
1909	157.20	141	141			
1925	40.20	36	36			
1927	30.12	27	27			
1928	24.09	22	22			
1930	41.58	37	37			
1933	23.08	21	21			
1934	43.49	39	39			
1936	42.97	39	39			
1939	188.54	170	170			
1940	316.88	285	285			
1941	2,359.22	2,123	2,123			
1942	9,810.51	8,829	8,829			
1943	203.23	183	183			
1944	199.14	179	179			
1945	382.15	344	344			
1946	774.23	697	697			
1947	2,373.63	2,136	2,136			
1948	1,792.87	1,614	1,614			
1949	499.86	450	450			
1950	176.84	159	159			
1951	816.60	735	735			
1952	148.89	134	134			
1953	668.60	602	602			
1954	790.84	712	712			
1955	318.66	287	287			
1956	3,703.21	3,333	3,333			
1957	5,052.67	4,547	4,547			
1958	6,913.05	6,222	6,222			
1959	1,927.94	1,735	1,735			
1960	15,531.50	13,699	1,850	12,128	0.36	12,128
1961	6,950.24	6,075	821	5,434	0.52	5,434
1962	6,852.76	5,938	802	5,365	0.67	5,365
1963	1,783.86	1,531	207	1,398	0.83	1,398
1964	3,541.49	3,014	407	2,780	0.98	2,780
1965	5,513.68	4,648	628	4,334	1.14	3,802
1966	10,503.77	8,771	1,185	8,268	1.30	6,360
1967	16,372.85	13,540	1,829	12,907	1.46	8,840
1968	13,376.80	10,956	1,480	10,559	1.62	6,518
1969	21,439.09	17,398	2,350	16,945	1.77	9,573
1970	26,654.75	21,444	2,896	21,093	1.91	11,043
1971	18,670.59	14,881	2,010	14,794	2.06	7,182
1972	16,111.53	12,728	1,719	12,781	2.20	5,810
1973	4,801.67	3,757	507	3,815	2.35	1,623

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L1.5						
NET SALVAGE PERCENT.. +10						
1974	2,283.34	1,770	239	1,816	2.50	726
1975	15,586.42	11,955	1,615	12,413	2.66	4,667
1976	28,729.44	21,806	2,945	22,911	2.82	8,124
1977	5,972.78	4,483	606	4,770	2.99	1,595
1978	19,769.76	14,669	1,981	15,812	3.16	5,004
1979	10,771.95	7,901	1,067	8,628	3.33	2,591
1980	37,965.30	27,487	3,713	30,456	3.52	8,652
1981	98,305.44	70,288	9,494	78,981	3.70	21,346
1982	121,597.69	85,726	11,579	97,859	3.90	25,092
1983	46,755.85	32,495	4,389	37,691	4.10	9,193
1984	57,526.25	39,405	5,322	46,452	4.30	10,803
1985	66,746.37	45,020	6,081	53,991	4.51	11,971
1986	149,515.97	99,204	13,399	121,165	4.73	25,616
1987	147,766.60	96,418	13,023	119,967	4.95	24,236
1988	133,544.41	85,602	11,562	108,628	5.18	20,971
1989	50,559.91	31,802	4,295	41,209	5.42	7,603
1990	29,553.33	18,235	2,463	24,135	5.66	4,264
1991	481,028.32	290,783	39,275	393,650	5.91	66,607
1992	53,570.18	31,714	4,283	43,930	6.16	7,131
1993	582,899.35	337,497	45,584	479,025	6.42	74,614
1994	200,164.59	113,392	15,315	164,833	6.67	24,713
1995	1,546,471.10	855,192	115,508	1,276,316	6.94	183,907
1996	2,953,282.70	1,594,773	215,400	2,442,554	7.20	339,244
1997	52,142.67	27,479	3,711	43,217	7.46	5,793
1998	629,059.68	323,025	43,630	522,524	7.73	67,597
1999	457,796.44	228,900	30,917	381,100	8.00	47,638
2000	1,086,940.80	528,253	71,349	906,898	8.28	109,529
2001	2,397,753.70	1,130,543	152,698	2,005,280	8.57	233,988
2002	2,104,585.85	959,697	129,623	1,764,504	8.88	198,705
2003	3,190,530.63	1,402,229	189,394	2,682,084	9.21	291,214
2004	668,418.82	281,406	38,008	563,569	9.58	58,828
2005	541,296.36	217,062	29,318	457,849	9.98	45,877
2006	80,867.83	30,609	4,134	68,647	10.43	6,582
2007	1,206,685.72	425,958	57,533	1,028,484	10.94	94,011
2008	825,224.90	267,789	36,169	706,533	11.51	61,384
2009	463,920.18	135,930	18,360	399,168	12.14	32,880
2010	1,094,248.85	282,861	38,205	946,619	12.83	73,782
2011	20,159.64	4,455	602	17,542	13.58	1,292
2012	5,571.34	1,011	137	4,877	14.37	339
2013	137,016.79	19,045	2,572	120,743	15.22	7,933

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L1.5						
NET SALVAGE PERCENT.. +10						
2014	1,321,829.30	124,913	16,871	1,172,775	16.11	72,798
2015	4,478,229.81	214,942	29,032	4,001,375	17.04	234,822
2016	827,279.53	9,925	1,340	743,211	17.76	41,847
	28,637,850.76	10,707,867	1,477,270	24,296,796		2,663,365
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.1 9.30

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -40						
1925	109.84	140	64	90	2.25	40
1936	772.45	924	420	661	3.63	182
1940	88.13	103	47	76	4.18	18
1941	1,209.60	1,401	637	1,056	4.32	244
1945	2,604.21	2,933	1,333	2,313	4.89	473
1947	3,965.96	4,402	2,000	3,552	5.18	686
1948	3,461.17	3,813	1,733	3,113	5.33	584
1950	1,653.11	1,792	814	1,500	5.64	266
1953	29,620.18	31,333	14,238	27,230	6.11	4,457
1955	5,737.89	5,964	2,710	5,323	6.44	827
1956	2,564.63	2,643	1,201	2,389	6.60	362
1957	240.76	246	112	225	6.77	33
1958	96.66	98	45	90	6.94	13
1959	1,200.88	1,202	546	1,135	7.12	159
1960	395.19	392	178	375	7.29	51
1961	1,044.23	1,025	466	996	7.47	133
1962	24,731.95	24,030	10,920	23,705	7.65	3,099
1963	97,045.14	93,311	42,402	93,461	7.83	11,936
1964	60,719.93	57,737	26,237	58,771	8.02	7,328
1965	20,683.01	19,447	8,837	20,119	8.21	2,451
1966	29,182.94	27,128	12,328	28,528	8.40	3,396
1967	49,534.24	45,520	20,685	48,663	8.59	5,665
1968	346,510.50	314,548	142,937	342,178	8.79	38,928
1969	152,341.91	136,584	62,067	151,212	8.99	16,820
1970	735,999.73	651,625	296,112	734,288	9.19	79,901
1971	334,550.32	292,263	132,810	335,560	9.40	35,698
1972	284,821.73	245,471	111,547	287,203	9.61	29,886
1973	507,108.08	431,082	195,892	514,059	9.82	52,348
1974	147,317.04	123,416	56,083	150,161	10.04	14,956
1975	161,754.96	133,519	60,674	165,783	10.26	16,158
1976	59,966.39	48,760	22,158	61,795	10.48	5,896
1977	58,146.59	46,531	21,145	60,260	10.71	5,627
1978	52,616.06	41,428	18,826	54,836	10.94	5,012
1979	51,479.07	39,841	18,105	53,966	11.18	4,827
1980	101,386.56	77,102	35,037	106,904	11.42	9,361
1981	28,842.11	21,546	9,791	30,588	11.66	2,623
1982	43,861.97	32,153	14,611	46,796	11.91	3,929
1983	41,449.30	29,804	13,544	44,485	12.16	3,658
1984	50,169.86	35,344	16,061	54,177	12.42	4,362
1985	85,754.55	59,164	26,885	93,171	12.68	7,348
1986	88,778.96	59,908	27,223	97,068	12.95	7,496
1987	218,963.11	144,446	65,639	240,909	13.22	18,223
1988	72,529.56	46,709	21,225	80,316	13.50	5,949

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -40						
1989	177,583.10	111,579	50,704	197,912	13.78	14,362
1990	112,337.70	68,760	31,246	126,027	14.07	8,957
1991	132,837.75	79,150	35,967	150,006	14.36	10,446
1992	114,105.60	66,072	30,024	129,724	14.66	8,849
1993	205,709.96	115,658	52,557	235,437	14.96	15,738
1994	142,437.29	77,611	35,268	164,144	15.27	10,749
1995	127,338.76	67,102	30,492	147,782	15.59	9,479
1996	149,379.37	76,040	34,554	174,577	15.91	10,973
1997	164,017.48	80,460	36,563	193,061	16.24	11,888
1998	139,249.36	65,659	29,837	165,112	16.58	9,959
1999	149,999.94	67,872	30,842	179,158	16.92	10,589
2000	194,147.83	84,043	38,191	233,616	17.27	13,527
2001	226,503.42	93,482	42,480	274,625	17.63	15,577
2002	287,457.58	112,844	51,279	351,162	17.99	19,520
2003	366,864.93	136,210	61,897	451,714	18.37	24,590
2004	280,883.46	98,309	44,673	348,564	18.75	18,590
2005	446,272.73	146,449	66,549	558,233	19.14	29,166
2006	354,517.85	108,397	49,258	447,067	19.54	22,880
2007	279,262.44	78,975	35,888	355,079	19.95	17,798
2008	240,281.74	62,166	28,249	308,145	20.38	15,120
2009	201,736.07	47,109	21,407	261,023	20.83	12,531
2010	202,221.34	41,787	18,989	264,121	21.31	12,394
2011	342,028.24	61,291	27,852	450,988	21.80	20,688
2012	435,040.21	65,047	29,559	579,497	22.33	25,952
2013	348,979.02	41,040	18,649	469,922	22.90	20,521
2014	309,810.19	25,677	11,668	422,066	23.52	17,945
2015	270,680.53	12,126	5,511	373,442	24.20	15,431
2016	182,635.73	2,250	1,022	254,668	24.78	10,277
	10,545,330.08	5,429,993	2,467,500	12,295,962		845,905
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5						8.02

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AGAWAM						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1955	750.66	613	170	656	6.44	102
1956	174.72	141	39	153	6.60	23
1957	311.32	250	69	273	6.77	40
1958	209.95	167	46	185	6.94	27
1959	7.74	6	2	7	7.12	1
1961	1,609.43	1,241	344	1,427	7.47	191
1962	2,311.57	1,765	489	2,054	7.65	268
1963	205.45	155	43	183	7.83	23
1964	44.53	33	9	40	8.02	5
1966	172.04	126	35	154	8.40	18
1967	131.99	95	26	119	8.59	14
1968	440.86	314	87	398	8.79	45
1969	3,763.28	2,651	734	3,405	8.99	379
1970	23,537.42	16,374	4,535	21,356	9.19	2,324
1971	13,558.66	9,307	2,578	12,337	9.40	1,312
1972	27,684.97	18,747	5,193	25,261	9.61	2,629
1973	15,800.23	10,553	2,923	14,457	9.82	1,472
1974	5,437.35	3,579	991	4,990	10.04	497
1975	33,030.48	21,422	5,933	30,400	10.26	2,963
1976	3,225.97	2,061	571	2,978	10.48	284
1977	37,995.92	23,890	6,617	35,178	10.71	3,285
1978	2,829.47	1,750	485	2,628	10.94	240
1979	14,755.27	8,972	2,485	13,746	11.18	1,230
1980	8,019.08	4,792	1,327	7,494	11.42	656
1981	4,295.96	2,522	699	4,027	11.66	345
1982	1,656.56	954	264	1,558	11.91	131
1983	27,796.93	15,704	4,350	26,227	12.16	2,157
1984	6,283.40	3,478	963	5,948	12.42	479
1985	8,454.39	4,583	1,269	8,030	12.68	633
1986	18,238.93	9,670	2,678	17,384	12.95	1,342
1987	38,374.53	19,890	5,509	36,703	13.22	2,776
1988	36,570.93	18,505	5,126	35,103	13.50	2,600
1989	38,880.83	19,195	5,317	37,452	13.78	2,718
1990	40,610.20	19,530	5,409	39,262	14.07	2,790
1991	6,903.27	3,232	895	6,698	14.36	466
1992	14,006.60	6,372	1,765	13,642	14.66	931
1993	23,468.46	10,367	2,871	22,944	14.96	1,534
1994	9,596.58	4,108	1,138	9,418	15.27	617
1995	51,120.63	21,166	5,863	50,370	15.59	3,231
1996	23,671.14	9,468	2,622	23,416	15.91	1,472
1997	3,023.02	1,165	323	3,003	16.24	185
1998	1,686.39	625	173	1,682	16.58	101

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AGAWAM						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1999	6,572.69	2,337	647	6,583	16.92	389
2000	5,535.65	1,883	522	5,568	17.27	322
2001	4,377.06	1,419	393	4,422	17.63	251
2002	3,727.08	1,150	319	3,781	17.99	210
2003	5,852.54	1,707	473	5,965	18.37	325
2004	3,501.23	963	267	3,585	18.75	191
2005	7,217.41	1,861	515	7,424	19.14	388
2006	5,301.00	1,274	353	5,478	19.54	280
2007	6,472.47	1,438	398	6,721	19.95	337
2008	5,206.03	1,058	293	5,434	20.38	267
2009	14,505.69	2,662	737	15,219	20.83	731
2010	28,698.31	4,659	1,290	30,278	21.31	1,421
2011	66,022.20	9,296	2,575	70,050	21.80	3,213
2012	24,900.09	2,925	810	26,580	22.33	1,190
2013	26,404.82	2,440	676	28,369	22.90	1,239
2014	93,247.06	6,072	1,682	100,890	23.52	4,290
2015	34,081.62	1,200	332	37,157	24.20	1,535
2016	23,759.04	230	64	26,071	24.78	1,052
	916,029.10	344,112	95,312	912,320		60,167

AMHERST

SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	245.04	200	55	214	6.44	33
1961	2,366.97	1,826	506	2,098	7.47	281
1962	26.95	21	6	24	7.65	3
1963	14,386.77	10,869	3,010	12,815	7.83	1,637
1964	34.43	26	7	31	8.02	4
1965	2,948.80	2,178	603	2,640	8.21	322
1966	1,044.90	763	211	938	8.40	112
1967	1,854.04	1,339	371	1,669	8.59	194
1968	1,189.40	848	235	1,073	8.79	122
1969	4,751.89	3,347	927	4,300	8.99	478
1970	4,064.87	2,828	783	3,688	9.19	401
1971	3,043.34	2,089	579	2,769	9.40	295
1972	6,432.46	4,356	1,207	5,869	9.61	611
1973	3,564.76	2,381	659	3,262	9.82	332
1974	909.65	599	166	835	10.04	83
1975	2,571.22	1,668	462	2,366	10.26	231

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMHERST						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1976	75.88	48	13	70	10.48	7
1977	190.81	120	33	177	10.71	17
1978	2,378.72	1,472	408	2,209	10.94	202
1979	202.95	123	34	189	11.18	17
1980	55.24	33	9	52	11.42	5
1981	612.23	359	99	574	11.66	49
1982	114.80	66	18	108	11.91	9
1983	3,397.00	1,919	532	3,205	12.16	264
1984	579.42	321	89	548	12.42	44
1986	162.38	86	24	155	12.95	12
1987	23,083.48	11,965	3,314	22,078	13.22	1,670
1988	339.67	172	48	326	13.50	24
1989	269.62	133	37	260	13.78	19
1990	9,463.04	4,551	1,261	9,149	14.07	650
1995	954.74	395	109	941	15.59	60
1996	385.09	154	43	381	15.91	24
1997	117.01	45	12	116	16.24	7
1998	41.48	15	4	41	16.58	2
2000	53.25	18	5	54	17.27	3
2001	18,225.38	5,910	1,637	18,411	17.63	1,044
2002	798.39	246	68	810	17.99	45
2004	387.24	106	29	397	18.75	21
2006	86.82	21	6	90	19.54	5
2007	452.89	101	28	470	19.95	24
2008	2,617.43	532	147	2,732	20.38	134
2010	6,116.11	993	275	6,453	21.31	303
2013	2,258.00	209	58	2,426	22.90	106
2015	580.08	20	6	633	24.20	26
	123,434.64	65,471	18,134	117,644		9,932

ASHFIELD
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	3,217.76	2,628	728	2,812	6.44	437
1966	27.46	20	6	25	8.40	3
1971	53.97	37	10	49	9.40	5
1972	62.63	42	12	57	9.61	6
1978	173.72	107	30	161	10.94	15
1991	174.99	82	23	170	14.36	12

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ASHFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1996	257.21	103	29	254	15.91	16
1997	182.39	70	19	181	16.24	11
1999	591.01	210	58	592	16.92	35
2001	220.87	72	20	223	17.63	13
2002	1,196.04	369	102	1,213	17.99	67
2003	1,142.67	333	92	1,165	18.37	63
2004	218.99	60	17	224	18.75	12
2006	156.33	38	11	161	19.54	8
2007	365.89	81	22	380	19.95	19
2009	938.59	172	48	985	20.83	47
2012	2,170.60	255	71	2,317	22.33	104
2014	492.09	32	9	532	23.52	23
	11,643.21	4,711	1,305	11,503		896
BECKET						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1955	35.13	29	8	31	6.44	5
1965	235.60	174	48	211	8.21	26
1967	34.44	25	7	31	8.59	4
1969	41.50	29	8	38	8.99	4
1970	42.39	29	8	39	9.19	4
1971	26.14	18	5	24	9.40	3
1972	1,644.30	1,113	308	1,501	9.61	156
1974	403.40	266	74	370	10.04	37
1975	154.44	100	28	142	10.26	14
1976	242.38	155	43	224	10.48	21
1977	105.37	66	18	98	10.71	9
1978	159.37	99	27	148	10.94	14
1980	430.14	257	71	402	11.42	35
1982	531.86	306	85	500	11.91	42
1984	413.49	229	63	391	12.42	31
1987	2,737.53	1,419	393	2,618	13.22	198
1988	22.82	12	3	22	13.50	2
1995	220.40	91	25	217	15.59	14
1998	178.57	66	18	178	16.58	11
2000	234.50	80	22	236	17.27	14
2002	484.34	149	41	492	17.99	27
2004	649.84	179	50	665	18.75	35

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BECKET						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2005	289.50	75	21	298	19.14	16
2006	263.40	63	17	272	19.54	14
2007	852.45	189	52	885	19.95	44
2008	948.26	193	53	990	20.38	49
2009	1,402.64	257	71	1,472	20.83	71
2010	3,434.03	558	155	3,623	21.31	170
2011	1,069.57	151	42	1,135	21.80	52
2012	1,779.99	209	58	1,900	22.33	85
2013	1,377.52	127	35	1,480	22.90	65
2014	2,072.56	135	37	2,242	23.52	95
2015	852.95	30	8	930	24.20	38
2016	528.74	5	1	580	24.78	23
	23,899.56	6,883	1,906	24,384		1,428

BERNARDSTON
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1967	22.88	17	5	20	8.59	2
1968	1.01	1	1			
1970	37.32	26	7	34	9.19	4
1971	176.21	121	33	160	9.40	17
1973	10.99	7	2	10	9.82	1
1974	8.03	5	1	7	10.04	1
1975	10.12	7	2	9	10.26	1
1977	170.70	107	30	158	10.71	15
1983	132.50	75	21	125	12.16	10
1985	5.37	3	1	5	12.68	
1987	219.95	114	32	210	13.22	16
1989	35.41	17	5	34	13.78	2
1994	5,220.50	2,235	619	5,124	15.27	336
1995	772.51	320	89	761	15.59	49
1997	1,683.23	649	180	1,672	16.24	103
2000	505.81	172	48	509	17.27	29
2003	256.16	75	21	261	18.37	14
2006	737.23	177	49	762	19.54	39
2007	339.83	76	21	353	19.95	18

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BERNARDSTON						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2008	761.61	155	43	795	20.38	39
2009	1,089.22	200	55	1,143	20.83	55
2010	790.37	128	35	834	21.31	39
	12,986.96	4,687	1,298	12,988		790

BLANDFORD
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	239.87	196	54	210	6.44	33
1956	69.48	56	16	61	6.60	9
1957	75.58	61	17	66	6.77	10
1958	158.48	126	35	139	6.94	20
1963	1,134.15	857	237	1,010	7.83	129
1965	60.86	45	12	54	8.21	7
1966	43.64	32	9	39	8.40	5
1970	45.17	31	9	41	9.19	4
1974	63.56	42	12	58	10.04	6
1976	217.27	139	39	200	10.48	19
1977	201.16	126	35	186	10.71	17
1979	244.75	149	41	228	11.18	20
1983	1,101.15	622	172	1,039	12.16	85
1998	247.47	92	25	247	16.58	15
1999	139.06	49	14	139	16.92	8
2003	360.07	105	29	367	18.37	20
2004	282.83	78	22	290	18.75	15
2008	324.49	66	18	339	20.38	17
2009	1,730.49	318	88	1,815	20.83	87
2012	1,355.72	159	44	1,447	22.33	65
2014	589.29	38	11	638	23.52	27
2016	241.76	2	1	265	24.78	11
	8,926.30	3,389	939	8,880		629

BUCKLAND
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	254.71	208	58	223	6.44	35
1962	78.93	60	17	70	7.65	9

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BUCKLAND						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1964	35.91	27	7	32	8.02	4
1966	35.72	26	7	32	8.40	4
1967	182.94	132	37	165	8.59	19
1968	20.23	14	4	18	8.79	2
1970	182.42	127	35	165	9.19	18
1971	514.69	353	98	468	9.40	50
1973	52.54	35	10	48	9.82	5
1982	98.95	57	16	93	11.91	8
1983	220.23	124	34	208	12.16	17
1985	239.82	130	36	228	12.68	18
1988	792.70	401	111	761	13.50	56
1991	1,184.54	555	154	1,149	14.36	80
1993	861.36	381	106	842	14.96	56
1994	752.27	322	89	738	15.27	48
1995	18.74	8	2	18	15.59	1
1996	316.84	127	35	313	15.91	20
1998	616.19	228	63	615	16.58	37
1999	268.73	96	27	269	16.92	16
2000	351.34	119	33	354	17.27	20
2001	2,133.77	692	192	2,155	17.63	122
2002	215.79	67	19	219	17.99	12
2004	1,254.32	345	96	1,284	18.75	68
2005	680.51	175	48	700	19.14	37
2007	288.75	64	18	300	19.95	15
2008	1,276.74	260	72	1,332	20.38	65
2010	935.44	152	42	987	21.31	46
2012	16,596.70	1,950	540	17,716	22.33	793
2016	2,965.46	29	8	3,254	24.78	131
	33,427.28	7,264	2,012	34,758		1,812

CHESHIRE
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1961	26.85	21	6	24	7.47	3
1971	50.35	35	10	46	9.40	5
1974	119.13	78	22	109	10.04	11
1986	61.55	33	9	59	12.95	5
1987	31.06	16	4	30	13.22	2
1989	164.00	81	22	158	13.78	11

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHESHIRE						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1999	196.37	70	19	197	16.92	12
2001	337.30	109	30	341	17.63	19
2002	269.85	83	23	274	17.99	15
2013	324.68	30	8	349	22.90	15
	1,581.14	556	154	1,585		98

CHESTERFIELD
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	28.37	23	6	25	6.44	4
1961	37.13	29	8	33	7.47	4
1965	140.76	104	29	126	8.21	15
1966	35.72	26	7	32	8.40	4
1967	37.82	27	7	34	8.59	4
1972	468.09	317	88	427	9.61	44
1973	42.32	28	8	39	9.82	4
1980	215.07	129	36	201	11.42	18
2007	486.64	108	30	505	19.95	25
2008	285.83	58	16	298	20.38	15
2009	938.59	172	48	985	20.83	47
2014	1,052.62	69	19	1,139	23.52	48
2015	1,890.21	67	19	2,061	24.20	85
	5,659.17	1,157	320	5,905		317

COLRAIN
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1963	88.25	67	19	79	7.83	10
1965	45.10	33	9	40	8.21	5
1966	197.18	144	40	177	8.40	21
1971	47.80	33	9	43	9.40	5
1972	27.62	19	5	25	9.61	3
1974	1,317.76	867	240	1,209	10.04	120
1982	33.17	19	5	31	11.91	3
1988	168.99	86	24	162	13.50	12
1991	2,450.57	1,147	318	2,378	14.36	166

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLRAIN						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1996	373.56	149	41	370	15.91	23
2000	251.49	86	24	253	17.27	15
2001	329.84	107	30	333	17.63	19
2002	335.76	104	29	341	17.99	19
2003	511.35	149	41	521	18.37	28
2004	479.89	132	37	491	18.75	26
2005	357.91	92	25	368	19.14	19
2007	1,532.13	340	94	1,591	19.95	80
2008	1,346.12	274	76	1,405	20.38	69
2009	858.77	158	44	901	20.83	43
2011	491.74	69	19	522	21.80	24
	11,245.00	4,075	1,129	11,240		710

CONWAY
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	226.97	185	51	198	6.44	31
1964	860.28	643	178	768	8.02	96
1966	63.18	46	13	57	8.40	7
1967	302.57	218	60	272	8.59	32
1968	233.22	166	46	211	8.79	24
1969	62.69	44	12	57	8.99	6
1970	821.01	571	158	745	9.19	81
1971	53.56	37	10	49	9.40	5
1973	133.81	89	25	123	9.82	13
1977	155.33	98	27	144	10.71	13
1978	304.29	188	52	283	10.94	26
1993	477.98	211	58	467	14.96	31
1995	628.98	260	72	620	15.59	40
1998	380.08	141	39	379	16.58	23
1999	493.42	175	48	494	16.92	29
2000	226.90	77	21	228	17.27	13
2001	377.05	122	34	381	17.63	22
2002	201.24	62	17	204	17.99	11
2005	301.16	78	22	310	19.14	16
2007	311.40	69	19	323	19.95	16
2008	301.73	61	17	315	20.38	15
2009	375.26	69	19	394	20.83	19

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CONWAY						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2010	877.65	142	39	926	21.31	43
2012	990.40	116	32	1,057	22.33	47
2013	780.61	72	20	839	22.90	37
	9,940.77	3,940	1,091	9,844		696
CUMMINGTON						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1960	19.79	15	4	18	7.29	2
1968	38.87	28	8	35	8.79	4
1969	48.54	34	9	44	8.99	5
1972	3.70	3	1	3	9.61	
1973	61.41	41	11	56	9.82	6
1974	35.33	23	6	32	10.04	3
1998	224.50	83	23	224	16.58	14
	432.14	227	63	412		34
DALTON						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1955	3,992.49	3,260	903	3,489	6.44	542
1956	919.63	745	206	805	6.60	122
1957	932.51	748	207	819	6.77	121
1958	1,267.84	1,007	279	1,116	6.94	161
1959	1,313.83	1,034	286	1,159	7.12	163
1960	4,351.52	3,391	939	3,847	7.29	528
1961	1,140.60	880	244	1,011	7.47	135
1962	377.31	288	80	335	7.65	44
1963	1,109.36	838	232	988	7.83	126
1964	640.72	479	133	572	8.02	71
1965	790.09	584	162	707	8.21	86
1966	78.73	58	16	71	8.40	8
1967	759.23	548	152	683	8.59	80
1968	705.88	503	139	637	8.79	72
1969	4,428.29	3,119	864	4,007	8.99	446
1970	352.19	245	68	320	9.19	35
1971	4,110.90	2,822	782	3,740	9.40	398

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DALTON						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1972	929.73	630	174	848	9.61	88
1973	3,912.90	2,614	724	3,580	9.82	365
1974	531.57	350	97	488	10.04	49
1975	1,832.05	1,188	329	1,686	10.26	164
1976	2,170.06	1,386	384	2,003	10.48	191
1977	3,392.26	2,133	591	3,141	10.71	293
1978	1,404.78	869	241	1,305	10.94	119
1979	1,849.43	1,125	312	1,723	11.18	154
1980	3,168.60	1,893	524	2,961	11.42	259
1981	3,939.30	2,312	640	3,693	11.66	317
1982	1,917.07	1,104	306	1,803	11.91	151
1983	521.75	295	82	492	12.16	40
1984	3,426.32	1,897	525	3,244	12.42	261
1985	1,271.42	689	191	1,208	12.68	95
1986	2,112.98	1,120	310	2,014	12.95	156
1987	3,481.07	1,804	500	3,329	13.22	252
1988	3,082.35	1,560	432	2,958	13.50	219
1989	7,388.80	3,648	1,010	7,117	13.78	516
1990	4,970.30	2,390	662	4,805	14.07	342
1991	828.34	388	107	804	14.36	56
1993	1,172.23	518	143	1,146	14.96	77
1994	1,627.18	697	193	1,597	15.27	105
1995	1,461.54	605	168	1,440	15.59	92
1996	2,987.72	1,195	331	2,955	15.91	186
1997	1,597.54	616	171	1,587	16.24	98
1998	18,482.26	6,847	1,897	18,434	16.58	1,112
1999	431.56	153	42	432	16.92	26
2000	2,752.55	936	259	2,769	17.27	160
2001	11,091.64	3,597	996	11,204	17.63	636
2002	785.90	242	67	797	17.99	44
2003	3,282.88	958	265	3,346	18.37	182
2004	4,590.16	1,262	350	4,700	18.75	251
2005	3,702.05	955	265	3,808	19.14	199
2006	2,675.41	643	178	2,765	19.54	142
2007	4,858.68	1,080	299	5,045	19.95	253
2008	14,427.44	2,933	812	15,058	20.38	739
2009	4,149.62	761	211	4,354	20.83	209
2010	5,508.76	894	248	5,812	21.31	273
2011	11,253.87	1,585	439	11,940	21.80	548
2012	6,217.38	730	202	6,637	22.33	297
2013	13,071.54	1,208	335	14,044	22.90	613

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DALTON						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2014	18,881.48	1,230	341	20,429	23.52	869
2015	7,200.24	253	70	7,850	24.20	324
2016	4,179.12	40	11	4,586	24.78	185
	225,790.95	79,882	22,126	226,244		14,845
DEERFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1955	545.80	446	124	477	6.44	74
1958	4.01	3	1	4	6.94	1
1963	113.38	86	24	101	7.83	13
1964	166.79	125	35	149	8.02	19
1965	184.69	136	38	165	8.21	20
1966	110.04	80	22	99	8.40	12
1967	1,974.35	1,426	395	1,777	8.59	207
1968	9.87	7	2	9	8.79	1
1969	1,203.33	848	235	1,089	8.99	121
1970	18.16	13	4	16	9.19	2
1971	133.74	92	25	122	9.40	13
1972	6,631.14	4,490	1,244	6,051	9.61	630
1973	4,210.67	2,812	779	3,853	9.82	392
1974	2,048.83	1,349	374	1,880	10.04	187
1975	1,503.66	975	270	1,384	10.26	135
1976	871.05	556	154	804	10.48	77
1977	1,217.05	765	212	1,127	10.71	105
1978	2,783.60	1,722	477	2,585	10.94	236
1979	626.79	381	106	584	11.18	52
1980	1,156.19	691	191	1,080	11.42	95
1981	740.22	434	120	694	11.66	60
1983	1,816.80	1,026	284	1,714	12.16	141
1984	609.38	337	93	577	12.42	46
1985	1,800.19	976	270	1,710	12.68	135
1987	318.24	165	46	304	13.22	23
1990	446.12	215	60	431	14.07	31
1991	337.61	158	44	328	14.36	23
1992	643.93	293	81	627	14.66	43
1993	377.65	167	46	369	14.96	25
1994	533.17	228	63	523	15.27	34
1995	268.98	111	31	265	15.59	17

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DEERFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1996	292.84	117	32	290	15.91	18
1997	1,296.27	500	138	1,287	16.24	79
1998	328.16	122	34	327	16.58	20
1999	840.06	299	83	841	16.92	50
2000	1,013.97	345	96	1,020	17.27	59
2001	499.58	162	45	505	17.63	29
2004	413.79	114	32	424	18.75	23
2005	11,624.67	2,997	830	11,957	19.14	625
2006	842.50	202	56	871	19.54	45
2007	490.10	109	30	509	19.95	26
2008	658.30	134	37	687	20.38	34
2009	2,487.22	456	126	2,610	20.83	125
2011	651.92	92	25	692	21.80	32
2012	2,402.15	282	78	2,564	22.33	115
2013	2,268.42	210	58	2,437	22.90	106
2014	50,141.08	3,265	904	54,251	23.52	2,307
2015	235.86	8	2	257	24.20	11
2016	1,532.62	15	4	1,682	24.78	68
	111,424.94	30,542	8,460	114,107		6,742

EASTHAMPTON

SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1925	17.31	17	5	14	2.25	6
1967	37.03	27	7	33	8.59	4
1968	644.69	460	127	582	8.79	66
1969	144.32	102	28	130	8.99	14
1970	103.56	72	20	94	9.19	10
1971	312.64	215	60	284	9.40	30
1972	547.53	371	103	500	9.61	52
1973	936.78	626	173	857	9.82	87
1975	2,436.74	1,580	438	2,243	10.26	219
1976	795.59	508	141	734	10.48	70
1977	128.44	81	22	119	10.71	11
1979	697.68	424	117	650	11.18	58
1980	465.39	278	77	435	11.42	38
1981	1,562.67	917	254	1,465	11.66	126
1982	207.73	120	33	195	11.91	16
1983	159.83	90	25	151	12.16	12

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EASTHAMPTON						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1984	420.97	233	65	399	12.42	32
1985	2,397.46	1,300	360	2,277	12.68	180
1987	446.10	231	64	427	13.22	32
1988	668.37	338	94	642	13.50	48
1989	531.70	262	73	512	13.78	37
1990	1,718.63	827	229	1,661	14.07	118
1991	52.30	24	7	51	14.36	4
1992	2,419.04	1,101	305	2,356	14.66	161
1993	2,835.70	1,253	347	2,772	14.96	185
1994	1,049.98	450	125	1,030	15.27	67
1995	531.68	220	61	524	15.59	34
1996	2,077.20	831	230	2,055	15.91	129
1997	3,205.19	1,235	342	3,184	16.24	196
1998	922.26	342	95	920	16.58	55
1999	1,386.09	493	137	1,388	16.92	82
2000	592.51	202	56	596	17.27	35
2003	1,492.84	435	120	1,522	18.37	83
2004	526.23	145	40	539	18.75	29
2006	1,724.50	414	115	1,782	19.54	91
2008	923.26	188	52	964	20.38	47
2012	1,055.55	124	34	1,127	22.33	50
2016	234.70	2	1	258	24.78	10
	36,410.19	16,538	4,581	35,470		2,524

ERVING

SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	32.32	26	7	28	6.44	4
1960	151.20	118	33	134	7.29	18
1962	261.96	200	55	233	7.65	30
1963	7.94	6	2	7	7.83	1
1964	44.52	33	9	40	8.02	5
1965	70.77	52	14	63	8.21	8
1969	19.79	14	4	18	8.99	2
1970	85.15	59	16	77	9.19	8
1971	72.93	50	14	66	9.40	7
1972	142.34	96	27	130	9.61	14
1973	15.85	11	3	14	9.82	1
1974	134.74	89	25	124	10.04	12

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERVING						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1975	47.90	31	9	44	10.26	4
1977	24.22	15	4	22	10.71	2
1978	1,469.91	909	252	1,365	10.94	125
1980	118.85	71	20	111	11.42	10
1986	80.85	43	12	77	12.95	6
1988	125.17	63	17	120	13.50	9
1990	214.21	103	29	207	14.07	15
1995	134.53	56	16	132	15.59	8
1998	1,020.96	378	105	1,018	16.58	61
1999	301.38	107	30	302	16.92	18
2000	1,076.57	366	101	1,083	17.27	63
2001	457.79	148	41	463	17.63	26
2002	1,345.79	415	115	1,365	17.99	76
2003	556.04	162	45	567	18.37	31
	8,013.68	3,621	1,003	7,812		564

GILL
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	673.65	550	152	589	6.44	91
1958	46.55	37	10	41	6.94	6
1962	81.51	62	17	72	7.65	9
1965	58.30	43	12	52	8.21	6
1966	27.61	20	6	25	8.40	3
1971	30.06	21	6	27	9.40	3
1978	167.76	104	29	156	10.94	14
1980	44.25	26	7	41	11.42	4
1983	9,576.32	5,410	1,499	9,035	12.16	743
1984	995.04	551	153	942	12.42	76
1985	136.24	74	20	129	12.68	10
1986	110.12	58	16	105	12.95	8
1987	127.72	66	18	122	13.22	9
1988	383.20	194	54	368	13.50	27
1995	536.82	222	61	529	15.59	34
1996	207.55	83	23	205	15.91	13
1997	467.06	180	50	464	16.24	29
1998	442.23	164	45	441	16.58	27
2000	285.44	97	27	287	17.27	17
2001	6,057.25	1,964	544	6,119	17.63	347

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GILL						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2002	1,317.79	406	112	1,337	17.99	74
2005	782.16	202	56	804	19.14	42
2007	1,277.99	284	79	1,327	19.95	67
2009	1,024.76	188	52	1,075	20.83	52
2010	452.26	73	20	477	21.31	22
2011	1,424.95	201	56	1,512	21.80	69
2012	411.96	48	13	440	22.33	20
2014	501.60	33	9	543	23.52	23
2015	190.68	7	2	208	24.20	9
	27,838.83	11,368	3,149	27,474		1,854
GRANVILLE						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1955	195.35	160	44	171	6.44	27
1958	79.76	63	17	70	6.94	10
1971	246.45	169	47	224	9.40	24
1972	483.92	328	91	441	9.61	46
1973	968.24	647	179	886	9.82	90
1974	199.88	132	37	183	10.04	18
1976	260.11	166	46	240	10.48	23
1979	425.29	259	72	396	11.18	35
1980	316.27	189	52	296	11.42	26
1987	367.15	190	53	351	13.22	27
1991	175.96	82	23	171	14.36	12
2000	360.03	122	34	362	17.27	21
2004	269.66	74	20	276	18.75	15
2006	431.91	104	29	446	19.54	23
2007	1,252.68	278	77	1,301	19.95	65
2009	1,196.95	220	61	1,256	20.83	60
2010	1,619.83	263	73	1,709	21.31	80
2012	1,381.15	162	45	1,474	22.33	66
2013	349.50	32	9	376	22.90	16
2014	1,377.19	90	25	1,490	23.52	63
2015	1,455.51	51	14	1,587	24.20	66
2016	272.70	3	1	299	24.78	12
	13,685.49	3,784	1,048	14,006		825

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1955	6,344.41	5,181	1,435	5,544	6.44	861
1958	2,117.65	1,683	466	1,863	6.94	268
1959	3,129.91	2,462	682	2,761	7.12	388
1961	219.64	169	47	195	7.47	26
1962	118.54	90	25	105	7.65	14
1963	78.75	59	16	70	7.83	9
1964	86.29	64	18	77	8.02	10
1965	46.44	34	9	42	8.21	5
1966	145.62	106	29	131	8.40	16
1967	1,942.57	1,403	389	1,748	8.59	203
1968	416.61	297	82	376	8.79	43
1969	536.31	378	105	485	8.99	54
1970	1,055.28	734	203	957	9.19	104
1971	1,197.31	822	228	1,089	9.40	116
1972	1,170.71	793	220	1,068	9.61	111
1973	3,094.16	2,067	573	2,831	9.82	288
1974	7,547.54	4,968	1,376	6,926	10.04	690
1975	1,757.10	1,140	316	1,617	10.26	158
1976	1,035.67	662	183	956	10.48	91
1977	757.59	476	132	702	10.71	66
1978	724.47	448	124	673	10.94	62
1979	955.40	581	161	890	11.18	80
1980	759.06	454	126	709	11.42	62
1981	347.85	204	57	326	11.66	28
1982	240.60	139	39	226	11.91	19
1983	111.62	63	17	105	12.16	9
1984	1,307.05	723	200	1,237	12.42	100
1985	463.18	251	70	440	12.68	35
1986	561.45	298	83	535	12.95	41
1987	67.69	35	10	65	13.22	5
1988	114.92	58	16	110	13.50	8
1989	4,042.18	1,996	553	3,894	13.78	283
1990	640.76	308	85	620	14.07	44
1991	3,488.37	1,633	452	3,385	14.36	236
1993	276.22	122	34	270	14.96	18
1994	2,351.72	1,007	279	2,308	15.27	151
1995	738.51	306	85	728	15.59	47
1997	616.22	238	66	612	16.24	38
1999	4,031.03	1,433	397	4,037	16.92	239
2000	1,578.51	537	149	1,588	17.27	92
2001	1,158.29	376	104	1,170	17.63	66
2002	3,590.51	1,107	307	3,643	17.99	203

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2003	1,292.35	377	104	1,317	18.37	72
2004	687.19	189	52	704	18.75	38
2007	3,101.12	689	191	3,220	19.95	161
2008	1,531.51	311	86	1,599	20.38	78
2009	2,056.98	377	104	2,158	20.83	104
2010	518.33	84	23	547	21.31	26
2011	754.17	106	29	800	21.80	37
2012	1,130.02	133	37	1,206	22.33	54
2013	1,775.28	164	45	1,907	22.90	83
2014	1,399.81	91	25	1,515	23.52	64
2015	9,424.25	332	92	10,275	24.20	425
2016	1,239.72	12	3	1,360	24.78	55
	85,874.44	38,770	10,739	83,723		6,584

HADLEY

SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	1,221.94	998	276	1,068	6.44	166
1958	111.98	89	25	99	6.94	14
1963	18.48	14	4	16	7.83	2
1964	34.67	26	7	31	8.02	4
1967	451.64	326	90	407	8.59	47
1968	225.03	161	45	203	8.79	23
1969	41.51	29	8	38	8.99	4
1970	180.69	126	35	164	9.19	18
1971	136.21	93	26	124	9.40	13
1972	446.93	303	84	408	9.61	42
1973	204.07	136	38	187	9.82	19
1974	5,699.20	3,751	1,039	5,230	10.04	521
1975	77.22	50	14	71	10.26	7
1976	1,734.77	1,108	307	1,601	10.48	153
1978	1,340.66	829	230	1,245	10.94	114
1980	284.73	170	47	266	11.42	23
1981	304.82	179	50	286	11.66	25
1984	317.66	176	49	301	12.42	24
1986	362.66	192	53	346	12.95	27
1987	127.97	66	18	122	13.22	9
1990	576.92	277	77	558	14.07	40
1993	248.65	110	30	243	14.96	16

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HADLEY						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1996	3,405.77	1,362	377	3,369	15.91	212
1997	2,589.28	998	276	2,572	16.24	158
2001	221.83	72	20	224	17.63	13
2003	0.11		0			
2004	660.08	182	50	676	18.75	36
2005	73.54	19	5	76	19.14	4
2007	592.83	132	37	616	19.95	31
2008	1,516.08	308	85	1,582	20.38	78
2009	325.49	60	17	341	20.83	16
2011	589.14	83	23	625	21.80	29
2012	1,349.93	159	44	1,441	22.33	65
2013	2,464.06	228	63	2,647	22.90	116
2014	1,422.82	93	26	1,539	23.52	65
	29,359.37	12,905	3,574	28,721		2,134

HANCOCK

SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1963	645.23	487	135	575	7.83	73
1973	115.39	77	21	106	9.82	11
1975	220.18	143	40	203	10.26	20
1980	326.53	195	54	305	11.42	27
2011	304.74	43	12	323	21.80	15
2013	364.78	34	9	392	22.90	17
	1,976.85	979	271	1,904		163

HATFIELD

SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	77.85	64	18	68	6.44	11
1961	85.50	66	18	76	7.47	10
1964	35.34	26	7	32	8.02	4
1965	140.76	104	29	126	8.21	15
1966	96.62	71	20	87	8.40	10
1967	184.75	133	37	166	8.59	19
1969	88.16	62	17	80	8.99	9
1971	404.39	278	77	368	9.40	39

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HATFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1972	472.24	320	89	431	9.61	45
1973	105.06	70	19	96	9.82	10
1974	380.23	250	69	349	10.04	35
1975	477.02	309	86	439	10.26	43
1976	26.98	17	5	25	10.48	2
1978	34.13	21	6	32	10.94	3
1979	685.30	417	116	638	11.18	57
1980	173.85	104	29	162	11.42	14
1981	217.38	128	35	204	11.66	17
1983	1,183.78	669	185	1,117	12.16	92
1984	564.67	313	87	534	12.42	43
1988	129.81	66	18	125	13.50	9
1989	2,022.61	999	277	1,948	13.78	141
1990	661.12	318	88	639	14.07	45
1992	118.27	54	15	115	14.66	8
1993	86.37	38	11	84	14.96	6
1994	2,335.62	1,000	277	2,292	15.27	150
1995	1,214.57	503	139	1,197	15.59	77
1996	989.15	396	110	978	15.91	61
1997	683.73	264	73	679	16.24	42
1999	438.27	156	43	439	16.92	26
2001	226.99	74	20	229	17.63	13
2002	1,036.98	320	89	1,052	17.99	58
2003	1,369.57	400	111	1,396	18.37	76
2004	768.65	211	58	787	18.75	42
2005	4,369.02	1,127	312	4,494	19.14	235
2007	1,151.47	256	71	1,196	19.95	60
2008	641.75	130	36	670	20.38	33
2010	280.16	45	12	296	21.31	14
2011	1,424.89	201	56	1,512	21.80	69
2012	962.48	113	31	1,027	22.33	46
2013	1,993.05	184	51	2,141	22.90	93
2014	1,997.21	130	36	2,161	23.52	92
2015	1,661.76	58	16	1,812	24.20	75
	31,997.51	10,465	2,899	32,298		1,949

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HINSDALE						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1905	27.12	30	30			
1955	225.97	185	51	198	6.44	31
1957	1,240.27	995	274	1,090	6.77	161
1958	113.13	90	25	100	6.94	14
1959	456.80	359	99	403	7.12	57
1960	35.95	28	8	32	7.29	4
1962	26.95	21	6	24	7.65	3
1963	750.64	567	156	669	7.83	85
1965	26.51	20	6	24	8.21	3
1967	215.39	156	43	194	8.59	23
1969	83.01	58	16	75	8.99	8
1970	14.61	10	3	13	9.19	1
1971	208.83	143	39	190	9.40	20
1975	416.10	270	74	383	10.26	37
1978	56.06	35	10	52	10.94	5
1979	623.81	379	105	582	11.18	52
1980	486.98	291	80	455	11.42	40
1981	217.38	128	35	204	11.66	17
1982	166.24	96	26	156	11.91	13
1983	220.23	124	34	208	12.16	17
1988	18.37	9	2	18	13.50	1
1989	159.41	79	22	154	13.78	11
1990	474.74	228	63	459	14.07	33
1991	761.39	356	98	739	14.36	51
1994	1,079.47	462	127	1,060	15.27	69
1998	1,510.22	560	154	1,507	16.58	91
1999	1,205.91	429	118	1,208	16.92	71
2000	549.50	187	52	553	17.27	32
2001	26,652.43	8,643	2,384	26,934	17.63	1,528
2002	705.93	218	60	716	17.99	40
2003	2,021.24	590	163	2,061	18.37	112
2004	625.70	172	47	641	18.75	34
2005	483.41	125	34	497	19.14	26
2006	1,105.12	265	73	1,143	19.54	58
2007	879.45	195	54	914	19.95	46
2008	1,164.46	237	65	1,216	20.38	60
2010	1,731.67	281	78	1,827	21.31	86
2011	2,109.49	297	82	2,239	21.80	103
2012	7,413.89	871	240	7,915	22.33	354
2013	1,927.06	178	49	2,071	22.90	90

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HINSDALE						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2014	462.95	30	8	501	23.52	21
2015	7,523.39	265	73	8,203	24.20	339
2016	419.99	4	1	461	24.78	19
	66,597.17	18,666	5,170	68,087		3,866

HUNTINGTON
 SURVIVOR CURVE.. IOWA 25-L0
 NET SALVAGE PERCENT.. -10

1955	96.46	79	22	84	6.44	13
1958	1,503.95	1,195	331	1,323	6.94	191
1960	85.02	66	18	75	7.29	10
1966	258.36	189	52	232	8.40	28
1968	38.87	28	8	35	8.79	4
1971	50.80	35	10	46	9.40	5
1972	900.21	610	169	821	9.61	85
1974	63.56	42	12	58	10.04	6
1976	391.23	250	69	361	10.48	34
1977	162.41	102	28	150	10.71	14
1978	269.84	167	46	251	10.94	23
1979	716.58	436	121	667	11.18	60
1980	239.83	143	40	224	11.42	20
1981	217.38	128	35	204	11.66	17
1983	279.78	158	44	264	12.16	22
1984	8,582.81	4,751	1,316	8,125	12.42	654
1988	2,025.41	1,025	284	1,944	13.50	144
1989	294.49	145	40	284	13.78	21
1994	422.61	181	50	415	15.27	27
1995	1,467.82	608	168	1,446	15.59	93
1996	1,165.89	466	129	1,153	15.91	72
1997	1,337.66	516	143	1,328	16.24	82
1998	254.83	94	26	254	16.58	15
2003	199.06	58	16	203	18.37	11
2004	315.55	87	24	323	18.75	17
2005	386.41	100	28	397	19.14	21
2007	146.41	33	9	152	19.95	8
2008	800.60	163	45	836	20.38	41
2011	481.19	68	19	510	21.80	23
2012	2,603.90	306	85	2,780	22.33	124

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUNTINGTON						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2013	3,516.73	325	90	3,778	22.90	165
2014	7,801.26	508	141	8,441	23.52	359
2016	694.08	7	2	762	24.78	31
	37,770.99	13,069	3,620	37,928		2,440
LANESBOROUGH						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1935	65.83	62	17	55	3.50	16
1950	65.26	56	16	56	5.64	10
1955	3,503.88	2,861	792	3,062	6.44	475
1956	39.65	32	9	35	6.60	5
1957	297.09	238	66	261	6.77	39
1958	756.72	601	166	666	6.94	96
1959	400.11	315	87	353	7.12	50
1960	560.16	436	121	495	7.29	68
1961	425.76	328	91	377	7.47	50
1963	268.83	203	56	239	7.83	31
1964	180.88	135	37	162	8.02	20
1966	252.73	185	51	227	8.40	27
1967	394.43	285	79	355	8.59	41
1968	157.21	112	31	142	8.79	16
1969	435.36	307	85	394	8.99	44
1970	22.55	16	4	20	9.19	2
1971	25.18	17	5	23	9.40	2
1972	47.41	32	9	43	9.61	4
1973	107.06	72	20	98	9.82	10
1974	156.88	103	29	144	10.04	14
1975	1,105.85	717	199	1,018	10.26	99
1976	530.29	339	94	489	10.48	47
1977	363.57	229	63	337	10.71	31
1978	681.48	422	117	633	10.94	58
1979	2,744.39	1,669	462	2,557	11.18	229
1980	11,218.47	6,703	1,857	10,484	11.42	918
1981	870.48	511	142	816	11.66	70
1982	1,994.46	1,149	318	1,876	11.91	158
1988	60.40	31	9	58	13.50	4
1989	689.78	341	94	664	13.78	48
1990	38,404.92	18,470	5,116	37,130	14.07	2,639

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LANESBOROUGH						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1991	752.84	352	97	731	14.36	51
1994	447.36	192	53	439	15.27	29
1995	565.33	234	65	557	15.59	36
1996	1,776.00	710	197	1,757	15.91	110
1997	547.66	211	58	544	16.24	33
1998	2,217.39	821	227	2,212	16.58	133
1999	249.66	89	25	250	16.92	15
2000	2,577.57	877	243	2,592	17.27	150
2001	2,095.68	680	188	2,117	17.63	120
2002	1,045.89	323	89	1,061	17.99	59
2004	833.97	229	63	854	18.75	46
2005	1,633.48	421	117	1,680	19.14	88
2006	1,516.66	364	101	1,568	19.54	80
2007	1,487.40	331	92	1,544	19.95	77
2008	2,073.97	422	117	2,164	20.38	106
2009	2,862.96	525	145	3,004	20.83	144
2010	5,041.76	819	227	5,319	21.31	250
2011	4,382.96	617	171	4,650	21.80	213
2012	1,724.20	203	56	1,840	22.33	82
2013	6,531.07	603	167	7,017	22.90	306
2014	3,704.08	241	67	4,008	23.52	170
2015	5,293.00	186	52	5,771	24.20	238
2016	2,976.14	29	8	3,266	24.78	132
	119,164.10	46,456	12,867	118,214		7,989

LEE
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	3,352.87	2,738	758	2,930	6.44	455
1956	1,312.48	1,063	294	1,149	6.60	174
1957	1,270.41	1,019	282	1,115	6.77	165
1958	1,548.90	1,231	341	1,363	6.94	196
1959	800.40	630	174	706	7.12	99
1960	864.07	673	186	764	7.29	105
1961	1,759.28	1,357	376	1,559	7.47	209
1962	780.20	596	165	693	7.65	91
1963	504.22	381	106	449	7.83	57
1964	201.99	151	42	180	8.02	22
1965	2,378.82	1,757	487	2,130	8.21	259

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEE						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1966	725.97	530	147	652	8.40	78
1967	554.56	400	111	499	8.59	58
1968	541.26	386	107	488	8.79	56
1969	357.65	252	70	324	8.99	36
1970	1,742.49	1,212	336	1,581	9.19	172
1971	1,097.80	754	209	999	9.40	106
1972	826.60	560	155	754	9.61	78
1973	284.81	190	53	261	9.82	27
1974	34.00	22	6	31	10.04	3
1975	1,614.05	1,047	290	1,485	10.26	145
1976	1,138.30	727	201	1,051	10.48	100
1977	1,510.69	950	263	1,399	10.71	131
1978	1,011.99	626	173	940	10.94	86
1979	526.14	320	89	490	11.18	44
1980	2,165.78	1,294	358	2,024	11.42	177
1981	2,551.48	1,498	415	2,392	11.66	205
1982	2,554.92	1,472	408	2,403	11.91	202
1983	13,970.73	7,893	2,186	13,182	12.16	1,084
1984	3,052.59	1,690	468	2,890	12.42	233
1985	997.34	541	150	947	12.68	75
1986	1,233.46	654	181	1,176	12.95	91
1987	44.15	23	6	42	13.22	3
1989	13,457.24	6,644	1,840	12,963	13.78	941
1990	36,283.62	17,450	4,833	35,079	14.07	2,493
1991	1,583.00	741	205	1,536	14.36	107
1992	45.26	21	6	44	14.66	3
1995	1,149.39	476	132	1,132	15.59	73
1996	1,396.47	559	155	1,381	15.91	87
1997	509.00	196	54	506	16.24	31
1998	1,169.94	433	120	1,167	16.58	70
1999	3,677.12	1,307	362	3,683	16.92	218
2000	751.12	255	71	756	17.27	44
2001	34,046.39	11,041	3,058	34,393	17.63	1,951
2002	644.69	199	55	654	17.99	36
2003	3,065.44	894	248	3,124	18.37	170
2004	4,218.00	1,160	321	4,319	18.75	230
2005	2,953.28	761	211	3,038	19.14	159
2006	5,818.52	1,398	387	6,013	19.54	308
2007	3,790.67	842	233	3,937	19.95	197
2008	1,702.46	346	96	1,777	20.38	87
2009	4,072.19	747	207	4,273	20.83	205
2010	6,620.37	1,075	298	6,985	21.31	328

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEE						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2011	7,318.07	1,030	285	7,765	21.80	356
2012	8,046.79	945	262	8,590	22.33	385
2013	11,073.30	1,023	283	11,897	22.90	520
2014	5,802.54	378	105	6,278	23.52	267
2015	1,296.41	46	13	1,413	24.20	58
2016	34,410.42	333	92	37,759	24.78	1,524
	248,212.10	84,937	23,526	249,507		15,870

LENOX
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	131.67	108	30	115	6.44	18
1956	69.48	56	16	61	6.60	9
1957	17.99	14	4	16	6.77	2
1974	63.56	42	12	58	10.04	6
1975	433.73	281	78	399	10.26	39
1980	541.60	324	90	506	11.42	44
1981	1,782.40	1,046	290	1,671	11.66	143
1988	5,810.20	2,940	815	5,577	13.50	413
1989	244.54	121	34	235	13.78	17
1992	750.99	342	95	731	14.66	50
2001	734.08	238	66	742	17.63	42
2003	272.89	80	22	278	18.37	15
2005	181.25	47	13	186	19.14	10
2013	264.21	24	7	284	22.90	12
	11,298.59	5,663	1,569	10,859		820

LEVERETT
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1965	35.19	26	7	32	8.21	4
1969	12.34	9	2	11	8.99	1
1970	110.63	77	21	100	9.19	11
1972	244.57	166	46	223	9.61	23
1976	66.45	42	12	61	10.48	6
1986	465.56	247	68	444	12.95	34
1987	718.28	372	103	687	13.22	52

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEVERETT						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1995	193.60	80	22	191	15.59	12
1996	458.37	183	51	454	15.91	29
1997	201.88	78	22	200	16.24	12
1998	303.23	112	31	303	16.58	18
2003	2,014.30	588	163	2,053	18.37	112
2005	415.93	107	30	428	19.14	22
2006	811.75	195	54	839	19.54	43
2007	313.42	70	19	325	19.95	16
2008	495.42	101	28	517	20.38	25
2009	727.12	133	37	763	20.83	37
2011	1,097.40	155	43	1,164	21.80	53
2012	1,382.08	162	45	1,475	22.33	66
2014	324.53	21	6	351	23.52	15
	10,392.05	2,924	810	10,621		591

LEYDEN

SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1965	125.98	93	26	113	8.21	14
1967	37.82	27	7	34	8.59	4
1971	15.26	10	3	14	9.40	1
1976	153.69	98	27	142	10.48	14
1980	215.07	129	36	201	11.42	18
1981	55.41	33	9	52	11.66	4
1995	357.02	148	41	352	15.59	23
	960.25	538	149	907		78

LONGMEADOW

SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1944	26.50	24	7	23	4.74	5
1955	39,708.30	32,427	8,982	34,697	6.44	5,388
1956	327.38	265	73	287	6.60	43
1957	687.81	552	153	604	6.77	89
1958	550.03	437	121	484	6.94	70
1959	927.26	729	202	818	7.12	115
1960	3,556.82	2,772	768	3,145	7.29	431

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONGMEADOW						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1961	2,126.25	1,640	454	1,885	7.47	252
1962	2,223.99	1,698	470	1,976	7.65	258
1963	1,903.12	1,438	398	1,695	7.83	216
1964	2,186.55	1,634	453	1,953	8.02	244
1965	7,392.75	5,461	1,513	6,619	8.21	806
1966	6,077.07	4,439	1,230	5,455	8.40	649
1967	2,237.43	1,616	448	2,014	8.59	234
1968	3,317.31	2,366	655	2,994	8.79	341
1969	5,015.00	3,533	979	4,538	8.99	505
1970	4,427.52	3,080	853	4,017	9.19	437
1971	2,139.40	1,468	407	1,947	9.40	207
1972	6,817.96	4,617	1,279	6,221	9.61	647
1973	941.86	629	174	862	9.82	88
1974	5,987.64	3,941	1,092	5,495	10.04	547
1975	1,753.33	1,137	315	1,614	10.26	157
1976	18,094.85	11,560	3,202	16,702	10.48	1,594
1977	15,380.76	9,671	2,679	14,240	10.71	1,330
1978	7,604.66	4,705	1,303	7,062	10.94	646
1979	20,662.06	12,564	3,480	19,248	11.18	1,722
1980	12,272.37	7,333	2,031	11,469	11.42	1,004
1981	17,299.94	10,154	2,812	16,217	11.66	1,391
1982	17,269.62	9,947	2,755	16,241	11.91	1,364
1983	23,621.06	13,345	3,696	22,287	12.16	1,833
1984	9,433.72	5,222	1,446	8,931	12.42	719
1985	5,965.39	3,234	896	5,666	12.68	447
1986	31,216.39	16,551	4,584	29,754	12.95	2,298
1987	25,205.26	13,064	3,618	24,107	13.22	1,824
1988	6,435.12	3,256	902	6,177	13.50	458
1989	13,368.07	6,600	1,828	12,877	13.78	934
1990	4,367.10	2,100	582	4,222	14.07	300
1991	5,389.39	2,523	699	5,230	14.36	364
1992	3,404.87	1,549	429	3,316	14.66	226
1993	5,489.35	2,425	672	5,367	14.96	359
1994	6,396.43	2,738	758	6,278	15.27	411
1995	5,885.86	2,437	675	5,799	15.59	372
1996	21,812.95	8,724	2,416	21,578	15.91	1,356
1997	30,090.67	11,598	3,212	29,887	16.24	1,840
1998	5,377.55	1,992	552	5,364	16.58	324
1999	2,162.63	769	213	2,166	16.92	128
2000	3,561.52	1,211	335	3,582	17.27	207
2001	3,088.53	1,002	278	3,120	17.63	177
2002	3,011.21	929	257	3,055	17.99	170

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LONGMEADOW						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2003	19,526.94	5,696	1,578	19,902	18.37	1,083
2004	14,509.79	3,990	1,105	14,856	18.75	792
2005	139,066.15	35,857	9,932	143,041	19.14	7,473
2006	13,275.42	3,189	883	13,720	19.54	702
2007	16,688.31	3,708	1,027	17,330	19.95	869
2008	6,477.53	1,317	365	6,760	20.38	332
2009	13,510.79	2,479	687	14,175	20.83	681
2010	17,225.47	2,797	775	18,173	21.31	853
2011	29,247.86	4,118	1,141	31,032	21.80	1,423
2012	35,811.06	4,207	1,165	38,227	22.33	1,712
2013	30,855.96	2,851	790	33,152	22.90	1,448
2014	39,228.34	2,555	708	42,443	23.52	1,805
2015	31,177.69	1,097	304	33,992	24.20	1,405
2016	14,580.10	141	39	15,999	24.78	646
	845,380.02	317,108	87,833	842,085		56,751
LUDLOW						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1955	1,233.58	1,007	279	1,078	6.44	167
1956	529.70	429	119	464	6.60	70
1957	105.11	84	23	92	6.77	14
1958	94.26	75	21	83	6.94	12
1960	71.05	55	15	63	7.29	9
1961	340.75	263	73	302	7.47	40
1962	1,563.26	1,193	330	1,389	7.65	182
1963	1,945.70	1,470	407	1,733	7.83	221
1964	4,410.12	3,295	913	3,938	8.02	491
1965	2,381.84	1,760	487	2,133	8.21	260
1966	1,613.23	1,178	326	1,448	8.40	172
1967	1,641.93	1,186	328	1,478	8.59	172
1968	1,797.16	1,282	355	1,622	8.79	185
1969	1,666.24	1,174	325	1,508	8.99	168
1970	1,174.89	817	226	1,066	9.19	116
1971	1,610.58	1,106	306	1,465	9.40	156
1972	36,066.56	24,423	6,765	32,909	9.61	3,424
1973	3,024.61	2,020	560	2,768	9.82	282
1974	4,147.68	2,730	756	3,806	10.04	379
1975	4,823.53	3,128	866	4,439	10.26	433

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LUDLOW						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1976	8,838.26	5,647	1,564	8,158	10.48	778
1977	6,912.93	4,347	1,204	6,400	10.71	598
1978	5,075.31	3,140	870	4,713	10.94	431
1979	5,415.28	3,293	912	5,045	11.18	451
1980	5,038.95	3,011	834	4,709	11.42	412
1981	1,719.77	1,009	279	1,612	11.66	138
1982	997.40	574	159	938	11.91	79
1983	2,901.99	1,640	454	2,738	12.16	225
1984	1,230.19	681	189	1,165	12.42	94
1985	2,025.71	1,098	304	1,924	12.68	152
1986	717.15	380	105	684	12.95	53
1987	535.86	278	77	512	13.22	39
1988	8,279.31	4,189	1,160	7,947	13.50	589
1989	8,038.93	3,969	1,099	7,743	13.78	562
1990	10,166.62	4,889	1,354	9,829	14.07	699
1991	1,050.55	492	136	1,019	14.36	71
1992	10,042.07	4,569	1,266	9,781	14.66	667
1993	4,358.54	1,925	533	4,261	14.96	285
1994	7,966.56	3,411	945	7,818	15.27	512
1995	1,025.32	425	118	1,010	15.59	65
1996	2,683.09	1,073	297	2,654	15.91	167
1997	3,454.17	1,331	369	3,431	16.24	211
1998	2,499.23	926	256	2,493	16.58	150
1999	5,400.72	1,920	532	5,409	16.92	320
2000	6,066.21	2,063	571	6,101	17.27	353
2001	15,658.63	5,078	1,407	15,818	17.63	897
2002	103,367.84	31,883	8,831	104,874	17.99	5,830
2003	3,313.66	967	268	3,377	18.37	184
2004	76,360.23	20,999	5,816	78,180	18.75	4,170
2005	42,746.17	11,022	3,053	43,968	19.14	2,297
2006	54,955.98	13,203	3,657	56,795	19.54	2,907
2007	146,600.61	32,575	9,023	152,238	19.95	7,631
2008	167,672.96	34,085	9,441	174,999	20.38	8,587
2009	14,851.93	2,725	755	15,582	20.83	748
2010	12,312.67	1,999	554	12,990	21.31	610
2011	25,884.56	3,645	1,010	27,463	21.80	1,260
2012	35,590.83	4,181	1,158	37,992	22.33	1,701
2013	43,637.30	4,032	1,117	46,884	22.90	2,047

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LUDLOW						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2014	15,427.23	1,005	278	16,692	23.52	710
2015	14,105.57	497	138	15,378	24.20	635
2016	18,126.82	175	48	19,891	24.78	803
	973,294.89	273,026	75,623	995,001		56,071

MIDDLEFIELD

SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	52.00	42	12	46	6.44	7
1973	39.46	26	7	36	9.82	4
1975	100.20	65	18	92	10.26	9
1981	92.54	54	15	87	11.66	7
1987	208.65	108	30	200	13.22	15
1992	123.50	56	15	120	14.66	8
1996	445.70	178	49	441	15.91	28
1999	373.33	133	37	374	16.92	22
2010	1,285.45	209	58	1,356	21.31	64
	2,720.83	871	241	2,752		164

MONTAGUE

SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	1,861.97	1,521	421	1,627	6.44	253
1956	130.78	106	29	114	6.60	17
1957	237.42	190	53	209	6.77	31
1958	67.86	54	15	60	6.94	9
1959	79.24	62	17	70	7.12	10
1960	80.79	63	17	71	7.29	10
1961	276.38	213	59	245	7.47	33
1962	413.55	316	88	367	7.65	48
1963	950.88	718	199	847	7.83	108
1964	144.97	108	30	130	8.02	16
1965	631.86	467	129	566	8.21	69
1966	1,081.24	790	219	971	8.40	116
1967	922.55	666	184	830	8.59	97
1968	364.14	260	72	329	8.79	37
1969	219.20	154	43	198	8.99	22

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTAGUE						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1970	962.34	669	185	873	9.19	95
1971	631.08	433	120	574	9.40	61
1972	2,533.77	1,716	475	2,312	9.61	241
1973	25,782.08	17,220	4,770	23,591	9.82	2,402
1974	673.21	443	123	618	10.04	62
1975	499.36	324	90	460	10.26	45
1976	6,538.96	4,178	1,157	6,036	10.48	576
1977	342.81	216	60	317	10.71	30
1978	1,121.13	694	192	1,041	10.94	95
1979	745.32	453	125	694	11.18	62
1980	959.06	573	159	896	11.42	78
1981	1,238.44	727	201	1,161	11.66	100
1982	26.10	15	4	25	11.91	2
1983	6.80	4	1	6	12.16	
1984	8,920.92	4,938	1,368	8,445	12.42	680
1985	32.68	18	5	31	12.68	2
1986	591.29	314	87	563	12.95	43
1987	160.15	83	23	153	13.22	12
1988	1,536.47	777	215	1,475	13.50	109
1989	166.24	82	23	160	13.78	12
1990	2,095.78	1,008	279	2,026	14.07	144
1991	971.99	455	126	943	14.36	66
1992	3,218.78	1,464	405	3,135	14.66	214
1993	1,004.19	444	123	982	14.96	66
1994	1,297.59	556	154	1,273	15.27	83
1995	2,143.57	888	246	2,112	15.59	135
1996	9,031.74	3,612	1,000	8,934	15.91	562
1997	5,517.58	2,127	589	5,480	16.24	337
1998	7,720.50	2,860	792	7,700	16.58	464
1999	3,831.27	1,362	377	3,837	16.92	227
2000	5,189.78	1,765	489	5,220	17.27	302
2001	3,337.85	1,082	300	3,372	17.63	191
2002	2,893.05	892	247	2,935	17.99	163
2003	2,693.84	786	218	2,746	18.37	149
2004	5,273.97	1,450	402	5,400	18.75	288
2005	18,631.02	4,804	1,331	19,164	19.14	1,001
2006	9,006.64	2,164	599	9,308	19.54	476
2007	2,776.81	617	171	2,884	19.95	145
2008	4,542.99	923	256	4,742	20.38	233
2009	6,579.80	1,207	334	6,903	20.83	331
2010	17,938.93	2,913	807	18,926	21.31	888
2011	4,047.81	570	158	4,295	21.80	197

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTAGUE						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2012	6,416.30	754	209	6,849	22.33	307
2013	6,454.64	596	165	6,935	22.90	303
2014	3,360.59	219	61	3,636	23.52	155
2015	3,888.12	137	38	4,239	24.20	175
2016	1,456.90	14	4	1,599	24.78	65
	202,253.07	75,234	20,838	201,640		13,250
MONTGOMERY						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1969	15.14	11	3	14	8.99	2
1973	52.53	35	10	48	9.82	5
2011	498.63	70	19	529	21.80	24
	566.30	116	32	591		31
NORTHFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1964	120.79	90	25	108	8.02	13
1968	21.56	15	4	20	8.79	2
1969	187.58	132	37	170	8.99	19
1970	123.53	86	24	112	9.19	12
1971	194.15	133	37	177	9.40	19
1972	139.94	95	26	128	9.61	13
1973	17.74	12	3	16	9.82	2
1975	80.27	52	14	74	10.26	7
1976	313.67	200	55	290	10.48	28
1977	178.60	112	31	165	10.71	15
1979	172.47	105	29	161	11.18	14
1982	60.93	35	10	57	11.91	5
1984	395.16	219	61	374	12.42	30
1985	4.73	3	1	4	12.68	
1987	1,300.35	674	187	1,244	13.22	94
1988	141.78	72	20	136	13.50	10
1989	481.39	238	66	464	13.78	34
1990	950.07	457	127	919	14.07	65

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1991	4.34	2	1	4	14.36	
1993	587.89	260	72	575	14.96	38
1996	899.22	360	100	889	15.91	56
1998	857.05	318	88	855	16.58	52
1999	913.41	325	90	915	16.92	54
2000	1,294.90	440	122	1,303	17.27	75
2002	132.71	41	11	135	17.99	8
2003	1,738.17	507	140	1,772	18.37	96
2004	2,293.23	631	175	2,348	18.75	125
2005	610.97	158	44	628	19.14	33
2007	2,231.67	496	137	2,317	19.95	116
2008	1,769.86	360	100	1,847	20.38	91
2009	971.78	178	49	1,020	20.83	49
2010	905.26	147	41	955	21.31	45
2011	1,632.61	230	64	1,732	21.80	79
2012	33,376.48	3,921	1,086	35,628	22.33	1,596
2014	3,273.44	213	59	3,542	23.52	151
2015	574.62	20	6	627	24.20	26
	58,952.32	11,337	3,140	61,708		3,072

OTIS
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1956	334.24	271	75	293	6.60	44
1959	98.31	77	21	87	7.12	12
1967	499.74	361	100	450	8.59	52
1968	29.64	21	6	27	8.79	3
1970	244.13	170	47	221	9.19	24
1971	652.38	448	124	594	9.40	63
1973	3,321.69	2,219	615	3,039	9.82	309
1974	835.38	550	152	767	10.04	76
1975	1,158.30	751	208	1,066	10.26	104
1976	848.33	542	150	783	10.48	75
1977	1,566.09	985	273	1,450	10.71	135
1978	969.50	600	166	900	10.94	82
1979	1,198.83	729	202	1,117	11.18	100
1980	1,284.92	768	213	1,201	11.42	105
1981	1,165.33	684	189	1,092	11.66	94
1982	498.70	287	80	469	11.91	39

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTIS						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1983	220.23	124	34	208	12.16	17
1984	200.12	111	31	189	12.42	15
1985	567.27	308	85	539	12.68	43
1986	317.06	168	47	302	12.95	23
1988	156.97	79	22	151	13.50	11
1990	165.77	80	22	160	14.07	11
1995	247.74	103	29	244	15.59	16
1997	371.47	143	40	369	16.24	23
2000	284.10	97	27	286	17.27	17
2003	190.87	56	16	194	18.37	11
2005	203.55	52	14	210	19.14	11
2008	181.82	37	10	190	20.38	9
2009	1,080.39	198	55	1,134	20.83	54
2010	1,404.57	228	63	1,482	21.31	70
2011	1,750.56	246	68	1,857	21.80	85
2012	754.22	89	25	805	22.33	36
2013	720.26	67	19	774	22.90	34
2014	1,063.31	69	19	1,151	23.52	49
	24,585.79	11,718	3,246	23,798		1,852

PELHAM
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1968	14.94	11	3	13	8.79	1
1970	63.97	45	13	58	9.19	6
1973	99.01	66	18	91	9.82	9
1983	128.29	72	20	121	12.16	10
	306.21	194	54	283		26

PERU
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1967	91.64	66	18	83	8.59	10
	91.64	66	18	83		10

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PITTSFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1955	578.69	473	131	506	6.44	79
1956	24.83	20	6	22	6.60	3
1958	26.70	21	6	24	6.94	3
1961	83.64	65	18	74	7.47	10
1966	54.98	40	11	49	8.40	6
1967	214.33	155	43	193	8.59	22
1969	969.74	683	189	878	8.99	98
1970	1,278.52	889	246	1,160	9.19	126
1971	3,054.72	2,097	581	2,779	9.40	296
1972	1,958.30	1,326	367	1,787	9.61	186
1973	3,375.10	2,254	624	3,088	9.82	314
1974	77.98	51	14	72	10.04	7
1975	635.00	412	114	584	10.26	57
1978	3,238.47	2,003	555	3,008	10.94	275
1979	580.72	353	98	541	11.18	48
1980	278.00	166	46	260	11.42	23
1981	1,009.11	592	164	946	11.66	81
1982	1,287.47	742	206	1,211	11.91	102
1987	483.02	250	69	462	13.22	35
1988	113.13	57	16	109	13.50	8
1989	134.97	67	19	130	13.78	9
1994	107.86	46	13	106	15.27	7
1996	48.12	19	5	48	15.91	3
2006	427.22	103	29	441	19.54	23
2007	2,296.79	510	141	2,385	19.95	120
2008	4,894.55	995	276	5,108	20.38	251
2012	1,662.50	195	54	1,775	22.33	79
2013	959.97	89	25	1,031	22.90	45
2014	884.15	58	16	957	23.52	41
2015	309.18	11	3	337	24.20	14
2016	1,490.75	14	4	1,636	24.78	66
	32,538.51	14,756	4,087	31,705		2,437

PLAINFIELD
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	67.45	55	15	59	6.44	9
1966	43.64	32	9	39	8.40	5
1969	23.67	17	5	21	8.99	2

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLAINFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1993	231.67	102	28	227	14.96	15
1996	320.95	128	35	318	15.91	20
1998	266.51	99	27	266	16.58	16
2015	732.09	26	7	798	24.20	33
	1,685.98	459	127	1,728		100
RICHMOND						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1970	237.23	165	46	215	9.19	23
1975	29.68	19	5	27	10.26	3
1978	652.92	404	112	606	10.94	55
1983	112.63	64	18	106	12.16	9
1999	306.58	109	30	307	16.92	18
2005	615.56	159	44	633	19.14	33
2006	399.69	96	27	413	19.54	21
2010	1,437.85	233	65	1,517	21.31	71
2011	707.24	100	28	750	21.80	34
	4,499.38	1,349	374	4,575		267
RUSSELL						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1961	605.14	467	129	536	7.47	72
1962	297.80	227	63	265	7.65	35
1963	1,516.68	1,146	317	1,351	7.83	173
1966	171.33	125	35	154	8.40	18
1969	41.50	29	8	38	8.99	4
1970	797.06	554	153	723	9.19	79
1971	95.60	66	18	87	9.40	9
1972	549.03	372	103	501	9.61	52
1973	81.28	54	15	74	9.82	8
1974	63.56	42	12	58	10.04	6
1975	432.64	281	78	398	10.26	39
1976	121.19	77	21	112	10.48	11
1979	172.47	105	29	161	11.18	14
1981	908.86	533	148	852	11.66	73

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RUSSELL						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1982	249.35	144	40	234	11.91	20
1984	804.36	445	123	762	12.42	61
1985	476.69	258	71	453	12.68	36
1986	690.01	366	101	658	12.95	51
1987	2,083.68	1,080	299	1,993	13.22	151
1991	1,330.10	623	173	1,291	14.36	90
1992	534.34	243	67	520	14.66	35
1993	3,745.95	1,655	458	3,662	14.96	245
1995	185.92	77	21	183	15.59	12
1996	314.71	126	35	311	15.91	20
1997	644.87	249	69	640	16.24	39
1999	6,135.97	2,181	604	6,146	16.92	363
2001	178.92	58	16	181	17.63	10
2002	574.69	177	49	583	17.99	32
2003	593.40	173	48	605	18.37	33
2004	662.55	182	50	678	18.75	36
2005	232.53	60	17	239	19.14	12
2006	2,752.04	661	183	2,844	19.54	146
2007	425.58	95	26	442	19.95	22
2008	473.11	96	27	494	20.38	24
2009	1,679.85	308	85	1,763	20.83	85
2010	431.37	70	19	455	21.31	21
2011	1,155.89	163	45	1,226	21.80	56
2012	6,976.59	820	227	7,447	22.33	333
2013	4,122.27	381	106	4,429	22.90	193
2014	1,179.57	77	21	1,276	23.52	54
2015	741.95	26	7	809	24.20	33
2016	455.64	4	1	500	24.78	20
	45,686.04	14,876	4,120	46,135		2,826

SANDISFIELD
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	715.88	585	162	625	6.44	97
1960	18.03	14	4	16	7.29	2
1967	161.40	117	32	145	8.59	17
1969	385.24	271	75	349	8.99	39
1970	45.17	31	9	41	9.19	4
1971	82.15	56	16	75	9.40	8

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SANDISFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1972	234.06	158	44	214	9.61	22
1975	358.42	232	64	330	10.26	32
1978	654.56	405	112	608	10.94	56
1979	243.84	148	41	227	11.18	20
1980	531.56	318	88	497	11.42	44
1981	85.16	50	14	80	11.66	7
1989	982.22	485	134	946	13.78	69
2001	339.08	110	30	343	17.63	19
2002	280.94	87	24	285	17.99	16
2005	313.08	81	22	322	19.14	17
2008	1,638.14	333	92	1,710	20.38	84
2011	808.57	114	32	858	21.80	39
2012	353.91	42	12	378	22.33	17
2013	666.93	62	17	716	22.90	31
2014	1,026.44	67	19	1,111	23.52	47
	9,924.78	3,766	1,043	9,874		687

SAVOY
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1971	38.14	26	7	35	9.40	4
1975	84.32	55	15	78	10.26	8
1994	230.68	99	27	226	15.27	15
1995	175.90	73	20	173	15.59	11
1998	2,556.05	947	262	2,550	16.58	154
2004	291.71	80	22	299	18.75	16
2006	606.72	146	40	627	19.54	32
2010	609.74	99	27	643	21.31	30
	4,593.26	1,525	422	4,631		270

SHELBURNE
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	190.29	155	43	166	6.44	26
1960	35.47	28	8	31	7.29	4
1963	69.39	52	14	62	7.83	8
1964	195.29	146	40	174	8.02	22

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHELBURNE						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1965	19.05	14	4	17	8.21	2
1966	23.90	17	5	22	8.40	3
1967	113.46	82	23	102	8.59	12
1968	38.87	28	8	35	8.79	4
1969	83.00	58	16	75	8.99	8
1970	554.27	386	107	503	9.19	55
1971	0.22		0			
1973	30.99	21	6	28	9.82	3
1974	63.56	42	12	58	10.04	6
1976	48.56	31	9	45	10.48	4
1977	78.93	50	14	73	10.71	7
1979	524.31	319	88	488	11.18	44
1981	97.19	57	16	91	11.66	8
1984	1,241.20	687	190	1,175	12.42	95
1985	303.62	165	46	288	12.68	23
1993	505.18	223	62	494	14.96	33
1994	910.89	390	108	894	15.27	59
1996	497.63	199	55	492	15.91	31
1998	575.28	213	59	574	16.58	35
1999	924.15	329	91	925	16.92	55
2000	594.27	202	56	598	17.27	35
2002	1,909.64	589	163	1,937	17.99	108
2003	352.81	103	29	360	18.37	20
2004	948.95	261	72	972	18.75	52
2005	697.76	180	50	718	19.14	38
2007	518.88	115	32	539	19.95	27
2010	1,530.29	248	69	1,615	21.31	76
2011	24,666.26	3,473	962	26,171	21.80	1,201
2012	5,015.36	589	163	5,354	22.33	240
2015	415.68	15	4	453	24.20	19
2016	295.62	3	1	324	24.78	13
	44,070.22	9,470	2,623	45,854		2,376

SOUTHAMPTON
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	185.89	152	42	162	6.44	25
1965	425.98	315	87	381	8.21	46
1966	214.33	157	43	192	8.40	23

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHAMPTON						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1968	35.42	25	7	32	8.79	4
1970	240.84	168	47	218	9.19	24
1972	4,565.33	3,091	856	4,166	9.61	434
1973	165.32	110	30	151	9.82	15
1974	1,376.17	906	251	1,263	10.04	126
1975	673.78	437	121	620	10.26	60
1976	4,405.08	2,814	779	4,066	10.48	388
1977	162.41	102	28	150	10.71	14
1978	5,086.48	3,147	872	4,723	10.94	432
1979	340.96	207	57	318	11.18	28
1980	885.04	529	147	827	11.42	72
1981	1,063.05	624	173	997	11.66	86
1982	740.02	426	118	696	11.91	58
1983	439.67	248	69	415	12.16	34
1984	176.60	98	27	167	12.42	13
1985	472.21	256	71	449	12.68	35
1986	143.54	76	21	137	12.95	11
1987	282.85	147	41	270	13.22	20
1988	4,918.64	2,489	689	4,721	13.50	350
1989	4,759.35	2,350	651	4,584	13.78	333
1990	412.23	198	55	399	14.07	28
1994	756.92	324	90	743	15.27	49
1995	859.49	356	99	847	15.59	54
1996	310.92	124	34	308	15.91	19
1999	384.47	137	38	385	16.92	23
2000	908.99	309	86	914	17.27	53
2003	286.30	84	23	292	18.37	16
2004	908.41	250	69	930	18.75	50
2005	1,064.97	275	76	1,095	19.14	57
2006	183.59	44	12	190	19.54	10
2007	1,363.25	303	84	1,416	19.95	71
2008	1,504.71	306	85	1,570	20.38	77
2009	447.01	82	23	469	20.83	23
2010	747.66	121	34	789	21.31	37
2011	1,165.62	164	45	1,237	21.80	57
2012	674.08	79	22	720	22.33	32
2013	1,773.01	164	45	1,905	22.90	83
2014	1,473.32	96	27	1,594	23.52	68
2015	2,891.83	102	28	3,153	24.20	130
2016	2,628.62	25	7	2,885	24.78	116
	52,504.36	22,417	6,209	51,546		3,684

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHWICK						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1955	12.80	10	3	11	6.44	2
1958	44.71	36	10	39	6.94	6
1963	229.52	173	48	205	7.83	26
1964	80.46	60	17	72	8.02	9
1965	60.86	45	12	54	8.21	7
1967	406.86	294	81	366	8.59	43
1968	86.47	62	17	78	8.79	9
1969	1,400.47	987	273	1,267	8.99	141
1970	762.71	531	147	692	9.19	75
1972	3,130.14	2,120	587	2,856	9.61	297
1973	4,070.20	2,719	753	3,724	9.82	379
1974	2,555.56	1,682	466	2,345	10.04	234
1975	764.79	496	137	704	10.26	69
1976	1,423.04	909	252	1,314	10.48	125
1977	32.99	21	6	30	10.71	3
1978	1,499.51	928	257	1,392	10.94	127
1979	1,310.65	797	221	1,221	11.18	109
1980	1,053.19	629	174	984	11.42	86
1981	2,433.73	1,429	396	2,281	11.66	196
1982	750.40	432	120	706	11.91	59
1983	220.23	124	34	208	12.16	17
1985	406.30	220	61	386	12.68	30
1987	6.05	3	1	6	13.22	
1988	208.28	105	29	200	13.50	15
1989	178.33	88	24	172	13.78	12
1990	816.87	393	109	790	14.07	56
1991	1,175.83	550	152	1,141	14.36	79
1993	2,710.03	1,197	332	2,649	14.96	177
1994	66.66	29	8	65	15.27	4
1995	197.57	82	23	195	15.59	13
1996	2,053.28	821	227	2,031	15.91	128
1997	899.58	347	96	893	16.24	55
1998	2,595.79	962	266	2,589	16.58	156
1999	2,378.37	846	234	2,382	16.92	141
2000	3,062.58	1,042	289	3,080	17.27	178
2001	97.06	31	9	98	17.63	6
2002	36,558.32	11,276	3,123	37,091	17.99	2,062
2003	7,901.67	2,305	638	8,053	18.37	438
2004	3,483.86	958	265	3,567	18.75	190
2005	200.72	52	14	206	19.14	11

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTHWICK						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2006	3,459.50	831	230	3,575	19.54	183
2007	10,145.20	2,254	624	10,535	19.95	528
2008	3,412.71	694	192	3,562	20.38	175
2009	1,580.02	290	80	1,658	20.83	80
2010	5,067.52	823	228	5,346	21.31	251
2011	4,684.64	660	183	4,970	21.80	228
2012	2,825.98	332	92	3,017	22.33	135
2013	8,319.68	769	213	8,939	22.90	390
2014	2,220.42	145	40	2,402	23.52	102
2015	3,762.45	132	37	4,102	24.20	170
2016	2,289.33	22	6	2,512	24.78	101
	135,093.89	42,743	11,839	136,764		8,113

SPRINGFIELD

SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1915	5.39	6	6			
1931	58.91	57	16	49	2.99	16
1933	3.38	3	1	3	3.24	1
1944	15.81	14	4	14	4.74	3
1953	31.23	26	7	27	6.11	4
1954	41.25	34	9	36	6.27	6
1955	194,240.60	158,625	43,936	169,729	6.44	26,355
1956	37,768.18	30,577	8,469	33,076	6.60	5,012
1957	38,002.03	30,482	8,443	33,359	6.77	4,927
1958	30,397.46	24,155	6,690	26,747	6.94	3,854
1959	42,750.91	33,633	9,316	37,710	7.12	5,296
1960	53,224.65	41,475	11,488	47,059	7.29	6,455
1961	30,749.51	23,718	6,569	27,255	7.47	3,649
1962	21,230.82	16,208	4,489	18,865	7.65	2,466
1963	90,425.40	68,315	18,922	80,546	7.83	10,287
1964	91,632.46	68,460	18,962	81,834	8.02	10,204
1965	28,124.67	20,777	5,755	25,182	8.21	3,067
1966	9,798.94	7,157	1,982	8,796	8.40	1,047
1967	17,224.49	12,437	3,445	15,502	8.59	1,805
1968	15,144.94	10,802	2,992	13,667	8.79	1,555
1969	20,305.16	14,304	3,962	18,374	8.99	2,044
1970	80,409.28	55,936	15,493	72,957	9.19	7,939
1971	83,047.12	57,004	15,789	75,563	9.40	8,039

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1972	247,515.99	167,608	46,424	225,844	9.61	23,501
1973	108,879.22	72,723	20,143	99,624	9.82	10,145
1974	74,645.13	49,134	13,609	68,501	10.04	6,823
1975	132,523.77	85,950	23,806	121,970	10.26	11,888
1976	35,267.82	22,532	6,241	32,554	10.48	3,106
1977	33,066.79	20,791	5,759	30,615	10.71	2,859
1978	34,890.82	21,585	5,979	32,401	10.94	2,962
1979	39,927.73	24,279	6,725	37,196	11.18	3,327
1980	46,832.31	27,983	7,751	43,765	11.42	3,832
1981	19,315.50	11,337	3,140	18,107	11.66	1,553
1982	35,583.55	20,495	5,677	33,465	11.91	2,810
1983	52,947.00	29,913	8,285	49,956	12.16	4,108
1984	57,980.90	32,094	8,889	54,890	12.42	4,419
1985	44,424.33	24,082	6,670	42,197	12.68	3,328
1986	65,297.92	34,621	9,589	62,238	12.95	4,806
1987	65,122.50	33,754	9,349	62,286	13.22	4,711
1988	73,935.80	37,412	10,362	70,967	13.50	5,257
1989	100,559.03	49,644	13,750	96,865	13.78	7,029
1990	95,147.10	45,758	12,674	91,988	14.07	6,538
1991	171,511.05	80,295	22,240	166,422	14.36	11,589
1992	46,081.08	20,965	5,807	44,882	14.66	3,062
1993	119,622.57	52,844	14,637	116,948	14.96	7,817
1994	62,719.82	26,852	7,437	61,554	15.27	4,031
1995	48,102.99	19,917	5,517	47,397	15.59	3,040
1996	62,487.74	24,993	6,923	61,814	15.91	3,885
1997	52,295.02	20,157	5,583	51,941	16.24	3,198
1998	94,545.24	35,027	9,702	94,298	16.58	5,687
1999	126,778.08	45,072	12,484	126,972	16.92	7,504
2000	254,079.62	86,418	23,936	255,552	17.27	14,797
2001	321,221.77	104,166	28,852	324,492	17.63	18,406
2002	820,816.04	253,172	70,124	832,774	17.99	46,291
2003	423,329.99	123,494	34,205	431,458	18.37	23,487
2004	313,208.80	86,132	23,857	320,673	18.75	17,103
2005	231,404.94	59,665	16,526	238,019	19.14	12,436
2006	622,258.61	149,491	41,406	643,078	19.54	32,911
2007	375,318.23	83,396	23,099	389,751	19.95	19,536
2008	395,274.54	80,351	22,256	412,546	20.38	20,243
2009	696,306.35	127,758	35,386	730,551	20.83	35,072
2010	372,108.53	60,416	16,734	392,585	21.31	18,423
2011	640,123.25	90,129	24,964	679,172	21.80	31,155
2012	865,589.00	101,689	28,166	923,982	22.33	41,379
2013	609,373.81	56,306	15,596	654,716	22.90	28,590

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPRINGFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
2014	609,138.64	39,667	10,987	659,066	23.52	28,022
2015	437,717.14	15,408	4,268	477,221	24.20	19,720
2016	344,253.84	3,332	923	377,756	24.78	15,244
	11,364,162.49	3,333,012	923,182	11,577,397		689,661

SUNDERLAND
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	135.46	111	31	118	6.44	18
1958	57.33	46	13	50	6.94	7
1967	27.61	20	6	25	8.59	3
1968	162.60	116	32	147	8.79	17
1969	1,001.13	705	195	906	8.99	101
1971	610.56	419	116	556	9.40	59
1972	2,740.11	1,855	514	2,500	9.61	260
1973	34.50	23	6	32	9.82	3
1976	117.14	75	21	108	10.48	10
1979	96.36	59	16	90	11.18	8
1980	197.94	118	33	185	11.42	16
1981	201.12	118	33	189	11.66	16
1983	61.42	35	10	58	12.16	5
1998	410.73	152	42	410	16.58	25
2004	360.28	99	27	369	18.75	20
2005	539.92	139	38	555	19.14	29
2006	216.38	52	14	224	19.54	11
2007	1,323.88	294	81	1,375	19.95	69
2008	395.73	80	22	413	20.38	20
2009	352.67	65	18	370	20.83	18
2013	581.00	54	15	624	22.90	27
2015	1,865.18	66	18	2,033	24.20	84
	11,489.05	4,701	1,302	11,336		826

TOLLAND
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1972	13.10	9	2	12	9.61	1
1994	507.10	217	60	498	15.27	33

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TOLLAND						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1995	266.44	110	30	263	15.59	17
2001	350.20	114	32	354	17.63	20
2005	5,209.48	1,343	372	5,358	19.14	280
2013	1,122.93	104	29	1,206	22.90	53
2014	2,476.21	161	45	2,679	23.52	114
	9,945.46	2,058	570	10,370		518

TYRINGHAM
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	71.93	59	16	63	6.44	10
1968	253.30	181	50	228	8.79	26
1969	41.49	29	8	38	8.99	4
1971	17.69	12	3	16	9.40	2
1975	77.21	50	14	71	10.26	7
1976	424.43	271	75	392	10.48	37
1979	243.83	148	41	227	11.18	20
1982	560.22	323	90	527	11.91	44
1983	250.32	141	39	236	12.16	19
1994	229.89	98	27	226	15.27	15
1997	517.88	200	55	514	16.24	32
1998	346.87	129	36	346	16.58	21
	3,035.06	1,641	455	2,884		237

WASHINGTON
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1971	10.06	7	2	9	9.40	1
1977	98.96	62	17	92	10.71	9
1978	143.84	89	25	134	10.94	12
1980	48.89	29	8	46	11.42	4
1983	136.11	77	21	128	12.16	11
1991	490.87	230	64	476	14.36	33
2010	1,104.23	179	49	1,165	21.31	55
	2,032.96	673	186	2,050		125

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WESTHAMPTON						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1963	79.23	60	17	71	7.83	9
1982	101.90	59	16	96	11.91	8
2009	610.18	112	31	640	20.83	31
	791.31	231	64	806		48
WEST SPRINGFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1955	10,253.20	8,373	2,319	8,959	6.44	1,391
1956	7,514.41	6,084	1,685	6,581	6.60	997
1957	335.28	269	75	294	6.77	43
1958	366.80	291	81	323	6.94	47
1959	1,412.73	1,111	308	1,246	7.12	175
1960	746.23	581	161	660	7.29	91
1961	2,208.42	1,703	472	1,958	7.47	262
1962	3,442.88	2,628	728	3,059	7.65	400
1963	1,165.72	881	244	1,038	7.83	133
1964	484.31	362	100	432	8.02	54
1965	2,146.15	1,585	439	1,922	8.21	234
1966	1,756.46	1,283	355	1,577	8.40	188
1967	7,967.49	5,753	1,593	7,171	8.59	835
1968	1,993.07	1,422	394	1,799	8.79	205
1969	5,232.54	3,686	1,021	4,735	8.99	527
1970	7,592.62	5,282	1,463	6,889	9.19	750
1971	10,729.84	7,365	2,040	9,763	9.40	1,039
1972	10,927.76	7,400	2,050	9,971	9.61	1,038
1973	26,787.21	17,892	4,956	24,510	9.82	2,496
1974	22,878.48	15,060	4,171	20,995	10.04	2,091
1975	5,732.74	3,718	1,030	5,276	10.26	514
1976	24,251.07	15,494	4,292	22,385	10.48	2,136
1977	14,113.53	8,874	2,458	13,067	10.71	1,220
1978	9,042.81	5,594	1,549	8,398	10.94	768
1979	13,720.71	8,343	2,311	12,782	11.18	1,143
1980	7,664.48	4,580	1,269	7,162	11.42	627
1981	3,527.23	2,070	573	3,307	11.66	284
1982	10,425.13	6,004	1,663	9,805	11.91	823
1983	7,642.89	4,318	1,196	7,211	12.16	593
1984	4,965.00	2,748	761	4,700	12.42	378
1985	9,711.07	5,264	1,458	9,224	12.68	727

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST SPRINGFIELD						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1986	8,760.94	4,645	1,287	8,350	12.95	645
1987	950.18	492	136	909	13.22	69
1988	14,869.51	7,524	2,084	14,272	13.50	1,057
1989	30,599.54	15,106	4,184	29,475	13.78	2,139
1990	33,106.12	15,921	4,410	32,007	14.07	2,275
1991	18,740.85	8,774	2,430	18,185	14.36	1,266
1992	19,452.00	8,850	2,451	18,946	14.66	1,292
1993	10,736.63	4,743	1,314	10,497	14.96	702
1994	13,254.58	5,675	1,572	13,008	15.27	852
1995	15,895.36	6,581	1,823	15,662	15.59	1,005
1996	8,487.78	3,395	940	8,396	15.91	528
1997	14,991.20	5,778	1,600	14,890	16.24	917
1998	9,260.67	3,431	950	9,236	16.58	557
1999	7,549.38	2,684	743	7,561	16.92	447
2000	9,259.95	3,149	872	9,314	17.27	539
2001	19,963.45	6,474	1,793	20,167	17.63	1,144
2002	6,541.46	2,018	559	6,637	17.99	369
2003	47,864.06	13,963	3,867	48,783	18.37	2,656
2004	41,263.66	11,348	3,143	42,247	18.75	2,253
2005	78,207.08	20,165	5,585	80,442	19.14	4,203
2006	93,107.13	22,368	6,196	96,222	19.54	4,924
2007	25,510.78	5,668	1,570	26,492	19.95	1,328
2008	34,180.17	6,948	1,924	35,674	20.38	1,750
2009	27,466.15	5,039	1,396	28,817	20.83	1,383
2010	35,634.91	5,786	1,603	37,596	21.31	1,764
2011	78,744.26	11,087	3,071	83,548	21.80	3,832
2012	54,213.83	6,369	1,764	57,871	22.33	2,592
2013	174,966.38	16,167	4,478	187,985	22.90	8,209
2014	69,523.80	4,527	1,254	75,222	23.52	3,198
2015	55,473.11	1,953	541	60,479	24.20	2,499
2016	23,733.11	230	64	26,043	24.78	1,051
	1,319,046.29	392,876	108,819	1,342,132		79,654

WHATELY
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	1,186.41	969	269	1,036	6.44	161
1960	29.12	23	6	26	7.29	4
1964	21.48	16	4	19	8.02	2

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHATELY						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1966	58.89	43	12	53	8.40	6
1967	45.60	33	9	41	8.59	5
1971	325.00	223	62	296	9.40	31
1972	302.44	205	57	276	9.61	29
1973	335.69	224	62	307	9.82	31
1974	63.55	42	12	58	10.04	6
1975	145.54	94	26	134	10.26	13
1976	47.55	30	8	44	10.48	4
1978	8.77	5	1	8	10.94	1
1981	612.65	360	100	574	11.66	49
1987	56.62	29	8	54	13.22	4
2003	319.36	93	26	326	18.37	18
2007	486.59	108	30	505	19.95	25
2009	920.11	169	47	965	20.83	46
	4,965.37	2,666	739	4,723		435

WINDSOR
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1964	34.66	26	7	31	8.02	4
1969	41.49	29	8	38	8.99	4
1971	41.65	29	8	38	9.40	4
1975	395.56	257	71	364	10.26	35
1976	121.18	77	21	112	10.48	11
1982	249.34	144	40	234	11.91	20
1991	151.38	71	20	147	14.36	10
1992	622.08	283	78	606	14.66	41
2003	244.82	71	20	250	18.37	14
2006	1,314.37	316	88	1,358	19.54	69
	3,216.53	1,303	361	3,177		212

WORTHINGTON
SURVIVOR CURVE.. IOWA 25-L0
NET SALVAGE PERCENT.. -10

1955	83.46	68	19	73	6.44	11
1968	38.86	28	8	35	8.79	4
1971	47.79	33	9	43	9.40	5

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WORTHINGTON						
SURVIVOR CURVE.. IOWA 25-L0						
NET SALVAGE PERCENT.. -10						
1974	204.05	134	37	187	10.04	19
1978	92.68	57	16	86	10.94	8
2005	331.22	85	24	341	19.14	18
	798.06	405	112	766		65
	17,384,202.84	5,368,176	1,486,883	17,635,739		1,071,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.5 6.16						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1950	394.58	325		395	12.29	32
	394.58	325		395		32
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.3 8.11

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST SPRINGFIELD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -5						
1959	2,019.10	1,617	835	1,285	15.63	82
1969	2,102,008.60	1,604,193	828,619	1,378,490	16.27	84,726
1970	401,033.06	304,259	157,160	263,925	16.33	16,162
1971	14,571.17	10,987	5,675	9,625	16.39	587
1972	3,138.24	2,351	1,214	2,081	16.45	127
1973	54,448.68	40,524	20,932	36,239	16.51	2,195
1974	2,024.51	1,496	773	1,353	16.57	82
1975	3,079.54	2,260	1,167	2,066	16.62	124
1976	1,742.21	1,269	655	1,174	16.68	70
1977	1,611.84	1,165	602	1,091	16.73	65
1978	17,918.70	12,846	6,635	12,179	16.78	726
1979	623.57	443	229	426	16.84	25
1980	315.97	223	115	217	16.89	13
1981	2,892.50	2,018	1,042	1,995	16.94	118
1982	1,018.51	704	364	706	16.99	42
1984	5,426.84	3,670	1,896	3,803	17.08	223
1987	19,667.60	12,820	6,622	14,029	17.22	815
1988	31,566.71	20,301	10,486	22,659	17.26	1,313
1989	59,882.34	37,962	19,609	43,268	17.30	2,501
1990	42,201.31	26,347	13,609	30,702	17.34	1,771
1991	503,056.40	308,955	159,585	368,624	17.38	21,210
1993	155,882.09	92,379	47,717	115,959	17.45	6,645
1994	8,288.54	4,815	2,487	6,216	17.49	355
1995	72,805.83	41,412	21,391	55,055	17.52	3,142
1996	145,256.94	80,717	41,693	110,827	17.56	6,311
1998	465,712.00	245,878	127,004	361,994	17.62	20,544
2001	90,975.67	43,660	22,552	72,973	17.70	4,123
2002	112,527.83	51,944	26,831	91,323	17.73	5,151
2003	40,324.41	17,844	9,217	33,124	17.75	1,866
2004	246,102.00	103,815	53,624	204,783	17.78	11,518
2005	86,908.36	34,775	17,962	73,291	17.80	4,117
2006	311,720.46	117,424	60,653	266,653	17.82	14,964
2007	76,814.95	27,005	13,949	66,707	17.84	3,739
2008	197,085.91	63,907	33,010	173,930	17.86	9,739
2009	356,776.28	105,331	54,407	320,208	17.87	17,919
2010	306,506.86	80,728	41,699	280,134	17.89	15,659
2011	538,142.93	123,124	63,598	501,452	17.91	27,998
2012	59,673.29	11,434	5,906	56,751	17.92	3,167
2013	17,418.50	2,621	1,354	16,936	17.93	945

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EAST SPRINGFIELD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -5						
2014	1,822,158.68	191,901	99,123	1,814,143	17.94	101,123
2015	636,577.09	35,272	18,219	650,187	17.95	36,222
2016	90,244.22	1,301	672	94,084	17.96	5,239
	9,108,150.24	3,873,697	2,000,892	7,562,666		433,463

GREENFIELD SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S1.5
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. -5

1964	810.35	701	362	489	10.27	48
1966	2,741.92	2,355	1,216	1,663	10.32	161
1967	882,204.29	754,993	389,979	536,336	10.35	51,820
1968	19,201.62	16,375	8,458	11,703	10.37	1,129
1969	1,484.70	1,261	651	908	10.39	87
1970	468.11	396	205	287	10.42	28
1971	1,134.97	956	494	698	10.44	67
1972	2,030.87	1,704	880	1,252	10.46	120
1973	9,388.23	7,843	4,051	5,806	10.48	554
1974	2,747.02	2,284	1,180	1,705	10.50	162
1977	1,236.24	1,012	523	775	10.57	73
1978	1,343.16	1,093	565	846	10.59	80
1980	44,075.89	35,456	18,314	27,965	10.62	2,633
1983	3,344.83	2,635	1,361	2,151	10.68	201
1984	2,804.47	2,193	1,133	1,812	10.69	170
1987	2,446.00	1,864	963	1,605	10.74	149
1989	119,244.90	89,055	46,000	79,207	10.77	7,354
1990	43,081.22	31,815	16,433	28,802	10.79	2,669
1991	37,027.28	27,031	13,962	24,916	10.80	2,307
1993	19,357.37	13,764	7,110	13,216	10.83	1,220
1999	29,355.65	18,745	9,682	21,141	10.89	1,941
2001	75,028.98	45,519	23,512	55,268	10.91	5,066
2002	20,294.72	11,949	6,172	15,137	10.92	1,386
2003	90,301.99	51,418	26,559	68,258	10.93	6,245
2004	81,709.70	44,808	23,145	62,650	10.94	5,727
2005	126,991.94	66,792	34,500	98,841	10.94	9,035
2006	43,808.81	21,934	11,330	34,670	10.95	3,166
2007	279,510.45	132,171	68,271	225,215	10.96	20,549
2008	34,449.27	15,251	7,878	28,294	10.96	2,582

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREENFIELD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -5						
2009	90,196.43	36,860	19,039	75,667	10.97	6,898
2010	14,268.38	5,297	2,736	12,246	10.97	1,116
2011	26,271.39	8,631	4,458	23,127	10.98	2,106
2012	91,188.12	25,567	13,206	82,541	10.98	7,517
2013	25,225.95	5,680	2,934	23,553	10.99	2,143
	2,224,775.22	1,485,408	767,262	1,568,752		146,509
PITTSFIELD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1972	2,169,394.96	1,675,438	865,419	1,412,445	14.80	95,435
1975	7,133.54	5,407	2,793	4,697	14.93	315
1977	8,584.34	6,415	3,314	5,700	15.02	379
1978	1,535.72	1,139	588	1,024	15.06	68
1979	1,014.47	747	386	679	15.10	45
1980	786.12	574	296	529	15.14	35
1981	729.30	528	273	493	15.18	32
1984	22,354.03	15,712	8,116	15,356	15.30	1,004
1987	8,751.64	5,948	3,072	6,117	15.40	397
1988	15,213.30	10,207	5,272	10,702	15.44	693
1989	41,486.44	27,466	14,187	29,374	15.47	1,899
1990	15,133.37	9,878	5,102	10,788	15.50	696
1991	348,406.08	224,006	115,707	250,120	15.53	16,106
1993	63,196.07	39,297	20,298	46,058	15.59	2,954
1994	244,699.55	149,338	77,138	179,796	15.62	11,511
1995	5,485.27	3,283	1,696	4,064	15.64	260
1996	1,686.29	988	510	1,260	15.67	80
2001	564,504.05	287,865	148,692	444,037	15.78	28,139
2002	53,271.29	26,198	13,532	42,403	15.80	2,684
2003	29,783.53	14,071	7,268	24,005	15.82	1,517
2004	218,724.63	98,756	51,011	178,650	15.84	11,278
2005	33,365.14	14,329	7,401	27,632	15.85	1,743
2006	9,082.26	3,680	1,901	7,636	15.87	481
2007	216,282.14	82,032	42,372	184,724	15.88	11,632
2008	196,312.36	68,882	35,580	170,548	15.90	10,726
2009	67,593.60	21,664	11,190	59,783	15.91	3,758
2010	13,862.06	3,984	2,058	12,497	15.92	785

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PITTSFIELD SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
2011	6,868.56	1,723	890	6,322	15.93	397
2012	104,295.00	21,968	11,347	98,163	15.94	6,158
2013	979,872.35	162,880	84,133	944,733	15.95	59,231
2014	6,735.41	788	407	6,665	15.96	418
2015	36,709.61	2,271	1,173	37,372	15.97	2,340
2016	2,466.52	40	21	2,569	15.97	161
	5,495,319.00	2,987,502	1,543,144	4,226,941		273,357

OTHER STRUCTURES

SURVIVOR CURVE.. IOWA 40-R1
NET SALVAGE PERCENT.. -5

1906	1,716.98	1,803	1,803			
1910	4,720.00	4,956	4,956			
1913	24,820.79	26,062	26,062			
1917	16,056.28	16,859	16,859			
1936	13,127.02	13,714	6,702	7,081	0.20	7,081
1938	877.29	903	441	480	0.80	480
1939	32.50	33	16	18	1.12	16
1940	1,771.44	1,792	876	984	1.46	674
1941	1,921.33	1,927	942	1,076	1.80	598
1942	18.63	19	9	10	2.13	5
1943	844.51	832	407	480	2.45	196
1948	2,576.07	2,438	1,192	1,513	3.94	384
1950	4,424.10	4,117	2,012	2,633	4.55	579
1952	1,728.26	1,580	772	1,042	5.18	201
1953	3,479.96	3,152	1,540	2,113	5.50	384
1954	337.00	302	148	206	5.83	35
1955	1,401.84	1,245	608	863	6.16	140
1956	1,788.01	1,572	768	1,109	6.50	171
1957	1,071.31	933	456	669	6.84	98
1958	1,825.00	1,572	768	1,148	7.19	160
1959	1,205.90	1,027	502	764	7.55	101
1960	4,820.17	4,060	1,984	3,077	7.91	389
1961	1,180.62	983	480	759	8.28	92
1962	2,690.27	2,213	1,082	1,743	8.66	201
1967	11,431.36	8,810	4,306	7,697	10.64	723
1968	2,092.99	1,590	777	1,421	11.06	128
1969	173.62	130	64	119	11.49	10

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -5						
1970	5,806.27	4,280	2,092	4,005	11.92	336
1971	19,761.31	14,338	7,007	13,742	12.36	1,112
1972	72.13	51	25	51	12.81	4
1973	62,080.85	43,560	21,289	43,896	13.27	3,308
1975	80,073.01	54,208	26,493	57,584	14.21	4,052
1977	10,166.73	6,624	3,237	7,438	15.18	490
1978	14,159.88	9,040	4,418	10,450	15.68	666
1980	309.40	189	92	232	16.70	14
1982	171,243.03	99,972	48,859	130,946	17.76	7,373
1983	124,293.65	70,801	34,603	95,906	18.30	5,241
1984	32,161.29	17,856	8,727	25,043	18.85	1,329
1985	129,123.16	69,789	34,108	101,471	19.41	5,228
1986	2,066.45	1,086	531	1,639	19.98	82
1987	21,776.31	11,112	5,431	17,434	20.56	848
1988	5,698.74	2,820	1,378	4,605	21.15	218
1989	114,429.97	54,849	26,806	93,345	21.74	4,294
1990	8,820.45	4,089	1,998	7,263	22.34	325
1993	205,147.06	85,139	41,610	173,794	24.19	7,185
1995	103,236.67	39,403	19,257	89,141	25.46	3,501
1996	199,281.58	72,661	35,512	173,734	26.11	6,654
2000	8,717.72	2,577	1,259	7,894	28.74	275
2001	68,906.71	19,137	9,353	62,999	29.42	2,141
2002	148,610.65	38,659	18,894	137,147	30.09	4,558
2003	106,626.10	25,834	12,626	99,332	30.77	3,228
2004	36,812.72	8,262	4,038	34,615	31.45	1,101
2005	79,883.18	16,482	8,055	75,822	32.14	2,359
2008	93,698.04	14,192	6,936	91,447	34.23	2,672
2009	103,769.26	13,810	6,749	102,208	34.93	2,926
2010	54,668.44	6,257	3,058	54,344	35.64	1,525
2011	16,895.73	1,619	791	16,949	36.35	466
2014	5,219.24	203	99	5,381	38.52	140
2015	3,917.81	76	37	4,077	39.26	104
	2,145,566.79	913,599	471,904	1,780,941		86,601
	18,973,811.25	9,260,206	4,783,202	15,139,300		939,930

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 4.95

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - HADLEY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-S0						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -10						
1988	56,656.12	47,930	62,322			
1990	56,525.34	47,131	62,178			
1991	25,500.00	21,091	28,050			
1993	53,019.84	43,060	58,322			
1995	4,515.18	3,589	4,967			
1997	37,104.99	28,763	40,815			
2001	1,843.03	1,333	2,027			
2002	30,369.19	21,470	33,406			
2005	42,951.11	27,838	47,246			
2006	7,230.58	4,509	7,954			
2008	162,837.77	91,916	179,122			
2009	23,880.11	12,625	26,268			
2010	2,707.50	1,320	2,978			
2011	6,534.89	2,871	6,535	653	7.28	90
2012	34,865.33	13,355	30,398	7,954	7.30	1,090
2013	535,108.53	169,075	384,843	203,776	7.32	27,838
2014	869,839.75	202,244	460,342	496,482	7.35	67,549
2015	250,036.71	32,532	74,048	200,992	7.38	27,235
	2,201,525.97	772,652	1,511,821	909,857		123,802
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 5.62						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 391.1 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2008	90,827.61	90,828	90,828			
2009	158,101.23	158,101	158,101			
	248,928.84	248,929	248,929			
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	65,735.51	56,345	56,335	9,400	1.00	9,400
2011	190,666.34	136,191	136,168	54,499	2.00	27,250
2012	8,649.42	4,943	4,942	3,707	3.00	1,236
2013	75,399.15	32,314	32,308	43,091	4.00	10,773
2014	78,040.15	22,297	22,293	55,747	5.00	11,149
2015	35,804.66	5,115	5,114	30,691	6.00	5,115
2016	16,660.62	595	595	16,066	6.75	2,380
	470,955.85	257,800	257,756	213,200		67,303
	719,884.69	506,729	506,685	213,200		67,303
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.2 9.35						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1992	175,651.58	175,652	175,652			
1993	19,273.66	19,274	19,274			
1994	159,998.12	159,998	159,998			
1996	13,474.37	13,474	13,474			
	368,397.73	368,398	368,398			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	91,547.05	86,970	86,961	4,587	1.00	4,587
1999	163,980.90	139,384	139,369	24,612	3.00	8,204
2000	14,083.10	11,266	11,265	2,818	4.00	704
2001	67,092.19	50,319	50,314	16,779	5.00	3,356
2002	35,208.62	24,646	24,643	10,565	6.00	1,761
2003	219,956.56	142,972	142,956	77,000	7.00	11,000
2004	151,228.22	90,737	90,727	60,501	8.00	7,563
2005	121,048.97	66,577	66,570	54,479	9.00	6,053
2006	8,225.02	4,113	4,113	4,112	10.00	411
2007	34,722.58	15,625	15,623	19,099	11.00	1,736
2008	3,707.34	1,483	1,483	2,225	12.00	185
2009	281,005.42	98,352	98,341	182,664	13.00	14,051
2010	117,826.92	35,348	35,344	82,483	14.00	5,892
2011	18,726.08	4,682	4,681	14,045	15.00	936
2012	81,162.25	16,232	16,230	64,932	16.00	4,058
2013	50,610.27	7,592	7,591	43,019	17.00	2,531
2014	341,365.93	34,137	34,133	307,233	18.00	17,068
2015	253,864.22	12,693	12,692	241,173	19.00	12,693
2016	25,032.64	313	313	24,720	19.75	1,252
	2,080,394.28	843,441	843,349	1,237,045		104,041
	2,448,792.01	1,211,839	1,211,747	1,237,045		104,041
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9						4.25

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S0.5						
NET SALVAGE PERCENT.. +10						
2011	947.16	331	483	369	6.12	60
2014	4,945.67	792	1,154	3,297	8.22	401
2016	3,977.57	86	126	3,454	9.76	354
	9,870.40	1,209	1,763	7,121		815
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 8.26						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-L2.5						
NET SALVAGE PERCENT.. +20						
2009	207,081.86	108,629	143,294	22,371	2.41	9,283
2010	48,434.19	24,245	31,982	6,765	2.62	2,582
2011	477,154.56	220,308	290,611	91,113	2.96	30,781
2012	346,845.37	139,135	183,534	93,942	3.49	26,917
2013	23,927.73	7,630	10,065	9,077	4.21	2,156
2014	90,397.70	19,939	26,302	46,016	5.07	9,076
2016	185,890.36	5,311	7,005	141,707	6.75	20,994
	1,379,731.77	525,197	692,793	410,992		101,789
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						7.38

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S2						
NET SALVAGE PERCENT.. +20						
2009	521,218.69	219,258	359,010	57,965	5.69	10,187
2011	200,474.57	63,884	104,603	55,777	7.22	7,725
2012	681,358.76	177,153	290,069	255,018	8.10	31,484
2014	72,069.48	9,561	15,655	42,001	10.01	4,196
2015	68,842.20	4,589	7,514	47,560	11.00	4,324
	1,543,963.70	474,445	776,851	458,320		57,916
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 3.75						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S1.5						
NET SALVAGE PERCENT.. +20						
2009	5,091,635.82	1,806,798	3,185,512	887,797	7.79	113,966
2011	1,585,719.22	423,159	746,059	522,516	9.33	56,004
2012	253,791.35	55,400	97,674	105,359	10.18	10,350
2013	102,934.44	17,175	30,281	52,067	11.08	4,699
2014	220,789.99	24,854	43,819	132,813	12.03	11,040
2015	2,219,794.76	126,848	223,642	1,552,194	13.00	119,400
2016	1,264,044.90	18,061	31,843	979,393	13.75	71,229
	10,738,710.48	2,472,295	4,358,830	4,232,138		386,688
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9						3.60

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L2						
NET SALVAGE PERCENT.. 0						
2009	692,546.26	223,346	304,389	388,157	13.55	28,646
2011	94,343.18	22,454	30,602	63,741	15.24	4,182
2013	215,652.58	31,701	43,203	172,450	17.06	10,108
2015	28,212.67	1,411	1,923	26,290	19.00	1,384
2016	175,427.03	2,193	2,989	172,438	19.75	8,731
	1,206,181.72	281,105	383,106	823,076		53,051
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5 4.40						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	248,445.64	238,508	238,498	9,948	1.00	9,948
1993	32,096.26	29,529	29,528	2,568	2.00	1,284
1994	174,284.17	153,370	153,363	20,921	3.00	6,974
1995	3,347.50	2,812	2,812	536	4.00	134
1996	7,527.42	6,022	6,022	1,505	5.00	301
2002	14,258.70	7,985	7,985	6,274	11.00	570
2010	29,165.86	7,000	7,000	22,166	19.00	1,167
2011	31,528.46	6,306	6,305	25,223	20.00	1,261
2012	92,274.21	14,764	14,763	77,511	21.00	3,691
2013	77,035.50	9,244	9,243	67,792	22.00	3,081
2014	12,566.30	1,005	1,005	11,561	23.00	503
2015	126,648.82	5,066	5,066	121,583	24.00	5,066
	849,178.84	481,611	481,590	367,589		33,980
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 4.00						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1991	144,233.56	144,234	144,234			
	144,233.56	144,234	144,234			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	21,191.11	20,343	20,356	835	1.00	835
1993	89,010.09	81,889	81,942	7,068	2.00	3,534
1994	130,269.89	114,638	114,712	15,558	3.00	5,186
1995	27,657.70	23,232	23,247	4,411	4.00	1,103
1996	70,673.37	56,539	56,576	14,098	5.00	2,820
1997	137,835.01	104,755	104,823	33,012	6.00	5,502
1998	4,550.87	3,277	3,279	1,272	7.00	182
2000	20,930.38	13,395	13,404	7,527	9.00	836
2002	36,453.66	20,414	20,427	16,026	11.00	1,457
2003	18,138.17	9,432	9,438	8,700	12.00	725
2004	106,050.40	50,904	50,937	55,113	13.00	4,239
2005	78,981.57	34,752	34,775	44,207	14.00	3,158
2006	38,695.02	15,478	15,488	23,207	15.00	1,547
2008	67,305.91	21,538	21,552	45,754	17.00	2,691
2009	559,309.96	156,607	156,708	402,602	18.00	22,367
2010	11,143.94	2,675	2,677	8,467	19.00	446
2011	410,438.65	82,088	82,141	328,297	20.00	16,415
2012	23,890.70	3,823	3,825	20,065	21.00	955
2013	43,078.87	5,169	5,172	37,907	22.00	1,723
2014	696,944.06	55,756	55,792	641,152	23.00	27,876
2015	342,121.18	13,685	13,694	328,427	24.00	13,684
2016	656,976.89	6,570	6,574	650,403	24.75	26,279
	3,591,647.40	896,959	897,540	2,694,107		143,560
	3,735,880.96	1,041,193	1,041,774	2,694,107		143,560
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8						3.84

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1991	39,358.65	39,359	39,359			
1992	8,938.33	8,938	8,938			
1993	109,055.85	109,056	109,056			
1994	3,122.18	3,122	3,122			
1995	13,495.12	13,495	13,495			
1996	64,008.56	64,009	64,009			
	237,978.69	237,979	237,979			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	28,936.49	27,490	27,499	1,438	1.00	1,438
1999	14,227.17	12,093	12,097	2,130	3.00	710
2001	22,934.18	17,201	17,207	5,728	5.00	1,146
2002	9,647.40	6,753	6,755	2,892	6.00	482
2003	24,415.75	15,870	15,875	8,541	7.00	1,220
2004	8,995.27	5,397	5,399	3,597	8.00	450
2005	43,425.62	23,884	23,892	19,534	9.00	2,170
2006	19,901.38	9,951	9,954	9,947	10.00	995
2008	26,720.69	10,688	10,691	16,029	12.00	1,336
2009	44,015.86	15,406	15,411	28,605	13.00	2,200
2011	3,719.15	930	930	2,789	15.00	186
2012	29,106.47	5,821	5,823	23,284	16.00	1,455
2014	22,204.26	2,220	2,221	19,984	18.00	1,110
2016	17,521.37	219	219	17,302	19.75	876
	315,771.06	153,923	153,973	161,798		15,774
	553,749.75	391,902	391,952	161,798		15,774
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 2.85						

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L2.5						
NET SALVAGE PERCENT.. 0						
1972	383.28	356	366	17	1.29	13
1973	2,493.20	2,290	2,352	141	1.47	96
1974	102,117.79	92,757	95,259	6,859	1.65	4,157
1975	4,119.50	3,703	3,803	316	1.82	174
1976	27,025.48	24,038	24,686	2,339	1.99	1,175
1977	1,421.92	1,253	1,287	135	2.14	63
2007	31,923.73	14,454	14,844	17,080	9.85	1,734
2009	58,617.72	21,428	22,006	36,612	11.42	3,206
	228,102.62	160,279	164,603	63,500		10,618

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 4.65

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - GPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
2011	3,190.39	3,190	3,190			
	3,190.39	3,190	3,190			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	68,254.54	54,604	54,605	13,650	1.00	13,650
2014	4,174.22	1,670	1,670	2,504	3.00	835
2016	78,485.58	3,924	3,924	74,562	4.75	15,697
	150,914.34	60,198	60,199	90,715		30,182
	154,104.73	63,388	63,389	90,715		30,182
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0						19.59

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - MICROWAVE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R4						
NET SALVAGE PERCENT.. -5						
1950	97.51	102	102			
1961	187.24	197	197			
1970	2,853.77	2,857	2,996			
1973	17,649.31	17,256	18,532			
1978	276,507.00	257,899	290,332			
1980	11,456.24	10,421	12,029			
1982	4,535.14	3,999	4,762			
1983	9,380.56	8,119	9,850			
1985	43,086.15	35,740	45,240			
1986	51,566.89	41,769	54,145			
1987	457,622.17	361,338	469,085	11,418	8.68	1,315
1988	368,115.76	283,046	367,447	19,075	9.37	2,036
1989	675,290.57	504,642	655,121	53,934	10.09	5,345
1990	26,880.17	19,491	25,303	2,921	10.83	270
1991	15,567.29	10,938	14,200	2,146	11.58	185
1992	103,438.15	70,256	91,206	17,404	12.36	1,408
1993	179,233.34	117,434	152,451	35,744	13.16	2,716
1994	54,865.55	34,582	44,894	12,715	13.99	909
1995	889,434.30	538,201	698,686	235,220	14.83	15,861
1996	71,720.61	41,547	53,936	21,371	15.69	1,362
1998	36,254.95	19,067	24,753	13,315	17.47	762
1999	3,671.85	1,831	2,377	1,478	18.38	80
2000	225,293.41	106,113	137,755	98,803	19.30	5,119
2001	4,103.84	1,817	2,359	1,950	20.24	96
2002	12,915.77	5,351	6,947	6,615	21.19	312
2003	13,952.58	5,379	6,983	7,667	22.15	346
2004	412,982.40	147,309	191,235	242,397	23.11	10,489
2005	7,490.84	2,452	3,183	4,682	24.09	194
2006	6,914.72	2,062	2,677	4,583	25.06	183
2007	13,780.54	3,700	4,803	9,667	26.05	371
2009	2,407,804.12	504,198	654,543	1,873,651	28.02	66,868
2010	294,560.59	52,845	68,603	240,686	29.02	8,294
2012	90,163.04	10,793	14,011	80,660	31.01	2,601
2013	55,219.31	4,969	6,451	51,529	32.00	1,610
2015	475,529.37	14,265	18,518	480,788	34.00	14,141
	7,320,125.05	3,241,985	4,155,712	3,530,419		142,873

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.7 1.95

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 397.3 COMMUNICATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1991	304,981.78	304,982	304,982			
1992	159,376.31	159,376	159,376			
1993	54,454.15	54,454	54,454			
1994	140,269.92	140,270	140,270			
1995	235,517.85	235,518	235,518			
1996	325,653.68	325,654	325,654			
	1,220,253.69	1,220,254	1,220,254			

AMORTIZED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

1997	221,258.55	221,259	221,259			
1998	355,049.96	355,050	355,050			
1999	118,816.27	118,816	118,816			
2000	63,498.52	63,499	63,499			
2001	185,069.10	185,069	185,069			
2002	231,210.14	215,795	204,446	26,764	1.00	26,764
2003	69,825.15	60,515	57,332	12,493	2.00	6,246
2004	700,588.68	560,471	530,995	169,594	3.00	56,531
2005	690,400.95	506,292	479,665	210,736	4.00	52,684
2006	3,342,055.48	2,228,048	2,110,870	1,231,185	5.00	246,237
2007	303,124.80	181,875	172,310	130,815	6.00	21,802
2008	99,663.05	53,153	50,358	49,305	7.00	7,044
2009	2,219,910.74	1,035,966	981,482	1,238,428	8.00	154,804
2010	203,046.48	81,219	76,948	126,099	9.00	14,011
2011	215,405.17	71,801	68,025	147,380	10.00	14,738
2012	418,185.72	111,518	105,653	312,533	11.00	28,412
2013	141,301.25	28,260	26,774	114,528	12.00	9,544
2014	197,243.44	26,298	24,915	172,329	13.00	13,256
2015	676,471.89	45,100	42,728	633,744	14.00	45,267
2016	114,548.22	1,910	1,810	112,739	14.75	7,643
	10,566,673.56	6,151,914	5,878,002	4,688,672		704,983
	11,786,927.25	7,372,168	7,098,256	4,688,672		704,983

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.7 5.98

WESTERN MASSACHUSETTS ELECTRIC COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
1993	2,510.50	2,510	2,511			
1994	7,066.75	7,067	7,067			
1995	2,494.87	2,495	2,495			
1996	9,601.20	9,601	9,601			
	21,673.32	21,673	21,673			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	1,154.90	1,097	1,097	58	1.00	58
2002	16,692.50	11,685	11,684	5,008	6.00	835
2003	33,644.96	21,869	21,867	11,778	7.00	1,683
2004	13,343.43	8,006	8,005	5,338	8.00	667
2005	16,511.82	9,082	9,081	7,431	9.00	826
2006	2,003.22	1,002	1,002	1,001	10.00	100
2007	2,357.06	1,061	1,061	1,296	11.00	118
2008	13,027.51	5,211	5,211	7,817	12.00	651
2009	24,881.38	8,708	8,707	16,174	13.00	1,244
2010	1,442.03	433	433	1,009	14.00	72
2011	10,154.20	2,539	2,539	7,615	15.00	508
2014	11,730.91	1,173	1,173	10,558	18.00	587
2016	51,077.97	638	638	50,440	19.75	2,554
	198,021.89	72,504	72,498	125,524		9,903
	219,695.21	94,177	94,171	125,524		9,903
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.7 4.51						