ACCOUNTING MANUAL

CHART OF ACCOUNTS
AS OF FEBRUARY 2024

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Parent	Code	Company	Code	Sub Company Rollup	Code	Entity	Description
NU Consolidated dba Eversource Energy	Z1					05	North Atlantic Energy Corporation
						46	The Rocky River Realty Company
						55	Northeast Nuclear Energy Company
						CY	Connecticut Yankee Atomic Power Company
						G1	HWP Company
						KK	North Atlantic Energy Service Corporation
						YA	Yankee Atomic Electric Company
		NU Enterprises Parent	30			2C	NSTAR Communications Inc
						X1	NU Enterprises Inc
						XB	IP Strategy LLC
				Northeast Generation Services Company Parent	35	G3	Northeast Generation Services Company
						X5	NGS Sub Inc
		Yankee Energy System Parent	80			2B	Hopkinton LNG Corp
						2Y	NSTAR Gas Company
						70	Yankee Energy System Inc
						71	Yankee Gas Services Comp
						GM	Eversource Gas Company of Massachusetts
						GP	Eversource Gas Co of MA - Psoft
						HC	YES Clean Energy LLC
		Eversource Energy Service Company	04			61	Eversource Energy Service
		Transmission Ventures Parent	50			H1	Eversource Energy Transmission Ventures Inc

ACCOUNTING MANUAL Entity Hierarchy

Parent	Code	Company	Code	Sub Company Rollup	Code	Entity	Description
NU Consolidated dba Eversource	Z1	Transmission Ventures Parent	50			H2	Northern Pass Transmission LLC
						H3	Renewable Properties Inc
						H4	Eversource Gas Transmission LLC
						H5	Eversource LNG Service Company LLC
						H6	Alps to Berkshire LLC
						H7	Eversource Gas Transmission II LLC
		Eversource HoldCo Parent	JX			J1	Eversource HoldCo Corporation
						J2	Eversource Investment LLC
						J4	Eversource Investment Service Company
						J5	Eversource TEI LLC
		CL+P dba Eversource Energy	10	CL+P Operating Company dba Eversource Energy	1X	11	CL+P - Distribution
						1T	CL+P - Transmission
		Mass Electric Company dba Eversource Energy	20			2G	Harbor Electric Energy Company
				NSTAR Electric - East and West	25	21	NSTAR Electric -East - Distrib dba Eversource Energy
						2T	NSTAR Electric- East- Trans dba Eversource Energy
						41	NSTAR Elect- West - Distribution dba Eversource Energy
						4T	NSTAR Elec- West - Transmission dba Eversource Energy
		PSNH dba Eversource Energy	60			07	Properties Inc
						6S	PSNH Funding LLC 3

ACCOUNTING MANUAL Entity Hierarchy

Parent	Code	Company	Code	Sub Company Rollup	Code	Entity	Description
NU Consolidated dba Eversource Energy	Z1	PSNH dba Eversource Energy	60	PSNH Operating Company dba Eversource Energy	6X	06	PSNH - Distribution dba Eversource Energy
						6F	PSNH - Generation dba Eversource Energy
						6T	PSNH - Transmission dba Eversource Energy
		NU Parent dba Eversource Energy Total	AA			01	Eversource Energy Parent
Eversource Water Ventures Consolidated	WV					WW	Eversource Water Ventures
		Eversource Aquarion Holdings Consolidated	WH			W1	Eversource Aquarion Holdings Company
				Aquarion Company Consolidated	WA	W2	Aquarion Company
						W3	Aquarion Water Company Parent
						W4	Aquarion Water Capital of Massachusetts Inc
						W5	Aquarion Water Company of Massachusetts Inc
						W6	Aquarion Water Company of Connecticut
						W7	Aquarion Water Company of New Hampshire Inc
						W8	Homeowner Safety Valve Company
						W9	Abenaki
						WT	Torrington Water Company
						WN	NESC
						00	Default
						LT	Eversource Energy Land Trust
						NF	Eversource Energy Foundation Inc

ACCOUNTING MANUAL Entities (Sequential)

Entity	Description	Code	Sub Company Rollup	Code	Company
00	Default				
90	Consolidated Corporation Elimination- Disabled 082014				
93	Intersegment elimination-Disabled 082014				
94	NSTAR Electric Elimination Co-Disabled 082014				
LT	Eversource Energy Land Trust				
NF	Eversource Energy Foundation Inc				
01	Eversource Energy Parent			AA	NU Parent dba Eversource Energy Total
05	North Atlantic Energy Corporation				
06		6X	PSNH Operating Company dba Eversource Energ	60	PSNH dba Eversource Energy
07	Properties Inc			60	PSNH dba Eversource Energy
08	PSNH Funding LLC- disabled 02217			60	PSNH dba Eversource Energy
11		1X	CL+P Operating Company dba Eversource Energy	10	CL+P dba Eversource Energy
1K	CL+P Funding LLC -disabled 02217			10	CL+P dba Eversource Energy
1T		1X	CL+P Operating Company dba Eversource Energy	10	CL+P dba Eversource Energy
21		25	NSTAR Electric - East and West	20	Mass Electric Company dba Eversource Energy
22	Select Energy Inc -disabled 02217			30	NU Enterprises Parent
2A	Advanced Energy Systems Inc -disabled 02217			30	NU Enterprises Parent
2B	Hopkinton LNG Corp			80	Yankee Energy System Parent
2C	NSTAR Communications Inc			30	NU Enterprises Parent
2E	BEC Funding II LLC -disabled 02217			20	Mass Electric Company dba Eversource Energy
2F	CEC Funding LLC -disabled 02217			20	Mass Electric Company dba Eversource Energy
2G	Harbor Electric Energy Company			20	Mass Electric Company dba Eversource Energy
2T		25	NSTAR Electric - East and West	20	Mass Electric Company dba Eversource Energy
2W	NSTAR LLC -disabled 02217			AA	NU Parent dba Eversource Energy Total
2Y				80	Yankee Energy System Parent
41		25	NSTAR Electric - East and West	20	Mass Electric Company dba Eversource Energy
43	WMECO Funding LLC -disabled 02217			20	Mass Electric Company dba Eversource Energy
46	The Rocky River Realty Company				
4T		25	NSTAR Electric - East and West	20	Mass Electric Company dba Eversource Energy
55	Northeast Nuclear Energy Company				
61	Eversource Energy Service			04	Eversource Energy Service Company
6F		6X	PSNH Operating Company dba Eversource Energ	60	PSNH dba Eversource Energy
6S				60	PSNH dba Eversource Energy
6T		6X	PSNH Operating Company dba Eversource Energ	60	PSNH dba Eversource Energy
70	Yankee Energy System Inc			80	Yankee Energy System Parent
71				80	Yankee Energy System Parent
74	Yankee Energy Financial Services Company -disabled 02217			80	Yankee Energy System Parent
75	Yankee Energy Services Company -disabled 02217			80	Yankee Energy System Parent
A3	NSTAR Service Company - Former NSTAR Electric + Gas Corporation-Disabled 082014			04	Eversource Energy Service Company
A9	NSTAR Service Company NU Billing - Disabled 082014			04	Eversource Energy Service Company
CY	Connecticut Yankee Atomic Power Company				
G1	HWP Company				
G3	Northeast Generation Services Company	35	Northeast Generation Services Company Parent	30	NU Enterprises Parent
GM				80	Yankee Energy System Parent
GP				80	Yankee Energy System Parent
H1	Eversource Energy Transmission Ventures Inc			50	Transmission Ventures Parent
H2	Northern Pass Transmission LLC			50	Transmission Ventures Parent
H3	Renewable Properties Inc			50	Transmission Ventures Parent
H4	Eversource Gas Transmission LLC			50	Transmission Ventures Parent
H5	Eversource LNG Service Company LLC			50	Transmission Ventures Parent
H6	Alps to Berkshire LLC			50	Transmission Ventures Parent
H7	Eversource Gas Transmission II LLC			50	Transmission Ventures Parent
HC				80	Yankee Energy System Parent
J1	Eversource HoldCo Corporation			JX	Eversource HoldCo Parent
J2	Eversource Investment LLC			JX	Eversource HoldCo Parent
J4	Eversource Investment Service Company			JX	Eversource HoldCo Parent
J5				JX	Eversource HoldCo Parent
KK	North Atlantic Energy Service Corporation				
M1	Mode 1 Communications Inc -disabled 02217			30	NU Enterprises Parent

ACCOUNTING MANUAL

Entities (Sequential)

	Entity	Description	Code	Sub Company Rollup	Code	Company
	X1	NU Enterprises Inc			30	NU Enterprises Parent
	X4	NGS Mechanical Inc -disabled 02217	35	Northeast Generation Services Company Parent	30	NU Enterprises Parent
	X5	NGS Sub Inc	35	Northeast Generation Services Company Parent	30	NU Enterprises Parent
	XA	Select Energy Contracting Inc -disabled 02217			30	NU Enterprises Parent
	XB	IP Strategy LLC			30	NU Enterprises Parent
	YA	Yankee Atomic Electric Company				
	W1				WH	Eversource Aquarion Holdings Consolidated
	W2		WA	Aquarion Company Consolidated	WH	Eversource Aquarion Holdings Consolidated
	W3		WA	Aquarion Company Consolidated	WH	Eversource Aquarion Holdings Consolidated
	W4		WA	Aquarion Company Consolidated	WH	Eversource Aquarion Holdings Consolidated
	W5		WA	Aquarion Company Consolidated	WH	Eversource Aquarion Holdings Consolidated
	W6		WA	Aquarion Company Consolidated	WH	Eversource Aquarion Holdings Consolidated
	W7		WA	Aquarion Company Consolidated	WH	Eversource Aquarion Holdings Consolidated
	W8		WA	Aquarion Company Consolidated	WH	Eversource Aquarion Holdings Consolidated
	W9		WA	Aquarion Company Consolidated	WH	Eversource Aquarion Holdings Consolidated
	WN		WA	Aquarion Company Consolidated	WH	Eversource Aquarion Holdings Consolidated
	WT		WA	Aquarion Company Consolidated	WH	Eversource Aquarion Holdings Consolidated
	WW					

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ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers					000	Default
					LT1	NU Landtrust
					NF1	NU Foundation
	R01	CEO			001	CEO VP
			067	Unregulated Business	069	NUEI Parent
					09V	MODE1-Disabled 082014
					120	NSTAR Comm - Operations-Disabled
					127	HEEC - Operations
					12S	NSTAR Communications-Disabled
					331	NU Generation
					333	E S Boulos
					334	NSTAR Standalone-Disabled
					336	TR Transition-Disabled
					340	Harbor Electric Energy Corporation
					341	Select
					8XB	IP Strategy LLC CS
			302	Corporate Cost Areas	14I	Rocky River Rents
					1AM	Algonquin Incremental Market Proj
					1AN	Access Northeast Project
					1BS	Bay State Wind Project
					1XD	CAO EVP
					303	Benefits
					304	Incentives
					305	Accounting Adjustments and Reserves
					306	Regulatory Items
					307	Capitalization
					308	Eliminations
					309	Intercompany Billing
					310	Miscellaneous Other
					311	Merger Integration - Supply Chain-Inactive
					312	Merger Integration - IT-Inactive
					313	Merger Integration - HR-Inactive
					314	Merger Integration- CFO-Inactive
					315	Merger Integration - Other - Disabled
					317	Yankee Parent Cost Center
					318	NSTAR Transmission Allocation
					34H	Bad Debt - CL+P
					634	Bad Debt - WMECO
					75C	Bad Debt - PSNH
					75D	Bad Debt - PSNH-Generation
					G71	Bad Debt - Yankee Gas
					H02	NSTAR HHPP Service Revenues
					LNG	ANE - Acushnet LNG Facility
					N55	Bad Debt - Nstar Electric
					N57	Bad Debt - Nstar Gas
					ZLO	Acct Use only-Do not use-Lobby Cir
					ZNP	Acct Use only- Do not use-NP Time
					ZST	Acct use only-Do not use-Stores Clr
					ZVE	Acct use only-Do not use-Veh Clr
					06M	Gas MA Shared Services

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	302	Corporate Cost Areas	M07	Bad Debt - CMA
					31G	Merger Integration - Gas OpCo
					31P	Pension Service
					NWE	Northeast Wind Energy
			449	COO	002	Transmission President
					009	CT Major Storms - Serv Co-Disabled
					010	Trans NH Projects
					017	Sys Transportation
					018	Convex
					01F	Stations FE+Comm T+D 61
					01G	CT Electric Field Ops T+D 61
					01H	CT T+D Station Ops Mgmt 61
					01Y	Convex IT
					023	CONVEX CL+P IT
					02T	Transmission Lines Mgmt 61-Disabled
					02U	Svc Co Vehicle Support
					034	EESCo Training
					036	MA W Training Charges
					04D	Stations +Trans Line Eng VP
					05B	Field Automation
					05D	Comm Network Services
					05E	Comm Wireless Services
					07F	Fleet Services-Service Company
					07Z	Vp Utility Svcs
					08V	TG Veg Mgmt - Employee Costs
					08Z	Em Prep Sys Res
					096	Adv Eng Analytics
					100	Tran Ln + Civ Eng
					103	Substa Eng + Des
					107	GM Operational Tech
					119	DG VM Spt-Disabled
					11R	CT Veg Mgmt - Employee Costs
					11S	CT Veg Mgmt - Reimbursements
					122	Director Substation Engineering
					124	Work Management
					12E	VP Safety
					12N	Director of Stndrds + Work Methods
					12P	Business Operations Technology-Proj
					12Q	System Planning Director
					12T	Cost Controls
					12U	Reliability Complnce
					12Y	Trans Interconnections
					13J	Project Solutions
					13N	Telecom Eng
					13P	Substation Document Control
					13S	Transmission Stations and Underground Dist Stds
					14N	Trans CT Projects
					14Q	P+C Projects CT-WMA
					151	NH MIsc Capital
					153	Dist General Construction

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	154	Station Electricians Other
					157	Stmf+Grnch Infr
					158	Garage Berlin-Disabled
					15C	Dist Design- CL+P
					15D	Distribution Program Mgmt
					15E	Street Lighting
					15F	Comm Maintenance Services
					15G	CT Veg Mgmt - Contractor Costs
					15H	Sys Ops Mgmt and Other
					15J	CT Safety Charges
					15K	Station Ops Mgmt
					15N	System Grid Management
					15T	Ct Transp Staff
					160	Eastern Region Operations Mgr
					161	Garage Waterbry-Disabled
					168	CL+P Tran Lease-Disabled
					16C	Dist Eng - Central
					16E	Dist Eng - Eastern
					16W	Dist Eng - Western
					170	Garage Newtown-Disabled
					177	Garage Willimtc-Disabled
					17D	Garage Danlson-Disabled
					17Q	CT Distributed Energy Resources
					18T	Field Engineering Test
					19C	Field Communications
					1AF	Gas Training Support
					1AG	Compliance-Training
					1AH	WMA Transmission Prj Mgt + Cnst
					1AP	NH Storms - Svc Co
					1AW	41-MA Electric Storms-Svc Co
					1BP	System Ops Training + Procedures
					1BQ	NH Exec Administration - Svc Co
					1CC	Trans Cap Prgm and Cost Estimating
					1CE	Distribution Automation Projects
					1CL	Quality Assurance Quality Control
					1CM	Gas Control Room Compliance+Training
					1CP	Gas Restoration-East
					1CS	CT Field Operations Craft School
					1CU	Customer Engagement
					1CX	Prgmgt Complex Projects
					1DC	Director - Construction East
					1DE	Director-Integrity + Asset Mgmt
					1DM	Director - Maintenance West
					1DP	Director - Planning + Scheduling
					1DS	Asset Mgmt - Distr Substations
					1DT	Director Transmission Operations
					1EB	Business Continuity and Threat Assessment
					1EC	Er Coordin-Disable
					1EM	Emergency Prep
					1EP	Scheduling Contract Controls

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	1ER	Gas Emergency Prep
					1FS	Gas Field Sales
					1G1	Svc Co GIS CT T
					1G4	Svc Co GIS MA West T
					1G6	Svc Co GIS NH T
					1GA	Prgmgt GSEP + ARP
					1GC	Mang Gas Control
					1GE	Svc Co GIS Mapping
					1GM	CT-MA-NH Grid Management - disabled
					1GP	Gas Policy and Compliance
					1GR	Proj Controls
					1HQ	Nrthrn Pass Proj - disabled
					1KE	Substation Tech Eng
					1LK	Manager Leak+Corosn
					1LM	Director-Leak Mgt-Press Mgt-DmgPrev
					1LN	Manager LNG
					1MA	MA Elec Field Ops-Svc Co
					1MB	MA SOC Director-Svc Co
					1MD	MA Stations Director-Svc Co
					1ME	MA Elec System Ops VP-Svc Co
					1MF	MA FE+C Director-Svc Co
					1MG	Gas GIS + Records
					1MP	MA Emergency Prep-Svc Co
					1MS	Director - Meter Services West
					1MV	MA Engineering VP-Svc Co
					1MW	MA Dist Engin West Director-Svc Co
					1PE	Gas Project Engineering CT
					1PM	VP Proj Mgmt
					1QK	GBU President
					1QL	Gas Operations Support
					1QM	GBU Dir Sales + Mktg
					1QN	Service Dispatch-Mgr
					1QP	Gas System Operations Director
					1QR	PSMS QA and QC
					1RK	Gas Risk Mgmt + Inv Strategy
					1SE	Strategic Sales EGMA
					1SG	Stmf+Grnch Infr Team
					1SN	Ne E+W Solution - disabled
					1SP	Gas System Planning
					1SR	System Resiliency Proj
					1SS	Gas Strategic Sales
					1T6	Design 1T OPEN - disabled
					1TA	Trans Gp Operations
					1TB	CT Field ENG Test+Field Comm MGMT
					1TC	Tg Engineering
					1TD	Substation Automation
					1TE	Safety-Capital Projects + Service
					1TF	Trans Asset Management
					1TH	Project Siting
					1TJ	CT + Cnst Mgt

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	1TK	Project Services
					1TL	Tran Ln + Civ Eng - CL+P
					1TM	Siting- CL+P
					1TN	T Operations- CL+P
					1TP	Distribution and Resiliency Design Stds
					1TQ	Tg Prot + Cntrl- CL+P
					1TR	ISO Policy + Econ Analysis
					1TS	VP Transmission Policy + Compliance
					1TW	Telecommunication Test
					1TX	Major Projects Mgt + Cnst
					1TY	Interconnect- CL+P
					1WA	Safety - Compliance + Shared Services
					1WC	Dielectric Labs + Rubber Goods - 61
					1WD	Safety - Electric Ops + Eng
					1WE	MA W Veg Mgmt - Employee Costs
					1WF	Safety - Gas
					1WG	Svc Co Field Training
					1WH	Gas Training- Svc Co
					1WI	MA W Veg Mgmt - Reimbursements
					1WJ	Safety-Compliance+Management Systems
					1WK	NH Veg Mgmt - Employee Costs
					1WL	NH Veg Mgmt - NH 06 Employees
					204	Portfolio Devel
					210	Field Operations
					214	CL+P Fuel Costs-Disabled
					215	CT Response Specialists Lines-Zone5
					216	Response Specialist - West
					217	Response Specialist - East
					218	Reliability and Resiliency Planning - CT
					21A	CT Response Specialists Lines-Zone1
					21B	CT Response Specialists Lines-Zone2
					21C	CT Response Specialists Lines-Zone3
					21D	CT Response Specialists Lines-Zone4
					239	System Planning CL+P
					23B	Distribution SCADA - CL+P
					23D	Dist Comm Svcs - CL+P
					23F	Radio Services
					23G	Chem Lab Services-Disabled
					253	Stations FE+Comm
					266	Div Western - Capital only
					267	TG CT Veg Mgmt - Contractor Costs
					281	Garage Cheshire-Disabled
					283	Garage Norwalk-Disabled
					285	Garage Greenwch-Disabled
					287	Garage New Milf-Disabled
					291	Garage Madison-Disabled
					293	Garage E Hamptn-Disabled
					2A2	UG Western EFO Waterbury Satellite
					2A3	UG L Newtown
					2A4	Misc Transmission- CL+P

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	2AA	O Hl Waterbury
					2AD	O Hl Cheshire
					2AG	O Hl Newtown
					2AH	O Hl Norwalk
					2AK	Berlin Vhclpool-Disabled
					2AT	O Hl Grenwch - Disabled
					2AU	OH Western EFO Waterbury Satellite
					2AV	O Hl Wilmntc - Inactive
					2AX	Madison Field Operations
					2AY	O Hl E Hamptn
					2BB	Tolland Field Operations
					2BC	O Hl Danielson
					2BD	Station Ops Waterbury
					2BE	SS Cntrl - Manager-Disabled
					2BF	SS Wstrn - Manager-Disabled
					2BG	Station Ops Cheshire
					2BH	Station Ops Newtown
					2BT	Station Ops Norwlk
					2BU	Station Ops Greenwich-Disabled
					2BW	Station Ops Danielson
					2BX	SS Estrn - Manager-Disabled
					2BY	Station Ops Madison
					2CA	Eng Dev Program
					2CB	Station Ops Tolland
					2CF	CT Emergency Mgt
					2CK	RSAM CL+P - Inactive
					2CR	Reimburements
					2DH	System Resiliency Project Expense
					2E5	Fld Eng Des Stamford-Disabled
					2E7	Res Coordin-Disabled
					2E8	Er Coordin CL+P-Disabled
					2EA	Construction West
					2EB	Construction East
					2EJ	Fld Eng Des Torrington-Disabled
					2EK	Construction Central
					2EV	Dist Station Construction
					2EW	Garage Tolland-Disabled
					2FA	CT Transmission Lines
					2FC	Fld Eng Des Madison-Disabled
					2FJ	SOC
					2GE	Sys Res + Strat - disabled
					2MG	O Hl Falls Vill
					2MN	CT Minor Storms
					2MS	Project Management Eastern
					2NB	Ug L E Hampton
					2ND	Fld Eng Des New London-Disabled
					2NF	O Hl Middltwn - Inactive
					2NH	Station Ops East Hampton
					2NJ	Fld Eng Des Middletown-Disabled
					2NM	Garage Midletwn-Disabled

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	2NP	O Hl Htfd
					2NR	Ug L Hartford
					2NT	Station Ops Hartford
					2NV	Fld Eng Des Htfd-Disabled
					2NX	Garage Hartford-Disabled
					2PA	O Hl Simsbury
					2PC	Station Ops Simsbury-Disabled
					2PD	Fld Eng Des Simsbury-Disabled
					2PE	Project Management Western
					2PF	Garage Simsbury-Disabled
					2PN	CT Operations - General
					2RA	Eastern Division Team
					2RK	Admin Services-Disabled
					2RM	CST Sch Clp Dst - Inactive
					2T3	CT Elec Training Charges
					300	Project Management Central
					301	Construction Eng East-Disabled
					316	Fld Eng Des Waterbury-Disabled
					319	Fld Eng Des Cheshire-Disabled
					320	Fld Eng Des Newtown-Disabled
					321	Fld Eng Des Norwalk-Disabled
					324	Fld Eng Des Danielson-Disabled
					329	Fld Eng Des Tolland-Disabled
					330	Hopkinton LNG Corp
					332	Ug L Waterbury
					335	Ug L Cheshire
					337	Ug L Norwalk
					338	MA E Dielectric Lab + Rubber Goods
					339	MA E Elec Safety Charges
					343	Dist Comm - CL+P D
					344	Dist Comm - WMECO D
					345	Dist Comm - PSNH D
					346	Dist Comm - Yankee Gas
					347	Dist Comm - CL+P T
					348	Dist Comm - WMECO T
					349	Dist Comm - PSNH T
					34X	CT Major Storms
					350	Grid Mod Capital MA-W
					351	CT Dielectric Lab + Rubber Goods
					353	MA W Rubber Goods
					355	Construction Eng West-Disabled
					356	Dist Comm Svcs - NSTAR
					357	Comm Services - Gas
					35A	CT Trans Rubber Goods
					35B	MA W Trans Rubber Goods
					360	Supp - WMECO D-Disabled
					361	MA E Gas Safety charges
					394	Transmission System Operations - Transmission
					395	Generation Stores
					398	Central Region Operations Mgr

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	3BA	System Eng-Disabled
					3BF	Div Central - Capital only
					3C2	Telecom Eng-Svc Co-Capital
					3C3	Telecom Eng-CL+P D-Capital
					3C4	Telecom Eng-WMECO D-Capital
					3C5	Telecom Eng-PSNH D-Capital
					3C6	Telecom Eng-Yankee Gas-Capital
					3C7	Telecom Eng-WMECO G-Capital
					3CC	Trans Comm Svcs - CL+P
					3CH	TS- Cheshire-Disabled
					3CK	Dist FE Test Central CT
					3CL	Dist FE Test Eastern CT
					3CM	Dist FE Test Western CT
					3CW	Trans Comm Svcs - NSTAR
					3DN	TS- Danielson-Disabled
					3E1	Svc Co GIS - CL+P D
					3E3	Svc Co GIS - PSNH D
					3E4	Svc Co GIS - Yankee Gas
					3F1	SS Eng + Design - CL+P D
					3F2	SS Eng + Design - WMECO D
					3F3	SS Eng + Design - PSNH D
					3F4	SS Eng + Design - CL+P T
					3F5	SS Eng + Design - WMECO T
					3F6	SS Eng + Design - PSNH T
					3F7	SS Eng + Design - WMECO G
					3G1	Dist Eng + Design - CL+P D
					3G2	Dist Eng + Design - WMECO D
					3G3	Dist Eng + Design - CL+P T
					3G4	Dist Eng + Design - WMECO
					3G5	Sys Pln+Strtgy Trans-Disabled
					3H2	O Hl New London
					3H3	Ug L New London
					3H4	Station Ops New London
					3H6	Garage New Lndn-Disabled
					3HM	TS- East Hampton-Disabled
					3HT	TS- Hartford-Disabled
					3JC	Field Engineering-CT Distribution
					3K1	Substation Tech Eng - CT D
					3K2	Substation Tech Eng - MA D
					3K3	Substation Tech Eng - CT T
					3K4	Substation Tech Eng - MA T
					3MA	TS- Madison-Disabled
					3N2	O Hl Torrington
					3N3	Ug L Torrington
					3N4	Station Ops Torrington
					3N6	Garage Torrngtn-Disabled
					3NE	TS- Newtown-Disabled
					3NL	TS- New London-Disabled
					3NR	TS- Norwalk-Disabled
					3PA	Single Pole Administration CLP

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	3PC	CT Misc Capitalization MDEC
					3SM	TS- Simsbury-Disabled
					3ST	TS- Stamford-Disabled
					3TG	TS- Toringtn-Disabled
					3TL	TS- Tolland-Disabled
					3TR	Field Operations Transmission
					3W2	O Hl Stamford
					3W3	Ug L Stamford
					3W4	Station Ops Stamford
					3W6	Garage Stamford-Disabled
					3WR	TS- Wtrbry-Disabled
					402	YGAS Fuel + Lease-Disabled
					408	Response Specialist Ops - Other
					409	Response Specialist Ops Mgmt
					410	CL+P Technology-Disabled
					411	CT Transformer CFI
					414	MK Operation
					415	MK Planning
					416	MK Coal Handling
					417	MK Chemical
					418	MK Instrument
					419	MK Electrical
					420	MK Mechanical
					438	Reliability Implementation
					439	NSTAR CIP - disabled
					492	Transmission Station Southwest
					493	Transmission Station Central
					497	Transmission Station Eastern
					498	Transmission Station Construction
					49C	CL+P GIS Mapping
					49M	CBYD
					49X	System Operations Transmission
					49Y	Transmission Station Support
					4AE	Trans FE Test Eastern CT
					4AF	Corrision Control-Disabled
					4AL	CT Field Engineering Test
					4AN	Trans FE Test Western CT
					4AP	Resource Plng
					4CL	MA Trans Civ Eng-Disabled
					4CS	W MA Field Operations Craft School
					4JK	D Mat Acq CL+P
					4MM	UG L Simsbury
					4PC	MA Trans Prot+Cntrl-Disabled
					4T3	MA Trans SS Eng-Des-Disabled
					4T6	MA Trans Proj Svc+Dftg-Disabled
					4TL	Tran Ln + Civ Eng- WMECO
					4TP	P+C Compliance
					4TQ	Tg Prot + Cntrl- WMECO
					4TY	Interconnect- WMECO
					500	41-MA Electric President

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	505	Elect M+C West Director
					507	Dist FE Test MA W
					509	NH Distribution System Operations
					50A	WMA GIS
					50B	41-VP Electric Field Ops
					50C	MA West Distributed Generation
					50E	Engineering
					50G	PREV MAINT West
					50H	Pr Line Crew
					50M	MA W Safety Charges
					50T	Elect Service West TS
					50W	MA-W Misc Capitalization MDEC
					512	Garages MA W
					51C	Telecom Eng-NSTAR-Capital
					520	Substations West
					523	41-Emergency Prep
					52C	Telecom Eng-NSTAR Gas-Capital
					52E	41-MA Engineering VP and Admin - disabled
					531	Ops CTR West
					532	System Engineering West
					533	41-Transformer Credits
					534	D Adm Sprngfld
					53V	Voltage+Pole Inspections - MA West
					540	D Admhadley
					543	D Admpttsfld
					55W	Misc Transmission- WMECO
					590	Trans C+M Wm
					591	Gen Constr West
					595	Engineering Capital Projects
					596	T Mat Acq-WME
					5DS	Dig Safe Mass West
					611	O Hl Sprngfld
					612	U Gl Sprngfld
					614	O Hl Grenfld
					616	New Svc Spfld
					617	O Hl Pttsfld
					619	New Svc Ptsfld
					621	O Hl Hadley
					624	New Svc Hadly
					64G	Tg S S Ct+M West
					64H	Trans FE Test MA W
					64K	TG MA W Veg Mgmt - Contractor Costs
					64M	41-Area Storms
					64N	41-MA Electric Storms-Non Svc Co
					6AC	D Mat Acq WMECO
					6AD	MA W Veg Mgmt - Contractor Costs
					6CS	NH Field Operations Craft School
					6NH	Distribution System Planning PSNH
					6NM	Distribution System Planning MA
					6TL	NH Trans Line Eng

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	6TY	Interconnect- PSNH
					737	NH-Properties Inc-Disabled
					73P	NH Distribution Engineering
					73T	NH Substation Design
					73W	NH Substation Ops Admin
					741	Field Services Admin-Disabled
					760	Generation Admin
					761	MK Admin
					762	Schiller Station
					763	Newington Station
					764	Generation Maint
					767	Hydro
					770	NH Exec Administration and Admin
					771	Misc Transmission- PSNH
					772	NH Emergency Preparedness
					773	NH GIS
					774	NH SS Technical
					775	Reliability and Resiliency Planning - NH
					77D	P+C Projects NH
					77K	Transmission System Operations - Distribution
					77P	Maint Support
					77Q	General Construction
					77R	Elec Maintenance
					77S	Communication + Control
					77W	Safety - NH
					77X	NH Transm Sync
					78B	Trans NH Cnst Mgt
					78C	NH Transm Prot+Cont Eng
					78I	NH Engineering Admin
					78S	NH System Ops Support
					78T	NH Transm Substation Design
					78U	Reliability Enhancement Program
					78V	NH Transm SS Maint + Const
					78W	NH Transm Test
					78Z	TG NH Veg Mgmt - Contractor Costs
					79C	Nh Operations-Disabled
					79D	NH Transformer Install Credits
					79K	Tg PSNH Engring
					79Z	TG NH Mgr CT+M
					7AH	Tran Matrl Hndl-Disabled
					7AK	AWC Hillsboro
					7AM	AWC Keene
					7AN	AWC Milford
					7AR	AWC Nashua
					7AT	AWC Newport
					7BK	AWC Derry
					7BM	AWC Epping
					7BN	AWC Hooksett
					7BP	AWC Bedford
					7BR	AWC Portsmouth

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	7CK	AWC Chocorua
					7CM	AWC Tilton
					7CR	AWC Rochester
					7CT	AWC Berlin
					7CU	AWC Lancaster
					7D1	Southern Region Operations Mgr
					7D2	Northern Region Operations Mgr
					7D3	Western Region Operations Mgr
					7D4	Operations Support
					7D5	NH Field Operations Admin
					7ED	NH Storms - Non Svc Co
					7PD	System Planning PSNH
					7T9	NH Troubleshooters
					7TD	Proj Contractor Services
					7WA	NH Veg Mgmt - Contractor Costs
					7XC	NH Elec Training Charges
					A41	Northern Pass- H2 - disabled
					A42	Renewable Prop - disabled
					A43	NSTAR T Ops
					A44	Bus Planning
					A45	Interconnect-NSTAR
					A46	Interconnection Srvcs
					B15	Transmission Planning
					B16	Strat + Ops - CL+P
					B18	Strat + Ops - WMECO
					B19	Strat + Ops - PSNH
					B20	CONVEX CL+P T
					B21	MA East NERC Compliance
					B22	Trans MA Const Mgt
					B23	Telecom Eng - CL+P T
					B24	Telecom Eng WMECO T Capital
					B25	Proj Eng Maint - PSNH - disabled
					B26	SS Eng + Design - NSTAR
					B50	Svc Co EP - CL+P D
					B51	Svc Co EP - WMECO D
					B52	Svc Co EP - PSNH D
					B53	Svc Co EP - NSTAR D
					BSW	OSW Mgt Fee
					C02	Exec VP and COO
					C07	Operations Technology
					C09	CT MA Electric President
					C12	Plan Sched and Contract Services
					D11	NH Distributed Generation
					D64	NH Transportation
					E04	Opera Services Adjustments
					E05	EMA Field Training
					E07	Fleet Services Admin-MA E Elec
					E08	Fleet Billing
					E10	MA Operations Business Integration
					E13	Eng Capital Proj - disabled

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	E14	Substation Design Engineering
					E15	Substation Technical
					E16	OH Trans Lines Engineering
					E17	P+C Projects EMA
					E18	Systems Planning MA-E
					E19	Grid Mod Capital MA-E
					E20	EMA Rotational Eng
					E21	Communication Engineering
					E23	Distribution Engineering East Director
					E24	EM GIS
					E25	Rts Permits + Public Works
					E26	Distribution Engineering Central
					E28	Transmission Stations and Underground Dist Stds-EMA
					E29	Distribution Engineering South
					E32	Schdlg + Cntrct Services
					E33	Conduit+Dig Safe
					E34	Integrated Planning + Schdlg
					E35	Trans MA-E Projects
					E36	Field Transmission
					E38	Elect M+C South Director
					E39	Elect M+C New Bedford
					E40	Elect M+C Plymouth
					E41	Elect M+C Yarmouth
					E43	Elect M+C Mass Ave
					E44	Elect M+C-Somerville
					E45	Elect M+C Hyde Park
					E47	Elect M+C Metro-West Director
					E48	Elect M+C Southboro
					E49	Elect M+C Waltham
					E4T	Underground Transmission Maintenance
					E50	Elect M+C-Walpole
					E52	MA Elec Station Operations Director
					E53	Field Engineering North
					E54	Field Communications North
					E55	MA Electric Station Ops-South
					E56	MA Electric Station Ops-MW North
					E57	MA Electric Station Ops-Central
					E58	Central Shop
					E60	CT and MA Elec System Operations VP
					E61	21-Emergency Prep
					E62	MA-E Misc Capitalization MDEC
					E64	Grid Management Power Systems
					E65	MA Electric Service Director
					E66	MA Electric Service Field-South
					E67	MA Electric Service Dispatch-Nrth
					E68	MA Bulk Power Systems
					E69	MA Electric Service Field-North
					E71	Voltage Program
					E72	Manhole Program
					E73	Double Pole Program

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	E74	21-MA Electric President
					E75	21-MA Engineering VP and admin
					E76	21-VP Electric Field Ops
					E77	E MA Field Operations Craft School
					E78	Misc Adjustments + Capitalization
					E80	21-MA Electric Storms - Non Svc Co
					E81	21-MA Electric Storms - Svc Co
					E82	Elect M+C Marthas Vineyard
					E83	Co 21 588 Adjustments
					E84	DPU Program--Non-Pam Benefits
					E85	Distribution Engineering Metro West
					E86	Fleet Services Admin-Svc Co
					E87	Grid Mod
					E88	Dir Field Eng-Comm + Pwr Systems
					E89	Strategy + Performance EMass-Disabled
					E91	MA Transmission Business Planning-Disabled
					E92	Engineering Special Projects
					E97	Small NCC Jobs
					E9M	Major Distribution Projects
					F11	3PA Make Ready Work
					G01	Gas Pres Admin
					G02	Gas Expansion
					G03	VP Gas System Ops
					G06	Damage Prevention - Manager
					G07	Damage Prevention - CT
					G10	Instrumentation + Regulation CT
					G11	Instrumentation CT
					G12	Gas Control - CT
					G13	LNG - CT
					G16	Sales Fulfillment CT
					G18	Construction Meriden+Wtrfd
					G19	Leak Mgmnt - CT
					G1C	Corr Control-MA
					G20	Maintenance - CT - Other-Disabled
					G21	Plan + Sched - Yankee West
					G22	Corr Control-CT
					G23	Norwalk Ops
					G24	Newtown Ops
					G25	Waterbury Gas Ops
					G26	Meriden Gas Ops
					G27	E Windsor Ops
					G28	Waterford Ops
					G29	Welding - CT-Disabled
					G2A	Ansonia Ops
					G2C	YG Const-Western
					G2E	Danielson Ops
					G2T	Torrington Gas Ops
					G2W	Construction Wtbry + Torr
					G2X	YG Constr Proj
					G31	Gas Meter CFI CT

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	G32	Gas Dispatch-CT-Disabled
					G33	Norwalk M+S
					G34	Newtown M+S
					G35	Waterbury M+S
					G36	Meriden M+S
					G37	E Windsor M+S
					G38	Waterford Meter Service
					G39	Service Contracts
					G3A	Shelton Meter Service
					G3C	YG Mtr+Service Mgr
					G3D	Danielson Meter Service
					G3T	Torrington M+S
					G44	Work Prep CT
					G46	Gas Enginering - CT
					G47	Mapping
					G49	CT Gas Training Charges
					G50	MA E Gas Charges
					G55	Meter Test Lab - CT
					G56	Collectors
					G5A	Yankee Gas Safety Charges
					G74	Sales + Mktg
					G75	Marketing
					G76	Sales Operation CT
					G7D	Mgr YG Sales
					G85	YG Garage
					G86	YGAS-Trans Lease-Disabled
					G91	Plan + Sched - Yankee East
					H04	NSTART Exec Admin
					H06	Damage Prevention - MA
					H07	Worcester Operations
					H09	Southboro Operations
					H11	Somerville Operations
					H13	Hyde Park Operations
					H15	Plymouth Operations
					H16	Sales Fulfillment MA
					H17	New Bedford Operations
					H18	Leak Mgmnt - MA
					H19	ATM CFI
					H21	Construction Hyde Park+Southboro
					H22	Construction Somerville
					H24	MA - Restoration
					H25	Pressure Mgmt-MA
					H27	Meter Test Lab-MA
					H29	Gas Dispatch-MA
					H31	Gas Meter CFI
					H34	Tran Business + Quality
					H35	Worcester Meter + Service
					H36	LNG - HOPCo Project
					H37	Southboro Meter + Serv
					H38	LNG - Manager

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	H39	Somerville Meter + Service
					H40	NSTAR Gas sales
					H41	Hyde Park Meter + Service
					H42	Sales Operation MA
					H43	Plymouth Meter + Service
					H44	Work Prep MA
					H45	New Bedford Meter + Service
					H49	VP Gas Sales + Marketing
					H50	Gas Ops Direct Charges
					H55	Fleet Services Admin MA E Gas
					H87	Plan + Sched
					H89	Acushnet Lng
					H90	Acushnet Lng 2B
					H91	GIS NSTAR
					H93	Gas Control - MA-Disabled
					H94	Gas Eut
					H95	Compliance - MA
					HDD	Yankee Financial
					N29	Safety - MA East
					N33	Dir Vegetation Mgmt
					N37	MA E Veg Mgmt - Employee Costs
					N39	TG MA E Veg Mgmt - Employee Costs
					N40	CT Veg Mgmnt T Charges-Disabled
					N41	NH Veg Mgmnt T Charges-Disabled
					N42	MA W Veg Mgmnt T Charges-Disabled
					N44	MA E Veg Mgmt - Contractor Costs
					N45	TG MA E Veg Mgmt - Contractor Costs
					N51	Dist Comm - NSTAR
					N59	Electric Training Support
					N60	MA E Training - D Charges
					N66	Gas Training- NSTAR-Disabled
					P1T	Transmission Construction-CT
					P21	Transmission Construction-MA E
					P4T	Transmission Construction-MA W
					P6T	Transmission Construction-NH
					V01	Transportation capital - NH D
					V02	Transportation capital - NH T
					V03	Transportation capital - NH G
					V04	Transportation capital - CT D
					V05	Transportation capital - CT T
					V06	Transportation capital - MA W D
					V07	Transportation capital - MA T
					V08	Transportation capital - MA E D
					V09	Transportation capital - MA E T
					V90	Transportation capital - YGAS
					V91	Transportation capital - MA E GAS
					1NA	Director Transmission NERC Audit
					1EG	SVP - Engineering
					5GW	Grid Mod West
					E98	Grid Mod East

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	1FA	Dir PM + Const Svcs UCMP
					07P	Trans EMA Projects
					1IS	Strategic Solutions + Interconnect
					1SA	Trans Strategy + Economic Analysis
					1SB	Trans Strategic Solutions
					1PX	VP Performance + Controls
					1CT	Scheduling + Contract Controls-CT
					1NH	Scheduling + Contract Controls-NH
					1PP	Project Performance
					2EM	Scheduling + Contract Controls-EMA
					2WM	Scheduling + Contract Controls-WMA
					18K	VP Siting + Project Svcs
					1TU	Strategic Projects Devl
					W06	NH - WAM Work Order Clean-up
					7TS	NH Storms - Transmission
					04P	CT Electric President
					491	Transmission Station Northwest
					R1D	CT Elec System Ops VP
					W11	CT - WAM Work Order Clean-up
					1MC	MA Elec Central Operations Director
					1M1	MA EFO Central UG Maint Director
					E4U	Elect M+C Central UG Maintenance
					E6F	UG Troubleshooters North
					E3X	MA East XFMR CFI
					WMA	Miscellaneous Capitalization WMA
					W21	MA E - WAM Work Order Clean-up D+T
					W41	MA W - WAM Work Order Clean-up
					E6D	MA Electric Service Dispatch-South
					E6S	MA Electric Svc Dispatch-Southboro
					E6T	Mass Electric SVC-Sub-Transmission
					1PT	EMA Transmission Training + Procedures
					W9M	Distribution Major Projects- WMA
					09F	MA VP Stations FE+Comm T+D
					56E	MA Electric Station Ops-MW South
					E5D	MA Elec Station Ops Director
					E5A	Field Engineering South
					E5C	Field Communications South
					1LR	Emergent Logistics Resource
					2EP	VP Emergency Preparedness
					2GW	Emergent Gas + Water
					1GW	Grid Mod CT
					R1E	Grid Mod Capital CT
					R6E	Safety-Trans + Ops Services
					2GM	Dir Grid Mgmt
					2SC	Distribution Comms
					2SO	Grid Management Operations Support
					2TM	Grid Management Convex Systems
					34A	EGMA Dist Comm Capital
					07C	Grid Tech Eng
					2DM	GM Distribution Tech

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	3GM	Dir GM Tech
					1DR	Drone Engineering
					1TG	Transmission Technical
					1PR	Director Protection + Controls
					77T	NH SS T Technical
					E1C	MA DG - Service Co
					E1D	MA East Distributed Generation
					08P	Advanced Forecasting and Modeling
					11H	Distribution System Planning CT
					1VR	Veg Resiliency Planning
					1RR	Reliab and Resiliency Planning - Svc Co
					2RR	Reliability and Resiliency Planning - WMA
					MOS	Mobility Systems
					1PS	Director Proc Impr QA+WC
					EPI	ENG Process Improvement
					1TV	Trans Business and Quality Assurance
					AMT	Asset Management Techn
					VPA	VP Asset Mgmt Process Impr
					15Q	D Engineering Project Controls
					3PF	Design Engineering Director
					3PB	Regional Engineering Director
					OPI	CT Distrib Engineering + Standards VP
					E99	Distribution and Resiliency Design Stds EMA
					1RE	Rotational Eng Prog
					RNA	Dist Network + Underground Systems
					1PA	Single Pole Administration EMA
					4PA	Single Pole Administration WMA
					6PA	Single Pole Admin Svc Co
					7PA	Single Pole Administration NH
					M50	EGMA General Operation
					M10	Gas MA General Operations
					1CG	VP Clean Technologies
					1ST	Strategic Sales CT
					M11	Ludlow LNG
					M12	Easton LNG
					M13	Marshfield LNG
					M14	Brockton LPG
					M15	Northampton LPG
					M16	West Springfield LPG
					M17	Lawrence LNG
					M18	Lawrence LPG
					ML1	Ludlow LNG Labor
					ML2	Easton LNG Labor
					ML3	Marshfield LNG Labor
					ML4	Brockton LPG Labor
					ML5	Northampton LPG Labor
					ML6	West Springfield LPG Labor
					ML7	Lawrence LNG Labor
					ML8	Lawrence LPG Labor
					1FC	Gas Field Work Coordination

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	1SD	Gas SCADA
					1GG	Gas Control CMA
					1IR	Director - I+R
					1TZ	I+R Technology + Compliance
					M05	CMA I+R
					1ET	Director - Gas EP + Field Training
					1GT	Gas Field Training - Manager
					GT1	Yankee Gas Field Training
					HT1	NSTAR Gas Field Training
					MT1	EGMA Gas Field Training
					M33	Springfield Meter Service
					M34	Easthampton Meter Services
					M38	CMA Meter Shop
					1MT	Director-Meter Services East
					M3D	Director-EGMA Meter Services
					MC1	Gas Meter CFI EGMA
					M32	Lawrence Meter Service
					M31	Brockton Meter Service
					M37	Marshfield Meter Service
					M35	Taunton Meter Service
					M36	Wrentham Meter Service
					M19	Corrosion - EGMA
					M4D	Leak Mgmt - EGMA
					M20	EGMA Damage Prevention - East
					M2D	EGMA Damage Prevention - West
					1PL	Ops Perform + Long-Term Plan
					M48	CMA Sales Fulfillment
					1RW	Gas Restoration - West
					M44	CMA Work Prep+Project Controls
					M51	Plan + Sched - EGMA West
					M55	Plan + Sched - EGMA East
					1CW	Director-Construction West
					1CY	Complex Construction West
					G04	Construction Norwalk+Newtown
					G17	Construction East Windsor
					M43	Construction Springfield
					M4E	Construction Easthampton
					1CQ	Complex Construction East
					H28	Construction Plymouth
					M41	Construction Brockton+Marshfd
					H20	Construction New Bedford
					M45	Construction Taunton
					M42	Construction Lawrence
					G1D	Construction Danielson
					H26	Construction Worcester
					1DD	Director - Dispatch
					M39	EGMA Dispatch
					M23	Springfield Maintenance
					M24	Easthampton Maintenance
					1DF	Director-Maintenance East

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	449	COO	M21	Brockton Maintenance
					M27	Marshfield Maintenance
					M25	Taunton Maintenance
					M26	Wrentham Maintenance
					M22	Lawrence Maintenance
					1GI	Gas Operations Integration
					1GB	Gas Asset Management
					1OC	Operations Compliance
					M65	Operations Compliance-GM
					1PF	Gas Project Engineering MA Legacy
					1PG	Gas Project Engineering EGMA
					1PH	Proj Technology + Permitting
					1PN	Director-Project Engineering
					M60	CMA Field Engineering
					1TT	Technical Training Svc Support
					M03	EGMA Technical Training Support
					1FT	CT Field Training
					4FT	WM Field Training
					6FT	NH Field Training
					M99	Fleet Services-Admin CMA Gas
					J08	OSW-Accounting
					J09	OSW-Financial Planning + Analysis
					J10	OSW-Enterprise Risk Management
					J11	OSW-Strategic Financial Analysis
					J12	OSW-Procurement
					J13	OSW-Real Estate
					J06	OSW-Safety
					J01	OSW-Engineering
					J07	System Planning OSW
					J02	Wind Project Execution OSW
					J03	Siting + Compliance
					J04	PM + Construction
					12C	VP Construction Major Projects
					1WP	Wind Project Execution SVP
					2SP	Siting + Permitting
					J14	OSW-General Counsel
					J15	Business Development
					J16	Competitive Markets
					J18	Sustainability+Environmental Affairs
					J05	Govt + Reg Affairs
					J17	OSW-Communications
					J19	OSW Community Relations
			R51	CFO	004	CFO EVP
					015	Treasury VP
					01B	Real Estate + Property Mgmt Director
					01C	Real Estate - Svc Co
					01P	MA Facilities Management
					025	Accounting - Svc Co
					026	Acctg - PSNH Dist
					028	Budgeting + Financial Analysis

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R51	CFO	02C	Procurement - Construction Services
					02F	Procurement-Gas+Building Services
					02I	Materials - Svc Co
					02P	Procurement-Professional Services
					02S	Procurement-Core Electric Materials
					031	Acctg - PSNH Gen
					032	Acctg - PSNH Trans
					033	Acctg - CL+P Dist
					037	Acctg - CL+P Trans
					03D	Accounting VP
					040	Acctg - WMECO Dist
					041	Acctg - WMECO Trans
					042	Acctg - Yankee
					048	CT-61-Berlin
					049	CT-61-Repro-Mail Services
					04E	Acctg - NSTAR Electric
					04G	Acctg - NSTAR Gas
					052	Claims + Insurance - Svc Co
					05F	Corp Fin + Cash Mgmt - Svc Co
					05I	Transmission Rates + Rev Req
					05L	Investor Relations VP
					05T	Regulatory Financial Analysis
					062	Taxes
					06F	3333 Building
					06S	Rates
					073	Regulatory Financial - CL+P Trans
					074	Regulatory Financial - PSNH Trans
					075	Regulatory Financial - WMECO Trans
					076	Regulatory Financial - NSTAR Trans
					077	Cape + Islands Facil - NSTAR Elec
					078	MA-21-Facilities Substations
					09D	T+D Rights + Survey - Svc Co
					11V	Budgets + Invest Plan - CT
					121	CT-61-Windsor Bldg
					125	Finance+Regulatory+Treasury SVP
					12M	Corp Perf Mgmt
					130	Supply Chain + RE + Materials VP
					136	CT-61-Facilities Ops
					13L	Budgets + Invest Plan
					13U	Financial Forecasting + Analysis
					140	LREC-ZREC- Accounting
					143	Revenue Req CT - Svc Co
					145	Revenue Req MA - Svc Co
					146	Rev + Reg Accounting-Svc Co
					147	Revenue Requirements - CL+P Dist
					148	Revenue Requirements - Yankee
					14P	Budgets + Invest Plan - MA
					152	Revenue Req NH-Svc Co
					159	BCW Stores CLP
					15B	Equipment Services

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R51	CFO	162	Waterbury Stores
					163	Rev Req - PSNH Dist
					164	Rev Req - PSNH Gen
					165	Rev Req - WMECO Dist
					166	Rev Req - NSTAR Dist
					167	Rev Req - NSTAR Gas
					171	Newtown Stores
					173	MA-21-New Bedford Snow
					174	MA-2Y-New Bedford Gas Snow
					175	Carver Road + Wareham-NSTAR Elec
					176	Yarmouth Facilities - NSTAR Elec
					178	Danielson Stores
					17B	Budgets + Invest Plan - NH
					180	Claims + Insurance - CL+P Dist
					181	Claims + Insurance - CL+P Trans
					182	Claims + Insurance - WMECO Dist
					183	Claims + Insurance - WMECO Trans
					184	Claims + Insurance - PSNH Dist
					185	CT-11-Berlin Central Warehouse
					186	CT-11-Berlin-Fleet Garage
					189	Claims + Insurance - PSNH Gen
					18A	Trans Share BCW
					18B	CT-1T-Berlin Transmission Warehouse
					18C	CT-1T-Glastonbury
					190	Claims + Insurance - PSNH Trans
					191	Claims + Insurance - Yankee Gas
					192	Claims + Insurance - NSTAR Dist
					193	Claims + Insurance - NSTAR Gas
					194	Claims + Insurance - GSCOH
					196	Claims + Insurance - Hopkinton
					197	Claims + Insurance - NSTAR Comm
					198	Claims + Insurance - Harbor Elec
					199	Claims + Insurance - Rocky River
					1AB	Investment Mgmt
					1AC	NH-61-Manchester Call Center
					1AD	NH-61-Manchester 55 WB
					1BT	Budgets + Invest Plan - Trans
					1CV	CT-61-Berlin CONVEX
					1HB	CT-61-Hartford 56 Prospect St
					1PC	Procurement - Strategy + Performance
					1PD	Accounting Services+Process Design
					1QB	BCW Stores Svc Co
					1QC	MA Ops Support
					1QT	Budgets + Invest Plan - Gas
					1RM	Enterprise Risk Mgmt
					1SC	Sales Ops + Compliance
					201	CT-11-Berlin Union Labor NP
					208	Materials - NSTAR Electric
					250	Procurement Director
					258	Material Logistics Director

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R51	CFO	284	Norwalk Stores
					286	Greenwch Stores - Disabled
					292	Madison Stores
					294	E Hamptn Stores
					295	Walpole Warehouse and Distribution
					296	Mass Ave Trucking Warehouse and Dist
					297	Mass Ave Warehouse + Dist -NSTAR Elect
					298	New Bedford Warehouse and Distribution
					2A9	Bldg-Sthrn Reg
					2AS	CT-11-Pony Express
					2CE	CT-11-Southington
					2EC	CT-11-Newtown
					2GH	Bldgs-Bristol
					2GR	CT-11-Thompsonville
					2GU	CT-11-Danielson
					2GV	CT-11-East Hampton
					2GX	CT-11-South Windsor
					2GY	Bldg-Greenwich
					2HA	CT-11-Winsted
					2HB	CT-11-Madison
					2HC	Bldg-Wilton - disabled
					2HE	CT-11-New Britain
					2HF	CT-11-New Milford
					2HG	CT-11-Norwalk - Tindall Ave
					2HH	CT-11-Oxford
					2HU	CT-11-Tolland
					2HV	CT-11-Waterbury - Freight St
					2HW	CT-11-Willimantic
					2JA	CT-11-Waterford
					2JB	CT-11-Torrington
					2JC	CT-11-Stamford
					2JD	CT-11-Cheshire
					2JN	Bldg-Centrl Reg
					2JP	Bldg-Eastrn Reg - disabled
					2JR	Bldg-Westrn-Reg
					2PL	Bldg-Plainfield - disabled
					2PY	Simsbury Stores - Disabled
					2RE	Hartford Stores
					2RF	Midltown Stores - Disabled
					2YA	CT-11-Windsor Union Labor NP
					2YB	CT-11-Hartford Sheldon St
					2YC	Bldgs-Simsbury
					2YD	Bldg-Middletown
					2YE	Rocky River Windsor Rent
					342	Tolland Stores
					358	Equip - WMECO D
					359	Equip - PSNH D
					35T	Equip - WMECO T
					371	MA-61-Wareham
					372	MA-61-Facilities Substations

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R51	CFO	373	MA-61-New Bedford
					374	MA-61-New Bedford Gas
					375	MA-61-Plymouth
					376	MA-61-Yarmouth
					377	MA-61-Oak Bluffs
					379	MA-61-WWD Mailroom
					380	MA-61-Summit/Westwood
					381	MA-61-Prudential
					383	MA-61-Somerville
					384	MA-61-Mass Ave
					385	MA-61-Hyde Park
					387	MA-61-Southborough
					388	MA-61-Take Stations
					389	MA-61-Waltham
					38H	MA-21-Hyde Park
					38N	MA-21-Southborough
					38P	MA-21-Plymouth
					390	MA-61-Walpole
					391	MA-61-Worcester
					392	MA-21-Worcester
					393	MA-2Y-Worcester Gas Snow
					3HA	N London Stores
					3HB	Torr FV Stores
					3HC	Stamford Stores
					427	Inventory Management Admin-Svc Co
					429	Mass Ave Warehouse and Distrib - Svc Co
					430	Inventory Mgmt Admin-NSTAR Electric
					441	Rates+Regulatory Distribution VP
					458	Waltham Warehouse and Distribution
					459	Plymouth Warehouse and Distribution
					460	M1 - Distribution and Warehousing
					461	Inventory Management Admin-NSTAR Gas
					463	Southboro Warehouse and Distribution
					464	Somerville Warehouse and Distribution
					465	Cheshire Stores
					466	N Milfrd Stores - Disabled
					467	Yarmouth Warehouse and Distribution
					46N	Yarmouth Warehouse and Dist - Svc Co
					481	CT-11-Falls Village
					494	T Spare Parts WH
					496	Bldg-E Windsor
					49A	Administrative Support NH
					49D	Admin Middltwn-Inactive
					49E	Admin Wilmntc-Inactive
					49F	Admin Newtown-Inactive
					49G	Div Sup Torrington-Inactive
					49J	Admin Simsbury-Inactive
					49K	Admin Madison-Inactive
					49L	Admin Cheshire-Inactive
					49N	Admin - CT

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R51	CFO	49P	Admin Hartford-Inactive
					49Q	Admin Tolland-Inactive
					49R	Admin Stamford-Inactive
					49T	Admin Waterbury-Inactive
					49U	Admin Norwalk-Inactive
					4L9	Lebanon Trans - disabled
					4N9	Norwalk Trans
					4S9	SWindsor Trans - disabled
					4W9	CT-1T-Waterbury Railroad Hill St
					513	E Sprgfd Stores
					516	Had Grfd Stores
					519	Pittsfld Stores
					552	MA-41-Greenfield
					554	Bldg-Brush Hill
					555	MA-41-Springfield
					556	MA-41-Pittsfield
					559	Bldg-Federal St
					594	MA-21-Walpole
					597	MA-21-Mass Ave
					598	Take Stations - NSTAR Gas
					599	MA-21-Waltham
					59N	MA-2Y-Southborough Gas Snow
					607	MA-41-Amherst
					608	MA-41-Easthampton
					609	MA-41-Cummington
					613	Admin - MA West
					615	MA-41-Hadley
					691	Admin - MA East
					701	Corp Fin + Cash Mgmt - CL+P Dist
					702	Corp Fin + Cash Mgmt - CL+P Trans
					703	Corp Fin + Cash Mgmt - PSNH Dist
					704	Corp Fin + Cash Mgmt - PSNH Gen
					705	Corp Fin + Cash Mgmt - PSNH Trans
					706	Corp Fin + Cash Mgmt - WMECO Dist
					707	Corp Fin + Cash Mgmt - WMECO Trans
					708	Corp Fin + Cash Mgmt - Yankee Gas
					709	Corp Fin + Cash Mgmt - NSTAR Elec D
					710	Corp Fin + Cash Mgmt - NSTAR Gas
					711	Corp Fin + Cash Mgmt - NU Parent
					712	Corp Fin + Cash Mgmt - YES Inc
					713	Corp Fin + Cash Mgmt - NUTV
					714	Corp Fin + Cash Mgmt - Ren Prop Inc
					715	Corp Fin + Cash Mgmt - Select
					716	Corp Fin + Cash Mgmt - NGS
					717	Corp Fin + Cash Mgmt - NUEI
					718	Corp Fin + Cash Mgmt - NAEC
					719	Corp Fin + Cash Mgmt - RRR
					720	Corp Fin + Cash Mgmt - HWP
					721	Corp Fin + Cash Mgmt - NAESCO
					722	Corp Fin + Cash Mgmt - YESC

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R51	CFO	723	Corp Fin + Cash Mgmt - YEFSC
					724	Corp Fin + Cash Mgmt - No Pass Tran
					725	Corp Fin + Cash Mgmt - Mode 1
					726	Corp Fin + Cash Mgmt - Properties Inc
					727	Corp Fin + Cash Mgmt - NU Found
					78G	NH-06-EP Property Mgmt
					78P	Prop Mgmt-Gen
					78Q	NH-6T-Legends
					79M	PSNH Stores
					79S	PSNH T Stores
					7F2	NH-06-Bedford
					7F6	NH-06-Bow Central Warehouse
					7F7	NH-06-Chocorua
					7F8	NH-06-Colebrook
					7GR	T+D Rights + Survey - PSNH Generation
					7H1	NH-06-Derry
					7H2	NH-06-Epping
					7H3	NH-06-Hillsboro
					7H4	NH-06-Eastpoint
					7H5	NH-06-1250 GC+M
					7H6	NH-06-Keene
					7H7	NH-06-Lancaster
					7H8	Bldg- Milford AWC
					7H9	NH-06-N Haverhill
					7K2	NH-06-Nashua
					7K3	NH-06-Newport
					7K4	NH-06-Berlin
					7K5	Pittsfield Traning Center BD
					7K6	NH-06-Portsmouth
					7K7	NH-06-Rochester
					7K8	NH-06-Tilton
					7K9	NH-06-Monadnock
					7PC	T+D Rights + Survey - PSNH
					7R1	T+D Rights+Survey - PSNH Transmission
					A63	Real Estate- CL+P Distribution
					A64	Real Estate- CL+P Transmission
					A83	Real Estate- WMECO Distribution
					A84	Real Estate- WMECO Transmission
					A85	Real Estate- PSNH Distribution
					A86	Real Estate- PSNH Transmission
					A87	Real Estate- PSNH Generation
					B05	Real Estate- Yankee Gas
					B09	Real Estate- NSTAR Electric
					B10	Real Estate- NSTAR Transmission
					B13	Real Estate- NSTAR Gas
					C03	T+D Rights + Survey - CL+P Transmission
					C04	T+D Rights + Survey - WMECO Distribution
					C05	T+D Rights + Survey - WMECO Transmission
					C06	Real Estate- RRR
					C08	T+D Rights + Survey - CL+P Distribution

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R51	CFO	C10	T+D Rights + Survey - Yankee Gas
					C11	T+D Rights + Survey - NSTAR Electric
					C38	Real Estate- Properties Inc
					C39	Real Estate- HWP
					F13	Facility- Capital - CL+P Distribution
					F14	Facility- Capital - CL+P Transmission
					F43	Facility- Capital - NSTAR Transmission
					F44	Facility- Capital - WMECO Transmission
					F45	Facility- Capital - WMECO Distribution
					F46	Facility- Capital - PSNH Distribution
					F47	Facility- Capital - Yankee Gas
					F48	Facility- Capital - NSTAR Electric
					F49	Facility- Capital - PSNH Transmission
					F50	Facility- Capital - PSNH Generation
					G30	Yankee Gas Stores
					G87	BCW Yankee Gas Share
					G9A	CT-71-Gate + Regulator Stations YG
					G9B	CT-71-Propane Plants YG
					G9C	CT-71-Danielson YG
					G9D	CT-71-Meriden YG
					G9E	CT-71-Waterford YG
					G9F	CT-71-Torrington YG
					G9G	CT-71-East Windsor YG
					G9H	CT-71-Waterbury Eagle St YG
					G9J	CT-71-Waterbury LNG YG
					G9K	CT-71-Norwalk Harbor Ave YG
					G9L	CT-71-Newtown YG
					GAL	YG Ansonia - disabled
					H01	Facility- Capital - Properties
					H03	Facility- Capital - HWP
					H23	Facility- Capital - NSTAR Gas
					H79	Facility- Capital - Svc Co
					N31	Materials - CL+P
					N52	Admin - MA East Gas
					N65	Facility- Capital - RRR
					49B	Administrative Support - PSNH Trans
					49O	Admin - CL+P Trans
					623	Admin - MA West Trans
					03F	Financial Planning + Analysis VP
					11J	Strategic Financial Analysis
					187	Claims + Insurance - NAESCO
					M87	GM Claims + Insurance
					03R	Fin Reporting-Acctg Rsrch+Renewable
					0GM	Acctg - EGMA
					728	Corp Fin + Cash Mgmt - EGMA
					155	11-CT-Windsor Locks Warehouse
					G9W	11-CT-Waterbury Warehouse
					1BF	CT-11-Berlin Warehouse Annex
					7F3	NH-06-Peterborough
					7L1	06-NH-Wilmington Warehouse A

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R51	CFO	38B	21-MA-Wilmington Warehouse B
					38G	21-MA-Hyde Park Warehouse
					38J	21-MA-60 Gerard St
					39A	MA-61-Auburn
					39B	MA-21-Auburn
					39C	MA-2Y-Auburn Gas Snow
					M72	Lawrence Construction Services Garage
					M73	New Business Office-Haverhill
					M74	MA-GM-Easthampton
					M75	MA-GM-Springfield Call Ctr-Brookdal
					M76	MA-GM-Springfield Meter Shop
					M77	MA-GM-Marshfield
					M78	MA-GM-Taunton
					M79	MA-GM-Springfield Op Ctr-Roosevelt
					01W	Facilities-NSTAR Gas-Westborough
					M71	MA-GM-Westborough
					M81	MA-GM-Wrentham MOD
					M82	MA-GM-Brockton
					M83	MA-GM-Lawrence-Marston St
					01K	Facilities - NSTAR Gas - Shrewsbury
					M80	MA-GM-Shrewsbury
					M9P	GM Property Mgmt
					C14	T+D Rights + Survey - EGMA
					C15	T+D Rights + Survey - NSTAR Gas
					B14	Real Estate - EGMA
					C40	Real Estate - BCW ANNEX Warehouse
					C41	Real Estate - Wilmington MA B Warehouse
					C42	Real Estate - Hyde Park Warehouse
					M01	Facility - Capital - EGMA
					02D	Procurement - Indirect Materials
					02E	Procurement-Env+Clean Energy
					02V	Procurement-Inv Recovery-MS
					34W	Windsor Locks Warehouse
					1BA	BCW Annex Stores - CLP
					M84	Brockton Warehouse
					M85	Springfield Warehouse
					M86	Lawrence Warehouse
					M90	Easthampton Warehouse
					M91	Taunton Warehouse
					M92	Marshfield Warehouse
					M93	Wrentham Warehouse
					M70	Inventory Management Admin - EGMA
					468	Wilmington Warehouse - Bldg B
					46H	Hyde Park Warehouse
					79N	Wilmington Warehouse - Bldg A NH
					04R	Rates+Regulatory Transmission VP
					M9R	Rev Req - EGMA
					1RP	Regulatory Projects and Compliance
			R52	General Counsel	02R	Fuel Purchasing - Disabled
					030	IAS - Audit

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R52	General Counsel	03B	IAS - Security
					03X	Electric Supply- Svc Co
					056	General Counsel - 1- Svc Co
					05W	Federal Legislative Affairs
					093	Compliance
					09N	General Counsel - 2
					106	Corporate Secretary + Legal
					12B	Load + Settlement
					1FE	Regulatory Policy FERC
					1GS	Gas Supply
					1LG	Legal Administration
					224	Security Capital Projects-CL+P
					227	Security Capital Projects- WMECO
					228	Security Capital Projects-PSNH
					229	Security Capital Projects- Yankee Gas
					230	Security Capital Projects- NSTAR Electric
					231	Security Capital Projects- NSTAR Gas
					232	Security Capital Projects- Svc Co
					23A	Security Capital Projects-RRR
					443	Energy Supply VP
					469	General Counsel 1 - CL+P Distr
					470	General Counsel 1 - CL+P Trans
					471	General Counsel 1 - PSNH Distr
					472	General Counsel 1 - PSNH Trans
					473	General Counsel 1 - WMECO Distr
					474	General Counsel 1 - WMECO Trans
					475	General Counsel 1 - NSTAR Electric
					476	General Counsel 1 - NSTAR Gas
					477	General Counsel 1-PSNH Gen-Disabled
					478	General Counsel 1 - Yankee Gas
					479	General Counsel 1 - EE Parent
					47A	General Counsel 1 - NSTAR Comm - disabled
					47B	General Counsel 1 - RRR - disabled
					47C	General Counsel 1 - EETV
					47D	General Counsel 1 - NPT - Disabled
					47E	General Counsel 1 - Renew Properties
					47F	General Counsel 1 - Hopkinton - disabled
					47G	General Counsel 1 - Yankee Parent - disabled
					47H	General Counsel 1 - Yankee Financial - disabled
					0WP	Wholesale Power Contracting
					03A	Electric Supply - CL+P
					03P	Electric Supply - PSNH
					220	Security Capital Projects - EGMA
					1LA	General Counsel-1-Serv Co-Aquarion
			R53	Human Resources + IT	008	IT Tech - Network
					01A	IT Bus Sol OPS - BSM
					02K	IT Gov - QA
					02M	IT Gov - Supplier Mgmt
					02Z	IT Bus Sol OPS - SCADA
					03E	HR Operations + Service Delivery

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R53	Human Resources + IT	03S	Benefits Strategy
					03U	Compensation
					044	Human Resources EVP
					06E	Employee + Labor Relations
					06L	IT Customer- BSM
					071	IT VP
					07U	Diversity + Inclusion
					08C	Telephone Strategy and Support
					11P	IT S+C - Security + Compliance
					12H	Org + Talent Development
					133	IT Corp - BSM
					14V	HR Consulting
					235	IT Capital Projects- CL+P Distribution
					236	IT Capital Projects- WMECO Distribution
					237	IT Capital Projects-PSNH Distribution
					238	IT Capital Projects- Yankee Gas
					240	IT Capital Projects- NSTAR Electric
					241	IT Capital Projects- NSTAR Gas
					242	IT Capital Projects- Svc Co
					30C	HR-CL+P
					30F	HR-PSNH Gen
					30G	HR-NSTAR Gas
					30N	HR-NSTAR Elec
					30P	HR-PSNH
					30W	HR-WMECO
					30Y	HR-Yankee Gas
					365	IT Capital Projects- CL+P Transmission
					366	IT Capital Projects- WMECO Transmission
					367	IT Capital Projects-PSNH Transmission
					368	IT Capital Projects-PSNH Generation
					369	IT Capital Projects- NSTAR Transmission
					571	IT Bus Sol OPS - PSNH Dist
					572	IT Bus Sol OPS - PSNH Trans
					573	IT Bus Sol OPS - YG
					581	IT Inf - CL+P Dist
					582	IT Inf - CL+P Trans
					583	IT Inf - WMECO Dist
					584	IT Inf - WMECO Trans
					585	IT Inf - PSNH Dist
					586	IT Inf - PSNH Trans
					587	IT Inf - Yankee Gas
					661	IT Corp - Supply
					662	IT Corp- Enterprise
					663	IT Corp- HR + Finance
					664	IT Bus Sol OPS - Svc Co
					666	IT Customer- EE
					667	IT Customer - Billing
					668	IT Customer - Metering
					669	IT Customer - Call Center
					671	IT Bus Sol OPS - GIS

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R53	Human Resources + IT	672	IT Bus Sol OPS - Field Force
					673	IT Bus Sol OPS - Work + Asset Mgmt
					674	IT Bus Sol OPS - EMS
					676	IT Gov - PRJ
					677	IT Gov - Arch
					678	IT Inf - Cloud
					679	IT Inf - Operation
					680	IT Inf - Projects + Strategy
					683	IT Inf - Architecture
					04X	People + Culture
					15S	Organization Staffing
					16T	Enterprise Training
					M02	IT Capital Projects-GM
					09T	IT Supplier - Tech Services
					10M	IT Service Management Office
					09C	IT Supplier - Customer
					09P	IT Supplier - Operations
					686	IT Operations - EMS CT
					1AS	IT Application Support Services
					1AT	IT App Transformation + Innovation
					1EA	IT Enterprise App Automation
					1ED	IT Enterprise Data Analytics
					1VP	IT VP Enterprise Solutions
					684	IT Gov - Finance
					11Q	IT Security Operations
					11U	IT Security Architecture
			R54	Customer Experience+Ener	01D	Utility Scale Solar - 41
					01E	Utility Scale Solar - 21
					039	Field Meter Work- NSTAR Gas
					03C	Credit Call Center
					03V	Credit + Collections Director
					057	BIlling - CL+P
					05A	Director Mrt Ops-Disabled
					05R	Call Center Director
					05X	Strategy + Policy
					063	Billing- NSTAR Electric
					064	Billing- NSTAR Gas
					066	Billing- PSNH
					068	CT Electric Solar CG
					081	SVP Customer Ops+Dig-CCO
					085	Electric Service Support - EMA
					086	Electric Service Support - NH
					088	EPO + Goodwill CL+P
					089	Meter Planning and Strategy-61
					08D	Digital Strategy
					08E	Customer Engagement + Communications
					08F	Revenue Assurance
					08M	Meter Specialists
					08R	Energy Efficiency - CT
					08X	Electric Service Support - CT + WM

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R54	Customer Experience+Ener	08Y	Distributed Generation + Director
					090	Business Change Support
					091	EPO + Goodwill WMECO
					095	EPO + Goodwill NH
					097	EPO + Goodwill NSTAR
					09M	Customer Operations VP
					09Z	Customer Resolutions Group
					104	Call Center Workforce Planning
					110	Billing + Data Management
					113	Remittance Processing-Disabled
					115	Goodwill Writeoff-Disabled
					118	Director Billing Pay + Meter Srv
					11B	Credit Planning and Analysis-Svc Co
					11C	Call Center Ops Support-Disabled
					11D	Billing + Data Management NHWMA
					11F	Manchester Call Center
					11G	Credit + Collections YG
					11K	Credit and Collection Operations
					11T	Credit + Collections CL+P
					11W	MA Credit + Collect
					128	Meter Operations - Disabled
					12X	Windsor Call Center
					131	CG CFI WMECO
					14T	Cust Strategy + Chg Integration Dir-Disabled
					1G2	AMI-EMA
					1LC	Business Services-Disabled
					1QD	Account Executives - MA
					1QE	Account Executives - NH + WME
					1QF	Strategic Accounts CT Other
					1QG	Strategic Accounts Eastern CT
					1QH	Energy Efficiency - MA
					1QJ	Energy Efficiency- NH
					209	CT Meter Operations
					211	Inactive - Mtr Svc Newtwn
					213	Inactive - Mtr Svc Norwlk
					219	Inactive - Mtr Svc-Wilm+ EHamp
					223	Inactive - Mtr Svc Tolland
					243	EE-CL+P Projects
					244	EE-PSNH Projects
					245	EE-WMECO Projects
					246	EE-YG Projects
					255	EE-NSTAR Electric Projects
					269	EE-NSTAR Gas Projects
					275	Inactive - Mtr Svc Madison
					299	Inactive - Mtr Svc Wtby
					2JF	Inactive - Mtr Svc Simsbury
					2NW	Inactive - Mtr Svc Htfd
					2PH	Inactive - Mtr Svc Mddltn
					322	Meter Reading - CL+P
					323	Field Meter Work - CL+P

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R54	Customer Experience+Ener	325	Field Meter Work - WMECO
					326	Meter Reading - NSTAR
					327	Field Meter Work - NSTAR
					328	Meter Reading YG
					352	NH Meter Lab Charges
					354	CG CFI CL+P
					3DA	Inactive - Mtr Svcn Londn
					3DB	Inactive - Mtr Svc Torngtn
					3DC	Inactive - Mtr Svc Stamfrd
					3E2	AMI-WMA
					400	CG CFI PSNH
					401	Customer Group Capital Projects- Yankee Gas-Disabled
					403	CT Meter CFI
					405	CG CFI EMA
					412	EPO + Goodwill NSTAR Gas
					421	Energy Efficiency Other
					432	Executive Inquiry and Complaints
					434	Billing + Data Management CT
					435	Bill Remit + Printing Dir-Disabled
					437	Energy Efficiency VP
					444	Westwood Call Center
					450	Business Project Management
					453	Director + National Accounts
					456	VOC + Customer Experience Strategy
					524	MA W Meter Operations
					526	Credit Plan + Analysis - CL+P Dist
					527	Credit Plan + Analysis - Yankee Gas
					528	Credit Plan + Analysis - PSNH
					529	Credit Plan + Analysis - WMECO
					530	MA W Meter CFI
					535	Cred Plan + Analysis Estrn MA Elec
					536	Cred Plan + Analysis Estrn MA Gas
					566	Meter Reading - WMECO
					5SU	MA Solar 1 - 41
					631	Corp Doc Serv+Bill Print-CL+P Dist
					635	Corp Doc Serv+Bill Print-WMECO Dist
					636	Corp Doc Serv+Bill Print-PSNH Dist
					637	Corp Doc Serv+Bill Print-YG
					638	Corp Doc Serv+Bill Print- NSTAR Gas
					639	Corp Doc Serv+Bill Print-NSTAR Elec
					682	Meter Read NSTAR Admin
					781	NH Meter CFI
					7FC	Meter Reading + Field Ops Director
					7MC	Meter Reading - PSNH
					7MW	Field Meter Work - PSNH
					7UF	New Service Support-Disabled
					D65	NH Meter Operations
					E03	Inactive - MA Operations Services
					E06	MA E Meter Operations
					E09	MA E Meter CFI

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	R54	Customer Experience+Ener	RDT	Payments Print and Data Management
					5DW	DG WMECO
					098	EPO + Goodwill YG
					04C	Voice of the Customer and Analytics
					32G	Gas Disconnects
					7FA	FCS Administration
					M9M	EGMA Mtr Rd + Disconnects
					07M	CT Meter Reading
					11M	Meter Systems and Data Management
					M88	Billing - EGMA
					431	Billing and Data Management CT Tracked
					M89	Credit and Collections - EGMA
					10H	Credit and Collections Hardship
					12R	Goodwill CTE - 11
					51R	Goodwill WMA - 41
					61R	Goodwill YG - 71
					73R	Goodwill NH - 06
					E3R	Goodwill EMA - 21
					H3R	Goodwill EMG - 2Y
					10C	EGMA Call Center
					10T	Customer Group - Training
					10Z	Customer Resolutions - EGMA
					03H	Credit Call Center - CL+P
					116	CIS CG
					501	CG OMNI NSTAR E
					502	CG OMNI WMECO
					503	CG OMNI NSTAR G
					3MG	AMI Management
					09E	EVP Customer Exp + Energy Strategy
					12V	Electric Vehicle CT
					21V	Electric Vehicle EMA
					51V	Electric Vehicle WMA
					06V	Electric Vehicle NH
					M9E	GM EE
					09G	VP Cust Grid Electrification + Exp
					13C	CT DG CG - disabled
					1DG	CT Distributed Generation
					2DG	NH DG
					3DG	Dist Generation Service Spport
					EDW	DG EMA
					09J	Supplier Services
					08N	61 Renewables
					5ER	EMA Renewables
					5WR	WMA Renewables
					1SL	Utility Solar Service Company
					6SU	Utility Scale Solar - 06
			RCE	Communctns+Ext Affrs+Sus	04F	Energy Planning and Economics
					053	MA Govt + Legislative Affairs
					054	Media Relations
					07D	Environmental Remediation

ACCOUNTING MANUAL Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	RCE	Communctns+Ext Affrs+Sus	07V	Env Sustainability
					102	Environmental Field Response Svc Co
					114	Corporate Citizenship
					14A	Corporate Relations EVP
					14B	Corporate Communications
					14C	Strategic Communications VP
					17C	Community Relations
					1BD	Comp Trans + Renewable Markets
					1CR	Licensing + Permitting
					2FV	Env Ops CT
					446	Environmental Affairs director
					448	Board of Trustees
					482	CL+P Communications
					483	Yankee Communications
					484	PSNH Communications
					485	NSTAR Elec Communications
					486	NSTAR Gas Communications
					545	CL+P Govt+Legislative Affairs-Disabled
					546	Yankee Govt+Legis Affairs-Disabled
					547	PSNH Govt + Legislative Affairs
					548	NSTAR Elec Govt+Legis Affairs-Disabled
					549	NSTAR Gas Govt+Legis Affairs-Disabled
					560	CL+P Corp Citizenship
					561	Yankee Corp Citizenship
					562	PSNH Corp Citizenship
					563	NSTAR Elec Corp Citizenship
					564	NSTAR Gas Corp Citizenship
					626	Env Ops MA-Disabled
					646	Env Remediation - CL+P Distribution
					647	Env Remediation - CL+P Transmission
					648	Env Remediation - WMECO
					649	Env Remediation - WMECO Transmission
					650	Env Remediation - PSNH
					651	Env Remediation - PSNH Transmission
					652	Env Remediation - PSNH Generation
					653	Env Remediation - Yankee Gas
					654	Env Remediation - NSTAR
					655	Env Remediation - NSTAR Gas
					656	Env Remediation - NSTAR Transmission
					657	Env Remediation - Svc Co
					658	Env Remediation - RRR
					659	Env Remediation - Properties
					660	Env Remediation - HWP
					74V	Corp Relations-Disabled
					778	Corp Rel and Sustainability EVP
					77G	Env Ops NH-Disabled
					04M	Telling Our Story - Communications - disabled
					M9A	EGMA Corp Citizenship
					1EJ	Equity + Environmental Justice
					06C	Environmental Compliance

ACCOUNTING MANUAL

Cost Centers Hierarchy

	Code	Description	Code	Description	Cost Center	Description
All Cost Centers	R01	CEO	RCE	Communctns+Ext Affrs+Sus	1FW	Offshore Wind - Environmental
					M61	Env Remediation - GM
					1RA	Regulatory Affairs
					14S	Strategy and Planning
					47S	Strategy and Planning - Yankee Gas
					48S	Strategy and Planning - NSTAR Gas
					49S	Strategy and Planning - EGMA
					14M	Customer Comm Outreach
					M9C	GM Communications
					058	NH Govt + Legislative Affairs
					14W	CR Wind
					3CR	Community Relations - CT
					4CR	Community Relations - MA
					5CR	Community Relations - NH
					6CR	Community Relations - ERP
					53C	CT Govt + Legislative Affairs
			REE	Enterprise Energy Strat + Bus Dev	012	EESBD EVP
					01J	EESBD Special Projects-Parent Co
					01T	Transmission Prjcts-Disabled
					13V	Financial Planning Analysis-Disabled
					A40	EESBD Special Projects-EETV
			W01	Aquarion Water Company	WAQ	Aquarion Water

	Entity	Company	Cost Center	Description
(blar	01	Eversource Energy Parent	01J	EESBD Special Projects-Parent Co
			479	General Counsel 1 - EE Parent
			711	Corp Fin + Cash Mgmt - NU Parent
			31G	Merger Integration - Gas OpCo
	05	North Atlantic Energy Corporation	718	Corp Fin + Cash Mgmt - NAEC
	06	PSNH - Distribution dba Eversource Energy	026	Acctg - PSNH Dist
			066	Billing- PSNH
			095	EPO + Goodwill NH
			151	NH MIsc Capital
			160	Eastern Region Operations Mgr
			163	Rev Req - PSNH Dist
			184	Claims + Insurance - PSNH Dist
			1AP	NH Storms - Svc Co
			1WL	NH Veg Mgmt - NH 06 Employees
			228	Security Capital Projects-PSNH
			237	IT Capital Projects-PSNH Distribution
			244	EE-PSNH Projects
			30P	HR-PSNH
			345	Dist Comm - PSNH D
			352	NH Meter Lab Charges
			359	Equip - PSNH D
			395	Generation Stores
			398	Central Region Operations Mgr
			3C5	Telecom Eng-PSNH D-Capital
			3E3	Svc Co GIS - PSNH D
			3F3	SS Eng + Design - PSNH D
			400	CG CFI PSNH
			471	General Counsel 1 - PSNH Distr
			484	PSNH Communications
			49A	Administrative Support NH
			509	NH Distribution System Operations
			528	Credit Plan + Analysis - PSNH
			547	PSNH Govt + Legislative Affairs
			562	PSNH Corp Citizenship
			571	IT Bus Sol OPS - PSNH Dist
			585	IT Inf - PSNH Dist
			636	Corp Doc Serv+Bill Print-PSNH Dist
			650	Env Remediation - PSNH
			6CS	NH Field Operations Craft School
			703	Corp Fin + Cash Mgmt - PSNH Dist
			73P	NH Distribution Engineering
			73T	NH Substation Design
			73W	NH Substation Ops Admin
			75C	Bad Debt - PSNH
			772	NH Emergency Preparedness
			773	NH GIS
			774	NH SS Technical
			775	Reliability and Resiliency Planning - NH
			77D	P+C Projects NH
			77K	Transmission System Operations - Distribution
			77P	Maint Support
			77Q	General Construction
			77R	Elec Maintenance
			77S	Communication + Control
			77W	Safety - NH

ACCOUNTING MANUAL

Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	06	PSNH - Distribution dba Eversource Energy	781	NH Meter CFI
			78G	NH-06-EP Property Mgmt
			78I	NH Engineering Admin
			78S	NH System Ops Support
			78U	Reliability Enhancement Program
			79D	NH Transformer Install Credits
			79M	PSNH Stores
			7AK	AWC Hillsboro
			7AM	AWC Keene
			7AN	AWC Milford
			7AR	AWC Nashua
			7AT	AWC Newport
			7BK	AWC Derry
			7BM	AWC Epping
			7BN	AWC Hooksett
			7BP	AWC Bedford
			7BR	AWC Portsmouth
			7CK	AWC Chocorua
			7CM	AWC Tilton
			7CR	AWC Rochester
			7CT	AWC Berlin
			7CU	AWC Lancaster
			7D1	Southern Region Operations Mgr
			7D2	Northern Region Operations Mgr
			7D3	Western Region Operations Mgr
			7D4	Operations Support
			7D5	NH Field Operations Admin
			7ED	NH Storms - Non Svc Co
			7F2	NH-06-Bedford
			7F6	NH-06-Bow Central Warehouse
			7F7	NH-06-Chocorua
			7F8	NH-06-Colebrook
			7H1	NH-06-Derry
			7H2	NH-06-Epping
			7H3	NH-06-Hillsboro
			7H4	NH-06-Eastpoint
			7H5	NH-06-1250 GC+M
			7H6	NH-06-Keene
			7H7	NH-06-Lancaster
			7H8	Bldg- Milford AWC
			7H9	NH-06-N Haverhill
			7K2	NH-06-Nashua
			7K3	NH-06-Newport
			7K4	NH-06-Berlin
			7K5	Pittsfield Traning Center BD
			7K6	NH-06-Portsmouth
			7K7	NH-06-Rochester
			7K8	NH-06-Tilton
			7K9	NH-06-Monadnock
			7MC	Meter Reading - PSNH
			7MW	Field Meter Work - PSNH
			7PC	T+D Rights + Survey - PSNH
			7PD	System Planning PSNH
			7T9	NH Troubleshooters
			7TD	Proj Contractor Services

ACCOUNTING MANUAL Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	06	PSNH - Distribution dba Eversource Energy	7WA	NH Veg Mgmt - Contractor Costs
			7XC	NH Elec Training Charges
			A85	Real Estate- PSNH Distribution
			B52	Svc Co EP - PSNH D
			D11	NH Distributed Generation
			D64	NH Transportation
			D65	NH Meter Operations
			F46	Facility- Capital - PSNH Distribution
			V01	Transportation capital - NH D
			03P	Electric Supply - PSNH
			06V	Electric Vehicle NH
			1NH	Scheduling + Contract Controls-NH
			2DG	NH DG
			2SO	Grid Management Operations Support
			6FT	NH Field Training
			6SU	Utility Scale Solar - 06
			73R	Goodwill NH - 06
			79N	Wilmington Warehouse - Bldg A NH
			7F3	NH-06-Peterborough
			7L1	06-NH-Wilmington Warehouse A
			7PA	Single Pole Administration NH
			W06	NH - WAM Work Order Clean-up
	07	Properties Inc	659	Env Remediation - Properties
			726	Corp Fin + Cash Mgmt - Properties Inc
			C38	Real Estate- Properties Inc
			H01	Facility- Capital - Properties
	11	CL+P - Distribution dba Eversource Energy	033	Acctg - CL+P Dist
			057	BIlling - CL+P
			068	CT Electric Solar CG
			088	EPO + Goodwill CL+P
			11S	CT Veg Mgmt - Reimbursements
			11T	Credit + Collections CL+P
			140	LREC-ZREC- Accounting
			147	Revenue Requirements - CL+P Dist
			153	Dist General Construction
			154	Station Electricians Other
			157	Stmf+Grnch Infr
			159	BCW Stores CLP
			15B	Equipment Services
			15C	Dist Design- CL+P
			15D	Distribution Program Mgmt
			15E	Street Lighting
			15G	CT Veg Mgmt - Contractor Costs
			15H	Sys Ops Mgmt and Other
			15J	CT Safety Charges
			15K	Station Ops Mgmt
			15N	System Grid Management
			15T	Ct Transp Staff
			162	Waterbury Stores
			16C	Dist Eng - Central
			16E	Dist Eng - Eastern
			16W	Dist Eng - Western
			171	Newtown Stores
			178	Danielson Stores
			17Q	CT Distributed Energy Resources

ACCOUNTING MANUAL

Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	11	CL+P - Distribution dba Eversource Energy	180	Claims + Insurance - CL+P Dist
			185	CT-11-Berlin Central Warehouse
			186	CT-11-Berlin-Fleet Garage
			1CS	CT Field Operations Craft School
			1SG	Stmf+Grnch Infr Team
			1SR	System Resiliency Proj
			201	CT-11-Berlin Union Labor NP
			204	Portfolio Devel
			209	CT Meter Operations
			210	Field Operations
			215	CT Response Specialists Lines-Zone5
			216	Response Specialist - West
			217	Response Specialist - East
			218	Reliability and Resiliency Planning - CT
			21A	CT Response Specialists Lines-Zone1
			21B	CT Response Specialists Lines-Zone2
			21C	CT Response Specialists Lines-Zone3
			21D	CT Response Specialists Lines-Zone4
			224	Security Capital Projects-CL+P
			235	IT Capital Projects- CL+P Distribution
			239	System Planning CL+P
			23B	Distribution SCADA - CL+P
			23D	Dist Comm Svcs - CL+P
			23F	Radio Services
			243	EE-CL+P Projects
			253	Stations FE+Comm
			266	Div Western - Capital only
			284	Norwalk Stores
			292	Madison Stores
			294	E Hamptn Stores
			2A2	UG Western EFO Waterbury Satellite
			2A3	UG L Newtown
			2A9	Bldg-Sthrn Reg
			2AA	O Hl Waterbury
			2AD	O Hl Cheshire
			2AG	O Hl Newtown
			2AH	O Hl Norwalk
			2AS	CT-11-Pony Express
			2AU	OH Western EFO Waterbury Satellite
			2AV	O Hl Wilmntc - Inactive
			2AX	Madison Field Operations
			2AY	O Hl E Hamptn
			2BB	Tolland Field Operations
			2BC	O Hl Danielson
			2BD	Station Ops Waterbury
			2BG	Station Ops Cheshire
			2BH	Station Ops Newtown
			2BT	Station Ops Norwlk
			2BW	Station Ops Danielson
			2BY	Station Ops Madison
			2CA	Eng Dev Program
			2CB	Station Ops Tolland
			2CE	CT-11-Southington
			2CF	CT Emergency Mgt
			2CK	RSAM CL+P - Inactive

	Entity	Company	Cost Center	Description
(blar	11	CL+P - Distribution dba Eversource Energy	2CR	Reimburements
			2DH	System Resiliency Project Expense
			2EA	Construction West
			2EB	Construction East
			2EC	CT-11-Newtown
			2EK	Construction Central
			2EV	Dist Station Construction
			2FJ	SOC
			2FV	Env Ops CT
			2GH	Bldgs-Bristol
			2GR	CT-11-Thompsonville
			2GU	CT-11-Danielson
			2GV	CT-11-East Hampton
			2GX	CT-11-South Windsor
			2GY	Bldg-Greenwich
			2HA	CT-11-Winsted
			2HB	CT-11-Madison
			2HE	CT-11-New Britain
			2HF	CT-11-New Milford
			2HG	CT-11-Norwalk - Tindall Ave
			2HH	CT-11-Oxford
			2HU	CT-11-Tolland
			2HV	CT-11-Waterbury - Freight St
			2HW	CT-11-Willimantic
			2JA	CT-11-Waterford
			2JB	CT-11-Torrington
			2JC	CT-11-Stamford
			2JD	CT-11-Cheshire
			2JN	Bldg-Centrl Reg
			2JR	Bldg-Westrn-Reg
			2MG	O Hl Falls Vill
			2MN	CT Minor Storms
			2MS	Project Management Eastern
			2NB	Ug L E Hampton
			2NF	O Hl Middltwn - Inactive
			2NH	Station Ops East Hampton
			2NP	O Hl Htfd
			2NR	Ug L Hartford
			2NT	Station Ops Hartford
			2PA	O Hl Simsbury
			2PE	Project Management Western
			2PN	CT Operations - General
			2RA	Eastern Division Team
			2RE	Hartford Stores
			2RM	CST Sch Clp Dst - Inactive
			2T3	CT Elec Training Charges
			2YA	CT-11-Windsor Union Labor NP
			2YB	CT-11-Hartford Sheldon St
			2YC	Bldgs-Simsbury
			2YD	Bldg-Middletown
			300	Project Management Central
			30C	HR-CL+P
			319	Fld Eng Des Cheshire-Disabled
			321	Fld Eng Des Norwalk-Disabled
			322	Meter Reading - CL+P

ACCOUNTING MANUAL

Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	11	CL+P - Distribution dba Eversource Energy	323	Field Meter Work - CL+P
			332	Ug L Waterbury
			335	Ug L Cheshire
			337	Ug L Norwalk
			342	Tolland Stores
			343	Dist Comm - CL+P D
			34H	Bad Debt - CL+P
			34X	CT Major Storms
			351	CT Dielectric Lab + Rubber Goods
			354	CG CFI CL+P
			355	Construction Eng West-Disabled
			3BF	Div Central - Capital only
			3C3	Telecom Eng-CL+P D-Capital
			3CH	TS- Cheshire-Disabled
			3CK	Dist FE Test Central CT
			3CL	Dist FE Test Eastern CT
			3CM	Dist FE Test Western CT
			3E1	Svc Co GIS - CL+P D
			3F1	SS Eng + Design - CL+P D
			3G1	Dist Eng + Design - CL+P D
			3H2	O Hl New London
			3H3	Ug L New London
			3H4	Station Ops New London
			3HA	N London Stores
			3HB	Torr FV Stores
			3HC	Stamford Stores
			3JC	Field Engineering-CT Distribution
			3K1	Substation Tech Eng - CT D
			3N2	O Hl Torrington
			3N3	Ug L Torrington
			3N4	Station Ops Torrington
			3PA	Single Pole Administration CLP
			3PC	CT Misc Capitalization MDEC
			3TG	TS- Toringtn-Disabled
			3W2	O Hl Stamford
			3W3	Ug L Stamford
			3W4	Station Ops Stamford
			3WR	TS- Wtrbry-Disabled
			403	CT Meter CFI
			408	Response Specialist Ops - Other
			409	Response Specialist Ops Mgmt
			411	CT Transformer CFI
			465	Cheshire Stores
			469	General Counsel 1 - CL+P Distr
			481	CT-11-Falls Village
			482	CL+P Communications
			496	Bldg-E Windsor
			49C	CL+P GIS Mapping
			49M	CBYD
			49N	Admin - CT
			4AP	Resource Plng
			4JK	D Mat Acq CL+P
			4MM	UG L Simsbury
			526	Credit Plan + Analysis - CL+P Dist
			560	CL+P Corp Citizenship

	Entity	Company	Cost Center	Description
(blar	11	CL+P - Distribution dba Eversource Energy	581	IT Inf - CL+P Dist
			631	Corp Doc Serv+Bill Print-CL+P Dist
			646	Env Remediation - CL+P Distribution
			701	Corp Fin + Cash Mgmt - CL+P Dist
			A63	Real Estate- CL+P Distribution
			B50	Svc Co EP - CL+P D
			C08	T+D Rights + Survey - CL+P Distribution
			F11	3PA Make Ready Work
			F13	Facility- Capital - CL+P Distribution
			N31	Materials - CL+P
			V04	Transportation capital - CT D
			03A	Electric Supply - CL+P
			03H	Credit Call Center - CL+P
			12R	Goodwill CTE - 11
			12V	Electric Vehicle CT
			155	11-CT-Windsor Locks Warehouse
			15Q	D Engineering Project Controls
			1BA	BCW Annex Stores - CLP
			1BF	CT-11-Berlin Warehouse Annex
			1CT	Scheduling + Contract Controls-CT
			1DG	CT Distributed Generation
			1FT	CT Field Training
			1GW	Grid Mod CT
			34W	Windsor Locks Warehouse
			3PB	Regional Engineering Director
			3PF	Design Engineering Director
			431	Billing and Data Management CT Tracked
			C40	Real Estate - BCW ANNEX Warehouse
			G9W	11-CT-Waterbury Warehouse
			R1D	CT Elec System Ops VP
			R1E	Grid Mod Capital CT
			W11	CT - WAM Work Order Clean-up
	1T	CL+P - Transmission dba Eversource Energy	023	CONVEX CL+P IT
			037	Acctg - CL+P Trans
			073	Regulatory Financial - CL+P Trans
			181	Claims + Insurance - CL+P Trans
			18A	Trans Share BCW
			18B	CT-1T-Berlin Transmission Warehouse
			18C	CT-1T-Glastonbury
			1G1	Svc Co GIS CT T
			1TL	Tran Ln + Civ Eng - CL+P
			1TM	Siting- CL+P
			1TN	T Operations- CL+P
			1TQ	Tg Prot + Cntrl- CL+P
			1TY	Interconnect- CL+P
			267	TG CT Veg Mgmt - Contractor Costs
			2A4	Misc Transmission- CL+P
			2FA	CT Transmission Lines
			347	Dist Comm - CL+P T
			35A	CT Trans Rubber Goods
			365	IT Capital Projects- CL+P Transmission
			3CC	Trans Comm Svcs - CL+P
			3F4	SS Eng + Design - CL+P T
			3G3	Dist Eng + Design - CL+P T
			3K3	Substation Tech Eng - CT T

ACCOUNTING MANUAL Cost Centers By Entity

	Entity	Company	Cost Center	Description
(bla	1T	CL+P - Transmission dba Eversource Energy	3TR	Field Operations Transmission
			470	General Counsel 1 - CL+P Trans
			492	Transmission Station Southwest
			493	Transmission Station Central
			494	T Spare Parts WH
			497	Transmission Station Eastern
			498	Transmission Station Construction
			49X	System Operations Transmission
			49Y	Transmission Station Support
			4AE	Trans FE Test Eastern CT
			4AL	CT Field Engineering Test
			4AN	Trans FE Test Western CT
			4N9	Norwalk Trans
			4W9	CT-1T-Waterbury Railroad Hill St
			582	IT Inf - CL+P Trans
			647	Env Remediation - CL+P Transmission
			702	Corp Fin + Cash Mgmt - CL+P Trans
			A64	Real Estate- CL+P Transmission
			B16	Strat + Ops - CL+P
			B20	CONVEX CL+P T
			B23	Telecom Eng - CL+P T
			C03	T+D Rights + Survey - CL+P Transmission
			F14	Facility- Capital - CL+P Transmission
			N40	CT Veg Mgmnt T Charges-Disabled
			P1T	Transmission Construction-CT
			V05	Transportation capital - CT T
			491	Transmission Station Northwest
			49O	Admin - CL+P Trans
	21	NSTAR Electric -East - Distrib dba Eversource Energ	01E	Utility Scale Solar - 21
			04E	Acctg - NSTAR Electric
			063	Billing- NSTAR Electric
			077	Cape + Islands Facil - NSTAR Elec
			078	MA-21-Facilities Substations
			097	EPO + Goodwill NSTAR
			127	HEEC - Operations
			166	Rev Req - NSTAR Dist
			173	MA-21-New Bedford Snow
			175	Carver Road + Wareham-NSTAR Elec
			176	Yarmouth Facilities - NSTAR Elec
			192	Claims + Insurance - NSTAR Dist
			1G2	AMI-EMA
			208	Materials - NSTAR Electric
			230	Security Capital Projects- NSTAR Electric
			240	IT Capital Projects- NSTAR Electric
			255	EE-NSTAR Electric Projects
			297	Mass Ave Warehouse + Dist -NSTAR Elect
			30N	HR-NSTAR Elec
			326	Meter Reading - NSTAR
			327	Field Meter Work - NSTAR
			338	MA E Dielectric Lab + Rubber Goods
			339	MA E Elec Safety Charges
			38H	MA-21-Hyde Park
			38N	MA-21-Southborough
			38P	MA-21-Plymouth
			392	MA-21-Worcester

ACCOUNTING MANUAL Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	21	NSTAR Electric -East - Distrib dba Eversource Energ	405	CG CFI EMA
			430	Inventory Mgmt Admin-NSTAR Electric
			467	Yarmouth Warehouse and Distribution
			475	General Counsel 1 - NSTAR Electric
			485	NSTAR Elec Communications
			51C	Telecom Eng-NSTAR-Capital
			535	Cred Plan + Analysis Estrn MA Elec
			563	NSTAR Elec Corp Citizenship
			594	MA-21-Walpole
			597	MA-21-Mass Ave
			599	MA-21-Waltham
			639	Corp Doc Serv+Bill Print-NSTAR Elec
			654	Env Remediation - NSTAR
			691	Admin - MA East
			709	Corp Fin + Cash Mgmt - NSTAR Elec D
			A43	NSTAR T Ops
			A44	Bus Planning
			A45	Interconnect-NSTAR
			A46	Interconnection Srvcs
			B09	Real Estate- NSTAR Electric
			B21	MA East NERC Compliance
			B22	Trans MA Const Mgt
			B26	SS Eng + Design - NSTAR
			B53	Svc Co EP - NSTAR D
			C11	T+D Rights + Survey - NSTAR Electric
			E04	Opera Services Adjustments
			E05	EMA Field Training
			E06	MA E Meter Operations
			E07	Fleet Services Admin-MA E Elec
			E08	Fleet Billing
			E09	MA E Meter CFI
			E10	MA Operations Business Integration
			E14	Substation Design Engineering
			E15	Substation Technical
			E16	OH Trans Lines Engineering
			E17	P+C Projects EMA
			E18	Systems Planning MA-E
			E19	Grid Mod Capital MA-E
			E20	EMA Rotational Eng
			E21	Communication Engineering
			E23	Distribution Engineering East Director
			E24	EM GIS
			E25	Rts Permits + Public Works
			E26	Distribution Engineering Central
			E28	Transmission Stations and Underground Dist Stds-EMA
			E29	Distribution Engineering South
			E32	Schdlg + Cntrct Services
			E33	Conduit+Dig Safe
			E34	Integrated Planning + Schdlg
			E35	Trans MA-E Projects
			E36	Field Transmission
			E38	Elect M+C South Director
			E39	Elect M+C New Bedford
			E40	Elect M+C Plymouth
			E41	Elect M+C Yarmouth

ACCOUNTING MANUAL Cost Centers By Entity

	Entity	Company	Cost Center	Description
(bla	21	NSTAR Electric -East - Distrib dba Eversource Energ	E43	Elect M+C Mass Ave
			E44	Elect M+C-Somerville
			E45	Elect M+C Hyde Park
			E47	Elect M+C Metro-West Director
			E48	Elect M+C Southboro
			E49	Elect M+C Waltham
			E4T	Underground Transmission Maintenance
			E50	Elect M+C-Walpole
			E52	MA Elec Station Operations Director
			E53	Field Engineering North
			E54	Field Communications North
			E55	MA Electric Station Ops-South
			E56	MA Electric Station Ops-MW North
			E57	MA Electric Station Ops-Central
			E58	Central Shop
			E60	CT and MA Elec System Operations VP
			E61	21-Emergency Prep
			E62	MA-E Misc Capitalization MDEC
			E64	Grid Management Power Systems
			E65	MA Electric Service Director
			E66	MA Electric Service Field-South
			E67	MA Electric Service Dispatch-Nrth
			E68	MA Bulk Power Systems
			E69	MA Electric Service Field-North
			E71	Voltage Program
			E72	Manhole Program
			E73	Double Pole Program
			E74	21-MA Electric President
			E75	21-MA Engineering VP and admin
			E76	21-VP Electric Field Ops
			E77	E MA Field Operations Craft School
			E78	Misc Adjustments + Capitalization
			E80	21-MA Electric Storms - Non Svc Co
			E81	21-MA Electric Storms - Svc Co
			E82	Elect M+C Marthas Vineyard
			E83	Co 21 588 Adjustments
			E84	DPU Program--Non-Pam Benefits
			E85	Distribution Engineering Metro West
			E88	Dir Field Eng-Comm + Pwr Systems
			E92	Engineering Special Projects
			E97	Small NCC Jobs
			E9M	Major Distribution Projects
			F48	Facility- Capital - NSTAR Electric
			H34	Tran Business + Quality
			N44	MA E Veg Mgmt - Contractor Costs
			N45	TG MA E Veg Mgmt - Contractor Costs
			N51	Dist Comm - NSTAR
			N55	Bad Debt - Nstar Electric
			N60	MA E Training - D Charges
			P21	Transmission Construction-MA E
			V08	Transportation capital - MA E D
			V09	Transportation capital - MA E T
			1M1	MA EFO Central UG Maint Director
			1MC	MA Elec Central Operations Director
			1PA	Single Pole Administration EMA

ACCOUNTING MANUAL Cost Centers By Entity

	Entity	Company	Cost Center	Description
(bla	21	NSTAR Electric -East - Distrib dba Eversource Energ	1PT	EMA Transmission Training + Procedures
			21V	Electric Vehicle EMA
			2EM	Scheduling + Contract Controls-EMA
			38B	21-MA-Wilmington Warehouse B
			38G	21-MA-Hyde Park Warehouse
			38J	21-MA-60 Gerard St
			39B	MA-21-Auburn
			468	Wilmington Warehouse - Bldg B
			46H	Hyde Park Warehouse
			501	CG OMNI NSTAR E
			56E	MA Electric Station Ops-MW South
			5ER	EMA Renewables
			C41	Real Estate - Wilmington MA B Warehouse
			C42	Real Estate - Hyde Park Warehouse
			E1C	MA DG - Service Co
			E1D	MA East Distributed Generation
			E3R	Goodwill EMA - 21
			E3X	MA East XFMR CFI
			E4U	Elect M+C Central UG Maintenance
			E5A	Field Engineering South
			E5C	Field Communications South
			E5D	MA Elec Station Ops Director
			E6D	MA Electric Service Dispatch-South
			E6F	UG Troubleshooters North
			E6S	MA Electric Svc Dispatch-Southboro
			E6T	Mass Electric SVC-Sub-Transmission
			E98	Grid Mod East
			E99	Distribution and Resiliency Design Stds EMA
			EDW	DG EMA
			W21	MA E - WAM Work Order Clean-up D+T
	22	Select Energy Inc -disabled 02217	341	Select
			715	Corp Fin + Cash Mgmt - Select
	2B	Hopkinton LNG Corp	196	Claims + Insurance - Hopkinton
			330	Hopkinton LNG Corp
			H90	Acushnet Lng 2B
			M11	Ludlow LNG
			M12	Easton LNG
			M13	Marshfield LNG
			M14	Brockton LPG
			M15	Northampton LPG
			M16	West Springfield LPG
			M17	Lawrence LNG
			M18	Lawrence LPG
	2C	NSTAR Communications Inc	197	Claims + Insurance - NSTAR Comm
	2G	Harbor Electric Energy Company	198	Claims + Insurance - Harbor Elec
			340	Harbor Electric Energy Corporation
	2T	NSTAR Electric- East- Trans dba Eversource Energy	076	Regulatory Financial - NSTAR Trans
			318	NSTAR Transmission Allocation
			656	Env Remediation - NSTAR Transmission
			B10	Real Estate- NSTAR Transmission
			F43	Facility- Capital - NSTAR Transmission
	2Y	NSTAR Gas Company dba Eversource Energy	039	Field Meter Work- NSTAR Gas
			04G	Acctg - NSTAR Gas
			064	Billing- NSTAR Gas
			167	Rev Req - NSTAR Gas

ACCOUNTING MANUAL Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	2Y	NSTAR Gas Company dba Eversource Energy	174	MA-2Y-New Bedford Gas Snow
			193	Claims + Insurance - NSTAR Gas
			231	Security Capital Projects- NSTAR Gas
			241	IT Capital Projects- NSTAR Gas
			269	EE-NSTAR Gas Projects
			30G	HR-NSTAR Gas
			361	MA E Gas Safety charges
			393	MA-2Y-Worcester Gas Snow
			412	EPO + Goodwill NSTAR Gas
			461	Inventory Management Admin-NSTAR Gas
			476	General Counsel 1 - NSTAR Gas
			486	NSTAR Gas Communications
			52C	Telecom Eng-NSTAR Gas-Capital
			536	Cred Plan + Analysis Estrn MA Gas
			564	NSTAR Gas Corp Citizenship
			598	Take Stations - NSTAR Gas
			59N	MA-2Y-Southborough Gas Snow
			638	Corp Doc Serv+Bill Print- NSTAR Gas
			655	Env Remediation - NSTAR Gas
			710	Corp Fin + Cash Mgmt - NSTAR Gas
			B13	Real Estate- NSTAR Gas
			G01	Gas Pres Admin
			G1C	Corr Control-MA
			G50	MA E Gas Charges
			H02	NSTAR HHPP Service Revenues
			H04	NSTART Exec Admin
			H06	Damage Prevention - MA
			H07	Worcester Operations
			H09	Southboro Operations
			H11	Somerville Operations
			H13	Hyde Park Operations
			H15	Plymouth Operations
			H16	Sales Fulfillment MA
			H17	New Bedford Operations
			H18	Leak Mgmnt - MA
			H19	ATM CFI
			H21	Construction Hyde Park+Southboro
			H22	Construction Somerville
			H23	Facility- Capital - NSTAR Gas
			H24	MA - Restoration
			H25	Pressure Mgmt-MA
			H27	Meter Test Lab-MA
			H29	Gas Dispatch-MA
			H31	Gas Meter CFI
			H35	Worcester Meter + Service
			H37	Southboro Meter + Serv
			H39	Somerville Meter + Service
			H40	NSTAR Gas sales
			H41	Hyde Park Meter + Service
			H42	Sales Operation MA
			H43	Plymouth Meter + Service
			H44	Work Prep MA
			H45	New Bedford Meter + Service
			H49	VP Gas Sales + Marketing
			H50	Gas Ops Direct Charges

ACCOUNTING MANUAL Cost Centers By Entity

	Entity	Company	Cost Center	Description
(bla	2Y	NSTAR Gas Company dba Eversource Energy	H55	Fleet Services Admin MA E Gas
			H87	Plan + Sched
			H89	Acushnet Lng
			H91	GIS NSTAR
			H94	Gas Eut
			H95	Compliance - MA
			N52	Admin - MA East Gas
			N57	Bad Debt - Nstar Gas
			V91	Transportation capital - MA E GAS
			01K	Facilities - NSTAR Gas - Shrewsbury
			01W	Facilities-NSTAR Gas-Westborough
			39C	MA-2Y-Auburn Gas Snow
			48S	Strategy and Planning - NSTAR Gas
			503	CG OMNI NSTAR G
			C15	T+D Rights + Survey - NSTAR Gas
			H20	Construction New Bedford
			H26	Construction Worcester
			H28	Construction Plymouth
			H3R	Goodwill EMG - 2Y
			HT1	NSTAR Gas Field Training
	41	NSTAR Elect- West - Distribution dba Eversource Er	01D	Utility Scale Solar - 41
			036	MA W Training Charges
			040	Acctg - WMECO Dist
			091	EPO + Goodwill WMECO
			131	CG CFI WMECO
			165	Rev Req - WMECO Dist
			182	Claims + Insurance - WMECO Dist
			1AW	41-MA Electric Storms-Svc Co
			1WI	MA W Veg Mgmt - Reimbursements
			227	Security Capital Projects- WMECO
			236	IT Capital Projects- WMECO Distribution
			245	EE-WMECO Projects
			30W	HR-WMECO
			325	Field Meter Work - WMECO
			344	Dist Comm - WMECO D
			350	Grid Mod Capital MA-W
			353	MA W Rubber Goods
			356	Dist Comm Svcs - NSTAR
			358	Equip - WMECO D
			3C4	Telecom Eng-WMECO D-Capital
			3C7	Telecom Eng-WMECO G-Capital
			3E2	AMI-WMA
			3F2	SS Eng + Design - WMECO D
			3F7	SS Eng + Design - WMECO G
			3G2	Dist Eng + Design - WMECO D
			3K2	Substation Tech Eng - MA D
			473	General Counsel 1 - WMECO Distr
			4CS	W MA Field Operations Craft School
			500	41-MA Electric President
			505	Elect M+C West Director
			507	Dist FE Test MA W
			50A	WMA GIS
			50B	41-VP Electric Field Ops
			50C	MA West Distributed Generation
			50E	Engineering

ACCOUNTING MANUAL Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	41	NSTAR Elect- West - Distribution dba Eversource Er	50G	PREV MAINT West
			50H	Pr Line Crew
			50M	MA W Safety Charges
			50T	Elect Service West TS
			50W	MA-W Misc Capitalization MDEC
			512	Garages MA W
			513	E Sprgfd Stores
			516	Had Grfd Stores
			519	Pittsfld Stores
			520	Substations West
			523	41-Emergency Prep
			524	MA W Meter Operations
			529	Credit Plan + Analysis - WMECO
			530	MA W Meter CFI
			531	Ops CTR West
			532	System Engineering West
			533	41-Transformer Credits
			534	D Adm Sprngfld
			53V	Voltage+Pole Inspections - MA West
			540	D Admhadley
			543	D Admpttsfld
			552	MA-41-Greenfield
			554	Bldg-Brush Hill
			555	MA-41-Springfield
			556	MA-41-Pittsfield
			559	Bldg-Federal St
			566	Meter Reading - WMECO
			583	IT Inf - WMECO Dist
			591	Gen Constr West
			5DS	Dig Safe Mass West
			5SU	MA Solar 1 - 41
			607	MA-41-Amherst
			608	MA-41-Easthampton
			609	MA-41-Cummington
			611	O Hl Sprngfld
			612	U Gl Sprngfld
			613	Admin - MA West
			614	O Hl Grenfld
			615	MA-41-Hadley
			616	New Svc Spfld
			617	O Hl Pttsfld
			619	New Svc Ptsfld
			621	O Hl Hadley
			624	New Svc Hadly
			634	Bad Debt - WMECO
			635	Corp Doc Serv+Bill Print-WMECO Dist
			648	Env Remediation - WMECO
			64M	41-Area Storms
			64N	41-MA Electric Storms-Non Svc Co
			6AC	D Mat Acq WMECO
			6AD	MA W Veg Mgmt - Contractor Costs
			706	Corp Fin + Cash Mgmt - WMECO Dist
			A83	Real Estate- WMECO Distribution
			B51	Svc Co EP - WMECO D
			C04	T+D Rights + Survey - WMECO Distribution

ACCOUNTING MANUAL Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	41	NSTAR Elect- West - Distribution dba Eversource Er	F45	Facility- Capital - WMECO Distribution
			V06	Transportation capital - MA W D
			2RR	Reliability and Resiliency Planning - WMA
			2WM	Scheduling + Contract Controls-WMA
			4FT	WM Field Training
			4PA	Single Pole Administration WMA
			502	CG OMNI WMECO
			51R	Goodwill WMA - 41
			51V	Electric Vehicle WMA
			5DW	DG WMECO
			5GW	Grid Mod West
			5WR	WMA Renewables
			W41	MA W - WAM Work Order Clean-up
			W9M	Distribution Major Projects- WMA
			WMA	Miscellaneous Capitalization WMA
	46	The Rocky River Realty Company	199	Claims + Insurance - Rocky River
			23A	Security Capital Projects-RRR
			2YE	Rocky River Windsor Rent
			658	Env Remediation - RRR
			719	Corp Fin + Cash Mgmt - RRR
			C06	Real Estate- RRR
			N65	Facility- Capital - RRR
	4T	NSTAR Elec- West - Transmission dba Eversource Er	041	Acctg - WMECO Trans
			075	Regulatory Financial - WMECO Trans
			183	Claims + Insurance - WMECO Trans
			1G4	Svc Co GIS MA West T
			348	Dist Comm - WMECO T
			35B	MA W Trans Rubber Goods
			35T	Equip - WMECO T
			366	IT Capital Projects- WMECO Transmission
			3CW	Trans Comm Svcs - NSTAR
			3F5	SS Eng + Design - WMECO T
			3G4	Dist Eng + Design - WMECO
			3K4	Substation Tech Eng - MA T
			474	General Counsel 1 - WMECO Trans
			4TL	Tran Ln + Civ Eng- WMECO
			4TQ	Tg Prot + Cntrl- WMECO
			4TY	Interconnect- WMECO
			55W	Misc Transmission- WMECO
			584	IT Inf - WMECO Trans
			590	Trans C+M Wm
			596	T Mat Acq-WME
			649	Env Remediation - WMECO Transmission
			64G	Tg S S Ct+M West
			64H	Trans FE Test MA W
			64K	TG MA W Veg Mgmt - Contractor Costs
			707	Corp Fin + Cash Mgmt - WMECO Trans
			A84	Real Estate- WMECO Transmission
			B18	Strat + Ops - WMECO
			B24	Telecom Eng WMECO T Capital
			C05	T+D Rights + Survey - WMECO Transmission
			F44	Facility- Capital - WMECO Transmission
			P4T	Transmission Construction-MA W
			V07	Transportation capital - MA T
			623	Admin - MA West Trans

ACCOUNTING MANUAL

Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	61	Eversource Energy Service	001	CEO VP
			002	Transmission President
			004	CFO EVP
			008	IT Tech - Network
			010	Trans NH Projects
			012	EESBD EVP
			017	Sys Transportation
			018	Convex
			01A	IT Bus Sol OPS - BSM
			01B	Real Estate + Property Mgmt Director
			01C	Real Estate - Svc Co
			01F	Stations FE+Comm T+D 61
			01G	CT Electric Field Ops T+D 61
			01H	CT T+D Station Ops Mgmt 61
			01P	MA Facilities Management
			01Y	Convex IT
			025	Accounting - Svc Co
			028	Budgeting + Financial Analysis
			02C	Procurement - Construction Services
			02F	Procurement-Gas+Building Services
			02I	Materials - Svc Co
			02K	IT Gov - QA
			02M	IT Gov - Supplier Mgmt
			02P	Procurement-Professional Services
			02S	Procurement-Core Electric Materials
			02U	Svc Co Vehicle Support
			02Z	IT Bus Sol OPS - SCADA
			030	IAS - Audit
			034	EESCo Training
			03B	IAS - Security
			03C	Credit Call Center
			03D	Accounting VP
			03E	HR Operations + Service Delivery
			03S	Benefits Strategy
			03U	Compensation
			03V	Credit + Collections Director
			03X	Electric Supply- Svc Co
			044	Human Resources EVP
			048	CT-61-Berlin
			049	CT-61-Repro-Mail Services
			04D	Stations +Trans Line Eng VP
			04F	Energy Planning and Economics
			052	Claims + Insurance - Svc Co
			053	MA Govt + Legislative Affairs
			054	Media Relations
			056	General Counsel - 1- Svc Co
			05B	Field Automation
			05D	Comm Network Services
			05E	Comm Wireless Services
			05F	Corp Fin + Cash Mgmt - Svc Co
			05I	Transmission Rates + Rev Req
			05L	Investor Relations VP
			05R	Call Center Director
			05T	Regulatory Financial Analysis
			05W	Federal Legislative Affairs

ACCOUNTING MANUAL

Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	61	Eversource Energy Service	05X	Strategy + Policy
			062	Taxes
			06E	Employee + Labor Relations
			06F	3333 Building
			06L	IT Customer- BSM
			06S	Rates
			071	IT VP
			07D	Environmental Remediation
			07F	Fleet Services-Service Company
			07U	Diversity + Inclusion
			07V	Env Sustainability
			07Z	Vp Utility Svcs
			081	SVP Customer Ops+Dig-CCO
			085	Electric Service Support - EMA
			086	Electric Service Support - NH
			089	Meter Planning and Strategy-61
			08C	Telephone Strategy and Support
			08D	Digital Strategy
			08E	Customer Engagement + Communications
			08F	Revenue Assurance
			08M	Meter Specialists
			08R	Energy Efficiency - CT
			08V	TG Veg Mgmt - Employee Costs
			08X	Electric Service Support - CT + WM
			08Y	Distributed Generation + Director
			08Z	Em Prep Sys Res
			090	Business Change Support
			093	Compliance
			096	Adv Eng Analytics
			09D	T+D Rights + Survey - Svc Co
			09M	Customer Operations VP
			09N	General Counsel - 2
			09Z	Customer Resolutions Group
			100	Tran Ln + Civ Eng
			102	Environmental Field Response Svc Co
			103	Substa Eng + Des
			104	Call Center Workforce Planning
			106	Corporate Secretary + Legal
			107	GM Operational Tech
			110	Billing + Data Management
			114	Corporate Citizenship
			118	Director Billing Pay + Meter Srv
			11B	Credit Planning and Analysis-Svc Co
			11D	Billing + Data Management NHWMA
			11F	Manchester Call Center
			11K	Credit and Collection Operations
			11P	IT S+C - Security + Compliance
			11R	CT Veg Mgmt - Employee Costs
			11V	Budgets + Invest Plan - CT
			11W	MA Credit + Collect
			121	CT-61-Windsor Bldg
			122	Director Substation Engineering
			124	Work Management
			125	Finance+Regulatory+Treasury SVP
			12B	Load + Settlement

ACCOUNTING MANUAL

Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	61	Eversource Energy Service	12E	VP Safety
			12H	Org + Talent Development
			12M	Corp Perf Mgmt
			12N	Director of Stndrds + Work Methods
			12P	Business Operations Technology-Proj
			12Q	System Planning Director
			12T	Cost Controls
			12U	Reliability Complnce
			12X	Windsor Call Center
			12Y	Trans Interconnections
			130	Supply Chain + RE + Materials VP
			133	IT Corp - BSM
			136	CT-61-Facilities Ops
			13J	Project Solutions
			13L	Budgets + Invest Plan
			13N	Telecom Eng
			13P	Substation Document Control
			13S	Transmission Stations and Underground Dist Stds
			13U	Financial Forecasting + Analysis
			143	Revenue Req CT - Svc Co
			145	Revenue Req MA - Svc Co
			146	Rev + Reg Accounting-Svc Co
			14A	Corporate Relations EVP
			14B	Corporate Communications
			14C	Strategic Communications VP
			14N	Trans CT Projects
			14P	Budgets + Invest Plan - MA
			14Q	P+C Projects CT-WMA
			14V	HR Consulting
			152	Revenue Req NH-Svc Co
			15F	Comm Maintenance Services
			17B	Budgets + Invest Plan - NH
			17C	Community Relations
			18T	Field Engineering Test
			194	Claims + Insurance - GSCOH
			19C	Field Communications
			1AB	Investment Mgmt
			1AC	NH-61-Manchester Call Center
			1AD	NH-61-Manchester 55 WB
			1AF	Gas Training Support
			1AG	Compliance-Training
			1AH	WMA Transmission Prj Mgt + Cnst
			1BD	Comp Trans + Renewable Markets
			1BP	System Ops Training + Procedures
			1BQ	NH Exec Administration - Svc Co
			1BT	Budgets + Invest Plan - Trans
			1CC	Trans Cap Prgm and Cost Estimating
			1CE	Distribution Automation Projects
			1CL	Quality Assurance Quality Control
			1CM	Gas Control Room Compliance+Training
			1CP	Gas Restoration-East
			1CR	Licensing + Permitting
			1CU	Customer Engagement
			1CV	CT-61-Berlin CONVEX
			1CX	Prgmgt Complex Projects

	Entity	Company	Cost Center	Description
(blar	61	Eversource Energy Service	1DC	Director - Construction East
			1DE	Director-Integrity + Asset Mgmt
			1DM	Director - Maintenance West
			1DP	Director - Planning + Scheduling
			1DS	Asset Mgmt - Distr Substations
			1DT	Director Transmission Operations
			1EB	Business Continuity and Threat Assessment
			1EC	Er Coordin-Disable
			1EM	Emergency Prep
			1EP	Scheduling Contract Controls
			1ER	Gas Emergency Prep
			1FE	Regulatory Policy FERC
			1FS	Gas Field Sales
			1GA	Prgmgt GSEP + ARP
			1GC	Mang Gas Control
			1GE	Svc Co GIS Mapping
			1GP	Gas Policy and Compliance
			1GR	Proj Controls
			1GS	Gas Supply
			1HB	CT-61-Hartford 56 Prospect St
			1KE	Substation Tech Eng
			1LG	Legal Administration
			1LK	Manager Leak+Corosn
			1LM	Director-Leak Mgt-Press Mgt-DmgPrev
			1LN	Manager LNG
			1MA	MA Elec Field Ops-Svc Co
			1MB	MA SOC Director-Svc Co
			1MD	MA Stations Director-Svc Co
			1ME	MA Elec System Ops VP-Svc Co
			1MF	MA FE+C Director-Svc Co
			1MG	Gas GIS + Records
			1MP	MA Emergency Prep-Svc Co
			1MS	Director - Meter Services West
			1MV	MA Engineering VP-Svc Co
			1MW	MA Dist Engin West Director-Svc Co
			1PC	Procurement - Strategy + Performance
			1PD	Accounting Services+Process Design
			1PE	Gas Project Engineering CT
			1PM	VP Proj Mgmt
			1QB	BCW Stores Svc Co
			1QC	MA Ops Support
			1QD	Account Executives - MA
			1QE	Account Executives - NH + WME
			1QF	Strategic Accounts CT Other
			1QG	Strategic Accounts Eastern CT
			1QH	Energy Efficiency - MA
			1QJ	Energy Efficiency- NH
			1QK	GBU President
			1QL	Gas Operations Support
			1QM	GBU Dir Sales + Mktg
			1QN	Service Dispatch-Mgr
			1QP	Gas System Operations Director
			1QR	PSMS QA and QC
			1QT	Budgets + Invest Plan - Gas
			1RK	Gas Risk Mgmt + Inv Strategy

ACCOUNTING MANUAL

Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	61	Eversource Energy Service	1RM	Enterprise Risk Mgmt
			1SC	Sales Ops + Compliance
			1SE	Strategic Sales EGMA
			1SP	Gas System Planning
			1SS	Gas Strategic Sales
			1TA	Trans Gp Operations
			1TB	CT Field ENG Test+Field Comm MGMT
			1TC	Tg Engineering
			1TD	Substation Automation
			1TE	Safety-Capital Projects + Service
			1TF	Trans Asset Management
			1TH	Project Siting
			1TJ	CT + Cnst Mgt
			1TK	Project Services
			1TP	Distribution and Resiliency Design Stds
			1TR	ISO Policy + Econ Analysis
			1TS	VP Transmission Policy + Compliance
			1TW	Telecommunication Test
			1TX	Major Projects Mgt + Cnst
			1WA	Safety - Compliance + Shared Services
			1WC	Dielectric Labs + Rubber Goods - 61
			1WD	Safety - Electric Ops + Eng
			1WE	MA W Veg Mgmt - Employee Costs
			1WF	Safety - Gas
			1WG	Svc Co Field Training
			1WH	Gas Training- Svc Co
			1WJ	Safety-Compliance+Management Systems
			1WK	NH Veg Mgmt - Employee Costs
			232	Security Capital Projects- Svc Co
			242	IT Capital Projects- Svc Co
			250	Procurement Director
			258	Material Logistics Director
			295	Walpole Warehouse and Distribution
			296	Mass Ave Trucking Warehouse and Dist
			298	New Bedford Warehouse and Distribution
			371	MA-61-Wareham
			372	MA-61-Facilities Substations
			373	MA-61-New Bedford
			374	MA-61-New Bedford Gas
			375	MA-61-Plymouth
			376	MA-61-Yarmouth
			377	MA-61-Oak Bluffs
			379	MA-61-WWD Mailroom
			380	MA-61-Summit/Westwood
			381	MA-61-Prudential
			383	MA-61-Somerville
			384	MA-61-Mass Ave
			385	MA-61-Hyde Park
			387	MA-61-Southborough
			388	MA-61-Take Stations
			389	MA-61-Waltham
			390	MA-61-Walpole
			391	MA-61-Worcester
			3C2	Telecom Eng-Svc Co-Capital
			421	Energy Efficiency Other

ACCOUNTING MANUAL

Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	61	Eversource Energy Service	427	Inventory Management Admin-Svc Co
			429	Mass Ave Warehouse and Distrib - Svc Co
			432	Executive Inquiry and Complaints
			434	Billing + Data Management CT
			437	Energy Efficiency VP
			438	Reliability Implementation
			441	Rates+Regulatory Distribution VP
			443	Energy Supply VP
			444	Westwood Call Center
			446	Environmental Affairs director
			448	Board of Trustees
			450	Business Project Management
			453	Director + National Accounts
			456	VOC + Customer Experience Strategy
			458	Waltham Warehouse and Distribution
			459	Plymouth Warehouse and Distribution
			460	M1 - Distribution and Warehousing
			463	Southboro Warehouse and Distribution
			464	Somerville Warehouse and Distribution
			46N	Yarmouth Warehouse and Dist - Svc Co
			4TP	P+C Compliance
			595	Engineering Capital Projects
			657	Env Remediation - Svc Co
			661	IT Corp - Supply
			662	IT Corp- Enterprise
			663	IT Corp- HR + Finance
			664	IT Bus Sol OPS - Svc Co
			666	IT Customer- EE
			667	IT Customer - Billing
			668	IT Customer - Metering
			669	IT Customer - Call Center
			671	IT Bus Sol OPS - GIS
			672	IT Bus Sol OPS - Field Force
			673	IT Bus Sol OPS - Work + Asset Mgmt
			674	IT Bus Sol OPS - EMS
			676	IT Gov - PRJ
			677	IT Gov - Arch
			678	IT Inf - Cloud
			679	IT Inf - Operation
			680	IT Inf - Projects + Strategy
			682	Meter Read NSTAR Admin
			6NH	Distribution System Planning PSNH
			6NM	Distribution System Planning MA
			778	Corp Rel and Sustainability EVP
			7FC	Meter Reading + Field Ops Director
			B15	Transmission Planning
			C02	Exec VP and COO
			C07	Operations Technology
			C09	CT MA Electric President
			C12	Plan Sched and Contract Services
			E86	Fleet Services Admin-Svc Co
			E87	Grid Mod
			G03	VP Gas System Ops
			G06	Damage Prevention - Manager
			H36	LNG - HOPCo Project

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Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	61	Eversource Energy Service	H38	LNG - Manager
			H79	Facility- Capital - Svc Co
			N29	Safety - MA East
			N33	Dir Vegetation Mgmt
			N37	MA E Veg Mgmt - Employee Costs
			N39	TG MA E Veg Mgmt - Employee Costs
			N59	Electric Training Support
			RDT	Payments Print and Data Management
			1EG	SVP - Engineering
			02D	Procurement - Indirect Materials
			02E	Procurement-Env+Clean Energy
			02V	Procurement-Inv Recovery-MS
			03F	Financial Planning + Analysis VP
			03R	Fin Reporting-Acctg Rsrch+Renewable
			04C	Voice of the Customer and Analytics
			04P	CT Electric President
			04R	Rates+Regulatory Transmission VP
			04X	People + Culture
			058	NH Govt + Legislative Affairs
			06C	Environmental Compliance
			06M	Gas MA Shared Services
			07C	Grid Tech Eng
			07M	CT Meter Reading
			07P	Trans EMA Projects
			08N	61 Renewables
			08P	Advanced Forecasting and Modeling
			09C	IT Supplier - Customer
			09E	EVP Customer Exp + Energy Strategy
			09F	MA VP Stations FE+Comm T+D
			09G	VP Cust Grid Electrification + Exp
			09J	Supplier Services
			09P	IT Supplier - Operations
			09T	IT Supplier - Tech Services
			0WP	Wholesale Power Contracting
			10H	Credit and Collections Hardship
			10M	IT Service Management Office
			10T	Customer Group - Training
			116	CIS CG
			11H	Distribution System Planning CT
			11J	Strategic Financial Analysis
			11M	Meter Systems and Data Management
			11Q	IT Security Operations
			11U	IT Security Architecture
			12C	VP Construction Major Projects
			14M	Customer Comm Outreach
			14S	Strategy and Planning
			14W	CR Wind
			15S	Organization Staffing
			16T	Enterprise Training
			18K	VP Siting + Project Svcs
			1AS	IT Application Support Services
			1AT	IT App Transformation + Innovation
			1CG	VP Clean Technologies
			1CQ	Complex Construction East
			1CW	Director-Construction West

ACCOUNTING MANUAL Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	61	Eversource Energy Service	1CY	Complex Construction West
			1DD	Director - Dispatch
			1DF	Director-Maintenance East
			1DR	Drone Engineering
			1EA	IT Enterprise App Automation
			1ED	IT Enterprise Data Analytics
			1EJ	Equity + Environmental Justice
			1ET	Director - Gas EP + Field Training
			1FA	Dir PM + Const Svcs UCMP
			1FC	Gas Field Work Coordination
			1FW	Offshore Wind - Environmental
			1GB	Gas Asset Management
			1GG	Gas Control CMA
			1GI	Gas Operations Integration
			1GT	Gas Field Training - Manager
			1IR	Director - I+R
			1IS	Strategic Solutions + Interconnect
			1LA	General Counsel-1-Serv Co-Aquarion
			1LR	Emergent Logistics Resource
			1MT	Director-Meter Services East
			1NA	Director Transmission NERC Audit
			1OC	Operations Compliance
			1PF	Gas Project Engineering MA Legacy
			1PG	Gas Project Engineering EGMA
			1PH	Proj Technology + Permitting
			1PL	Ops Perform + Long-Term Plan
			1PN	Director-Project Engineering
			1PP	Project Performance
			1PR	Director Protection + Controls
			1PS	Director Proc Impr QA+WC
			1PX	VP Performance + Controls
			1RA	Regulatory Affairs
			1RE	Rotational Eng Prog
			1RP	Regulatory Projects and Compliance
			1RR	Reliab and Resiliency Planning - Svc Co
			1RW	Gas Restoration - West
			1SA	Trans Strategy + Economic Analysis
			1SB	Trans Strategic Solutions
			1SD	Gas SCADA
			1SL	Utility Solar Service Company
			1ST	Strategic Sales CT
			1TG	Transmission Technical
			1TT	Technical Training Svc Support
			1TU	Strategic Projects Devl
			1TV	Trans Business and Quality Assurance
			1TZ	I+R Technology + Compliance
			1VP	IT VP Enterprise Solutions
			1VR	Veg Resiliency Planning
			1WP	Wind Project Execution SVP
			2DM	GM Distribution Tech
			2EP	VP Emergency Preparedness
			2GM	Dir Grid Mgmt
			2GW	Emergent Gas + Water
			2SC	Distribution Comms
			2SP	Siting + Permitting

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Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	61	Eversource Energy Service	2TM	Grid Management Convex Systems
			39A	MA-61-Auburn
			3CR	Community Relations - CT
			3DG	Dist Generation Service Spport
			3GM	Dir GM Tech
			3MG	AMI Management
			4CR	Community Relations - MA
			53C	CT Govt + Legislative Affairs
			5CR	Community Relations - NH
			683	IT Inf - Architecture
			684	IT Gov - Finance
			686	IT Operations - EMS CT
			6CR	Community Relations - ERP
			6PA	Single Pole Admin Svc Co
			7FA	FCS Administration
			AMT	Asset Management Techn
			EPI	ENG Process Improvement
			MOS	Mobility Systems
			OPI	CT Distrib Engineering + Standards VP
			R6E	Safety-Trans + Ops Services
			RNA	Dist Network + Underground Systems
			VPA	VP Asset Mgmt Process Impr
	6F	PSNH - Generation dba Eversource Energy	031	Acctg - PSNH Gen
			164	Rev Req - PSNH Gen
			189	Claims + Insurance - PSNH Gen
			30F	HR-PSNH Gen
			414	MK Operation
			415	MK Planning
			416	MK Coal Handling
			417	MK Chemical
			418	MK Instrument
			419	MK Electrical
			420	MK Mechanical
			652	Env Remediation - PSNH Generation
			704	Corp Fin + Cash Mgmt - PSNH Gen
			75D	Bad Debt - PSNH-Generation
			760	Generation Admin
			761	MK Admin
			762	Schiller Station
			763	Newington Station
			764	Generation Maint
			767	Hydro
			78P	Prop Mgmt-Gen
			7GR	T+D Rights + Survey - PSNH Generation
			A87	Real Estate- PSNH Generation
			F50	Facility- Capital - PSNH Generation
			V03	Transportation capital - NH G
	6T	PSNH - Transmission dba Eversource Energy	032	Acctg - PSNH Trans
			074	Regulatory Financial - PSNH Trans
			190	Claims + Insurance - PSNH Trans
			1G6	Svc Co GIS NH T
			349	Dist Comm - PSNH T
			367	IT Capital Projects-PSNH Transmission
			394	Transmission System Operations - Transmission
			3F6	SS Eng + Design - PSNH T

ACCOUNTING MANUAL Cost Centers By Entity

	Entity	Company	Cost Center	Description
(bla	6T	PSNH - Transmission dba Eversource Energy	472	General Counsel 1 - PSNH Trans
			572	IT Bus Sol OPS - PSNH Trans
			586	IT Inf - PSNH Trans
			651	Env Remediation - PSNH Transmission
			6TL	NH Trans Line Eng
			6TY	Interconnect- PSNH
			705	Corp Fin + Cash Mgmt - PSNH Trans
			770	NH Exec Administration and Admin
			771	Misc Transmission- PSNH
			77X	NH Transm Sync
			78B	Trans NH Cnst Mgt
			78C	NH Transm Prot+Cont Eng
			78Q	NH-6T-Legends
			78T	NH Transm Substation Design
			78V	NH Transm SS Maint + Const
			78W	NH Transm Test
			78Z	TG NH Veg Mgmt - Contractor Costs
			79K	Tg PSNH Engring
			79S	PSNH T Stores
			79Z	TG NH Mgr CT+M
			7R1	T+D Rights+Survey - PSNH Transmission
			A86	Real Estate- PSNH Transmission
			B19	Strat + Ops - PSNH
			F49	Facility- Capital - PSNH Transmission
			N41	NH Veg Mgmnt T Charges-Disabled
			P6T	Transmission Construction-NH
			V02	Transportation capital - NH T
			49B	Administrative Support - PSNH Trans
			77T	NH SS T Technical
			7TS	NH Storms - Transmission
	70	Yankee Energy System Inc	317	Yankee Parent Cost Center
			712	Corp Fin + Cash Mgmt - YES Inc
	71	Yankee Gas Services Comp dba Eversource Energy	042	Acctg - Yankee
			11G	Credit + Collections YG
			148	Revenue Requirements - Yankee
			191	Claims + Insurance - Yankee Gas
			229	Security Capital Projects- Yankee Gas
			238	IT Capital Projects- Yankee Gas
			246	EE-YG Projects
			30Y	HR-Yankee Gas
			328	Meter Reading YG
			346	Dist Comm - Yankee Gas
			357	Comm Services - Gas
			3C6	Telecom Eng-Yankee Gas-Capital
			3E4	Svc Co GIS - Yankee Gas
			478	General Counsel 1 - Yankee Gas
			483	Yankee Communications
			527	Credit Plan + Analysis - Yankee Gas
			561	Yankee Corp Citizenship
			573	IT Bus Sol OPS - YG
			587	IT Inf - Yankee Gas
			637	Corp Doc Serv+Bill Print-YG
			653	Env Remediation - Yankee Gas
			708	Corp Fin + Cash Mgmt - Yankee Gas
			B05	Real Estate- Yankee Gas

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Cost Centers By Entity

	Entity	Company	Cost Center	Description
(blar	71	Yankee Gas Services Comp dba Eversource Energy	C10	T+D Rights + Survey - Yankee Gas
			F47	Facility- Capital - Yankee Gas
			G02	Gas Expansion
			G07	Damage Prevention - CT
			G10	Instrumentation + Regulation CT
			G11	Instrumentation CT
			G12	Gas Control - CT
			G13	LNG - CT
			G16	Sales Fulfillment CT
			G18	Construction Meriden+Wtrfd
			G19	Leak Mgmnt - CT
			G20	Maintenance - CT - Other-Disabled
			G21	Plan + Sched - Yankee West
			G22	Corr Control-CT
			G23	Norwalk Ops
			G24	Newtown Ops
			G25	Waterbury Gas Ops
			G26	Meriden Gas Ops
			G27	E Windsor Ops
			G28	Waterford Ops
			G2A	Ansonia Ops
			G2C	YG Const-Western
			G2E	Danielson Ops
			G2T	Torrington Gas Ops
			G2W	Construction Wtbry + Torr
			G2X	YG Constr Proj
			G30	Yankee Gas Stores
			G31	Gas Meter CFI CT
			G33	Norwalk M+S
			G34	Newtown M+S
			G35	Waterbury M+S
			G36	Meriden M+S
			G37	E Windsor M+S
			G38	Waterford Meter Service
			G39	Service Contracts
			G3A	Shelton Meter Service
			G3C	YG Mtr+Service Mgr
			G3D	Danielson Meter Service
			G3T	Torrington M+S
			G44	Work Prep CT
			G46	Gas Enginering - CT
			G47	Mapping
			G49	CT Gas Training Charges
			G55	Meter Test Lab - CT
			G56	Collectors
			G5A	Yankee Gas Safety Charges
			G71	Bad Debt - Yankee Gas
			G74	Sales + Mktg
			G75	Marketing
			G76	Sales Operation CT
			G7D	Mgr YG Sales
			G85	YG Garage
			G87	BCW Yankee Gas Share
			G91	Plan + Sched - Yankee East
			G9A	CT-71-Gate + Regulator Stations YG

ACCOUNTING MANUAL Cost Centers By Entity

	Entity	Company	Cost Center	Description
(bla	71	Yankee Gas Services Comp dba Eversource Energy	G9B	CT-71-Propane Plants YG
			G9C	CT-71-Danielson YG
			G9D	CT-71-Meriden YG
			G9E	CT-71-Waterford YG
			G9F	CT-71-Torrington YG
			G9G	CT-71-East Windsor YG
			G9H	CT-71-Waterbury Eagle St YG
			G9J	CT-71-Waterbury LNG YG
			G9K	CT-71-Norwalk Harbor Ave YG
			G9L	CT-71-Newtown YG
			V90	Transportation capital - YGAS
			098	EPO + Goodwill YG
			32G	Gas Disconnects
			47S	Strategy and Planning - Yankee Gas
			61R	Goodwill YG - 71
			G04	Construction Norwalk+Newtown
			G17	Construction East Windsor
			G1D	Construction Danielson
			GT1	Yankee Gas Field Training
	74	Yankee Energy Financial Services Company -disable	723	Corp Fin + Cash Mgmt - YEFSC
			HDD	Yankee Financial
	75	Yankee Energy Services Company -disabled 02217	722	Corp Fin + Cash Mgmt - YESC
	All	Various	000	Default
			14I	Rocky River Rents
			303	Benefits
			304	Incentives
			305	Accounting Adjustments and Reserves
			306	Regulatory Items
			307	Capitalization
			308	Eliminations
			309	Intercompany Billing
			310	Miscellaneous Other
			ZLO	Acct Use only-Do not use-Lobby Cir
			ZNP	Acct Use only- Do not use-NP Time
			ZST	Acct use only-Do not use-Stores Clr
			31P	Pension Service
	G1	HWP Company	660	Env Remediation - HWP
			720	Corp Fin + Cash Mgmt - HWP
			C39	Real Estate- HWP
			H03	Facility- Capital - HWP
	G3	Northeast Generation Services Company	331	NU Generation
			716	Corp Fin + Cash Mgmt - NGS
	GM	Eversource Gas Company of Massachusetts	0GM	Acctg - EGMA
			10C	EGMA Call Center
			10Z	Customer Resolutions - EGMA
			220	Security Capital Projects - EGMA
			34A	EGMA Dist Comm Capital
			49S	Strategy and Planning - EGMA
			728	Corp Fin + Cash Mgmt - EGMA
			B14	Real Estate - EGMA
			C14	T+D Rights + Survey - EGMA
			M01	Facility - Capital - EGMA
			M02	IT Capital Projects-GM
			M03	EGMA Technical Training Support
			M05	CMA I+R

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Cost Centers By Entity

	Entity	Company	Cost Center	Description
(bla	GM	Eversource Gas Company of Massachusetts	M07	Bad Debt - CMA
			M10	Gas MA General Operations
			M19	Corrosion - EGMA
			M20	EGMA Damage Prevention - East
			M21	Brockton Maintenance
			M22	Lawrence Maintenance
			M23	Springfield Maintenance
			M24	Easthampton Maintenance
			M25	Taunton Maintenance
			M26	Wrentham Maintenance
			M27	Marshfield Maintenance
			M2D	EGMA Damage Prevention - West
			M31	Brockton Meter Service
			M32	Lawrence Meter Service
			M33	Springfield Meter Service
			M34	Easthampton Meter Services
			M35	Taunton Meter Service
			M36	Wrentham Meter Service
			M37	Marshfield Meter Service
			M38	CMA Meter Shop
			M39	EGMA Dispatch
			M3D	Director-EGMA Meter Services
			M41	Construction Brockton+Marshfd
			M42	Construction Lawrence
			M43	Construction Springfield
			M44	CMA Work Prep+Project Controls
			M45	Construction Taunton
			M48	CMA Sales Fulfillment
			M4D	Leak Mgmt - EGMA
			M4E	Construction Easthampton
			M50	EGMA General Operation
			M51	Plan + Sched - EGMA West
			M55	Plan + Sched - EGMA East
			M60	CMA Field Engineering
			M61	Env Remediation - GM
			M65	Operations Compliance-GM
			M70	Inventory Management Admin - EGMA
			M71	MA-GM-Westborough
			M72	Lawrence Construction Services Garage
			M73	New Business Office-Haverhill
			M74	MA-GM-Easthampton
			M75	MA-GM-Springfield Call Ctr-Brookdal
			M76	MA-GM-Springfield Meter Shop
			M77	MA-GM-Marshfield
			M78	MA-GM-Taunton
			M79	MA-GM-Springfield Op Ctr-Roosevelt
			M80	MA-GM-Shrewsbury
			M81	MA-GM-Wrentham MOD
			M82	MA-GM-Brockton
			M83	MA-GM-Lawrence-Marston St
			M84	Brockton Warehouse
			M85	Springfield Warehouse
			M86	Lawrence Warehouse
			M87	GM Claims + Insurance
			M88	Billing - EGMA

	Entity	Company	Cost Center	Description
(blar	GM	Eversource Gas Company of Massachusetts	M89	Credit and Collections - EGMA
			M90	Easthampton Warehouse
			M91	Taunton Warehouse
			M92	Marshfield Warehouse
			M93	Wrentham Warehouse
			M99	Fleet Services-Admin CMA Gas
			M9A	EGMA Corp Citizenship
			M9C	GM Communications
			M9E	GM EE
			M9M	EGMA Mtr Rd + Disconnects
			M9P	GM Property Mgmt
			M9R	Rev Req - EGMA
			MC1	Gas Meter CFI EGMA
			ML1	Ludlow LNG Labor
			ML2	Easton LNG Labor
			ML3	Marshfield LNG Labor
			ML4	Brockton LPG Labor
			ML5	Northampton LPG Labor
			ML6	West Springfield LPG Labor
			ML7	Lawrence LNG Labor
			ML8	Lawrence LPG Labor
			MT1	EGMA Gas Field Training
	H1	Eversource Energy Transmission Ventures Inc	47C	General Counsel 1 - EETV
			713	Corp Fin + Cash Mgmt - NUTV
			A40	EESBD Special Projects-EETV
	H2	Northern Pass Transmission LLC	724	Corp Fin + Cash Mgmt - No Pass Tran
	H3	Renewable Properties Inc	47E	General Counsel 1 - Renew Properties
			714	Corp Fin + Cash Mgmt - Ren Prop Inc
	H4	Eversource Gas Transmission LLC	1AN	Access Northeast Project
	H5	Eversource LNG Service Company LLC	LNG	ANE - Acushnet LNG Facility
	H7	Eversource Gas Transmission II LLC	1AM	Algonquin Incremental Market Proj
	J2	Eversource Investment LLC	1BS	Bay State Wind Project
			NWE	Northeast Wind Energy
	J4	Eversource Investment Service Company	BSW	OSW Mgt Fee
			J01	OSW-Engineering
			J02	Wind Project Execution OSW
			J03	Siting + Compliance
			J04	PM + Construction
			J05	Govt + Reg Affairs
			J06	OSW-Safety
			J07	System Planning OSW
			J08	OSW-Accounting
			J09	OSW-Financial Planning + Analysis
			J10	OSW-Enterprise Risk Management
			J11	OSW-Strategic Financial Analysis
			J12	OSW-Procurement
			J13	OSW-Real Estate
			J14	OSW-General Counsel
			J15	Business Development
			J16	Competitive Markets
			J17	OSW-Communications
			J18	Sustainability+Environmental Affairs
			J19	OSW Community Relations
	KK	North Atlantic Energy Service Corporation	721	Corp Fin + Cash Mgmt - NAESCO
			187	Claims + Insurance - NAESCO

ACCOUNTING MANUAL

Cost Centers By Entity

	Entity	Company	Cost Center	Description
(bla	LT	Eversource Energy Land Trust	LT1	NU Landtrust
	M1	Mode 1 Communications Inc -disabled 02217	725	Corp Fin + Cash Mgmt - Mode 1
	NF	Eversource Energy Foundation Inc	727	Corp Fin + Cash Mgmt - NU Found
			NF1	NU Foundation
	X1	NU Enterprises Inc	069	NUEI Parent
			717	Corp Fin + Cash Mgmt - NUEI
	X5	NGS Sub Inc	333	E S Boulos
	XB	IP Strategy LLC	8XB	IP Strategy LLC CS

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Source Cost Center	Description
000	Default
001	CEO VP
002	Transmission President
004	CFO EVP
008	IT Tech - Network
010	Trans NH Projects
012	EESBD EVP
017	Sys Transportation
018	Convex
01A	IT Bus Sol OPS - BSM
01B	Real Estate + Property Mgmt Director
01C	Real Estate - Svc Co
01D	Utility Scale Solar - 41
01E	Utility Scale Solar - 21
01F	Stations FE+Comm T+D 61
01G	CT Electric Field Ops T+D 61
01H	CT T+D Station Ops Mgmt 61
01J	EESBD Special Projects-Parent Co
01K	Facilities - NSTAR Gas - Shrewsbury
01P	MA Facilities Management
01W	Facilities-NSTAR Gas-Westborough
01Y	Convex IT
023	CONVEX CL+P IT
025	Accounting - Svc Co
026	Acctg - PSNH Dist
028	Budgeting + Financial Analysis
02C	Procurement - Construction Services
02D	Procurement - Indirect Materials
02E	Procurement-Env+Clean Energy
02F	Procurement-Gas+Building Services
02I	Materials - Svc Co
02K	IT Gov - QA
02M	IT Gov - Supplier Mgmt
02P	Procurement-Professional Services
02S	Procurement-Core Electric Materials
02U	Svc Co Vehicle Support
02V	Procurement-Inv Recovery-MS
02Z	IT Bus Sol OPS - SCADA
030	IAS - Audit
031	Acctg - PSNH Gen
032	Acctg - PSNH Trans
033	Acctg - CL+P Dist
034	EESCo Training
036	MA W Training Charges
037	Acctg - CL+P Trans
039	Field Meter Work- NSTAR Gas
03A	Electric Supply - CL+P
03B	IAS - Security
03C	Credit Call Center
03D	Accounting VP

ACCOUNTING MANUAL Source CCC (Sequential)

Source Cost Center	Description
03E	HR Operations + Service Delivery
03F	Financial Planning + Analysis VP
03H	Credit Call Center - CL+P
03P	Electric Supply - PSNH
03R	Fin Reporting-Acctg Rsrch+Renewable
03S	Benefits Strategy
03U	Compensation
03V	Credit + Collections Director
03X	Electric Supply- Svc Co
040	Acctg - WMECO Dist
041	Acctg - WMECO Trans
042	Acctg - Yankee
044	Human Resources EVP
048	CT-61-Berlin
049	CT-61-Repro-Mail Services
04C	Voice of the Customer and Analytics
04D	Stations +Trans Line Eng VP
04E	Acctg - NSTAR Electric
04F	Energy Planning and Economics
04G	Acctg - NSTAR Gas
04P	CT Electric President
04R	Rates+Regulatory Transmission VP
04X	People + Culture
052	Claims + Insurance - Svc Co
053	MA Govt + Legislative Affairs
054	Media Relations
056	General Counsel - 1- Svc Co
057	BIlling - CL+P
058	NH Govt + Legislative Affairs
05B	Field Automation
05D	Comm Network Services
05E	Comm Wireless Services
05F	Corp Fin + Cash Mgmt - Svc Co
05I	Transmission Rates + Rev Req
05L	Investor Relations VP
05R	Call Center Director
05T	Regulatory Financial Analysis
05W	Federal Legislative Affairs
05X	Strategy + Policy
062	Taxes
063	Billing- NSTAR Electric
064	Billing- NSTAR Gas
066	Billing- PSNH
068	CT Electric Solar CG
069	NUEI Parent
06C	Environmental Compliance
06E	Employee + Labor Relations
06F	3333 Building
06L	IT Customer- BSM
06M	Gas MA Shared Services

Source Cost Center	Description
06S	Rates
06V	Electric Vehicle NH
071	IT VP
073	Regulatory Financial - CL+P Trans
074	Regulatory Financial - PSNH Trans
075	Regulatory Financial - WMECO Trans
076	Regulatory Financial - NSTAR Trans
077	Cape + Islands Facil - NSTAR Elec
078	MA-21-Facilities Substations
07C	Grid Tech Eng
07D	Environmental Remediation
07F	Fleet Services-Service Company
07M	CT Meter Reading
07P	Trans EMA Projects
07U	Diversity + Inclusion
07V	Env Sustainability
07Z	Vp Utility Svcs
081	SVP Customer Ops+Dig-CCO
085	Electric Service Support - EMA
086	Electric Service Support - NH
088	EPO + Goodwill CL+P
089	Meter Planning and Strategy-61
08C	Telephone Strategy and Support
08D	Digital Strategy
08E	Customer Engagement + Communications
08F	Revenue Assurance
08M	Meter Specialists
08N	61 Renewables
08P	Advanced Forecasting and Modeling
08R	Energy Efficiency - CT
08V	TG Veg Mgmt - Employee Costs
08X	Electric Service Support - CT + WM
08Y	Distributed Generation + Director
08Z	Em Prep Sys Res
090	Business Change Support
091	EPO + Goodwill WMECO
093	Compliance
095	EPO + Goodwill NH
096	Adv Eng Analytics
097	EPO + Goodwill NSTAR
098	EPO + Goodwill YG
09C	IT Supplier - Customer
09D	T+D Rights + Survey - Svc Co
09E	EVP Customer Exp + Energy Strategy
09F	MA VP Stations FE+Comm T+D
09G	VP Cust Grid Electrification + Exp
09J	Supplier Services
09M	Customer Operations VP
09N	General Counsel - 2
09P	IT Supplier - Operations

Source Cost Center	Description
09T	IT Supplier - Tech Services
09Z	Customer Resolutions Group
0GM	Acctg - EGMA
0WP	Wholesale Power Contracting
100	Tran Ln + Civ Eng
102	Environmental Field Response Svc Co
103	Substa Eng + Des
104	Call Center Workforce Planning
106	Corporate Secretary + Legal
107	GM Operational Tech
10C	EGMA Call Center
10H	Credit and Collections Hardship
10M	IT Service Management Office
10T	Customer Group - Training
10Z	Customer Resolutions - EGMA
110	Billing + Data Management
114	Corporate Citizenship
116	CIS CG
118	Director Billing Pay + Meter Srv
11B	Credit Planning and Analysis-Svc Co
11D	Billing + Data Management NHWMA
11F	Manchester Call Center
11G	Credit + Collections YG
11H	Distribution System Planning CT
11J	Strategic Financial Analysis
11K	Credit and Collection Operations
11M	Meter Systems and Data Management
11P	IT S+C - Security + Compliance
11Q	IT Security Operations
11R	CT Veg Mgmt - Employee Costs
11S	CT Veg Mgmt - Reimbursements
11T	Credit + Collections CL+P
11U	IT Security Architecture
11V	Budgets + Invest Plan - CT
11W	MA Credit + Collect
121	CT-61-Windsor Bldg
122	Director Substation Engineering
124	Work Management
125	Finance+Regulatory+Treasury SVP
127	HEEC - Operations
12B	Load + Settlement
12C	VP Construction Major Projects
12E	VP Safety
12H	Org + Talent Development
12M	Corp Perf Mgmt
12N	Director of Stndrds + Work Methods
12P	Business Operations Technology-Proj
12Q	System Planning Director
12R	Goodwill CTE - 11
12T	Cost Controls

Source Cost Center	Description
12U	Reliability Complnce
12V	Electric Vehicle CT
12X	Windsor Call Center
12Y	Trans Interconnections
130	Supply Chain + RE + Materials VP
131	CG CFI WMECO
133	IT Corp - BSM
136	CT-61-Facilities Ops
13J	Project Solutions
13L	Budgets + Invest Plan
13N	Telecom Eng
13P	Substation Document Control
13S	Transmission Stations and Underground Dist Stds
13U	Financial Forecasting + Analysis
140	LREC-ZREC- Accounting
143	Revenue Req CT - Svc Co
145	Revenue Req MA - Svc Co
146	Rev + Reg Accounting-Svc Co
147	Revenue Requirements - CL+P Dist
148	Revenue Requirements - Yankee
14A	Corporate Relations EVP
14B	Corporate Communications
14C	Strategic Communications VP
14I	Rocky River Rents
14M	Customer Comm Outreach
14N	Trans CT Projects
14P	Budgets + Invest Plan - MA
14Q	P+C Projects CT-WMA
14S	Strategy and Planning
14V	HR Consulting
14W	CR Wind
151	NH MIsc Capital
152	Revenue Req NH-Svc Co
153	Dist General Construction
154	Station Electricians Other
155	11-CT-Windsor Locks Warehouse
157	Stmf+Grnch Infr
159	BCW Stores CLP
15B	Equipment Services
15C	Dist Design- CL+P
15D	Distribution Program Mgmt
15E	Street Lighting
15F	Comm Maintenance Services
15G	CT Veg Mgmt - Contractor Costs
15H	Sys Ops Mgmt and Other
15J	CT Safety Charges
15K	Station Ops Mgmt
15N	System Grid Management
15Q	D Engineering Project Controls
15S	Organization Staffing

Source Cost Center	Description
15T	Ct Transp Staff
160	Eastern Region Operations Mgr
162	Waterbury Stores
163	Rev Req - PSNH Dist
164	Rev Req - PSNH Gen
165	Rev Req - WMECO Dist
166	Rev Req - NSTAR Dist
167	Rev Req - NSTAR Gas
16C	Dist Eng - Central
16E	Dist Eng - Eastern
16T	Enterprise Training
16W	Dist Eng - Western
171	Newtown Stores
173	MA-21-New Bedford Snow
174	MA-2Y-New Bedford Gas Snow
175	Carver Road + Wareham-NSTAR Elec
176	Yarmouth Facilities - NSTAR Elec
178	Danielson Stores
17B	Budgets + Invest Plan - NH
17C	Community Relations
17Q	CT Distributed Energy Resources
180	Claims + Insurance - CL+P Dist
181	Claims + Insurance - CL+P Trans
182	Claims + Insurance - WMECO Dist
183	Claims + Insurance - WMECO Trans
184	Claims + Insurance - PSNH Dist
185	CT-11-Berlin Central Warehouse
186	CT-11-Berlin-Fleet Garage
187	Claims + Insurance - NAESCO
189	Claims + Insurance - PSNH Gen
18A	Trans Share BCW
18B	CT-1T-Berlin Transmission Warehouse
18C	CT-1T-Glastonbury
18K	VP Siting + Project Svcs
18T	Field Engineering Test
190	Claims + Insurance - PSNH Trans
191	Claims + Insurance - Yankee Gas
192	Claims + Insurance - NSTAR Dist
193	Claims + Insurance - NSTAR Gas
194	Claims + Insurance - GSCOH
196	Claims + Insurance - Hopkinton
197	Claims + Insurance - NSTAR Comm
198	Claims + Insurance - Harbor Elec
199	Claims + Insurance - Rocky River
19C	Field Communications
1AB	Investment Mgmt
1AC	NH-61-Manchester Call Center
1AD	NH-61-Manchester 55 WB
1AF	Gas Training Support
1AG	Compliance-Training

Source Cost Center	Description
1AH	WMA Transmission Prj Mgt + Cnst
1AM	Algonquin Incremental Market Proj
1AN	Access Northeast Project
1AP	NH Storms - Svc Co
1AS	IT Application Support Services
1AT	IT App Transformation + Innovation
1AW	41-MA Electric Storms-Svc Co
1BA	BCW Annex Stores - CLP
1BD	Comp Trans + Renewable Markets
1BF	CT-11-Berlin Warehouse Annex
1BP	System Ops Training + Procedures
1BQ	NH Exec Administration - Svc Co
1BS	Bay State Wind Project
1BT	Budgets + Invest Plan - Trans
1CC	Trans Cap Prgm and Cost Estimating
1CE	Distribution Automation Projects
1CG	VP Clean Technologies
1CL	Quality Assurance Quality Control
1CM	Gas Control Room Compliance+Training
1CP	Gas Restoration-East
1CQ	Complex Construction East
1CR	Licensing + Permitting
1CS	CT Field Operations Craft School
1CT	Scheduling + Contract Controls-CT
1CU	Customer Engagement
1CV	CT-61-Berlin CONVEX
1CW	Director-Construction West
1CX	Prgmgt Complex Projects
1CY	Complex Construction West
1DC	Director - Construction East
1DD	Director - Dispatch
1DE	Director-Integrity + Asset Mgmt
1DF	Director-Maintenance East
1DG	CT Distributed Generation
1DM	Director - Maintenance West
1DP	Director - Planning + Scheduling
1DR	Drone Engineering
1DS	Asset Mgmt - Distr Substations
1DT	Director Transmission Operations
1EA	IT Enterprise App Automation
1EB	Business Continuity and Threat Assessment
1EC	Er Coordin-Disable
1ED	IT Enterprise Data Analytics
1EG	SVP - Engineering
1EJ	Equity + Environmental Justice
1EM	Emergency Prep
1EP	Scheduling Contract Controls
1ER	Gas Emergency Prep
1ET	Director - Gas EP + Field Training
1FA	Dir PM + Const Svcs UCMP

Source Cost Center	Description
1FC	Gas Field Work Coordination
1FE	Regulatory Policy FERC
1FS	Gas Field Sales
1FT	CT Field Training
1FW	Offshore Wind - Environmental
1G1	Svc Co GIS CT T
1G2	AMI-EMA
1G4	Svc Co GIS MA West T
1G6	Svc Co GIS NH T
1GA	Prgmgt GSEP + ARP
1GB	Gas Asset Management
1GC	Mang Gas Control
1GE	Svc Co GIS Mapping
1GG	Gas Control CMA
1GI	Gas Operations Integration
1GP	Gas Policy and Compliance
1GR	Proj Controls
1GS	Gas Supply
1GT	Gas Field Training - Manager
1GW	Grid Mod CT
1HB	CT-61-Hartford 56 Prospect St
1IR	Director - I+R
1IS	Strategic Solutions + Interconnect
1KE	Substation Tech Eng
1LA	General Counsel-1-Serv Co-Aquarion
1LD	Director - LNG + LPG
1LG	Legal Administration
1LK	Manager Leak+Corosn
1LM	Director-Leak Mgt-Press Mgt-DmgPrev
1LN	Manager LNG
1LR	Emergent Logistics Resource
1M1	MA EFO Central UG Maint Director
1MA	MA Elec Field Ops-Svc Co
1MB	MA SOC Director-Svc Co
1MC	MA Elec Central Operations Director
1MD	MA Stations Director-Svc Co
1ME	MA Elec System Ops VP-Svc Co
1MF	MA FE+C Director-Svc Co
1MG	Gas GIS + Records
1MP	MA Emergency Prep-Svc Co
1MS	Director - Meter Services West
1MT	Director-Meter Services East
1MV	MA Engineering VP-Svc Co
1MW	MA Dist Engin West Director-Svc Co
1NA	Director Transmission NERC Audit
1NH	Scheduling + Contract Controls-NH
1OC	Operations Compliance
1PA	Single Pole Administration EMA
1PC	Procurement - Strategy + Performance
1PD	Accounting Services+Process Design

Source Cost Center	Description
1PE	Gas Project Engineering CT
1PF	Gas Project Engineering MA Legacy
1PG	Gas Project Engineering EGMA
1PH	Proj Technology + Permitting
1PL	Ops Perform + Long-Term Plan
1PM	VP Proj Mgmt
1PN	Director-Project Engineering
1PP	Project Performance
1PR	Director Protection + Controls
1PS	Director Proc Impr QA+WC
1PT	EMA Transmission Training + Procedures
1PX	VP Performance + Controls
1QB	BCW Stores Svc Co
1QC	MA Ops Support
1QD	Account Executives - MA
1QE	Account Executives - NH + WME
1QF	Strategic Accounts CT Other
1QG	Strategic Accounts Eastern CT
1QH	Energy Efficiency - MA
1QJ	Energy Efficiency- NH
1QK	GBU President
1QL	Gas Operations Support
1QM	GBU Dir Sales + Mktg
1QN	Service Dispatch-Mgr
1QP	Gas System Operations Director
1QR	PSMS QA and QC
1QT	Budgets + Invest Plan - Gas
1RA	Regulatory Affairs
1RE	Rotational Eng Prog
1RK	Gas Risk Mgmt + Inv Strategy
1RM	Enterprise Risk Mgmt
1RP	Regulatory Projects and Compliance
1RR	Reliab and Resiliency Planning - Svc Co
1RW	Gas Restoration - West
1SA	Trans Strategy + Economic Analysis
1SB	Trans Strategic Solutions
1SC	Sales Ops + Compliance
1SD	Gas SCADA
1SE	Strategic Sales EGMA
1SG	Stmf+Grnch Infr Team
1SL	Utility Solar Service Company
1SP	Gas System Planning
1SR	System Resiliency Proj
1SS	Gas Strategic Sales
1ST	Strategic Sales CT
1TA	Trans Gp Operations
1TB	CT Field ENG Test+Field Comm MGMT
1TC	Tg Engineering
1TD	Substation Automation
1TE	Safety-Capital Projects + Service

Source Cost Center	Description
1TF	Trans Asset Management
1TG	Transmission Technical
1TH	Project Siting
1TJ	CT + Cnst Mgt
1TK	Project Services
1TL	Tran Ln + Civ Eng - CL+P
1TM	Siting- CL+P
1TN	T Operations- CL+P
1TP	Distribution and Resiliency Design Stds
1TQ	Tg Prot + Cntrl- CL+P
1TR	ISO Policy + Econ Analysis
1TS	VP Transmission Policy + Compliance
1TT	Technical Training Svc Support
1TU	Strategic Projects Devl
1TV	Trans Business and Quality Assurance
1TW	Telecommunication Test
1TX	Major Projects Mgt + Cnst
1TY	Interconnect- CL+P
1TZ	I+R Technology + Compliance
1VP	IT VP Enterprise Solutions
1VR	Veg Resiliency Planning
1WA	Safety - Compliance + Shared Services
1WC	Dielectric Labs + Rubber Goods - 61
1WD	Safety - Electric Ops + Eng
1WE	MA W Veg Mgmt - Employee Costs
1WF	Safety - Gas
1WG	Svc Co Field Training
1WH	Gas Training- Svc Co
1WI	MA W Veg Mgmt - Reimbursements
1WJ	Safety-Compliance+Management Systems
1WK	NH Veg Mgmt - Employee Costs
1WL	NH Veg Mgmt - NH 06 Employees
1WP	Wind Project Execution SVP
201	CT-11-Berlin Union Labor NP
204	Portfolio Devel
208	Materials - Nstar Electric
209	CT Meter Operations
210	Field Operations
215	CT Response Specialists Lines-Zone5
216	Response Specialist - West
217	Response Specialist - East
218	Reliability and Resiliency Planning - CT
21A	CT Response Specialists Lines-Zone1
21B	CT Response Specialists Lines-Zone2
21C	CT Response Specialists Lines-Zone3
21D	CT Response Specialists Lines-Zone4
21V	Electric Vehicle EMA
220	Security Capital Projects - EGMA
224	Security Capital Projects-CL+P
227	Security Capital Projects- WMECO

Source Cost Center	Description
228	Security Capital Projects-PSNH
229	Security Capital Projects- Yankee Gas
230	Security Capital Projects- NSTAR Electric
231	Security Capital Projects- NSTAR Gas
232	Security Capital Projects- Svc Co
235	IT Capital Projects- CL+P Distribution
236	IT Capital Projects- WMECO Distribution
237	IT Capital Projects-PSNH Distribution
238	IT Capital Projects- Yankee Gas
239	System Planning CL+P
23A	Security Capital Projects-RRR
23B	Distribution SCADA - CL+P
23D	Dist Comm Svcs - CL+P
23F	Radio Services
240	IT Capital Projects- NSTAR Electric
241	IT Capital Projects- NSTAR Gas
242	IT Capital Projects- Svc Co
243	EE-CL+P Projects
244	EE-PSNH Projects
245	EE-WMECO Projects
246	EE-YG Projects
250	Procurement Director
253	Stations FE+Comm
255	EE-NSTAR Electric Projects
258	Material Logistics Director
266	Div Western - Capital only
267	TG CT Veg Mgmt - Contractor Costs
269	EE-NSTAR Gas Projects
284	Norwalk Stores
292	Madison Stores
294	E Hamptn Stores
295	Walpole Warehouse and Distribution
296	Mass Ave Trucking Warehouse and Dist
297	Mass Ave Warehouse + Dist -NSTAR Elect
298	New Bedford Warehouse and Distribution
2A2	UG Western EFO Waterbury Satellite
2A3	UG L Newtown
2A4	Misc Transmission- CL+P
2A9	Bldg-Sthrn Reg
2AA	O Hl Waterbury
2AD	O Hl Cheshire
2AG	O Hl Newtown
2AH	O Hl Norwalk
2AS	CT-11-Pony Express
2AU	OH Western EFO Waterbury Satellite
2AV	O Hl Wilmntc - Inactive
2AX	Madison Field Operations
2AY	O Hl E Hamptn
2BB	Tolland Field Operations
2BC	O Hl Danielson

Source Cost Center	Description
2BD	Station Ops Waterbury
2BG	Station Ops Cheshire
2BH	Station Ops Newtown
2BT	Station Ops Norwlk
2BW	Station Ops Danielson
2BY	Station Ops Madison
2CA	Eng Dev Program
2CB	Station Ops Tolland
2CE	CT-11-Southington
2CF	CT Emergency Mgt
2CK	RSAM CL+P - Inactive
2CR	Reimburements
2DG	NH DG
2DH	System Resiliency Project Expense
2DM	GM Distribution Tech
2EA	Construction West
2EB	Construction East
2EC	CT-11-Newtown
2EK	Construction Central
2EM	Scheduling + Contract Controls-EMA
2EP	VP Emergency Preparedness
2EV	Dist Station Construction
2FA	CT Transmission Lines
2FJ	SOC
2FV	Env Ops CT
2GH	Bldgs-Bristol
2GM	Dir Grid Mgmt
2GR	CT-11-Thompsonville
2GU	CT-11-Danielson
2GV	CT-11-East Hampton
2GW	Emergent Gas + Water
2GX	CT-11-South Windsor
2GY	Bldg-Greenwich
2HA	CT-11-Winsted
2HB	CT-11-Madison
2HE	CT-11-New Britain
2HF	CT-11-New Milford
2HG	CT-11-Norwalk - Tindall Ave
2HH	CT-11-Oxford
2HU	CT-11-Tolland
2HV	CT-11-Waterbury - Freight St
2HW	CT-11-Willimantic
2JA	CT-11-Waterford
2JB	CT-11-Torrington
2JC	CT-11-Stamford
2JD	CT-11-Cheshire
2JN	Bldg-Centrl Reg
2JR	Bldg-Westrn-Reg
2MG	O Hl Falls Vill
2MN	CT Minor Storms

Source Cost Center	Description
2MS	Project Management Eastern
2NB	Ug L E Hampton
2NF	O Hl Middltwn - Inactive
2NH	Station Ops East Hampton
2NP	O Hl Htfd
2NR	Ug L Hartford
2NT	Station Ops Hartford
2PA	O Hl Simsbury
2PE	Project Management Western
2PN	CT Operations - General
2RA	Eastern Division Team
2RE	Hartford Stores
2RM	CST Sch Clp Dst - Inactive
2RR	Reliability and Resiliency Planning - WMA
2SC	Distribution Comms
2SO	Grid Management Operations Support
2SP	Siting + Permitting
2T3	CT Elec Training Charges
2TM	Grid Management Convex Systems
2WM	Scheduling + Contract Controls-WMA
2YA	CT-11-Windsor Union Labor NP
2YB	CT-11-Hartford Sheldon St
2YC	Bldgs-Simsbury
2YD	Bldg-Middletown
2YE	Rocky River Windsor Rent
300	Project Management Central
303	Benefits
304	Incentives
305	Accounting Adjustments and Reserves
306	Regulatory Items
307	Capitalization
308	Eliminations
309	Intercompany Billing
30C	HR-CL+P
30F	HR-PSNH Gen
30G	HR-NSTAR Gas
30N	HR-NSTAR Elec
30P	HR-PSNH
30W	HR-WMECO
30Y	HR-Yankee Gas
310	Miscellaneous Other
317	Yankee Parent Cost Center
318	NSTAR Transmission Allocation
319	Fld Eng Des Cheshire-Disabled
31G	Merger Integration - Gas OpCo
31P	Pension Service
321	Fld Eng Des Norwalk-Disabled
322	Meter Reading - CL+P
323	Field Meter Work - CL+P
325	Field Meter Work - WMECO

Source Cost Center	Description
326	Meter Reading - NSTAR
327	Field Meter Work - NSTAR
328	Meter Reading YG
32G	Gas Disconnects
330	Hopkinton LNG Corp
331	NU Generation
332	Ug L Waterbury
333	E S Boulos
335	Ug L Cheshire
337	Ug L Norwalk
338	MA E Dielectric Lab + Rubber Goods
339	MA E Elec Safety Charges
340	Harbor Electric Energy Corporation
341	Select
342	Tolland Stores
343	Dist Comm - CL+P D
344	Dist Comm - WMECO D
345	Dist Comm - PSNH D
346	Dist Comm - Yankee Gas
347	Dist Comm - CL+P T
348	Dist Comm - WMECO T
349	Dist Comm - PSNH T
34A	EGMA Dist Comm Capital
34H	Bad Debt - CL+P
34W	Windsor Locks Warehouse
34X	CT Major Storms
350	Grid Mod Capital MA-W
351	CT Dielectric Lab + Rubber Goods
352	NH Meter Lab Charges
353	MA W Rubber Goods
354	CG CFI CL+P
355	Construction Eng West-Disabled
356	Dist Comm Svcs - NSTAR
357	Comm Services - Gas
358	Equip - WMECO D
359	Equip - PSNH D
35A	CT Trans Rubber Goods
35B	MA W Trans Rubber Goods
35T	Equip - WMECO T
361	MA E Gas Safety charges
365	IT Capital Projects- CL+P Transmission
366	IT Capital Projects- WMECO Transmission
367	IT Capital Projects-PSNH Transmission
371	MA-61-Wareham
372	MA-61-Facilities Substations
373	MA-61-New Bedford
374	MA-61-New Bedford Gas
375	MA-61-Plymouth
376	MA-61-Yarmouth
377	MA-61-Oak Bluffs

Source Cost Center	Description
379	MA-61-WWD Mailroom
380	MA-61-Summit/Westwood
381	MA-61-Prudential
383	MA-61-Somerville
384	MA-61-Mass Ave
385	MA-61-Hyde Park
387	MA-61-Southborough
388	MA-61-Take Stations
389	MA-61-Waltham
38B	21-MA-Wilmington Warehouse B
38G	21-MA-Hyde Park Warehouse
38H	MA-21-Hyde Park
38J	21-MA-60 Gerard St
38N	MA-21-Southborough
38P	MA-21-Plymouth
390	MA-61-Walpole
391	MA-61-Worcester
392	MA-21-Worcester
393	MA-2Y-Worcester Gas Snow
394	Transmission System Operations - Transmission
395	Generation Stores
398	Central Region Operations Mgr
39A	MA-61-Auburn
39B	MA-21-Auburn
39C	MA-2Y-Auburn Gas Snow
3BF	Div Central - Capital only
3C2	Telecom Eng-Svc Co-Capital
3C3	Telecom Eng-CL+P D-Capital
3C4	Telecom Eng-WMECO D-Capital
3C5	Telecom Eng-PSNH D-Capital
3C6	Telecom Eng-Yankee Gas-Capital
3C7	Telecom Eng-WMECO G-Capital
3CC	Trans Comm Svcs - CL+P
3CH	TS- Cheshire-Disabled
3CK	Dist FE Test Central CT
3CL	Dist FE Test Eastern CT
3CM	Dist FE Test Western CT
3CR	Community Relations - CT
3CW	Trans Comm Svcs - NSTAR
3DG	Dist Generation Service Spport
3E1	Svc Co GIS - CL+P D
3E2	AMI-WMA
3E3	Svc Co GIS - PSNH D
3E4	Svc Co GIS - Yankee Gas
3F1	SS Eng + Design - CL+P D
3F2	SS Eng + Design - WMECO D
3F3	SS Eng + Design - PSNH D
3F4	SS Eng + Design - CL+P T
3F5	SS Eng + Design - WMECO T
3F6	SS Eng + Design - PSNH T

Source Cost Center	Description
3F7	SS Eng + Design - WMECO G
3G1	Dist Eng + Design - CL+P D
3G2	Dist Eng + Design - WMECO D
3G3	Dist Eng + Design - CL+P T
3G4	Dist Eng + Design - WMECO
3GM	Dir GM Tech
3H2	O Hl New London
3H3	Ug L New London
3H4	Station Ops New London
3HA	N London Stores
3HB	Torr FV Stores
3HC	Stamford Stores
3JC	Field Engineering-CT Distribution
3K1	Substation Tech Eng - CT D
3K2	Substation Tech Eng - MA D
3K3	Substation Tech Eng - CT T
3K4	Substation Tech Eng - MA T
3MG	AMI Management
3N2	O Hl Torrington
3N3	Ug L Torrington
3N4	Station Ops Torrington
3PA	Single Pole Administration CLP
3PB	Regional Engineering Director
3PC	CT Misc Capitalization MDEC
3PF	Design Engineering Director
3TG	TS- Toringtn-Disabled
3TR	Field Operations Transmission
3W2	O Hl Stamford
3W3	Ug L Stamford
3W4	Station Ops Stamford
3WR	TS- Wtrbry-Disabled
400	CG CFI PSNH
403	CT Meter CFI
405	CG CFI EMA
408	Response Specialist Ops - Other
409	Response Specialist Ops Mgmt
411	CT Transformer CFI
412	EPO + Goodwill NSTAR Gas
414	MK Operation
415	MK Planning
416	MK Coal Handling
417	MK Chemical
418	MK Instrument
419	MK Electrical
420	MK Mechanical
421	Energy Efficiency Other
427	Inventory Management Admin-Svc Co
429	Mass Ave Warehouse and Distrib - Svc Co
430	Inventory Mgmt Admin-NSTAR Electric
431	Billing and Data Management CT Tracked

Source Cost Center	Description
432	Executive Inquiry and Complaints
434	Billing + Data Management CT
437	Energy Efficiency VP
438	Reliability Implementation
441	Rates+Regulatory Distribution VP
443	Energy Supply VP
444	Westwood Call Center
446	Environmental Affairs director
448	Board of Trustees
450	Business Project Management
453	Director + National Accounts
456	VOC + Customer Experience Strategy
458	Waltham Warehouse and Distribution
459	Plymouth Warehouse and Distribution
460	M1 - Distribution and Warehousing
461	Inventory Management Admin-NSTAR Gas
463	Southboro Warehouse and Distribution
464	Somerville Warehouse and Distribution
465	Cheshire Stores
467	Yarmouth Warehouse and Distribution
468	Wilmington Warehouse - Bldg B
469	General Counsel 1 - CL+P Distr
46H	Hyde Park Warehouse
46N	Yarmouth Warehouse and Dist - Svc Co
470	General Counsel 1 - CL+P Trans
471	General Counsel 1 - PSNH Distr
472	General Counsel 1 - PSNH Trans
473	General Counsel 1 - WMECO Distr
474	General Counsel 1 - WMECO Trans
475	General Counsel 1 - NSTAR Electric
476	General Counsel 1 - NSTAR Gas
478	General Counsel 1 - Yankee Gas
479	General Counsel 1 - EE Parent
47C	General Counsel 1 - EETV
47E	General Counsel 1 - Renew Properties
47S	Strategy and Planning - Yankee Gas
481	CT-11-Falls Village
482	CL+P Communications
483	Yankee Communications
484	PSNH Communications
485	NSTAR Elec Communications
486	NSTAR Gas Communications
48S	Strategy and Planning - NSTAR Gas
491	Transmission Station Northwest
492	Transmission Station Southwest
493	Transmission Station Central
494	T Spare Parts WH
496	Bldg-E Windsor
497	Transmission Station Eastern
498	Transmission Station Construction

Source Cost Center	Description
49A	Administrative Support NH
49B	Administrative Support - PSNH Trans
49C	CL+P GIS Mapping
49M	CBYD
49N	Admin - CT
49O	Admin - CL+P Trans
49S	Strategy and Planning - EGMA
49X	System Operations Transmission
49Y	Transmission Station Support
4AE	Trans FE Test Eastern CT
4AL	CT Field Engineering Test
4AN	Trans FE Test Western CT
4AP	Resource Plng
4CR	Community Relations - MA
4CS	W MA Field Operations Craft School
4FT	WM Field Training
4JK	D Mat Acq CL+P
4MM	UG L Simsbury
4N9	Norwalk Trans
4PA	Single Pole Administration WMA
4TL	Tran Ln + Civ Eng- WMECO
4TP	P+C Compliance
4TQ	Tg Prot + Cntrl- WMECO
4TY	Interconnect- WMECO
4W9	CT-1T-Waterbury Railroad Hill St
500	41-MA Electric President
501	CG OMNI NSTAR E
502	CG OMNI WMECO
503	CG OMNI NSTAR G
505	Elect M+C West Director
507	Dist FE Test MA W
509	NH Distribution System Operations
50A	WMA GIS
50B	41-VP Electric Field Ops
50C	MA West Distributed Generation
50E	Engineering
50G	PREV MAINT West
50H	Pr Line Crew
50M	MA W Safety Charges
50T	Elect Service West TS
50W	MA-W Misc Capitalization MDEC
512	Garages MA W
513	E Sprgfd Stores
516	Had Grfd Stores
519	Pittsfld Stores
51C	Telecom Eng-NSTAR-Capital
51R	Goodwill WMA - 41
51V	Electric Vehicle WMA
520	Substations West
523	41-Emergency Prep

Source Cost Center	Description
524	MA W Meter Operations
526	Credit Plan + Analysis - CL+P Dist
527	Credit Plan + Analysis - Yankee Gas
528	Credit Plan + Analysis - PSNH
529	Credit Plan + Analysis - WMECO
52C	Telecom Eng-NSTAR Gas-Capital
530	MA W Meter CFI
531	Ops CTR West
532	System Engineering West
533	41-Transformer Credits
534	D Adm Sprngfld
535	Cred Plan + Analysis Estrn MA Elec
536	Cred Plan + Analysis Estrn MA Gas
53C	CT Govt + Legislative Affairs
53V	Voltage+Pole Inspections - MA West
540	D Admhadley
543	D Admpttsfld
547	PSNH Govt + Legislative Affairs
552	MA-41-Greenfield
554	Bldg-Brush Hill
555	MA-41-Springfield
556	MA-41-Pittsfield
559	Bldg-Federal St
55W	Misc Transmission- WMECO
560	CL+P Corp Citizenship
561	Yankee Corp Citizenship
562	PSNH Corp Citizenship
563	NSTAR Elec Corp Citizenship
564	NSTAR Gas Corp Citizenship
566	Meter Reading - WMECO
56E	MA Electric Station Ops-MW South
571	IT Bus Sol OPS - PSNH Dist
572	IT Bus Sol OPS - PSNH Trans
573	IT Bus Sol OPS - YG
581	IT Inf - CL+P Dist
582	IT Inf - CL+P Trans
583	IT Inf - WMECO Dist
584	IT Inf - WMECO Trans
585	IT Inf - PSNH Dist
586	IT Inf - PSNH Trans
587	IT Inf - Yankee Gas
590	Trans C+M Wm
591	Gen Constr West
594	MA-21-Walpole
595	Engineering Capital Projects
596	T Mat Acq-WME
597	MA-21-Mass Ave
598	Take Stations - NSTAR Gas
599	MA-21-Waltham
59N	MA-2Y-Southborough Gas Snow

Source Cost Center	Description
5CR	Community Relations - NH
5DS	Dig Safe Mass West
5DW	DG WMECO
5ER	EMA Renewables
5GW	Grid Mod West
5SU	MA Solar 1 - 41
5WR	WMA Renewables
607	MA-41-Amherst
608	MA-41-Easthampton
609	MA-41-Cummington
611	O Hl Sprngfld
612	U Gl Sprngfld
613	Admin - MA West
614	O Hl Grenfld
615	MA-41-Hadley
616	New Svc Spfld
617	O Hl Pttsfld
619	New Svc Ptsfld
61R	Goodwill YG - 71
621	O Hl Hadley
623	Admin - MA West Trans
624	New Svc Hadly
631	Corp Doc Serv+Bill Print-CL+P Dist
634	Bad Debt - WMECO
635	Corp Doc Serv+Bill Print-WMECO Dist
636	Corp Doc Serv+Bill Print-PSNH Dist
637	Corp Doc Serv+Bill Print-YG
638	Corp Doc Serv+Bill Print- NSTAR Gas
639	Corp Doc Serv+Bill Print-NSTAR Elec
646	Env Remediation - CL+P Distribution
647	Env Remediation - CL+P Transmission
648	Env Remediation - WMECO
649	Env Remediation - WMECO Transmission
64G	Tg S S Ct+M West
64H	Trans FE Test MA W
64K	TG MA W Veg Mgmt - Contractor Costs
64M	41-Area Storms
64N	41-MA Electric Storms-Non Svc Co
650	Env Remediation - PSNH
651	Env Remediation - PSNH Transmission
652	Env Remediation - PSNH Generation
653	Env Remediation - Yankee Gas
654	Env Remediation - NSTAR
655	Env Remediation - NSTAR Gas
656	Env Remediation - NSTAR Transmission
657	Env Remediation - Svc Co
658	Env Remediation - RRR
659	Env Remediation - Properties
660	Env Remediation - HWP
661	IT Corp - Supply

Source Cost Center	Description
662	IT Corp- Enterprise
663	IT Corp- HR + Finance
664	IT Bus Sol OPS - Svc Co
666	IT Customer- EE
667	IT Customer - Billing
668	IT Customer - Metering
669	IT Customer - Call Center
671	IT Bus Sol OPS - GIS
672	IT Bus Sol OPS - Field Force
673	IT Bus Sol OPS - Work + Asset Mgmt
674	IT Bus Sol OPS - EMS
676	IT Gov - PRJ
677	IT Gov - Arch
678	IT Inf - Cloud
679	IT Inf - Operation
680	IT Inf - Projects + Strategy
682	Meter Read NSTAR Admin
683	IT Inf - Architecture
684	IT Gov - Finance
686	IT Operations - EMS CT
691	Admin - MA East
6AC	D Mat Acq WMECO
6AD	MA W Veg Mgmt - Contractor Costs
6CR	Community Relations - ERP
6CS	NH Field Operations Craft School
6FT	NH Field Training
6NH	Distribution System Planning PSNH
6NM	Distribution System Planning MA
6PA	Single Pole Admin Svc Co
6SU	Utility Scale Solar - 06
6TL	NH Trans Line Eng
6TY	Interconnect- PSNH
701	Corp Fin + Cash Mgmt - CL+P Dist
702	Corp Fin + Cash Mgmt - CL+P Trans
703	Corp Fin + Cash Mgmt - PSNH Dist
704	Corp Fin + Cash Mgmt - PSNH Gen
705	Corp Fin + Cash Mgmt - PSNH Trans
706	Corp Fin + Cash Mgmt - WMECO Dist
707	Corp Fin + Cash Mgmt - WMECO Trans
708	Corp Fin + Cash Mgmt - Yankee Gas
709	Corp Fin + Cash Mgmt - NSTAR Elec D
710	Corp Fin + Cash Mgmt - NSTAR Gas
711	Corp Fin + Cash Mgmt - NU Parent
712	Corp Fin + Cash Mgmt - YES Inc
713	Corp Fin + Cash Mgmt - NUTV
714	Corp Fin + Cash Mgmt - Ren Prop Inc
715	Corp Fin + Cash Mgmt - Select
716	Corp Fin + Cash Mgmt - NGS
717	Corp Fin + Cash Mgmt - NUEI
718	Corp Fin + Cash Mgmt - NAEC

Source Cost Center	Description
719	Corp Fin + Cash Mgmt - RRR
720	Corp Fin + Cash Mgmt - HWP
721	Corp Fin + Cash Mgmt - NAESCO
722	Corp Fin + Cash Mgmt - YESC
723	Corp Fin + Cash Mgmt - YEFSC
724	Corp Fin + Cash Mgmt - No Pass Tran
725	Corp Fin + Cash Mgmt - Mode 1
726	Corp Fin + Cash Mgmt - Properties Inc
727	Corp Fin + Cash Mgmt - NU Found
728	Corp Fin + Cash Mgmt - EGMA
73P	NH Distribution Engineering
73R	Goodwill NH - 06
73T	NH Substation Design
73W	NH Substation Ops Admin
75C	Bad Debt - PSNH
75D	Bad Debt - PSNH-Generation
760	Generation Admin
761	MK Admin
762	Schiller Station
763	Newington Station
764	Generation Maint
767	Hydro
770	NH Exec Administration and Admin
771	Misc Transmission- PSNH
772	NH Emergency Preparedness
773	NH GIS
774	NH SS Technical
775	Reliability and Resiliency Planning - NH
778	Corp Rel and Sustainability EVP
77D	P+C Projects NH
77K	Transmission System Operations - Distribution
77P	Maint Support
77Q	General Construction
77R	Elec Maintenance
77S	Communication + Control
77T	NH SS T Technical
77W	Safety - NH
77X	NH Transm Sync
781	NH Meter CFI
78B	Trans NH Cnst Mgt
78C	NH Transm Prot+Cont Eng
78G	NH-06-EP Property Mgmt
78I	NH Engineering Admin
78P	Prop Mgmt-Gen
78Q	NH-6T-Legends
78S	NH System Ops Support
78T	NH Transm Substation Design
78U	Reliability Enhancement Program
78V	NH Transm SS Maint + Const
78W	NH Transm Test

Source Cost Center	Description
78Z	TG NH Veg Mgmt - Contractor Costs
79D	NH Transformer Install Credits
79K	Tg PSNH Engring
79M	PSNH Stores
79N	Wilmington Warehouse - Bldg A NH
79S	PSNH T Stores
79Z	TG NH Mgr CT+M
7AK	AWC Hillsboro
7AM	AWC Keene
7AN	AWC Milford
7AR	AWC Nashua
7AT	AWC Newport
7BK	AWC Derry
7BM	AWC Epping
7BN	AWC Hooksett
7BP	AWC Bedford
7BR	AWC Portsmouth
7CK	AWC Chocorua
7CM	AWC Tilton
7CR	AWC Rochester
7CT	AWC Berlin
7CU	AWC Lancaster
7D1	Southern Region Operations Mgr
7D2	Northern Region Operations Mgr
7D3	Western Region Operations Mgr
7D4	Operations Support
7D5	NH Field Operations Admin
7ED	NH Storms - Non Svc Co
7F2	NH-06-Bedford
7F3	NH-06-Peterborough
7F6	NH-06-Bow Central Warehouse
7F7	NH-06-Chocorua
7F8	NH-06-Colebrook
7FA	FCS Administration
7FC	Meter Reading + Field Ops Director
7GR	T+D Rights + Survey - PSNH Generation
7H1	NH-06-Derry
7H2	NH-06-Epping
7H3	NH-06-Hillsboro
7H4	NH-06-Eastpoint
7H5	NH-06-1250 GC+M
7H6	NH-06-Keene
7H7	NH-06-Lancaster
7H8	Bldg- Milford AWC
7H9	NH-06-N Haverhill
7K2	NH-06-Nashua
7K3	NH-06-Newport
7K4	NH-06-Berlin
7K5	Pittsfield Traning Center BD
7K6	NH-06-Portsmouth

Source Cost Center	Description
7K7	NH-06-Rochester
7K8	NH-06-Tilton
7K9	NH-06-Monadnock
7L1	06-NH-Wilmington Warehouse A
7MC	Meter Reading - PSNH
7MW	Field Meter Work - PSNH
7PA	Single Pole Administration NH
7PC	T+D Rights + Survey - PSNH
7PD	System Planning PSNH
7R1	T+D Rights+Survey - PSNH Transmission
7T9	NH Troubleshooters
7TD	Proj Contractor Services
7TS	NH Storms - Transmission
7WA	NH Veg Mgmt - Contractor Costs
7XC	NH Elec Training Charges
8XB	IP Strategy LLC CS
A40	EESBD Special Projects-EETV
A43	NSTAR T Ops
A44	Bus Planning
A45	Interconnect-NSTAR
A46	Interconnection Srvcs
A63	Real Estate- CL+P Distribution
A64	Real Estate- CL+P Transmission
A83	Real Estate- WMECO Distribution
A84	Real Estate- WMECO Transmission
A85	Real Estate- PSNH Distribution
A86	Real Estate- PSNH Transmission
A87	Real Estate- PSNH Generation
AMT	Asset Management Techn
B05	Real Estate- Yankee Gas
B09	Real Estate- NSTAR Electric
B10	Real Estate- NSTAR Transmission
B13	Real Estate- NSTAR Gas
B14	Real Estate - EGMA
B15	Transmission Planning
B16	Strat + Ops - CL+P
B18	Strat + Ops - WMECO
B19	Strat + Ops - PSNH
B20	CONVEX CL+P T
B21	MA East NERC Compliance
B22	Trans MA Const Mgt
B23	Telecom Eng - CL+P T
B24	Telecom Eng WMECO T Capital
B26	SS Eng + Design - NSTAR
B50	Svc Co EP - CL+P D
B51	Svc Co EP - WMECO D
B52	Svc Co EP - PSNH D
B53	Svc Co EP - NSTAR D
BSW	OSW Mgt Fee
C02	Exec VP and COO

Source Cost Center	Description
C03	T+D Rights + Survey - CL+P Transmission
C04	T+D Rights + Survey - WMECO Distribution
C05	T+D Rights + Survey - WMECO Transmission
C06	Real Estate- RRR
C07	Operations Technology
C08	T+D Rights + Survey - CL+P Distribution
C09	CT MA Electric President
C10	T+D Rights + Survey - Yankee Gas
C11	T+D Rights + Survey - NSTAR Electric
C12	Plan Sched and Contract Services
C14	T+D Rights + Survey - EGMA
C15	T+D Rights + Survey - NSTAR Gas
C38	Real Estate- Properties Inc
C39	Real Estate- HWP
C40	Real Estate - BCW ANNEX Warehouse
C41	Real Estate - Wilmington MA B Warehouse
C42	Real Estate - Hyde Park Warehouse
D11	NH Distributed Generation
D64	Nh Transportation
D65	NH Meter Operations
E04	Opera Services Adjustments
E05	EMA Field Training
E06	MA E Meter Operations
E07	Fleet Services Admin-MA E Elec
E08	Fleet Billing
E09	MA E Meter CFI
E10	MA Operations Business Integration
E14	Substation Design Engineering
E15	Substation Technical
E16	OH Trans Lines Engineering
E17	P+C Projects EMA
E18	Systems Planning MA-E
E19	Grid Mod Capital MA-E
E1C	MA DG - Service Co
E1D	MA East Distributed Generation
E20	EMA Rotational Eng
E21	Communication Engineering
E23	Distribution Engineering East Director
E24	EM GIS
E25	Rts Permits + Public Works
E26	Distribution Engineering Central
E28	Transmission Stations and Underground Dist Stds-EMA
E29	Distribution Engineering South
E32	Schdlg + Cntrct Services
E33	Conduit+Dig Safe
E34	Integrated Planning + Schdlg
E35	Trans MA-E Projects
E36	Field Transmission
E38	Elect M+C South Director
E39	Elect M+C New Bedford

Source Cost Center	Description
E3R	Goodwill EMA - 21
E3X	MA East XFMR CFI
E40	Elect M+C Plymouth
E41	Elect M+C Yarmouth
E43	Elect M+C Mass Ave
E44	Elect M+C-Somerville
E45	Elect M+C Hyde Park
E47	Elect M+C Metro-West Director
E48	Elect M+C Southboro
E49	Elect M+C Waltham
E4T	Underground Transmission Maintenance
E4U	Elect M+C Central UG Maintenance
E50	Elect M+C-Walpole
E52	MA Elec Station Operations Director
E53	Field Engineering North
E54	Field Communications North
E55	MA Electric Station Ops-South
E56	MA Electric Station Ops-MW North
E57	MA Electric Station Ops-Central
E58	Central Shop
E5A	Field Engineering South
E5C	Field Communications South
E5D	MA Elec Station Ops Director
E60	CT and MA Elec System Operations VP
E61	21-Emergency Prep
E62	MA-E Misc Capitalization MDEC
E64	Grid Management Power Systems
E65	MA Electric Service Director
E66	MA Electric Service Field-South
E67	MA Electric Service Dispatch-Nrth
E68	MA Bulk Power Systems
E69	MA Electric Service Field-North
E6D	MA Electric Service Dispatch-South
E6F	UG Troubleshooters North
E6S	MA Electric Svc Dispatch-Southboro
E6T	Mass Electric SVC-Sub-Transmission
E71	Voltage Program
E72	Manhole Program
E73	Double Pole Program
E74	21-MA Electric President
E75	21-MA Engineering VP and admin
E76	21-VP Electric Field Ops
E77	E MA Field Operations Craft School
E78	Misc Adjustments + Capitalization
E80	21-MA Electric Storms - Non Svc Co
E81	21-MA Electric Storms - Svc Co
E82	Elect M+C Marthas Vineyard
E83	Co 21 588 Adjustments
E84	DPU Program--Non-Pam Benefits
E85	Distribution Engineering Metro West

Source Cost Center	Description
E86	Fleet Services Admin-Svc Co
E87	Grid Mod
E88	Dir Field Eng-Comm + Pwr Systems
E92	Engineering Special Projects
E97	Small NCC Jobs
E98	Grid Mod East
E99	Distribution and Resiliency Design Stds EMA
E9M	Major Distribution Projects
EDW	DG EMA
EPI	ENG Process Improvement
F11	3PA Make Ready Work
F13	Facility- Capital - CL+P Distribution
F14	Facility- Capital - CL+P Transmission
F43	Facility- Capital - NSTAR Transmission
F44	Facility- Capital - WMECO Transmission
F45	Facility- Capital - WMECO Distribution
F46	Facility- Capital - PSNH Distribution
F47	Facility- Capital - Yankee Gas
F48	Facility- Capital - NSTAR Electric
F49	Facility- Capital - PSNH Transmission
F50	Facility- Capital - PSNH Generation
G01	Gas Pres Admin
G02	Gas Expansion
G03	VP Gas System Ops
G04	Construction Norwalk+Newtown
G06	Damage Prevention - Manager
G07	Damage Prevention - CT
G10	Instrumentation + Regulation CT
G11	Instrumentation CT
G12	Gas Control - CT
G13	LNG - CT
G16	Sales Fulfillment CT
G17	Construction East Windsor
G18	Construction Meriden+Wtrfd
G19	Leak Mgmnt - CT
G1C	Corr Control-MA
G1D	Construction Danielson
G20	Maintenance - CT - Other-Disabled
G21	Plan + Sched - Yankee West
G22	Corr Control-CT
G23	Norwalk Ops
G24	Newtown Ops
G25	Waterbury Gas Ops
G26	Meriden Gas Ops
G27	E Windsor Ops
G28	Waterford Ops
G2A	Ansonia Ops
G2C	YG Const-Western
G2E	Danielson Ops
G2T	Torrington Gas Ops

Source Cost Center	Description
G2W	Construction Wtbry + Torr
G2X	YG Constr Proj
G30	Yankee Gas Stores
G31	Gas Meter CFI CT
G33	Norwalk M+S
G34	Newtown M+S
G35	Waterbury M+S
G36	Meriden M+S
G37	E Windsor M+S
G38	Waterford Meter Service
G39	Service Contracts
G3A	Shelton Meter Service
G3C	YG Mtr+Service Mgr
G3D	Danielson Meter Service
G3T	Torrington M+S
G44	Work Prep CT
G46	Gas Enginering - CT
G47	Mapping
G49	CT Gas Training Charges
G50	MA E Gas Charges
G55	Meter Test Lab - CT
G56	Collectors
G5A	Yankee Gas Safety Charges
G71	Bad Debt - Yankee Gas
G74	Sales + Mktg
G75	Marketing
G76	Sales Operation CT
G7D	Mgr YG Sales
G85	YG Garage
G87	BCW Yankee Gas Share
G91	Plan + Sched - Yankee East
G9A	CT-71-Gate + Regulator Stations YG
G9B	CT-71-Propane Plants YG
G9C	CT-71-Danielson YG
G9D	CT-71-Meriden YG
G9E	CT-71-Waterford YG
G9F	CT-71-Torrington YG
G9G	CT-71-East Windsor YG
G9H	CT-71-Waterbury Eagle St YG
G9J	CT-71-Waterbury LNG YG
G9K	CT-71-Norwalk Harbor Ave YG
G9L	CT-71-Newtown YG
G9W	11-CT-Waterbury Warehouse
GT1	Yankee Gas Field Training
H01	Facility- Capital - Properties
H02	NSTAR HHPP Service Revenues
H03	Facility- Capital - HWP
H04	NSTART Exec Admin
H06	Damage Prevention - MA
H07	Worcester Operations

Source Cost Center	Description
H09	Southboro Operations
H11	Somerville Operations
H13	Hyde Park Operations
H15	Plymouth Operations
H16	Sales Fulfillment MA
H17	New Bedford Operations
H18	Leak Mgmnt - MA
H19	ATM CFI
H20	Construction New Bedford
H21	Construction Hyde Park+Southboro
H22	Construction Somerville
H23	Facility- Capital - NSTAR Gas
H24	MA - Restoration
H25	Pressure Mgmt-MA
H26	Construction Worcester
H27	Meter Test Lab-MA
H28	Construction Plymouth
H29	Gas Dispatch-MA
H31	Gas Meter CFI
H34	Tran Business + Quality
H35	Worcester Meter + Service
H36	LNG - HOPCo Project
H37	Southboro Meter + Serv
H38	LNG - Manager
H39	Somerville Meter + Service
H3R	Goodwill EMG - 2Y
H40	NSTAR Gas sales
H41	Hyde Park Meter + Service
H42	Sales Operation MA
H43	Plymouth Meter + Service
H44	Work Prep MA
H45	New Bedford Meter + Service
H49	VP Gas Sales + Marketing
H50	Gas Ops Direct Charges
H55	Fleet Services Admin MA E Gas
H79	Facility- Capital - Svc Co
H87	Plan + Sched
H89	Acushnet Lng
H90	Acushnet Lng 2B
H91	GIS NSTAR
H94	Gas Eut
H95	Compliance - MA
HDD	Yankee Financial
HT1	NSTAR Gas Field Training
J01	OSW-Engineering
J02	Wind Project Execution OSW
J03	Siting + Compliance
J04	PM + Construction
J05	Govt + Reg Affairs
J06	OSW-Safety

Source Cost Center	Description
J07	System Planning OSW
J08	OSW-Accounting
J09	OSW-Financial Planning + Analysis
J10	OSW-Enterprise Risk Management
J11	OSW-Strategic Financial Analysis
J12	OSW-Procurement
J13	OSW-Real Estate
J14	OSW-General Counsel
J15	Business Development
J16	Competitive Markets
J17	OSW-Communications
J18	Sustainability+Environmental Affairs
J19	OSW Community Relations
LNG	ANE - Acushnet LNG Facility
LT1	NU Landtrust
M01	Facility - Capital - EGMA
M02	IT Capital Projects-GM
M03	EGMA Technical Training Support
M05	CMA I+R
M07	Bad Debt - CMA
M10	Gas MA General Operations
M11	Ludlow LNG
M12	Easton LNG
M13	Marshfield LNG
M14	Brockton LPG
M15	Northampton LPG
M16	West Springfield LPG
M17	Lawrence LNG
M18	Lawrence LPG
M19	Corrosion - EGMA
M20	EGMA Damage Prevention - East
M21	Brockton Maintenance
M22	Lawrence Maintenance
M23	Springfield Maintenance
M24	Easthampton Maintenance
M25	Taunton Maintenance
M26	Wrentham Maintenance
M27	Marshfield Maintenance
M2D	EGMA Damage Prevention - West
M31	Brockton Meter Service
M32	Lawrence Meter Service
M33	Springfield Meter Service
M34	Easthampton Meter Services
M35	Taunton Meter Service
M36	Wrentham Meter Service
M37	Marshfield Meter Service
M38	CMA Meter Shop
M39	EGMA Dispatch
M3D	Director-EGMA Meter Services
M41	Construction Brockton+Marshfd

Source Cost Center	Description
M42	Construction Lawrence
M43	Construction Springfield
M44	CMA Work Prep+Project Controls
M45	Construction Taunton
M48	CMA Sales Fulfillment
M4D	Leak Mgmt - EGMA
M4E	Construction Easthampton
M50	EGMA General Operation
M51	Plan + Sched - EGMA West
M55	Plan + Sched - EGMA East
M60	CMA Field Engineering
M61	Env Remediation - GM
M65	Operations Compliance-GM
M70	Inventory Management Admin - EGMA
M71	MA-GM-Westborough
M72	Lawrence Construction Services Garage
M73	New Business Office-Haverhill
M74	MA-GM-Easthampton
M75	MA-GM-Springfield Call Ctr-Brookdal
M76	MA-GM-Springfield Meter Shop
M77	MA-GM-Marshfield
M78	MA-GM-Taunton
M79	MA-GM-Springfield Op Ctr-Roosevelt
M80	MA-GM-Shrewsbury
M81	MA-GM-Wrentham MOD
M82	MA-GM-Brockton
M83	MA-GM-Lawrence-Marston St
M84	Brockton Warehouse
M85	Springfield Warehouse
M86	Lawrence Warehouse
M87	GM Claims + Insurance
M88	Billing - EGMA
M89	Credit and Collections - EGMA
M90	Easthampton Warehouse
M91	Taunton Warehouse
M92	Marshfield Warehouse
M93	Wrentham Warehouse
M99	Fleet Services-Admin CMA Gas
M9A	EGMA Corp Citizenship
M9C	GM Communications
M9E	GM EE
M9M	EGMA Mtr Rd + Disconnects
M9P	GM Property Mgmt
M9R	Rev Req - EGMA
MC1	Gas Meter CFI EGMA
ML1	Ludlow LNG Labor
ML2	Easton LNG Labor
ML3	Marshfield LNG Labor
ML4	Brockton LPG Labor
ML5	Northampton LPG Labor

Source Cost Center	Description
ML6	West Springfield LPG Labor
ML7	Lawrence LNG Labor
ML8	Lawrence LPG Labor
MOS	Mobility Systems
MT1	EGMA Gas Field Training
N29	Safety - MA East
N31	Materials - CL+P
N33	Dir Vegetation Mgmt
N37	MA E Veg Mgmt - Employee Costs
N39	TG MA E Veg Mgmt - Employee Costs
N40	CT Veg Mgmnt T Charges-Disabled
N41	NH Veg Mgmnt T Charges-Disabled
N44	MA E Veg Mgmt - Contractor Costs
N45	TG MA E Veg Mgmt - Contractor Costs
N51	Dist Comm - NSTAR
N52	Admin - MA East Gas
N55	Bad Debt - Nstar Electric
N57	Bad Debt - Nstar Gas
N59	Electric Training Support
N60	MA E Training - D Charges
N65	Facility- Capital - RRR
NF1	NU Foundation
NWE	Northeast Wind Energy
OPI	CT Distrib Engineering + Standards VP
P1T	Transmission Construction-CT
P21	Transmission Construction-MA E
P4T	Transmission Construction-MA W
P6T	Transmission Construction-NH
R1D	CT Elec System Ops VP
R1E	Grid Mod Capital CT
R6E	Safety-Trans + Ops Services
RDT	Payments Print and Data Management
RNA	Dist Network + Underground Systems
V01	Transportation capital - NH D
V02	Transportation capital - NH T
V03	Transportation capital - NH G
V04	Transportation capital - CT D
V05	Transportation capital - CT T
V06	Transportation capital - MA W D
V07	Transportation capital - MA T
V08	Transportation capital - MA E D
V09	Transportation capital - MA E T
V90	Transportation capital - YGAS
V91	Transportation capital - MA E GAS
VPA	VP Asset Mgmt Process Impr
W06	NH - WAM Work Order Clean-up
W11	CT - WAM Work Order Clean-up
W21	MA E - WAM Work Order Clean-up D+T
W41	MA W - WAM Work Order Clean-up
W9M	Distribution Major Projects- WMA

ACCOUNTING MANUAL Source CCC (Sequential)

Source Cost Center	Description
WMA	Miscellaneous Capitalization WMA
ZLO	Acct Use only-Do not use-Lobby Cir
ZNP	Acct Use only- Do not use-NP Time
ZST	Acct use only-Do not use-Stores Clr
ZVE	Acct use only-Do not use-Veh Clr

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ACCOUNTING MANUAL

Vehicle Hierarchy

	Company	State	Cluster	Description	Source Cost Center	Description
(blank	VCT	CT	VC1	CT Fac	2A9	Bldg-Sthrn Reg
					2EC	CT-11-Newtown
					2GV	CT-11-East Hampton
					2HV	CT-11-Waterbury - Freight St
					2JC	CT-11-Stamford
					2YB	CT-11-Hartford Sheldon St
					15E	Street Lighting
					2HB	CT-11-Madison
					2JD	CT-11-Cheshire
			VC3	CT M+C OH	2AD	O Hl Cheshire
					2AG	O Hl Newtown
					2AH	O Hl Norwalk
					2AY	O Hl E Hamptn
					2BB	Tolland Field Operations
					2BC	O Hl Danielson
					2EK	Construction Central
					2MG	O Hl Falls Vill
					2NP	O Hl Htfd
					3H2	O Hl New London
					3N2	O Hl Torrington
					3W2	O Hl Stamford
					1CS	CT Field Operations Craft School
					2AU	OH Western EFO Waterbury Satellite
					2AX	Madison Field Operations
					2EA	Construction West
					2EB	Construction East
			VC4	CT M+C Trans	2FA	CT Transmission Lines
			VC5	CT M+C UG	2NR	Ug L Hartford
					335	Ug L Cheshire
					337	Ug L Norwalk
					3H3	Ug L New London
					3W3	Ug L Stamford
					2A2	UG Western EFO Waterbury Satellite
			VC6	CT SS Ops	216	Response Specialist - West
					2BG	Station Ops Cheshire
					2BH	Station Ops Newtown
					2BT	Station Ops Norwlk
					2BW	Station Ops Danielson
					2BY	Station Ops Madison
					2CB	Station Ops Tolland
					2NH	Station Ops East Hampton
					2NT	Station Ops Hartford
					3H4	Station Ops New London
					3N4	Station Ops Torrington
					3W4	Station Ops Stamford
					4AL	CT Field Engineering Test
					217	Response Specialist - East
					2BD	Station Ops Waterbury
			VC8	CT Stores	159	BCW Stores CLP
					15B	Equipment Services
					178	Danielson Stores
					284	Norwalk Stores
					292	Madison Stores
					294	E Hamptn Stores
					2RE	Hartford Stores
					342	Tolland Stores
					3HA	N London Stores
					3HB	Torr FV Stores
					465	Cheshire Stores
					494	T Spare Parts WH
					171	Newtown Stores
			VC9	CT TSO	215	CT Response Specialists Lines-Zone5
					21A	CT Response Specialists Lines-Zone1
					21B	CT Response Specialists Lines-Zone2
					21C	CT Response Specialists Lines-Zone3
					21D	CT Response Specialists Lines-Zone4
					409	Response Specialist Ops Mgmt
			VCC	CT Constr	153	Dist General Construction
					154	Station Electricians Other

ACCOUNTING MANUAL

Vehicle Hierarchy

	Company	State	Cluster	Description		Source Cost Center	Description
(blank	VCT	CT	VCC	CT Constr		157	Stmf+Grnch Infr
						15D	Distribution Program Mgmt
						2EV	Dist Station Construction
					2RA		Eastern Division Team
					3BF		Div Central - Capital only
			VCE	CT Engr		16C	Dist Eng - Central
						16E	Dist Eng - Eastern
						49C	CL+P GIS Mapping
					266		Div Western - Capital only
					R1D		CT Elec System Ops VP
			VCM	CT Meter		209	CT Meter Operations
			VCG	CT Veg Mgmt + Training	15G		CT Veg Mgmt - Contractor Costs
					1FT		CT Field Training
					267		TG CT Veg Mgmt - Contractor Costs
					2T3		CT Elec Training Charges
			VCN	CT CustCare	323		Field Meter Work - CL+P
			VCR	CT Radio-Telecom	23D		Dist Comm Svcs - CL+P
					23F		Radio Services
	VMG	Mass Gas	VG2	Mass Gas Gas Ops		H07	Worcester Operations
						H09	Southboro Operations
						H11	Somerville Operations
						H13	Hyde Park Operations
						H15	Plymouth Operations
						H17	New Bedford Operations
						H21	Construction Hyde Park+Southboro
						H22	Construction Somerville
						H25	Pressure Mgmt-MA
					H26		Construction Worcester
			VGM	Mass Gas Meter		H27	Meter Test Lab-MA
						H35	Worcester Meter + Service
						H37	Southboro Meter + Serv
						H39	Somerville Meter + Service
						H41	Hyde Park Meter + Service
						H43	Plymouth Meter + Service
						H45	New Bedford Meter + Service
			VG3	Mass Gas Other	G1C		Corr Control-MA
					H06		Damage Prevention - MA
					H18		Leak Mgmnt - MA
					H20		Construction New Bedford
					H89		Acushnet Lng
	VML	Mass Elec	VM3	MEE M+C OH		E39	Elect M+C New Bedford
						E40	Elect M+C Plymouth
						E41	Elect M+C Yarmouth
						E44	Elect M+C-Somerville
						E45	Elect M+C Hyde Park
						E48	Elect M+C Southboro
						E49	Elect M+C Waltham
						E50	Elect M+C-Walpole
						E77	E MA Field Operations Craft School
						E82	Elect M+C Marthas Vineyard
			VM4	MEE M+C Trans		E36	Field Transmission
						E4T	Underground Transmission Maintenance
					E38		Elect M+C South Director
			VM5	MEE M+C UG		E33	Conduit+Dig Safe
						E43	Elect M+C Mass Ave
			VM6	MEE SS Ops		E53	Field Engineering North
						E54	Field Communications North
						E55	MA Electric Station Ops-South
						E56	MA Electric Station Ops-MW North
						E57	MA Electric Station Ops-Central
						E58	Central Shop
					56E		MA Electric Station Ops-MW South
					E52		MA Elec Station Operations Director
					E5A		Field Engineering South
					E5C		Field Communications South
			VM9	MEE TSO		E66	MA Electric Service Field-South
						E69	MA Electric Service Field-North
					E6F		UG Troubleshooters North
			VMC	MEE Constr		E35	Trans MA-E Projects

ACCOUNTING MANUAL

Vehicle Hierarchy

Company	State	Cluster	Description	Source Cost Center	Description
(blank) VML	Mass Elec	VME	MEE Engr	E15	Substation Technical
				E24	EM GIS
				E26	Distribution Engineering Central
				E29	Distribution Engineering South
				E85	Distribution Engineering Metro West
				E21	Communication Engineering
		VMM	MEE Meter	E06	MA E Meter Operations
				338	MA E Dielectric Lab + Rubber Goods
		VMS	MEE Safe-Trn	E05	EMA Field Training
				N60	MA E Training - D Charges
		VMH	MEE Veg Mgmt + Training	N44	MA E Veg Mgmt - Contractor Costs
				N45	TG MA E Veg Mgmt - Contractor Costs
		VMN	MEE CustCare	326	Meter Reading - NSTAR
VMW	Mass Elec	VW1	MEW Fac	555	MA-41-Springfield
				615	MA-41-Hadley
				556	MA-41-Pittsfield
		VW3	MEW M+C OH	50H	Pr Line Crew
				611	O Hl Sprngfld
				617	O Hl Pttsfld
				621	O Hl Hadley
				4CS	W MA Field Operations Craft School
		VW5	MEW M+C UG	612	U Gl Sprngfld
				(blank)	Y
		VW6	MEW SS Ops	507	Dist FE Test MA W
				520	Substations West
		VW7	MEW SS Ops Tran	64H	Trans FE Test MA W
				590	Trans C+M Wm
				64G	Tg S S Ct+M West
		VW8	MEW Stores	513	E Sprgfd Stores
				516	Had Grfd Stores
				519	Pittsfld Stores
		VW9	MEW TSO	50T	Elect Service West TS
		VWC	MEW Constr	591	Gen Constr West
		VWE	MEW Engr	532	System Engineering West
				616	New Svc Spfld
				619	New Svc Ptsfld
				624	New Svc Hadly
		VWM	MEW Meter	524	MA W Meter Operations
		VWG	MEW Veg Mgmt + Training	4FT	WM Field Training
				64K	TG MA W Veg Mgmt - Contractor Costs
				6AD	MA W Veg Mgmt - Contractor Costs
		VWN	MEW CustCare	566	Meter Reading - WMECO
VNH	New Ham	VN1	NH Fac	78G	NH-06-EP Property Mgmt
				(blank)	Y
		VN3	NH M+C OH	7AM	AWC Keene
				7AR	AWC Nashua
				7AT	AWC Newport
				7BK	AWC Derry
				7BM	AWC Epping
				7BN	AWC Hooksett
				7BP	AWC Bedford
				7BR	AWC Portsmouth
				7CK	AWC Chocorua
				7CM	AWC Tilton
				7CR	AWC Rochester
				7CT	AWC Berlin
				7CU	AWC Lancaster
				772	NH Emergency Preparedness
		VN6	NH SS Ops	77Q	General Construction
				77R	Elec Maintenance
		VN7	NH SS Ops Tran	78B	Trans NH Cnst Mgt
				78V	NH Transm SS Maint + Const
				79Z	TG NH Mgr CT+M
		VN8	NH Stores	79M	PSNH Stores
		VN9	NH TSO	7T9	NH Troubleshooters
		VNC	NH Field Ops	7TD	Proj Contractor Services
				160	Eastern Region Operations Mgr
				398	Central Region Operations Mgr
				7D1	Southern Region Operations Mgr

ACCOUNTING MANUAL

Vehicle Hierarchy

Company	State	Cluster	Description	Source Cost Center		Description
(blank) VNH	New Ham	VNC	NH Field Ops	7D2		Northern Region Operations Mgr
				7D3		Western Region Operations Mgr
		VNE	NH Engr		73P	NH Distribution Engineering
				774		NH SS Technical
		VNM	NH Meter		D65	NH Meter Operations
		VNR	NH Radio-Telecom		77S	Communication + Control
					78W	NH Transm Test
		VN2	NH Sr Staff	(blank)		Y
				77P		Maint Support
		VNG	NH Veg Mgmt + Training	1WL		NH Veg Mgmt - NH 06 Employees
				6FT		NH Field Training
				78Z		TG NH Veg Mgmt - Contractor Costs
				7XC		NH Elec Training Charges
		VNN	NH CustCare	7MC		Meter Reading - PSNH
VNS	Service Cc	VE1	Serv Co Fac		048	CT-61-Berlin
					07Z	Vp Utility Svcs
					09D	T+D Rights + Survey - Svc Co
					121	CT-61-Windsor Bldg
					1CR	Licensing + Permitting
					373	MA-61-New Bedford
					375	MA-61-Plymouth
					376	MA-61-Yarmouth
					383	MA-61-Somerville
					384	MA-61-Mass Ave
					387	MA-61-Southborough
					389	MA-61-Waltham
					390	MA-61-Walpole
				01P		MA Facilities Management
				049		CT-61-Repro-Mail Services
				39A		MA-61-Auburn
		VE8	Serv Co Stores		295	Walpole Warehouse and Distribution
					298	New Bedford Warehouse and Distribution
					429	Mass Ave Warehouse and Distrib - Svc Co
					459	Plymouth Warehouse and Distribution
					463	Southboro Warehouse and Distribution
					46N	Yarmouth Warehouse and Dist - Svc Co
				458		Waltham Warehouse and Distribution
		VEE	Serv Co SCO Engr	100		Tran Ln + Civ Eng
					103	Substa Eng + Des
					13S	Transmission Stations and Underground Dist Stds
					15F	Comm Maintenance Services
					01G	CT Electric Field Ops T+D 61
					18T	Field Engineering Test
					19C	Field Communications
					1KE	Substation Tech Eng
				1EG		SVP - Engineering
				1TV		Trans Business and Quality Assurance
				G06		Damage Prevention - Manager
		VEG	Serv Co SCO Gas		1DC	Director - Construction East
					1DP	Director - Planning + Scheduling
					1QL	Gas Operations Support
					1QR	PSMS QA and QC
				1CP		Gas Restoration-East
				1GI		Gas Operations Integration
				1IR		Director - I+R
				1LD		Director - LNG + LPG
				1LK		Manager Leak+Corosn
				1LM		Director-Leak Mgt-Press Mgt-DmgPrev
				1PE		Gas Project Engineering CT
				1QP		Director - Gas Control + SCADA
				1RW		Gas Restoration - West
				G03		VP Gas System Ops
		VEM	Serv Co Meter		08F	Revenue Assurance
					08M	Meter Specialists
					1MS	Director - Meter Services West
				12P		Business Operations Technology-Proj
				1AG		Compliance-Training
				1MT		Director-Meter Services East
		VEQ	Serv Co EE	1DR		Drone Engineering

ACCOUNTING MANUAL

Vehicle Hierarchy

Company		State	Cluster	Description	Source Cost Center	Description
(blank	VNS	Service Cc	VER	Serv Co Radio-Telecom	01H	CT T+D Station Ops Mgmt 61
					05B	Field Automation
					05D	Comm Network Services
					05E	Comm Wireless Services
					13N	Telecom Eng
			VES	Serv Co Safe-Trn	12E	VP Safety
					1WA	Safety - Compliance + Shared Services
					N59	Electric Training Support
					1WD	Safety - Electric Ops + Eng
					1WF	Safety - Gas
					R6E	Safety-Trans + Ops Services
			VET	Serv Co SCO Trans	1TD	Substation Automation
					1TF	Trans Asset Management
					1TJ	CT + Cnst Mgt
					010	Trans NH Projects
					1AH	WMA Transmission Prj Mgt + Cnst
			VEV	Serv Co Veg Mgmt	08V	TG Veg Mgmt - Employee Costs
					1WK	NH Veg Mgmt - Employee Costs
					N37	MA E Veg Mgmt - Employee Costs
			VEZ	Serv Co SCO Corp	001	CEO VP
					008	IT Tech - Network
					03B	IAS - Security
					102	Environmental Field Response Svc Co
					1EM	Emergency Prep
					10M	IT Service Management Office
			VNN	NH CustCare	7MC	Meter Reading - PSNH
			VEH	Serv Co HR	002	Transmission President
					01F	Stations FE+Comm T+D 61
					06E	Employee + Labor Relations
					12C	VP Construction Major Projects
					1MA	MA Elec Field Ops-Svc Co
					1ME	MA Elec System Ops VP-Svc Co
					1PM	VP Proj Mgmt
					1QK	GBU President
					1SE	Strategic Sales EGMA
					VPA	VP Asset Mgmt Process Impr
			VEN	Serv Co CustCare	07M	CT Meter Reading
					682	Meter Read NSTAR Admin
			VEO	Serv Co Other Operations	1CL	Quality Assurance Quality Control
					1CW	Director-Construction West
					1DF	Director-Maintenance East
					1ER	Gas Emergency Prep
					1FS	Gas Field Sales
					1SD	Gas SCADA
					1TZ	I+R Technology + Compliance
			VEU	Serv Co Trning Veh	034	EESCo Training
					1WG	Svc Co Field Training
					1WH	Gas Training- Svc Co
	VYG	Yankee G	VY2	YG Gas Ops	G07	Damage Prevention - CT
					G10	Instrumentation + Regulation CT
					G11	Instrumentation CT
					G22	Corr Control-CT
					G23	Norwalk Ops
					G24	Newtown Ops
					G25	Waterbury Gas Ops
					G26	Meriden Gas Ops
					G27	E Windsor Ops
					G28	Waterford Ops
					G2T	Torrington Gas Ops
					G2E	Danielson Ops
			VY8	YG Stores	G19	Leak Mgmnt - CT
					G30	Yankee Gas Stores
					G44	Work Prep CT
			VYC	YG Constr	G18	Construction Meriden+Wtrfd
					G2X	YG Constr Proj
					G16	Sales Fulfillment CT
					G04	Construction Norwalk+Newtown
					G17	Construction East Windsor
					G2C	YG Const-Western

ACCOUNTING MANUAL

Vehicle Hierarchy

	Company	State	Cluster	Description	Source Cost Center		Description
(blank	VYG	Yankee G	VYC	YG Constr	G2W		Construction Wtbry + Torr
			VYM	YG Meter		G33	Norwalk M+S
						G34	Newtown M+S
						G35	Waterbury M+S
						G36	Meriden M+S
						G37	E Windsor M+S
						G38	Waterford Meter Service
						G3T	Torrington M+S
						G55	Meter Test Lab - CT
					G3D		Danielson Meter Service
			VY3	YG Gas Other	G13		LNG - CT
	VAG	EGMA	VA2	EGMA Gas Ops	M21		Brockton Maintenance
					M22		Lawrence Maintenance
					M23		Springfield Maintenance
					M24		Easthampton Maintenance
					M25		Taunton Maintenance
					M27		Marshfield Maintenance
			VAC	EGMA Constr	M26		Wrentham Maintenance
					M41		Construction Brockton+Marshfd
					M42		Construction Lawrence
					M43		Construction Springfield
					M45		Construction Taunton
					M48		CMA Sales Fulfillment
					M4D		Leak Mgmt - EGMA
			VAK	EGMA Tech Services	M19		Corrosion - EGMA
					M20		EGMA Damage Prevention - East
			VAL	EGMA LNG	ML1		Ludlow LNG Labor
					ML2		Easton LNG Labor
					ML7		Lawrence LNG Labor
			VAM	EGMA Meters	M31		Brockton Meter Service
					M32		Lawrence Meter Service
					M33		Springfield Meter Service
					M34		Easthampton Meter Services
					M35		Taunton Meter Service
					M36		Wrentham Meter Service
					M37		Marshfield Meter Service
					M38		CMA Meter Shop
			VAN	EGMA CustCare	M9M		EGMA Mtr Rd + Disconnects
			VAZ	EGMA Supply Chain	M84		Brockton Warehouse
					M85		Springfield Warehouse
					M86		Lawrence Warehouse
					M93		Wrentham Warehouse
	(blank)	(blank)	(blank)	(blank)	(blank)		(blank)

ACCOUNTING MANUAL Vehicle SCC (Sequential)

	Source Cost Center	Description	Cluster	Description	Source Cost Center	Description
(blar	001	CEO VP	VEZ	Serv Co SCO Corp	VNS	Service Company
	008	IT Tech - Network	VEZ	Serv Co SCO Corp	VNS	Service Company
	01H	CT T+D Station Ops Mgmt 61	VER	Serv Co Radio-Telecom	VNS	Service Company
	034	EESCo Training	VEU	Serv Co Trning Veh	VNS	Service Company
	03B	IAS - Security	VEZ	Serv Co SCO Corp	VNS	Service Company
	048	CT-61-Berlin	VE1	Serv Co Fac	VNS	Service Company
	05B	Field Automation	VER	Serv Co Radio-Telecom	VNS	Service Company
	05D	Comm Network Services	VER	Serv Co Radio-Telecom	VNS	Service Company
	05E	Comm Wireless Services	VER	Serv Co Radio-Telecom	VNS	Service Company
	07Z	Vp Utility Svcs	VE1	Serv Co Fac	VNS	Service Company
	08F	Revenue Assurance	VEM	Serv Co Meter	VNS	Service Company
	08M	Meter Specialists	VEM	Serv Co Meter	VNS	Service Company
	08V	TG Veg Mgmt - Employee Costs	VEV	Serv Co Veg Mgmt	VNS	Service Company
	09D	T+D Rights + Survey - Svc Co	VE1	Serv Co Fac	VNS	Service Company
	100	Tran Ln + Civ Eng	VEE	Serv Co SCO Engr	VNS	Service Company
	102	Environmental Field Response Svc Co	VEZ	Serv Co SCO Corp	VNS	Service Company
	103	Substa Eng + Des	VEE	Serv Co SCO Engr	VNS	Service Company
	121	CT-61-Windsor Bldg	VE1	Serv Co Fac	VNS	Service Company
	12E	VP Safety	VES	Serv Co Safe-Trn	VNS	Service Company
	13S	Transmission Stations and Underground Dist Stds	VEE	Serv Co SCO Engr	VNS	Service Company
	153	Dist General Construction	VCC	CT Constr	VCT	CT
	154	Station Electricians Other	VCC	CT Constr	VCT	CT
	157	Stmf+Grnch Infr	VCC	CT Constr	VCT	CT
	159	BCW Stores CLP	VC8	CT Stores	VCT	CT
	15B	Equipment Services	VC8	CT Stores	VCT	CT
	15D	Distribution Program Mgmt	VCC	CT Constr	VCT	CT
	15F	Comm Maintenance Services	VEE	Serv Co SCO Engr	VNS	Service Company
	16C	Dist Eng - Central	VCE	CT Engr	VCT	CT
	16E	Dist Eng - Eastern	VCE	CT Engr	VCT	CT
	16W	Dist Eng - Western	VCE	CT Engr	VCT	CT
	178	Danielson Stores	VC8	CT Stores	VCT	CT
	1CR	Licensing + Permitting	VE1	Serv Co Fac	VNS	Service Company
	1DC	Director - Construction East	VEG	Serv Co SCO Gas	VNS	Service Company
	1DP	Director - Planning + Scheduling	VEG	Serv Co SCO Gas	VNS	Service Company
	1MS	Director - Meter Services West	VEM	Serv Co Meter	VNS	Service Company
	1QL	Gas Operations Support	VEG	Serv Co SCO Gas	VNS	Service Company
	1QR	PSMS QA and QC	VEG	Serv Co SCO Gas	VNS	Service Company
	1TD	Substation Automation	VET	Serv Co SCO Trans	VNS	Service Company
	1TF	Trans Asset Management	VET	Serv Co SCO Trans	VNS	Service Company
	1TJ	CT + Cnst Mgt	VET	Serv Co SCO Trans	VNS	Service Company
	1WA	Safety - Compliance + Shared Services	VES	Serv Co Safe-Trn	VNS	Service Company
	1WK	NH Veg Mgmt - Employee Costs	VEV	Serv Co Veg Mgmt	VNS	Service Company
	209	CT Meter Operations	VCM	CT Meter	VCT	CT
	215	CT Response Specialists Lines-Zone5	VC9	CT TSO	VCT	CT
	216	Response Specialist - West	VC6	CT SS Ops	VCT	CT
	21A	CT Response Specialists Lines-Zone1	VC9	CT TSO	VCT	CT
	21B	CT Response Specialists Lines-Zone2	VC9	CT TSO	VCT	CT
	21C	CT Response Specialists Lines-Zone3	VC9	CT TSO	VCT	CT
	21D	CT Response Specialists Lines-Zone4	VC9	CT TSO	VCT	CT
	284	Norwalk Stores	VC8	CT Stores	VCT	CT
	292	Madison Stores	VC8	CT Stores	VCT	CT
	294	E Hamptn Stores	VC8	CT Stores	VCT	CT

ACCOUNTING MANUAL Vehicle SCC (Sequential)

	Source Cost Center	Description	Cluster	Description	Source Cost Center	Description
(blar	295	Walpole Warehouse and Distribution	VE8	Serv Co Stores	VNS	Service Company
	298	New Bedford Warehouse and Distribution	VE8	Serv Co Stores	VNS	Service Company
	2A9	Bldg-Sthrn Reg	VC1	CT Fac	VCT	CT
	2AD	O Hl Cheshire	VC3	CT M+C OH	VCT	CT
	2AG	O Hl Newtown	VC3	CT M+C OH	VCT	CT
	2AH	O Hl Norwalk	VC3	CT M+C OH	VCT	CT
	2AY	O Hl E Hamptn	VC3	CT M+C OH	VCT	CT
	2BB	Tolland Field Operations	VC3	CT M+C OH	VCT	CT
	2BC	O Hl Danielson	VC3	CT M+C OH	VCT	CT
	2BG	Station Ops Cheshire	VC6	CT SS Ops	VCT	CT
	2BH	Station Ops Newtown	VC6	CT SS Ops	VCT	CT
	2BT	Station Ops Norwlk	VC6	CT SS Ops	VCT	CT
	2BW	Station Ops Danielson	VC6	CT SS Ops	VCT	CT
	2BY	Station Ops Madison	VC6	CT SS Ops	VCT	CT
	2CB	Station Ops Tolland	VC6	CT SS Ops	VCT	CT
	2EC	CT-11-Newtown	VC1	CT Fac	VCT	CT
	2EK	Construction Central	VC3	CT M+C OH	VCT	CT
	2EV	Dist Station Construction	VCC	CT Constr	VCT	CT
	2FA	CT Transmission Lines	VC4	CT M+C Trans	VCT	CT
	2GV	CT-11-East Hampton	VC1	CT Fac	VCT	CT
	2HV	CT-11-Waterbury - Freight St	VC1	CT Fac	VCT	CT
	2JC	CT-11-Stamford	VC1	CT Fac	VCT	CT
	2MG	O Hl Falls Vill	VC3	CT M+C OH	VCT	CT
	2NH	Station Ops East Hampton	VC6	CT SS Ops	VCT	CT
	2NP	O Hl Htfd	VC3	CT M+C OH	VCT	CT
	2NR	Ug L Hartford	VC5	CT M+C UG	VCT	CT
	2NT	Station Ops Hartford	VC6	CT SS Ops	VCT	CT
	2RE	Hartford Stores	VC8	CT Stores	VCT	CT
	2YB	CT-11-Hartford Sheldon St	VC1	CT Fac	VCT	CT
	323	Field Meter Work - CL+P	VCN	CT CustCare	VCT	CT
	326	Meter Reading - NSTAR	VMN	MEE CustCare	VML	Mass Elec East
	327	Field Meter Work - NSTAR	VMN	MEE CustCare	VML	Mass Elec East
	335	Ug L Cheshire	VC5	CT M+C UG	VCT	CT
	337	Ug L Norwalk	VC5	CT M+C UG	VCT	CT
	342	Tolland Stores	VC8	CT Stores	VCT	CT
	371	MA-61-Wareham	VE1	Serv Co Fac	VNS	Service Company
	373	MA-61-New Bedford	VE1	Serv Co Fac	VNS	Service Company
	375	MA-61-Plymouth	VE1	Serv Co Fac	VNS	Service Company
	376	MA-61-Yarmouth	VE1	Serv Co Fac	VNS	Service Company
	383	MA-61-Somerville	VE1	Serv Co Fac	VNS	Service Company
	384	MA-61-Mass Ave	VE1	Serv Co Fac	VNS	Service Company
	387	MA-61-Southborough	VE1	Serv Co Fac	VNS	Service Company
	389	MA-61-Waltham	VE1	Serv Co Fac	VNS	Service Company
	390	MA-61-Walpole	VE1	Serv Co Fac	VNS	Service Company
	3H2	O Hl New London	VC3	CT M+C OH	VCT	CT
	3H3	Ug L New London	VC5	CT M+C UG	VCT	CT
	3H4	Station Ops New London	VC6	CT SS Ops	VCT	CT
	3HA	N London Stores	VC8	CT Stores	VCT	CT
	3HB	Torr FV Stores	VC8	CT Stores	VCT	CT
	3N2	O Hl Torrington	VC3	CT M+C OH	VCT	CT
	3N4	Station Ops Torrington	VC6	CT SS Ops	VCT	CT
	3W2	O Hl Stamford	VC3	CT M+C OH	VCT	CT

	Source Cost Center	Description	Cluster	Description	Source Cost Center	Description
(blar	3W3	Ug L Stamford	VC5	CT M+C UG	VCT	CT
	3W4	Station Ops Stamford	VC6	CT SS Ops	VCT	CT
	409	Response Specialist Ops Mgmt	VC9	CT TSO	VCT	CT
	429	Mass Ave Warehouse and Distrib - Svc Co	VE8	Serv Co Stores	VNS	Service Company
	459	Plymouth Warehouse and Distribution	VE8	Serv Co Stores	VNS	Service Company
	463	Southboro Warehouse and Distribution	VE8	Serv Co Stores	VNS	Service Company
	465	Cheshire Stores	VC8	CT Stores	VCT	CT
	46N	Yarmouth Warehouse and Dist - Svc Co	VE8	Serv Co Stores	VNS	Service Company
	494	T Spare Parts WH	VC8	CT Stores	VCT	CT
	49C	CL+P GIS Mapping	VCE	CT Engr	VCT	CT
	4AL	CT Field Engineering Test	VC6	CT SS Ops	VCT	CT
	507	Dist FE Test MA W	VW6	MEW SS Ops	VMW	Mass Elec West
	50H	Pr Line Crew	VW3	MEW M+C OH	VMW	Mass Elec West
	50T	Elect Service West TS	VW9	MEW TSO	VMW	Mass Elec West
	513	E Sprgfd Stores	VW8	MEW Stores	VMW	Mass Elec West
	516	Had Grfd Stores	VW8	MEW Stores	VMW	Mass Elec West
	519	Pittsfld Stores	VW8	MEW Stores	VMW	Mass Elec West
	520	Substations West	VW6	MEW SS Ops	VMW	Mass Elec West
	524	MA W Meter Operations	VWM	MEW Meter	VMW	Mass Elec West
	532	System Engineering West	VWE	MEW Engr	VMW	Mass Elec West
	555	MA-41-Springfield	VW1	MEW Fac	VMW	Mass Elec West
	566	Meter Reading - WMECO	VWN	MEW CustCare	VMW	Mass Elec West
	591	Gen Constr West	VWC	MEW Constr	VMW	Mass Elec West
	611	O Hl Sprngfld	VW3	MEW M+C OH	VMW	Mass Elec West
	612	U Gl Sprngfld	VW5	MEW M+C UG	VMW	Mass Elec West
	615	MA-41-Hadley	VW1	MEW Fac	VMW	Mass Elec West
	616	New Svc Spfld	VWE	MEW Engr	VMW	Mass Elec West
	617	O Hl Pttsfld	VW3	MEW M+C OH	VMW	Mass Elec West
	619	New Svc Ptsfld	VWE	MEW Engr	VMW	Mass Elec West
	621	O Hl Hadley	VW3	MEW M+C OH	VMW	Mass Elec West
	624	New Svc Hadly	VWE	MEW Engr	VMW	Mass Elec West
	64H	Trans FE Test MA W	VW7	MEW SS Ops Tran	VMW	Mass Elec West
	73P	NH Distribution Engineering	VNE	NH Engr	VNH	New Hampshire
	77Q	General Construction	VN6	NH SS Ops	VNH	New Hampshire
	77R	Elec Maintenance	VN6	NH SS Ops	VNH	New Hampshire
	77S	Communication + Control	VNR	NH Radio-Telecom	VNH	New Hampshire
	78B	Trans NH Cnst Mgt	VN7	NH SS Ops Tran	VNH	New Hampshire
	78G	NH-06-EP Property Mgmt	VN1	NH Fac	VNH	New Hampshire
	78V	NH Transm SS Maint + Const	VN7	NH SS Ops Tran	VNH	New Hampshire
	78W	NH Transm Test	VNR	NH Radio-Telecom	VNH	New Hampshire
	79M	PSNH Stores	VN8	NH Stores	VNH	New Hampshire
	79Z	TG NH Mgr CT+M	VN7	NH SS Ops Tran	VNH	New Hampshire
	7AM	AWC Keene	VN3	NH M+C OH	VNH	New Hampshire
	7AR	AWC Nashua	VN3	NH M+C OH	VNH	New Hampshire
	7AT	AWC Newport	VN3	NH M+C OH	VNH	New Hampshire
	7BK	AWC Derry	VN3	NH M+C OH	VNH	New Hampshire
	7BM	AWC Epping	VN3	NH M+C OH	VNH	New Hampshire
	7BN	AWC Hooksett	VN3	NH M+C OH	VNH	New Hampshire
	7BP	AWC Bedford	VN3	NH M+C OH	VNH	New Hampshire
	7BR	AWC Portsmouth	VN3	NH M+C OH	VNH	New Hampshire
	7CK	AWC Chocorua	VN3	NH M+C OH	VNH	New Hampshire
	7CM	AWC Tilton	VN3	NH M+C OH	VNH	New Hampshire

ACCOUNTING MANUAL Vehicle SCC (Sequential)

	Source Cost Center	Description	Cluster	Description	Source Cost Center	Description
(blar	7CR	AWC Rochester	VN3	NH M+C OH	VNH	New Hampshire
	7CT	AWC Berlin	VN3	NH M+C OH	VNH	New Hampshire
	7CU	AWC Lancaster	VN3	NH M+C OH	VNH	New Hampshire
	7MC	Meter Reading - PSNH	VNN	NH CustCare	VNH	New Hampshire
					VNS	Service Company
	7T9	NH Troubleshooters	VN9	NH TSO	VNH	New Hampshire
	7TD	Proj Contractor Services	VNC	NH Field Ops	VNH	New Hampshire
	D65	NH Meter Operations	VNM	NH Meter	VNH	New Hampshire
	E05	EMA Field Training	VMS	MEE Safe-Trn	VML	Mass Elec East
	E06	MA E Meter Operations	VMM	MEE Meter	VML	Mass Elec East
	E15	Substation Technical	VME	MEE Engr	VML	Mass Elec East
	E24	EM GIS	VME	MEE Engr	VML	Mass Elec East
	E26	Distribution Engineering Central	VME	MEE Engr	VML	Mass Elec East
	E29	Distribution Engineering South	VME	MEE Engr	VML	Mass Elec East
	E33	Conduit+Dig Safe	VM5	MEE M+C UG	VML	Mass Elec East
	E35	Trans MA-E Projects	VMC	MEE Constr	VML	Mass Elec East
	E36	Field Transmission	VM4	MEE M+C Trans	VML	Mass Elec East
	E39	Elect M+C New Bedford	VM3	MEE M+C OH	VML	Mass Elec East
	E40	Elect M+C Plymouth	VM3	MEE M+C OH	VML	Mass Elec East
	E41	Elect M+C Yarmouth	VM3	MEE M+C OH	VML	Mass Elec East
	E43	Elect M+C Mass Ave	VM5	MEE M+C UG	VML	Mass Elec East
	E44	Elect M+C-Somerville	VM3	MEE M+C OH	VML	Mass Elec East
	E45	Elect M+C Hyde Park	VM3	MEE M+C OH	VML	Mass Elec East
	E48	Elect M+C Southboro	VM3	MEE M+C OH	VML	Mass Elec East
	E49	Elect M+C Waltham	VM3	MEE M+C OH	VML	Mass Elec East
	E4T	Underground Transmission Maintenance	VM4	MEE M+C Trans	VML	Mass Elec East
	E50	Elect M+C-Walpole	VM3	MEE M+C OH	VML	Mass Elec East
	E53	Field Engineering North	VM6	MEE SS Ops	VML	Mass Elec East
	E54	Field Communications North	VM6	MEE SS Ops	VML	Mass Elec East
	E55	MA Electric Station Ops-South	VM6	MEE SS Ops	VML	Mass Elec East
	E56	MA Electric Station Ops-MW North	VM6	MEE SS Ops	VML	Mass Elec East
	E57	MA Electric Station Ops-Central	VM6	MEE SS Ops	VML	Mass Elec East
	E58	Central Shop	VM6	MEE SS Ops	VML	Mass Elec East
	E66	MA Electric Service Field-South	VM9	MEE TSO	VML	Mass Elec East
	E69	MA Electric Service Field-North	VM9	MEE TSO	VML	Mass Elec East
	E77	E MA Field Operations Craft School	VM3	MEE M+C OH	VML	Mass Elec East
	E82	Elect M+C Marthas Vineyard	VM3	MEE M+C OH	VML	Mass Elec East
	E85	Distribution Engineering Metro West	VME	MEE Engr	VML	Mass Elec East
	G07	Damage Prevention - CT	VY2	YG Gas Ops	VYG	Yankee Gas
	G10	Instrumentation + Regulation CT	VY2	YG Gas Ops	VYG	Yankee Gas
	G11	Instrumentation CT	VY2	YG Gas Ops	VYG	Yankee Gas
	G13	LNG - CT	VY3	YG Gas Other	VYG	Yankee Gas
	G18	Construction Meriden+Wtrfd	VYC	YG Constr	VYG	Yankee Gas
	G19	Leak Mgmnt - CT	VY8	YG Stores	VYG	Yankee Gas
	G1C	Corr Control-MA	VG3	Mass Gas Other	VMG	Mass Gas
	G22	Corr Control-CT	VY2	YG Gas Ops	VYG	Yankee Gas
	G23	Norwalk Ops	VY2	YG Gas Ops	VYG	Yankee Gas
	G24	Newtown Ops	VY2	YG Gas Ops	VYG	Yankee Gas
	G25	Waterbury Gas Ops	VY2	YG Gas Ops	VYG	Yankee Gas
	G26	Meriden Gas Ops	VY2	YG Gas Ops	VYG	Yankee Gas
	G27	E Windsor Ops	VY2	YG Gas Ops	VYG	Yankee Gas
	G28	Waterford Ops	VY2	YG Gas Ops	VYG	Yankee Gas

ACCOUNTING MANUAL Vehicle SCC (Sequential)

	Source Cost Center	Description	Cluster	Description	Source Cost Center	Description
(blar	G2T	Torrington Gas Ops	VY2	YG Gas Ops	VYG	Yankee Gas
	G2X	YG Constr Proj	VYC	YG Constr	VYG	Yankee Gas
	G30	Yankee Gas Stores	VY8	YG Stores	VYG	Yankee Gas
	G33	Norwalk M+S	VYM	YG Meter	VYG	Yankee Gas
	G34	Newtown M+S	VYM	YG Meter	VYG	Yankee Gas
	G35	Waterbury M+S	VYM	YG Meter	VYG	Yankee Gas
	G36	Meriden M+S	VYM	YG Meter	VYG	Yankee Gas
	G37	E Windsor M+S	VYM	YG Meter	VYG	Yankee Gas
	G38	Waterford Meter Service	VYM	YG Meter	VYG	Yankee Gas
	G3T	Torrington M+S	VYM	YG Meter	VYG	Yankee Gas
	G44	Work Prep CT	VY8	YG Stores	VYG	Yankee Gas
	G55	Meter Test Lab - CT	VYM	YG Meter	VYG	Yankee Gas
	H06	Damage Prevention - MA	VG3	Mass Gas Other	VMG	Mass Gas
	H07	Worcester Operations	VG2	Mass Gas Gas Ops	VMG	Mass Gas
	H09	Southboro Operations	VG2	Mass Gas Gas Ops	VMG	Mass Gas
	H11	Somerville Operations	VG2	Mass Gas Gas Ops	VMG	Mass Gas
	H13	Hyde Park Operations	VG2	Mass Gas Gas Ops	VMG	Mass Gas
	H15	Plymouth Operations	VG2	Mass Gas Gas Ops	VMG	Mass Gas
	H17	New Bedford Operations	VG2	Mass Gas Gas Ops	VMG	Mass Gas
	H21	Construction Hyde Park+Southboro	VG2	Mass Gas Gas Ops	VMG	Mass Gas
	H22	Construction Somerville	VG2	Mass Gas Gas Ops	VMG	Mass Gas
	H25	Pressure Mgmt-MA	VG2	Mass Gas Gas Ops	VMG	Mass Gas
	H27	Meter Test Lab-MA	VGM	Mass Gas Meter	VMG	Mass Gas
	H35	Worcester Meter + Service	VGM	Mass Gas Meter	VMG	Mass Gas
	H37	Southboro Meter + Serv	VGM	Mass Gas Meter	VMG	Mass Gas
	H39	Somerville Meter + Service	VGM	Mass Gas Meter	VMG	Mass Gas
	H41	Hyde Park Meter + Service	VGM	Mass Gas Meter	VMG	Mass Gas
	H43	Plymouth Meter + Service	VGM	Mass Gas Meter	VMG	Mass Gas
	H45	New Bedford Meter + Service	VGM	Mass Gas Meter	VMG	Mass Gas
	N37	MA E Veg Mgmt - Employee Costs	VEV	Serv Co Veg Mgmt	VNS	Service Company
	N59	Electric Training Support	VES	Serv Co Safe-Trn	VNS	Service Company
	217	Response Specialist - East	VC6	CT SS Ops	VCT	CT
	171	Newtown Stores	VC8	CT Stores	VCT	CT
	590	Trans C+M Wm	VW7	MEW SS Ops Tran	VMW	Mass Elec West
	64G	Tg S S Ct+M West	VW7	MEW SS Ops Tran	VMW	Mass Elec West
	772	NH Emergency Preparedness	VN3	NH M+C OH	VNH	New Hampshire
	160	Eastern Region Operations Mgr	VNC	NH Field Ops	VNH	New Hampshire
	398	Central Region Operations Mgr	VNC	NH Field Ops	VNH	New Hampshire
	7D1	Southern Region Operations Mgr	VNC	NH Field Ops	VNH	New Hampshire
	7D2	Northern Region Operations Mgr	VNC	NH Field Ops	VNH	New Hampshire
	7D3	Western Region Operations Mgr	VNC	NH Field Ops	VNH	New Hampshire
	01G	CT Electric Field Ops T+D 61	VEE	Serv Co SCO Engr	VNS	Service Company
	18T	Field Engineering Test	VEE	Serv Co SCO Engr	VNS	Service Company
	19C	Field Communications	VEE	Serv Co SCO Engr	VNS	Service Company
	1KE	Substation Tech Eng	VEE	Serv Co SCO Engr	VNS	Service Company
	1EM	Emergency Prep	VEZ	Serv Co SCO Corp	VNS	Service Company
	G16	Sales Fulfillment CT	VYC	YG Constr	VYG	Yankee Gas
	M21	Brockton Maintenance	VA2	EGMA Gas Ops	VAG	EGMA
	M22	Lawrence Maintenance	VA2	EGMA Gas Ops	VAG	EGMA
	M23	Springfield Maintenance	VA2	EGMA Gas Ops	VAG	EGMA
	M24	Easthampton Maintenance	VA2	EGMA Gas Ops	VAG	EGMA
	M25	Taunton Maintenance	VA2	EGMA Gas Ops	VAG	EGMA

ACCOUNTING MANUAL Vehicle SCC (Sequential)

	Source Cost Center	Description	Cluster	Description	Source Cost Center	Description
(blar	M27	Marshfield Maintenance	VA2	EGMA Gas Ops	VAG	EGMA
	M26	Wrentham Maintenance	VAC	EGMA Constr	VAG	EGMA
	M41	Construction Brockton+Marshfd	VAC	EGMA Constr	VAG	EGMA
	M42	Construction Lawrence	VAC	EGMA Constr	VAG	EGMA
	M43	Construction Springfield	VAC	EGMA Constr	VAG	EGMA
	M45	Construction Taunton	VAC	EGMA Constr	VAG	EGMA
	M48	CMA Sales Fulfillment	VAC	EGMA Constr	VAG	EGMA
	M4D	Leak Mgmt - EGMA	VAC	EGMA Constr	VAG	EGMA
	M19	Corrosion - EGMA	VAK	EGMA Tech Services	VAG	EGMA
	M20	EGMA Damage Prevention - East	VAK	EGMA Tech Services	VAG	EGMA
	ML1	Ludlow LNG Labor	VAL	EGMA LNG	VAG	EGMA
	ML2	Easton LNG Labor	VAL	EGMA LNG	VAG	EGMA
	ML7	Lawrence LNG Labor	VAL	EGMA LNG	VAG	EGMA
	M31	Brockton Meter Service	VAM	EGMA Meters	VAG	EGMA
	M32	Lawrence Meter Service	VAM	EGMA Meters	VAG	EGMA
	M33	Springfield Meter Service	VAM	EGMA Meters	VAG	EGMA
	M34	Easthampton Meter Services	VAM	EGMA Meters	VAG	EGMA
	M35	Taunton Meter Service	VAM	EGMA Meters	VAG	EGMA
	M36	Wrentham Meter Service	VAM	EGMA Meters	VAG	EGMA
	M37	Marshfield Meter Service	VAM	EGMA Meters	VAG	EGMA
	M38	CMA Meter Shop	VAM	EGMA Meters	VAG	EGMA
	M9M	EGMA Mtr Rd + Disconnects	VAN	EGMA CustCare	VAG	EGMA
	M84	Brockton Warehouse	VAZ	EGMA Supply Chain	VAG	EGMA
	M85	Springfield Warehouse	VAZ	EGMA Supply Chain	VAG	EGMA
	M86	Lawrence Warehouse	VAZ	EGMA Supply Chain	VAG	EGMA
	M93	Wrentham Warehouse	VAZ	EGMA Supply Chain	VAG	EGMA
	15E	Street Lighting	VC1	CT Fac	VCT	CT
	2HB	CT-11-Madison	VC1	CT Fac	VCT	CT
	2JD	CT-11-Cheshire	VC1	CT Fac	VCT	CT
	1CS	CT Field Operations Craft School	VC3	CT M+C OH	VCT	CT
	2AU	OH Western EFO Waterbury Satellite	VC3	CT M+C OH	VCT	CT
	2AX	Madison Field Operations	VC3	CT M+C OH	VCT	CT
	2EA	Construction West	VC3	CT M+C OH	VCT	CT
	2EB	Construction East	VC3	CT M+C OH	VCT	CT
	2A2	UG Western EFO Waterbury Satellite	VC5	CT M+C UG	VCT	CT
	2BD	Station Ops Waterbury	VC6	CT SS Ops	VCT	CT
	2RA	Eastern Division Team	VCC	CT Constr	VCT	CT
	3BF	Div Central - Capital only	VCC	CT Constr	VCT	CT
	266	Div Western - Capital only	VCE	CT Engr	VCT	CT
	R1D	CT Elec System Ops VP	VCE	CT Engr	VCT	CT
	15G	CT Veg Mgmt - Contractor Costs	VCG	CT Veg Mgmt + Training	VCT	CT
	1FT	CT Field Training	VCG	CT Veg Mgmt + Training	VCT	CT
	267	TG CT Veg Mgmt - Contractor Costs	VCG	CT Veg Mgmt + Training	VCT	CT
	2T3	CT Elec Training Charges	VCG	CT Veg Mgmt + Training	VCT	CT
	23D	Dist Comm Svcs - CL+P	VCR	CT Radio-Telecom	VCT	CT
	23F	Radio Services	VCR	CT Radio-Telecom	VCT	CT
	H26	Construction Worcester	VG2	Mass Gas Gas Ops	VMG	Mass Gas
	H18	Leak Mgmnt - MA	VG3	Mass Gas Other	VMG	Mass Gas
	H20	Construction New Bedford	VG3	Mass Gas Other	VMG	Mass Gas
	H89	Acushnet Lng	VG3	Mass Gas Other	VMG	Mass Gas
	E38	Elect M+C South Director	VM4	MEE M+C Trans	VML	Mass Elec East
	56E	MA Electric Station Ops-MW South	VM6	MEE SS Ops	VML	Mass Elec East

ACCOUNTING MANUAL Vehicle SCC (Sequential)

	Source Cost Center	Description	Cluster	Description	Source Cost Center	Description
(blar	E52	MA Elec Station Operations Director	VM6	MEE SS Ops	VML	Mass Elec East
	E5A	Field Engineering South	VM6	MEE SS Ops	VML	Mass Elec East
	E5C	Field Communications South	VM6	MEE SS Ops	VML	Mass Elec East
	E6F	UG Troubleshooters North	VM9	MEE TSO	VML	Mass Elec East
	E21	Communication Engineering	VME	MEE Engr	VML	Mass Elec East
	N44	MA E Veg Mgmt - Contractor Costs	VMH	MEE Veg Mgmt + Training	VML	Mass Elec East
	N45	TG MA E Veg Mgmt - Contractor Costs	VMH	MEE Veg Mgmt + Training	VML	Mass Elec East
	338	MA E Dielectric Lab + Rubber Goods	VMM	MEE Meter	VML	Mass Elec East
	N60	MA E Training - D Charges	VMS	MEE Safe-Trn	VML	Mass Elec East
	556	MA-41-Pittsfield	VW1	MEW Fac	VMW	Mass Elec West
	4CS	W MA Field Operations Craft School	VW3	MEW M+C OH	VMW	Mass Elec West
	(blank)	Y	VN1	NH Fac	VNH	New Hampshire
			VW5	MEW M+C UG	VMW	Mass Elec West
			VN2	NH Sr Staff	VNH	New Hampshire
		(blank)	(blank)	(blank)	(blank)	(blank)
	4FT	WM Field Training	VWG	MEW Veg Mgmt + Training	VMW	Mass Elec West
	64K	TG MA W Veg Mgmt - Contractor Costs	VWG	MEW Veg Mgmt + Training	VMW	Mass Elec West
	6AD	MA W Veg Mgmt - Contractor Costs	VWG	MEW Veg Mgmt + Training	VMW	Mass Elec West
	77P	Maint Support	VN2	NH Sr Staff	VNH	New Hampshire
	774	NH SS Technical	VNE	NH Engr	VNH	New Hampshire
	1WL	NH Veg Mgmt - NH 06 Employees	VNG	NH Veg Mgmt + Training	VNH	New Hampshire
	6FT	NH Field Training	VNG	NH Veg Mgmt + Training	VNH	New Hampshire
	78Z	TG NH Veg Mgmt - Contractor Costs	VNG	NH Veg Mgmt + Training	VNH	New Hampshire
	7XC	NH Elec Training Charges	VNG	NH Veg Mgmt + Training	VNH	New Hampshire
	01P	MA Facilities Management	VE1	Serv Co Fac	VNS	Service Company
	049	CT-61-Repro-Mail Services	VE1	Serv Co Fac	VNS	Service Company
	39A	MA-61-Auburn	VE1	Serv Co Fac	VNS	Service Company
	458	Waltham Warehouse and Distribution	VE8	Serv Co Stores	VNS	Service Company
	1EG	SVP - Engineering	VEE	Serv Co SCO Engr	VNS	Service Company
	1TV	Trans Business and Quality Assurance	VEE	Serv Co SCO Engr	VNS	Service Company
	G06	Damage Prevention - Manager	VEE	Serv Co SCO Engr	VNS	Service Company
	1CP	Gas Restoration-East	VEG	Serv Co SCO Gas	VNS	Service Company
	1GI	Gas Operations Integration	VEG	Serv Co SCO Gas	VNS	Service Company
	1IR	Director - I+R	VEG	Serv Co SCO Gas	VNS	Service Company
	1LD	Director - LNG + LPG	VEG	Serv Co SCO Gas	VNS	Service Company
	1LK	Manager Leak+Corosn	VEG	Serv Co SCO Gas	VNS	Service Company
	1LM	Director-Leak Mgt-Press Mgt-DmgPrev	VEG	Serv Co SCO Gas	VNS	Service Company
	1PE	Gas Project Engineering CT	VEG	Serv Co SCO Gas	VNS	Service Company
	1QP	Director - Gas Control + SCADA	VEG	Serv Co SCO Gas	VNS	Service Company
	1RW	Gas Restoration - West	VEG	Serv Co SCO Gas	VNS	Service Company
	G03	VP Gas System Ops	VEG	Serv Co SCO Gas	VNS	Service Company
	002	Transmission President	VEH	Serv Co HR	VNS	Service Company
	01F	Stations FE+Comm T+D 61	VEH	Serv Co HR	VNS	Service Company
	06E	Employee + Labor Relations	VEH	Serv Co HR	VNS	Service Company
	12C	VP Construction Major Projects	VEH	Serv Co HR	VNS	Service Company
	1MA	MA Elec Field Ops-Svc Co	VEH	Serv Co HR	VNS	Service Company
	1ME	MA Elec System Ops VP-Svc Co	VEH	Serv Co HR	VNS	Service Company
	1PM	VP Proj Mgmt	VEH	Serv Co HR	VNS	Service Company
	1QK	GBU President	VEH	Serv Co HR	VNS	Service Company
	1SE	Strategic Sales EGMA	VEH	Serv Co HR	VNS	Service Company
	VPA	VP Asset Mgmt Process Impr	VEH	Serv Co HR	VNS	Service Company
	12P	Business Operations Technology-Proj	VEM	Serv Co Meter	VNS	Service Company

ACCOUNTING MANUAL

Vehicle SCC (Sequential)

	Source Cost Center	Description	Cluster	Description	Source Cost Center	Description
(blar	1AG	Compliance-Training	VEM	Serv Co Meter	VNS	Service Company
	1MT	Director-Meter Services East	VEM	Serv Co Meter	VNS	Service Company
	07M	CT Meter Reading	VEN	Serv Co CustCare	VNS	Service Company
	682	Meter Read NSTAR Admin	VEN	Serv Co CustCare	VNS	Service Company
	1CL	Quality Assurance Quality Control	VEO	Serv Co Other Operations	VNS	Service Company
	1CW	Director-Construction West	VEO	Serv Co Other Operations	VNS	Service Company
	1DF	Director-Maintenance East	VEO	Serv Co Other Operations	VNS	Service Company
	1ER	Gas Emergency Prep	VEO	Serv Co Other Operations	VNS	Service Company
	1FS	Gas Field Sales	VEO	Serv Co Other Operations	VNS	Service Company
	1SD	Gas SCADA	VEO	Serv Co Other Operations	VNS	Service Company
	1TZ	I+R Technology + Compliance	VEO	Serv Co Other Operations	VNS	Service Company
	1DR	Drone Engineering	VEQ	Serv Co EE	VNS	Service Company
	13N	Telecom Eng	VER	Serv Co Radio-Telecom	VNS	Service Company
	1WD	Safety - Electric Ops + Eng	VES	Serv Co Safe-Trn	VNS	Service Company
	1WF	Safety - Gas	VES	Serv Co Safe-Trn	VNS	Service Company
	R6E	Safety-Trans + Ops Services	VES	Serv Co Safe-Trn	VNS	Service Company
	010	Trans NH Projects	VET	Serv Co SCO Trans	VNS	Service Company
	1AH	WMA Transmission Prj Mgt + Cnst	VET	Serv Co SCO Trans	VNS	Service Company
	1WG	Svc Co Field Training	VEU	Serv Co Trning Veh	VNS	Service Company
	1WH	Gas Training- Svc Co	VEU	Serv Co Trning Veh	VNS	Service Company
	10M	IT Service Management Office	VEZ	Serv Co SCO Corp	VNS	Service Company
	G2E	Danielson Ops	VY2	YG Gas Ops	VYG	Yankee Gas
	G04	Construction Norwalk+Newtown	VYC	YG Constr	VYG	Yankee Gas
	G17	Construction East Windsor	VYC	YG Constr	VYG	Yankee Gas
	G2C	YG Const-Western	VYC	YG Constr	VYG	Yankee Gas
	G2W	Construction Wtbry + Torr	VYC	YG Constr	VYG	Yankee Gas
	G3D	Danielson Meter Service	VYM	YG Meter	VYG	Yankee Gas

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ACCOUNTING MANUAL Cost Elements Hierarchy

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
A00	Non Labor-Accounting	A01	Other Misc Acct			A10	Miscellaneous Accounting
						A90	Other Expense
				A10	Miscellaneous Accounting	000	Default
						A20	Miscellaneous Journal Entries
						A21	Miscellaneous Journal Entries Other
						A49	Officers Life Insurance Interest
						A50	IT Printer Credit
						A51	IT Printer Debit
						A52	IT Phone Credit
						A53	IT Phone Debit
						A71	Depreciation
						A72	Interest
						A73	Payments
						A74	Accrual
						A75	Deferral
						A76	Return on Prepaid+Deferred
						A77	Amortization
						A78	Reversal
						A79	Capital Accruals
						A83	Deferred Income Taxes-FAS109 - Gross-up
						A84	Intercompany Allocations
						A85	Miscellaneous Accounting Adjustments
						A89	Reclassification
						A91	Contrib in Aid of Construc-Taxable
						CPI	Construction Period Interest -Capitalized Interest
						UVL	Unvouchered Liablities
						ZWO	Plant Account Closing- Acct Use Only
				A90	Other Expense	A29	Employee Incentive
						A30	Executive Incentive
						A31	Stock Option Incentive
						A32	Service Company Rate of Return
						A33	Service Company Depreciation
						A34	Service Company Depreciation-MDM
						A35	Service Company Depreciation-Other
						A36	Mark to Market
						A37	NUStart Write Offs
						A38	Storm Reserve Fund Replenishment
						A39	Property Taxes
						A40	Late Payment Write Offs
						A42	Payroll Accrual
						A43	Hardship Costs
						A44	EIA Gas Rebates
						A45	Matching Payment Program
						A46	PSNH Energy Assistance Program
						A47	Operation Fuel
						A48	Revenue Intiatives
						A54	Storm Cost Recovery
						A86	Bad Debt-Uncollectible
						A88	Error Suspense
		AF1	Other AFUDC-Debt			A70	AFUDC- Debt
				A70	AFUDC- Debt	A66	AFUDC Debt
		AF2	Other AFUDC-Equity			A80	AFUDC- Equity

ACCOUNTING MANUAL Cost Elements Hierarchy

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
A00	Non Labor-	AF2	Other AFUDC-Equity	A80	AFUDC- Equity	A67	AFUDC Equity
		C01	Contributions			A60	CIAC
				A60	CIAC	A61	Contribution in Aid of Construct - Taxable
						A62	Contribution in Aid of Construct - Non Taxable
		R02	Reimbursables			A65	Reimbursable- A65
				A65	Reimbursable	A63	State Highway
						A64	Reimbursables
						A68	Other Reimbursables- Taxable
						A69	Reimbursables- Other
		W00	Wholesale Expenses			W01	Wholesale Expenses
				W01	Wholesale Expenses	W25	Co-Gens- WS
						W26	Peaker Contracts-WS
						W27	Contract for Differences-WS
						W28	Borderline Expenses
						W29	Renewable Energy Cert- Exp
						W30	HUB- Exp
						W31	Shared Microwave- Exp
						W51	Other Misc. Expenses
						W52	Hydro Quebec Phase 1 Exp
						W53	Hydro Quebec Phase 2 AC Exp
						W54	Hydro Quebec Phase 2 DC Exp
						W55	Hydro Quebec Line Usage Exp
						W56	Transmission Expense
B00	Benefits	B01	Benefits			L50	Other- Benefits
				L50	Other- Benefits	L51	Other Benefits
						L52	Medical
						L53	Vision
						L54	Prescription
						L55	Dental
						L56	Life Insurance
						L57	Short Term Disability
						L58	SERP
						L59	Non-SERP
						L60	Pension
						L61	401K Plan
						L62	K-Vantage
						L63	PBOP
						L64	ESOP
						L65	FAS106 Retiree Healthcare
						L66	Medvantage
						L67	Non-Qualified Pension
						L68	Medical Reimbursement
						L70	Long Term Diability
						L71	401K Admin
						L72	Savings Plan Match
						L73	Education Reimbursements
C00	Customer+Vendor Related	C02	Other Cust+Ven Rel			C10	Customer-Vendor Related
				C10	Customer-Vendor Related	C14	ANP Blackstone Energy Co
						C40	Concord Interconnection Support
						C41	Concord Municipal Light Dept
						C48	Convanta Energy
						C55	Entergy Capacitor Bank Transmission

ACCOUNTING MANUAL Cost Elements Hierarchy

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
C00	Customer+Vendor	C02	Other Cust+Ven Rel	C10	Customer-Vendor	C56	Entergy Nuclear -Off Site Pwr -Comm
						C69	Graniteridge - AES Londonderry LLC
						C79	Matep LLC - Brighton St
						C80	Matep LLC - Colburn Sta
						C91	MBTA - LNS + Dist
						C92	Merchants Way - NAN AFC - Comm
						D01	National Grid - Dewar St AFC
						D44	NALCOR Energy Marketing Corp
						D56	Belmont Support
						D67	Grid Support
						D74	Mirant Kendall - Facilities
						D77	NEA Interconnect Facilities Support
						D82	Sithe Mystic-Interconnection Calpine
						D84	Sithe Mystic-Interconnection
						D85	Hydro Quebec Phase 2 Support
						D86	Millenium Power Partners
						D87	Grid Nantucket LNS
						D88	Massport Local Network
						D89	National Grid - Edgar St Fac
						D90	Dartmouth Power
						D91	Exelon West Medway
						D63	HQUS-Energy New England TA
						D81	HQUS-MMWEC Transfer Agreement
D00	Debt Related	DR1	Other Debt Related			I00	Debt Related
				I00	Debt Related	I12	Debenture- 4.875%
						I13	5.75% MIFA Bonds
						I16	HEEC
						I17	Debenture - 2.375% Series
						I18	Debenture- 4.875% Series
						I19	8% Note Due 2010
						I20	Debenture - 5.500% Series
						I21	Debenture - 5.625% Series
						I22	Debenture - 5.75% Series
						I23	6.662% Bank Loan
						I25	LTD 300M 4.40%
						I28	Revolver Expenses
						I29	Series J - 9.95%
						I30	Series K - 7.11%
						I31	Series M- 7.04%
						I32	Series N - 4.46%
						I33	Series A- 5.375% - 2007
						I34	Series B- 5.75% - 2007
						I35	Series C- 5.750% - 2007
						I36	Series D- 6.375% -2007
						I37	Series A- 5.650% -2008
						I38	Series A-5.500% - 2009
						I39	Series D- 7.875% - 1994
						I40	1996 Series A PCRB
						I43	Series A- 4.800% - 2004
						I44	Series B- 5.750% - 2004
						I46	Series A- 5.000% - 2005
						I47	Series B- 5.625% - 2005
						I48	Series A- 6.350% - 2006
						I50	2011 Series A PCRB

ACCOUNTING MANUAL Cost Elements Hierarchy

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
D00	Debt Related	DR1	Other Debt Related	I00	Debt Related	I52	Series A- 2.500% - 2013
						I53	Series N- 6.15% - 2007
						I54	Series P- 4.50% - 2009
						I55	Series O- 6.00% 2008
						I56	Series L- 5.25% - 2004
						I57	Series M- 5.60%- 2005
						I58	2001 Series A PCRB
						I61	Series R- 3.20% - 2011
						I62	Series Q- 4.05% - 2011
						I63	Series E- 5.10% - 2010
						I64	Series D-6.700% - 2007
						I65	Series C- 5.24% - 2005
						I66	Series B- 5.90% - 2004
						I68	Series F- 3.50% -2011
						I69	Series F- 3.50% -2012
						I73	Series E- 1.45% Senior Note
						I74	Series F- 2.80% Senior Note
						I75	Series B- 8.48% 1992
						I76	Series H- 5.26% 2004
						I78	Series I- 5.35% 2005
						I79	Series K- 4.87% 2010
						I80	Series J- 6.90% 2008
						I81	2013 Floating Rate Deb
						I82	2014 Series A
						I83	Series G 3.88% 2013
						I84	Series L 4.82% 2014
						I85	Debenture $200M issued 2013
						I86	Debenture $300M issued 2014
						I87	$200M issued April 2013 LTD NS
						I88	Series G NUP
						I89	Series H NUP
						I90	CL+P Series 2015
						I91	2015 NE Debt Issuance
						I92	2015 YG Debt Issuance
						I93	2015 NG Debt Issuance
						I94	2015 WMECO Debt Issuance
						I95	2017 PSNH Debt Issuance
						I96	CLP 2017 Series A
						I97	WMECO 2016 Issuance
						I98	NE 2016 Issuance
						I99	EP 2016 Issuance Series I
						IA1	EP Sept 2016 Issuance Series J
						IA2	2017 PSNH Securitization
						IA3	2017 EP Series K
						IA4	2017 EP Series L
						IA6	2017 NSTAR Electric Issuance
						IA9	2017 Series N YG
						IA5	2018 CL+P Series A
						IB1	EP 2018 Issuance Series M
						IA7	2021 Series A - CL+P
						IA8	2018 NG Series P
						IB2	EP 2018 Issuance Series N
						IB3	YG 2018 FMB Series O
						IB4	EP 2018 Issuance Series O

ACCOUNTING MANUAL Cost Elements Hierarchy

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
D00	Debt Related	DR1	Other Debt Related	I00	Debt Related	IB5	EP 2020 Issuance Series P
						IB6	CL+P 2020 Series A
						IB7	NSTAR E 2019 Debentures
						IB8	PSNH 2019 Series T
						IB9	NSTAR G 2019 Series Q
						ID1	YG 2019 Series P
						ID2	YG 2019 Series Q
						ID3	ES 2020 Senior Series Q
						ID4	NSTAR E 2020 Debentures
						ID5	NG 2020 Series R
						ID6	NG 2020 SeriesS
						ID7	YG 2020 Series R
						ID8	ES 2020 Senior Series R
						ID9	PSNH 2020 Series U
						IE1	ES 2021 Senior Series S
						IE2	NSTAR E 2021 3.10% Debentures
						IE3	NSTAR E 2021 Debentures
						IE4	PSNH 2021 Series V
						IE5	NSTAR G 2021 Series T
						IE6	Yankee Gas 2021 Series S
						IE7	EGMA 2021 Series A
						IE8	ES 2021 Senior Series T
						IE9	ES 2021 Senior Series U
						IF1	Yankee Gas 2021 Series T
						IF2	EGMA 2021 Series B
						IF3	NG 2021 Series U
						IF4	ES 2022 Series V
						IF5	ES 2022 Series W
						IF6	ES 2022 Series X
						IF7	ES 2022 Series Y
						IF8	NSTAR E 4.55% Debentures
						IF9	NE 2022 4.95% Debentures
						IG1	NG 2022 Series V
						IG2	NG 2023 Series W
						IG3	YG 2022 Series U
						IG4	EGMA 2022 Series C
						IG5	PSNH 2023 Series W FMB
						IG6	Eversource 2023 Senior Series Z
						IG7	Eversource 2023 Senior Series AA
						IG8	Eversource 2023 Senior Series BB
						IG9	2023 NSTAR E 5.60% Debentures
						IH1	2023 CL+P Series A
						IH2	2023 CL+P Series B
						IH3	2023 PSNH Series X
						IH4	2023 YG Series V
						IH5	2023 EGMA Series D
						IH6	2023 YG Series W
						IH7	2023 YG Series X
						IH8	2023 ES Series CC
						IH9	2024 ES Series DD
						II2	2024 CL+P Series A
						II3	2024 PSNH Series Y FMB
						II6	2024 ES Series EE
						IR1	Tranch1

ACCOUNTING MANUAL Cost Elements Hierarchy

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
D00	Debt Related	DR1	Other Debt Related	I00	Debt Related	IR2	Tranch2
						IR3	Tranch3
IC0	Intercompany	IC1	Intercompany			IC2	Intercompany-IC2
				IC2	Intercompany	PAY	Intercompany Payables
						REC	Intercompany Receivables
L00	Labor-General Use	L01	Labor			L10	Straight Labor
						L30	Non Productive
						L40	Premium and Special
						LC1	Labor Converted NSTAR DO NOT USE
				L10	Straight Labor	L11	Labor Straight Time Exempt
						L12	Labor Straight Time Non-Exempt
						L13	Labor Straight Time Non Regular
						L14	Exempt Hours Beyond Schedule-Unpaid
						L15	Labor-Deferred Storm- Acct Use Only- Disable
				L30	Non Productive	L31	Labor Non Productive Exempt
						L32	Labor Non Productive Non-Exempt
						L33	Labor Non Productive Non Regular
						L34	Labor Non Productive Inclement Weather Non-Exempt
						L35	Labor Non Productive Rest Time Non-Exempt
				L40	Premium and	L39	Budgeted Float
						L41	Labor Premium and Special Exempt
						L42	Labor Premium and Special Non-Exempt
						L43	Labor Premium and Special Non Regular
				LC1	Labor Converted NSTAR DO NOT USE	LC0	Labor Converted NSTAR
		L25	Overtime Labor			L20	Overtime
				L20	Overtime	L21	Labor Overtime Exempt
						L22	Labor Overtime Non-Exempt
						L23	Labor Overtime Non Regular
						L24	Overtime- Deferred Storm- Acct Use Only Disable
NL0	Non-Labor					O00	Other-O00
						OS0	OS Svc-Contr
						OS1	OS Svc-Contr Env
						T00	Taxes Total
						V00	Vehicles
		EE0	Employee Expenses			E10	Employee Expense
				E10	Employee Expense	E11	Employee Expense Other
						E12	Employee Recognition Awards
						E13	Meals
						E14	Mileage
						E15	Miscellaneous Payroll Transactions
						E16	Registrations and Conference Expense
						E17	Travel
						E18	Training
						E19	Tuition- Disable
						E21	Employee Service Awards
						E22	Employee Contest Payments
						E23	Employee workers compensation expense
		FP0	Fees + Payments			B10	Business Expense
						F10	Fees and Assessments
						K10	IT Expense
						N10	Insurance
				B10	Business Expense	B11	Bank Service Charge

ACCOUNTING MANUAL Cost Elements Hierarchy

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
NL0	Non-Labor	FP0	Fees + Payments	B10	Business Expense	B12	Communications Usage Charge
						B13	Community Reputation Donations-taxable
						B14	Donations- Dollars for Doers
						B15	Donations- Pledge Partners
						B16	Donations- Matching Gifts
						B17	Donations- Other
						B18	Donations- CT Housing Credit
						B19	Freight
						B20	General Supplies
						B21	Postage and Delivery Services
						B22	Printing-Copying-Records
						B23	Reimbursements
						B24	Other Business Expense
						B25	Telephone
						B26	Donations- Corp Tables + Sponsor
						B27	Donations- Signature Grants
						B28	Donations- Scholarship
				F10	Fees and Assessments	F11	Regulatory Assessments State
						F12	Dues and Membership Fees
						F13	Regulatory Assessments FERC
						F14	Fees and Payments
						F15	Permits
						F16	Shareholder Fees
						F17	Trustee Fees and Expenses
						F18	Director RSUs
						F19	Filing Fees
						F20	Fees + Payments- Other
						N12	Credit Card Fees
				K10	IT Expense	K11	Software
						K12	Hardware
						K13	Other IT Expense
				N10	Insurance	N11	Public Liability Claims
						N13	Excess Liability
						N14	Workers Compensation Claims
						N15	Workers Compensation Premium
						N16	Directors and Officers Premium
						N17	Property Insurance
						N19	Safety Programs
						N21	Automobile Liability Premiums
						N22	Cyber Risk Insurance
						N23	Fiduciary Insurance
						N24	Policyholder Distribution
		G20	Budget Cont Funds			G15	Bud Cont Funds
				G15	Bud Cont Funds	G11	Budgeted Contingency Funds
		J00	Rents + Leases			J10	Rents and Leases
				J10	Rents and Leases	J11	Building leases
						J12	Communication Leases
						J13	Railroad Leases
						J14	Computer Leases
						J15	Other Leases
						J16	Rent Expense-Internal
						J17	Rent Expense-External
						J18	Rent Income -Internal

ACCOUNTING MANUAL Cost Elements Hierarchy

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
NL0	Non-Labor	J00	Rents + Leases	J10	Rents and Leases	J19	Rent Income- External
		JL0	Joint Line Billing			JL1	Joint Line Billing-JL1
				JL1	Joint Line Billing	S27	Joint Line Billing
		M00	Material			H10	Office Equipment
						M10	Materials and Equipment
				H10	Office Equipment	H11	Communications Equipment
						H12	Cell Phone Equipment
				M10	Materials and Equipment	M11	Materials- Purchased
						M12	Materials- Stores
						M13	Property Purchases
						M16	Materials- Investment Recovery Tracking
						M17	Materials- Direct Purchase Distribution Trans
						M18	Materials- NNECO Tool Whse
						MAX	Stores over 25K
						MXX	Stores Loader Cap
						U01	UVL- Materials Purchased
		M02	Salvage			M20	Materials Salvage
				M20	Materials Salvage	M15	Material Salvage
		O00	Other			G10	Miscellaneous Expenses
				G10	Miscellaneous Expenses	G12	Low Income-Special Needs Programs
						G13	Community Programs-Sponsorship
						G14	Other Miscellaneous Expense
						G16	Other- Deferred Storm- Acct Use Only
						G17	Labor-Deferred Storm- Acct Use Only
						G18	Overtime- Deferred Storm- Acct Use Only
						G19	Outside Contractors- Deferred Storm- Acct Use Only
		OS0	OS Svc-Contr			OS2	Outside Services Contractor
						S10	Outside Services
				OS2	Outside Services Contractor	M14	Contractor Materials
				S10	Outside Services	S11	Advertising Services
						S12	Audit Services
						S13	Collection Agencies
						S14	Contractor Services
						S15	Consulting Services
						S16	Engineering Design Services
						S17	IT Outside Services
						S18	IT Contract Maintenance
						S19	Legal Services
						S20	Lobby Services- Fed
						S21	Lobby Services- State
						S22	Other Outside Services
						S23	Other Building Services
						S25	Police Services and Traffic Control
						S26	Paving
						S28	Advertising - Outside Services
						S29	Advertising - Photography - Conv Only- Disable
						S30	Contractor Services- DUMP- Conv Only- Disable
						S31	Contractor Vehicles + Equip - Conv Only- Disable
						S32	Contractor Services- Other- Conv Only- Disable
						S33	Contractor- Unit Price- Conv Only- Disable

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
NL0	Non-Labor	OS0	OS Svc-Contr	S10	Outside Services	S34	Contractor- Fixed Price - Conv Only- Disable
						S35	Contractor Labor - Conv Only- Disable
						S36	Other Outside Services- CT Low-level waste - Conv Only- Disable
						S37	Other Outside Services- Tree Hourly - Conv Only- Disable
						S38	Other Outside Services- Tree Lump Sum - Conv Only- Disable
						S39	Other Outside Services- Other - Conv Only- Disable
						S40	Other Building Services- Operations and Maint - Conv Only- Disable
						S41	Other Building Services- Operations and Maint
						S42	Advertising - Production Design
						S43	Advertising - Photography
						S44	Contractor Services- DUMP
						S45	Contractor Vehicles + Equip
						S46	Contractor Services- Other
						S47	Contractor- Unit Price
						S48	Contractor- Fixed Price
						S49	Contractor Labor
						S65	Other Outside Services- CT Low-level waste
						S66	Other Outside Services- Tree Planned
						S67	Other Outside Services- Tree Unplanned
						S68	Other Outside Services- Other
						S70	Parking
						S71	Grounds Maintanence
						S72	Janitorial
						S73	Maintain Buildings
						S74	Physical Security
						S75	Refuse Removal and Recycling
						S76	Snow Removal
						S77	Electricity
						S78	Natural Gas
						S79	Heating Oil
						S80	Heating Steam
						S81	Water and Sewer
						S82	Outside Contractors- Deferred Storm- Acct Use Only Disable
						S83	ESO Contractor-Company Vehicle
						S84	Cloud Computing
						U04	UVL- Police Serv + Traffic Cntrl
						U05	UVL- Paving
						U06	UVL-Contractor Veh + Equip
						U07	UVL-Contractor Services- Other
						U08	UVL-Contractor Labor
						U09	UVL-Other Outside Serv-Tree Hr
						U10	UVL-Other Outside Serv-Tree Lump Sum
						S85	CI-EVSE Rebates
						S86	Residential-EVSE Rebates
						S90	Ebuilder OH Line Construction
						S91	Ebuilder UG Line Construction
						S92	Ebuilder Substation Construction
						S93	Ebuilder Other Construction
						S94	Ebuilder Test + Commissioning

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
NL0	Non-Labor	OS0	OS Svc-Contr	S10	Outside Services	S95	Ebuilder Outreach
						S96	Ebuilder Real Estate
						S97	Ebuilder Siting
						S98	Ebuilder PM Team
		OS1	OS Svc-Contr Env			ES0	Environmental Outside Services Total
				ES0	Environmental Outside Services	S50	Environmental Outside Services
						S51	Licensing and Permitting
						S52	Storm Spill Response and Disposal
						S53	Compliance Assistance-Fees-Plans
						S54	Other Costs
						S57	Reserve Site Remediation
						S58	Facility Waste Haz-Non haz-PCB-Universal
						S59	Spill Response and Disposal
						S60	Manholes and Vaults
						S61	Scrap Electric Equipment
						S62	Spoils Management
						S63	Treated-Mixed Wood
						U02	UVL-Environ Outside Services
						U03	UVL-Spoils Management
		T00	Taxes Total			T10	Taxes
						T50	Total Employer Paid Tax
				T10	Taxes	T11	Income Tax - Current
						T12	Income Tax - Deferred
						T17	Franchise Fees and Privilege Taxes
						T18	Other Non-Income Taxes
						T20	Other Taxes and Fees
						T21	Sales and Use Tax
						T22	Gross Earnings Tax
						T25	Insurance Excise Tax
				T50	Total Employer Paid Tax	T13	Medicare Tax
						T14	FICA Tax
						T24	Unemployment Tax
						T26	Massachusetts Health Tax
						T27	Tax Withholding
		V00	Vehicles			V10	Vehicle Expenses
				V10	Vehicle Expenses	V11	Fuel
						V12	Auto Parts
						V13	Vehicle Rental
						V14	Vehicles, Rental Truck Dd
						V15	Vehicles, Rental Truck Mh
						V16	Vehicles, Rental Truck Sq
						V17	Rental Vehicle Use Credit
						V18	Automobile Tires
						V20	Vehicle Lease - Class 1
						V21	Vehicle Lease - Class 2
						V23	Vehicle Lease - Class 4
						V30	Shared Lease Vehicle
						V32	Shared Lease Vehicles-Class 2
						V33	Shared Lease Vehicles-Class 3
						V34	Shared Lease Vehicles-Class 4
						V40	Vehicles-Class 1
						V41	Vehicles-Class 2

ACCOUNTING MANUAL Cost Elements Hierarchy

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
NL0	Non-Labor	V00	Vehicles	V10	Vehicle Expenses	V42	Vehicles-Class 2L-Large Vehicles
						V43	Vehicles-Class 2S-Small Vehicles
						V44	Vehicles-Class 3
						V45	Vehicles-Class 3S
						V46	Vehicles-Class 2M-AMR Vehicles
						V47	Vehicles-Class 4
						V48	Vehicles-Class 4F-Squirts
						V49	Vehicles-Class 4A
						V50	Vehicles-Class 4B
						V51	Vehicles-Class 4C
						V52	Vehicles-Class 4D
						V53	Vehicles-Class 4E
						V54	Vehicles-Class 4G-Aerial Platforms
						V55	Vehicles-Class 4R-Rebuilds
						V56	Vehicles-Class 5A
						V57	Vehicles-Class 5B
						V58	Vehicles-Class 5C
						V59	Vehicles-Class 5D
						V60	Vehicles-Class 5E
						V61	Vehicles-Class 5F
						V62	Vehicles-Class 6
						V63	Vehicles-Class 6A
						V64	Vehicles-Class 6D
						V65	Vehicles-Class 6E
						V66	Vehicles-Class 6F
						V67	Vehicles-Class 6G
						V68	Vehicles-Class 6M-Mobiles
						V69	Vehicle GPS
						V70	Other Vehicle Expense
						V71	Vehicles-Class 1-Registrations
						V72	Vehicles-Class 2-Registrations
						V73	Vehicles-Class 3-Registrations
						V74	Vehicles-Class 4-Registrations
						V75	Vehicles-Class 5-Registrations
						V76	Vehicles-Class 6-Registrations
						V77	Vehicle Lease
						V78	Vehicles-shared lease reimbursements
						V80	Vehicle Clearing Offset
						V22	Vehicle Lease - Class 3
						V24	Vehicle Lease - Class 5
						V25	Vehicle Lease - Class 6
OC3	Orig Cost					OC2	Orig Cost Retirement- OC2
		OC2	Orig Cost			OC1	Orig Cost Retirement- OC1
				OC1	Orig Cost	A92	RWIP Functionalization
						OCR	Original Cost Retirement
R00	Revenue-Accounting					R04	Revenue
						X00	Other Income
		R04	Revenue			R10	Retail Revenue
						W10	Wholesale Revenue
				R10	Retail Revenue	R11	Retail Revenue - Billed
						R12	Retail Revenue - Unbilled
						R13	Late Payment Charges
						R14	Reconnect-Reactivation Fees
						R15	Returned Check Fees

ACCOUNTING MANUAL Cost Elements Hierarchy

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
R00	Revenue-Accounting	R04	Revenue	R10	Retail Revenue	R16	Collection Charges
						R17	Rental Revenue
						R18	Surge Protection Revenue
						R19	Borderline Revenue- Disable
						R20	Meter Data Service
						R21	Renewable Energy Certificates- Disable
						R23	Meter Diversion Charge
						R24	Trip Charge Fee
						R25	Facility Charges
						R26	DG Rebates
						R27	Goodwill
						R28	Protection Revenues- Basic
						R29	Protection Revenues- Ext
						R30	Protection Revenues- Deluxe
						R31	Co-Gens- RR
						R32	HUB- Disable
						R35	Peaker Contracts- Disable
						R36	Contract for Differences- Disable
						R37	Other Misc. Revenue and Billing adjustments
						R38	Other Misc Revenue- Revenue Initiatives
						R22	Sales Tax Abatement Fee
				W10	Wholesale Revenue	W11	Scheduling and Dispatch
						W12	Unreserved Use Credit
						W13	Unreserved Use Penalties
						W14	Tariffs
						W15	Other Misc. Revenues
						W16	Shared Microwave
						W18	Hydro Quebec Phase 2 AC
						W20	Hydro Quebec Line Usage
						W21	Transmission Revenues
						W22	Borderline Revenue- WS
						W23	Renewable Energy Certificates-WS
						W24	HUB-WS
		X00	Other Income			X10	Other
				X10	Other	X11	Cable TV
						X13	Right Of Way
						X14	Pole
						X15	Wireless
						X16	Substation
						X17	Apparatus
						X22	RGGI
						X25	Power Contract Billings
R03	Revenue-General					R01	Misc Revenue
		R01	Misc Revenue			R50	Miscellaneous Revenue
				R50	Miscellaneous Revenue	R51	Miscellaneous Revenue
						R52	Rebates
						R53	Lost Base Revenues
						R54	Fiber Optic Revenue
Z00	Allocations					Z90	Alloc- AS+E
						Z91	Alloc-Mat loaders
						Z92	Alloc-Misc Costs Cap
						Z93	Alloc-PR load
						Z94	Alloc-Srvc Co Billing

ACCOUNTING MANUAL

Cost Elements Hierarchy

Parent	Description	Rollup	Description	Sub rollup	Description	Cost Element	Description
Z00	Allocations					Z95	Alloc-AFUDC
						Z96	Alloc- E+S
						Z97	Alloc- GSF
						Z98	Alloc - Veh Clear
		Z90	Alloc- AS+E			Z03	Allocation AS+E
				Z03	Allocation AS+E	ZAS	Admin and Eng OH- Acct Use Only
		Z91	Alloc-Mat loaders			Z08	Allocations-LS
						Z09	Allocations-SL
						Z14	Allocations- BCW Loader
				Z08	Allocations-LS	ZLO	Lobby Stock Loader-Acct Use Only
				Z09	Allocations-SL	ZST	Stores Loader- Acct Use Only
				Z14	Allocations- BCW Loader	ZBW	BCW Loader- ACCT Use Only
		Z92	Alloc-Misc Costs Cap			Z11	Allocations-Capitalized
				Z11	Allocations-Capitalized	ZMI	Misc Dist Exp Capitalized OH-Acct Use Only
		Z93	Alloc-PR load			Z05	Allocations-NPT
						Z06	Allocations-PR
						Z07	Allocations-GCBL
				Z05	Allocations-NPT	ZNP	Non Productive Time Loader- Acct Use Only
				Z06	Allocations-PR	ZPB	Payroll Benefit Loader- Acct Use Only
				Z07	Allocations-GCBL	ZGS	Gen Ser Co Benefit Loader- Acct Use Only
		Z94	Alloc-Srvc Co Billing			Z12	Allocations-Service
				Z12	Allocations-Service	ZSC	Service Company Allocations- Acct Use Only
		Z95	Alloc-AFUDC			Z10	Allocations-AFUDC
				Z10	Allocations-AFUDC	Z02	AFUDC ZK- Acct Use Only
		Z96	Alloc- E+S			Z04	Allocations-E+S
				Z04	Allocations-E+S	ZES	Engin and Super OH- Acct Use Only
						ZEB	Alloc- E+S OH Subst- Acct Use Only
						ZEL	Alloc- E+S OH Lines- Acct Use Only
		Z97	Alloc- GSF			Z15	Allocations- GSF
				Z15	Allocations- GSF	ZSF	Gas Service Fittings- Acct Use Only
		Z98	Alloc - Veh Clear			Z13	Allocations-Vehicle
				Z13	Allocations-Vehicle	ZVE	Vehicle Costs Clearing- Acct Use Only

ACCOUNTING MANUAL Cost Elements (Sequential)

Cost Element	Description	Rollup	Description	Parent	Description
000	Default	A01	Other Misc Acct	A00	Non Labor-Accounting
A10	Miscellaneous Accounting	A01	Other Misc Acct	A00	Non Labor-Accounting
A20	Miscellaneous Journal Entries	A01	Other Misc Acct	A00	Non Labor-Accounting
A21	Miscellaneous Journal Entries Other	A01	Other Misc Acct	A00	Non Labor-Accounting
A29	Employee Incentive	A01	Other Misc Acct	A00	Non Labor-Accounting
A30	Executive Incentive	A01	Other Misc Acct	A00	Non Labor-Accounting
A31	Stock Option Incentive	A01	Other Misc Acct	A00	Non Labor-Accounting
A32	Service Company Rate of Return	A01	Other Misc Acct	A00	Non Labor-Accounting
A33	Service Company Depreciation	A01	Other Misc Acct	A00	Non Labor-Accounting
A34	Service Company Depreciation-MDM	A01	Other Misc Acct	A00	Non Labor-Accounting
A35	Service Company Depreciation-Other	A01	Other Misc Acct	A00	Non Labor-Accounting
A36	Mark to Market	A01	Other Misc Acct	A00	Non Labor-Accounting
A37	NUStart Write Offs	A01	Other Misc Acct	A00	Non Labor-Accounting
A38	Storm Reserve Fund Replenishment	A01	Other Misc Acct	A00	Non Labor-Accounting
A39	Property Taxes	A01	Other Misc Acct	A00	Non Labor-Accounting
A40	Late Payment Write Offs	A01	Other Misc Acct	A00	Non Labor-Accounting
A42	Payroll Accrual	A01	Other Misc Acct	A00	Non Labor-Accounting
A43	Hardship Costs	A01	Other Misc Acct	A00	Non Labor-Accounting
A44	EIA Gas Rebates	A01	Other Misc Acct	A00	Non Labor-Accounting
A45	Matching Payment Program	A01	Other Misc Acct	A00	Non Labor-Accounting
A46	PSNH Energy Assistance Program	A01	Other Misc Acct	A00	Non Labor-Accounting
A47	Operation Fuel	A01	Other Misc Acct	A00	Non Labor-Accounting
A48	Revenue Intiatives	A01	Other Misc Acct	A00	Non Labor-Accounting
A49	Officers Life Insurance Interest	A01	Other Misc Acct	A00	Non Labor-Accounting
A50	IT Printer Credit	A01	Other Misc Acct	A00	Non Labor-Accounting
A51	IT Printer Debit	A01	Other Misc Acct	A00	Non Labor-Accounting
A52	IT Phone Credit	A01	Other Misc Acct	A00	Non Labor-Accounting
A53	IT Phone Debit	A01	Other Misc Acct	A00	Non Labor-Accounting
A54	Storm Cost Recovery	A01	Other Misc Acct	A00	Non Labor-Accounting
A60	CIAC	C01	Contributions	A00	Non Labor-Accounting
A61	Contribution in Aid of Construct - Taxable	C01	Contributions	A00	Non Labor-Accounting
A62	Contribution in Aid of Construct - Non Taxable	C01	Contributions	A00	Non Labor-Accounting
A63	State Highway	R02	Reimbursables-R02	A00	Non Labor-Accounting
A64	Reimbursables	R02	Reimbursables-R02	A00	Non Labor-Accounting
A65	Reimbursable- A65	R02	Reimbursables-R02	A00	Non Labor-Accounting
A66	AFUDC Debt	AF1	Other AFUDC-Debt	A00	Non Labor-Accounting
A67	AFUDC Equity	AF2	Other AFUDC-Equity	A00	Non Labor-Accounting
A68	Other Reimbursables- Taxable	R02	Reimbursables-R02	A00	Non Labor-Accounting
A69	Reimbursables- Other	R02	Reimbursables-R02	A00	Non Labor-Accounting
A70	AFUDC- Debt	AF1	Other AFUDC-Debt	A00	Non Labor-Accounting
A71	Depreciation	A01	Other Misc Acct	A00	Non Labor-Accounting
A72	Interest	A01	Other Misc Acct	A00	Non Labor-Accounting
A73	Payments	A01	Other Misc Acct	A00	Non Labor-Accounting
A74	Accrual	A01	Other Misc Acct	A00	Non Labor-Accounting
A75	Deferral	A01	Other Misc Acct	A00	Non Labor-Accounting
A76	Return on Prepaid+Deferred	A01	Other Misc Acct	A00	Non Labor-Accounting
A77	Amortization	A01	Other Misc Acct	A00	Non Labor-Accounting
A78	Reversal	A01	Other Misc Acct	A00	Non Labor-Accounting
A79	Capital Accruals	A01	Other Misc Acct	A00	Non Labor-Accounting
A80	AFUDC- Equity	AF2	Other AFUDC-Equity	A00	Non Labor-Accounting
A83	Deferred Income Taxes-FAS109 - Gross-up	A01	Other Misc Acct	A00	Non Labor-Accounting
A84	Intercompany Allocations	A01	Other Misc Acct	A00	Non Labor-Accounting
A85	Miscellaneous Accounting Adjustments	A01	Other Misc Acct	A00	Non Labor-Accounting
A86	Bad Debt-Uncollectible	A01	Other Misc Acct	A00	Non Labor-Accounting
A88	Error Suspense	A01	Other Misc Acct	A00	Non Labor-Accounting
A89	Reclassification	A01	Other Misc Acct	A00	Non Labor-Accounting
A90	Other Expense	A01	Other Misc Acct	A00	Non Labor-Accounting

ACCOUNTING MANUAL Cost Elements (Sequential)

Cost Element	Description	Rollup	Description	Parent	Description
A91	Contrib in Aid of Construc-Taxable	A01	Other Misc Acct	A00	Non Labor-Accounting
A92	RWIP Functionalization	OC2	Orig Cost Retirement- OC2	OC3	Orig Cost Retirement- OC3
B10	Business Expense	FP0	Fees + Payments	NL0	Non-Labor
B11	Bank Service Charge	FP0	Fees + Payments	NL0	Non-Labor
B12	Communications Usage Charge	FP0	Fees + Payments	NL0	Non-Labor
B13	Community Reputation Donations-taxable	FP0	Fees + Payments	NL0	Non-Labor
B14	Donations- Dollars for Doers	FP0	Fees + Payments	NL0	Non-Labor
B15	Donations- Pledge Partners	FP0	Fees + Payments	NL0	Non-Labor
B16	Donations- Matching Gifts	FP0	Fees + Payments	NL0	Non-Labor
B17	Donations- Other	FP0	Fees + Payments	NL0	Non-Labor
B18	Donations- CT Housing Credit	FP0	Fees + Payments	NL0	Non-Labor
B19	Freight	FP0	Fees + Payments	NL0	Non-Labor
B20	General Supplies	FP0	Fees + Payments	NL0	Non-Labor
B21	Postage and Delivery Services	FP0	Fees + Payments	NL0	Non-Labor
B22	Printing-Copying-Records	FP0	Fees + Payments	NL0	Non-Labor
B23	Reimbursements	FP0	Fees + Payments	NL0	Non-Labor
B24	Other Business Expense	FP0	Fees + Payments	NL0	Non-Labor
B25	Telephone	FP0	Fees + Payments	NL0	Non-Labor
B26	Donations- Corp Tables + Sponsor	FP0	Fees + Payments	NL0	Non-Labor
B27	Donations- Signature Grants	FP0	Fees + Payments	NL0	Non-Labor
B28	Donations- Scholarship	FP0	Fees + Payments	NL0	Non-Labor
C10	Customer-Vendor Related	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
C14	ANP Blackstone Energy Co	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
C40	Concord Interconnection Support	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
C41	Concord Municipal Light Dept	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
C48	Convanta Energy	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
C55	Entergy Capacitor Bank Transmission	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
C56	Entergy Nuclear -Off Site Pwr -Comm	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
C69	Graniteridge - AES Londonderry LLC	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
C79	Matep LLC - Brighton St	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
C80	Matep LLC - Colburn Sta	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
C91	MBTA - LNS + Dist	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
C92	Merchants Way - NAN AFC - Comm	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
CPI	Construction Period Interest -Capitalized Interest	A01	Other Misc Acct	A00	Non Labor-Accounting
D01	National Grid - Dewar St AFC	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D44	NALCOR Energy Marketing Corp	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D56	Belmont Support	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D63	HQUS-Energy New England TA	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D67	Grid Support	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D74	Mirant Kendall - Facilities	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D77	NEA Interconnect Facilities Support	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D81	HQUS-MMWEC Transfer Agreement	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D82	Sithe Mystic-Interconnection Calpine	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D84	Sithe Mystic-Interconnection	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D85	Hydro Quebec Phase 2 Support	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D86	Millenium Power Partners	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D87	Grid Nantucket LNS	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D88	Massport Local Network	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D89	National Grid - Edgar St Fac	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D90	Dartmouth Power	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
D91	Exelon West Medway	C02	Other Cust+Ven Rel	C00	Customer+Vendor Related
E10	Employee Expense	EE0	Employee Expenses	NL0	Non-Labor
E11	Employee Expense Other	EE0	Employee Expenses	NL0	Non-Labor
E12	Employee Recognition Awards	EE0	Employee Expenses	NL0	Non-Labor
E13	Meals	EE0	Employee Expenses	NL0	Non-Labor
E14	Mileage	EE0	Employee Expenses	NL0	Non-Labor
E15	Miscellaneous Payroll Transactions	EE0	Employee Expenses	NL0	Non-Labor

Cost Element	Description	Rollup	Description	Parent	Description
E16	Registrations and Conference Expense	EE0	Employee Expenses	NL0	Non-Labor
E17	Travel	EE0	Employee Expenses	NL0	Non-Labor
E18	Training	EE0	Employee Expenses	NL0	Non-Labor
E19	Tuition- Disable	EE0	Employee Expenses	NL0	Non-Labor
E21	Employee Service Awards	EE0	Employee Expenses	NL0	Non-Labor
E22	Employee Contest Payments	EE0	Employee Expenses	NL0	Non-Labor
E23	Employee workers compensation expense	EE0	Employee Expenses	NL0	Non-Labor
ES0	Environmental Outside Services Total	OS1	OS Svc-Contr Env	NL0	Non-Labor
F10	Fees and Assessments	FP0	Fees + Payments	NL0	Non-Labor
F11	Regulatory Assessments State	FP0	Fees + Payments	NL0	Non-Labor
F12	Dues and Membership Fees	FP0	Fees + Payments	NL0	Non-Labor
F13	Regulatory Assessments FERC	FP0	Fees + Payments	NL0	Non-Labor
F14	Fees and Payments	FP0	Fees + Payments	NL0	Non-Labor
F15	Permits	FP0	Fees + Payments	NL0	Non-Labor
F16	Shareholder Fees	FP0	Fees + Payments	NL0	Non-Labor
F17	Trustee Fees and Expenses	FP0	Fees + Payments	NL0	Non-Labor
F18	Director RSUs	FP0	Fees + Payments	NL0	Non-Labor
F19	Filing Fees	FP0	Fees + Payments	NL0	Non-Labor
F20	Fees + Payments- Other	FP0	Fees + Payments	NL0	Non-Labor
G10	Miscellaneous Expenses	O00	Other-O00	NL0	Non-Labor
G11	Budgeted Contingency Funds	G20	Budget Cont Funds	NL0	Non-Labor
G12	Low Income-Special Needs Programs	O00	Other-O00	NL0	Non-Labor
G13	Community Programs-Sponsorship	O00	Other-O00	NL0	Non-Labor
G14	Other Miscellaneous Expense	O00	Other-O00	NL0	Non-Labor
G15	Bud Cont Funds	G20	Budget Cont Funds	NL0	Non-Labor
G16	Other- Deferred Storm- Acct Use Only	O00	Other-O00	NL0	Non-Labor
G17	Labor-Deferred Storm- Acct Use Only	O00	Other-O00	NL0	Non-Labor
G18	Overtime- Deferred Storm- Acct Use Only	O00	Other-O00	NL0	Non-Labor
G19	Outside Contractors- Deferred Storm- Acct Use Only	O00	Other-O00	NL0	Non-Labor
H10	Office Equipment	M00	Material	NL0	Non-Labor
H11	Communications Equipment	M00	Material	NL0	Non-Labor
H12	Cell Phone Equipment	M00	Material	NL0	Non-Labor
I00	Debt Related	DR1	Other Debt Related	D00	Debt Related-D00
I12	Debenture- 4.875%	DR1	Other Debt Related	D00	Debt Related-D00
I13	5.75% MIFA Bonds	DR1	Other Debt Related	D00	Debt Related-D00
I16	HEEC	DR1	Other Debt Related	D00	Debt Related-D00
I17	Debenture - 2.375% Series	DR1	Other Debt Related	D00	Debt Related-D00
I18	Debenture- 4.875% Series	DR1	Other Debt Related	D00	Debt Related-D00
I19	8% Note Due 2010	DR1	Other Debt Related	D00	Debt Related-D00
I20	Debenture - 5.500% Series	DR1	Other Debt Related	D00	Debt Related-D00
I21	Debenture - 5.625% Series	DR1	Other Debt Related	D00	Debt Related-D00
I22	Debenture - 5.75% Series	DR1	Other Debt Related	D00	Debt Related-D00
I23	6.662% Bank Loan	DR1	Other Debt Related	D00	Debt Related-D00
I25	LTD 300M 4.40%	DR1	Other Debt Related	D00	Debt Related-D00
I28	Revolver Expenses	DR1	Other Debt Related	D00	Debt Related-D00
I29	Series J - 9.95%	DR1	Other Debt Related	D00	Debt Related-D00
I30	Series K - 7.11%	DR1	Other Debt Related	D00	Debt Related-D00
I31	Series M- 7.04%	DR1	Other Debt Related	D00	Debt Related-D00
I32	Series N - 4.46%	DR1	Other Debt Related	D00	Debt Related-D00
I33	Series A- 5.375% - 2007	DR1	Other Debt Related	D00	Debt Related-D00
I34	Series B- 5.75% - 2007	DR1	Other Debt Related	D00	Debt Related-D00
I35	Series C- 5.750% - 2007	DR1	Other Debt Related	D00	Debt Related-D00
I36	Series D- 6.375% -2007	DR1	Other Debt Related	D00	Debt Related-D00
I37	Series A- 5.650% -2008	DR1	Other Debt Related	D00	Debt Related-D00
I38	Series A-5.500% - 2009	DR1	Other Debt Related	D00	Debt Related-D00
I39	Series D- 7.875% - 1994	DR1	Other Debt Related	D00	Debt Related-D00
I40	1996 Series A PCRB	DR1	Other Debt Related	D00	Debt Related-D00

ACCOUNTING MANUAL Cost Elements (Sequential)

Cost Element	Description	Rollup	Description	Parent	Description
I43	Series A- 4.800% - 2004	DR1	Other Debt Related	D00	Debt Related-D00
I44	Series B- 5.750% - 2004	DR1	Other Debt Related	D00	Debt Related-D00
I46	Series A- 5.000% - 2005	DR1	Other Debt Related	D00	Debt Related-D00
I47	Series B- 5.625% - 2005	DR1	Other Debt Related	D00	Debt Related-D00
I48	Series A- 6.350% - 2006	DR1	Other Debt Related	D00	Debt Related-D00
I50	2011 Series A PCRB	DR1	Other Debt Related	D00	Debt Related-D00
I52	Series A- 2.500% - 2013	DR1	Other Debt Related	D00	Debt Related-D00
I53	Series N- 6.15% - 2007	DR1	Other Debt Related	D00	Debt Related-D00
I54	Series P- 4.50% - 2009	DR1	Other Debt Related	D00	Debt Related-D00
I55	Series O- 6.00% 2008	DR1	Other Debt Related	D00	Debt Related-D00
I56	Series L- 5.25% - 2004	DR1	Other Debt Related	D00	Debt Related-D00
I57	Series M- 5.60%- 2005	DR1	Other Debt Related	D00	Debt Related-D00
I58	2001 Series A PCRB	DR1	Other Debt Related	D00	Debt Related-D00
I61	Series R- 3.20% - 2011	DR1	Other Debt Related	D00	Debt Related-D00
I62	Series Q- 4.05% - 2011	DR1	Other Debt Related	D00	Debt Related-D00
I63	Series E- 5.10% - 2010	DR1	Other Debt Related	D00	Debt Related-D00
I64	Series D-6.700% - 2007	DR1	Other Debt Related	D00	Debt Related-D00
I65	Series C- 5.24% - 2005	DR1	Other Debt Related	D00	Debt Related-D00
I66	Series B- 5.90% - 2004	DR1	Other Debt Related	D00	Debt Related-D00
I68	Series F- 3.50% -2011	DR1	Other Debt Related	D00	Debt Related-D00
I69	Series F- 3.50% -2012	DR1	Other Debt Related	D00	Debt Related-D00
I73	Series E- 1.45% Senior Note	DR1	Other Debt Related	D00	Debt Related-D00
I74	Series F- 2.80% Senior Note	DR1	Other Debt Related	D00	Debt Related-D00
I75	Series B- 8.48% 1992	DR1	Other Debt Related	D00	Debt Related-D00
I76	Series H- 5.26% 2004	DR1	Other Debt Related	D00	Debt Related-D00
I78	Series I- 5.35% 2005	DR1	Other Debt Related	D00	Debt Related-D00
I79	Series K- 4.87% 2010	DR1	Other Debt Related	D00	Debt Related-D00
I80	Series J- 6.90% 2008	DR1	Other Debt Related	D00	Debt Related-D00
I81	2013 Floating Rate Deb	DR1	Other Debt Related	D00	Debt Related-D00
I82	2014 Series A	DR1	Other Debt Related	D00	Debt Related-D00
I83	Series G 3.88% 2013	DR1	Other Debt Related	D00	Debt Related-D00
I84	Series L 4.82% 2014	DR1	Other Debt Related	D00	Debt Related-D00
I85	Debenture $200M issued 2013	DR1	Other Debt Related	D00	Debt Related-D00
I86	Debenture $300M issued 2014	DR1	Other Debt Related	D00	Debt Related-D00
I87	$200M issued April 2013 LTD NS	DR1	Other Debt Related	D00	Debt Related-D00
I88	Series G NUP	DR1	Other Debt Related	D00	Debt Related-D00
I89	Series H NUP	DR1	Other Debt Related	D00	Debt Related-D00
I90	CL+P Series 2015	DR1	Other Debt Related	D00	Debt Related-D00
I91	2015 NE Debt Issuance	DR1	Other Debt Related	D00	Debt Related-D00
I92	2015 YG Debt Issuance	DR1	Other Debt Related	D00	Debt Related-D00
I93	2015 NG Debt Issuance	DR1	Other Debt Related	D00	Debt Related-D00
I94	2015 WMECO Debt Issuance	DR1	Other Debt Related	D00	Debt Related-D00
I95	2017 PSNH Debt Issuance	DR1	Other Debt Related	D00	Debt Related-D00
I96	CLP 2017 Series A	DR1	Other Debt Related	D00	Debt Related-D00
I97	WMECO 2016 Issuance	DR1	Other Debt Related	D00	Debt Related-D00
I98	NE 2016 Issuance	DR1	Other Debt Related	D00	Debt Related-D00
I99	EP 2016 Issuance Series I	DR1	Other Debt Related	D00	Debt Related-D00
IA1	EP Sept 2016 Issuance Series J	DR1	Other Debt Related	D00	Debt Related-D00
IA2	2017 PSNH Securitization	DR1	Other Debt Related	D00	Debt Related-D00
IA3	2017 EP Series K	DR1	Other Debt Related	D00	Debt Related-D00
IA4	2017 EP Series L	DR1	Other Debt Related	D00	Debt Related-D00
IA5	2018 CL+P Series A	DR1	Other Debt Related	D00	Debt Related-D00
IA6	2017 NSTAR Electric Issuance	DR1	Other Debt Related	D00	Debt Related-D00
IA7	2021 Series A - CL+P	DR1	Other Debt Related	D00	Debt Related-D00
IA8	2018 NG Series P	DR1	Other Debt Related	D00	Debt Related-D00
IA9	2017 Series N YG	DR1	Other Debt Related	D00	Debt Related-D00
IB1	EP 2018 Issuance Series M	DR1	Other Debt Related	D00	Debt Related-D00

ACCOUNTING MANUAL Cost Elements (Sequential)

Cost Element	Description	Rollup	Description	Parent	Description
IB2	EP 2018 Issuance Series N	DR1	Other Debt Related	D00	Debt Related-D00
IB3	YG 2018 FMB Series O	DR1	Other Debt Related	D00	Debt Related-D00
IB4	EP 2018 Issuance Series O	DR1	Other Debt Related	D00	Debt Related-D00
IB5	EP 2020 Issuance Series P	DR1	Other Debt Related	D00	Debt Related-D00
IB6	CL+P 2020 Series A	DR1	Other Debt Related	D00	Debt Related-D00
IB7	NSTAR E 2019 Debentures	DR1	Other Debt Related	D00	Debt Related-D00
IB8	PSNH 2019 Series T	DR1	Other Debt Related	D00	Debt Related-D00
IB9	NSTAR G 2019 Series Q	DR1	Other Debt Related	D00	Debt Related-D00
IC2	Intercompany-IC2	IC1	Intercompany-IC1	IC0	Intercompany
ID1	YG 2019 Series P	DR1	Other Debt Related	D00	Debt Related-D00
ID2	YG 2019 Series Q	DR1	Other Debt Related	D00	Debt Related-D00
ID3	ES 2020 Senior Series Q	DR1	Other Debt Related	D00	Debt Related-D00
ID4	NSTAR E 2020 Debentures	DR1	Other Debt Related	D00	Debt Related-D00
ID5	NG 2020 Series R	DR1	Other Debt Related	D00	Debt Related-D00
ID6	NG 2020 SeriesS	DR1	Other Debt Related	D00	Debt Related-D00
ID7	YG 2020 Series R	DR1	Other Debt Related	D00	Debt Related-D00
ID8	ES 2020 Senior Series R	DR1	Other Debt Related	D00	Debt Related-D00
ID9	PSNH 2020 Series U	DR1	Other Debt Related	D00	Debt Related-D00
IE1	ES 2021 Senior Series S	DR1	Other Debt Related	D00	Debt Related-D00
IE2	NSTAR E 2021 3.10% Debentures	DR1	Other Debt Related	D00	Debt Related-D00
IE3	NSTAR E 2021 Debentures	DR1	Other Debt Related	D00	Debt Related-D00
IE4	PSNH 2021 Series V	DR1	Other Debt Related	D00	Debt Related-D00
IE5	NSTAR G 2021 Series T	DR1	Other Debt Related	D00	Debt Related-D00
IE6	Yankee Gas 2021 Series S	DR1	Other Debt Related	D00	Debt Related-D00
IE7	EGMA 2021 Series A	DR1	Other Debt Related	D00	Debt Related-D00
IE8	ES 2021 Senior Series T	DR1	Other Debt Related	D00	Debt Related-D00
IE9	ES 2021 Senior Series U	DR1	Other Debt Related	D00	Debt Related-D00
IF1	Yankee Gas 2021 Series T	DR1	Other Debt Related	D00	Debt Related-D00
IF2	EGMA 2021 Series B	DR1	Other Debt Related	D00	Debt Related-D00
IF3	NG 2021 Series U	DR1	Other Debt Related	D00	Debt Related-D00
IF4	ES 2022 Series V	DR1	Other Debt Related	D00	Debt Related-D00
IF5	ES 2022 Series W	DR1	Other Debt Related	D00	Debt Related-D00
IF6	ES 2022 Series X	DR1	Other Debt Related	D00	Debt Related-D00
IF7	ES 2022 Series Y	DR1	Other Debt Related	D00	Debt Related-D00
IF8	NSTAR E 4.55% Debentures	DR1	Other Debt Related	D00	Debt Related-D00
IF9	NE 2022 4.95% Debentures	DR1	Other Debt Related	D00	Debt Related-D00
IG1	NG 2022 Series V	DR1	Other Debt Related	D00	Debt Related-D00
IG2	NG 2023 Series W	DR1	Other Debt Related	D00	Debt Related-D00
IG3	YG 2022 Series U	DR1	Other Debt Related	D00	Debt Related-D00
IG4	EGMA 2022 Series C	DR1	Other Debt Related	D00	Debt Related-D00
IG5	PSNH 2023 Series W FMB	DR1	Other Debt Related	D00	Debt Related-D00
IG6	Eversource 2023 Senior Series Z	DR1	Other Debt Related	D00	Debt Related-D00
IG7	Eversource 2023 Senior Series AA	DR1	Other Debt Related	D00	Debt Related-D00
IG8	Eversource 2023 Senior Series BB	DR1	Other Debt Related	D00	Debt Related-D00
IG9	2023 NSTAR E 5.60% Debentures	DR1	Other Debt Related	D00	Debt Related-D00
IH1	2023 CL+P Series A	DR1	Other Debt Related	D00	Debt Related-D00
IH2	2023 CL+P Series B	DR1	Other Debt Related	D00	Debt Related-D00
IH3	2023 PSNH Series X	DR1	Other Debt Related	D00	Debt Related-D00
IH4	2023 YG Series V	DR1	Other Debt Related	D00	Debt Related-D00
IH5	2023 EGMA Series D	DR1	Other Debt Related	D00	Debt Related-D00
IH6	2023 YG Series W	DR1	Other Debt Related	D00	Debt Related-D00
IH7	2023 YG Series X	DR1	Other Debt Related	D00	Debt Related-D00
IH8	2023 ES Series CC	DR1	Other Debt Related	D00	Debt Related-D00
IH9	2024 ES Series DD	DR1	Other Debt Related	D00	Debt Related-D00
II2	2024 CL+P Series A	DR1	Other Debt Related	D00	Debt Related-D00
II3	2024 PSNH Series Y FMB	DR1	Other Debt Related	D00	Debt Related-D00
II6	2024 ES Series EE	DR1	Other Debt Related	D00	Debt Related-D00

Cost Element	Description	Rollup	Description	Parent	Description
IR1	Tranch1	DR1	Other Debt Related	D00	Debt Related-D00
IR2	Tranch2	DR1	Other Debt Related	D00	Debt Related-D00
IR3	Tranch3	DR1	Other Debt Related	D00	Debt Related-D00
J10	Rents and Leases	J00	Rents + Leases	NL0	Non-Labor
J11	Building leases	J00	Rents + Leases	NL0	Non-Labor
J12	Communication Leases	J00	Rents + Leases	NL0	Non-Labor
J13	Railroad Leases	J00	Rents + Leases	NL0	Non-Labor
J14	Computer Leases	J00	Rents + Leases	NL0	Non-Labor
J15	Other Leases	J00	Rents + Leases	NL0	Non-Labor
J16	Rent Expense-Internal	J00	Rents + Leases	NL0	Non-Labor
J17	Rent Expense-External	J00	Rents + Leases	NL0	Non-Labor
J18	Rent Income -Internal	J00	Rents + Leases	NL0	Non-Labor
J19	Rent Income- External	J00	Rents + Leases	NL0	Non-Labor
JL1	Joint Line Billing-JL1	JL0	Joint Line Billing-JL0	NL0	Non-Labor
K10	IT Expense	FP0	Fees + Payments	NL0	Non-Labor
K11	Software	FP0	Fees + Payments	NL0	Non-Labor
K12	Hardware	FP0	Fees + Payments	NL0	Non-Labor
K13	Other IT Expense	FP0	Fees + Payments	NL0	Non-Labor
L10	Straight Labor	L01	Labor	L00	Labor-General Use
L11	Labor Straight Time Exempt	L01	Labor	L00	Labor-General Use
L12	Labor Straight Time Non-Exempt	L01	Labor	L00	Labor-General Use
L13	Labor Straight Time Non Regular	L01	Labor	L00	Labor-General Use
L14	Exempt Hours Beyond Schedule-Unpaid	L01	Labor	L00	Labor-General Use
L15	Labor-Deferred Storm- Acct Use Only- Disable	L01	Labor	L00	Labor-General Use
L20	Overtime	L25	Overtime Labor	L00	Labor-General Use
L21	Labor Overtime Exempt	L25	Overtime Labor	L00	Labor-General Use
L22	Labor Overtime Non-Exempt	L25	Overtime Labor	L00	Labor-General Use
L23	Labor Overtime Non Regular	L25	Overtime Labor	L00	Labor-General Use
L24	Overtime- Deferred Storm- Acct Use Only Disable	L25	Overtime Labor	L00	Labor-General Use
L30	Non Productive	L01	Labor	L00	Labor-General Use
L31	Labor Non Productive Exempt	L01	Labor	L00	Labor-General Use
L32	Labor Non Productive Non-Exempt	L01	Labor	L00	Labor-General Use
L33	Labor Non Productive Non Regular	L01	Labor	L00	Labor-General Use
L34	Labor Non Productive Inclement Weather Non-Exempt	L01	Labor	L00	Labor-General Use
L35	Labor Non Productive Rest Time Non-Exempt	L01	Labor	L00	Labor-General Use
L39	Budgeted Float	L01	Labor	L00	Labor-General Use
L40	Premium and Special	L01	Labor	L00	Labor-General Use
L41	Labor Premium and Special Exempt	L01	Labor	L00	Labor-General Use
L42	Labor Premium and Special Non-Exempt	L01	Labor	L00	Labor-General Use
L43	Labor Premium and Special Non Regular	L01	Labor	L00	Labor-General Use
L50	Other- Benefits	B01	Benefits-B01	B00	Benefits
L51	Other Benefits	B01	Benefits-B01	B00	Benefits
L52	Medical	B01	Benefits-B01	B00	Benefits
L53	Vision	B01	Benefits-B01	B00	Benefits
L54	Prescription	B01	Benefits-B01	B00	Benefits
L55	Dental	B01	Benefits-B01	B00	Benefits
L56	Life Insurance	B01	Benefits-B01	B00	Benefits
L57	Short Term Disability	B01	Benefits-B01	B00	Benefits
L58	SERP	B01	Benefits-B01	B00	Benefits
L59	Non-SERP	B01	Benefits-B01	B00	Benefits
L60	Pension	B01	Benefits-B01	B00	Benefits
L61	401K Plan	B01	Benefits-B01	B00	Benefits
L62	K-Vantage	B01	Benefits-B01	B00	Benefits
L63	PBOP	B01	Benefits-B01	B00	Benefits
L64	ESOP	B01	Benefits-B01	B00	Benefits
L65	FAS106 Retiree Healthcare	B01	Benefits-B01	B00	Benefits
L66	Medvantage	B01	Benefits-B01	B00	Benefits

ACCOUNTING MANUAL Cost Elements (Sequential)

Cost Element	Description	Rollup	Description	Parent	Description
L67	Non-Qualified Pension	B01	Benefits-B01	B00	Benefits
L68	Medical Reimbursement	B01	Benefits-B01	B00	Benefits
L70	Long Term Diability	B01	Benefits-B01	B00	Benefits
L71	401K Admin	B01	Benefits-B01	B00	Benefits
L72	Savings Plan Match	B01	Benefits-B01	B00	Benefits
L73	Education Reimbursements	B01	Benefits-B01	B00	Benefits
LC0	Labor Converted NSTAR	L01	Labor	L00	Labor-General Use
LC1	Labor Converted NSTAR DO NOT USE	L01	Labor	L00	Labor-General Use
M10	Materials and Equipment	M00	Material	NL0	Non-Labor
M11	Materials- Purchased	M00	Material	NL0	Non-Labor
M12	Materials- Stores	M00	Material	NL0	Non-Labor
M13	Property Purchases	M00	Material	NL0	Non-Labor
M14	Contractor Materials	OS0	OS Svc-Contr	NL0	Non-Labor
M15	Material Salvage	M02	Salvage	NL0	Non-Labor
M16	Materials- Investment Recovery Tracking	M00	Material	NL0	Non-Labor
M17	Materials- Direct Purchase Distribution Trans	M00	Material	NL0	Non-Labor
M18	Materials- NNECO Tool Whse	M00	Material	NL0	Non-Labor
M20	Materials Salvage	M02	Salvage	NL0	Non-Labor
MAX	Stores over 25K	M00	Material	NL0	Non-Labor
MXX	Stores Loader Cap	M00	Material	NL0	Non-Labor
N10	Insurance	FP0	Fees + Payments	NL0	Non-Labor
N11	Public Liability Claims	FP0	Fees + Payments	NL0	Non-Labor
N12	Credit Card Fees	FP0	Fees + Payments	NL0	Non-Labor
N13	Excess Liability	FP0	Fees + Payments	NL0	Non-Labor
N14	Workers Compensation Claims	FP0	Fees + Payments	NL0	Non-Labor
N15	Workers Compensation Premium	FP0	Fees + Payments	NL0	Non-Labor
N16	Directors and Officers Premium	FP0	Fees + Payments	NL0	Non-Labor
N17	Property Insurance	FP0	Fees + Payments	NL0	Non-Labor
N19	Safety Programs	FP0	Fees + Payments	NL0	Non-Labor
N21	Automobile Liability Premiums	FP0	Fees + Payments	NL0	Non-Labor
N22	Cyber Risk Insurance	FP0	Fees + Payments	NL0	Non-Labor
N23	Fiduciary Insurance	FP0	Fees + Payments	NL0	Non-Labor
N24	Policyholder Distribution	FP0	Fees + Payments	NL0	Non-Labor
O00	Other-O00			NL0	Non-Labor
OC1	Orig Cost Retirement- OC1	OC2	Orig Cost Retirement- OC2	OC3	Orig Cost Retirement- OC3
OC2	Orig Cost Retirement- OC2			OC3	Orig Cost Retirement- OC3
OCR	Original Cost Retirement	OC2	Orig Cost Retirement- OC2	OC3	Orig Cost Retirement- OC3
OS0	OS Svc-Contr			NL0	Non-Labor
OS1	OS Svc-Contr Env			NL0	Non-Labor
OS2	Outside Services Contractor	OS0	OS Svc-Contr	NL0	Non-Labor
PAY	Intercompany Payables	IC1	Intercompany-IC1	IC0	Intercompany
R01	Misc Revenue			R03	Revenue-General
R04	Revenue			R00	Revenue-Accounting
R10	Retail Revenue	R04	Revenue	R00	Revenue-Accounting
R11	Retail Revenue - Billed	R04	Revenue	R00	Revenue-Accounting
R12	Retail Revenue - Unbilled	R04	Revenue	R00	Revenue-Accounting
R13	Late Payment Charges	R04	Revenue	R00	Revenue-Accounting
R14	Reconnect-Reactivation Fees	R04	Revenue	R00	Revenue-Accounting
R15	Returned Check Fees	R04	Revenue	R00	Revenue-Accounting
R16	Collection Charges	R04	Revenue	R00	Revenue-Accounting
R17	Rental Revenue	R04	Revenue	R00	Revenue-Accounting
R18	Surge Protection Revenue	R04	Revenue	R00	Revenue-Accounting
R19	Borderline Revenue- Disable	R04	Revenue	R00	Revenue-Accounting
R20	Meter Data Service	R04	Revenue	R00	Revenue-Accounting
R21	Renewable Energy Certificates- Disable	R04	Revenue	R00	Revenue-Accounting
R22	Sales Tax Abatement Fee	R04	Revenue	R00	Revenue-Accounting
R23	Meter Diversion Charge	R04	Revenue	R00	Revenue-Accounting

ACCOUNTING MANUAL Cost Elements (Sequential)

Cost Element	Description	Rollup	Description	Parent	Description
R24	Trip Charge Fee	R04	Revenue	R00	Revenue-Accounting
R25	Facility Charges	R04	Revenue	R00	Revenue-Accounting
R26	DG Rebates	R04	Revenue	R00	Revenue-Accounting
R27	Goodwill	R04	Revenue	R00	Revenue-Accounting
R28	Protection Revenues- Basic	R04	Revenue	R00	Revenue-Accounting
R29	Protection Revenues- Ext	R04	Revenue	R00	Revenue-Accounting
R30	Protection Revenues- Deluxe	R04	Revenue	R00	Revenue-Accounting
R31	Co-Gens- RR	R04	Revenue	R00	Revenue-Accounting
R32	HUB- Disable	R04	Revenue	R00	Revenue-Accounting
R35	Peaker Contracts- Disable	R04	Revenue	R00	Revenue-Accounting
R36	Contract for Differences- Disable	R04	Revenue	R00	Revenue-Accounting
R37	Other Misc. Revenue and Billing adjustments	R04	Revenue	R00	Revenue-Accounting
R38	Other Misc Revenue- Revenue Initiatives	R04	Revenue	R00	Revenue-Accounting
R50	Miscellaneous Revenue	R01	Misc Revenue	R03	Revenue-General
R51	Miscellaneous Revenue	R01	Misc Revenue	R03	Revenue-General
R52	Rebates	R01	Misc Revenue	R03	Revenue-General
R53	Lost Base Revenues	R01	Misc Revenue	R03	Revenue-General
R54	Fiber Optic Revenue	R01	Misc Revenue	R03	Revenue-General
REC	Intercompany Receivables	IC1	Intercompany-IC1	IC0	Intercompany
S10	Outside Services	OS0	OS Svc-Contr	NL0	Non-Labor
S11	Advertising Services	OS0	OS Svc-Contr	NL0	Non-Labor
S12	Audit Services	OS0	OS Svc-Contr	NL0	Non-Labor
S13	Collection Agencies	OS0	OS Svc-Contr	NL0	Non-Labor
S14	Contractor Services	OS0	OS Svc-Contr	NL0	Non-Labor
S15	Consulting Services	OS0	OS Svc-Contr	NL0	Non-Labor
S16	Engineering Design Services	OS0	OS Svc-Contr	NL0	Non-Labor
S17	IT Outside Services	OS0	OS Svc-Contr	NL0	Non-Labor
S18	IT Contract Maintenance	OS0	OS Svc-Contr	NL0	Non-Labor
S19	Legal Services	OS0	OS Svc-Contr	NL0	Non-Labor
S20	Lobby Services- Fed	OS0	OS Svc-Contr	NL0	Non-Labor
S21	Lobby Services- State	OS0	OS Svc-Contr	NL0	Non-Labor
S22	Other Outside Services	OS0	OS Svc-Contr	NL0	Non-Labor
S23	Other Building Services	OS0	OS Svc-Contr	NL0	Non-Labor
S25	Police Services and Traffic Control	OS0	OS Svc-Contr	NL0	Non-Labor
S26	Paving	OS0	OS Svc-Contr	NL0	Non-Labor
S27	Joint Line Billing	JL0	Joint Line Billing-JL0	NL0	Non-Labor
S28	Advertising - Outside Services	OS0	OS Svc-Contr	NL0	Non-Labor
S29	Advertising - Photography - Conv Only- Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S30	Contractor Services- DUMP- Conv Only- Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S31	Contractor Vehicles + Equip - Conv Only- Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S32	Contractor Services- Other- Conv Only- Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S33	Contractor- Unit Price- Conv Only- Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S34	Contractor- Fixed Price - Conv Only- Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S35	Contractor Labor - Conv Only- Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S36	Other Outside Services- CT Low-level waste - Conv Only- Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S37	Other Outside Services- Tree Hourly - Conv Only- Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S38	Other Outside Services- Tree Lump Sum - Conv Only- Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S39	Other Outside Services- Other - Conv Only- Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S40	Other Building Services- Operations and Maint - Conv Only- Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S41	Other Building Services- Operations and Maint	OS0	OS Svc-Contr	NL0	Non-Labor
S42	Advertising - Production Design	OS0	OS Svc-Contr	NL0	Non-Labor
S43	Advertising - Photography	OS0	OS Svc-Contr	NL0	Non-Labor
S44	Contractor Services- DUMP	OS0	OS Svc-Contr	NL0	Non-Labor
S45	Contractor Vehicles + Equip	OS0	OS Svc-Contr	NL0	Non-Labor
S46	Contractor Services- Other	OS0	OS Svc-Contr	NL0	Non-Labor
S47	Contractor- Unit Price	OS0	OS Svc-Contr	NL0	Non-Labor
S48	Contractor- Fixed Price	OS0	OS Svc-Contr	NL0	Non-Labor

ACCOUNTING MANUAL Cost Elements (Sequential)

Cost Element	Description	Rollup	Description	Parent	Description
S49	Contractor Labor	OS0	OS Svc-Contr	NL0	Non-Labor
S50	Environmental Outside Services	OS1	OS Svc-Contr Env	NL0	Non-Labor
S51	Licensing and Permitting	OS1	OS Svc-Contr Env	NL0	Non-Labor
S52	Storm Spill Response and Disposal	OS1	OS Svc-Contr Env	NL0	Non-Labor
S53	Compliance Assistance-Fees-Plans	OS1	OS Svc-Contr Env	NL0	Non-Labor
S54	Other Costs	OS1	OS Svc-Contr Env	NL0	Non-Labor
S57	Reserve Site Remediation	OS1	OS Svc-Contr Env	NL0	Non-Labor
S58	Facility Waste Haz-Non haz-PCB-Universal	OS1	OS Svc-Contr Env	NL0	Non-Labor
S59	Spill Response and Disposal	OS1	OS Svc-Contr Env	NL0	Non-Labor
S60	Manholes and Vaults	OS1	OS Svc-Contr Env	NL0	Non-Labor
S61	Scrap Electric Equipment	OS1	OS Svc-Contr Env	NL0	Non-Labor
S62	Spoils Management	OS1	OS Svc-Contr Env	NL0	Non-Labor
S63	Treated-Mixed Wood	OS1	OS Svc-Contr Env	NL0	Non-Labor
S65	Other Outside Services- CT Low-level waste	OS0	OS Svc-Contr	NL0	Non-Labor
S66	Other Outside Services- Tree Planned	OS0	OS Svc-Contr	NL0	Non-Labor
S67	Other Outside Services- Tree Unplanned	OS0	OS Svc-Contr	NL0	Non-Labor
S68	Other Outside Services- Other	OS0	OS Svc-Contr	NL0	Non-Labor
S70	Parking	OS0	OS Svc-Contr	NL0	Non-Labor
S71	Grounds Maintanence	OS0	OS Svc-Contr	NL0	Non-Labor
S72	Janitorial	OS0	OS Svc-Contr	NL0	Non-Labor
S73	Maintain Buildings	OS0	OS Svc-Contr	NL0	Non-Labor
S74	Physical Security	OS0	OS Svc-Contr	NL0	Non-Labor
S75	Refuse Removal and Recycling	OS0	OS Svc-Contr	NL0	Non-Labor
S76	Snow Removal	OS0	OS Svc-Contr	NL0	Non-Labor
S77	Electricity	OS0	OS Svc-Contr	NL0	Non-Labor
S78	Natural Gas	OS0	OS Svc-Contr	NL0	Non-Labor
S79	Heating Oil	OS0	OS Svc-Contr	NL0	Non-Labor
S80	Heating Steam	OS0	OS Svc-Contr	NL0	Non-Labor
S81	Water and Sewer	OS0	OS Svc-Contr	NL0	Non-Labor
S82	Outside Contractors- Deferred Storm- Acct Use Only Disable	OS0	OS Svc-Contr	NL0	Non-Labor
S83	ESO Contractor-Company Vehicle	OS0	OS Svc-Contr	NL0	Non-Labor
S84	Cloud Computing	OS0	OS Svc-Contr	NL0	Non-Labor
S85	CI-EVSE Rebates	OS0	OS Svc-Contr	NL0	Non-Labor
S86	Residential-EVSE Rebates	OS0	OS Svc-Contr	NL0	Non-Labor
S90	Ebuilder OH Line Construction	OS0	OS Svc-Contr	NL0	Non-Labor
S91	Ebuilder UG Line Construction	OS0	OS Svc-Contr	NL0	Non-Labor
S92	Ebuilder Substation Construction	OS0	OS Svc-Contr	NL0	Non-Labor
S93	Ebuilder Other Construction	OS0	OS Svc-Contr	NL0	Non-Labor
S94	Ebuilder Test + Commissioning	OS0	OS Svc-Contr	NL0	Non-Labor
S95	Ebuilder Outreach	OS0	OS Svc-Contr	NL0	Non-Labor
S96	Ebuilder Real Estate	OS0	OS Svc-Contr	NL0	Non-Labor
S97	Ebuilder Siting	OS0	OS Svc-Contr	NL0	Non-Labor
S98	Ebuilder PM Team	OS0	OS Svc-Contr	NL0	Non-Labor
T00	Taxes Total			NL0	Non-Labor
T10	Taxes	T00	Taxes Total	NL0	Non-Labor
T11	Income Tax - Current	T00	Taxes Total	NL0	Non-Labor
T12	Income Tax - Deferred	T00	Taxes Total	NL0	Non-Labor
T13	Medicare Tax	T00	Taxes Total	NL0	Non-Labor
T14	FICA Tax	T00	Taxes Total	NL0	Non-Labor
T17	Franchise Fees and Privilege Taxes	T00	Taxes Total	NL0	Non-Labor
T18	Other Non-Income Taxes	T00	Taxes Total	NL0	Non-Labor
T20	Other Taxes and Fees	T00	Taxes Total	NL0	Non-Labor
T21	Sales and Use Tax	T00	Taxes Total	NL0	Non-Labor
T22	Gross Earnings Tax	T00	Taxes Total	NL0	Non-Labor
T24	Unemployment Tax	T00	Taxes Total	NL0	Non-Labor
T25	Insurance Excise Tax	T00	Taxes Total	NL0	Non-Labor
T26	Massachusetts Health Tax	T00	Taxes Total	NL0	Non-Labor

Cost Element	Description	Rollup	Description	Parent	Description
T27	Tax Withholding	T00	Taxes Total	NL0	Non-Labor
T50	Total Employer Paid Tax	T00	Taxes Total	NL0	Non-Labor
U01	UVL- Materials Purchased	M00	Material	NL0	Non-Labor
U02	UVL-Environ Outside Services	OS1	OS Svc-Contr Env	NL0	Non-Labor
U03	UVL-Spoils Management	OS1	OS Svc-Contr Env	NL0	Non-Labor
U04	UVL- Police Serv + Traffic Cntrl	OS0	OS Svc-Contr	NL0	Non-Labor
U05	UVL- Paving	OS0	OS Svc-Contr	NL0	Non-Labor
U06	UVL-Contractor Veh + Equip	OS0	OS Svc-Contr	NL0	Non-Labor
U07	UVL-Contractor Services- Other	OS0	OS Svc-Contr	NL0	Non-Labor
U08	UVL-Contractor Labor	OS0	OS Svc-Contr	NL0	Non-Labor
U09	UVL-Other Outside Serv-Tree Hr	OS0	OS Svc-Contr	NL0	Non-Labor
U10	UVL-Other Outside Serv-Tree Lump Sum	OS0	OS Svc-Contr	NL0	Non-Labor
UVL	Unvouchered Liablities	A01	Other Misc Acct	A00	Non Labor-Accounting
V00	Vehicles			NL0	Non-Labor
V10	Vehicle Expenses	V00	Vehicles	NL0	Non-Labor
V11	Fuel	V00	Vehicles	NL0	Non-Labor
V12	Auto Parts	V00	Vehicles	NL0	Non-Labor
V13	Vehicle Rental	V00	Vehicles	NL0	Non-Labor
V14	Vehicles, Rental Truck Dd	V00	Vehicles	NL0	Non-Labor
V15	Vehicles, Rental Truck Mh	V00	Vehicles	NL0	Non-Labor
V16	Vehicles, Rental Truck Sq	V00	Vehicles	NL0	Non-Labor
V17	Rental Vehicle Use Credit	V00	Vehicles	NL0	Non-Labor
V18	Automobile Tires	V00	Vehicles	NL0	Non-Labor
V20	Vehicle Lease - Class 1	V00	Vehicles	NL0	Non-Labor
V21	Vehicle Lease - Class 2	V00	Vehicles	NL0	Non-Labor
V22	Vehicle Lease - Class 3	V00	Vehicles	NL0	Non-Labor
V23	Vehicle Lease - Class 4	V00	Vehicles	NL0	Non-Labor
V24	Vehicle Lease - Class 5	V00	Vehicles	NL0	Non-Labor
V25	Vehicle Lease - Class 6	V00	Vehicles	NL0	Non-Labor
V30	Shared Lease Vehicle	V00	Vehicles	NL0	Non-Labor
V32	Shared Lease Vehicles-Class 2	V00	Vehicles	NL0	Non-Labor
V33	Shared Lease Vehicles-Class 3	V00	Vehicles	NL0	Non-Labor
V34	Shared Lease Vehicles-Class 4	V00	Vehicles	NL0	Non-Labor
V40	Vehicles-Class 1	V00	Vehicles	NL0	Non-Labor
V41	Vehicles-Class 2	V00	Vehicles	NL0	Non-Labor
V42	Vehicles-Class 2L-Large Vehicles	V00	Vehicles	NL0	Non-Labor
V43	Vehicles-Class 2S-Small Vehicles	V00	Vehicles	NL0	Non-Labor
V44	Vehicles-Class 3	V00	Vehicles	NL0	Non-Labor
V45	Vehicles-Class 3S	V00	Vehicles	NL0	Non-Labor
V46	Vehicles-Class 2M-AMR Vehicles	V00	Vehicles	NL0	Non-Labor
V47	Vehicles-Class 4	V00	Vehicles	NL0	Non-Labor
V48	Vehicles-Class 4F-Squirts	V00	Vehicles	NL0	Non-Labor
V49	Vehicles-Class 4A	V00	Vehicles	NL0	Non-Labor
V50	Vehicles-Class 4B	V00	Vehicles	NL0	Non-Labor
V51	Vehicles-Class 4C	V00	Vehicles	NL0	Non-Labor
V52	Vehicles-Class 4D	V00	Vehicles	NL0	Non-Labor
V53	Vehicles-Class 4E	V00	Vehicles	NL0	Non-Labor
V54	Vehicles-Class 4G-Aerial Platforms	V00	Vehicles	NL0	Non-Labor
V55	Vehicles-Class 4R-Rebuilds	V00	Vehicles	NL0	Non-Labor
V56	Vehicles-Class 5A	V00	Vehicles	NL0	Non-Labor
V57	Vehicles-Class 5B	V00	Vehicles	NL0	Non-Labor
V58	Vehicles-Class 5C	V00	Vehicles	NL0	Non-Labor
V59	Vehicles-Class 5D	V00	Vehicles	NL0	Non-Labor
V60	Vehicles-Class 5E	V00	Vehicles	NL0	Non-Labor
V61	Vehicles-Class 5F	V00	Vehicles	NL0	Non-Labor
V62	Vehicles-Class 6	V00	Vehicles	NL0	Non-Labor
V63	Vehicles-Class 6A	V00	Vehicles	NL0	Non-Labor

Cost Element	Description	Rollup	Description	Parent	Description
V64	Vehicles-Class 6D	V00	Vehicles	NL0	Non-Labor
V65	Vehicles-Class 6E	V00	Vehicles	NL0	Non-Labor
V66	Vehicles-Class 6F	V00	Vehicles	NL0	Non-Labor
V67	Vehicles-Class 6G	V00	Vehicles	NL0	Non-Labor
V68	Vehicles-Class 6M-Mobiles	V00	Vehicles	NL0	Non-Labor
V69	Vehicle GPS	V00	Vehicles	NL0	Non-Labor
V70	Other Vehicle Expense	V00	Vehicles	NL0	Non-Labor
V71	Vehicles-Class 1-Registrations	V00	Vehicles	NL0	Non-Labor
V72	Vehicles-Class 2-Registrations	V00	Vehicles	NL0	Non-Labor
V73	Vehicles-Class 3-Registrations	V00	Vehicles	NL0	Non-Labor
V74	Vehicles-Class 4-Registrations	V00	Vehicles	NL0	Non-Labor
V75	Vehicles-Class 5-Registrations	V00	Vehicles	NL0	Non-Labor
V76	Vehicles-Class 6-Registrations	V00	Vehicles	NL0	Non-Labor
V77	Vehicle Lease	V00	Vehicles	NL0	Non-Labor
V78	Vehicles-shared lease reimbursements	V00	Vehicles	NL0	Non-Labor
V80	Vehicle Clearing Offset	V00	Vehicles	NL0	Non-Labor
W01	Wholesale Expenses	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W10	Wholesale Revenue	R04	Revenue	R00	Revenue-Accounting
W11	Scheduling and Dispatch	R04	Revenue	R00	Revenue-Accounting
W12	Unreserved Use Credit	R04	Revenue	R00	Revenue-Accounting
W13	Unreserved Use Penalties	R04	Revenue	R00	Revenue-Accounting
W14	Tariffs	R04	Revenue	R00	Revenue-Accounting
W15	Other Misc. Revenues	R04	Revenue	R00	Revenue-Accounting
W16	Shared Microwave	R04	Revenue	R00	Revenue-Accounting
W18	Hydro Quebec Phase 2 AC	R04	Revenue	R00	Revenue-Accounting
W20	Hydro Quebec Line Usage	R04	Revenue	R00	Revenue-Accounting
W21	Transmission Revenues	R04	Revenue	R00	Revenue-Accounting
W22	Borderline Revenue- WS	R04	Revenue	R00	Revenue-Accounting
W23	Renewable Energy Certificates-WS	R04	Revenue	R00	Revenue-Accounting
W24	HUB-WS	R04	Revenue	R00	Revenue-Accounting
W25	Co-Gens- WS	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W26	Peaker Contracts-WS	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W27	Contract for Differences-WS	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W28	Borderline Expenses	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W29	Renewable Energy Cert- Exp	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W30	HUB- Exp	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W31	Shared Microwave- Exp	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W51	Other Misc. Expenses	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W52	Hydro Quebec Phase 1 Exp	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W53	Hydro Quebec Phase 2 AC Exp	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W54	Hydro Quebec Phase 2 DC Exp	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W55	Hydro Quebec Line Usage Exp	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
W56	Transmission Expense	W00	Wholesale Expenses-W00	A00	Non Labor-Accounting
X00	Other Income			R00	Revenue-Accounting
X10	Other	X00	Other Income	R00	Revenue-Accounting
X11	Cable TV	X00	Other Income	R00	Revenue-Accounting
X13	Right Of Way	X00	Other Income	R00	Revenue-Accounting
X14	Pole	X00	Other Income	R00	Revenue-Accounting
X15	Wireless	X00	Other Income	R00	Revenue-Accounting
X16	Substation	X00	Other Income	R00	Revenue-Accounting
X17	Apparatus	X00	Other Income	R00	Revenue-Accounting
X22	RGGI	X00	Other Income	R00	Revenue-Accounting
X25	Power Contract Billings	X00	Other Income	R00	Revenue-Accounting
Z02	AFUDC ZK- Acct Use Only	Z95	Alloc-AFUDC	Z00	Allocations
Z03	Allocation AS+E	Z90	Alloc- AS+E	Z00	Allocations
Z04	Allocations-E+S	Z96	Alloc- E+S	Z00	Allocations
Z05	Allocations-NPT	Z93	Alloc-PR load	Z00	Allocations

ACCOUNTING MANUAL Cost Elements (Sequential)

Cost Element	Description	Rollup	Description	Parent	Description
Z06	Allocations-PR	Z93	Alloc-PR load	Z00	Allocations
Z07	Allocations-GCBL	Z93	Alloc-PR load	Z00	Allocations
Z08	Allocations-LS	Z91	Alloc-Mat loaders	Z00	Allocations
Z09	Allocations-SL	Z91	Alloc-Mat loaders	Z00	Allocations
Z10	Allocations-AFUDC	Z95	Alloc-AFUDC	Z00	Allocations
Z11	Allocations-Capitalized	Z92	Alloc-Misc Costs Cap	Z00	Allocations
Z12	Allocations-Service	Z94	Alloc-Srvc Co Billing	Z00	Allocations
Z13	Allocations-Vehicle	Z98	Alloc - Veh Clear	Z00	Allocations
Z14	Allocations- BCW Loader	Z91	Alloc-Mat loaders	Z00	Allocations
Z15	Allocations- GSF	Z97	Alloc- GSF	Z00	Allocations
Z90	Alloc- AS+E			Z00	Allocations
Z91	Alloc-Mat loaders			Z00	Allocations
Z92	Alloc-Misc Costs Cap			Z00	Allocations
Z93	Alloc-PR load			Z00	Allocations
Z94	Alloc-Srvc Co Billing			Z00	Allocations
Z95	Alloc-AFUDC			Z00	Allocations
Z96	Alloc- E+S			Z00	Allocations
Z97	Alloc- GSF			Z00	Allocations
Z98	Alloc - Veh Clear			Z00	Allocations
ZAS	Admin and Eng OH- Acct Use Only	Z90	Alloc- AS+E	Z00	Allocations
ZBW	BCW Loader- ACCT Use Only	Z91	Alloc-Mat loaders	Z00	Allocations
ZEB	Alloc- E+S OH Subst- Acct Use Only	Z96	Alloc- E+S	Z00	Allocations
ZEL	Alloc- E+S OH Lines- Acct Use Only	Z96	Alloc- E+S	Z00	Allocations
ZES	Engin and Super OH- Acct Use Only	Z96	Alloc- E+S	Z00	Allocations
ZGS	Gen Ser Co Benefit Loader- Acct Use Only	Z93	Alloc-PR load	Z00	Allocations
ZLO	Lobby Stock Loader-Acct Use Only	Z91	Alloc-Mat loaders	Z00	Allocations
ZMI	Misc Dist Exp Capitalized OH-Acct Use Only	Z92	Alloc-Misc Costs Cap	Z00	Allocations
ZNP	Non Productive Time Loader- Acct Use Only	Z93	Alloc-PR load	Z00	Allocations
ZPB	Payroll Benefit Loader- Acct Use Only	Z93	Alloc-PR load	Z00	Allocations
ZSC	Service Company Allocations- Acct Use Only	Z94	Alloc-Srvc Co Billing	Z00	Allocations
ZSF	Gas Service Fittings- Acct Use Only	Z97	Alloc- GSF	Z00	Allocations
ZST	Stores Loader- Acct Use Only	Z91	Alloc-Mat loaders	Z00	Allocations
ZVE	Vehicle Costs Clearing- Acct Use Only	Z98	Alloc - Veh Clear	Z00	Allocations
ZWO	Plant Account Closing- Acct Use Only	A01	Other Misc Acct	A00	Non Labor-Accounting

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Line of Business	Description	Rollup	Description	Rollup	Description	Parent	Description
10000	Distribution					11000	Non-Tracked Distribution
						12000	Tracked Distribution
						14100	Distribution Other
						15700	Transformation and Distribution - D
		11000	Non-Tracked Distribution			11100	Non-Tracked Dist
						11200	Arrearage Forgiveness Program
						11300	Low Income Discount
						11400	Decoupling
						11500	RAAC
						11600	REP
						11610	Non Tracked Solar 2
						11620	Non-Tracked Solar 1
						11700	Energy Storage NT
						11750	Grid Mod Non-Tracked
						11800	Geothermal Pilot Non Tracked
						13700	NSTAR CPSL
				11750	Grid Mod Non-Tracked	11705	Electric Vehicles NT
						11710	Automated Feeder Reconfig NT
						11715	Urban Underground Automation NT
						11720	Communications NT
						11725	Distribution System Network Operation NT
						11730	Advanced Sensing Tech NT
		12000	Tracked Distribution			12100	Retail Transmission
						12120	Geothermal Pilot Tracked
						12125	Residential Solar Tarif
						12130	Non Residential Solar Tarif
						12155	Grid Mod Tracked
						12200	Energy Efficiency
						12300	Transition
						12400	LREC-ZREC
						12450	MA SMART Solar
						12500	Renewables
						12555	Regulatory Tracking Adjustment
						12575	PPAM-CCI Pole Purchase Deferral
						12600	CL+P FMCC - Delivery Non-ByPass
						12610	Advanced Metering Infrastructure
						12611	Automated Meter Reading
						12700	Energy Supply
						12800	CL+P SBC - System Benefits Charge
						12900	EAP
						12950	Tracked Arrears Forgiveness Program - NUSTART
						13000	Net Metering
						13100	Storm Tracker
						13150	Service Quality Performance Adjust
						13200	AG Fees-AGCE
						13210	Exogenous Property Tax
						13300	Pension Tracker-PAM
						13400	NSTAR Green
						13500	Smart grid adjustment factor
						13600	LT Renewables-LTRCA
						13750	Capital Tracker
						13800	Yankee System Expansion
						13900	Yankee Shared Savings
						13950	Resiliency Tree Work Pilot- RTW
						14000	Tax Act Credit Factor
						14025	EGMA Tank Farm Facilities
						14030	Shared Clean Energy Facilities - SCEF
						14101	Tracked Distribution - Other
						14300	DER Projects
				12200	Energy Efficiency	12205	Energy Efficiency- NU

Line of Business	Description	Rollup	Description	Rollup	Description	Parent	Description
10000	Distribution	12000	Tracked Distribution	12200	Energy Efficiency	12210	Energy Efficiency - CLC - Cape Light Compact
						12220	Energy Efficiency - EERF
						12230	Energy Efficiency - SBC
						12240	CT- EE PDR
						12250	MA Demand Response Program
				12300	Transition	12310	Transition SCRC-CTA-CTC
						12320	Transition- BECo
						12330	Transition-Comm
						12340	Transition-CEL
				12700	Energy Supply	12705	Basic Service
						12710	Purchased Gas Costs-PGA
						12715	CGAC Refund
						12720	CGAC Adder
						12725	CGAC Other
						12730	LDAC other
						12735	LDAC conservation
						12740	ECS
						12745	Interruptible
						12750	Wholesale
						12755	Basic Service Adder - Bad Debt Tracker
						12760	Basic Service Adder - Green reconciliation
						12765	Basic service adder - Smart Grid dp
						12770	Default Service Adder - WMECO
						12775	Cost of Working Capital
						12780	Default Service True-Up-Basic Service Adjustment
						12785	GSEP
						12786	Connection Surcharge-CCS
						12787	Shrewsbury TF
						12788	Fee Free Credit Card
						12789	Electric Vehicle Program Costs
						12790	Retail Revenues- ES Small Customers
						12791	Retail Revenues- ES Large Customers
				13400	NSTAR Green	13410	NSTAR Green - 50%
						13420	NSTAR Green - 100%
						13430	Green Admin
				12155	Grid Mod Tracked	12160	Energy Storage T
						12165	Electric Vehicles T
						12170	Automated Feeder Reconfig T
						12175	Urban Underground Automation T
						12180	Communications T
						12185	Distribution System Network Operator T
						12190	Advanced Sensing Tech T
						12195	Grid Mod Admin and Regulatory
						12601	Grid Mod Batter Storage
						12602	CT Innovation Pilot
				14300	DER Projects	14310	DER Marion-Fairhaven
20000	Electric Generation					21000	PSNH Electric Generation
						23000	Company Self-Generation
						24000	Generation Other
		21000	PSNH Electric Generation			21100	Regulatory PSNH Total Energy Service
						2PSWF	PSNH Fossil
						2PSWH	PSNH Hydro
						2WY04	Wyman Unit 4
				2PSWF	PSNH Fossil	2LN10	Lost Nation Combust Turb-Unit 10
						2MK01	Merrimack Unit 1
						2MK02	Merrimack Unit 2
						2MK10	Merrimack Combustion Turb 1-Unit 10
						2MK11	Merrimack Combustion Turb 2 -Unit 11
						2MKAA	Merrimack Common-Units1-2
						2MKBB	Merrimack Common-Units 10-11

Line of Business	Description	Rollup	Description	Rollup	Description	Parent	Description
20000	Electric Generation	21000	PSNH Electric	2PSWF	PSNH Fossil	2MKCC	Merrimack Station Common
						2MKSC	Merrimack Scrubber
						2NT01	Newington Unit 1
						2PSFC	PSNH Fossil Common
						2SR04	Schiller Unit 4
						2SR05	Schiller Unit 5
						2SR06	Schiller Unit 6
						2SR10	Schiller Combustion Turb 1 -Unit 10
						2SR46	Schiller Coal Units 4-6
						2SRAA	Schiller Station Common
						2WH10	White Lake Combustion Turb-Unit 10
				2PSWH	PSNH Hydro	2AI01	Ayers Island LIC Proj -2456 Unit 1
						2AI02	Ayers Island LIC Proj -2456 Unit 2
						2AI03	Ayers Island LIC Proj -2456 Unit 3
						2AIAA	Ayers Island LIC Proj -2456 Com 1 and 3
						2AM01	AMOSKAEG LIC Proj -1893NH Unit 1
						2AM02	AMOSKAEG LIC Proj -1893NH Unit 2
						2AM03	AMOSKAEG LIC Proj -1893NH Unit 3
						2AMAA	AMOSKAEG LIC Proj -1893NH COM 1-3
						2AMFW	AMOSKAEG LIC Proj -1893NH Fish Pass
						2CN01	Canaan LIC Project -7528 Unit 1
						2EF01	Eastman Falls LIC Project -2457 Unit 1
						2EF02	Eastman Falls LIC Project -2457 Unit 2
						2EFAA	Eastman Falls LIC Project -2457 NH 1-2
						2GH01	Gorham LIC Proj -2288 Unit 1
						2GH02	Gorham LIC Proj -2288 Unit 2
						2GH03	Gorham LIC Proj -2288 Unit 3
						2GH04	Gorham LIC Proj -2288 Unit 4
						2GHAA	PSHN Gorham Lic Proj -2288 Com 1-4
						2GV01	Garvins Falls LIC Proj -1983 NH Unit 1
						2GV02	Garvins Falls LIC Proj -1983 NH Unit 2
						2GV03	Garvins Falls LIC Proj -1983 NH Unit 3
						2GV04	Garvins Falls LIC Proj -1983 NH Unit 4
						2GVAA	Garvins Falls LIC Proj -1983 NH 1234
						2GVFW	PSNH Garvins Falls Lic Proj -1983 NH Fish
						2HK01	Hooksett LIC Project -1893 NH Unit 1
						2JK01	Jackman Unit 1
						2NHCH	New Hampshire Central Hydro
						2NHLH	New Hampshire Lower Hydro
						2NHUH	New Hampshire Upper Hydro
						2PSHC	PSNH Hydro Common
						2SI01	Smith LIC Project -2287 Unit 1
						2UHBE	Berlin Hydro
		23000	Company Self-Generation			23100	Solar Program
						23125	Mass Solar 3
						23200	Solar Expansion
						23CSS	COTTAGE ST SOLAR GENERATION
						23GSS	Goodwin St Solar Generation-Indian Orchard
						23MFS	Miller Fall Sol
						23SLS	Silver Lake-Pittsfield Solar Generation
						2SLAA	Silver Lake 10-13
30000	Electric Transmission					30001	Transmission Tracked
						34000	Transmission Non-Tracked
		30001	Transmission Tracked			30100	AFUDC Regulatory Liability
						30200	Amortization - Prepayment
						30300	Comprehensive
						30400	Distribution Service Agreement
						30500	Long-Term Firm P-T-P
						30700	Network
						30800	Regional Network Service

ACCOUNTING MANUAL

Line of Business Hierarchy

Line of Business	Description	Rollup	Description	Rollup	Description	Parent	Description
30000	Electric Transmission	30001	Transmission Tracked			30900	Through and Out Service
						31000	Localized
						31200	Short-Term Firm Service
						31300	Short-Term Non Firm Service
						31400	Special
						31500	T Rental
						31700	Transformation and Distribution - T
						31800	Transmission Annual Facility Charge Agreement
						31900	Transmission Operations and Maintenance Charge Agreement
						32000	Non-Firm Hydro Quebec
						32100	Firm Hydro Quebec
						32200	Support
						32300	Combined Transmission and Distribution
						33100	Transmission Other
		34000	Transmission Non-Tracked			34100	Non-Tracked Transmission
40000	Corporate + Shared Services					40100	Corporate-Shared Services
90000	Water Business					90100	Water Distribution
						00000	Default
						10000	Distribution
						20000	Electric Generation
						30000	Electric Transmission
						40000	Corporate + Shared Services
						50100	Unregulated
						55100	Renewables Non-Tracked
						56100	EE- FPI Non-Tracked
						60100	Unsegmented
						65100	Real Estate
						70100	NU Land Trust
						75100	NU Foundation
						80100	Service Company
						90000	Water Business
						ZZZZZ	All Line of Business

ACCOUNTING MANUAL

Line of Business (Sequential)

Line of Business	Description	Rollup	Description	Rollup	Description	Parent	Description
00000	Default						
10000	Distribution						
11000	Non-Tracked Distribution					10000	Distribution
11100	Non-Tracked Dist			11000	Non-Tracked Distribution	10000	Distribution
11200	Arrearage Forgiveness Program			11000	Non-Tracked Distribution	10000	Distribution
11300	Low Income Discount			11000	Non-Tracked Distribution	10000	Distribution
11400	Decoupling			11000	Non-Tracked Distribution	10000	Distribution
11500	RAAC			11000	Non-Tracked Distribution	10000	Distribution
11600	REP			11000	Non-Tracked Distribution	10000	Distribution
11610	Non Tracked Solar 2			11000	Non-Tracked Distribution	10000	Distribution
11620	Non-Tracked Solar 1			11000	Non-Tracked Distribution	10000	Distribution
11700	Energy Storage NT			11000	Non-Tracked Distribution	10000	Distribution
11705	Electric Vehicles NT	11750	Grid Mod Non-Tracked	11000	Non-Tracked Distribution	10000	Distribution
11710	Automated Feeder Reconfig NT	11750	Grid Mod Non-Tracked	11000	Non-Tracked Distribution	10000	Distribution
11715	Urban Underground Automation NT	11750	Grid Mod Non-Tracked	11000	Non-Tracked Distribution	10000	Distribution
11720	Communications NT	11750	Grid Mod Non-Tracked	11000	Non-Tracked Distribution	10000	Distribution
11725	Distribution System Network Operation NT	11750	Grid Mod Non-Tracked	11000	Non-Tracked Distribution	10000	Distribution
11730	Advanced Sensing Tech NT	11750	Grid Mod Non-Tracked	11000	Non-Tracked Distribution	10000	Distribution
11750	Grid Mod Non-Tracked			11000	Non-Tracked Distribution	10000	Distribution
11800	Geothermal Pilot Non Tracked			11000	Non-Tracked Distribution	10000	Distribution
12000	Tracked Distribution					10000	Distribution
12100	Retail Transmission			12000	Tracked Distribution	10000	Distribution
12120	Geothermal Pilot Tracked			12000	Tracked Distribution	10000	Distribution
12125	Residential Solar Tarif			12000	Tracked Distribution	10000	Distribution
12130	Non Residential Solar Tarif			12000	Tracked Distribution	10000	Distribution
12155	Grid Mod Tracked			12000	Tracked Distribution	10000	Distribution
12160	Energy Storage T	12155	Grid Mod Tracked	12000	Tracked Distribution	10000	Distribution
12165	Electric Vehicles T	12155	Grid Mod Tracked	12000	Tracked Distribution	10000	Distribution
12170	Automated Feeder Reconfig T	12155	Grid Mod Tracked	12000	Tracked Distribution	10000	Distribution
12175	Urban Underground Automation T	12155	Grid Mod Tracked	12000	Tracked Distribution	10000	Distribution
12180	Communications T	12155	Grid Mod Tracked	12000	Tracked Distribution	10000	Distribution
12185	Distribution System Network Operator T	12155	Grid Mod Tracked	12000	Tracked Distribution	10000	Distribution
12190	Advanced Sensing Tech T	12155	Grid Mod Tracked	12000	Tracked Distribution	10000	Distribution
12195	Grid Mod Admin and Regulatory	12155	Grid Mod Tracked	12000	Tracked Distribution	10000	Distribution
12200	Energy Efficiency			12000	Tracked Distribution	10000	Distribution
12205	Energy Efficiency- NU	12200	Energy Efficiency	12000	Tracked Distribution	10000	Distribution
12210	Energy Efficiency - CLC - Cape Light Compact	12200	Energy Efficiency	12000	Tracked Distribution	10000	Distribution
12220	Energy Efficiency - EERF	12200	Energy Efficiency	12000	Tracked Distribution	10000	Distribution
12230	Energy Efficiency - SBC	12200	Energy Efficiency	12000	Tracked Distribution	10000	Distribution
12240	CT- EE PDR	12200	Energy Efficiency	12000	Tracked Distribution	10000	Distribution
12250	MA Demand Response Program	12200	Energy Efficiency	12000	Tracked Distribution	10000	Distribution
12300	Transition			12000	Tracked Distribution	10000	Distribution
12310	Transition SCRC-CTA-CTC	12300	Transition	12000	Tracked Distribution	10000	Distribution
12320	Transition- BECo	12300	Transition	12000	Tracked Distribution	10000	Distribution
12330	Transition-Comm	12300	Transition	12000	Tracked Distribution	10000	Distribution
12340	Transition-CEL	12300	Transition	12000	Tracked Distribution	10000	Distribution
12400	LREC-ZREC			12000	Tracked Distribution	10000	Distribution
12450	MA SMART Solar			12000	Tracked Distribution	10000	Distribution
12500	Renewables			12000	Tracked Distribution	10000	Distribution
12555	Regulatory Tracking Adjustment			12000	Tracked Distribution	10000	Distribution
12575	PPAM-CCI Pole Purchase Deferral			12000	Tracked Distribution	10000	Distribution
12600	CL+P FMCC - Delivery Non-ByPass			12000	Tracked Distribution	10000	Distribution
12601	Grid Mod Batter Storage	12155	Grid Mod Tracked	12000	Tracked Distribution	10000	Distribution
12602	CT Innovation Pilot	12155	Grid Mod Tracked	12000	Tracked Distribution	10000	Distribution
12610	Advanced Metering Infrastructure			12000	Tracked Distribution	10000	Distribution
12611	Automated Meter Reading			12000	Tracked Distribution	10000	Distribution
12700	Energy Supply			12000	Tracked Distribution	10000	Distribution
12705	Basic Service	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12710	Purchased Gas Costs-PGA	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12715	CGAC Refund	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12720	CGAC Adder	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12725	CGAC Other	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12730	LDAC other	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12735	LDAC conservation	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12740	ECS	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12745	Interruptible	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12750	Wholesale	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution

ACCOUNTING MANUAL Line of Business (Sequential)

Line of Business	Description	Rollup	Description	Rollup	Description	Parent	Description
12755	Basic Service Adder - Bad Debt Tracker	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12760	Basic Service Adder - Green reconciliation	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12765	Basic service adder - Smart Grid dp	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12770	Default Service Adder - WMECO	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12775	Cost of Working Capital	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12780	Default Service True-Up-Basic Service Adjustment	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12785	GSEP	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12786	Connection Surcharge-CCS	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12787	Shrewsbury TF	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12788	Fee Free Credit Card	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12789	Electric Vehicle Program Costs	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12790	Retail Revenues- ES Small Customers	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12791	Retail Revenues- ES Large Customers	12700	Energy Supply	12000	Tracked Distribution	10000	Distribution
12800	CL+P SBC - System Benefits Charge			12000	Tracked Distribution	10000	Distribution
12900	EAP			12000	Tracked Distribution	10000	Distribution
12950	Tracked Arrears Forgiveness Program - NUSTART			12000	Tracked Distribution	10000	Distribution
13000	Net Metering			12000	Tracked Distribution	10000	Distribution
13100	Storm Tracker			12000	Tracked Distribution	10000	Distribution
13150	Service Quality Performance Adjust			12000	Tracked Distribution	10000	Distribution
13200	AG Fees-AGCE			12000	Tracked Distribution	10000	Distribution
13210	Exogenous Property Tax			12000	Tracked Distribution	10000	Distribution
13300	Pension Tracker-PAM			12000	Tracked Distribution	10000	Distribution
13400	NSTAR Green			12000	Tracked Distribution	10000	Distribution
13410	NSTAR Green - 50%	13400	NSTAR Green	12000	Tracked Distribution	10000	Distribution
13420	NSTAR Green - 100%	13400	NSTAR Green	12000	Tracked Distribution	10000	Distribution
13430	Green Admin	13400	NSTAR Green	12000	Tracked Distribution	10000	Distribution
13500	Smart grid adjustment factor			12000	Tracked Distribution	10000	Distribution
13600	LT Renewables-LTRCA			12000	Tracked Distribution	10000	Distribution
13700	NSTAR CPSL			11000	Non-Tracked Distribution	10000	Distribution
13750	Capital Tracker			12000	Tracked Distribution	10000	Distribution
13800	Yankee System Expansion			12000	Tracked Distribution	10000	Distribution
13900	Yankee Shared Savings			12000	Tracked Distribution	10000	Distribution
13950	Resiliency Tree Work Pilot- RTW			12000	Tracked Distribution	10000	Distribution
14000	Tax Act Credit Factor			12000	Tracked Distribution	10000	Distribution
14025	EGMA Tank Farm Facilities			12000	Tracked Distribution	10000	Distribution
14030	Shared Clean Energy Facilities - SCEF			12000	Tracked Distribution	10000	Distribution
14100	Distribution Other					10000	Distribution
14101	Tracked Distribution - Other			12000	Tracked Distribution	10000	Distribution
14300	DER Projects			12000	Tracked Distribution	10000	Distribution
14310	DER Marion-Fairhaven	14300	DER Projects	12000	Tracked Distribution	10000	Distribution
15700	Transformation and Distribution - D					10000	Distribution
20000	Electric Generation						
21000	PSNH Electric Generation					20000	Electric Generation
21100	Regulatory PSNH Total Energy Service			21000	PSNH Electric Generation	20000	Electric Generation
23000	Company Self-Generation					20000	Electric Generation
23100	Solar Program			23000	Company Self-Generation	20000	Electric Generation
23125	Mass Solar 3			23000	Company Self-Generation	20000	Electric Generation
23200	Solar Expansion			23000	Company Self-Generation	20000	Electric Generation
23CSS	COTTAGE ST SOLAR GENERATION			23000	Company Self-Generation	20000	Electric Generation
23GSS	Goodwin St Solar Generation-Indian Orchard			23000	Company Self-Generation	20000	Electric Generation
23MFS	Miller Fall Sol			23000	Company Self-Generation	20000	Electric Generation
23SLS	Silver Lake-Pittsfield Solar Generation			23000	Company Self-Generation	20000	Electric Generation
24000	Generation Other					20000	Electric Generation
2AI01	Ayers Island LIC Proj -2456 Unit 1	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2AI02	Ayers Island LIC Proj -2456 Unit 2	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2AI03	Ayers Island LIC Proj -2456 Unit 3	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2AIAA	Ayers Island LIC Proj -2456 Com 1 and 3	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2AM01	AMOSKAEG LIC Proj -1893NH Unit 1	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2AM02	AMOSKAEG LIC Proj -1893NH Unit 2	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2AM03	AMOSKAEG LIC Proj -1893NH Unit 3	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2AMAA	AMOSKAEG LIC Proj -1893NH COM 1-3	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2AMFW	AMOSKAEG LIC Proj -1893NH Fish Pass	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2CN01	Canaan LIC Project -7528 Unit 1	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2EF01	Eastman Falls LIC Project -2457 Unit 1	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2EF02	Eastman Falls LIC Project -2457 Unit 2	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2EFAA	Eastman Falls LIC Project -2457 NH 1-2	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2GH01	Gorham LIC Proj -2288 Unit 1	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation

ACCOUNTING MANUAL Line of Business (Sequential)

Line of Business	Description	Rollup	Description	Rollup	Description	Parent	Description
2GH02	Gorham LIC Proj -2288 Unit 2	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2GH03	Gorham LIC Proj -2288 Unit 3	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2GH04	Gorham LIC Proj -2288 Unit 4	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2GHAA	PSHN Gorham Lic Proj -2288 Com 1-4	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2GV01	Garvins Falls LIC Proj -1983 NH Unit 1	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2GV02	Garvins Falls LIC Proj -1983 NH Unit 2	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2GV03	Garvins Falls LIC Proj -1983 NH Unit 3	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2GV04	Garvins Falls LIC Proj -1983 NH Unit 4	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2GVAA	Garvins Falls LIC Proj -1983 NH 1234	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2GVFW	PSNH Garvins Falls Lic Proj -1983 NH Fish	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2HK01	Hooksett LIC Project -1893 NH Unit 1	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2JK01	Jackman Unit 1	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2LN10	Lost Nation Combust Turb-Unit 10	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2MK01	Merrimack Unit 1	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2MK02	Merrimack Unit 2	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2MK10	Merrimack Combustion Turb 1-Unit 10	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2MK11	Merrimack Combustion Turb 2 -Unit 11	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2MKAA	Merrimack Common-Units1-2	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2MKBB	Merrimack Common-Units 10-11	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2MKCC	Merrimack Station Common	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2MKSC	Merrimack Scrubber	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2NHCH	New Hampshire Central Hydro	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2NHLH	New Hampshire Lower Hydro	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2NHUH	New Hampshire Upper Hydro	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2NT01	Newington Unit 1	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2PSFC	PSNH Fossil Common	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2PSHC	PSNH Hydro Common	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2PSWF	PSNH Fossil			21000	PSNH Electric Generation	20000	Electric Generation
2PSWH	PSNH Hydro			21000	PSNH Electric Generation	20000	Electric Generation
2SI01	Smith LIC Project -2287 Unit 1	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2SLAA	Silver Lake 10-13			23000	Company Self-Generation	20000	Electric Generation
2SR04	Schiller Unit 4	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2SR05	Schiller Unit 5	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2SR06	Schiller Unit 6	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2SR10	Schiller Combustion Turb 1 -Unit 10	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2SR46	Schiller Coal Units 4-6	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2SRAA	Schiller Station Common	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2UHBE	Berlin Hydro	2PSWH	PSNH Hydro	21000	PSNH Electric Generation	20000	Electric Generation
2WH10	White Lake Combustion Turb-Unit 10	2PSWF	PSNH Fossil	21000	PSNH Electric Generation	20000	Electric Generation
2WY04	Wyman Unit 4			21000	PSNH Electric Generation	20000	Electric Generation
30000	Electric Transmission						
30001	Transmission Tracked					30000	Electric Transmission
30100	AFUDC Regulatory Liability			30001	Transmission Tracked	30000	Electric Transmission
30200	Amortization - Prepayment			30001	Transmission Tracked	30000	Electric Transmission
30300	Comprehensive			30001	Transmission Tracked	30000	Electric Transmission
30400	Distribution Service Agreement			30001	Transmission Tracked	30000	Electric Transmission
30500	Long-Term Firm P-T-P			30001	Transmission Tracked	30000	Electric Transmission
30700	Network			30001	Transmission Tracked	30000	Electric Transmission
30800	Regional Network Service			30001	Transmission Tracked	30000	Electric Transmission
30900	Through and Out Service			30001	Transmission Tracked	30000	Electric Transmission
31000	Localized			30001	Transmission Tracked	30000	Electric Transmission
31200	Short-Term Firm Service			30001	Transmission Tracked	30000	Electric Transmission
31300	Short-Term Non Firm Service			30001	Transmission Tracked	30000	Electric Transmission
31400	Special			30001	Transmission Tracked	30000	Electric Transmission
31500	T Rental			30001	Transmission Tracked	30000	Electric Transmission
31700	Transformation and Distribution - T			30001	Transmission Tracked	30000	Electric Transmission
31800	Transmission Annual Facility Charge Agreement			30001	Transmission Tracked	30000	Electric Transmission
31900	Transmission Operations and Maintenance Charge Agreement			30001	Transmission Tracked	30000	Electric Transmission
32000	Non-Firm Hydro Quebec			30001	Transmission Tracked	30000	Electric Transmission
32100	Firm Hydro Quebec			30001	Transmission Tracked	30000	Electric Transmission
32200	Support			30001	Transmission Tracked	30000	Electric Transmission
32300	Combined Transmission and Distribution			30001	Transmission Tracked	30000	Electric Transmission
33100	Transmission Other			30001	Transmission Tracked	30000	Electric Transmission
34000	Transmission Non-Tracked					30000	Electric Transmission
34100	Non-Tracked Transmission			34000	Transmission Non-Tracked	30000	Electric Transmission
40000	Corporate + Shared Services						

ACCOUNTING MANUAL

Line of Business (Sequential)

Line of Business	Description	Rollup	Description	Rollup	Description	Parent	Description
40100	Corporate-Shared Services					40000	Corporate + Shared Services
50100	Unregulated						
55100	Renewables Non-Tracked						
56100	EE- FPI Non-Tracked						
60100	Unsegmented						
65100	Real Estate						
70100	NU Land Trust						
75100	NU Foundation						
80100	Service Company						
90000	Water Business						
90100	Water Distribution					90000	Water Business
ZZZZZ	All Line of Business						

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Activity

	Activity	Description
	00000	Default
	ADD00	Generic Construction
	CST00	Construction
	ENG00	Engineer & Design
	EXP00	Expense
	LND00	Land Acquisition
	MAT00	Material
	PSM00	Proj Mgmt, Siting, Planning&Support
	REM00	Removal
	TST00	Test & Commission

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	GL Journal Source	Description
(blan	SUN	Sundry Billing
	000	Default
	AAA	Manual Journal Entries
	AFP	Accounts payable dept. service charges for special processing
	AMC	Allocation Module-CR
	CAN	Cancellations
	CIS	NSTAR CIS
	CM1	NSTAR Commitments
	CRV	Cancellation Reversal
	CSG	NU Customer billing system
	CSH	Cash system entries
	EAR	eBS Receivables
	EJE	eBS Manual
	ERE	eBS Closing Journal
	FLT	Vehicle maintenance material costs
	HFM	Hyperion Financial Management
	JBL	Joint pole billing - CL&P/WMECO
	LDS	Labor Distribution
	NCC	eBS NCC Reclass Holding
	PMT	Voucher payments
	POW	PowerPlan
	PP1	Payroll-Peoplesoft
	PR1	Passport AP-Procard
	PSA	Passport Accounts Payable
	PSC	Passport Commitments
	PSI	Passport Inventory
	PYS	NUCHRIS Payroll/Deductions
	PYW	Payroll - 2
	SCI	Daily Inventory File
	SCL	Monthly UAI File
	SCP	Daily Payment File
	SCR	Monthly UAI Reversal File
	SCV	Daily Voucher File
	STO	Stores Transactions
	TBS	Transmission Billing
	TL1	NSTAR AP-Telecharge
	TMB	Boulos entries from Boulos accounting system
	TRS	Cash system entries-Treasury
	UVL	Unvouchered Liabilities
	UVR	UVL-Reversal
	VCH	AP-Vouchers
	VHC	NU Vehicle system
	WKD	WORKDAY Payroll/Deductions
	XFJ	Transformer Transaction
	XFM	Transformer Transaction-Materials
	OMN	OMNI Customer billing system
	ONS	One Stream
	PSE	Power Settlements - Accruals
	PSL	Power Settlements - Actuals

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GL Journal Source

	GL Journal Source	Description
(blan	PSR	Power Settlements - Reversals
	WMI	WMI

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	GL Journal Category	Description	
(bl	**SUN**	Non-metered billing for many items	No
	00000	Default	No
	18492 Clearing	18492 Clearing	Yes
	Accrual	Accrual	Yes
	Accrual Reversal	Accrual Reversal	Yes
	ADJUST DERIV TRUEUP	Adjust Derivation True Up	Yes
	Adjustment	Journals	Yes
	Adjustments	Adjustments	Yes
	AFP	Accounts payable dept. service charges for special processing	No
	AFUDC	AFUDC	Yes
	Allocations	Allocations	No
	AMDXFR	Plant	No
	AMFADJ	Plant	No
	AMFRET	Plant	No
	AMFXFR	Plant	No
	Amortization	Amortization	Yes
	AMTADJ	Plant	No
	AMTRET	Plant	No
	AMTXFR	Plant	No
	APB28	APB28	Yes
	ARO	ARO	Yes
	ARORET	Plant	No
	Asset Mgmt	Asset Mgmt	Yes
	Audits	Audits	Yes
	AWTXFR	Plant	No
	Bad Debt	Bad Debt	Yes
	BlackRock Investments	BlackRock Investments	Yes
	Borderlines	Borderlines	Yes
	Cancellations	System	Yes
	Carryback Claims	Carryback Claims	Yes
	Cash	Cash	Yes
	Cash Incentives - Empl	Cash Incentives - Empl	Yes
	Cash Incentives - Exec	Cash Incentives - Exec	Yes
	Cash Transfers	Cash Transfers	Yes
	CFD - Peakers	CFD - Peakers	Yes
	CIAC	CIAC	Yes
	CIS	Misc	No
	CLEAR CANCELS ALLOCATION	CLEAR CANCELS ALLOCATION	Yes
	Clearing	Allocations	No
	CM1	Commitments	No
	CMMXFR	Plant	No
	Cogens - IPPs	Cogens - IPPs	Yes
	Commercial Paper	Commercial Paper	Yes
	CONTROLLED ENTRY	Journals	Yes
	CR DERIVATION	System	No
	CR DERIVATION TRUEUP	System	No
	Credit Memos	Journals	Yes
	CSG	NU Customer billing system	No
	CSH	Cash system entries	No

	GL Journal Category	Description	
(bl	**Current VS Noncurrent**	Current VS Noncurrent	Yes
	CY YA Financials	CY YA Financials	Yes
	DAT	DAT	Yes
	Debit Memos	Journals	Yes
	deferrals	Deferrals	Yes
		Journals	Yes
	Deferred Comp	Deferred Comp	Yes
	Depreciation	Depreciation	Yes
	Derivatives	Derivatives	Yes
	Director RSU	Allocations	Yes
	Dividends	Dividends	Yes
	DLCADJ	Plant	No
	DXTADJ	Plant	No
	DXTXFR	Plant	No
	EAP program	EAP program	Yes
	EE-GasCompaniesbilling	EE-GasCompaniesbilling	Yes
	EE-Interest	EE-Interest	Yes
	EE-Loadresponse	EE-Loadresponse	Yes
	EE-Noncontrolled	EE-Noncontrolled	Yes
	EE-Rebates	EE-Rebates	Yes
	EE-Reserves	EE-Reserves	Yes
	EE-RESIDENTIALLOANS	EE-RESIDENTIALLOANS	Yes
	EE-SBEALOANS	EE-SBEALOANS	Yes
	EE-UVL	EE-UVL	Yes
	EMCADJ	Plant	No
	EMCRET	Plant	No
	EMCXFR	Plant	No
	Employee Incentives	Employee Incentives	Yes
	Energy Efficiency	Energy Efficiency	Yes
	Environmental	Environmental	Yes
	EQ1 - HFM Journals	EQ1 - HFM Journals	No
	EQ1 - OS Journals	Journals/Interface	Yes
	EQ2 - OS Journals	Journals/Interface	Yes
	Equity	Equity	Yes
	Equity in Yankees	Equity in Yankees	Yes
	ESOP	ESOP	Yes
	Excess Tax Benefit	Journals	Yes
	FAS109	FAS109	Yes
	FAS109 - FAS109	Journals	Yes
	Fed EDIT Amort	Journals	Yes
	Fed EDIT Amort.	Journals	Yes
	FLT	Vehicle maintenance material costs	No
	FSSP	FSSP	Yes
	Fuel & Purchased Power	Fuel & Purchased Power	Yes
	Gross Earnings Tax	Gross Earnings Tax	Yes
	GSP BILLING	Granite Shore Power Billing	Yes
	Incentive Pymts	Incentive Pymts	Yes
	Incentives	Journals	Yes
	Inter Co Sales	Inter Co Sales	Yes

ACCOUNTING MANUAL GL Journal Category

	GL Journal Category	Description	
(bl	**Intercompany Rent**	Intercompany Rent	Yes
	Interconnection Deposits	Interconnection Deposits	Yes
	IPP Buyouts	IPP Buyouts	Yes
	ITC	ITC	Yes
	JBL	Joint pole billing - CL&P/WMECO	No
	JMFXFR	Plant	No
	KLLRET	Plant	No
	LAERET	Plant	No
	LAEXFR	Plant	No
	LAMACC	Lease Accruals	No
	LAMDEPR	Lease Depreciation	No
	LAMPAY	Lease Payments	No
	LAMRECLASS	Lease Obligation Reclass	No
	Land	Land	Yes
	LDLXFR	Plant	No
	LEASEADD	LAM Add	No
	LEASEAUTORET	Plant	No
	LEASEREM	Plant	No
	LEASERETIRE	LAM Retire	No
	Leases	Leases	Yes
	LEASETRANSF	LAM Transfer	No
	LMPADJ	Plant	No
	LMPRET	Plant	No
	LMPXFR	Plant	No
	Loader	Allocations	No
	Long Term Debt	Long Term Debt	Yes
	Long Term Disability	Long Term Disability	Yes
		Journals	Yes
	LREC - ZREC	LREC - ZREC	Yes
	MADADJ	Plant	No
	MADRET	Plant	No
	MADXFR	Plant	No
	Marketable Securities	Marketable Securities	Yes
	MDM	MDM	Yes
	MDORET	Plant	No
	MDOXFR	Plant	No
	Medical IBNR	Medical IBNR	Yes
		Journals	Yes
	MedVantage	MedVantage	Yes
	MISC CR ADJUSTMENT	Journals	Yes
	Miscellaneous	Miscellaneous	Yes
	MKBADJ	Plant	No
	NHBET	NHBET	Yes
	NOLS	NOLS	Yes
	NonSERP	NonSERP	Yes
	NON-UNITIZATION	Non-Unitization Plant	No
	NRAADJ	Plant	No
	NRAXFR	Plant	No
	NSTAR Beginning Balance	NSTAR Beginning Balance	No

ACCOUNTING MANUAL GL Journal Category

	GL Journal Category	Description	
(bl	NSTAR Dissolved Co Conversi	NSTAR Dissolved Co Conversion	No
	NSTAR Txn History Conversio	NSTAR Txn History Conversion	No
	NU Foundation	NU Foundation	Yes
	NUSCO Direct	Allocations	No
	OCI	OCI	Yes
	OFFICER LABOR ADJ	Officer Labor Adj.	Yes
	OMN	OMNI Customer billing system	No
	OPEB	OPEB	Yes
	Other	Other	Yes
	Other Amortization	Other Amortization	Yes
	Other Reserves	Other Reserves	Yes
	Other Tax Credits	Other Tax Credits	Yes
	Overhead	Allocations	No
	OWWXFR	Plant	No
	Payments	Payments	Yes
	Pension	Pension	Yes
	PMT	Voucher payments	No
	Post Close	Post Close	Yes
		Journals	Yes
	POW	PowerPlan	No
	PP1	Payroll	No
	PR1	Accounts Payable	No
	PreCap	Allocations	Yes
	Preferred Stock	Preferred Stock	Yes
	Prepaid Insurance	Prepaid Insurance	Yes
	Prepaids	Prepaids	Yes
	Property Tax	Property Tax	Yes
	PROPTAXACCRUAL	PROPTAXACCRUAL	No
	Provision	Journals	Yes
	Provisions	Provisions	Yes
	PSA	Passport Accounts Payable	No
	PSC	Passport Commitments	No
	PSE	Power Settlements - Accruals	No
	PSI	Passport Inventory	No
	PSL	Power Settlements - Actuals	No
	PSNFDC - Millstone	PSNFDC - Millstone	Yes
	PSR	Power Settlements - Reversals	No
	Public Liability	Public Liability	Yes
	PYS	Payroll - 1	No
	PYW	Payroll - 2	No
	Quarterly FAS 109	Journals	Yes
	Rate Cases	Rate Cases	Yes
	Rate_Change	Journals	Yes
	RE - HFM Journals	RE - HFM Journals	No
	RE - OS Journals	Journals	Yes
	Receipts	Journals	Yes
	Reclass	Journals	Yes
	Reclasses	Reclasses	Yes
	Reclasses - Reclasses	Journals	Yes

	GL Journal Category	Description	
(bl	Reclasses-Reclasses	Journals	Yes
	Reg Assessments	Reg Assessments	Yes
	Reg Assets	Reg Assets	Yes
	Reg Reserve	Reg Reserve	Yes
	Rent	Rent	Yes
	Rental Revenues	Rental Revenues	Yes
	RETIRE LIFE AUTO	RETIRE LIFE AUTO	No
	Retirement	Retirement	No
	Return to Accrual	Return to Accrual	Yes
	Revenue	Revenue	Yes
	Sales Invoices	Journals	Yes
	SCI	Interface	No
	SCL	Interface	No
	SCP	Interface	No
	SCR	Interface	No
	SCV	Interface	No
	SERP	SERP	Yes
	Service Company Billing	Allocations	No
	Severance	Severance	Yes
	SJCADJ	Plant	No
	SJCXFR	Plant	No
	Special Contracts	Special Contracts	Yes
	STO	Inventory	No
	Stock Incentives	Stock Incentives	Yes
	Storm Correction	Storm Correction	Yes
	Storm Reserve	Storm Reserve	Yes
	Suppliers	Suppliers	Yes
	Tax Allocation	Allocations	Yes
	Tax Model	Allocations	No
	TBS	Transmission Billing	No
	TL1	Accounts Payable	No
	TMB	Boulus entries from Boulus accounting system	No
	Trans Schedule 21	Trans Schedule 21	Yes
	Transaction Tax	Transaction Tax	Yes
	TRANSFER	TRANSFER	No
	TRS	Cash system entries	No
	Unclaimed Properties	Unclaimed Properties	Yes
	UNITIZATION	UNITIZATION	No
	UTP	UTP	Yes
	UVL	Liabilities	No
	UVR	Reversal	No
	VCH	Vehicles	No
	Vehicle	Vehicle	Yes
	VHC	NU Vehicle system	No
	Weekly Overtime	Weekly Overtime	No
	Weekly Payroll	Weekly Payroll	No
	Wholesale Power	Wholesale Power	Yes
	WKD	Interface	No
	WMI	WMI	Yes

ACCOUNTING MANUAL

GL Journal Category

	GL Journal Category	Description	
(bl	**Workers Compensation**	Workers Compensation	Yes
		Journals	Yes
	XFJ	Pre-capitalizes certain material and generates install costs	No
	XFM	Pre-capitalizes certain material and generates install costs	No
	Yankees - CY MY YA VY	Yankees - CY MY YA VY	Yes

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Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZCR	Capital and Removal	101010	Utility Plant in Service	Asset
		10101X	Utility Plant in Service ICP	Asset
		101100	Long Lived Assets - ARO	Asset
		101200	Utility Plant in Service Under Capital Lease	Asset
		101E1X	Electric- Utl Plt in Svc - Elim	Asset
		101E9E	Electric-Utility Plant in Service - Elim	Asset
		101NSC	DBPLans NonSvc Capital + Defri	Asset
		101SVC	DBPlans Service Capital	Asset
		102000	Elect Plt Purchased or Sold	Asset
		105010	Utl Plt Held Fr Future Use	Asset
		10501X	Utl Plt Held Fr Future Use - Elim	Asset
		105020	Non-Unitized Plt For Future Use	Asset
		106010	Completed Construction not Classified - CCNC	Asset
		106500	Meters 106500	Asset
		107010	Construction Work in Progress - CWIP	Asset
		107100	CWIP Timing Differences	Asset
		107NSC	CWIP-DBPlans NonSvc Capital	Asset
		107OFF	ES Charges- GM Offset	Asset
		107SVC	CWIP-DBPlans Service Capital	Asset
		108010	Accumulated Provision for Depreciation - Utility	Asset
		10801X	Accumulated Provision for Depreciation - Utility ICP	Asset
		108030	Accumulated Provision- Cost Of Removal	Asset
		108040	Accumulated Provision- Salvage	Asset
		108050	Accumulated Provision- Retirements	Asset
		108AR0	Accumulated Reserve for AROs	Asset
		111010	Accumulated Provision for Amortization - Utility	Asset
		111020	Accum Prov for Amort- Leases	Asset
		105E9E	Electric-Utility Plant Held For Future Use Elim	Asset
		107E90	Other Electric - CWIP Elim	Asset
ZZZZES	Engineering and Supervision	107ES0	ES Labor Charges	Asset
		184920	Default Clearing - Amount Limit	Asset
		186ES0	E+S Labor Charges	Asset
ZZZZBS	Other Balance Sheet	114000	Utility Plt Acq Adj - Water Co	Asset
		114010	Gas Plant Acquisition Adjmts	Asset
		115000	Utility Plt Acq Amort- Water Co	Asset
		115020	Accum Prov Amort Gas Plan Acq Adj	Asset
		118040	Other Utility Plant	Asset
		1205C0	MP 1 Perm Disposal Retail Prior	Asset
		1205G0	MP 1 Perm Disposal CMEEC Prior	Asset
		1205J0	M P 2 Perm Disposal Retail Prior	Asset
		1205W0	MP 2 Perm Disposal CMEEC Prior	Asset
		121010	Non Utility Property	Asset
		122010	Accumulated Provision for Amortization + Depreciation - Non Utility	Asset
		12301X	Investment in Subsidiaries	Asset
		123020	Investment in Subsidiary Adjustment	Asset
		123CC0	Operating Company Investment in CY	Asset
		123CY0	Investment In Connecticut Yankee	Asset
		123CZ0	Contra 123CC0 NU Investment in CY	Asset
		123MY0	Investment in Maine Yankee	Asset
		123NX0	Minority Interest - NSTAR	Asset
		123X80	Investment in Greenport LLC	Asset
		123YA0	Investment In Yankee Atomic	Asset
		123YY0	Operating Company Investment in YA	Asset
		123YZ0	Contra 123YY0 NU Investment in YA	Asset
		124010	Other Investments	Asset
		124020	Inv in New Eng Hydro Transmission	Asset
		124030	Mass Development	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	124040	Investment in Access Northeast	Asset
		124050	Marketable Securities Water Companies	Asset
		124060	Investment in AIM	Asset
		124080	Investment in Grid Assurance	Asset
		124090	Investment in Bay State Wind	Asset
		124091	Investment - NEUCO LLC	Asset
		124095	Investment in Northeast Wind Energy LLC	Asset
		124096	Investment in North East Offshore	Asset
		124097	Investment in South Fork Wind	Asset
		124098	Investment Offshore Wind- Basis Diff	Asset
		124099	Revolution Wind Capitalized Interest-Basis Differe	Asset
		124100	Life Insurance Cash Surrender Value	Asset
		124110	Loans on Life Insurance	Asset
		124120	Rabbi Trust Investment SERP	Asset
		124140	Rabbi Trust-Ins Demutualization NU	Asset
		124700	YGS Rabbi Trust Trustees	Asset
		124711	Other Investments - NSTAR	Asset
		124BD0	Investment in Bay State Wind Basis Difference	Asset
		124BD1	Investment in OSW Basis Difference	Asset
		124CWP	Investment in NEO CWIP Basis Difference	Asset
		124DTL	Investment in NEO Tax Adj Basis Difference	Asset
		124ECV	Equity Investment in ECV	Asset
		124EP0	Investment - EPP	Asset
		124FI0	NU Foundation Investment Account	Asset
		124GW0	Investment in NEO Goodwill Basis Difference	Asset
		124LEA	Investment in NEO Lease Basis Difference	Asset
		124NF0	Trust Spent Nuclear Fuel Millstone	Asset
		124NMA	Investment in NEO N MA Basis Difference	Asset
		124REV	Revolution Wind Project	Asset
		124RW0	Investment in NEO RW Basis Difference	Asset
		124SF0	Investment in NEO SF Basis Difference	Asset
		124SFW	South Fork Wind Project	Asset
		124SMA	Investment in NEO S MA Basis Difference	Asset
		124SRW	Sunrise Wind Project	Asset
		124SS0	SS Rabbi Trust	Asset
		128110	Deferred Compensation Trust -NSTAR	Asset
		128140	Deferred Compensation Trust -NU	Asset
		128AW0	Burns + McDonnell Cash Escrow - LT W	Asset
		128GS0	Burns + McDonnell Cash Escrow - LT	Asset
		128IS0	Burns + McDonnell Cash Escrow - LT C	Asset
		128MM0	Burns + McDonnell Cash Escrow- LT	Asset
		129030	Prepaid Pension	Asset
		129312	Prepaid PBOP	Asset
		129313	Prepaid PBOP- SFAS 158	Asset
		131010	Cash	Asset
		131CLR	Intracompany Cash Transactions	Asset
		131OC0	Payroll Cash Account	Asset
		134010	Restricted Cash - ISO	Asset
		134011	Bankers Trust Co-Sale of Property	Asset
		134015	Special Deposit-ST	Asset
		134016	Special Deposit-LT	Asset
		134120	CL+P Security Deposit Escrow	Asset
		134350	Cash Deposit Salomon Smith Barney	Asset
		134AB0	Special Deposits - Miscellaneous	Asset
		134ABX	Special Deposits- MISC ICB	Asset
		134BM0	Burns + McDonnell Cash Escrow-ST	Asset
		134CAP	Capital Subaccount	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	134CP0	Rate Red Bond Capital Subaccount	Asset
		134EXF	Excess Fund Subacount	Asset
		134FC0	Cash Deposit Escrow FCRP	Asset
		134GA0	Rate Red Bond General Subaccount	Asset
		134GEN	General Subaccount	Asset
		134GS0	Burns+McDonnell Cash escrow	Asset
		134H20	Cash Dep North Pass Trans Land	Asset
		134HM0	Henkels + McCoy Contract Dispute	Asset
		134IR0	Rate Red Bond Int Reserve Subaccnt	Asset
		134IS0	Burns + McDonnell Cash Escrow ST C	Asset
		134MM0	Burns + McDonnell Cash Escrow ST	Asset
		134NW0	Cash Deposit NEEWS Land	Asset
		134OC0	Rate Red Bond Overcollat Subaccount	Asset
		134P60	Landfill Escrow - Bow NH	Asset
		134PR0	Special Deposit - Properties Inc Land Options	Asset
		134RA0	Rate Red Bond Reserve Subaccount	Asset
		134SA0	Rate Red Bond Serve Adv Subaccount	Asset
		134WG0	Washington Group Cash Escrow	Asset
		134WP0	Schiller Station Wood Pwr Escrow	Asset
		135010	Petty cash	Asset
		135020	Citi Bank - Cigna Health Care Costs	Asset
		135030	Water Health Care Costs	Asset
		136000	Temporary Cash Investments	Asset
		136020	Temporary Cash-Fidelity Govt MM	Asset
		136UR0	Investments- Unrestricted	Asset
		141100	Conversion Loan Program	Asset
		142001	Customer AR - Cash Collected	Asset
		142002	Cash Suspended CSS System	Asset
		142010	Customer Accounts Receivable	Asset
		142011	AR General - Oracle Receivables	Asset
		142035	NCC Receivable	Asset
		142040	AR - Low Income	Asset
		142070	Sales Tax Refund	Asset
		142080	Sales Tax Abatements	Asset
		142150	Pilgrim Contracts Accounts Receivable	Asset
		142171	AR Interconnect Studies	Asset
		142190	JV Telecom Receivable	Asset
		142300	HHPP Accounts Receivable	Asset
		142400	Enhanced Billing and Metering Services for Suppliers	Asset
		142401	Interconnect Tariff	Asset
		142600	Gas Drafting and Reproduction	Asset
		142BUD	AR System- Budget Billing	Asset
		142CD0	Undistributed Cash Deposits	Asset
		142CLR	Check Payment Clearing - GM	Asset
		142CNV	AR Conversion - Clearing	Asset
		142COU	AR Company Usage	Asset
		142IVA	AR System- Financial Write off	Asset
		142REF	AR Refunds- Clearing	Asset
		142RR0	RRB Accts Rec Bil	Asset
		142RS0	Cust AR RRB State of CT 04	Asset
		142S00	AR System Payment Transfers	Asset
		142S01	AR Bank of America - Clearing	Asset
		142S02	AR US Bank- Clearing	Asset
		142S03	AR-JP Morgan-Clearing	Asset
		142SUA	AR System Unapplied Cash	Asset
		143020	AR Misc Reimbursables Dist Engineering	Asset
		143021	AR Misc Reimbursables Ip	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	143040	General Ledger Accounting-Other	Asset
		143045	AR Joint Owned Poles - Manual Billings	Asset
		143050	Miscellaneous Accounts Receivable S	Asset
		143052	AR EE Utility Incentives	Asset
		143053	AR EE Cust Financing	Asset
		143070	AR Cash Collected Sundry System	Asset
		143080	AR Non-RE WRE Collected OAR- SUN	Asset
		143090	Broker receivable-Derivative Trans	Asset
		143120	Keep Costs Receivable	Asset
		143125	Keep Costs Receivable - Above Ground	Asset
		143128	Keep Costs Receivable - Under Ground	Asset
		143140	Salvage Receivable	Asset
		1431A0	AR From ESCO Customers Billed By NU	Asset
		1431G0	AR CT Green Community Clean Energy	Asset
		1431H0	AR CT Green Sterling Clean Energy	Asset
		1431J0	AR 3Degrees Clean Energy	Asset
		143210	Union Receivable	Asset
		143220	AR Emp Adv+Credit	Asset
		143260	Inj Dam Insurance AR	Asset
		143310	NAESCO Recvbl From Joint Owner	Asset
		143470	ISO-NE Transaction Credits	Asset
		143480	ISO-NE Transaction Debits	Asset
		143490	ISO Billings Receivable	Asset
		143580	AR FAS158 Medicare Part D Subsidy	Asset
		143800	Receivable-Conversion Loans	Asset
		143881	Gas Expansion Receivable	Asset
		143950	Various Vendor Payment Adjustments	Asset
		143970	Sales Tax Recoupment	Asset
		143990	Sundry AR	Asset
		143BSW	Accounts Receivable - BSW	Asset
		143C00	AR Contra 14399	Asset
		143CA0	Contract Administration AR	Asset
		143CR0	AR Contract Reserves Contra	Asset
		143ET0	PSNH EAP Receivable from ST of NH	Asset
		143GAA	Misc AR GA Use Only	Asset
		143GSP	Granite Shore Power Receivable	Asset
		143HSE	Hull Street Energy Receivable	Asset
		143IPP	Transmission Accounts Receivable	Asset
		143IVA	AR System-Financial WO	Asset
		143L20	Outside Utility Bill For Wrap-ST	Asset
		143LN0	C+LM Short-Term Loan Receivable	Asset
		143LNG	Accounts Receivable- LNG	Asset
		143MA0	MA Abatement Receivable Account	Asset
		143MG0	CL+P Contra Acct C+LM Loan	Asset
		143MJ0	CL+M AR	Asset
		143S10	C+LM Small Business Loan Receivable	Asset
		143S20	C+LM Residential Loan Receivable	Asset
		143S30	Residential Boiler Furnace Loan Rec	Asset
		143S40	Residential Smart-E Loan	Asset
		143SOF	AR Alternate Supplier Offset	Asset
		143SST	AR Alternate Supplier Sales Tax	Asset
		143SUP	AR Alternate Supplier Settlements	Asset
		143TC0	Transmission 143990 Contra Acct	Asset
		143TR0	Estimated Trans Revenues For Trans Svcs	Asset
		144010	Accum Prov For Uncoll Accounts	Asset
		144020	Accum Prov For Uncollect- YG EP	Asset
		144040	Accum Prov For Uncoll Accounts - Other	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	1441A0	Supplier AR Reserve Account	Asset
		144881	Reserve for Gas Expansion	Asset
		144BS0	Basic Service Reserve	Asset
		144FW0	AR System- Full Write Off	Asset
		144HW0	Reserve For Hardship	Asset
		144HW1	Supplmental Hardship Reserve	Asset
		144IVA	AR System- Financial WO	Asset
		14500X	ST Cash Advances- Assoc Companies	Asset
		14507X	ST Inter-Company Notes Receivable ICP	Asset
		14575X	Long Term Note Receivables-Nusco	Asset
		14576X	Long Term Note Receivables-RRRCO	Asset
		14577X	Long Term Note Receivables-H7	Asset
		14578X	Long Term Note Receivables-ES Invest	Asset
		14579X	Long Term Note Receivables-ES Gas of MA	Asset
		14601X	Intercompany AR ICP	Asset
		146WWX	Intercompany AR-From Aquarion	Asset
		151010	Fuel Stock- Coal	Asset
		151020	Fuel Stock-No 2 Oil	Asset
		151030	Fuel Stock-No 6 Oil	Asset
		151040	Fuel Stock-Jet Fuel	Asset
		151070	Fuel Stock Natural Gas	Asset
		151080	Natural Gas-Electric Generation	Asset
		151100	Fuel Stock-Wood	Asset
		151130	Fuel Stock-No 6 Oil Newington Tank No 1	Asset
		151230	No 6 Oil Newington Tank No 2	Asset
		151330	No 6 Oil Schiller Tank No 3	Asset
		151430	Fuel Stock-No 6 Oil Schiller Tank No 4	Asset
		151800	Steuben	Asset
		151810	Dominion - AGT	Asset
		151820	Dominion - TGP	Asset
		151850	Texas Eastern Storage	Asset
		151A10	Fuel Stock Coal Pile A	Asset
		151B10	Fuel Stock Coal Pile B	Asset
		151C10	Fuel Stock Coal Pile C	Asset
		151D10	Fuel Stock Coal Pile D	Asset
		151F10	Fuel Stock Coal Pile F	Asset
		151LP0	Liquefied Petroleum Gas	Asset
		152010	Fuel Stock Expense-Coal Expenses	Asset
		152020	Fuel Stock Expense-No 2 Oil Expenses	Asset
		152030	Fuel Stock Expense-No 6 Oil Expenses	Asset
		152040	Fuel Stock - Jet Fuel Exp	Asset
		152080	Natural Gas Electric Generation	Asset
		152100	Fuel Stock Expense Undistributed Wood	Asset
		154000	Plant Materials + Operating Supplies	Asset
		154010	Materials + Supplies - Other	Asset
		154015	Slow Moving Inventory	Asset
		154020	Materials + Supplies - Central Warehouse	Asset
		154050	Stock Invoice Clearance	Asset
		154055	Transmission ERP Inventory Holding	Asset
		154070	Automotive Inventory	Asset
		154080	Materials + Supplies - Out For Repair	Asset
		154650	Obsolete Non-Nuc Inventory Reserve	Asset
		154AU0	Average Unit Price Default Account	Asset
		154LS0	Limestone Inventory - Merrimack	Asset
		154LT0	Materials + Supplies - Long Term	Asset
		154MF0	Inventory-Work in Progress	Asset
		154PC0	Precap Distribution Clearing Acct	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	154PV0	Invoice Price Variance Type S	Asset
		156030	Inventory WIP	Asset
		158110	So2 Allowances - Non-Current	Asset
		158120	NOX Allowances-Current	Asset
		158170	NOX Allowances-Non Current	Asset
		158180	Co2 Emission Allowances-Current Yr	Asset
		158190	Co2 Emission Allowances-Non Current	Asset
		158310	Class I Renew Energy Cert-Current	Asset
		158320	Class 2 Renew Energy Cert-Current	Asset
		158330	Class 3 Renew Energy Cert-Current	Asset
		158340	Class 4 Renew Energy Cert-Current	Asset
		158350	Green Rate Recs - Current	Asset
		158410	Class I Renew Energy Cert-Non Current	Asset
		158420	Class 2 Renew Energy Cert-Non Current	Asset
		164000	LNG Inventory	Asset
		164020	LNG - Acushnet	Asset
		1642X0	LNG - Waterbury	Asset
		165000	Prepaid Other	Asset
		165010	Prepayments-Insurance	Asset
		165015	Health Savings Account Payments	Asset
		16501A	Prepd-Company Owned Life Insurance	Asset
		165030	Prepaid Interest	Asset
		165070	Commercial Paper Interest	Asset
		165110	Prepaid Lease Payments NUCLARKs	Asset
		165120	Payroll Advances-NTL	Asset
		165125	WC Liberty Mutual Deposit	Asset
		165130	Prepaid Vision	Asset
		165140	Prepaid Revolver Renewal Fees	Asset
		165141	Prepaid State Franchise	Asset
		165160	Postage - NSTAR	Asset
		165170	Prepaid Ins-Shared Vehicle Lease Pro	Asset
		165171	Blue Cross - Blue Shield	Asset
		165180	Prepaid Software Licenses + Maintenance	Asset
		165190	Payroll Benefit Clear	Asset
		165195	Prepaid CP Fees Legacy LLC	Asset
		165200	Prepaid Revolver fees Legacy LLC	Asset
		165260	American Express	Asset
		165270	MasterCard - First Chicago	Asset
		165300	Union Bonus	Asset
		165775	Prepaid Federal Inc Tax	Asset
		165800	ISO Prepayments	Asset
		165900	Prepaid Property Taxes	Asset
		165901	Prepaid Hardware Maintenance	Asset
		165905	Prepaid Vehicle Property Tax	Asset
		165920	Prepayments-Fed + State Excise Tax	Asset
		165950	Prepaid R+D	Asset
		165960	Prepaid State Regulatory Assessments	Asset
		1659Y0	Prepaid Association Dues	Asset
		165AA1	Prepaid Common Stock Issuance Exp	Asset
		165AP0	Prepaid Maintenance	Asset
		165CA0	Power Broker Fees Prepaid	Asset
		165CD0	Unamortized CP Discount	Asset
		165CP0	Prepaid Commercial Paper Fees	Asset
		165CR0	Prepaid Fee 2011 CL+P Series B	Asset
		165Q60	Prepaid Ins 2001 PSNH PCB Series B	Asset
		165QA0	Prepaid Ins 2001 PSNH PCB Series A CLP	Asset
		165RA0	Prepaid Fee 2011 CL+P Series A	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	165RC0	Renewable Energy Cert-Prepaid	Asset
		165RW0	Prepaid Revolver Fees	Asset
		165SHL	Prepayments- Agreement for Easement	Asset
		165UB0	UBH Prepaid	Asset
		165VC0	Prepaid Vehicle Costs	Asset
		171010	Interest Receivable	Asset
		1711A0	ESCO Late Payment Receivables	Asset
		172010	Rents Receivable-Oracle Rec	Asset
		172011	Customers - Rents Receivable	Asset
		172070	ARE RE CHK Collected OAR- SUN	Asset
		172080	ARE RE WRE Collected OAR- SUN	Asset
		172990	Other - Rents Receivable	Asset
		173010	Accrued Utility Revenues	Asset
		173041	Accrued Util Revenue-C+LM	Asset
		173050	Accrued Revenue-RCS	Asset
		173700	Accrued Unbilled Transition - BECO	Asset
		173710	Accrued Unbilled Transition - Commonwealth	Asset
		173720	Accrued Unbilled Transition - Cambridge Elec	Asset
		173RR0	RRB Accts Rec Unbilled	Asset
		174001	NSTAR Communications Charges	Asset
		174002	Debt Expense - Fair Value Adj - NU Acquis of NSTAR	Asset
		174130	Delta Dental Deposit	Asset
		174881	Gas Expansion Long Term-Disabled	Asset
		174970	Accrued Dividends-401K Match	Asset
		174990	Misc Current Assets-Other	Asset
		174DV0	Accrued Treasury Shares	Asset
		174RRB	Misc Current Assets- RRB	Asset
		174TX0	Asset for Purchased Tax Credits	Asset
		175040	Local distrib recon adj- LDAC	Asset
		175060	Consultant Expend - LDAC	Asset
		175070	Geothermal Program- Asset	Asset
		175080	Balancing penalty credit-LDAC	Asset
		175100	Base Recon Adj - CGAC	Asset
		175150	Dem Cost Realloc Recon Adjust	Asset
		175200	Suppl Reconc Adj-CGAC	Asset
		175250	Local Distrib Recon Adj LDAC	Asset
		175300	Remediation Adj Clause - CGAC	Asset
		175350	Revenue Decoupling Def- Peak	Asset
		175351	Revenue Decoupling Def- Off Peak	Asset
		175400	Peak Gas Working Capital	Asset
		175500	Off Peak Gas Working Capital	Asset
		175501	Off-Peak Gas Working Capital - Demand	Asset
		175520	Peak Gas Working Capital- Demand	Asset
		175521	Peak Gas Working Capital- Commodity	Asset
		175530	Reg Asset Prod- Storage-Peak	Asset
		175531	Reg Asset Prod- Storage- Off Peak	Asset
		175540	Unrecov Gas Costs- Commodity Peak	Asset
		175541	Unrecov Gas Costs- Demand Peak	Asset
		175550	Unrecov Gas Costs- Off Peak Commodity	Asset
		175551	Unrecov Gas Costs- Off Peak Demand	Asset
		175660	Off Peak Bad Debt Costs CGAC	Asset
		175670	Off Peak Bad Debt Working Capital CGAC	Asset
		175680	Peak Bad Debt Cost CGAC	Asset
		175690	Peak Bad Debt Working Capital CGAC	Asset
		175750	Balancing Penalty Credit LDAC	Asset
		175850	Consultant Expenditures - LDAC	Asset
		175851	GSEP Deferral	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	175900	Geothermal Program	Asset
		175950	RAAC Deferral Derivative Asset	Asset
		175951	RAAC Deferral	Asset
		175FFF	Fee Free Credit Card Program	Asset
		175LT0	LT Derivative Assets	Asset
		175ST0	ST Derivative Asset	Asset
		181001	Debt Expense - Fair Value Adjustment - NU Acquisition of NSTAR	Asset
		181010	Debt Expense - Fair Value Adj Merger	Asset
		181019	Unamortized Debt Exp NSTAR E 2014 300M Debent Due03-2044	Asset
		181025	Unamortized Debt Exp 2010	Asset
		181070	Unamortized Debt Exp YG 8.48% 1992 SerB Due03-2022	Asset
		181071	Unamortized Debt Exp NSTAR E 2006 5.75% 2036 Debentures	Asset
		181075	Unamortized Debt Exp NSTAR E 5.625% 2017 Debentures	Asset
		181076	Unamortized Debt Expense NSTAR E 2010 5.5% 2040 Debentures	Asset
		181080	Unamortized Debt Exp NG Series M	Asset
		181090	Unamortized Debt Exp NG 2012 Series K	Asset
		181092	Unamortized Debt Exp NSTAR E 2.375% 2022 Debentures	Asset
		181093	Unamortized Debt Exp NSTAR E 2013 200M Debent Due11-2016	Asset
		181101	Unamortized Issue Exp NG Series N	Asset
		181120	Unamortized Issue Exp NG Series J	Asset
		181160	Unamortized Issue Exp YG Series E	Asset
		1811A0	Unamortized Issue Exp CL+P 2007 CL+P $300M FMB	Asset
		1811B0	Unamortized Issue Exp CL+P 2007 6.375% FMB Series	Asset
		1811C0	Unamortized Issue Exp CL+P 5.65% 2008 SerA Due05-2018	Asset
		181210	Unamortized Issue Exp NSTAR E 4.875% 2012 Debent	Asset
		181220	Unamortized Issue Exp NSTAR E 4.875% 2014 Debent	Asset
		181330	Deferred Expenses - Credit Line	Asset
		181510	Revolver Expenses	Asset
		181611	DPU Financing Plan 2012-2013	Asset
		1816A0	Unamort Debt Issue Exp PSNH 6.15% 2007 SerN Due09-2017	Asset
		1816D0	Unamort Debt Issue Exp CL+P 1994 7.875% SerD Due10-2024	Asset
		181700	Unamort Debt Issue Exp HEEC 1991	Asset
		181701	Unamort Debt Issue Exp Class A-4 Notes	Asset
		181A10	Unamort Debt Issue Exp WMECO 5.10% 2010 SerE Due03-2020	Asset
		181BD0	Unamort Debt Issue Exp CL+P 2018 Series A	Asset
		181BE0	Unamort Debt Issue Exp NSTAR E 2017 3.20% Debentures	Asset
		181BF0	Unamort Debt Issue Exp NSTAR E 2019 3.25% Debentures	Asset
		181BG0	Unamort Debt Issue Exp NG 2018 Series P	Asset
		181BH0	Unamort Debt Issue Exp YG 2017 Series N	Asset
		181BI0	Unamort Debt Issue Exp NSTAR E 2020 .95% Debentures	Asset
		181BJ0	Unamort Debt Issue Exp NSTAR E 2021 3.10% Debentures	Asset
		181BK0	Unamort Debt Issue Exp NSTAR E 2021 1.95% Debentures	Asset
		181BL0	Unamort Debt Issue Exp NSTAR E 2022 4.55% Debentures	Asset
		181BM0	Unamort Debt Issue Exp NSTAR E 2022 4.95% Debentures	Asset
		181BN0	Unamort Debt Issue Exp NSTAR E 5.60% 2023 Debentures	Asset
		181C10	Unamort Debt Issue Exp CL+P 93 Ser A Fi	Asset
		181C20	Unamort Debt Issue Exp CL+P 1993 Ser B Fix	Asset
		181C60	Unamort Debt Issue Exp CL+P 86 Ser Fixed	Asset
		181CA0	Unamort Debt Issue Exp CL+P 4.375% PCRB2011SerADue9-2028-E	Asset
		181CD0	Unamort Debt Issue Exp CL+P 2004 $280M Ser A + B Bnds	Asset
		181CF0	Unamort Debt Issue Exp CL+P 2020 Series A	Asset
		181CG0	Unamort Debt Issue Exp CL+P 2021 Series A	Asset
		181CH0	Unamort Debt Issue Exp CL+P 2023 Series A	Asset
		181CI0	Unamort Debt Issue Exp CL+P 2023 Series B	Asset
		181CJ0	Unamort Debt Issue Exp CL+P 2024 Series A	Asset
		181CL0	Unamort Debt Issue Exp CL+P 88 Ser Fixed	Asset
		181CP0	Unamort Debt Issue Exp CL+P 2005 $200M Bond-Series A + B	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	181CR0	Unamort Debt Issue Exp CL+P 2011	Asset
		181CT0	Unamort Debt Issue Exp CL+P 2006 6.35% SerA Due06-2036	Asset
		181CV0	Unamort Debt Issue Exp PSNH 4.5% 2009 SerP Due12-2019	Asset
		181CX0	Unamort Debt Issue Exp CL+P 92 Ser A Fix	Asset
		181EA0	Unamort Debt Issue Exp ES 2018 Series M	Asset
		181EB0	Unamort Debt Issue Exp ES 2018 Series N	Asset
		181EC0	Unamort Debt Issue Exp ES 2018 Series O	Asset
		181ED0	Unamort Debt Issue Exp ES 2020 Series P	Asset
		181EE0	Unamort Debt Issue Exp ES 1.45% SerE2013SrNte Due5-2018-E	Asset
		181EF0	Unamort Debt Issue Exp ES 2020 Series Q	Asset
		181EG0	Unamort Debt Issue Exp ES 2020 Series R	Asset
		181EH0	Unamort Debt Issue Exp ES 2021 Series S	Asset
		181EI0	Unamort Debt Issue Exp ES 2021 Series T	Asset
		181EJ0	Unamort Debt Issue Exp ES 2021 Series U	Asset
		181EK0	Unamort Debt Issue Exp ES 2022 Series V	Asset
		181EL0	Unamort Debt Issue Exp ES 2022 Series W	Asset
		181EM0	Unamort Debt Issue Exp ES 2022 Series X	Asset
		181EN0	Unamort Debt Issue Exp ES 2022 Series Y	Asset
		181EO0	Unamort Debt Issue Exp ES 2023 Series Z	Asset
		181EP0	Unamort Debt Issue Exp ES 2023 Series AA	Asset
		181EQ0	Unamort Debt Issue Exp ES 2023 Series BB	Asset
		181ER0	Unamort Debt Issue Exp ES 2023 Series CC	Asset
		181ES0	Unamort Debt Issue Exp ES 2024 Series DD	Asset
		181ET0	Unamort Debt Issue Exp ES 2024 Series EE	Asset
		181FF0	Unamort Debt Issue Exp ES 2.8% SerF 2013SrNte Due5-2023-E	Asset
		181GA0	Unamort Debt Issue Exp NG 2019 Series Q	Asset
		181GB0	Unamort Debt Issue Exp NG 2020 Series R	Asset
		181GC0	Unamort Debt Issue Exp NG 2020 Series S	Asset
		181GD0	Unamort Debt Issue Exp NG 2021 Series T	Asset
		181GE0	Unamort Debt Issue Exp NG 2021 Series U	Asset
		181GF0	Unamort Debt Issue Exp NG 2022 Series V	Asset
		181GH0	Unamort Debt Issue Exp NG 2023 Series W	Asset
		181H20	Unamort Debt Issue Exp Water Co	Asset
		181KD0	Unamort Debt Issue Exp ES 2017 Series K	Asset
		181LD0	Unamort Debt Issue Exp ES 2017 Series L	Asset
		181MA0	Unamort Debt Issue Exp EGMA 2021 Series A	Asset
		181MB0	Unamort Debt Issue Exp EGMA Series B	Asset
		181MC0	Unamort Debt Issue Exp EGMA 2022 Series C	Asset
		181MD0	Unamort Debt Issue Exp EGMA 2023 Series D	Asset
		181MK0	Unamort Debt Issue Exp PSNH 2017	Asset
		181MR0	Unamort Debt Issue Exp WMECO 2013 3.88% SerG Due11-2023	Asset
		181MS0	Unamort Debt Issue Exp WMECO 2012	Asset
		181MX0	Unamort Debt Issue Exp WMECO 2016 Series H	Asset
		181N20	Unamort Debt Issue Exp ES 2 7.25% 10-Yr $263M Note	Asset
		181ND0	Unamort Debt Issue Exp PSNH Series D Fixed PCRB Bond	Asset
		181NE0	Unamort Debt Issue Exp PSNH Series E Fixed PCRB Bond	Asset
		181NF0	Unamort Debt Issue Exp PSNH 6.00% 2008 SerO Due05-2018	Asset
		181NQ0	Unamort Debt Issue Exp ES 2008	Asset
		181NR0	Unamort Debt Issue Exp PSNH 3.2% 2011 SerR Due09-2021	Asset
		181NS0	Unamort Debt Issue Exp PSNH 4.05% 2011 SerQ Due06-2021	Asset
		181NT0	Unamort Debt Issue Exp NG 2015 Series O	Asset
		181NV0	Unamort Debt Issue Exp NSTAR E 2015 3.25% Debentures	Asset
		181NW0	Unamort Debt Issue Exp NSTAR E 2016 2.70% Debentures	Asset
		181P30	Unamort Debt Issue Exp PSNH 04 5.25% 10Yr $50M Ser L	Asset
		181P40	Unamort Debt Issue Exp PSNH 2005 5.60% SerM Due10-2035	Asset
		181PA0	Unamort Debt Issue Exp PSNH 2019 Series T	Asset
		181PB0	Unamort Debt Issue Exp PSNH 2020 Series U	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	181PC0	Unamort Debt Issue Exp PSNH 2021 Series V	Asset
		181PD0	Unamort Debt Issue Exp PSNH 2023 Series W FMB	Asset
		181PE0	Unamort Debt Issue Exp PSNH 2023 Series X FMB	Asset
		181PF0	Unamort Debt Issue Exp PSNH 2024 Series Y FMB	Asset
		181PM0	Unamort Debt Issue Exp Parent 2012 Q1	Asset
		181PS0	Unamort Debt Issue Exp PSNH 2017 Securitization	Asset
		181Q60	Unamort Debt Issue Exp PSNH 4.75% PCRB2001SerBDue05-2021	Asset
		181QA0	Unamort Debt Issue Exp PSNH 2001 AuctSerAPCRB Due05-2021	Asset
		181QC0	Unamort Debt Issue Exp PSNH 01 Poltn Cntrl Bnds C	Asset
		181RB0	Unamort Debt Issue Exp PSNH 2008 PCRB	Asset
		181SF0	Unamort Debt Issue Exp PSNH 2013 3.5% SerS Due11-2023	Asset
		181TA0	Unamort Debt Issue Exp CL+P 2013 2.50% SerA Due11-2023	Asset
		181TB0	Unamort Debt Issue Exp CL+P 2014 $250M SerADue4-15-2044	Asset
		181TC0	Unamort Debt Issue Exp CL+P 2015 $300M SerA Due06-2045	Asset
		181TD0	Unamort Debt Issue Exp CLP 2017 Series A	Asset
		181TF0	Unamort Debt Issue Exp ES 2015 3.15% SerH SrNteDue1-2025	Asset
		181TG0	Unamort Debt Issue Exp ES 1.6% SerG 2015SrNte Due1-2018-E	Asset
		181TH0	Unamort Debt Issue Exp ES 2016 Series J	Asset
		181TI0	Unamort Debt Issue Exp ES 2016 Ser I	Asset
		181TY0	Unamort Debt Issue Exp YG 2014 4.82% $100MSerL Due01-2044	Asset
		181TZ0	Unamort Debt Issue Exp YG 2015 Series M	Asset
		181W90	Unamort Debt Issue Exp WMECO 2012 Q3 WMECO	Asset
		181WA0	Unamort Debt Issue Exp WMECO3.5% SrNte2011 SerFDue9-2021	Asset
		181WB0	Unamort Debt Issue Exp WMECO 2007 6.7% SerD Due08-2037	Asset
		181WC0	Unamort Debt Issue Exp WMECO 2005 LTD Financing	Asset
		181WF0	Unamort Debt Issue Exp WMECO 2004 5.9% SrNte SerBDue9-2034	Asset
		181WL0	Unamort Debt Issue Exp WMECO 3 Series A Fixed	Asset
		181WM0	Unamort Debt Issue Exp WMECO 3 5% 10-Yr $55M Sr Nte	Asset
		181Y20	Unamort Debt Issue Exp YG 5.26% 2004 SerH Due11-2019	Asset
		181YG0	Unamort Debt Issue Exp YG 04 4.8% 10-Yr $75M Ser G	Asset
		181YN0	Unamort Debt Issue Exp YG 2005 5.35% Serl Due07-2035	Asset
		181YO0	Unamort Debt Issue Exp YG 2018 FMB Series O	Asset
		181YP0	Unamort Debt Issue Exp YG 2019 Series P	Asset
		181YQ0	Unamort Debt Issue Exp YG 6.9% 2008 SerJ Due10-2018	Asset
		181YR0	Unamort Debt Issue Exp YG 2019 Series Q	Asset
		181YS0	Unamort Debt Issue Exp YG 2010 SerK Due04-2020	Asset
		181YT0	Unamort Debt Issue Exp YG 2011	Asset
		181YU0	Unamort Debt Issue Exp YG 2020 Series R	Asset
		181YV0	Unamort Debt Issue Exp YG 2021 Series S	Asset
		181YW0	Unamort Debt Issue Exp YG 2021Series T	Asset
		181YX0	Unamort Debt Issue Exp YG 2022 Series U	Asset
		181YY0	Unamort Debt Issue Exp YG 2023 Series V	Asset
		181YZ0	Unamort Debt Issue Exp YG 2023 YG Series W	Asset
		181ZA0	Unamort Debt Issue Exp YG 2023 Series X	Asset
		182001	Reg Assets - Fair Value Adjustments	Asset
		182010	Rate Design Adj-Trans Chg-BECO	Asset
		182020	Rate Design Adj-Trans Chg-Commonwealth	Asset
		182030	Rate Design Adj-Trans Chg-Cambridge Elec	Asset
		182100	Storm Funds Post 02012018	Asset
		182110	Deferred Storm Costs Post 2022	Asset
		182120	Seasonal Gas Costs - Under Collection	Asset
		182130	Deferred O+M Costs	Asset
		182140	Deferred O+M Reg Asset Contra 182130	Asset
		182150	Vegetation Mgmt-RTW Pilot	Asset
		182210	NRG Station Service Receivable	Asset
		182220	Dominion Station Service Receivable	Asset
		1822P0	Unrecovered Costs - MP1 Fuel	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	1822R0	Unrecovered Costs - MP1 M+S	Asset
		1822T0	Unrecovered Costs - MP1 Depr Plant	Asset
		182301	NSTAR Green Costs	Asset
		182302	Regulatory Asset - ARO	Asset
		182303	AG Consultant Expenses	Asset
		182304	Deferred Storm Costs	Asset
		182306	Storm Cost Recovery	Asset
		182307	Reg Asset - NEA Buyout	Asset
		182308	Deferred LTRCA	Asset
		182310	RTO Start Up Cost	Asset
		182311	Regulatory Asset-Prepaid Pension	Asset
		182314	Dist Asbestos Rem Reg Asset	Asset
		182315	Deferred PSNH NHPUC Assessment	Asset
		182322	Mitigation Incentive Timing - DPU 05-89	Asset
		182325	Goodwill	Asset
		182326	Goodwill - Deferred Taxes	Asset
		182327	Reg Asset - Goodwill - Fair Value Adj - NU Acquisition	Asset
		182328	Reg Asset - Goodwill - Deferred Tax - Fair Value Adj - NU Acquisition	Asset
		182333	Disallowed AFUDC Regulatory Asset	Asset
		182340	Conn Yankee Regulatory Asset	Asset
		182345	Maine Yankee Regulatory Asset	Asset
		182355	Derivative Above Mkt Cost - Reg Asset	Asset
		182356	Derivative Above Mkt Cost - Reg Asset - Current	Asset
		182365	Deferred CPSL Program Costs	Asset
		182368	Circuit Performance Incentive	Asset
		182371	Deferred Net Metering Costs	Asset
		182372	Deferred Smart Grid - Dynamic Pricing	Asset
		182373	Deferred Smart Grid - DA + UGM	Asset
		182380	SMART Solar Cost Recovery Mechanism	Asset
		182381	Securitization - BEC Funding II	Asset
		182382	Securitization - CEC Funding	Asset
		182385	Fuel Litigation Costs	Asset
		182391	Cust Disct - BEC Funding II	Asset
		182392	Cust Disct - CEC Funding	Asset
		1823ES	Electric Storage Pilot	Asset
		1823EV	Electric Vehicle Infrastructure	Asset
		1823F0	Low-Income Discount Recovery	Asset
		1823GM	Grid Modernization Plan	Asset
		1823H0	Other Reg Assets FAS158 - Pensions	Asset
		1823H1	Other Reg Assets FAS158 - Pen NSTAR Legacy	Asset
		1823I0	Fuel Operations Reserve	Asset
		1823J0	Other Reg Assets FAS158 - SERP	Asset
		1823K0	Other Reg Assets FAS158 - OPEB	Asset
		1823K1	Other Reg Assets FAS158 - OPEB- NSTAR Legacy	Asset
		1823M0	Other Reg Assets - Medvantage APBO	Asset
		1823M1	Medvantage AOCI	Asset
		1823PT	Deferred Prop Tax-Reg Asset	Asset
		1823X0	Seabrook Over-Market	Asset
		1823Z0	Other Reg Asset-Non-SERP Cumultv Adj	Asset
		182480	Yankee Atomic Regulatory Asset	Asset
		182500	Postretirement Costs Reg Asset	Asset
		182540	C+LM Deferral	Asset
		182541	FASB 109 Regulatory Asset - NSTAR	Asset
		182545	FASB 109 Regulatory Asset - NSTAR (CEL)	Asset
		182612	Pension PBOP Deferral Elect	Asset
		182613	Pension PBOP Carrying Charge Elect	Asset
		182614	PAM Sales Differential Elect	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	182615	Medicare Credit Tax Impact	Asset
		182770	Reg Asset - NSTAR Other	Asset
		182805	Deferred Transition Rev BECO	Asset
		182810	Deferred Transition Rev Commonwealth	Asset
		182815	Deferred Transition Rev Cambridge Elec	Asset
		182873	Deferred Basic Service	Asset
		182874	Deferred Transmission Revenues	Asset
		182877	RAAC Deferral Reg Asset	Asset
		182878	Deferred NSTAR Green	Asset
		182950	Pension Reg Asset Exp Rates	Asset
		182980	Regulatory Asset - CY -YA	Asset
		182990	Misc Reg Asset	Asset
		182A10	ARC Flash Reg Asset Contra 182AR0	Asset
		182A20	C2 System Reg Asset Contra 182C30	Asset
		182A30	AB Chance Reg Asset Contra 182CH0	Asset
		182AB0	IPP Buyout-Ashuelot Hydro	Asset
		182AC0	IPP Buyout-Avery Dam	Asset
		182AG0	Attorney General Cost Tracker	Asset
		182AH0	MP1 Unrecov Interest-Prior Retail	Asset
		182AK0	MP1 Unrecov Interest-Prior CMEEC	Asset
		182AL0	MP2 Unrecov Interest-Prior Retail	Asset
		182AMI	Advanced Metering Infras- Asset	Asset
		182AN0	MP2 Unrecov Interest-Prior CMEEC	Asset
		182AP0	MP1 Unrecov Cost-Retail	Asset
		182AR0	Deferred ARC Flash Initiatives Costs	Asset
		182ARA	EGMA Acquired reg asset	Asset
		182AT0	Reg Asset MP1 Unrecov Cost-CMEEC	Asset
		182AW0	MP2 Unrecov Cost-Retail	Asset
		182AY0	IPP Buyout-Lower Robertson Dam	Asset
		182B10	IPP Buyout-Bell Mill River Street	Asset
		182B40	IPP Buyout-Greggs Falls	Asset
		182B60	IPP Buyout-Lochmere Dam	Asset
		182B90	IPP Buyout-Pembroke Hydro	Asset
		182BA0	Reg Asset MP2 Unrecov Cost-CMEEC	Asset
		182BB0	MP1 Rcvrd Prior Per Sp Fuel Retail	Asset
		182BBP	Chapter 340 Adder- Burgess Reg Asset	Asset
		182BD0	MP1 Rcvrd Prior Per Sp Fuel CMEEC	Asset
		182BE0	MP2 Rcvrd Prior Per Sp Fuel Retail	Asset
		182BH0	MP2 Rcvrd Prior Per Sp Fuel CMEEC	Asset
		182BM0	Unrecovered Contr Oblig-MY	Asset
		182BP0	Reg Asset - Boiler + Furnace Rep	Asset
		182BW0	Unrecovered Contr Oblig-YAEC	Asset
		182BY0	Unrecovered Contr Oblig-CY	Asset
		182C30	Deferred CSI Project Costs	Asset
		182CAD	Capital Add Deferral-Asset	Asset
		182CB0	Deferral GSC FMCC	Asset
		182CBD	COVID-19 Bad Debt Reg Asset	Asset
		182CCS	Connection Surcharge	Asset
		182CD0	Capital Projects Tracker	Asset
		182CH0	Deferred AB Change Cutout Repl Costs	Asset
		182COV	COVID-19 Deferred Costs Reg Asset	Asset
		182CPT	Capital Tracker Deferral- A	Asset
		182CS0	To Defer C2 O+M Exp Per 07-07-01	Asset
		182DC0	Reg Asset Revenue Decoupling	Asset
		182DK0	FASB 109 Regulatory Asset	Asset
		182DN0	NHBPT FAS 109 Delivery Reg Asset	Asset
		182DSM	Fair value adjustment DSM	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	182DT0	Fair Value Adj - Goodwill Deferred Tax	Asset
		182EC0	Recoverable Environmental Cleanup	Asset
		182ED0	Environmental Litigation	Asset
		182EEP	Energy Efficiency Tracker-Asset	Asset
		182EH0	Reg Asset FV Derivative Contracts	Asset
		182EL0	Deferred Environ Remed Costs De- 09-035	Asset
		182EN0	Post Retirement Benefits - FAS106	Asset
		182ERA	Environmental Remediation Adder- Asset	Asset
		182ETT	Enhanced Tree Trim Deferral	Asset
		182EV0	Deferred Environ Remed Costs De 06-028	Asset
		182EX0	Exogenous Property Tax- Asset	Asset
		182FD0	IPP Buyout-Fiske Hydro Inc	Asset
		182FFF	Fee for Free Deferral	Asset
		182FR0	Farm Credit Reg Asset	Asset
		182FV0	Fair Value Adj - Acquisition of NSTAR Reg Asset	Asset
		182GC0	Reg Asset Gas Supply Pking Con Mtm	Asset
		182GDV	Reg Asset- Generation Divestiture	Asset
		182GE0	Reg Asset - Yg System Expansion	Asset
		182GR0	NH Renewable Energy Ser Grn Rate Adv Pro	Asset
		182GW0	Fair Value Adj - Goodwill Acquisition	Asset
		182H20	Approved Reg Assets - Water Co	Asset
		182HM0	Hardship Forgiveness MPP	Asset
		182HQ0	Regulatory Asset - Pre - Cod Expenses	Asset
		182HS0	Facility Divestitures	Asset
		182HW0	Write-Off Hardship Customers	Asset
		182KD0	F109 Regulatory Asset-Other	Asset
		182KE0	Contract For Diff-Docket No 050714Ph02	Asset
		182KT0	F109 Reg Asset-Former T Flow Thru	Asset
		182LBR	Deferred Lost Base Revenues	Asset
		182LC0	Deferred GET on Late Charges	Asset
		182LN0	Fair Value Lisbon IPP Contract	Asset
		182LR0	Long Term Renew Contract	Asset
		182MA0	Manhole Inspect Costs	Asset
		182MC0	Deferred Medicare Tax Asset	Asset
		182MG0	Reg Asset Mgt Litigation	Asset
		182MGR	Approved Merger Costs	Asset
		182MY0	Unrecovered Contractual Obligation - ME Yankee	Asset
		182NDR	NH Deferred Revenue	Asset
		182NH1	Forward NH Plan	Asset
		182NH2	Forward New Hampshire Fund-FNHF	Asset
		182NHA	New Hampshire Assessment Deferral	Asset
		182NM0	Net Metering Deferral	Asset
		182NMA	Net Metering Adder- Asset	Asset
		182NRC	Contra 182NDR- NH Defererred Reveue	Asset
		182NS0	NUstart Program Deferred Expense	Asset
		182NW0	FAS109 Other CTA	Asset
		182P20	SCRC Regulatory Asset	Asset
		182P30	ES Regulatory Asset	Asset
		182P40	Contra MK Scrubber Incl in 182P30	Asset
		182P90	PSNH Gain Bio-Energy IPP	Asset
		182PA0	Firm Gas Costs Undercoll	Asset
		182PB0	PBOP Transmission Tracker Reg Asset	Asset
		182PH0	IPP Buyout-Pittsfield Hydropower Co	Asset
		182PP0	Reg Asset Pension PBOP Tracker Mech	Asset
		182PT0	Property Tax Deferred - LNG Tank	Asset
		182PT1	Deferred property taxes reg asset	Asset
		182R30	Deferred CL+P Rate Case Expense	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	182RD0	Reg Asset Rate CAP Deferral	Asset
		182RG0	RGGI Regulatory Asset Deferral	Asset
		182RP0	Reg Asset- Deferred REP	Asset
		182RPS	Renewable Portfolio Standard- Asset	Asset
		182RRA	RRA Tracker Deferral- Asset	Asset
		182RRB	Reg Asset Prin RRB	Asset
		182RRC	Regulatory Asset Rate Mitigation	Asset
		182RRT	Reg Asset NPV RRB	Asset
		182RS0	Contra 182RU0	Asset
		182RU0	Approv Def Radio Syst Upgrade	Asset
		182RX0	WMECO Rate Case Exp Reg Asset	Asset
		182RY0	YG Dfrd Exp Rate Case	Asset
		182S10	Securitized Reg Assets Account	Asset
		182SC0	MP3 Stranded Cost Recov As Securitized	Asset
		182SE0	Contra 182ST0 - Equity Return Storms	Asset
		182SK0	Reg Asset Default Service	Asset
		182SL0	Default Service Adder Rate True-Up	Asset
		182SO0	Calc of WMECO Solar Deferral	Asset
		182SO1	Solar Expansion Cost Recov Mech	Asset
		182SP0	Pre-Staging Storm Costs	Asset
		182SQ0	Approved Storm Costs	Asset
		182SQ1	Approved Storm Fund	Asset
		182ST0	Reg Asset Storm Reserve	Asset
		182SU0	Contra 182ST0 - Storm Reserve	Asset
		182SV0	Contra 182ST0 Storm Reserve	Asset
		182TC0	TCAM Deferral	Asset
		182TD0	Return on Storm Insur	Asset
		182TR0	Coal Tar Remediation	Asset
		182TT0	Retail Transmission Tracker	Asset
		182TX1	Deferred Repair Tax Ded	Asset
		182TX2	Deferred AC 282 Adj	Asset
		182TXD	Def Tax Asset Due to Rate Change	Asset
		182TXR	2017 Tax Refor Reg Tracker- Reg Asset	Asset
		182UC0	Reg Asset Uncoll T-Up Basic Service	Asset
		182VE0	Electric Vehicle Program	Asset
		182VEG	Veg Mgmt - PPAM Reg Asset Deferral	Asset
		182WR0	IPP Buyout-Woodsville Rochester	Asset
		182X0X	CY YA Variance For 253 s ICP	Asset
		182YC0	Deferral of YGS Conservation	Asset
		183010	Preliminary Survey and Investigation	Asset
		183011	Prelim Survey + Invest	Asset
		183SLR	Prelim Survery and Inv - Solar	Asset
		184050	Joint Line Billing	Asset
		184110	Joint Line Billing - Independa	Asset
		184408	Payroll Tax Offset	Asset
		184800	Customer Accounts Rec Clearing	Asset
		184820	Customer Deposit Refund Clearing	Asset
		184830	Clear Bank Adj	Asset
		184850	Cash Corrections- Clearing	Asset
		184900	Protested Checks Clearing	Asset
		184915	Oracle to PP Suspense Items	Asset
		184925	Insurance Offset	Asset
		184926	Benefits Offset	Asset
		184OB0	General Ledger OOB	Asset
		184OFF	Vehicle Offset - CMA	Asset
		184PAY	Payroll Clearing Account for GM	Asset
		184SL0	Shared Lease Admin Clearing	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	184STM	Vehicle Costs for Storm Vehicles	Asset
		185010	Temporary Service	Asset
		186000	Misc Deferred Debits	Asset
		186007	Pilgrim 23KV Study For Entergy	Asset
		186008	Deferred Lease Syndication Costs	Asset
		186009	Net Metering Administrator Costs	Asset
		186010	Miscellaneous Work in Progress	Asset
		186013	Warranty Work - HICO Transformer	Asset
		186020	Payroll Advances	Asset
		186021	Inventory Replacement Costs	Asset
		186024	Goodwill - NU Acquisition of NSTAR	Asset
		186026	Mystic Station-cable repair	Asset
		186039	Pilgrim Post Trip Study	Asset
		186050	Interim Alloc-Police + Pav	Asset
		186062	MATEP Interconnection study	Asset
		186067	Medway-QP444	Asset
		186068	Edgar-QP445	Asset
		186069	Watson3-QP438	Asset
		186071	Hawkes Meadow-QP439	Asset
		186072	Canal3-QP449	Asset
		186081	Environmental Response Costs	Asset
		186085	Amtrak Feasibility Study	Asset
		186099	Intra- Company Netting	Asset
		186100	Deferred Farm Discount	Asset
		186112	Discount on Transition Property	Asset
		186120	Sithe Def Chgs Jets	Asset
		186141	Advice of Debit Items	Asset
		186145	Environmental Reserve	Asset
		186146	Environmental Deferred Debits	Asset
		186160	Fitness Center Activities	Asset
		186200	UG Fiber Construction	Asset
		186210	OH Fiber Construction	Asset
		186220	Other Fiber Costs	Asset
		186230	Fiber Work Csh Received	Asset
		186261	Purchase Acct - PBOP	Asset
		186270	Deferred CGAC Bad Debt Costs	Asset
		186290	Interim Alloc - Misc Dist Exp and Small Tools Disabled	Asset
		186304	Storm Costs not filed for recovery	Asset
		186305	Storm Costs Post 22 not filed recov	Asset
		186310	Fiber Optic Maintenance	Asset
		186320	Butler Rd Boston Relocation	Asset
		186321	Billing Work-Progress	Asset
		186355	SFAS 133 Regulatory Asset	Asset
		186356	SFAS 133 Asset	Asset
		186357	SFAS 133 Regulatory Asset - Current	Asset
		186401	Other Investments - Mass Development	Asset
		186405	Smart Metering	Asset
		186406	Distribution Automation	Asset
		186407	Smart Grid - Urban Grid Monitoring	Asset
		186430	Storm Reserve Trans Distr	Asset
		186431	Def Charges To Expense	Asset
		186433	Norwood Interconnection - NSTAR	Asset
		186434	Envir Cost re Facility Closures	Asset
		186435	Offset Impairment Reserve	Asset
		186440	Storm Reserve Tran Dis Contra 18643	Asset
		186460	WC PL Ins Recover	Asset
		1864N0	Tax Liability For Non-Cash Cont N-R	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	1864T0	CIAC Gross-Up of Taxes Refundable	Asset
		1864W0	CIAC Gross-Up Tax Non-Refundable	Asset
		1864X0	Co-Gen Intercon Tx-Gross-Up-Billed	Asset
		1864Y0	Cogenincon Tx-Grs-Up-Cltd-Com-	Asset
		186510	Outside Company Storm Work	Asset
		186511	Cape Wind Transmission System Impact Study	Asset
		18651X	Deferred Funding Rabbi Trust NUSCO ICP	Asset
		1865Y0	Spent Fuel Trust Doe Difference	Asset
		186612	Pension PBOP Deferral Gas	Asset
		186613	Deferred Pension+PBOP Carrying Charge Elect	Asset
		186614	Pam Sales Differential Gas	Asset
		186615	Deferred Medicare Credit Tax Impact	Asset
		186670	Regulatory Commission Expense	Asset
		186760	HEEC Reserve Channel Analysis	Asset
		186771	MATEP Distribution Facilities	Asset
		186780	Def Basic Serv Bad Debt Costs	Asset
		186840	MWRA temporary generation Disabled	Asset
		186880	Gas Expansion Long Term	Asset
		186881	Gas Expansion Bad Debt Costs	Asset
		186882	Gas Expansion Administrative Costs	Asset
		186910	BecoCom Assets	Asset
		186936	POR Changes - CIS System	Asset
		186950	Cycle Error Suspense-Accts Payable	Asset
		186951	Asp Deferred Costs 2007	Asset
		186952	Asp Deferred Costs 2008	Asset
		186954	GM General Suspense Account	Asset
		186970	Other - General Accounting	Asset
		186971	Undistributed Computer	Asset
		186980	Reg Asset Merger Costs NSTAR Gas	Asset
		186990	Other - Revenue Accounting	Asset
		186999	Tax Act Credit Factor Differential	Asset
		186AB0	Prevent Maint Support of Convex	Asset
		186AN0	PSNH - Sales of Mat + Sup - PSNH	Asset
		186AX0	Real Estate Transactions	Asset
		186BC0	Contract Payments-Guarantee	Asset
		186BS0	Deferred Debit - Basic Service Uncollect Exp	Asset
		186CBD	COVID-19 Bad Debt Deferred Costs	Asset
		186CBR	Def Customer Bill Redesign Costs	Asset
		186CM0	PA05-01 C+LM Measures-FMCC	Asset
		186CON	Other Deferred Asset - Contra Asset	Asset
		186COV	COVID-19 Deferred Costs	Asset
		186CP0	CP Ppd Deferral	Asset
		186CT0	CL+P Incremental State Income Tax	Asset
		186DA0	NH-EAP-Def-Incremental-Expenses	Asset
		186DDR	Deferred distribution rate increase	Asset
		186DE0	Deferred Environ Litigation Costs	Asset
		186DIT	Deferred incremental IT costs	Asset
		186DJM	SFAS 133 Asset -Current	Asset
		186DL0	Definite Lived Intangibles	Asset
		186DPD	Deferred data platform design cost	Asset
		186EAP	EAP Deferred Costs - NUPUC Mandate	Asset
		186EB0	Energy Bill Incremental Costs	Asset
		186EEB	EE PDR Bid Project Costs Deferred	Asset
		186ENV	Environ Invest + Remed	Asset
		186EV0	Electric Vehicles	Asset
		186GW0	Goodwill - NU Merger	Asset
		186H20	Direct Material Flow Thru Account	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	186HB0	Invoice Special Charges	Asset
		186HW1	Defer Supplemental Hardship Reserve	Asset
		186JA0	Deferred Debits - LIRC Repair Contract	Asset
		186LC0	CL+P GET on Late Charges	Asset
		186MA0	Manhole Inspections - DPUC 10-05-09	Asset
		186MC0	Deferred Customer Serv System Costs	Asset
		186MG0	C+LM Loan Program in CL+P	Asset
		186MH0	Municipal Program Loans in C+LM	Asset
		186MRC	Deferred Pole Make Ready Costs	Asset
		186NHA	Def NH Assess + Consult Exp	Asset
		186NS0	NSTAR E+G Rec Pay Gross Up	Asset
		186PS0	Propane Impairment Recovery Asset	Asset
		186PT0	Reimbursable Costs Trans Projects	Asset
		186PT1	Deferred Prop Tax Expense	Asset
		186PT2	Deferred Property Tax Expense	Asset
		186R20	Accum Prov for Amort Oper Lease	Asset
		186R2X	Rate Reduction Bond-Rrb Collections ICP	Asset
		186R60	RRB Clearing Account	Asset
		186RC0	Rate Case Exp- Deferred	Asset
		186RCN	RCN Support	Asset
		186RD0	Deferred Radio System Upgrades	Asset
		186RS0	Defd Radio Sys Upgrade Contra 186RD0	Asset
		186RU0	Utility Plant Under Oper Lease	Asset
		186RV0	Revolving Credit Line-PPD Deferral	Asset
		186RW0	Revolving Credit Line PPD Deferral	Asset
		186RX0	Rate Case Expense - Deferred	Asset
		186RY0	YG Deferred Expense - GIS	Asset
		186S10	C+LM Small Business Loans	Asset
		186ST0	MIMS Proc - Stores	Asset
		186SV0	CS Self Service Web Rearchitecture	Asset
		186TG0	Reim Costs Trans and Gen Serv	Asset
		186UG0	Def Integrated Wrk Mgmnt Sys Costs	Asset
		186VE0	Retiree Medical Expenses	Asset
		186W3X	WMECO Hardship Receivable Deferral ICP	Asset
		186WH0	WMECO Hardship Receivable Deferral	Asset
		186X50	ES Boulos-NUSCO Service Billing	Asset
		188100	Urban Grid Monitoring and Renewables Integration	Asset
		188990	Research + Development Expend-Other	Asset
		189010	Unamortized Loss - MP3 Construct Trust	Asset
		189011	Call Premium - Electric Merger Redemptions	Asset
		189050	Unamortized Loss - 14 3 8% Ser FF - CL+P	Asset
		189070	Unamortized Loss - 15% Series HH - CL+P	Asset
		189090	Unamortized Loss - 12% Series KK - CL+P	Asset
		189100	Unamort Loss - CL+P 2011 Ser B On 10-1-2013	Asset
		1891A0	Unamortized Loss - CL+P 93 Series A	Asset
		1891B0	Unamortized Loss - CL+P 93 Series B	Asset
		1891X0	Unamortized Loss - CL+P 92 Series A	Asset
		189300	CL+P Var% 1983 Seabrook PCn-Due2013	Asset
		189310	CL+P Var % 1984 Seabrook PC-Due2014	Asset
		189340	Unamortized Loss - 1978 Series - CL+P	Asset
		189350	Unamortized Loss - Series EE - CL+P	Asset
		189360	Unamortized Loss - 8 7 8% Series DD CL+P	Asset
		1893L0	Unamortized Loss - WMECO 93 Series A PCRB	Asset
		189430	Unamortized Loss - CDA 5.9% MP3 Notes - CL+P	Asset
		189440	Unamortized Loss - CDA 6.5% MP3 Notes - CL+P	Asset
		189450	Unamortized Loss - Var % Ser 1984 MP3 - CL+P	Asset
		189460	Unamortized Loss - Var% - Ser 1985A MP3 CL+P	Asset

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	189470	Unamortized Loss - Var% - Ser 1985B MP3 CL+P	Asset
		189480	Unamortized Loss - Var% - Ser 1985C MP3 CL+P	Asset
		189490	Unamortized Loss - Var% - Ser 1986A MP3 CL+P	Asset
		1894B0	Unamortized Loss - HWP 1992 Var % PCB	Asset
		1894J0	Unamortized Loss - HWP 1988 Var % PCB	Asset
		1894K0	Unamortized Loss - HWP 1990 Var % PCB	Asset
		189500	Unamortized Loss - Var% - Ser 1987 CDA CL+P	Asset
		189560	Unamortized Loss - 7 5 8% Series Y - CL+P	Asset
		189570	Unamortized Loss - 9 3 4% Series QQ - CL+P	Asset
		1896C0	Unamortized Loss - 94 Series C CL+P	Asset
		189710	Unamortized Loss - Series Rr - CL+P 9 1 2%	Asset
		189720	Unamortized Loss - 9 3 8% Series SS - CL+P	Asset
		189750	Unamortized Loss - CL+P 7.50% Ser YY	Asset
		189770	Unamortized Loss - CL+P 7 3 8% Ser ZZ	Asset
		189780	Unamortized Loss - CL+P Series TT - 2019	Asset
		1897L0	Unamortized Loss 1997 Series B 7 3 8%	Asset
		189826	4.875% Debent Redemption Premium	Asset
		189860	Unamortized Loss - CL+P 86 Series PCB	Asset
		1898L0	Unamortized Loss - CL+P 88 Series PCB	Asset
		189920	4.875% Debent Due 2014	Asset
		189CA0	Unamortized Loss CL+P 2011 PCRB Series A	Asset
		189ND0	Unamortized Loss - PSNH Series D PCRB	Asset
		189NE0	Unamortized Loss - PSNH Series E PCRB	Asset
		189PA0	Unamortized Loss - PSNH 1991 PCB Series A	Asset
		189PC0	Unamortized Loss - PSNH 1991 PCB Series C	Asset
		189PD0	Unamortized Loss - PSNH 92 Tax Ext Ser D	Asset
		189PE0	Unamortized Loss - PSNH 93 Tax Ext Ser E	Asset
		189QA0	Unamortized Loss PSNH 2001 PCB Srs A	Asset
		189QB0	Unamortized Loss - PSNH 2001 PCB Series B	Asset
		189RB0	Unamortized Loss - CL+P PCRB	Asset
		189RC0	Unamortized Loss - PSNH PCRB	Asset
		189SC0	Unamortized Loss - Securitize Refinance	Asset
		189Y50	Unamortized Loss - YG 10.07% Ser A - E	Asset
		189Y80	Unamortized Loss - YG 8.63% Series C	Asset
		190000	Accumulated Deferred Income Tax	Asset
		190011	ACC Deferred Taxes FIT	Asset
		190030	Deferred Tax Asset - NOL Carry	Asset
		190080	Deferred Tax Asset - State NOL C F	Asset
		190480	Accumulated Def Inc Taxes FIN 48 Dr	Asset
		1904A0	Cur ADIT FIN48	Asset
		1904C0	Non ADIT FIN48	Asset
		1909A0	ACC DIT Asset-Current Portion	Asset
		1909C0	X-Fer Curr ADIT Asst	Asset
		190CP0	Deferred Taxes - OCI	Asset
		190DG0	Tax Gross Up on SFAS109 Reg Liab	Asset
		190DK0	FASB 109 Accumulated Income Tax	Asset
		190GN0	FAS109 Gross up Generation	Asset
		190IT0	FASB 109 Accumulated Income Tax - ITC	Asset
		190SE0	State Adit Assets Excl From Rb	Asset
		190VA0	DTA - Val	Asset
		190X00	Federal LT ADIT Assets for Elim	Asset
		190X0X	Federal LT Adit Assets for Elims - ICP	Asset
		190X30	Federal Tax Carryforwards	Asset
		190XA0	Fed Current Adit Assets for Elim	Asset
		190XE0	Fed Adit Assets Excl From Rb	Asset
		201000	Common Stock Issued	Liability
		2015N0	Treasury Stock From Stock Forward	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	201970	Common Shares Outstanding ESOP	Liability
		201PA0	Common Stock Issued Purchase Acct	Liability
		201TP0	Treasury Stock purchased from market	Liability
		201TS0	Restricted Incentive Shares in Treas	Liability
		202000	Common Stock Subscribed	Liability
		204001	Preferred Stock - Fair Value Adjustments - NU Acquisition of NSTAR	Liability
		204010	Pfd Stk CL+P - $2.00 of 1947	Liability
		204011	4.25% Preferred Stock	Liability
		204020	Pfd Stk CL+P - $1.90 of 1947	Liability
		204021	4.78% Preferred Stock	Liability
		204030	Pfd Stk CL+P - $2.20 of 1949	Liability
		204040	Pfd Stk CL+P - $2.04 of 1949	Liability
		204050	Pfd Stk CL+P - $2.06 - E of 1954	Liability
		204060	Pfd Stk CL+P - $2.09 - F of 1955	Liability
		204070	Pfd Stk CL+P - $3.24 - G of 1968	Liability
		204300	Pfd Stk CL+P 3.90% 1949 Series	Liability
		204310	Pfd Stk CL+P 4.50% 1956 Series	Liability
		204320	Pfd Stk CL+P 4.96% 1958 Series	Liability
		204330	Pfd Stk CL+P 4.50% 1963 Series	Liability
		204340	Pfd Stk CL+P 5.28% 1967 Series	Liability
		204350	Pfd Stk CL+P 6.56% 1968 Series	Liability
		204400	Fair Value Adj PFD stock- Acquisition of NSTAR	Liability
		204H20	Water Preferred Stock	Liability
		207010	Prem CAP Stk Common Stock	Liability
		207011	Stock Incentive Plan	Liability
		207020	Preferred Stk - CL+P - $1.90 of 194	Liability
		207022	Premium on Common Stock - FERC Merger Entry March 20	Liability
		207023	Stock Incentive plan- FERC Merger Entry March 20	Liability
		207024	Common Stock Expense- FERC Merger Entry March 20	Liability
		207030	Preferred Stk - CL+P - $2.00 of 194	Liability
		207040	Preferred Stk - CL+P - $2.04 of 194	Liability
		207050	Preferred Stk - CL+P - $2.20 of 194	Liability
		207060	Preferred Stk - CL+P - $3.24 - G 1968	Liability
		207061	APIC - Day 1 - Repurchase - NU Acquisition	Liability
		207080	Prem RE Goodwill - NU Acquisition of NSTAR	Liability
		207300	Preferred Stk - CL+P - 5.28% - 1967	Liability
		207310	Preferred Stk - CL+P - 6.56% - 1968	Liability
		207DF0	NSTAR- Deferred Comp Liquidity	Liability
		207PA0	Purchase Accounting - APIC	Liability
		207SO0	NSTAR- Stock Options Exercised	Liability
		207ST0	NSTAR- Stock Comp Tax Windfall	Liability
		209000	Reduction Par or Stated value Cap stock	Liability
		210150	Gain on Repurchasesof CL+P Preferred	Liability
		211000	Other Paid-In Capital	Liability
		211010	Additional Paid in Capital ESOP	Liability
		211015	Employees Deferrred Stock Plan	Liability
		211020	Ttee Def Stock Plan	Liability
		211025	Other paid In Capital - FERC Mapping Entry March 20	Liability
		211030	APIC ESOP Treasury Shares	Liability
		211035	Def Stock Plan	Liability
		211040	Deferred Stock Obligation	Liability
		211100	Amort Preferred Stock Expense	Liability
		211110	Reverse Amort Pref Stock Expense	Liability
		211150	ESOP Adjustment	Liability
		2111C0	APIC - Minority Interest - CY	Liability
		2111Y0	APIC - Minority Interest - YA	Liability
		211400	Misc Paid-In-Cap For Non-Gaap Elim	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	211410	Misc Pd-In-Cap Tax For Non-Gaap Eli	Liability
		211970	ESOP Unearned Compensation	Liability
		211DF0	NSTAR- Deferred Comp Activity	Liability
		211DV0	Trustee RSU Dividends	Liability
		211N20	Paid in Capital Neon Trn NU To NUEI	Liability
		211NS0	RSUs PSUs - APIC	Liability
		211NX0	APIC- Minority Interest- NSTAR	Liability
		211OMP	Shares Purchased in Open Market	Liability
		211P00	10-12 Performance Shares Plan	Liability
		211P10	2011-13 Officer Performance Shares	Liability
		211P20	12-14 Performance Shares Plan	Liability
		211P21	21-23 Performance Shares Plan	Liability
		211P22	2022-2024 Performance Shares Plan	Liability
		211P23	2023-2025 Performance Shares Plan	Liability
		211P24	2024-2026 Performance Shares Plan	Liability
		211P30	13-15 Performance Shares Plan	Liability
		211P40	14-16 PS EIP	Liability
		211P50	20-22 Performance Shares Plan	Liability
		211P80	18-20 Performance Shares Plan	Liability
		211P90	19-21 Performance Share Plan	Liability
		211PA0	Purch Acctg Fair Value Share Adj	Liability
		211PS0	Officer Performance Shares	Liability
		211RD0	Officer Directors RSU Dividends	Liability
		211RT0	Trustee RSUs Current	Liability
		211RU0	Director Officers RSUs Current	Liability
		211RX0	Officer RSUs Deferred	Liability
		211TD0	Stock Comp Tax Effect on Equity	Liability
		211TU0	Trustee RSUs Deferred	Liability
		214010	Preferred Stock Expense	Liability
		214900	Common Stock Expense	Liability
		215130	Amort Res FERC PSNH Lic Proj 1893	Liability
		215140	Amort Res FERC PSNH Lic Proj 2287	Liability
		215150	Amort Res FERC PSNH Lic Proj 2288	Liability
		215160	Amort Res FERC PSNH Lic Proj 2456	Liability
		215170	Amort Res FERC PSNH Lic Proj 2457	Liability
		216010	Unappropriated Retained Earnings	Liability
		216020	Retain Earn Trans To NU Enter Inc	Liability
		216021	FERC merger Mrch 1021	Liability
		216100	Unapp Undistributed Sub Earnings	Liability
		2161C0	Prior Period Earnings - CY	Liability
		2161Y0	Prior Period Earnings - YA	Liability
		216480	Retained Earnings - FIN 48 Adopt	Liability
		216C10	Prior Period Minority Earnings - CY	Liability
		216CC0	OP COMPANY RE IN CY	Liability
		216MY0	OP COMPANY RE IN MY	Liability
		216NX0	RE- Minority Interest- NSTAR	Liability
		216Y10	Prior Period Minority Earnings - YA	Liability
		216YY0	OP COMPANY RE IN YA	Liability
		217010	Treasury Stock Fr Common Stk Purch	Liability
		2175M0	Treasury Stock Fr Stock Forward	Liability
		217H20	Water Treasury Stock	Liability
		217RP0	Treasury Stk Fr Restricted Stk Pur	Liability
		219080	Accum OCI SERP	Liability
		2193H0	Accum Other Comp Inc FAS158-Pension	Liability
		2193H1	AOCI FAS158 - Pension -NSTAR Legacy	Liability
		2193J0	Accum Other Comp Inc FAS158 - SERP	Liability
		2193J1	AOCI- FAS158 SERP - Select	Liability

ACCOUNTING MANUAL Accounts By Type

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	2193K0	Accum Other Comp Inc FAS158 - OPEB	Liability
		2193K1	AOCI FAS158 - OPEB -NSTAR Legacy	Liability
		2193M0	AOCI- FAS 158 NQ Pension	Liability
		2193N0	Accum Other Comp Inc FAS 158-NSTAR	Liability
		2195H0	ACC Oth Comp Inc FAS158 Tax Pension	Liability
		2195H1	AOCI FAS 158 Tas- Pension NSTAR	Liability
		2195J0	ACC Oth Comp Inc FAS158 Tax SERP	Liability
		2195J1	AOCI FAS 158 Tax- SERP Select	Liability
		2195K0	ACC Oth Comp Inc FAS158 Tax OPEB	Liability
		2195K1	AOCI FAS 158 Tax- OPEB NSTAR	Liability
		2195M0	AOCI FAS 158 Tax NQ Pension	Liability
		219750	AOCI	Liability
		219NE0	Accum OCI Int Rate Lock	Liability
		221020	Harbor Electric LT Debt Due 2015 - 221020	Liability
		221041	1997 NG 7.12% Series M Due 9-2017	Liability
		221042	2010 NG 4.47% Series N Due 1-2020	Liability
		221060	1992 YG 8.48% SerB Due03-2022	Liability
		221061	1993 NG 7.13% Series K Due 12-2033	Liability
		221090	1997 YG 7.19% Series E Due 4-1-2012	Liability
		221100	1990 NG 9.98% Series J Due 12-2020	Liability
		2211A0	2007 CL+P 5.375% SerA Due 3-1-37	Liability
		2211B0	2007 CL+P 5.5% SerB Due 9-1-37	Liability
		2211C0	2008 CL+P 5.65% SerA Due05-2018	Liability
		221520	LT Debt Due in One Year	Liability
		2216A0	2007 PSNH 6.15% SerN Due09-2017	Liability
		2216D0	1994 CL+P 7.875% SerD Due10-2024	Liability
		221980	Purchase Price Adj Due To Merger	Liability
		2219A0	Bonds Due Within One Year - Debit	Liability
		2219B0	Bonds Due Within One Year - Credit	Liability
		221A10	2010 WMECO Ser E $95 Due 3-1-2020	Liability
		221BD0	2018 CL+P 4.00% Series A Due 4-2048	Liability
		221BE0	2017 NSTAR E 3.20% Debentures Due 5-2027	Liability
		221BF0	2019 NSTAR E Debentures 3.25% Due 5-2029	Liability
		221BG0	2018 NG 4.09% Series P Due10-2048	Liability
		221BH0	2017 YG 3.02% Series N Due 9-2027	Liability
		221BI0	2020 NSTAR E 3.95% Debentures Due 4-2030	Liability
		221BJ0	2021 NSTAR E 3.10% Debentures Due 6-2051	Liability
		221BK0	2021 NSTAR E 1.95% Debentures Due 8-2031	Liability
		221BL0	2022 NSTAR E 4.55% Debentures Due 6-2052	Liability
		221BM0	2022 NSTAR E 4.95% Debentures Due 9-2052	Liability
		221BN0	2023 NSTAR E 5.60% Debentures Due 10-2028	Liability
		221CD0	2004 CL+P 4.8% Series A Due 9-15-34	Liability
		221CF0	2020 CL+P .75% Series A Due 12-2025	Liability
		221CG0	2021 CL+P 2.05% Series A Due 7-2031	Liability
		221CH0	2023 CL+P 5.25% Series A Due 1-2053	Liability
		221CI0	2023 CL+P 4.90% Series B Due 7-2033	Liability
		221CJ0	2024 CL+P Senior Series A	Liability
		221CP0	2005 CL+P 5.625% SerB Due 4-2035	Liability
		221CT0	2006 CL+P 6.35% SerA Due06-2036	Liability
		221CV0	2009 PSNH 4.5% SerP Due12-2019	Liability
		221GA0	2019 NG 3.74% Series Q Due 8-2049	Liability
		221GB0	2020 NG 2.33% Series R Due 5-2025	Liability
		221GC0	2020 NG 3.15% Series S Due 5-2050	Liability
		221GD0	2021 NG 2.25% Series T Due 11-2031	Liability
		221GE0	2021 NG 2.25% Series U Due 11-2051	Liability
		221GF0	2022 NG 4.40% Series V Due 8-2032	Liability
		221GH0	2023 NG Series W	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	221H20	Water Bond Accounts	Liability
		221LTA	RRB Due Within a Year- Debit	Liability
		221MA0	2021 EGMA 2.11% Series A Due 10-2031	Liability
		221MB0	2021 EGMA 2.92% Series BDue 10-2051	Liability
		221MC0	2022 EGMA 4.70% Series C Due 6-2052	Liability
		221MD0	2023 EGMA 5.73 % Series DDue 11-2028	Liability
		221NF0	2008 PSNH 6.00%SerO Due05-2018	Liability
		221NQ0	2008 ES 5.65% Series C Due 6-1-2013	Liability
		221NR0	2011 PSNH 3.2% SerR Due09-2021	Liability
		221NS0	2011 PSNH 4.05% SerQ Due06-2021	Liability
		221NT0	2015 NG 4.35% Series 0 Due 12-2045	Liability
		221NV0	2015 NSTAR E3.25% Due 11-2025	Liability
		221NW0	2016 NSTAR E 2.70% Due 6-2026	Liability
		221P30	2004 PSNH Ser L $50 Due 7-15-2014	Liability
		221P40	2005 PSNH 5.60% SerM Due10-2035	Liability
		221PA0	2019 PSNH 3.60% Series T Due 7-2049	Liability
		221PB0	2020 PSNH 2.40% Series U Due 9-2050	Liability
		221PC0	2021 PSNH 2.20% Series V Due 6-2031	Liability
		221PD0	2023 PSNH 5.15% Series W Due 1-2053	Liability
		221PE0	2023 PSNH 5.35% Series X Due 10-2033	Liability
		221PF0	2024 PSNH Series Y FMB	Liability
		221PS0	PSNH Rate Reduction Bond Issue	Liability
		221RR1	LT Debt Tranch 1	Liability
		221RR2	LT Debt Tranch 2	Liability
		221RR3	LT Debt Tranch 3	Liability
		221SF0	2013 PSNH 3.5% SerS Due11-2023	Liability
		221STB	RRB Due Within a Year- Credit	Liability
		221TA0	2016 CL+P 2.50%SerA Due 1-2023	Liability
		221TB0	2014 CL+P 4.30% SerADue4-15-2044	Liability
		221TC0	2015 CL+P 4.15% SerA Due06-2045	Liability
		221TD0	2017 CLP 3.20% SerA Due3-2027	Liability
		221TY0	2014 YG 4.82% SerL Due01-2044	Liability
		221TZ0	2015 YG 3.35% SerM Due 9-2025	Liability
		221WS0	WMECO Rate Reduction Bond Issue	Liability
		221Y20	2004 YG 5.26% SerH Due11-2019	Liability
		221YG0	2004 YG 4.08% SerG Due 1-1-2014	Liability
		221YN0	2005 YG 5.35% SerI Due07-2035	Liability
		221YO0	2018 YG 4.13% Series O Due 10-2048	Liability
		221YP0	2019 YG 2.23% Series P Due 10-2024	Liability
		221YQ0	2008 YG 6.90% SerJ Due10-2018	Liability
		221YR0	2019 YG 2019 3.30% Series Q Due 10-2049	Liability
		221YS0	2010 YG SerK Due04-2020	Liability
		221YU0	2020 YG 2.90% Series R Due 9-2050	Liability
		221YV0	2021 YG 1.38% Series S Due 8-2026	Liability
		221YW0	2021 YG 2.88% Series T Due 8-2051	Liability
		221YX0	2022 YG 4.31% Series U Due 9-2032	Liability
		221YY0	2023 YG 5.51% Series V Due 8-2030	Liability
		221YZ0	2023 YG Series W	Liability
		221ZA0	2023 YG Series X	Liability
		22300X	Advances From Assoc Companies	Liability
		22301X	Advances from NU Parent	Liability
		223RRX	RRB Transitional Asset Obligation	Liability
		224010	Debt - Fair Value Adj Merger	Liability
		224019	2014 NSTAR E 300M Debent Due03-2044	Liability
		224030	Debt - Fair Value Adjustment - NU Acquisition of NSTAR	Liability
		224031	Debt-Fair Value Adj-NU Acquistion-Current	Liability
		224070	2006 NSTAR E 5.75% Debentures Due 3-2036	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	224075	2006 NSTAR E 5.625% Debentures Due 2017	Liability
		224080	2010 STAR E 5.5% Debentures Due 3-2040	Liability
		224092	2012 NSTAR E 2.375% Debentures Due 2022	Liability
		224093	2013 NSTAR E 2013 Debent Due11-2016	Liability
		224110	1993 CL+P PCRB Ser A $245.5 9-1-28	Liability
		224120	1993 CL+P PCRB Ser B $70 Due 9-1-28	Liability
		2241X0	1992 CL+P PCRB Ser A $21 Due 12-1-22	Liability
		224300	$350M Long Term Note Legacy LLC	Liability
		2243L0	1993 WMECO 93 PCRB Ser A $53.8 9-1-28	Liability
		2245C0	MP1 Unrecov Cost	Liability
		2245G0	LT Debt MP1 Unrecov Cost-CMEEC	Liability
		2245J0	MP2 Unrecov Cost	Liability
		2245W0	LT Debt MP2 Unrecov Cost-CMEEC	Liability
		224625	2012 NSTAR E 4.875% Debenture Due Within One Year	Liability
		224711	Debt Due in One Year	Liability
		224725	LT Note - 4.50% Due 2019	Liability
		224825	2012 NSTAR E 4.875% Debent Due 2012	Liability
		224860	1986 CL+P PCRB $15.4 Due 11-1-2016	Liability
		2248L0	1988 CL+P PCRB $10 Due 8-1-2018	Liability
		224920	NSTAR E 4.875% Debenture Due 2014	Liability
		2249A0	Due Within One Year-Debit	Liability
		2249B0	Due Within One Year-Credit	Liability
		224A10	WMECO 5.10% 2010 SerE Due03-2020	Liability
		224CA0	2011 CL+P 4.375% PCRB SerADue9-2028	Liability
		224CR0	2011 CL+P 1.25% PCRB SerBDue09-2028	Liability
		224EA0	2018 ES 3.30% Senior Note Series M Due 1-2028	Liability
		224EB0	2018 ES 3.08% Senior Note Series N Due 12-2023	Liability
		224EC0	2018 ES 4.25% Senior Note Series O Due 4-2029	Liability
		224ED0	2020 ES 3.45% Senior Note Series P Due 1-2050	Liability
		224EE0	2013 ES 1.45% Senior Note SerEDue5-2018	Liability
		224EF0	2020 ES .8% Senior Note Series Q Due 8-2025	Liability
		224EG0	2020 ES 1.65% Senior Note Series R Due 8-2030	Liability
		224EH0	2021 ES 2.55% Senior Note Series S Due 3-2031	Liability
		224EI0	2021 ES Float Rate Senior Note Series T Due 8-2023	Liability
		224EJ0	2021 ES 1.45% Senior Note Series U Due 8-2026	Liability
		224EK0	2022 ES 2.90% Senior Note Series V Due 3-2027	Liability
		224EL0	2022 ES 3.75% Senior Note Series W Due 3-2032	Liability
		224EM0	2022 ES 4.60% Senior Note Series X Due 6-27-2024	Liability
		224EN0	2022 ES 4.60% Senior Note Series Y Due 7-1-2027	Liability
		224EO0	2023 ES 5.45% Senior Note Series Z Due 3-1-2028	Liability
		224EP0	2023 ES 4.75% Senior Note Series AA Due 5-1-2026	Liability
		224EQ0	2023 ES 5.125% Senior Note Series BB Due 5-15-2033	Liability
		224ER0	2023 ES 5.95% Senior NoteSeries CC Due 2-1-2029	Liability
		224ES0	2024 ES 5.00% Senior Note Series DD Due 1-5-2027	Liability
		224ET0	2024 ES 5.50% Senior Note Series EE Due 1-1-2034	Liability
		224FF0	2013 ES 2.80% SerF Due5-2023	Liability
		224H20	Water Other Debt Accounts	Liability
		224KD0	2017 EP 2.75% Senior Note Series K Due 3-2022	Liability
		224LD0	2017 EP 2.90% Senior Note Series L Due 10-2024	Liability
		224MR0	2013 WMECO 3.88% SerG Due11-2023	Liability
		224MS0	2015 WMECO Bond Issuance Principal	Liability
		224MX0	2016 WMECO 2.75% Series H Due 6-2026	Liability
		224N20	2002 ES Series A $263 Due 4-1-2012	Liability
		224NV0	2015 NSTAR E 3.25% Due 11-2025	Liability
		224P60	1993 PSNH 6.00% PCRB Ser D $75 Due 5-1-2021	Liability
		224PH0	1993 PSNH 6.00% PCRB Ser E $44.8 Due 5-1-2021	Liability
		224PM0	2012 Parent Bond Issuance Principal	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	224QA0	2001 PSNH AuctSerAPCRB Due05-2021	Liability
		224QB0	2001 PSNH 4.75% PCRB SerBDue05-2021	Liability
		224QC0	PSNH PCRB Ser C $108.985 Due 5-1-21	Liability
		224TF0	2015 ES 3.15% Senior Note SerH Due1-2025	Liability
		224TG0	2015 ES 1.60% Senior Note SerG Due1-2018	Liability
		224TH0	2016 ES 3.35% Senior Note SerJ Due 3-2026	Liability
		224TI0	2016 ES 2.50% Senior Note Ser I Due 3-2021	Liability
		224WA0	2012 WMECO 5.00% SnrNoteSer F Due 9-15-21	Liability
		224WB0	2007 WMECO 6.70%SnrNote SerD Due08-2037	Liability
		224WC0	2005 WMECO 5.24% SnrNote Ser C 8-1-15	Liability
		224WF0	2004 WMECO 5.90% SnrNote Ser A Due 9-2034	Liability
		224WM0	2003 WMECO 5.00% SnrNote Ser A Due 9-1-13	Liability
		225075	Unamortized Premium 2017 NSTAR E 2017 5.625% 2017 Debentures	Liability
		2251F0	Unamortized Premium 2011 WMECO3.5% SrNte SerFDue9-2021-P	Liability
		225BD0	Unamortized Premium 2018 CL+P Series A	Liability
		225BE0	Unamortized Premium 2017 NSTAR 3.2% Debent	Liability
		225ED0	Unamortized Premium 2020 Eversource Series P	Liability
		225EO0	Unamortized Premium 2023 ES Series Z	Liability
		225H20	Unamortized Premium - Debt Iss Water Co	Liability
		225KD0	Unamortized Premium 2017 EP Series K	Liability
		225SF0	Unamortized Premium 2013 PSNH Series S	Liability
		225TB0	Unamortized Premium 2014 CL+P Ser A	Liability
		225TD0	Unamortized Premium 2017 CL+P 2017 Ser A	Liability
		225TI0	Unamortized Premium 2016 EP Series I	Liability
		226019	Unamortized Discount 2014 NSTAR E 300M Debent Due03-2044-D	Liability
		226020	Unamortized Discount 2006 NSTAR E 5.75% Debentures	Liability
		226076	Unamortized Discount 2017 NSTAR E 5.625% Debentures	Liability
		226081	Unamortized Discount 2010 NSTAR E 5.5% Debentures	Liability
		226092	Unamortized Discount 2012 NTSAR E 2.375% Debentures	Liability
		226093	Unamortized Discount 2013 NTSAR E Debentures	Liability
		2261A0	Unamortized Discount 2007 CL+P - 300M - Fmb A+B	Liability
		2261B0	Unamortized Discount 2007 CL+P - 200M Fmb C+D	Liability
		2261C0	Unamortized Discount 2008 CL+P 5.65% SerA Due05-2018	Liability
		2266A0	Unamortized Discount 2007 PSNH 6.15% SerN Due09-2017	Liability
		226825	Unamortized Discount 2012 NSTAR E 4.875% Debent	Liability
		226920	Unamortized Discount 2004 NSTAR E 4.875% Debent	Liability
		226A10	Unamortized Discount 2010 WMECO 5.10% SerE Due03-2020	Liability
		226BD0	Unamortized Discount 2018 CL+P Series A	Liability
		226BE0	Unamortized Discount 2017 NSTAR E 3.20%	Liability
		226BF0	Unamortized Discount 2019 NSTAR E 3.25% Debentures	Liability
		226BI0	Unamortized Discount 2020 NSTAR E 3.95% Debenture	Liability
		226BJ0	Unamortized Discount 2021 NSTAR E 3.10% Debentures	Liability
		226BK0	Unamortized Discount 2021 NSTAR E 1.95% Debentures	Liability
		226BL0	Unamortized Discount 2022 NSTAR E 4.55% Debentures	Liability
		226BM0	Unamortized Discount 2022 NSTAR E 4.95% Debentures	Liability
		226BN0	Unamortized Discount 2023 NSTAR E 5.60% Debentures	Liability
		226CD0	Unamortized Discount 2004 CL+P - $280M - Fmb	Liability
		226CF0	Unamortized Discount 2020 Series A - CL+P	Liability
		226CG0	Unamortized Discount 2021 Series A - CL+P	Liability
		226CH0	Unamortized Discount 2023 CL+P Series A	Liability
		226CI0	Unamortized Discount 2023 CL+P Series B	Liability
		226CJ0	Unamortized Discount 2004 CL+P Series A	Liability
		226CP0	Unamortized Discount 2005 CL+P $200M A+B	Liability
		226CT0	Unamortized Discount 2006 CL+P 6.35% SerA Due06-2036	Liability
		226CV0	Unamortized Discount 2009 PSNH 4.5% SerP Due12-2019	Liability
		226EA0	Unamortized Discount 2018 ES Series M	Liability
		226EB0	Unamortized Discount 2018 ES Series N	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	226EC0	Unamortized Discount 2018 ES Series O	Liability
		226ED0	Unamortized Discount 2020 ES Series P	Liability
		226EE0	Unamortized Discount 2013 ES 1.45% SerE SrNte Due5-2018	Liability
		226EF0	Unamortized Discount 2020 ES Series Q	Liability
		226EG0	Unamortized Discount 2020 ES Series R	Liability
		226EH0	Unamortized Discount 2021 ES Series S	Liability
		226EI0	Unamortized Discount 2021 ES Series T	Liability
		226EJ0	Unamortized Discount 2021 ES Series U	Liability
		226EK0	Unamortized Discount 2022 ES Series V	Liability
		226EL0	Unamortized Discount 2022 ES Series W	Liability
		226EM0	Unamortized Discount 2022 ES Series X	Liability
		226EN0	Unamortized Discount 2022 ES Series Y	Liability
		226EO0	Unamortized Discount 2023 ES Series Z	Liability
		226EP0	Unamortized Discount 2023 ES Series AA	Liability
		226EQ0	Unamortized Discount 2023 ES Series BB	Liability
		226ER0	Unamortized Discount 2023 ES Series CC	Liability
		226ES0	Unamortized Discount 2024 ES Series DD	Liability
		226ET0	Unamortized Discount 2024 ES Series EE	Liability
		226FF0	Unamortized Discount 2013 ES 2.8% SerF SrNteDue5-2023	Liability
		226KD0	Unamortized Discount 2017 EP Series K	Liability
		226LD0	Unamortized Discount 2017 EP Series L	Liability
		226MR0	Unamortized Discount 2013 WMECO 3.88% Series G	Liability
		226MS0	Unamortized Discount 2015 WMECO Bond Issuance	Liability
		226MX0	Unamort Discount WMECO 2016 Bnd Issue	Liability
		226NF0	Unamortized Discount 2008 PSNH 6.00% SerO Due05-2018	Liability
		226NQ0	Unamortized Discount 2008 ES Snrnte Series C	Liability
		226NR0	Unamortized Discount 2011 PSNH 3.2% SerR Due09-2021	Liability
		226NS0	Unamortized Discount 2011 PSNH 4.05% SerQ Due06-2021	Liability
		226NV0	Unamortized Discount 2015 NSTAR E 3.25% Debentures	Liability
		226NW0	Unamortized Discount 2016 NSTAR E 2.70% Debentures	Liability
		226P30	Unamortized Discount 2004 PSNH Series L	Liability
		226P40	Unamortized Discount 2005 PSNH 5.60% SerM Due10-2035-D	Liability
		226PA0	Unamortized Discount 2019 PSNH Series T	Liability
		226PB0	Unamortized Discount 2020 PSNH Series U	Liability
		226PC0	Unamortized Discount 2021 PSNH Series V	Liability
		226PD0	Unamortized Discount 2023 PSNH Series W FMB	Liability
		226PE0	Unamortized Discount 2023 PSNH Series X FMB	Liability
		226PF0	Unamortized Discount 2024 PSNH Series Y FMB	Liability
		226SF0	Unamortized Discount 2013 PSNH 3.5% SerS Due11-2023	Liability
		226TA0	Unamortized Discount 2013 CL+P 2.50% SerA Due11-2023	Liability
		226TB0	Unamortized Discount CL+P Bond Discount	Liability
		226TC0	Unamortized Discount 2015 CL+P $300M SerA Due06-2045	Liability
		226TD0	Unamortized Discount 2017 CLP Series A	Liability
		226TF0	Unamortized Discount 2015 ES 3.15% SerH 2015SrNteDue1-2025	Liability
		226TG0	Unamortized Discount2015 ES 1.6% SerG SrNte Due1-2018	Liability
		226TH0	Unamortized Discount 2016 ES Series J	Liability
		226TI0	Unamortized Discount 2016 ES Series I	Liability
		226TY0	Unamortized Discount 2014 Bnd Issuance	Liability
		226WA0	Unamortized Discount 2011 WMECO3.5% SrNte SerFDue9-2021	Liability
		226WB0	Unamortized Discount 2007 WMECO 6.7% SerD Due08-2037	Liability
		226WC0	Unamortized Discount 2005 WMECO $50M 5.24% Ser C 10Yr	Liability
		226WF0	Unamortized Discount 2004 WMECO5.9% SrNte SerBDue9-2034	Liability
		226WM0	Unamortized Discount 2003 WMECO 5% 10Yr Note	Liability
		227100	Obligations Under Capital Leases - Non-current	Liability
		228200	Accum Prov-Workers Compensation	Liability
		228206	Auto Claim Reserve	Liability
		228230	Accum Prov Inj Dam Public Liab	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	228260	Inj Dam Actuary Gross Up	Liability
		228300	Nonqualified Pension	Liability
		228310	Long Term Disability Insurance	Liability
		228311	Pension Liability - SFAS 158	Liability
		228312	PBOP Liability	Liability
		228313	PBOP Liability - SFAS 158	Liability
		228330	Accrued Pension Non-Current	Liability
		228340	Non SERP Supplementary Ret Pla	Liability
		228370	Supplemental Exec Retirement P	Liability
		2283A0	Other Post Employment Benefits Liab	Liability
		2283B0	Medvantage Liability	Liability
		2283B1	Medvantage APBO	Liability
		2283F0	Medicare Subsidy Liab Pre - FAS 158	Liability
		2283I0	Accum Prov - Group Med Ins St	Liability
		2283L0	FASB 158 SERP Current Liab - Debit	Liability
		2283Q0	Medicare Part D Liab - FAS 106	Liability
		228430	Storm Reserve Trans Distr Provision	Liability
		228434	Envir Costs Re Facility Closures LT	Liability
		228435	Impairment Reserve- Held for Sale	Liability
		228450	Environmental Accrual	Liability
		228460	Environmental Accrual PSNH	Liability
		228500	Dfrd Environ Remed Cost Res DE06028	Liability
		228510	Dfrd Environ Remed Cost Res DE09035	Liability
		228EN0	Long Term Environmental Liability	Liability
		228X50	Accrued Insurance Costs	Liability
		229010	Customer Refund Reserve	Liability
		229040	Merger Rate Customer Credit	Liability
		229050	Storm Reserves	Liability
		229120	Reserve for C+LM Prjcts	Liability
		229AR0	State Energy Efficiency Appl Rebate	Liability
		229ER0	Acum Prv Rate Refd St Wide EAP Res	Liability
		229ET0	Acum Prv Rate Refd St Wide EAP	Liability
		229P90	PSNH Accrued C+LM Exps	Liability
		229SQ0	Provision For Rate Refunds-DPU Service Quality	Liability
		229TXD	Tax Reform Customer Refund	Liability
		230010	Asset Retirement Obligations - ARO	Liability
		231010	Notes Payable - ST	Liability
		231020	Commercial Paper	Liability
		231140	Restricted Cash	Liability
		2319B0	Bonds Due Within A Year - Credit	Liability
		231C10	Commercial Paper - Parent	Liability
		231UR0	Unconditional Grants Pay Current	Liability
		231WR0	Unconditional Grants Pay Long Term	Liability
		232000	Accounts Payable- Miscellaneous	Liability
		232010	Accounts Payable	Liability
		232015	AP Bad Debt Recoveries	Liability
		232020	Contract Retainage	Liability
		232035	AP - AWHR American Water Heater Rental	Liability
		232045	Enhanced Outreach Payments	Liability
		232050	Energy Assistance Customer Pay	Liability
		232055	PTO Committee Escrow	Liability
		232060	NE Hydro-Trans Elec Pay	Liability
		232065	NE Hydro-Transmission payable	Liability
		232067	Shared Lease Vehicle Program	Liability
		232080	Cash Book Transfers	Liability
		232082	MA connector plan deductions	Liability
		232085	Employee Club Dues Deductions	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	232086	Health FSA EE Deductions With seed	Liability
		232087	Health FSA Company Contributions	Liability
		232100	Unvouchered Liabilities-Other	Liability
		232110	Credit Union deductions	Liability
		232160	Accounts Payable Wyman 4	Liability
		232180	Savings bond purchase deductions	Liability
		232190	Unvouch Liab - Gen Ledger Acctg	Liability
		2321C0	Due To CSA-Principal + Interest	Liability
		232210	Unvouchered Liab - Fossil Fuel	Liability
		232214	401K Deductions - New Hires	Liability
		232215	401K Match - New Hires	Liability
		232216	Roth Deductions New Hires	Liability
		232218	KVantage Contributions	Liability
		232219	Roth Deductions	Liability
		232222	Roth match	Liability
		232225	AP LTD 67% Buy Up	Liability
		232230	Unvouchered Liab-Gas Purchases	Liability
		232241	401K Loans New Hires	Liability
		232260	Unvouchered Liab Pur Pwr Contracts with Co-gen	Liability
		232300	AP - Manual Accruals	Liability
		232340	Tuition Reimbursements Payable	Liability
		232370	Purchased Power Accruals	Liability
		232380	Transmission Accrual	Liability
		232420	AP Purchased Gas	Liability
		232430	Wellness program payable	Liability
		232440	Theft of current awards	Liability
		232470	EE Rebate Clearing	Liability
		232500	ISO Billings AP	Liability
		232501	AP Cis Refund Manual Vouchers	Liability
		232502	AP Oracle Refund Manual Vouchers	Liability
		232503	AP Cr Balance Refunds	Liability
		232520	AP Clear-Dishon Check	Liability
		232550	Adoption benefits program	Liability
		232580	AP Renewables	Liability
		232600	Passport App Invoices	Liability
		232610	Passport Materials Not Invoiced	Liability
		232650	AP Appliance Suppliers	Liability
		232670	AP Appliance Del+Installation	Liability
		232750	Sales Cust Deposit	Liability
		232775	Pay + Save CLC - Residential	Liability
		232785	Pay + Save Clc - C+ I	Liability
		232825	Insurance Suspension Fee	Liability
		232890	Plymouth Athletic Club deductions	Liability
		232970	HQ Credit Enhancement Due Sponsors	Liability
		232980	Accounts Payable-Comp Supplier	Liability
		232AB0	Gas Electric Distribution Pass Thru Chgs Thrd Party	Liability
		232CA0	UVL Contract Admin only	Liability
		232EE0	Current Month Estimated Purch Elec	Liability
		232FC0	Fuel Cell Projects Liability	Liability
		232LZ0	LREC ZREC Liability	Liability
		232NRS	Non Res Renewable Energy Solutions	Liability
		232NT0	Joint Line Billng Accrued Liability	Liability
		232OC0	Cash Book Transfers - Payroll	Liability
		232OSC	EGMA OS Checks Post Cutover	Liability
		232PA0	Leasing- Plant Accounting	Liability
		232RTU	SaaS RTU Payments	Liability
		232SC0	Shared Clean Energy Liability	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	232TP0	Liab to Frontier- Eng + Survey Fees	Liability
		232UL0	Unvouchered Liabilities - AP	Liability
		232WG0	AP Washington Group Incentive Liab	Liability
		232WN0	AP Washington Group Notational Liab	Liability
		23301X	Notes Payable to NU Parent ICP	Liability
		233080	Notes Payable PSNH Rate Reduction Bonds	Liability
		233C10	Notes Payable to NU Parent	Liability
		233WS0	Notes Payable WMECO Rate Reduction Bond	Liability
		234000	Intercompany Payables-Non-Eliminating	Liability
		23401X	Intercompany AP ICP	Liability
		234160	Maine Yankee Atomic Power Co I C Ap	Liability
		234MP0	Money Pool AP NUSCO Agent	Liability
		234MPX	Money Pool AP NUSCO Agent ICP	Liability
		235010	Customer Deposits	Liability
		235050	Transmission Deposits	Liability
		236010	Fed Unemployment Tax	Liability
		236020	Federal Ins Contribution Act Tax	Liability
		236050	Medicare Tax FICA Health Ins	Liability
		236060	New Hampshire Business Profits	Liability
		236080	Federal Income Tax	Liability
		236090	Prior Year Fed Inc Tax	Liability
		236091	Massachusetts Income Tax	Liability
		236100	Conn Unemployment Tax	Liability
		236115	CT unemployment tax	Liability
		236120	Conn Corporation Business Tax	Liability
		236121	Municipal Property Tax	Liability
		236130	Prior Year CT Income Tax Liability	Liability
		236140	CT Gross Receipts Tax	Liability
		236141	CT Accrued GET- Unbilled	Liability
		236180	Local Property Tax Accrued	Liability
		236210	Mass Unemployment Tax	Liability
		236220	ACCD Taxes Universal Health MA	Liability
		236230	Michigan Unemployment Tax	Liability
		236250	New Hampshire Unemployment Tax	Liability
		236260	FIT Def FAS 109	Liability
		236270	Mass Public Svc Corp Franchise	Liability
		236280	Mass Domestic Bus+Mfg Corp Exc	Liability
		236300	NC Unemployment Liability	Liability
		236330	Vermont State Income Tax Accur	Liability
		236340	Maine Income Tax Accural	Liability
		236360	ACCD Taxes Unemployment DC	Liability
		236370	ACCD Taxes Unemployment FL	Liability
		236380	ACCD Taxes Gen Bus Franch Min NY	Liability
		236400	Rhode Island Corp Inc Tax	Liability
		236410	Penn Corp Net Inc Corp Stock Tax	Liability
		236DF0	DC FMLA Tax Accrual	Liability
		236EE0	Accrued EE Tax	Liability
		236F80	Federal Income Taxes - FIN 48	Liability
		236IL0	Illinois Unemployment Liability	Liability
		236IN0	Indiana Unemployment Tax Accrual	Liability
		236MF0	MA FMLA Tax Accrual	Liability
		236NJ0	NJ Unemployment Tax Accr	Liability
		236NY0	NY State Unemployment Tax	Liability
		236PA0	Penn Unemployment Tax	Liability
		236RT0	Transaction Tax Reserve	Liability
		236S80	State Income Taxes - FIN 48	Liability
		236SN0	State Income Taxes Payable	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	236UT0	Utah Unemployment Liability	Liability
		236WI0	Wisconsin Unemployment Tax Accrual	Liability
		236X80	Current Yr Taxes Payable - Elim	Liability
		237010	Customer Deposits Accrued Interest	Liability
		237019	Accrued Interest NSTAR E 2014 300M Debent Due03-2044	Liability
		237040	Accrued Interest NG Series M Bonds	Liability
		237055	Accrued Interest NG 1990 Series J Bonds	Liability
		237060	Accrued Interest NG 1993 Series K Bonds	Liability
		237065	Accrued Interest NG 2010 Series N Bonds	Liability
		237070	Accrued Interest YG 1992 8.48%SerB Due03-2022	Liability
		237071	Accrued Interest NSTAR E 75% 2036 Debentures	Liability
		237075	Accrued Interest NSTAR E 5.625% Debent Due 2017	Liability
		237081	Accrued Interest NSTAR E 5.5% Debentures 2040	Liability
		237092	Accrued Interest NSTAR E 2.375% 2022 Debentures	Liability
		237093	Accrued Interest NSTAR E 2013 200M Debent Due11-2016	Liability
		237100	Accrued Interest YG Series E - 7.19%	Liability
		237110	Accrued Interest CL+P 93A Fixed % Ntx Due PCRB-2028	Liability
		237120	Accrued Interest CL+P 93B Fixed % Ntx Due PCRB-2028	Liability
		2371A0	Accrued Interest CL+P 2007 $300M Series A+B	Liability
		2371B0	Accrued Interest CL+P 2007 Ser C+D FMB	Liability
		2371C0	Accrued Interest CL+P 5.65% 2008 SerA Due05-2018	Liability
		2371X0	Accrued Interest CL+P 92 Fixed % Sb PCBond-Due 2022	Liability
		237240	Bank Fees in Lieu of Comp Balance	Liability
		237300	Accrued Interest $350 Note Legacy LLC	Liability
		2373L0	Accrued Interest WMECO 5.85% Series A Ntx Due 2028	Liability
		237480	Interest Payable FIN 48	Liability
		237610	Funds Held by Trustee Interest	Liability
		237614	Class A-4 Notes	Liability
		237680	Notes Payable Other - Rev Int	Liability
		237690	Notes Payable-Other	Liability
		2376A0	Accrued Interest PSNH 6.15% 2007 SerN Due09-2017	Liability
		2376D0	Accrued Interest CL+P 1994 7.875% SerD Due10-2024	Liability
		237726	Accrued Interest 4.50% Due 2019	Liability
		237825	Accrued Interest 4.875% Debent	Liability
		237860	Accrued Interest CL+P 86 Fixed % Sb PC Notes	Liability
		2378L0	Accrued Interest CL+P 88 Fixed % PC Notes Due 2018	Liability
		237900	ACCD Int Customer Deposits	Liability
		237921	Accrued Interest NSTAR E 4.875% 2014 Debent	Liability
		237970	Accrued Interest Other - Rev Fees	Liability
		237990	Interest Payable	Liability
		237A10	Accrued Interest WMECO 2010 5.10% SerE Due03-2020	Liability
		237BD0	Accrued Interest CL+P 2018 Series A	Liability
		237BE0	Accured Interest NSTAR E 2017 3.20% Debentures	Liability
		237BF0	Accrued Interest NSTAR E 2019 3.25% Debentures	Liability
		237BG0	Accured Interest NG 2018 Series P	Liability
		237BH0	Accrued Interest YG 2017 Series N	Liability
		237BI0	Accrued Interest NSTAR E 2020 3.95% Debentures	Liability
		237BJ0	Accrued Interest NSTAR E 2021 3.10% Debentures	Liability
		237BK0	Accrued Interest NSTAR E 2021 1.95% Debentures	Liability
		237BL0	Accrued Interest NSTAR E 2022 4.55% Debentures	Liability
		237BM0	Accrued Interest NSTAR E 2022 4.95% Debentures	Liability
		237BN0	Accrued Interest NSTAR E 2023 5.60% Debentures	Liability
		237CA0	Accrued Interest CL+P 4.375% PCRB2011SerADue9-2028	Liability
		237CD0	Accrued Interest CL+P 2004 $280M Ser A+B Bnds	Liability
		237CF0	Accrued Interest CL+P 2020 Series A	Liability
		237CG0	Accrued Interest CL+P 2021 Series A	Liability
		237CH0	Accrued Interest CL+P 2023 Series A	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	237CI0	Accrued Interest CL+P 2023 Series B	Liability
		237CJ0	Accrued Interest CL+P 2024 Series A	Liability
		237CP0	Accrued Interest CL+P 2005 $200M Bond	Liability
		237CR0	Accrued Interest CL+P 1.25% PCRB2011SerBDue09-2028	Liability
		237CT0	Accrued Interest CL+P 6.35% 2006 SerA Due06-2036	Liability
		237CV0	Accrued Interest PSNH 4.5% 2009 SerP Due12-2019	Liability
		237EA0	Accrued Interest ES 2018 Series M	Liability
		237EB0	Accrued Interest ES 2018 Series N	Liability
		237EC0	Accrued Interest ES 2018 Series O	Liability
		237ED0	Accrued Interest ES 2020 Series P	Liability
		237EE0	Accrued Interest ES 1.45% SerE2013SrNte Due5-2018	Liability
		237EF0	Accrued Interest ES 2020 Series Q	Liability
		237EG0	Accrued Interest ES 2020 Series R	Liability
		237EH0	Accrued Interest ES 2021 Series S	Liability
		237EI0	Accrued Interest ES 2021 Series T	Liability
		237EJ0	Accrued Interest ES 2021 Series U	Liability
		237EK0	Accrued Interest ES 2022 Series V	Liability
		237EL0	Accrued Interest ES 2022 Series W	Liability
		237EM0	Accrued Interest ES 2022 Series X	Liability
		237EN0	Accrued Interest ES 2022 Series Y	Liability
		237EO0	Accrued Interest ES 2023 Series Z	Liability
		237EP0	Accrued Interest ES 2023 Series AA	Liability
		237EQ0	Accrued Interest ES 2023 Series BB	Liability
		237ER0	Accrued Interest ES 2023 Series CC	Liability
		237ES0	Accrued Interest ES 2024 Series DD	Liability
		237ET0	Accrued Interest ES 2024 Series EE	Liability
		237FF0	Accrued Interest ES 2.8% SerF 2013SrNte Due5-2023	Liability
		237GA0	Accrued Interest NG 2019 Series Q	Liability
		237GB0	Accrued Interest NG 2020 Series R	Liability
		237GC0	Accrued Interest NG 2020 Series S	Liability
		237GD0	Accrued Interest NG 2021 Series T	Liability
		237GE0	Accrued Interest NG 2021 Series U	Liability
		237GF0	Accrued Interest NG 2022 Series V	Liability
		237GH0	Accrued Interest NG 2023 Series W	Liability
		237H20	Accrued Interest- Water Co	Liability
		237KD0	Accrued Interest ES 2017 Series K	Liability
		237LD0	Accrued Interest ES 2017 Series L	Liability
		237MA0	Accrued Interest EGMA 2021 Series A	Liability
		237MB0	Accrued Interest EGMA 2021 Series B	Liability
		237MC0	Accrued Interest EGMA 2022 Series C	Liability
		237MD0	Accrued Interest EGMA 2023 Series D	Liability
		237MR0	Accrued Interest WMECO 3.88% 2013 SerG Due11-2023	Liability
		237MS0	Accrued Interest WMECO 2015	Liability
		237MX0	Accrued Interest WMECO 2016 Series H	Liability
		237N20	Accrued Interest 02 7.25% 10-Yr $263M Note	Liability
		237NF0	Accrued Interest PSNH 6.00% 2008 SerO Due05-2018	Liability
		237NQ0	Accrued Interest ES 2008 Bond Accrued Interest 5.65%	Liability
		237NR0	Accrued Interest PSNH 3.2% 2011 SerR Due09-2021	Liability
		237NS0	Accrued Interest PSNH 4.05% 2011 SerQ Due06-2021	Liability
		237NT0	Accrued Interest NG 2015 Series O	Liability
		237NV0	Accrued Interest NSTAR E 2015 3.25% Debentures	Liability
		237NW0	Accrued Interest NSTAR E 2016 2.70% Debentures	Liability
		237P30	Accrued Interest PSNH 5.25% Series L Due 20146 Debt	Liability
		237P40	Accrued Interest PSNH 5.60% 2005 SerM Due10-2035	Liability
		237P60	Accrued Interest PSNH 92 Tax-Ex Ser D-6% Fixed-2021	Liability
		237PA0	Accrued Interest PSNH 2019 Series T	Liability
		237PB0	Accrued Interest PSNH 2020 Series U	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	237PC0	Accrued Interest PSNH 2021 Series V	Liability
		237PD0	Accrued Interest PSNH 2023 Series W FMB	Liability
		237PE0	Accrued Interest PSNH 2023 Series X FMB	Liability
		237PF0	Accrued Interest PSNH 2024 Series Y FMB	Liability
		237PH0	Accrued Interest PSNH 93 Tax-Ex Ser E-6% Fixed-2021	Liability
		237PM0	Accrued Interest ES 2012 Bond	Liability
		237QA0	Accrued Interest PSNH 2001 AuctSerAPCRB Due05-2021	Liability
		237QB0	Accrued Interest PSNH 4.75% PCRB2001SerBDue05-2021	Liability
		237QC0	Accrued Interest 01 Polutn Cntrl Bnds C	Liability
		237RR0	Accrued Interest Rate Reduction Bonds	Liability
		237RRB	Accrued Interest 2018 RRB	Liability
		237SF0	Accrued Interest PSNH 3.5% 2013 SerS Due11-2023	Liability
		237TA0	Accrued Interest CL+P 2.50% 2013 SerA Due11-2023	Liability
		237TB0	Accrued Interest CL+P 2014 $250M SerADue4-15-2044	Liability
		237TC0	Accrued Interest CL+P 2015 $300M SerA Due06-2045	Liability
		237TD0	Accrued Interest CL+P 2017 Series A	Liability
		237TF0	Accrued Interest ES 2015 3.15% SerH 2015SrNteDue1-2025	Liability
		237TG0	Accrued Interest ES 2015 1.6% SerG 2015SrNte Due1-2018	Liability
		237TH0	Accrued Interest ES 2016 Debt Series J	Liability
		237TI0	Accrued Interest ES 2016 Debt Ser I	Liability
		237TX0	Interest payable tax deficit	Liability
		237TY0	Accrued Interest YG 2014 4.82% 2014$100MSerL Due01-2044	Liability
		237TZ0	Accrued Interest YG 2015 Series M	Liability
		237WA0	Accrued Interest WMECO 3.5% SrNte2011 SerFDue9-2021	Liability
		237WB0	Accrued Interest WMECO 6.7% 2007 SerD Due08-2037	Liability
		237WC0	Accrued Interest WMECO 05 $50M 5.24% Ser C 10Yr	Liability
		237WF0	Accrued Interest WMECO 5.9% SrNte2004 SerBDue9-2034	Liability
		237WM0	Accrued Interest WMECO 03 5% 10-Yr $55M Sr Nte	Liability
		237Y20	Accrued Interest YG 5.26% 2004 SerH Due11-2019	Liability
		237YG0	Accrued Interest YG 04 4.8% 10-Yr $75M Ser G	Liability
		237YN0	Accrued Interest YG 2005 5.35% Serl Due07-2035	Liability
		237YO0	Accrued Interest YG 2018 FMB Series O	Liability
		237YP0	Accrued Interest YG 2019 Series P	Liability
		237YQ0	Accrued Interest YG 6.9% 2008 SerJ Due10-2018	Liability
		237YR0	Accrued Interest YG 2019 Series Q	Liability
		237YS0	Accrued Interest YG 2010 SerK Due04-2020	Liability
		237YU0	Accrued Interest YG 2020 Series R	Liability
		237YV0	Accrued Interest YG 2021 Series S	Liability
		237YW0	Accrued Interest YG 2021 Series T	Liability
		237YX0	Accrued Interest YG 2022 Series U	Liability
		237YY0	Accrued Interest YG 2023 Series V	Liability
		237YZ0	Accrued Interest YG 2023 Series W	Liability
		237ZA0	Accrued Interest YG 2023 Series X	Liability
		238010	Common	Liability
		238020	4.25% Pfd Stock Dividends Payable	Liability
		238030	4.78% Pfd Stock Dividends Payable	Liability
		238110	CL+P-Preferred $2.00 Series	Liability
		238120	CL+P-Preferred $1.90 Series	Liability
		238130	CL+P-Preferred $2.20 Series	Liability
		238140	CL+P-Preferred $2.04 Series	Liability
		238150	CL+P-Preferred $2.06 Series E	Liability
		238160	CL+P-Preferred $2.09 Series F	Liability
		238170	CL+P-Preferred $3.24 Series G	Liability
		238400	CL+P -Preferred 3.90% 1949 Series	Liability
		238410	CL+P -Preferred 4.50% 1956 Series	Liability
		238420	CL+P -Preferred 4.96% 1958 Series	Liability
		238430	CL+P -Preferred 4.50% 1963 Series	Liability

ACCOUNTING MANUAL Accounts By Type

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	238440	CL+P -Preferred 5.28% 1967 Series	Liability
		238450	CL+P -Preferred 6.56% 1968 Series	Liability
		238970	Dividends Payable ESOP	Liability
		238H20	Div Declared Pref Stock- Water Co	Liability
		241010	FICA Withheld	Liability
		241020	Federal Income Tax Withheld	Liability
		241030	Sales Tax Payable CT	Liability
		241040	Connecticut Use Tax Declared	Liability
		241050	Massachusetts Income Tax-Emp	Liability
		241060	Massachusetts Sales Tax	Liability
		241061	MA Sales Tax-Manual Adjustment	Liability
		241070	Massachusetts Use Tax Declared	Liability
		241080	Medicare Tax Withheld	Liability
		241100	Connecticut Income Tax-Employees	Liability
		241110	Maine Income Tax-Employees	Liability
		241111	Mass Sales Tax - Electric Sales	Liability
		241120	Mass Sales Tax - Non-Electric Sales	Liability
		241180	Sales Tax - Recov	Liability
		241190	Mass Sales Tax Pay Dir	Liability
		2411F0	CT FMLA Tax Employees	Liability
		241210	Mass Sales Tax Col Pay	Liability
		241230	Michigan Income Tax - Employees	Liability
		241300	NC Withholding Tax	Liability
		241990	Tax Collections Payable- Other	Liability
		241DC0	Washington DC Withholding	Liability
		241IL0	Illinois Withholding Tax	Liability
		241IN0	Indiana Income Tax- Employees	Liability
		241ME0	Sales Tax Payable Maine	Liability
		241ML0	Maryland Income Tax-Employees	Liability
		241MU0	Use Tax	Liability
		241NA0	PSNH Consumption Tax-State of NH	Liability
		241NJ0	NJ Income Tax-Emp	Liability
		241NP0	New York Use Tax	Liability
		241NW0	New York Income Tax	Liability
		241NY0	New York Sales Tax	Liability
		241PA0	Pennsylvania Income Tax -Emp	Liability
		241UT0	Utah Withholding Tax	Liability
		241UV0	Vermont Use Tax	Liability
		241WI0	Wisconsin Income Tax- Employees	Liability
		242001	Change in Control Payments - NU Acquisition	Liability
		242011	Deferred Revenue-HEEC	Liability
		242015	Amr Cfi Deferral	Liability
		242018	Escrow Liability	Liability
		242020	Accrued Audit Expense	Liability
		242030	Salary Wages and Expense Payable	Liability
		242035	NCC Holding Account	Liability
		242036	NCC Transfer Payments	Liability
		242040	Accrued Payroll	Liability
		242050	Weekly Payroll Control	Liability
		242060	Misc Curr Liab RRB ST Int Reserve	Liability
		242070	401K Loan Repayment	Liability
		242090	Non Exempt Pay Accrue Gen Accting	Liability
		242100	Accrue Total Incentive Awards	Liability
		242110	Accrued Lease Payments NUCLARK	Liability
		242120	Direct Deposit	Liability
		242150	Retiree Mgt Med Veba Pyble	Liability
		242151	Retiree Union Med Veba Pyble	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	242170	Home Auto Insurance Premiums	Liability
		242180	Employee Deductions Hyatt Legal	Liability
		242195	Recovery of UG Costs - Norfolk	Liability
		2421A0	Amts Payable To ESCOs For NU Bill S	Liability
		2421B0	Deferred Compensation	Liability
		2421C0	Stock Purchase Plan	Liability
		2421G0	Cur Liab CT Green Com Clean Energy	Liability
		2421G1	COM Clean Energy Sales Tax	Liability
		2421H0	Cur Liab CT Green Strlng Clean Engy	Liability
		2421H1	Sterling Clean Sales Tax	Liability
		2421J0	Cur Liab CT Green 3 Degrees	Liability
		2421J1	3 Degrees Clean Sales Tax	Liability
		242201	Peak Supplier Refund	Liability
		242202	Off Peak Supplier Refund	Liability
		242203	Accd Liab- Rate Refunds	Liability
		242205	Amortization of UG Costs - Norfolk	Liability
		242207	Recovery of UG Costs- Canton	Liability
		242209	Amortization of UG Costs - Canton	Liability
		242210	Current Liability Workforce Reduction	Liability
		242250	Plant Acct Self-Self Voluntary Term	Liability
		242290	401K Plan Match	Liability
		242291	Current Liab Select Energy Wrkforce	Liability
		242300	Litigation Reserve	Liability
		242307	Current Portion Nea Liability	Liability
		242310	Emp P R Deducts-Political Act Com	Liability
		242311	Non-Qualified Pension Liability -Current	Liability
		242312	EE Rebates Held	Liability
		242320	Emp P R Deduct Attach Wages Fixed	Liability
		242330	Emp P R Ded Attach Wages Fed Stat	Liability
		242340	Emp P R Ded Insurance Personal	Liability
		242350	Emp P R Deduction Credit Unions	Liability
		242351	Customer Accounts Receivable NSTAR	Liability
		242360	Emp P R Ded Union Dues Fixed Plrc	Liability
		242361	General Liab Self-Insurance Reserve	Liability
		242370	Emp P R Deduction Club Dues	Liability
		242375	Accrued RECs in Inventory	Liability
		242380	Emp P R Ded Char Contributions	Liability
		242381	Sales Tax Reserve	Liability
		2423A0	US Savings Bond-NBt	Liability
		2423N0	Non-SERP Current Liability	Liability
		2423S0	FASB 158 SERP Current Liab-Credit	Liability
		242410	Emp P R Ded Misc Deductions	Liability
		242420	Accrued Postemployment Benefits - WC LTD	Liability
		242434	Envir Costs Re Facility Closures ST	Liability
		242440	Suppl Retir + Savings Prgrm	Liability
		242450	Emp P R Ded Health Care Rbsm	Liability
		242460	Emp P R Dep Day Care Rbsm	Liability
		242470	Emp P R Dep Day Care Rbsm-1992	Liability
		242480	Dependent Life Deductions	Liability
		242490	Supplemental Life Deductions	Liability
		242500	HHPP-ASPH Sale Escrow	Liability
		242510	Accrued Severance Early Retirement	Liability
		242520	Accrued Life Insurance Premiums	Liability
		242530	Accrued Vacation Pay	Liability
		242540	Auto Self-Insurance Reserve	Liability
		242570	FERC Assessment	Liability
		242580	Accrued FERC Hydro License Fees	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	242610	Int Payable Tax Defic	Liability
		242620	Reserv Outstanding Unclaimed C	Liability
		242635	Deferred Pole Attach Revenue	Liability
		242636	Deferred Wireless Revenue	Liability
		242641	Pipeline Refund - Cust	Liability
		242775	Pay + Save Holding Residential	Liability
		242785	Pay + Save Holding CI	Liability
		242790	EE Utility Holding	Liability
		242791	EE Cust Fin Holding	Liability
		242930	Deferred DSM Revenue	Liability
		242931	Deferred CLC-EE Plan	Liability
		242960	Unearned Revenue	Liability
		242961	Unbilled Account	Liability
		242965	Westwood Lease Deferred Income	Liability
		242970	Employer 401K match	Liability
		242975	Over Earnings Refund	Liability
		242980	Accrued Executive Incentive Comp	Liability
		242990	Misc Current + Accrued Liabilities-Other	Liability
		242999	SMART Solar Temporary Receivable	Liability
		242AV0	Employee Incentive Accrual Even Yrs	Liability
		242AX0	Employee Incentive Accrual Odd Yrs	Liability
		242B00	EE Health Dep Care Rbsm-2010	Liability
		242B10	EE Health Dep Care Rbsm - 2011	Liability
		242BH0	Benefit Hub employee deduction	Liability
		242BM0	ST Liab Burns + McDonnell Incentive Liability	Liability
		242BN0	St Liab Burns + McDonnell Notational Liab	Liability
		242C1X	Deferred Contract Oblig - CY	Liability
		242CA0	Deferred Rental Income-Sundry Sys	Liability
		242CO0	Misc Curr Liab Cash Collater	Liability
		242D10	Amts Paid-Cust in Lieu of Serving	Liability
		242DP0	DPUC Assessment Fees	Liability
		242DR0	PSNH ISO-NE Demand Respond	Liability
		242EE0	3rd Party EE Loan Payable SB Muni Current	Liability
		242EN0	Short Term Environmental Liability	Liability
		242FB0	RESIDENTIAL BOILER FURNACE LOAN PAY	Liability
		242FE0	ACC Fees + Expenses Rate Red Bonds	Liability
		242GA0	Geographic Inc Acrual $2000 Annual	Liability
		242GC0	Geographic Inc Accrual $12000 Xfer	Liability
		242GN0	ST Burns + McDonnell Notational Liability	Liability
		242GR0	PSNH Renew Def Ener Ser Green Rate	Liability
		242GS0	ST Burns + McDonnell Incentive Liability	Liability
		242GSF	Short Term Gas Safety Fund	Liability
		242H20	Other Current Liabilities- Water Co	Liability
		242IN0	ST Liab Burns + McDonnell Notational Liability	Liability
		242IR0	ST Burns + McDonnell Incentive Liability - IRP	Liability
		242LR0	Credits ISO Ne Load Response	Liability
		242P90	Accrued C+LM Expenses	Liability
		242R60	Collect Above Req Payment Elim Acct	Liability
		242R6X	Collect Above Req Payment Elim Acct ICP	Liability
		242R70	Collect Above Req Payment Non-Elim	Liability
		242RC0	Renewable Portfolio Standards	Liability
		242RE0	C+LM Residential Loan Payable	Liability
		242RG0	Regional Greenhouse Gas Emis Reduct	Liability
		242RG2	Home Perf Energy Star Mod Income	Liability
		242RN0	Renewable Liability	Liability
		242RRB	RRB Est Not Incurred	Liability
		242RS0	Misc Curr Liab Rrb State of CT 04	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	242RT0	Short-Term Retention Cash Liability	Liability
		242RU0	Oblig Under Op Lease- Current	Liability
		242SD0	Security Deposit - Real Estate	Liability
		242SE0	Res Smart-E Loan Payable	Liability
		242ST0	YG Advantage Protection Serv Plan	Liability
		242SVT	Short Term Liabilty SVT	Liability
		242TT0	Storm Related Veg Mgt	Liability
		242VB0	Vacation Buyinprogram	Liability
		242Y2X	Current Deferred Contract Oblig-YAEC	Liability
		242YA0	Non-Customer Related Deposits	Liability
		243100	Obligations Under Capital Leases - Current	Liability
		244LT0	LT Derivative Liabilities	Liability
		244ST0	ST Derivative Liabilities	Liability
		252010	Cust Adv For Constr	Liability
		252020	Cust Adv For Constr-Non Refund	Liability
		252040	Interconnect Construct Security Dep	Liability
		252050	Sithe Mystic	Liability
		252110	Anp Bellingham	Liability
		252200	Refundable CIAC Adder	Liability
		252300	Pinehill Customer Advance for Construction	Liability
		252400	Construction Escrow Liability	Liability
		252500	Distr Gen Advance Cust Pmts	Liability
		253000	Other Deferred Credits	Liability
		253010	Escheatable Monies	Liability
		253021	Inventory Replacement Costs Liability	Liability
		253030	Sale of Property Clearing	Liability
		253035	Sale of Leased Appliance Business	Liability
		253080	Deferred Revenue	Liability
		253090	Deferred Contract Oblig - MY	Liability
		253100	Disputed Property Taxes - Withheld	Liability
		253101	Property Taxes Under Appeal	Liability
		253120	Deferred Directors fees -NU	Liability
		253121	Warranty Work - Schneider Electric Breakers	Liability
		253122	Town of Belmont - System Impact Study	Liability
		253123	Open Cape Project Contributions	Liability
		253124	MATEP Distribution Study Agreement	Liability
		253130	Deferred Trustee stock obligation	Liability
		253150	Deferred Revenue EE	Liability
		2531B0	Trans Svc Deposit Algonquin Windsor Locks	Liability
		2531F0	Suncook Energy Trans Tariff No 1 Dep	Liability
		2531G0	Bio Energy Corp Tariff 2	Liability
		2531J0	Trans Serv Deposit USGen NE	Liability
		2531M0	Holyoke Gas + Electric Tariff No 1	Liability
		2531Q0	Tranmission Service Deposit CMEEC	Liability
		253210	PSNH Tax Lease	Liability
		253300	Nonqualified pension liability NSTAR	Liability
		253307	NEA Buyout Liability	Liability
		253310	Residential Gas Central Heat Plan	Liability
		253335	Hazardous Waste Reserves	Liability
		253340	Suncook Energy Tariff No 1	Liability
		253355	SFAS 133 Liability	Liability
		253356	SFAS 133 Regulatory Liability	Liability
		253357	SFAS 133 Liability - Current	Liability
		253358	SFAS 133 Regulatory Liability - Current	Liability
		253450	FIN 45 Ameresco Sales LT	Liability
		253480	Miscelaneous Deferred Credits FIN 48	Liability
		2534N0	CIAC Tax Liab-Non-Cash-Contrib	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	2534T0	CIAC Gross Up Taxes Refundable	Liability
		2534W0	CIAC Gross Up Tax Non-Refund	Liability
		2534X0	Cogen Intcon Gross Up Tax	Liability
		2534Y0	Cogen Interconnect Tax Gross Upcltd	Liability
		25351X	Other Deferred Oblig Funding Rabbi Trust	Liability
		253540	Securitiz True Up - BEC Funding II	Liability
		253550	Securitiz True Up - CEC Funding	Liability
		253560	FAS 109 Goodwill ADIT - Federal	Liability
		253570	FAS 109 Goodwill ADIT - MA	Liability
		253620	Employee Deferred Compensation	Liability
		253630	Deferred Directors Fees	Liability
		253640	Employee Deferred Stock Obligation	Liability
		253641	Trustee Deferred Stock Obligation	Liability
		253651	Overcollat - BEC Funding II	Liability
		253652	Overcollat - CEC Funding	Liability
		253700	Advice of Credit Items	Liability
		253780	Deferred Revenue Fiber Optic Cable	Liability
		253830	Deferred Credit Carrying Charg	Liability
		2538B0	CMEEC WLFD MBC Rev Credit	Liability
		253900	Accrued Executive Incentive Comp Lt	Liability
		253950	Other - Exclusive of Sundry Billing	Liability
		253970	Deferred Compensation-Trustees	Liability
		253999	Tax Act Credit Factor Different	Liability
		253AN0	Burns + McDonnell Notational Liab W	Liability
		253AW0	Burns + McDonnell Incentive Liab W	Liability
		253C1X	Deferred Contract Oblig - CY ICP	Liability
		253COV	COVID-19 FICA Deferral	Liability
		253CP1	CIAC - Marion-Fairhaven CIP	Liability
		253CP2	Point of Interconn - MF CIAC	Liability
		253CP3	CIP fee carrying chg -tax adder MF	Liability
		253CP4	POI carrying chgs - MF tax adder	Liability
		253CVR	COVID-19 Reserve	Liability
		253DC0	Deferred Comp-Exec	Liability
		253EE0	3rd Party EE Loan Payable SB Muni NC	Liability
		253EN0	Environmental Self-Insurance Fund	Liability
		253FS0	FAS 106-Unfunded Liab Curtailment	Liability
		253GN0	Burns + McDonnell Notational Liab	Liability
		253GS0	Burns + McDonnellincentiveliab	Liability
		253GSF	Gas Safety Fund	Liability
		253IN0	Burns + McDonnell Notational Liab C	Liability
		253IR0	Burns + McDonnell Incentive Liab C	Liability
		253IS0	Othr Defd Interconnectn Sec Dep	Liability
		253ISX	Other Dfd Interconnect Sec Dep- ICB	Liability
		253ME0	Deferred Gain - CL+P Easement	Liability
		253MGR	Deferred Merger Costs	Liability
		253MM0	Burns + McDonnell Incentive Liab	Liability
		253MN0	Burns+McDonnell Notational Liab	Liability
		253NJ0	NU Fxd Bnd-Chge in Fair Value	Liability
		253NRS	NRES Long Term Liability Account	Liability
		253P10	Othr Defd Neighbor Helping Neighbor	Liability
		253P60	NH Pension Liability	Liability
		253PY0	Stock Option Tax Withholding Amount	Liability
		253RC0	Rehabilitation Tax Credit	Liability
		253RN0	Renewable Port Std LT Obligation	Liability
		253RRB	Payable to PSNH Ratepayers	Liability
		253RT0	Othr Defd LT Retention Cash Liab	Liability
		253RTU	SaaS RTU Payments- Long Term	Liability

ACCOUNTING MANUAL Accounts By Type

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	253RU0	Oblig Under Op Lease- Non-Current	Liability
		253ST0	Stock Option Exercise Amount	Liability
		253SVT	Long Term Liability SVT	Liability
		253TD0	Various Transmission Deposits	Liability
		253TR0	Deferred Tariff 9 Revenue	Liability
		253UI0	To Book Quarterly Deposits From UI	Liability
		253UN0	Bod Def Fees-Stock Units	Liability
		253WL0	Pymt Recd From JDS-Windsor Bldg	Liability
		253Y2X	Deferred Contract Oblig-YAEC ICP	Liability
		253YA0	Long Term Non Customer Deposit	Liability
		254001	Reg Liability - Fair Value Adj - NU Acquisition of NSTAR	Liability
		254002	Deferred DSM Revenue- Reg Liability	Liability
		254003	Energy Efficiency Loans	Liability
		254020	FASB 109 Regulatory Liability - BECO	Liability
		254021	FASB 109 Regulatory Liability - Commonwealth	Liability
		254022	FASB 109 Reg Liability - Cambridge Elec	Liability
		254030	Other Regulatory Liabilities - 254030	Liability
		254040	Local Distrb Recon Adj LDAC- Liab	Liability
		254050	Storm Contingency Fund	Liability
		254060	Consultant Expend -LDAC Liab	Liability
		254070	Geothermal Program- Liab	Liability
		254080	Balancing Penalty Credit LDAC- Liab	Liability
		254090	AFUDC on Transmision 50%	Liability
		254100	Storm Fund Post 2-1-2018	Liability
		254110	Deferred Storm Costs Post 2022-Liab	Liability
		254125	RSA 125-O	Liability
		254150	Fair Value Adj - Acquisition of NSTAR Reg Liab	Liability
		254170	Reg Liab-R E Gains After 7 1 98	Liability
		254200	NOX Credit Sales Post C Date	Liability
		254355	Derivative Regulatory Liability	Liability
		254356	Derivative Below Mkt Cost - Reg Liab - Current	Liability
		254380	SMART Solar Cost Recovery Mech	Liability
		2543J0	Other Eg Liab FAS158 - SERP	Liability
		2543K0	Other Reg Liability FAS158- OPEB	Liability
		2543M0	Other Reg Liab - Medvantage APBO	Liability
		2543Z0	Othe Reg Liab-Non-SERP Cumultv Adj	Liability
		254540	C+LM Deferral of Over Recoveries	Liability
		2545Y0	Spent Fuel Trust DOE Diff Credit	Liability
		254900	Reg Liab NU Merger Pension	Liability
		254980	Regulatory Liability - CY -YA	Liability
		254990	Misc Reg Liability	Liability
		254A10	Intra Co Deferral Amounts	Liability
		254AC0	Allconnect Commissions Deferral	Liability
		254AE0	Fair Value AES Thames IPP Contract	Liability
		254AG0	Attorney General Tracker	Liability
		254AMI	Advanced Metering Infras- Liab	Liability
		254ARA	Acquired EGMA regulatory liability	Liability
		254BBP	Chapter 340 Adder- Burgess Reg Liab	Liability
		254BC0	System Benefit Charge Deferral	Liability
		254BP0	Reg Liability- Boiler+ Furnace Replace Pgm	Liability
		254CA0	Competitive Transition Charge Def	Liability
		254CAD	Capital Add Deferral-Liab	Liability
		254CB0	Reg Liability GSC FMCC Deferral	Liability
		254CEF	Clean Energy Fund	Liability
		254CPT	Capital Tracker Deferral- L	Liability
		254CT0	Reserve CL+P Overearnings Dkt00-12	Liability
		254CW0	AFUDC Regulatory Liability Sch 21NU	Liability

ACCOUNTING MANUAL Accounts By Type

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	254DC0	Reg Liability Revenue Decoupling	Liability
		254DK0	FASB 109 Regulatory Liability	Liability
		254DOE	Track SBC Funding for DOE	Liability
		254EEP	Energy Efficiency Tracker-Liab	Liability
		254EH0	Reg Liability Fv Derivative Cont	Liability
		254EN0	Regulatory Liability - Enron	Liability
		254ER0	PSNH Electric Assist Prog Reserve	Liability
		254ERA	Environmental Remediation Adder- Liab	Liability
		254ET0	PSNH Statewide Electric Assist Prog	Liability
		254EX0	Exogenous Property Tax- Liab	Liability
		254FFF	Deferral-Fee for Free Pay	Liability
		254FS0	Amort FAS 106-WMECO	Liability
		254FT0	Ftr Fair Market Value	Liability
		254GDV	Reg Liab- Generation Divestiture	Liability
		254GE0	Reg Liability - Yg System Expansion	Liability
		254GET	Deferred GET Liability	Liability
		254GN0	Tax Rate Change FAS109 Generation	Liability
		254GP0	Gain on Property Sale	Liability
		254GR0	PSNH Rnew Def Ener Ser Green Rate	Liability
		254GSG	Firm Gas Costs Pr Yr Overcoll - SEC Grouping	Liability
		254GT0	Seasonal Gas Costs - Over Collection	Liability
		254H20	Regulatory Liab - Water Co	Liability
		254HC0	Protective Hardship Credit - RAAC	Liability
		254IL0	ILEP Margin Sharing	Liability
		254LBR	Deferred Lost Base Revenues Reg Liab	Liability
		254LC0	Long Term Renewable Contract	Liability
		254LD0	Load Data + Load Data Analysis	Liability
		254LG0	LNG Tracking For True-Up of Plant	Liability
		254NE0	Neil Distribution - CL+P	Liability
		254NF0	Reg Liability - Yg Non Firm Margin	Liability
		254NF1	Reg Liability - NFM Large Proj	Liability
		254NF2	Reg Liability - Small Large Proj	Liability
		254NHA	New Hampshire Assess Def	Liability
		254NMA	Net Metering Adder- Liability	Liability
		254NW0	NWPP Deferral	Liability
		254P20	SCRC Regulatory Obligation-Seabrook	Liability
		254P30	PSNH ES Deferral	Liability
		254P90	PSNH Accrued C+LM Expenses	Liability
		254PA0	Firm Gas Costs Overcollection	Liability
		254PB0	PBOP Transmission Tracker Reg Liab	Liability
		254PG0	Deferred PGA Unbilled	Liability
		254PJ0	Reserve for C+LM Projects	Liability
		254PP0	Reg Liability Pens Pbop Trcker Mech	Liability
		254PS0	Reg Liability Propane Prcds Pr Prge	Liability
		254PT1	Property tax settlement proceeds	Liability
		254RA0	Reserve For Transmission Refunds	Liability
		254RB0	Rate Base Offset -Reg Liab GM + 2B	Liability
		254RD0	TC Rate CAP Deferral	Liability
		254RE0	PSNH Environmental Reg Obligation	Liability
		254RES	Reserve for EGMA Pension Tracker	Liability
		254RG0	RGGI Regulatory Liability Deferral	Liability
		254RP0	Reg Liab - Deferred REP	Liability
		254RPS	Renewable Portfolio Standard- Liab	Liability
		254RRA	RRA Tracker Deferral- Liab	Liability
		254SB0	Gain on Sale Bethel Land YG	Liability
		254SL0	Basic Service Cost Adj True Up	Liability
		254SO0	Solar Program Cost Adj	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	254ST0	Reg Liability Storm Reserve	Liability
		254TAX	Federal Tax Rate Change	Liability
		254TC0	TCam Deferral	Liability
		254TR0	NU Tariff No 10 - Transmission Deferral	Liability
		254TRC	Tax Rate Change Mass DPU	Liability
		254TX1	Contra Deferred RTD	Liability
		254TX2	Contra Deferred AC 282	Liability
		254TXA	Federal Tax Rate Chg	Liability
		254TXD	Def Tax Due to Rate Change	Liability
		254TXG	Tax Rate Change Generation FAS109	Liability
		254TXR	2017 Tax Refor Reg Tracker- Reg IIB	Liability
		254UC0	Reg Liability Uncol T-Up Basic Srvc	Liability
		254UL0	Miscellaneous Credits	Liability
		254VEG	Veg Mgmt - PPAM Reg Liab Deferral	Liability
		254WA0	Intra Co Deferral Amounts Trans	Liability
		254WE0	Inter Co Deferral Amounts Trans	Liability
		254YC0	Reg Liab YGS Conservation Adj Mech	Liability
		255000	Accum Deferred Investment Tax	Liability
		281000	Acc DIT Liab - Accel Amort Prop	Liability
		282000	ADIT - Fed - Liberalized Prop	Liability
		282020	ADIT - MA - Liberalized Prop	Liability
		2821X0	ACC DIT - Interco Elim	Liability
		2821XX	Acc Dit Interco Elim - ICP	Liability
		282DK0	Accum Def Inc Tx Prop FASB 109	Liability
		282LGX	ADIT - Interco Land Gain - Elim	Liability
		282SE0	State Adit Ld Excl From Rb	Liability
		282X0X	Federal LD ADIT for Eliminations	Liability
		282XE0	Federal Adit Ld Excl From Rb	Liability
		283010	Federal Adit Non Prop	Liability
		283020	Mass Adit Non Property	Liability
		283024	ADIT - Mass - NU Acquisition of NSTAR	Liability
		283025	ADIT - Federal - NU Acquisition of NSTAR	Liability
		283030	FASB109 Accum Def Income Tax	Liability
		283070	FASB109 Accum DIT	Liability
		283090	FASB109 Mass Accum Def Income Tax	Liability
		283100	Federal ADIT - Non prop	Liability
		283110	MA ADIT - Non prop	Liability
		283120	MA ADIT - Acquisition of NSTAR	Liability
		283130	Federal ADIT - Acquisition of NSTAR	Liability
		283210	Fed Adit - BEC II Transition	Liability
		283220	State Adit - BEC II Transition	Liability
		283230	Fed Adit - CEC Funding Transition	Liability
		283240	State Adit - CEC Funding Transition	Liability
		283400	FAS 109 Goodwill Adit Federal	Liability
		283420	FAS 109 Goodwill Adit Mass	Liability
		283990	ACC Def Inc Tx Other-Misc	Liability
		2839C0	X-Fer Curr Adit Liab	Liability
		2839L0	ACC DIT Liab - Current Portion	Liability
		283CP0	Deferred Taxes - Comprehensive Inco	Liability
		283DG0	Tax Gross-Up on SFAS 109 Reg Assets	Liability
		283DK0	Accum Def Inc Tx Othr FASB 109	Liability
		283GN0	ADIT 283 Generation	Liability
		283GN1	FAS109 Generation	Liability
		283SE0	State Adit Liabilities Excl from Rb	Liability
		283VA0	Deferred Tax Valuation	Liability
		283X00	Fed LT Adit Liabilities For Elims	Liability
		283X0X	Federal LT Adit Liabilities for Elims - ICP	Liability

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZBS	Other Balance Sheet	283XE0	Fed Adit Liabilities Excl From Rb	Liability
		283XL0	Fed Curr Adit Liabilities From Elims	Liability
		433000	Balance Transferred From Income	Liability
		433020	Balance Transferred from Income Adjustment	Liability
		4331C0	Minority Interest from 433C10 - CY	Liability
		4331Y0	Minority Interest from 433Y10 - YA	Liability
		433C10	Minority Interest to 4331C0 - CY	Liability
		433NX0	Bal Trans From Income- Min Int	Liability
		433Y10	Minority Interest to 4331Y0 - YA	Liability
		437010	CL+P-$1.90 Series-Div Decl Pfd Stk	Liability
		437015	4.25% Preferred Stock Dividends	Liability
		437020	4.78% Preferred Stock Dividends	Liability
		437025	CL+P-$2.00 Series-Div Decl Pfd Stk	Liability
		437030	CL+P-$2.04 Series-Div Decl Pfd Stk	Liability
		437040	CL+P-$2.20 Series-Div Decl Pfd Stk	Liability
		437050	CL+P-$2.06 Series E-Div Decl Pfd Stk	Liability
		437060	CL+P-$2.09 Series F-Div Decl Pfd Stk	Liability
		437070	CL+P-$3.24 Series G-Div Decl Pfd Stk	Liability
		437410	CL+P-3.90% Ser-1949-Div DCl Pfd Stk	Liability
		437420	CL+P-4.50% Series 1956-Div Decl Pfd Stk	Liability
		437430	CL+P-4.50% Series 1963-Div Decl Pfd Stk	Liability
		437440	CL+P-4.96% Series 1958-Div Decl Pfd Stk	Liability
		437450	CL+P-5.28% Series 1967-Div Decl Pfd Stk	Liability
		437460	CL+P-6.56% Series 1968-Div Decl Pfd Stk	Liability
		438000	Dividends Declared-Common Stock	Liability
		438010	Unallocated Dividend Adj - ESOP	Liability
		438030	Dividends Declared-Rest Stock Unit	Liability
		439110	RE Adj Pref Stock Expense Amort	Liability
		439GAA	Retained Earnings Adjustments	Liability
		99000X	Intracompany Clearing Account	Asset
		151E10	Fuel Stock Coal Pile E	Asset
		1811E0	Unamortized Issue Exp CL+P 5.50% 2009 SerA Due02-2019	Asset
		1816E0	Unamort Debt Issue Exp CL+P 1.55% PCRB1996 SerADue5-2031	Asset
		2211E0	2009 CL+P 5.50% SerA Due02-2019	Liability
		2246E0	1996 CL+P 1.55% PCRB SerADue5-2031	Liability
		2261E0	Unamortized Discount 2009 CL+P 5.50% SerA Due02-2019	Liability
		2283E0	Medicare Subsidy Asset Pre - FAS 158	Liability
		2371E0	Accrued Interest CL+P 5.50% 2009 SerA Due02-2019	Liability
		2376E0	Accrued Interest CL+P 1996 1.55% PCRB SerADue5-2031	Liability
		242E10	ST EIP - Odd Yrs	Liability
		242E20	ST EIP - Even Yrs	Liability
		242E30	LT EIP in ST Odd Years	Liability
		242E40	LT EIP in ST Even Years	Liability
		2531E0	Trans Serv Tariff Deposit-Altresco	Liability
		253E10	LT EIP - Odd Yrs	Liability
		253E20	LT EIP - Even Yrs	Liability
		253E30	Phantom Shares	Liability
		253E40	10-12 Perf Cash Incentive Plan	Liability
		254E10	Inter Co Deferral Amounts	Liability
ZZZZSC	Stores Clearing	163010	Lobby Stock Clearing	Asset
		163020	Stores Expense Clearing	Asset
		163030	Stores Expense Clearing - Central Warehouse	Asset
ZZZZFC	Fleet Clearing	184010	Transp + Power-Op Equip Clearing	Asset
ZZZZFP	Fuel and Purchased Power	431500	Return on Def Transmission Costs	Expense
		431600	Other Interest Exp- Net Metering Deferral	Expense
		456210	NSTAR RNS Revenue	Revenue
		456500	Other Engineering	Revenue

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Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZFP	Fuel and Purchased Power	485370	Deferred CGAC Revenue	Revenue
		501000	Fuel Costs- Steam Oil	Expense
		501100	Fuel Costs-Steam Plant	Expense
		501120	Fuel Costs- Steam Other	Expense
		501130	Fuel Cost - Steam Additives	Expense
		501140	Fuel Cost - Steam Residuals	Expense
		501150	Fuel Expense- Wood Residuals	Expense
		501190	Fuel Cost - Sludge	Expense
		509000	Emission Allowances	Expense
		518000	Amort Prior SNFDC	Expense
		518001	Nuclear Fuel Expense	Expense
		547000	Fuel Costs -Other	Expense
		547100	Fuel Costs -Alongside	Expense
		547200	Fuel Costs -Sludge Expense N	Expense
		555000	Purchased Power Energy	Expense
		555001	Purchased Power Energy- Deferred Fuel	Expense
		555002	Purchased Power Energy-Demand Ratchet Offset Rebates	Expense
		55501X	Purchased Power Energy ICP	Expense
		555110	CY Atomic Power Co-Purch Power	Expense
		555120	Purchased Power - VT Yankee Nuclear Power Corp 06	Expense
		55512X	Purchased Power Intercompany ICP	Expense
		555130	Purchased Power - ME Yankee Atomic Power	Expense
		555200	Purchased Power - Unreg	Expense
		555310	Purchased Power - CY	Expense
		555320	Purchased Power - YA	Expense
		555330	Purchased Power - MY	Expense
		55533X	Purchased Power - CY ICP	Expense
		55534X	Purchased Power - YA ICP	Expense
		555350	Misc Purchase Power ISO-NE	Expense
		55535X	Purchase Capacity-NH Yankee-Seabrook ICP	Expense
		555360	Purchased Power - VT Yankee Nuclear Power Corp 36	Expense
		555400	Purchased Power Capacity	Expense
		555410	Purchased Power Capacity ISO NE	Expense
		555420	Capacity Contracts For Difference	Expense
		555430	Energy-REC- Special Contracts	Expense
		555440	Capacity- Special Contracts	Expense
		555500	Sales-Hub S T Purch Energy	Expense
		555555	Purchased Power Energy- Standard Service	Expense
		555700	Deferred Transmission Revenue	Expense
		55586X	NU Renewable Energy Certificate ICP	Expense
		555CEF	Subscriber Credits	Expense
		555SLR	Solar Revenues	Expense
		557000	Other Power Expenses- Buyout	Expense
		55701X	CT Yankee - Decomm - Cambridge Elec ICP	Expense
		55702X	MA Yankee - Decomm - BECO ICP	Expense
		55703X	MA Yankee - Decomm - Commonwealth ICP	Expense
		55704X	MA Yankee - Decomm - Cambridge Elec ICP	Expense
		55705X	CT Yankee - Decomm - BECO ICP	Expense
		557064	Maine Yankee - Decomm	Expense
		557100	Other Power Expenses - NEPOOL Other	Expense
		561400	Scheduling + System Control+Dispatch	Expense
		56140X	S+D for RNS ICP	Expense
		561550	ISO Schedule 5	Expense
		561800	Reliability + Planning + Standards Devel Services	Expense
		565000	Transmission of Electricity by Others	Expense
		56511X	Transmission of Electricity of Others- WMECO Local Facilities ICP	Expense
		565200	Transmission of Electricity by Others Black Start ISO NE	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZFP	Fuel and Purchased Power	565210	Transmission of Electricity by Others Trans Rev Load Resp	Expense
		565220	Transmission of Electricity by Others NOATT Sched 2	Expense
		56522X	Transmission of Electricity by Others - RNS ICP	Expense
		565230	Transmission of Electricity by Others RMR	Expense
		56523X	Trans of Elect by Others - S+D for RNS ICP	Expense
		565240	Transmission of Electricity by Others - RNS	Expense
		565250	Transmission of Electricity by Others Alloc Seg RNS	Expense
		565260	Transmission of Electricity by Others - S+D for RNS	Expense
		565300	Transmission of Electricity by Others Central Maine	Expense
		565400	Transmission of Electricity by Others Deferred Retail Trans	Expense
		565410	Intercompany LNS Expense	Expense
		56541X	Intercompany LNS Expense ICP	Expense
		565500	Transmission of Electricity by Others - NEP	Expense
		565510	Transmission of Electricity by Others Phase 2 AC	Expense
		565520	Transmission of Electricity by Others Phase 2 DC	Expense
		565530	Transmission of Electricity by Others - GMP	Expense
		565550	Transmission of Electricity by Others Vermont Electric Company	Expense
		565560	Transmission of Electricity by Others Misc	Expense
		565580	Transmission of Electricity by Others NE Electric	Expense
		565590	Transmission of Electricity by Others Vermont Electric Transmission Co	Expense
		565591	RNS Transmission Payment	Expense
		565600	Transmission of Electricity by Others- Congestion	Expense
		565A4X	Intracompany Retail Deferral ICP	Expense
		565ECX	Intercompany Retail Deferral ICP	Expense
		565L10	Intracompany T9 Exp From CL+P	Expense
		565L1X	Intracompany T9 Exp From CL+P ICP	Expense
		565L5X	Trans of Elect by Others - Sch 21 for CL+P Intraco ICP	Expense
		565L6X	Trans of Elect by Others - Sch.21 for PSNH Intra ICP	Expense
		565L7X	Trans of Elect by Others - Sch.21 for WMECO Intra ICP	Expense
		565N8X	Trans of Elect by Others - Sch 21 for CL+P Interco ICP	Expense
		565N9X	Trans of Elect by Others - Sch.21 for PSNH Inter ICP	Expense
		565NAX	Trans of Elect by Others - Sch.21 for WMECO Inter ICP	Expense
		565NRX	Sch 21 NSTAR Elec	Expense
		565NSX	Intercompany PH 2 Fac Support ICP	Expense
		567000	Transmission Rents	Expense
		567100	Transmission Rents 345 KV Facilities	Expense
		567200	Transmission Rents - Transmission System Ops	Expense
		567300	Transmission Rents - Substation	Expense
		575700	Trans Market Facilitation Monitoring + Compliance	Expense
		575710	Trans Market Facilitation Monitoring + Compliance ISO Sch 3	Expense
		728000	Liquefied Petroleum Gas Expense	Expense
		804000	Natural Gas City Gate Purchases-Off System Sales	Expense
		804100	Purchases From Other Sources	Expense
		804130	Off system Sales Margin	Expense
		804612	Variable Supply Gas Costs Imbalance	Expense
		804613	Fixed Supply Gas Cost	Expense
		804614	Variable Supply Gas Cost- Comm	Expense
		804615	Fixed Storage Gas Costs	Expense
		804616	Variable Storage Gas Cost- Storage	Expense
		804617	Fixed Transportation Gas Cost	Expense
		804618	Variable Transportation Gas Cost	Expense
		804620	Gas Hedging Settlement Cost	Expense
		804629	Purchased Gas Interuption	Expense
		804636	Transfer to Storage-Liquifaction	Expense
		804637	Transfer to Storage Injections	Expense
		804700	Nat Gas City Gate Purchases	Expense
		804900	Nat Gas City Gate Purchases- Amort of Def Fuel	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZFP	Fuel and Purchased Power	808100	Gas Withdrawn from Storage-Debit	Expense
		80810X	Gas Assoc Co - ICP	Expense
		80811X	Gas Assoc Co- ICP Non Allowed	Expense
		808623	LNG Boiler Fuel	Expense
		808624	LNG Vaporized	Expense
		809100	Withdrawals Liquefied Natural Gas -Debit	Expense
		813000	Other Gas Supply Expenses	Expense
ZZZZEE	Energy Efficiency	417130	Federal Projects- EE-Expense	Expense
		431301	DSM Deferral Interest	Expense
		485360	Deferred CLM Revenue	Revenue
		557200	Renewables Expense	Expense
		815000	Maps and Records - Gas	Expense
		908100	Customer Assistance Exp - Energy Efficiency	Expense
		908200	Customer Assistance Exp - Energy Efficiency Amort	Expense
		908SM0	EE Program Cost Smart Meter Pilot	Expense
		909100	C+LM Inform + Instruct Advertise	Expense
		916100	Miscellaneous Sales - Energy Efficiency	Expense
		926100	Energy Efficiency GSC	Expense
ZZZZOM	Operation and Maintenance	403100	NUSCO Depreciation-Transfer Credit	Expense
		403200	Depreciation Expense- NUSCO	Expense
		403400	Depreciation Expense- Data	Expense
		403500	Depreciation Expense- Telephone	Expense
		403600	Depreciation Expense-MDM	Expense
		403800	Depreciation Expense SaaS	Expense
		40801X	Payroll Taxes ICP	Expense
		408120	Genl Svc Co OH Taxes N	Expense
		411600	Gains From Disp of Utility Plant	Revenue
		411700	Losses From Disp of Utility Plant	Expense
		417110	Nonutility Operations Expense	Expense
		417111	Nonutility Oper Exp - Non Oper Prop	Expense
		418010	Amort Rent Inc 5Com Barter Trans Cb	Revenue
		421140	Gain on Disposition of Property	Revenue
		421150	Loss on Disposition of Property	Revenue
		421600	Misc Nonoperating Income	Revenue
		421640	Expenses Assoc w Fees	Revenue
		42164X	Miscellaneous Nonoperating Income- Amort ICP	Expense
		423001	In-Kind Contributions-Unrestricted	Revenue
		423003	Net Unrealized Capital Gains Loss	Revenue
		424110	In-Kind Services Donations	Expense
		424300	Scholarships Donations	Expense
		424400	Civic + Community Donations	Expense
		424600	Educational Matching Donations	Expense
		424610	Corporate Matching Donations	Expense
		425000	Miscellaneous Amortization	Expense
		426100	Corporate Donations	Expense
		426300	Penalties Expense	Expense
		426400	Expend for Civic + Political Activities	Expense
		426401	Expend for Civic + Pol Act Lob Fed	Expense
		426402	Expend for Civic + Pol Act PAC	Expense
		426500	Other Deductions	Expense
		426550	Other Deductions - Sys Comm	Expense
		431201	Bad Debt Adder Interest	Expense
		440200	Deferred PAM Elect	Revenue
		485350	Deferred PAM Gas Revenue	Revenue
		488100	Miscellaneous Dist Service Revenue Gas	Revenue
		500000	Operation Supervision + Eng - Steam	Expense
		502000	Steam Expenses	Expense

ACCOUNTING MANUAL Accounts By Type

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOM	Operation and Maintenance	505000	Electric Expenses - Steam	Expense
		506000	Misc Steam Power Exp-Other	Expense
		507000	Rent Exp Steam Pwr	Expense
		510000	Maint Supervision + Eng Steam	Expense
		511000	Maintenance of Structures Steam	Expense
		512000	Maintenance of Boiler Plant Steam	Expense
		513000	Maint of Electric Plant Steam	Expense
		514000	Maint of Misc Steam Plant	Expense
		517000	Operation Super + Eng - Electric	Expense
		535000	Operation Supv and Engineering	Expense
		536000	Water For Power-Other	Expense
		537000	Hydraulic Expenses-Other	Expense
		538000	Electric Expense	Expense
		539000	Misc Hydro Rent Exp	Expense
		540000	Rents To Associated Companies	Expense
		541000	Maint Supervision + Eng Hydro	Expense
		542000	Maint of Structures-Hydro	Expense
		543000	Maint of Reservoir Dams + Wtrway	Expense
		544000	Maint of Elect Plant Hydro	Expense
		545000	Maint of Misc Hydro Plant-Other	Expense
		546000	Operation Supv + Engineering	Expense
		548000	Generation Expenses	Expense
		549000	Misc Other Expense-Other	Expense
		551000	Maintenance Supv + Engineering Other	Expense
		552000	Maintenance of Structures Pwr Gen Other	Expense
		553000	Maint of Gen+Elec Equip Other	Expense
		554000	Maint of Misc Pwr Generation Other	Expense
		555300	Purchased Power - CY YA MY	Expense
		556000	System Control and Load Dispatching	Expense
		557110	Other Power Expenses - NEPOOL	Expense
		560000	Transmission Operation Super + Eng	Expense
		560002	Transm Oper Super + Eng- Snow Rem	Expense
		560003	Transm Oper Sup + Eng- Oper Prop	Expense
		560004	Transm Oper Super + Eng- App Dev	Expense
		560005	Transm Oper Super + Eng- Appl Supp	Expense
		560006	Transm Oper Super + Eng- DB Admin	Expense
		560007	Transm Oper Super + Eng- Infrast	Expense
		560008	Tran Opr Sup+Eng PC Serv Help Desk	Expense
		560009	Transm Oper Sup+Eng- Trans Veh Util	Expense
		560090	Total Reward-Incentive 560	Expense
		560110	General Super and Admin	Expense
		560112	Absence Time 560	Expense
		560113	Disability 560	Expense
		560570	Reallocation offset 560	Expense
		561000	Load Dispatching	Expense
		561100	Load Dispatch - Reliability	Expense
		561200	Load Dispatch Monitor + Oper	Expense
		561201	Load Dispatch Mon + Oper - Janitor	Expense
		561202	Load Dispatch Mon+Oper - Main Bldg	Expense
		56121X	Load Dispatch Monitor + Oper ICP	Expense
		561300	Load Dispatch Trans Service +Schedule	Expense
		561330	Load dispatch - transmission svc + sched	Expense
		561480	Load Dispatching - Scheduling + System Control + Dispatch	Expense
		561500	Reliability Plan+Standards	Expense
		561600	Transmission Service Studies	Expense
		561700	Generation Interconnection Studies	Expense
		562000	Transmission Station Expense	Expense

ACCOUNTING MANUAL Accounts By Type

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOM	Operation and Maintenance	562010	Tra Sta Xfmr Op	Expense
		562020	Tra Sta Buses + SW Gear Op	Expense
		562030	Tra Sta Relay Op	Expense
		562040	Tra Sta Breaker Op	Expense
		562050	Tra Sta Misc Equip Op	Expense
		562080	Tra Sta Op of Batteries	Expense
		562090	Tra Sta Housekeeping	Expense
		562240	Tra Sta Inspect	Expense
		562250	Tra Sta Xfmr Power Factor Test	Expense
		562260	Tra Sta Load Readings	Expense
		562280	Tra Sta Care and Support	Expense
		562290	Trans - Inspect Towers + Poles	Expense
		562295	Trans Station Switching	Expense
		562300	Trans - SS Alarm Investigate	Expense
		562310	Trans Sta NPCC Relay + Trip testing	Expense
		562320	Trans Sta Non-NPCC Relay+Trip Test	Expense
		562330	Trans Sta Test Doble timer sweep	Expense
		562340	Trans Sta Checks	Expense
		562570	Reallocation offset 562	Expense
		563000	Overhead Line Exp	Expense
		563100	Overhead line customer support	Expense
		563400	OH Lines Inspection and Patrols	Expense
		564000	Underground Line Exp	Expense
		564200	Trans - UG Vault Inspect and Clean	Expense
		564400	UG Tra Line Fault Location	Expense
		564570	Reallocation offset 564	Expense
		565100	Transmission Other	Expense
		566000	Misc Transmission Expense	Expense
		566001	Misc Transm Exp - Applic Supp	Expense
		566002	Misc Transmission Expense - Infrast	Expense
		566003	Misc Transmission Exp - Storage IT	Expense
		566004	Misc Transm Exp - Network Service	Expense
		566020	Computer Maintenance Contracts	Expense
		566100	Misc Transmission Expense-Other	Expense
		566570	Reallocation offset 566	Expense
		568000	Trans Maint Sup + Eng	Expense
		568001	Trans Maint Sup+Eng-Trans Veh Util	Expense
		568570	Reallocation offset 568	Expense
		569000	Trans Maintenance of Structures	Expense
		569010	Trans Maint of Structures -Maint IT	Expense
		569100	Trans Maintenance Computer Hardware	Expense
		569200	Trans Maintenance Computer Software	Expense
		569300	Trans Maint Communication Equipment	Expense
		570000	Trans Maintenance of Station Equipment	Expense
		570010	Tra Sta Xfmr Corrective Maint	Expense
		570020	Tra Sta Bus SW Gear CM	Expense
		570030	Tra Sta Relays CM	Expense
		570040	Tra Sta Breakers CM	Expense
		570050	Tra Sta Misc Elect Equip Maint	Expense
		570070	Tra Sta Oil Test PM	Expense
		570080	Tra Sta Battery Maint	Expense
		570090	Tra Sta Maint - Other equip	Expense
		570100	Tra Sta Equipment Preventative Maint	Expense
		570110	Tra Sta Gas Breaker Major Maint	Expense
		570115	Trans Sta SCADA RTU Repair	Expense
		570120	Trans Sta SCADA DNP Alarm Group	Expense
		570125	Trans Sta SCADA	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOM	Operation and Maintenance	570150	Tra Sta Environmental LTBI	Expense
		570240	Tra Sta Environmental	Expense
		571000	Trans Maint of Overhead Lines	Expense
		571310	OH Tra Lines Maint Towers + Fixtures	Expense
		571320	OH Tra Lines Maint Poles + Fixtures	Expense
		571330	Maint of OH Conductors and Devices	Expense
		571350	Maint of OH Rights of Way Clearing	Expense
		572000	Transmission Maint of Underground Lines	Expense
		572240	UG Tra Lines Environmental	Expense
		572310	UG Tra Lines Conduit Maint	Expense
		572320	UG Tra Lines Maint of Cable + Devices	Expense
		573000	Transmission Maint Misc Plant Other	Expense
		580000	Distrib Ops Supervision and Eng	Expense
		580002	Distrib Ops Sup + Eng - Oper Prop	Expense
		580090	Total Reward-Incentive 580	Expense
		580110	Adm and Eng Labor	Expense
		580111	Non-Productive Time	Expense
		580112	Absence Time 580	Expense
		580570	Reallocation offset 580	Expense
		581000	Distrib Ops Load Dispatching	Expense
		581110	Dispatch Supervision and Admin	Expense
		581112	Absence Time 581	Expense
		581430	Dist Load Dispatch Communication	Expense
		581440	Distribution and System Dispatch	Expense
		581460	Reporting Service Dispatch	Expense
		581570	Reallocation offset 581	Expense
		582000	Distrib Ops Station Exp	Expense
		582010	Dist Sta Xfmr Op PM	Expense
		582020	Dist Sta Buses + SW Gear Op	Expense
		582030	Dist Sta Relay Op	Expense
		582050	Dist Sta Misc Elect Equip	Expense
		582060	Dist Sta Network Vault Inspect	Expense
		582080	Dist Sta Op of Batteries	Expense
		582090	Dist Sta Housekeeping	Expense
		582240	Dist Sta Inspect	Expense
		582250	Dist Sta Trouble Response	Expense
		582260	Dist Sta Spot Load Fan Survey	Expense
		582270	Dist Sta Customer Standby	Expense
		582280	Dist Sta Care and Support	Expense
		582290	Dist Sta Lamp Replacement	Expense
		582570	Reallocation offset 582	Expense
		583000	Distrib Ops Overhead Lines	Expense
		583001	Distrib Ops OH Lines - Oper Prop	Expense
		583010	OH T S Fault Locating	Expense
		583020	Dist Sta RADSEC Repair	Expense
		583050	OH preventive maint inspections	Expense
		583060	Inspection - Dist Poles	Expense
		583070	Dist line patrols	Expense
		583100	OH Line Xfmr Rem instl	Expense
		583260	Disconnect Recon OH	Expense
		583270	Rubber Up Overhead Wires	Expense
		583275	Small Tools - Overhead	Expense
		583280	CFI credits -OH line xfmrs	Expense
		583570	Reallocation offset 583	Expense
		584000	Distrib Ops Underground Lines	Expense
		584001	Distrib Ops UG Lines - Oper Prop	Expense
		584010	UG Conduit Inspection	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOM	Operation and Maintenance	584020	UG T S fault isolation locating	Expense
		584030	Tunnel Inspections	Expense
		584050	RDA PM Vault Mat Inspection	Expense
		584060	UG Oil Switch	Expense
		584080	UG Xfmr Rem Instl	Expense
		584090	Underground Line Patrols	Expense
		584200	Dig Safe Markouts	Expense
		584260	Disconnect Recon UG	Expense
		584275	Small Tools - Underground	Expense
		584280	CFI credits -UG line xfmrs	Expense
		584570	Reallocation offset 584	Expense
		585000	Distrib Ops SL and Signal Exp	Expense
		585010	Street Lighting Operations	Expense
		585570	Reallocation offset 585	Expense
		586000	Distrib Ops Meter Exp	Expense
		586002	Distrib Ops Meter Exp - Turn On Off	Expense
		586003	Distrib Ops Meter Exp - Meter Read	Expense
		586050	Meter Access + Parts	Expense
		586100	Meter Access Parts	Expense
		586110	General Supervision and Admin	Expense
		586111	Gen Sup + Admin - Meter Read	Expense
		586112	Absence Time 586	Expense
		586113	Disability 586	Expense
		586131	Telephone Costs 586	Expense
		586132	Fleet costs 586	Expense
		586133	PC hardware	Expense
		586136	Meter Blanket	Expense
		586137	Office Supplies	Expense
		586138	Meals 586	Expense
		586139	Mileage 586	Expense
		586140	Labor 586	Expense
		586150	Union Mgmt Meetings 586	Expense
		586152	Safety 586	Expense
		586160	Contractor + temp help	Expense
		586200	Dist Meters CFI Credit	Expense
		586570	Reallocation offset 586	Expense
		587000	Distrib Ops Customer Installation	Expense
		587001	Distrib Ops Cust Instal Turn On Off	Expense
		587010	Service Call + Investigation	Expense
		587570	Reallocation offset 587	Expense
		588000	Distrib Ops Misc Exp	Expense
		588001	Distrib Ops Misc Exp - Heating Oil	Expense
		588002	Distrib Ops Misc Exp - Snow Removal	Expense
		588003	Dist Ops Misc Exp - Refuse Rem Rcy	Expense
		588004	Distrib Ops Misc Exp - Security	Expense
		588005	Distrib Ops Misc Exp - Training Oth	Expense
		588006	Dist Ops Misc Exp - Spec Storm Chrg	Expense
		588007	Distr Ops Misc Exp - Maintain Bldg	Expense
		588008	Distrib Ops Misc Exp - Grnds Maint	Expense
		588009	Distrib Ops Misc Exp - Appl Dev	Expense
		588010	Distrib Ops Misc Exp - Appl Supp	Expense
		588011	Distrib Ops Misc Exp - DB Admin	Expense
		588012	Distrib Ops Misc Exp - Infrastruct	Expense
		588013	Distr Op Misc Exp-PC Serv Help Desk	Expense
		588014	Distrib Ops Misc Exp - Security IT	Expense
		588015	Dist Ops Misc Exp HVAC	Expense
		588016	Dist Ops Misc Exp Janitorial	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOM	Operation and Maintenance	588017	Distrib Ops Misc Exp- Electricity	Expense
		588018	Distrib Ops Misc Exp- Nat Gas Usage	Expense
		588019	Distrib Ops Misc Exp- Water + Sewar	Expense
		588045	DTE Misc Overheads	Expense
		588100	Distrib Sys Ops	Expense
		588110	Misc Distribution Labor	Expense
		588111	Inclement Weather	Expense
		588112	Absence Time 588	Expense
		588113	Disability 588	Expense
		588114	Restricted Duty	Expense
		588115	Union Mgt Meetings 588	Expense
		588131	Telephone Costs 588	Expense
		588132	Fleet Costs 588	Expense
		588133	Desktop PC Hardware	Expense
		588134	Postage	Expense
		588135	Desktop PC Software	Expense
		588136	Travel	Expense
		588137	Supplies	Expense
		588138	Meals 588	Expense
		588139	Mileage 588	Expense
		588150	Union + MGT Meetings 588	Expense
		588152	Safety 588	Expense
		588154	Training + Development	Expense
		588190	Miscellaneous	Expense
		588250	Tools Operation	Expense
		588260	Generator rentals	Expense
		588360	Scrap Recovery	Expense
		588490	Operations inventory holding	Expense
		588560	RCN Overheads	Expense
		588570	Reallocation offset 588	Expense
		588640	Rights and Permits	Expense
		588740	External Rev Generating Svcs	Expense
		588780	Lobby Stock	Expense
		588910	Training - DPU Program	Expense
		589000	Distrib Ops Rents	Expense
		589001	Distrib Ops Rents - Serv Cent Rent	Expense
		589002	Distrib Ops Rents - Oper Prop Mgmt	Expense
		589003	Distrib Ops Rents - Operating Prop	Expense
		589004	Dist Rents Sommerville	Expense
		589100	Rents Distribution Other	Expense
		589101	Rents Distr Other - Oper Prop	Expense
		590000	Distrib Maint Sup+Eng	Expense
		590570	Reallocation offset 590	Expense
		591000	Distrib Maint of Structures	Expense
		591060	Dist Sta Misc Structure Repairs	Expense
		591100	Dist Sta Misc Non-Elect Equip Repair	Expense
		592000	Distrib Maint of Station Equipment	Expense
		592010	Dist Sta Xfmr Corrective Main	Expense
		592020	Dist Sta Bus + SW Gear CM	Expense
		592030	Dist Sta Misc PM	Expense
		592040	SDist Sta Breaker CM	Expense
		592050	Dist Sta Maint Misc Equip	Expense
		592060	Dist Sta Network Protector Maint	Expense
		592070	Dist Sta Oil Test PM	Expense
		592080	Dist Sta Battery Maint	Expense
		592090	Dist Sta Cap Bank Maint	Expense
		592100	Dist Sta Painting	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOM	Operation and Maintenance	592110	Dist Sta Relay Maint	Expense
		592120	Dist Sta ACB Maint	Expense
		592130	Dist Sta Recloser Maint	Expense
		592140	Dist Sta LTC Maint	Expense
		592150	Dist Sta Alarms Maint	Expense
		592160	Dist Stat SCADA Maint	Expense
		592240	Dist Sta Environmental	Expense
		593000	Distrib Main of Overhead Lines	Expense
		593005	Dist Main OH Lines -Trans Veh Util	Expense
		593010	Poles and Fixtures	Expense
		593020	OH Constr Transfer	Expense
		593040	OH corrective maint repair	Expense
		593050	OH Sec Service Maintenance Repair	Expense
		593070	OH programmed tree trimming	Expense
		593080	OH non-programmed tree trimming	Expense
		593090	Dist OCB Maint	Expense
		593095	Dist Reclosers Maint	Expense
		593100	Tree Trimming Vegetation Control	Expense
		593120	Tree Trimming - Other	Expense
		593140	Area Storm Restoration	Expense
		593150	OH Enviromental Clean-up	Expense
		594000	Distrib Main of Underground Lines	Expense
		594010	UG Conduit Maint	Expense
		594020	Manhole Regulating	Expense
		594030	UG corrective+emergent maint	Expense
		594040	UG Asbestos Removal	Expense
		594050	Dist Net Prot Maint	Expense
		594100	SFM Repair	Expense
		594240	UG Environmental	Expense
		594260	Maintenance of Manholes	Expense
		595000	Distrib Maint of Line Transformers	Expense
		595010	Dist OH Capacitor Bank Maint	Expense
		596000	Maint of Street Lighting and Signal Sys	Expense
		596050	Str Ltg Psts and Lum	Expense
		597000	Distrib Maint of Meters	Expense
		597001	Distrib Maint of Meter -Turn On Off	Expense
		597002	Distrib Maint of Meters -Meter Read	Expense
		598000	Distrib Maint of Misc Distrib Plant	Expense
		598250	Tools Maintenance	Expense
		598720	HVAC	Expense
		598730	Office Buildings Maint	Expense
		598731	Off Buildings Maint - Maintain Bldg	Expense
		598770	Storm fund costs credits	Expense
		600000	Water O+M	Revenue
		710000	Operation Supervision + Eng - Gas Production	Expense
		735000	Misc Prod Exp Liquefied Petro	Expense
		741000	Maintenance of Structures and Improv - Gas Production	Expense
		742000	Maintenance of Production Equipment - Gas	Expense
		807000	Purchased Gas Expenses	Expense
		840000	Other Storage Operation Sprvsn + Eng - Gas	Expense
		841000	Other Storage Operation Labor and Exp - Gas	Expense
		843200	Other Maint Exp Structures and Improv - Gas	Expense
		843300	Other Maint Exp Gas Holders - Gas	Expense
		843400	Other Maint Exp Purif Equip - Gas	Expense
		843500	Other Maint Exp - Liquefaction Equip - Gas	Expense
		843600	Other Maint Exp - Vaporizing Equip - Gas	Expense
		843700	Other Maint Exp - Compressor Equip - Gas	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOM	Operation and Maintenance	843800	Other Maint Exp - Measure and Reg Equip - Gas	Expense
		843900	Other Maint Exp - Other Equip - Gas	Expense
		844200	LNG Processing Terminal Labor and Exp	Expense
		845400	LNG Equipment Repairs	Expense
		845500	Reallocation Offset	Expense
		850000	Operation Supervision + Eng - Gas Transmission	Expense
		850001	Engineer Planning + Design NS	Expense
		850002	Mapping NS	Expense
		850003	Dispatch - Crew NS	Expense
		851000	System Control and Load Dispatching - Gas	Expense
		857000	Measuring and Regulating Station Exp - Gas	Expense
		870000	Distribution Operation Supervision + Eng - Gas	Expense
		870001	Engineer Planning + Design	Expense
		870002	Mapping	Expense
		870003	Dispatch - Crew	Expense
		871000	Distribution Load Dispatching - Gas	Expense
		874000	Distribution Mains and Services Exp - Gas	Expense
		874002	Inspect - Other	Expense
		874003	Corrosion - Surveys Inspections	Expense
		874004	Inspect - Critical Valve	Expense
		874005	Inspect - Valve Box	Expense
		874006	Leak Survey - Driving	Expense
		874007	Leak Survey - Walking	Expense
		874008	Leak survey - Bus District Mobile	Expense
		874009	Leak survey - BusDistrict Walking	Expense
		874010	Leak survey - Winter	Expense
		874011	Leak survey - Other	Expense
		874012	Digsafe Markouts	Expense
		874200	Electricity - Corrosion	Expense
		875000	Distrib Measuring + Reg Station Exp-Gen - Gas	Expense
		875001	Snow Removal - Reg station	Expense
		875010	Inspect - Regulator stations	Expense
		877000	Distrib Measuring + Reg Sta Exp-CG Ck Sta - Gas	Expense
		877001	Inspect - Gate Take Stations	Expense
		878000	Distrib Meter + House Regulator Expenses - Gas	Expense
		878001	Meter Shop - Testing	Expense
		878002	Install + Remove Meters	Expense
		878003	Meter and ERT Sets	Expense
		878004	Periodic Meter Exchanges Test	Expense
		878005	Meter CFI credit	Expense
		879000	Distrib Customer Installation Exp - Gas	Expense
		879001	Service Calls - Billable ser work	Expense
		879002	Service Calls - Ser Contract work	Expense
		879003	Gas Odors response	Expense
		879004	Service call - other	Expense
		880000	Distrib Other Exp - Gas	Expense
		880001	Distrib Other Exp - Gas - Snow Rem	Expense
		880002	Distr Other Exp - Gas - Water + Sew	Expense
		880003	Dist Other Exp - Gas - Janitorial	Expense
		880004	Distrib Other Exp - Gas-Grnds Maint	Expense
		880005	Dist Other Exp Gas - Ref Rem-Recyl	Expense
		880006	Dist Other Exp Gas- Electricity	Expense
		880007	Dist Other Exp Gas- Maintain Bldg	Expense
		880008	Dist Other Exp Gas- Nat Gas Usage	Expense
		880009	Dist Other Exp Gas- Security	Expense
		880010	Inclement Weather 880	Expense
		880020	Drafting - Mapping	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOM	Operation and Maintenance	880570	Reallocation offset 880	Expense
		880800	Police Details- Undistributed	Expense
		880900	Misc Distribution Expenses- MDEC Excluded	Expense
		880970	Environmental	Expense
		881000	Distrib Rents - Gas	Expense
		881001	Distrib Rents - Gas Hyde Park	Expense
		881002	Distrib Rents - Operating Property	Expense
		881003	Dist Rents Hyde Park Gas	Expense
		88111X	Rents Intercompany-ICP	Expense
		881400	Distrib Rents - Gas Intercompany	Expense
		885000	Maint and Supervision Engineering - Gas	Expense
		886000	Maintenance of Structures and Improv - Gas Distribution	Expense
		887000	Maintenance of Mains - Gas	Expense
		887001	Paving - Main	Expense
		887002	Leak repair mains	Expense
		887003	Maintain - Critical Valve	Expense
		887005	Repair - Cast Iron Bell Joints	Expense
		887006	Corrosion - Repairs Maint- Mains	Expense
		887007	Maintain GateValve Box - Mains	Expense
		887010	Leak repair- Cast Iron Main	Expense
		887011	Leak repair- Bare Steel Main	Expense
		887012	Leak repair- Unprotected Steel Main	Expense
		887013	Leak repair- Plastic Main	Expense
		888000	Maintenance of Compressor Station Equip - Gas	Expense
		889000	Maint of Meas + Res Sta Equip-Gen - Gas	Expense
		889001	Maint- Instrum + telemetering equip	Expense
		889002	Maintain - Regulator stations	Expense
		890000	Maint of Meas + Res Sta Equip-Ind - Gas	Expense
		891000	Maint Meas + Reg Sta Equip Cg Ck St	Expense
		891001	Testing - Calibration	Expense
		891002	Maintain - Gate Take stations	Expense
		892000	Maintenance of Services	Expense
		892001	ATM CFI	Expense
		892002	Paving - Service	Expense
		892003	Leak repair services	Expense
		892004	Maintain - ATM Corrosion	Expense
		892005	Maintain - Service and Inlet piping	Expense
		892006	Maintain - Ser Relocation Tie-Ins	Expense
		892007	Corrosion Maint - Services	Expense
		892008	Maintain - GateValve Box SV	Expense
		892010	Leak repair- Cast Iron Services	Expense
		892011	Leak repair- Bare Steel Services	Expense
		892012	Leak repair- Unprotected Steel Services	Expense
		892013	Leak repair- Plastic Services	Expense
		892014	Leak repair- Copper	Expense
		893000	Maintenance of Meters and House Reg - Gas	Expense
		894000	Maintenance of Other Equip - Gas	Expense
		894001	Maint of Other Equip - Gas - HVAC	Expense
		894002	Maint Other Equip - Gas-Maint Bldg	Expense
		901000	Customer Accounts Supervision	Expense
		902000	Customer Accounts Meter Reading	Expense
		902002	Cust Acct Meter Reading -Meter Read	Expense
		902003	Cust Accts Meter Reading -Rev Assur	Expense
		903000	Customer Accounts Records + Collection Exp	Expense
		903002	Cust Acct Rec + Coll Exp- Billing	Expense
		903003	Cust AR + Coll- Cust Care - Support	Expense
		903004	Cust Accts Rec+Coll Exp Turn On Off	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOM	Operation and Maintenance	903005	Cust Acct Rec+Coll Exp Cr + Collec	Expense
		903006	Cust Acct Rec+Coll Exp- Bill Other	Expense
		903007	Cust Acct Rec + Coll Exp-Field Coll	Expense
		903008	Cust Accts Rec+Coll Exp-Meter Read	Expense
		903009	Cus Acct Rec+Coll Exp-Bill Csh Proc	Expense
		903010	Cust Accts Rec + Coll Exp- Appl Dev	Expense
		903011	Cust Accts Rec + Coll Exp-Appl Supp	Expense
		903012	Cust Accts Rec + Collec-DB Admin	Expense
		903013	Custr Accts Rec + Collec- Infrast	Expense
		903014	Cust Acts Rec+Coll PC Ser Help Desk	Expense
		904000	Uncollectible Accounts	Expense
		905000	Misc Customer Account Exp	Expense
		905001	Misc Cust Acct Exp - Cust Care- Sup	Expense
		905025	New Start Supplier Forgiveness	Expense
		905100	Autopay Enrollment Incentive	Expense
		908000	Customer Assistance Exp	Expense
		908002	Customer Asst Exp - Comm- External	Expense
		908003	Cust Assistance Exp - Customer	Expense
		908004	Cust Assist Exp - Cust Care Supp	Expense
		90800X	DG Yankee Gas Rebates	Expense
		909000	Informational and Instructional Ad Expense	Expense
		909001	Informat + Instruct Ad Exp-Broch	Expense
		910000	Misc Cust Svc + Info Exp-Other	Expense
		910001	Misc Cust Svc + Info Exp-Oth-Broch	Expense
		911000	Sales Expense - Supervision	Expense
		912000	Demonstrating and Selling Expenses	Expense
		913000	Advertising Expenses	Expense
		913001	Advertising - Conversion	Expense
		913002	Advertising - HHPP	Expense
		916000	Miscellaneous Sales Expenses	Expense
		916001	Marketing	Expense
		916090	Total Reward-Incentive 916	Expense
		920000	Adm + Gen Salaries	Expense
		920002	A+G Salaries - Electric Vehicles	Expense
		920003	A+G Salaries - Snow Removal	Expense
		920004	A+G Salaries - Mail Courier Servic	Expense
		920005	A+G Salaries - Reprod + Print	Expense
		920006	A+G Salaries - Records Management	Expense
		920007	A+G Salaries - Employment	Expense
		920008	A+G Salaries - Bankruptcy	Expense
		920009	A+G Salaries - Corporate	Expense
		92000X	Administrative and General Salaries ICP	Expense
		920010	A+G Salaries - Claims + Litigation	Expense
		920011	A+G Salaries - Finance	Expense
		920012	A+G Salaries - Environmental	Expense
		920013	A+G Salaries - Real Estate	Expense
		920014	A+G Salaries - State Regulatory	Expense
		920015	Adm + Gen Salaries - Security	Expense
		920016	A+G Salaries - Comm- External	Expense
		920017	A+G Salaries - Brochures	Expense
		920018	A+G Salaries - Maintain Buildings	Expense
		920019	A+G Salaries - Meter Reading	Expense
		920020	A+G Salaries - Auditing	Expense
		920021	A+G Salaries - Operating Property	Expense
		920022	A+G Salaries - Transactional	Expense
		920023	A+G Salaries - Application Develop	Expense
		920024	A+G Salaries - Application Support	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOM	Operation and Maintenance	920025	A+G Salaries - Database Admin	Expense
		920026	A+G Salaries - Infrastructure	Expense
		920027	A+G Salaries - Record Services IT	Expense
		920028	A+G Salaries - Email	Expense
		920029	A+G Salaries - Network Services	Expense
		92002X	A+G Misc	Expense
		920030	A+G Salaries - Storage IT	Expense
		920031	A+G Salaries - Web Devel Serv	Expense
		920032	A+G Salaries - Telephone + Voice	Expense
		920033	A+G Salaries - Security IT	Expense
		920034	A+G Salaries - PC Serv Help Desk	Expense
		920035	A+G Salaries - Governance IT	Expense
		920036	A+G Salaries - Comp + Benefits	Expense
		920037	A+G Salaries - Customer Service	Expense
		920038	A+G Salaries - Corporate Secretary	Expense
		920039	A+G Salaries - Corp Compliance	Expense
		920090	Total Reward-Incentive 920	Expense
		9200GS	Genl Svc Co Clearing	Expense
		9200NP	Adm + Gen Salaries Non Productive	Expense
		9200PB	Payroll Benefit Clearing	Expense
		920EXE	Senior Team Wind Time Charging	Expense
		921000	Office Supplies + Expenses	Expense
		921001	Off Supp + Exp - Mail Courier Serv	Expense
		921002	Off Supp + Exp -Reprod + Print	Expense
		921003	Off Supp + Exp - Comm- External	Expense
		921004	Office Supl + Exp - Meter Read	Expense
		921005	Off Supp + Exp - Security	Expense
		921006	Off Sup +Exp - Maintain Bldg	Expense
		921007	Off Supp + Exp - Wellness Prog	Expense
		921008	Off Supp + Exp - Oper Prop	Expense
		921009	Office Sup + Exp - App Develop	Expense
		921010	Office Supp + Exp - App Supp	Expense
		921011	Office Supp + Exp - DB Admin	Expense
		921012	Office Supp + Exp - Infrast	Expense
		921013	Office Supp + Exp - Main IT	Expense
		921014	Office Supp + Exp - Printers	Expense
		921015	Office Supp + Exp - Rec Serv IT	Expense
		921016	Office Supp + Exp - Email	Expense
		921017	Office Supp + Exp - Trans Veh Util	Expense
		921018	Office Supp + Exp - Network Service	Expense
		921019	Office Supp + Exp - Storage IT	Expense
		92101X	Office Supplies and Expenses ICP	Expense
		921020	Office Supp + Exp - Web Devel Serv	Expense
		921021	Office Sup+Exp - Telephone + Voice	Expense
		921022	Office Supp + Exp - Security IT	Expense
		921023	Office Sup+Exp - PC Serv Help Desk	Expense
		921024	Office Supp + Exp - Gover IT	Expense
		921025	Other-Off Supp + Exps -Corp Secret	Expense
		921026	Other- Off Supp + Exps- Water + Security	Expense
		92102X	Office Supplies and Expenses Other ICP	Expense
		921100	Mat + Supplies Restructuring	Expense
		921990	Other-Office Supplies+Expenses	Expense
		921991	Other-Office Supp + Exps - Electric	Expense
		921992	Other-Off Sup + Exps -Heating Oil	Expense
		921993	Other-Off Sup + Exps -Grnds Maint	Expense
		921994	Other-Off Sup + Exps -Heating Steam	Expense
		921995	Other-Office Supp + Exps - Janitor	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOM	Operation and Maintenance	921996	Other-Off Sup + Exps-Maintain Bldg	Expense
		921997	Other-Off Supp + Exps - Nat Gas Usg	Expense
		921998	Other-Office Supp + Exps -56P Park	Expense
		921999	Oth-Off Supp + Exps -Refuse Rem Rcy	Expense
		92199A	Other-Off Supp + Exps - Snow Rem	Expense
		92199B	Oth-Off Sup + Exps - Mail Cour Serv	Expense
		92199C	Oth-Off Supp + Exps -Reprod + Print	Expense
		92199D	Other-Off Supp + Exps -CTIRP	Expense
		92199E	Oth-Off Sup + Exps - Comm- External	Expense
		92199F	Other-Office Sup + Exp - Cash Proc	Expense
		92199G	Other-Off Supp + Exps -Auditing	Expense
		922000	Administrative Exp Transferred Cr	Expense
		923000	Outside Services Employed	Expense
		923001	Outside Serv Empl - Grnds Maint	Expense
		923002	Outside Serv Empl - Janitorial	Expense
		923003	Outside Serv Empl - Nat Gas Usg	Expense
		923004	Outside Serv Empl - Refuse Rem Rcy	Expense
		923005	Outside Serv Empl - Snow Removal	Expense
		923006	Outside Serv Empl - Mail Cour Serv	Expense
		923007	Outside Serv Empl - Record	Expense
		923008	Outside Serv Empl - Reprod + Print	Expense
		923009	Outside Serv Empl - CTIRP	Expense
		923010	Outside Serv Empl - Intellect Prop	Expense
		923011	Outside Serv Empl - Employment	Expense
		923012	Outside Serv Empl - Bankruptcy	Expense
		923013	Outside Serv Empl - Corporate	Expense
		923014	Outside Serv Empl - Claims + Litig	Expense
		923015	Outside Serv Empl - Finance	Expense
		923016	Outside Serv Empl - Environmental	Expense
		923017	Outside Serv Empl - Real Estate	Expense
		923018	Outside Serv Empl - Telecomm	Expense
		923019	Outside Serv Empl - State Regulat	Expense
		92301X	Outside Services Employed ICP	Expense
		923020	Outside Serv Empl - Fed Regulatory	Expense
		923021	Outside Serv Empl - Comm- External	Expense
		923022	Outside Serv Employed - Cr + Coll	Expense
		923023	Outside Serv Employed - Cash Proc	Expense
		923024	Outside Serv Empl - Strat Cons Supp	Expense
		923025	Outside Serv Empl - Security	Expense
		923026	Outside Serv Empl - Auditing	Expense
		923027	Outside Serv Empl - Maintain Bldg	Expense
		923028	Outside Serv Empl - Procure Purch	Expense
		923029	Outside - Serv Empl - Phys Sec	Expense
		92302X	NUSCO Outside Services Employed ICP	Expense
		923030	Outside - Serv Employ -Appl Develop	Expense
		923031	Outside - Serv Empl - Appl	Expense
		923032	Outside - Serv Empl - DB Admin	Expense
		923033	Outside - Serv Empl - Infrast	Expense
		923034	Outside-Serv Empl-PC Serv Help Desk	Expense
		923035	Outside - Serv Empl - Security IT	Expense
		923036	Outside - Serv Empl-Web Dev Serv	Expense
		923037	Outside - Serv Empl - Storage IT	Expense
		923038	Outside - Serv Empl - Rec Serv IT	Expense
		923039	Outside - Serv Empl - Network Serv	Expense
		923040	Outside Serv Empl - Transactional	Expense
		923041	Outside Serv Empl - Comp + Ben	Expense
		923042	Outside Serv Empl - Customer Serv	Expense

ACCOUNTING MANUAL Accounts By Type

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOM	Operation and Maintenance	923043	Outside Serv Empl - Corp Secret	Expense
		923044	Outside Serv Empl - Corp Compl	Expense
		923045	Outside Services Employed HVAC	Expense
		923100	Outside Services Restructuring	Expense
		923MC0	Merger Cost Recovery	Expense
		924000	Property Insurance	Expense
		925000	Injuries and Damages	Expense
		925100	Injuries + Damages Transferred-Cr	Expense
		925200	Injuries and Damages GSCOH	Expense
		926000	Employee Pension and Benefits	Expense
		926003	DPU Non-Pam benefits	Expense
		92600X	Employee Pension and Benefits- ICP	Expense
		92601X	Employee Pension and Benefits ICP	Expense
		926110	Employee Pension and Benefits- Medicare Subsidy	Expense
		926200	Genl Svc Co OH Benefits	Expense
		926300	Op Co Payroll OH Benefits	Expense
		926310	LTD 67% Buy Up Expense	Expense
		926400	Other Emp Benefits Trf Credit	Expense
		926500	Employee Pensions Trf Cr	Expense
		926NSC	Pension + Benefits Svc Part only	Expense
		926SVC	DBPlans Service Cost	Expense
		928000	Regulatory Commission Exp	Expense
		928001	Regulatory Comm Exp - CEAB Fees	Expense
		928002	Regulatory Comm Exp - State Regulat	Expense
		928003	Regulatory Comm Exp - Fed Regulat	Expense
		928100	Amort Deferred Regulatory Proceeding Costs	Expense
		930100	General Advertising Expense	Expense
		930101	Gen Advertising Expense - Broch	Expense
		930200	Misc General Exp	Expense
		930201	Misc General Exp - Cash Processing	Expense
		93020X	Miscellaneous General Expenses ICP	Expense
		930210	Other Restructuring Charges	Expense
		930300	Genl Svc Co OH Other Exp	Expense
		930RAX	Nusco Rate Of Return Charge ICP	Expense
		930TXA	Alloc NUSCO Inc Tax Billed	Expense
		930TXR	Reverse NUSCO Inc Tax Billed	Expense
		931000	Rents NUSCO	Expense
		931001	Rents - Pru Rent	Expense
		931002	Rents - Mass Ave Garage Rent	Expense
		931003	Rents - Operating Property	Expense
		931004	Rents - Governance IT	Expense
		931005	Rents - Printers	Expense
		9310GS	Intercompany Rent GSCOH offset	Expense
		931100	Rents Intercompany	Expense
		93111X	Rents Intercompany ICP	Expense
		931200	Variable Lease Cost	Expense
		935000	Maintenance of General Plant-Other	Expense
		935001	Maint Gen Plant-Other Maint Bldg	Expense
		935002	Maint Gen Plant-Oth Mail Cour Serv	Expense
		963000	Misc Clearing Account	Expense
		999700	Misc Preferred Stock Offset Reversal	Expense
ZZZZOS	Other Income Statement	403000	Depreciation Expense	Expense
		40301X	Depreciation Expense ICP	Expense
		40302X	Cap Rent Depreciation Expense ICP	Expense
		4031R0	ARO Depreciation Expense	Expense
		403700	Depreciation Expense - Capital Leases	Expense
		403NSC	DBPlans NonSvc Amortization	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOS	Other Income Statement	403SVC	DBPlans Service Portion Depr	Expense
		404000	Amort of Limited-Term Elec Plant	Expense
		404100	Amort of Limited-Term Elec Plant Software	Expense
		405000	Amortization of Other Electric Plant	Expense
		406000	Amortization - Electric Plant Acquisition Adjustments	Expense
		406100	Amortization-Other	Expense
		407000	Amort of Prop Loss Unrecov Plnt + Reg Study	Expense
		407001	Amort of Prop Loss Unrecov Plnt + Reg Study - NU Acquisition	Expense
		407002	Amort of Prop Loss Unrecov Plnt + Reg Study - Asbestos	Expense
		407010	Chapter 121 Taxes	Expense
		407020	Amort of Prop Loss BEC CEC	Expense
		407030	Disallowed AFUDC Depr	Expense
		407040	AFUDC Transmission Reg Debit	Expense
		407050	AFUDC Transmission Reg Credit	Expense
		407200	Amort of Prop Loss Unrecov Plnt + Reg Study MP1	Expense
		407300	Regulatory Debits	Expense
		407301	Regulatory Debits-Other	Expense
		407302	Regulatory Debits- Environment Deferral	Expense
		407303	Regulatory Debits- ARC Flash Amortization	Expense
		407304	Regulatory Debits- CSI Project	Expense
		407305	Regulatory Debits- Amort AB	Expense
		407306	Regulatory Debits- Recovr F109	Expense
		407307	Regulatory Debits- Late Charges	Expense
		407308	Regulatory Debits-Settlement	Expense
		407309	Regulatory Debits- Amort Prop Loss	Expense
		40730X	Regulatory Debits Elim	Expense
		407310	Regulatory Debits- RN Conserv	Expense
		407315	Regulatory Debits- Def Exp Radio System	Expense
		407320	Regulatory Debits - Reg Assets Securitized	Expense
		407321	Regulatory Debits- CIAC Gross up	Expense
		407325	Regulatory Debits - Reg Assets Unsecuritized	Expense
		407330	Regulatory Debits-CIAC Gross up non refundable	Expense
		407340	Regulatory Debits 5COM	Expense
		407350	Amortization Rehabilitation Tax Credit	Expense
		407360	Regulatory Debits- CAP Deferral	Expense
		407370	Regulatory Debits- FAS 109	Expense
		407375	Regulatory Debits- AFUDC	Expense
		407380	Regulatory Debits-CLM	Expense
		407384	Regulatory Debit- System Resilency	Expense
		407385	Regulatory Debit- Medicare Subsidy	Expense
		407390	Regulatory Debits-Non tax Gross up	Expense
		407395	Goodwill Amort - NStar	Expense
		4073F0	Amort Nonbypass Fmcc Def	Expense
		407400	Regulatory Credits	Expense
		407410	Regulatory Credits 50% AFUDC Credit Sch 21	Expense
		407420	Regulatory Credits - Rev Decoupling	Expense
		407500	Regulatory Debits- Reg asset	Expense
		407520	Reg Credits- Rev Decoupling Gas	Expense
		407600	Regulatory Debits- Kensington power plant	Expense
		407AR0	Amortization PSNH Generation ARO	Expense
		407DF0	Low Income Discount Deferral	Expense
		407RRB	RRB Regulatory Debits	Expense
		408001	CT Unemployment Tax Exp	Expense
		408010	Federal Unemployment Tax	Expense
		408011	MA Unemployment Tax	Expense
		408020	FICA Tax	Expense
		408030	NC Unemployment Expense	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOS	Other Income Statement	408050	Medicare Tax	Expense
		408100	Taxes Other Than Income Tax Util Op Inc	Expense
		408101	Taxes Other Than Income Tax Util Op Inc - BOS	Expense
		408110	Local Property Tax Expense	Expense
		408130	Taxes Other Than Income Tax Util Op Inc- Fed Excise	Expense
		408140	Taxes Other Than Income Tax Util Op Inc- Fed Highway	Expense
		408150	Genl Svc Co OH Taxes	Expense
		408180	MA Health Tax	Expense
		4081H0	NH Unemployment Tax	Expense
		408200	Taxes Other Than Inc Tax Oth Inc and Ded	Expense
		408201	Nonutility Property Taxes	Expense
		408210	Taxes Other Than Inc Tax Oth Inc and Ded- GET	Expense
		408220	Payroll Taxes Transferred-Credit	Expense
		408300	Taxes Other Than Inc Tax Util Op Inc-Mass MFG Excise	Expense
		408360	DC Unemployment Tax	Expense
		408370	FL Unemployment Tax	Expense
		408400	Taxes Other Than Income Tax Util Op Inc - NHBET	Expense
		408450	Conn Corp Bus - Capital Base Tax	Expense
		408500	Taxes Other Than Income Tax Util Op Inc- NH Cons	Expense
		408510	Taxes Other Than Income Tax Util Op Inc- NH Ins Prem	Expense
		408600	Taxes Other Than Income Tax Util Op Inc- CT Ins Pre	Expense
		408610	Taxes Other Than Income Tax Util Op Inc- CT Motor Vehicle	Expense
		408620	Taxes Other Than Income Tax Util Op Inc- GET	Expense
		408630	Taxes Other Than Income Tax Util Op Inc-Other	Expense
		408700	Taxes Other Than Income Tax Util Op Inc- MA 1M	Expense
		408800	Taxes Other Than Income Tax Util Op Inc- Misc	Expense
		408DF0	DC FMLA Tax Expense	Expense
		408IL0	Illinois Unemployment Tax	Expense
		408IN0	Indiana Unemployment Tax Expense	Expense
		408MF0	MA FMLA Tax Expense	Expense
		408MI0	Other Taxes Unemployment MI	Expense
		408NJ0	NJ Unemployment Tax Exp	Expense
		408NY0	NY Unemployment Tax Exp	Expense
		408PA0	Penn Unemployment Tax Exp	Expense
		408UT0	Utah Unemployment Tax Expens	Expense
		408WI0	Wisconsin Unemployment Tax Expense	Expense
		409100	Federal Income Taxes + Util Operating Income	Expense
		409105	CR - Federal Income Taxes Util Operating Income	Expense
		409120	Federal Income Tax Expense FIN 48	Expense
		409125	Federal Income Taxes Util OP Income-NAESCO	Expense
		409130	Income Taxes Util Operating Income-NUSCO Perm	Expense
		409150	Income Taxes Util Operating Income NH	Expense
		409200	Federal Inc Taxes - Other Inc and Deductions	Expense
		409210	NY State-Gen Business Franchise Tax	Expense
		409223	Conn Corp Bus-Inc Portion-Other Income and Ded	Expense
		409225	NH Business Profits Tax-NAESCO	Expense
		409227	Mass Pub Svc-Franchise -Other Income and Ded	Expense
		409228	Mass Dom Bus Mfg Excise- Other Inc and Ded	Expense
		409300	Income Taxes Util Operating Income- Conn Corp Bus	Expense
		409350	NHBPT - Other Inc and Ded	Expense
		409400	Income Taxes Util Operating Income-Other States	Expense
		409500	Income Taxes Util Operating Income-Maine	Expense
		409600	Income Taxes Util Operating Income-Vermont	Expense
		409700	Income Taxes Util Operating Income-Mass Pub Svc	Expense
		409705	CR - Income Taxes Util Op Inc-Mass Pub Svc -Franchise	Expense
		409800	Income Taxes Util Op Inc-Mass Com Bus-Excise	Expense
		409805	CR - Income Taxes Util Op Inc-Mass Com Bus-Excise	Expense

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Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOS	Other Income Statement	409900	Income Taxes Util Operating Income-State FIN 48	Expense
		409PMX	NUSCO Perm Inc Tax Expense ICP	Expense
		409X10	Op Cur Federal Income Tax - Elim	Expense
		409X20	N Op Federal Cur Income Tax - Elim	Expense
		410100	Prov for Fed Deferred Inc Tax + Util Op Inc	Expense
		410102	CR - Prov for Fed Deferred Inc Tax Util Op Inc	Expense
		410111	Prov for MA Deferred Inc Tax + Util Op Inc	Expense
		410112	Provision for Deferred Inc Tax Util Op In- CT Corp	Expense
		410113	Provision for Deferred Inc Tax Util Op Inc-NH	Expense
		410114	Provision for Deferred Inc Tax Util Op Inc-Other state	Expense
		410115	CR - Prov for MA Deferred Inc Tax Util Op Inc	Expense
		410125	Prov for Fed Def Inc Tax Util Op Inc-NAESCO	Expense
		410130	Deferred Fed Inc Tax Util Op Inc-FIN 48	Expense
		410140	Deferred Fed Inc Tax Util Op Inc - Interco	Expense
		410150	Provision for Deferred Inc Tax Util Op Inc- FIN 48 state	Expense
		410160	Prov Def State Inc Tax - Util Op Inc - Interco	Expense
		410200	Deferred Federal Inc Tax - Other Inc + Ded	Expense
		410210	Prov Deferred Inc Tax - Other Inc +Ded - MA	Expense
		410220	Prov Deferred Inc Tax - Other Inc +Ded - CT	Expense
		410230	Prov Deferred Inc Tax - Other Inc + Ded - NH	Expense
		410X10	Provision for Deferred Inc Tax Util Op Inc Elim	Expense
		410X1X	Prov For Deferred Inc Tax- Util Op Inc Elim - ICP	Expense
		410X20	Provision for Deferred Inc Tax Util Op Inc Non Op Elim	Expense
		411000	ARO Accretion Expense	Expense
		411100	Prov for Deferred FED Inc Tax Cr - Non Op- Elim	Expense
		411110	Provision for Deferred Inc Tax Credit NUSCO	Expense
		411112	Prov Def Federal Inc Tax -Cr-Other	Expense
		411113	Provision for Deferred Inc Tax Credit- MA	Expense
		411114	Prov Def Inc Tax-State-Cr-Lib Dep	Expense
		411115	Provision for Deferred Inc Tax Credit- CT Corp	Expense
		411117	Provision for Deferred Inc Tax Credit- NH	Expense
		411118	Provision for Deferred Inc Tax Credit- Other State	Expense
		411120	Deferred Fed Inc Tax Cr -FIN 48	Expense
		411130	Provision for Deferred Inc Tax Credit state FIN 48	Expense
		411140	Prov for Def FED Inc Tax Util Op Inc - Cr-Elim	Expense
		41114X	Provision For Deferred Inc Tax Credit Elim - ICP	Expense
		411200	Prov Def Inc Tax Oth Inc+Ded-Fed	Expense
		411210	Prov Def Inc Tax Oth Inc+Ded- MA	Expense
		411220	Prov Def Inc Tax Oth Inc+Ded- CT Corp	Expense
		411230	Prov Def Inc Tax Oth Inc+Ded- NH Bus	Expense
		411400	Invest Tax Cr Adjmt-Util Oper Inc	Expense
		411500	Invest Tax Credit Adj Non Utility Oper	Expense
		413300	Depreciation-Plant Leased To Other	Expense
		414000	Impairments - Long Lived Assets	Expense
		415000	Rev - Merchandising Jobbing and Contracting	Revenue
		415100	Late Payment Charges	Revenue
		417000	Rev - Nonutil Operations	Revenue
		417001	Rev - Nonutility Operations Wireless Communications	Revenue
		41701X	Rev - Nonutil Operations ICP	Revenue
		417030	Federal Projects- EE- Revenue	Revenue
		417100	Exp - Nonutility Operations	Expense
		417120	Non Utility Operating Depreciation	Expense
		418000	Non Oper Rental Inc Revenues	Revenue
		41801X	Equity in Earnings ICP	Revenue
		418020	Equity in Earnings-ICP Adjustment	Revenue
		418050	Non Oper Rental Inc Revenues- Depreciation	Revenue
		41809X	Intercompany Non Utility Rent	Revenue

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Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOS	Other Income Statement	418140	Earnings in New England Hydro-Transmission	Revenue
		418842	ASC 842 Lessor Non Oper Rental Revs	Revenue
		418CC0	Operating Compnay Earnings in CY	Revenue
		418CY0	Equity In Earnings -CT Yankee	Revenue
		418CZ0	Contra 418CC0 For NU Equity in Earnings - CY	Revenue
		418MY0	Equity in Earnings - Maine Yankee	Revenue
		418NX0	Equity in Earnings- NSTAR Min Int	Revenue
		418YA0	Equity in Earnings - Yank Atomic Disabled	Revenue
		418YY0	Operating Company Earnings in YA	Revenue
		418YZ0	Contra 418YY0 For NU Equity in Earnings - YA	Revenue
		419000	Interest + Dividend Income	Revenue
		41901X	Interest + Dividend Income ICP	Revenue
		419040	Int - Taxable - Other	Revenue
		419100	Allow for Other Funds Used During Constr - Equity	Revenue
		419200	Interest Income Intercompany	Revenue
		41922X	Interest Income Intercompany ICP	Revenue
		41923X	Interest Income Intercompany Other ICP	Revenue
		41934X	Dividend Income Intercompany ICP	Revenue
		41945X	Interest + Dividend Income RABBI trust ICP	Revenue
		419500	Other Interest Income	Revenue
		419600	Transition Property Accretion Income	Revenue
		419RRX	Interest Inc -RRB	Revenue
		419T6X	Intracompany Int Income Trans Tariff ICP	Revenue
		421000	Miscellaneous Nonoperating Income	Revenue
		421001	DSM Incentive Revenue	Revenue
		42101X	Gain on Disposal of Property- Elim	Revenue
		4210NF	Donations- Foundation	Revenue
		42111R	Miscellaneous Nonoperating Income-RABBI Trust	Revenue
		421120	Int Inc-Prior SNFDC Net	Revenue
		421124	Income - Investments Equity Method	Revenue
		421130	Miscellaneous Nonoperating Income NSTAR	Revenue
		42113X	Misc Nonoperating Income - ICP	Revenue
		4211N0	Gain Disposition of Non Utility Prop	Revenue
		421200	Miscellaneous Nonoperating Income- CLM	Revenue
		421250	C+LM Incentives	Revenue
		4212N0	Loss Disposition of Non Util Prop	Revenue
		421300	Miscellaneous Nonoperating Income- Other	Revenue
		42131X	Miscellaneous Nonoperating Income ICP	Revenue
		42132X	Misc Nonoperating Income ICP	Revenue
		42151X	Miscellaneous Income ICP	Revenue
		421610	Rec Revenue - NWPP Shareholders	Revenue
		42161X	Miscellaneous Nonoperating Income- Other ICP	Revenue
		421620	Incentive Income	Revenue
		42163X	Rev Assoc with Fees- RRB	Revenue
		42175X	Equity in Earnings - Sub- Mode 1 ICP	Revenue
		421ATX	Regulatory Asset Amort-RRB	Revenue
		421DC0	Def Comp MTM	Revenue
		421RRX	Rev + Exp Clearing Account	Revenue
		421RTX	Reg Asset Amort	Expense
		421TX0	Gain On Purchased Tax Credits	Expense
		423000	Cash Contributions-Unrestricted	Revenue
		423002	Net Realized Capital Gains Losses	Revenue
		424100	In-Kind Expenses Donations	Expense
		424200	HHS Donations	Expense
		424700	Corporate Grants	Expense
		425RB0	Rate Base-Reg Liab GM + 2B	Expense
		4261T0	Donation Offset For Tax Credits	Expense

Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOS	Other Income Statement	426200	Life Insurance	Revenue
		42651X	Other Deductions ICP	Expense
		426540	Other Deductions- Public Education	Expense
		426NF0	Corporate Donations- In Kind Admin	Expense
		427000	Interest on Long - Term Debt	Expense
		42701X	Interest on Long - Term Debt ICP	Expense
		42710X	RRB Interest Elim	Expense
		427200	Interest on Long - Term Debt- Other	Expense
		427RRB	RRB Interest	Expense
		428000	Amort of Debt Disc and Exp	Expense
		428100	Amort of Loss on Reacquired Debt	Expense
		428200	RRB Interest NSTAR	Expense
		428400	Amort of Debt Disc and Exp- NU Acquisition	Expense
		429000	Premium On Debt Amortization - Credit	Expense
		429100	Amort of Premium on Debt - Credit	Expense
		430000	Interest on Debt To Assoc Co	Expense
		43001X	Interest on Debt To Assoc Co ICP	Expense
		430T2X	Interest on Debt Trans Tariff Intracompany ICP	Expense
		431000	Other Interest Exp	Expense
		431100	Interest on Short Term Loans	Expense
		431110	Interest - Commitment Fees	Expense
		43111X	Interest on Short Term Loans ICP	Expense
		431120	Interest - Commitment Fees REV12	Expense
		431200	Other Interest Exp- Cust Sec Dep	Expense
		431210	Other Interest Exp- Cust Sec Dep INSTL	Expense
		431300	Other Interest Exp FIN48	Expense
		431400	Other Interest Exp- Other	Expense
		43142X	Other Interest Exp- Other ICP	Expense
		431450	Interest Expense- Capital Leases	Expense
		431700	Capitalized Interest Costs	Expense
		43193X	Other Interest Exp Intercompany ICP	Expense
		432000	Allow Brwd Funds Used During Cons - Debt	Expense
		440000	Residential Sales	Revenue
		440100	Deferred RAAC Revenue	Revenue
		442010	Commercial Sales	Revenue
		442011	Commercial Sales-Intercompany	Revenue
		44201X	Commercial Sales-Intercompany ICP	Revenue
		442020	Industrial Sales	Revenue
		44202X	DG CLP Revenue	Revenue
		442030	Deferred Commerical RAAC Revenue	Revenue
		442059	Deferred industrial RAAC Revenue	Revenue
		444000	Public Street + Highway Lighting	Revenue
		444010	Deferred Public Street + Highway Lighting	Revenue
		446000	Sales To Railroads + Railways	Revenue
		447000	Sales For Resale- Energy	Revenue
		447100	Sales For Resale Intercompany	Revenue
		447110	Sales For Resale Energy ISO-NE	Revenue
		44711X	Sales For Resale Intercompany ICP	Revenue
		447120	Sales For Resale Misc - ISO NE	Revenue
		447200	Capacity Sales For Resale-Intercompany	Revenue
		447210	Sales For Resale - Capacity ISO NE	Revenue
		44722X	Capacity Sales For Resale-Intercompany ICP	Revenue
		447300	Sales For Resale - Requirement Service	Revenue
		447400	Sales For Resale- Other	Revenue
		447500	Sales For Resale- Capacity	Revenue
		449100	Provision For Rate Refunds	Revenue
		449120	Revenues for Refund	Revenue

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Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOS	Other Income Statement	449A2X	Provision For Rate Refunds-Intracompany ICP	Revenue
		449E1X	Provision For Rate Refunds-Inter Co ICP	Revenue
		450000	Late Payment Charges - Electric	Revenue
		451000	Miscellaneous Service Revenue	Revenue
		451001	Miscellaneous Service Revenue-Other	Revenue
		451002	Meter Restoration Fee	Revenue
		451003	Pole Restoration Fee	Revenue
		451004	Manhole Restoration Fee	Revenue
		451005	Warrant Fee	Revenue
		45101X	Miscellaneous Service Revenue ICP	Revenue
		45102X	Misc Service Revenue - Elim	Revenue
		451030	Temporary Construction Revenue	Revenue
		451100	CY YA Variance for 555	Revenue
		451200	Abatement Fee	Revenue
		454000	Rent from Electric Property	Revenue
		454001	Rent from Electric Property Other	Revenue
		45401X	Rent from Electric Property-Intercompany ICP	Revenue
		45402X	Rent from Electric Property- Other Intercompany ICP	Revenue
		454100	Rent from Transmission Property	Revenue
		454200	Rent from ElectProp +RE+pole attach	Revenue
		454201	Rent from Electric Property Other PTF	Revenue
		454210	Rent from Electric Property NON PTF	Revenue
		454842	ASC 842 Lessor Rental Revs	Revenue
		456000	Other Electric Revenues	Revenue
		45601X	Electric Rec Revenues ICP	Revenue
		456020	Electric Rec Revenues	Revenue
		45602X	IC Electric Rec Revenues ICP	Revenue
		456030	IC Electric Rec Revenues	Revenue
		456100	Rev Transmission of Elec of Others	Revenue
		45610X	Gas Transmission Rev - ICP	Revenue
		456110	Rev Transmission of Elec of Others Intercompany	Revenue
		45611X	Rev Transmission of Elec of Others- Sch 21 Intracompany ICP	Revenue
		456120	Rev Transmission of Elec of Others- Black Start	Revenue
		45612X	Hydro Quebec phase 2 support 2014 ICP	Revenue
		456130	Rev Trans of Elec of Others - OATT Sch 2 Rev	Revenue
		45613X	Rev Transmission of Elec of Others- RNS ICP	Revenue
		456140	Rev Transmission of Elec of Others- TOUT	Revenue
		45614X	Rev Trans of Elec of Others- S+D for RNS ICP	Revenue
		456150	Rev Transmission of Elec of Others- RNS	Revenue
		45616X	Rev Transmission of Elec of Others- Sch 21 Intercompany ICP	Revenue
		456170	Rev Transmission of Elec of Others- S+D for TOUT	Revenue
		45617X	Intercompany Sch-21 Revs Other ICP	Revenue
		456180	Rev Transmission of Elec of Others- S+D for RNS	Revenue
		45618X	Rev Trans of Elec of Others- S+D for Sch 21 Intraco ICP	Revenue
		456190	Rev Transmission of Elec of Others- S+D for Sch 21	Revenue
		45619X	Rev Trans of Elec of Others- S+D for Sch 21 Interco ICP	Revenue
		456300	Misc Elec Revenue- ARP	Revenue
		45635X	Misc Elec Revenue ICP	Revenue
		456400	Assoc Co - Revenue	Revenue
		456420	Amortization	Revenue
		456990	Other Electric Revenues - Other	Revenue
		456RAX	NUSCO Rate of Return - Revenue ICP	Revenue
		45701X	Services Rendered to Assoc Co ICP	Revenue
		457030	Services Rendered To Com Gas	Revenue
		457050	Services Rendered To HEEC	Revenue
		457060	RRR	Revenue
		457090	Services Rendered To NSTAR Holding Co	Revenue

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Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOS	Other Income Statement	457110	Services Rendered To Hopkinton LNG	Revenue
		457350	NUSCO Intercompany Revenue	Revenue
		457400	Services Rendered To NSTAR Electric	Revenue
		461100	Water Residential Revenue	Revenue
		461200	Water Commercial Revenue	Revenue
		461300	Water Industrial Revenue	Revenue
		461400	Water Public Authorities Revenue	Revenue
		462100	Water Public Fire Revenue	Revenue
		462200	Water Private Fire Revenue	Revenue
		466000	Other Water Revenue	Revenue
		480000	Residential Sales Gas	Revenue
		481000	Commercial Gas Sales-Intercompany	Revenue
		481010	Commercial Sales Gas	Revenue
		481011	Commercial Revenues Cash Out	Revenue
		481020	Industrial Sales Gas	Revenue
		481030	Industrial Sales Gas- Reduced GET	Revenue
		481040	Industrial Sales Gas - Spec Contracts- Reduced GET	Revenue
		481C2X	Commercial Non-Firm Sales ICP	Revenue
		481CIX	Commercial Intercompany Sales ICP	Revenue
		481CN0	Commercial Non-Firm Sales	Revenue
		481GN0	Industrial Non-Firm Sales- Reduced GET	Revenue
		481IN0	Industrial Non-Firm Sales	Revenue
		481RG0	Retail Revenue Gas	Revenue
		482000	Municipal Revenue	Revenue
		483000	Sales for Resale Gas	Revenue
		48300X	Sales for Resale Gas - ICP	Revenue
		483370	CGAC - Retainage on OSS + Cap Rev	Revenue
		483950	Nonfirm 3rd Party Supplier Service	Revenue
		483NG0	Wholesale Gas for Resale	Revenue
		485000	Intracompany Transfers	Revenue
		485310	Deferred LDAC Revenue	Revenue
		485320	Deferred Residential RAAC Revenue	Revenue
		485330	Deferred Comm Municipal RAAC Rev	Revenue
		485340	Deferred Industrial RAAC Rev	Revenue
		485371	Cgac-retainage on OSS and Cap rev	Revenue
		485380	Deferred GSEP Revenue	Revenue
		487000	Late Payment Charges - Gas	Revenue
		487100	Other Late Payment Charges	Revenue
		487200	Misc Other Revenue Late Payment Charges	Revenue
		488000	Miscellaneous Service Revenue Gas	Revenue
		488200	Rev Assoc Co-NSTAR Gas	Revenue
		48820X	Rev Assoc Co - ICP	Revenue
		489300	Residential Firm Transportation	Revenue
		489400	Marketer Storage Service	Revenue
		489500	Commercial Firm Transportation	Revenue
		489600	Commercial Non-Firm Transportation	Revenue
		489620	Commercial Interruptible Transportation	Revenue
		489700	Industrial Firm Transportation	Revenue
		489710	Industrial Firm Reduced GET Transportation	Revenue
		489720	Industrial Interruptible	Revenue
		489800	Industrial Non-Firm Transportation	Revenue
		489810	Industrial Reduced GET Non Firm Transportation	Revenue
		489850	Municipal Firm Transportation	Revenue
		489900	Rev from Transportation of Gas of Others	Revenue
		489910	Marketer Capicity + Demand Sales	Revenue
		489C1X	Commercial Intercompany FT Gas ICP	Revenue
		493000	Rent from Gas Property	Revenue

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Level	Description	Account	FERC Description	FERC Hierarchy
ZZZZOS	Other Income Statement	493010	Rent from Gas Property Intercompany	Revenue
		49301X	Rent from Gas Property ICP	Revenue
		493842	ASC 842 Gas Lessor Rental Revs	Revenue
		495000	Other Gas revenue	Revenue
		495100	Fannie Mae Revenue	Revenue
		495200	Other Gas revenue Intercompany	Revenue
		49520X	Other Gas Revenue - ICP	Revenue
		495210	Other Gas Revenue Unbilled ECS	Revenue
		495300	Deferred AFP Revenue	Revenue
		496100	Provision for Rate Refunds- Gas	Revenue
		555600	Purchases of Energy ISO-NE	Expense
		555618	Purchased Power ISO- NE	Expense
		555800	Deferred Transition Rev	Expense
		555900	NEA Energy	Expense
		814000	Operation Super + Eng - Gas UG Storage	Expense
		904100	Writeoff-Hardship Protctn Cost New	Expense
		930220	Revolving Debt Fees	Expense
		930261	A+G Billing from NUSCO	Expense
		999000	Misc Offset Account	Expense
		999216	Close Income Accounts	Liability
		999800	Misc Preferred Stock Offset	Expense
		999999	Accounting Use Only	Expense
		000000	Default	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	101010	Utility Plant in Service	ZZZZCR	Capital and Removal	Asset
	10101X	Utility Plant in Service ICP	ZZZZCR	Capital and Removal	Asset
	101100	Long Lived Assets - ARO	ZZZZCR	Capital and Removal	Asset
	101200	Utility Plant in Service Under Capital Lease	ZZZZCR	Capital and Removal	Asset
	101E1X	Electric- Utl Plt in Svc - Elim	ZZZZCR	Capital and Removal	Asset
	101E9E	Electric-Utility Plant in Service - Elim	ZZZZCR	Capital and Removal	Asset
	105010	Utl Plt Held Fr Future Use	ZZZZCR	Capital and Removal	Asset
	10501X	Utl Plt Held Fr Future Use - Elim	ZZZZCR	Capital and Removal	Asset
	105020	Non-Unitized Plt For Future Use	ZZZZCR	Capital and Removal	Asset
	105E9E	Electric-Utility Plant Held For Future Use Elim	ZZZZCR	Capital and Removal	Asset
	106010	Completed Construction not Classified - CCNC	ZZZZCR	Capital and Removal	Asset
	106500	Meters 106500	ZZZZCR	Capital and Removal	Asset
	107010	Construction Work in Progress - CWIP	ZZZZCR	Capital and Removal	Asset
	107100	CWIP Timing Differences	ZZZZCR	Capital and Removal	Asset
	107E90	Other Electric - CWIP Elim	ZZZZCR	Capital and Removal	Asset
	107ES0	ES Labor Charges	ZZZZES	Engineering and Supervision	Asset
	108010	Accumulated Provision for Depreciation - Utility	ZZZZCR	Capital and Removal	Asset
	10801X	Accumulated Provision for Depreciation - Utility ICP	ZZZZCR	Capital and Removal	Asset
	108030	Accumulated Provision- Cost Of Removal	ZZZZCR	Capital and Removal	Asset
	108040	Accumulated Provision- Salvage	ZZZZCR	Capital and Removal	Asset
	108050	Accumulated Provision- Retirements	ZZZZCR	Capital and Removal	Asset
	108AR0	Accumulated Reserve for AROs	ZZZZCR	Capital and Removal	Asset
	111010	Accumulated Provision for Amortization - Utility	ZZZZCR	Capital and Removal	Asset
	114010	Gas Plant Acquisition Adjmts	ZZZZBS	Other Balance Sheet	Asset
	115020	Accum Prov Amort Gas Plan Acq Adj	ZZZZBS	Other Balance Sheet	Asset
	118040	Other Utility Plant	ZZZZBS	Other Balance Sheet	Asset
	1205C0	MP 1 Perm Disposal Retail Prior	ZZZZBS	Other Balance Sheet	Asset
	1205G0	MP 1 Perm Disposal CMEEC Prior	ZZZZBS	Other Balance Sheet	Asset
	1205J0	M P 2 Perm Disposal Retail Prior	ZZZZBS	Other Balance Sheet	Asset
	1205W0	MP 2 Perm Disposal CMEEC Prior	ZZZZBS	Other Balance Sheet	Asset
	121010	Non Utility Property	ZZZZBS	Other Balance Sheet	Asset
	122010	Accumulated Provision for Amortization + Depreciation - Non Utility	ZZZZBS	Other Balance Sheet	Asset
	12301X	Investment in Subsidiaries	ZZZZBS	Other Balance Sheet	Asset
	123020	Investment in Subsidiary Adjustment	ZZZZBS	Other Balance Sheet	Asset
	123CC0	Operating Company Investment in CY	ZZZZBS	Other Balance Sheet	Asset
	123CY0	Investment In Connecticut Yankee	ZZZZBS	Other Balance Sheet	Asset
	123CZ0	Contra 123CC0 NU Investment in CY	ZZZZBS	Other Balance Sheet	Asset
	123MY0	Investment in Maine Yankee	ZZZZBS	Other Balance Sheet	Asset
	123NX0	Minority Interest - NSTAR	ZZZZBS	Other Balance Sheet	Asset
	123X80	Investment in Greenport LLC	ZZZZBS	Other Balance Sheet	Asset
	123YA0	Investment In Yankee Atomic	ZZZZBS	Other Balance Sheet	Asset
	123YY0	Operating Company Investment in YA	ZZZZBS	Other Balance Sheet	Asset
	123YZ0	Contra 123YY0 NU Investment in YA	ZZZZBS	Other Balance Sheet	Asset
	124010	Other Investments	ZZZZBS	Other Balance Sheet	Asset
	124020	Inv in New Eng Hydro Transmission	ZZZZBS	Other Balance Sheet	Asset
	124030	Mass Development	ZZZZBS	Other Balance Sheet	Asset
	124040	Investment in Access Northeast	ZZZZBS	Other Balance Sheet	Asset
	124050	Marketable Securities Water Companies	ZZZZBS	Other Balance Sheet	Asset
	124060	Investment in AIM	ZZZZBS	Other Balance Sheet	Asset
	124080	Investment in Grid Assurance	ZZZZBS	Other Balance Sheet	Asset
	124090	Investment in Bay State Wind	ZZZZBS	Other Balance Sheet	Asset
	124091	Investment - NEUCO LLC	ZZZZBS	Other Balance Sheet	Asset
	124100	Life Insurance Cash Surrender Value	ZZZZBS	Other Balance Sheet	Asset
	124110	Loans on Life Insurance	ZZZZBS	Other Balance Sheet	Asset

Account	FERC Description	Level	Description	FERC Hierarchy
124120	Rabbi Trust Investment SERP	ZZZZBS	Other Balance Sheet	Asset
124140	Rabbi Trust-Ins Demutualization NU	ZZZZBS	Other Balance Sheet	Asset
124700	YGS Rabbi Trust Trustees	ZZZZBS	Other Balance Sheet	Asset
124711	Other Investments - NSTAR	ZZZZBS	Other Balance Sheet	Asset
124EP0	Investment - EPP	ZZZZBS	Other Balance Sheet	Asset
124FI0	NU Foundation Investment Account	ZZZZBS	Other Balance Sheet	Asset
124NF0	Trust Spent Nuclear Fuel Millstone	ZZZZBS	Other Balance Sheet	Asset
124SS0	SS Rabbi Trust	ZZZZBS	Other Balance Sheet	Asset
128110	Deferred Compensation Trust -NSTAR	ZZZZBS	Other Balance Sheet	Asset
128140	Deferred Compensation Trust -NU	ZZZZBS	Other Balance Sheet	Asset
128AW0	Burns + McDonnell Cash Escrow - LT W	ZZZZBS	Other Balance Sheet	Asset
128GS0	Burns + McDonnell Cash Escrow - LT	ZZZZBS	Other Balance Sheet	Asset
128IS0	Burns + McDonnell Cash Escrow - LT C	ZZZZBS	Other Balance Sheet	Asset
128MM0	Burns + McDonnell Cash Escrow- LT	ZZZZBS	Other Balance Sheet	Asset
129030	Prepaid Pension	ZZZZBS	Other Balance Sheet	Asset
129312	Prepaid PBOP	ZZZZBS	Other Balance Sheet	Asset
129313	Prepaid PBOP- SFAS 158	ZZZZBS	Other Balance Sheet	Asset
131010	Cash	ZZZZBS	Other Balance Sheet	Asset
131OC0	Payroll Cash Account	ZZZZBS	Other Balance Sheet	Asset
134010	Restricted Cash - ISO	ZZZZBS	Other Balance Sheet	Asset
134011	Bankers Trust Co-Sale of Property	ZZZZBS	Other Balance Sheet	Asset
134015	Special Deposit-ST	ZZZZBS	Other Balance Sheet	Asset
134016	Special Deposit-LT	ZZZZBS	Other Balance Sheet	Asset
134120	CL+P Security Deposit Escrow	ZZZZBS	Other Balance Sheet	Asset
134350	Cash Deposit Salomon Smith Barney	ZZZZBS	Other Balance Sheet	Asset
134AB0	Special Deposits - Miscellaneous	ZZZZBS	Other Balance Sheet	Asset
134BM0	Burns + McDonnell Cash Escrow-ST	ZZZZBS	Other Balance Sheet	Asset
134CP0	Rate Red Bond Capital Subaccount	ZZZZBS	Other Balance Sheet	Asset
134FC0	Cash Deposit Escrow FCRP	ZZZZBS	Other Balance Sheet	Asset
134GA0	Rate Red Bond General Subaccount	ZZZZBS	Other Balance Sheet	Asset
134GS0	Burns+McDonnell Cash escrow	ZZZZBS	Other Balance Sheet	Asset
134H20	Cash Dep North Pass Trans Land	ZZZZBS	Other Balance Sheet	Asset
134IR0	Rate Red Bond Int Reserve Subaccnt	ZZZZBS	Other Balance Sheet	Asset
134IS0	Burns + McDonnell Cash Escrow ST C	ZZZZBS	Other Balance Sheet	Asset
134MM0	Burns + McDonnell Cash Escrow ST	ZZZZBS	Other Balance Sheet	Asset
134NW0	Cash Deposit NEEWS Land	ZZZZBS	Other Balance Sheet	Asset
134OC0	Rate Red Bond Overcollat Subaccount	ZZZZBS	Other Balance Sheet	Asset
134P60	Landfill Escrow - Bow NH	ZZZZBS	Other Balance Sheet	Asset
134PR0	Special Deposit - Properties Inc Land Options	ZZZZBS	Other Balance Sheet	Asset
134RA0	Rate Red Bond Reserve Subaccount	ZZZZBS	Other Balance Sheet	Asset
134SA0	Rate Red Bond Serve Adv Subaccount	ZZZZBS	Other Balance Sheet	Asset
134WG0	Washington Group Cash Escrow	ZZZZBS	Other Balance Sheet	Asset
134WP0	Schiller Station Wood Pwr Escrow	ZZZZBS	Other Balance Sheet	Asset
135010	Petty cash	ZZZZBS	Other Balance Sheet	Asset
135020	Citi Bank - Cigna Health Care Costs	ZZZZBS	Other Balance Sheet	Asset
136000	Temporary Cash Investments	ZZZZBS	Other Balance Sheet	Asset
136020	Temporary Cash-Fidelity Govt MM	ZZZZBS	Other Balance Sheet	Asset
136UR0	Investments- Unrestricted	ZZZZBS	Other Balance Sheet	Asset
141100	Conversion Loan Program	ZZZZBS	Other Balance Sheet	Asset
142001	Customer AR - Cash Collected	ZZZZBS	Other Balance Sheet	Asset
142002	Cash Suspended CSS System	ZZZZBS	Other Balance Sheet	Asset
142010	Customer Accounts Receivable	ZZZZBS	Other Balance Sheet	Asset
142011	AR General - Oracle Receivables	ZZZZBS	Other Balance Sheet	Asset
142035	NCC Receivable	ZZZZBS	Other Balance Sheet	Asset

	Account	FERC Description	Level	Description	FERC Hierarchy
	142040	AR - Low Income	ZZZZBS	Other Balance Sheet	Asset
	142070	Sales Tax Refund	ZZZZBS	Other Balance Sheet	Asset
	142080	Sales Tax Abatements	ZZZZBS	Other Balance Sheet	Asset
	142150	Pilgrim Contracts Accounts Receivable	ZZZZBS	Other Balance Sheet	Asset
	142171	AR Interconnect Studies	ZZZZBS	Other Balance Sheet	Asset
	142190	JV Telecom Receivable	ZZZZBS	Other Balance Sheet	Asset
	142300	HHPP Accounts Receivable	ZZZZBS	Other Balance Sheet	Asset
	142400	Enhanced Billing and Metering Services for Suppliers	ZZZZBS	Other Balance Sheet	Asset
	142401	Interconnect Tariff	ZZZZBS	Other Balance Sheet	Asset
	142600	Gas Drafting and Reproduction	ZZZZBS	Other Balance Sheet	Asset
	142CD0	Undistributed Cash Deposits	ZZZZBS	Other Balance Sheet	Asset
	142RR0	RRB Accts Rec Bil	ZZZZBS	Other Balance Sheet	Asset
	142RS0	Cust AR RRB State of CT 04	ZZZZBS	Other Balance Sheet	Asset
	143020	AR Misc Reimbursables Dist Engineering	ZZZZBS	Other Balance Sheet	Asset
	143021	AR Misc Reimbursables Ip	ZZZZBS	Other Balance Sheet	Asset
	143040	General Ledger Accounting-Other	ZZZZBS	Other Balance Sheet	Asset
	143045	AR Joint Owned Poles - Manual Billings	ZZZZBS	Other Balance Sheet	Asset
	143050	Miscellaneous Accounts Receivable S	ZZZZBS	Other Balance Sheet	Asset
	143052	AR EE Utility Incentives	ZZZZBS	Other Balance Sheet	Asset
	143053	AR EE Cust Financing	ZZZZBS	Other Balance Sheet	Asset
	143070	AR Cash Collected Sundry System	ZZZZBS	Other Balance Sheet	Asset
	143090	Broker receivable-Derivative Trans	ZZZZBS	Other Balance Sheet	Asset
	143120	Keep Costs Receivable	ZZZZBS	Other Balance Sheet	Asset
	143125	Keep Costs Receivable - Above Ground	ZZZZBS	Other Balance Sheet	Asset
	143128	Keep Costs Receivable - Under Ground	ZZZZBS	Other Balance Sheet	Asset
	143140	Salvage Receivable	ZZZZBS	Other Balance Sheet	Asset
	1431A0	AR From ESCO Customers Billed By NU	ZZZZBS	Other Balance Sheet	Asset
	1431G0	AR CT Green Community Clean Energy	ZZZZBS	Other Balance Sheet	Asset
	1431H0	AR CT Green Sterling Clean Energy	ZZZZBS	Other Balance Sheet	Asset
	1431J0	AR 3Degrees Clean Energy	ZZZZBS	Other Balance Sheet	Asset
	143210	Union Receivable	ZZZZBS	Other Balance Sheet	Asset
	143220	AR Emp Adv+Credit	ZZZZBS	Other Balance Sheet	Asset
	143260	Inj Dam Insurance AR	ZZZZBS	Other Balance Sheet	Asset
	143310	NAESCO Recvbl From Joint Owner	ZZZZBS	Other Balance Sheet	Asset
	143470	ISO-NE Transaction Credits	ZZZZBS	Other Balance Sheet	Asset
	143480	ISO-NE Transaction Debits	ZZZZBS	Other Balance Sheet	Asset
	143490	ISO Billings Receivable	ZZZZBS	Other Balance Sheet	Asset
	143580	AR FAS158 Medicare Part D Subsidy	ZZZZBS	Other Balance Sheet	Asset
	143800	Receivable-Conversion Loans	ZZZZBS	Other Balance Sheet	Asset
	143881	Gas Expansion Receivable	ZZZZBS	Other Balance Sheet	Asset
	143950	Various Vendor Payment Adjustments	ZZZZBS	Other Balance Sheet	Asset
	143970	Sales Tax Recoupment	ZZZZBS	Other Balance Sheet	Asset
	143990	Sundry AR	ZZZZBS	Other Balance Sheet	Asset
	143BSW	Accounts Receivable - BSW	ZZZZBS	Other Balance Sheet	Asset
	143C00	AR Contra 14399	ZZZZBS	Other Balance Sheet	Asset
	143CA0	Contract Administration AR	ZZZZBS	Other Balance Sheet	Asset
	143CR0	AR Contract Reserves Contra	ZZZZBS	Other Balance Sheet	Asset
	143ET0	PSNH EAP Receivable from ST of NH	ZZZZBS	Other Balance Sheet	Asset
	143GAA	Misc AR GA Use Only	ZZZZBS	Other Balance Sheet	Asset
	143L20	Outside Utility Bill For Wrap-ST	ZZZZBS	Other Balance Sheet	Asset
	143LN0	C+LM Short-Term Loan Receivable	ZZZZBS	Other Balance Sheet	Asset
	143LNG	Accounts Receivable- LNG	ZZZZBS	Other Balance Sheet	Asset
	143MA0	MA Abatement Receivable Account	ZZZZBS	Other Balance Sheet	Asset
	143MG0	CL+P Contra Acct C+LM Loan	ZZZZBS	Other Balance Sheet	Asset

	Account	FERC Description	Level	Description	FERC Hierarchy
	143MJ0	CL+M AR	ZZZZBS	Other Balance Sheet	Asset
	143S10	C+LM Small Business Loan Receivable	ZZZZBS	Other Balance Sheet	Asset
	143S20	C+LM Residential Loan Receivable	ZZZZBS	Other Balance Sheet	Asset
	143S30	Residential Boiler Furnace Loan Rec	ZZZZBS	Other Balance Sheet	Asset
	143S40	Residential Smart-E Loan	ZZZZBS	Other Balance Sheet	Asset
	143TC0	Transmission 143990 Contra Acct	ZZZZBS	Other Balance Sheet	Asset
	143TR0	Estimated Trans Revenues For Trans Svcs	ZZZZBS	Other Balance Sheet	Asset
	144010	Accum Prov For Uncoll Accounts	ZZZZBS	Other Balance Sheet	Asset
	144020	Accum Prov For Uncollect- YG EP	ZZZZBS	Other Balance Sheet	Asset
	144040	Accum Prov For Uncoll Accounts - Other	ZZZZBS	Other Balance Sheet	Asset
	1441A0	Supplier AR Reserve Account	ZZZZBS	Other Balance Sheet	Asset
	144881	Reserve for Gas Expansion	ZZZZBS	Other Balance Sheet	Asset
	144BS0	Basic Service Reserve	ZZZZBS	Other Balance Sheet	Asset
	144HW0	Reserve For Hardship	ZZZZBS	Other Balance Sheet	Asset
	14500X	ST Cash Advances- Assoc Companies	ZZZZBS	Other Balance Sheet	Asset
	14507X	ST Inter-Company Notes Receivable ICP	ZZZZBS	Other Balance Sheet	Asset
	14575X	Long Term Note Receivables-Nusco	ZZZZBS	Other Balance Sheet	Asset
	14576X	Long Term Note Receivables-RRRCO	ZZZZBS	Other Balance Sheet	Asset
	14577X	Long Term Note Receivables-H7	ZZZZBS	Other Balance Sheet	Asset
	14601X	Intercompany AR ICP	ZZZZBS	Other Balance Sheet	Asset
	151010	Fuel Stock- Coal	ZZZZBS	Other Balance Sheet	Asset
	151020	Fuel Stock-No 2 Oil	ZZZZBS	Other Balance Sheet	Asset
	151030	Fuel Stock-No 6 Oil	ZZZZBS	Other Balance Sheet	Asset
	151040	Fuel Stock-Jet Fuel	ZZZZBS	Other Balance Sheet	Asset
	151070	Fuel Stock Natural Gas	ZZZZBS	Other Balance Sheet	Asset
	151080	Natural Gas-Electric Generation	ZZZZBS	Other Balance Sheet	Asset
	151100	Fuel Stock-Wood	ZZZZBS	Other Balance Sheet	Asset
	151130	Fuel Stock-No 6 Oil Newington Tank No 1	ZZZZBS	Other Balance Sheet	Asset
	151230	No 6 Oil Newington Tank No 2	ZZZZBS	Other Balance Sheet	Asset
	151330	No 6 Oil Schiller Tank No 3	ZZZZBS	Other Balance Sheet	Asset
	151430	Fuel Stock-No 6 Oil Schiller Tank No 4	ZZZZBS	Other Balance Sheet	Asset
	151800	Steuben	ZZZZBS	Other Balance Sheet	Asset
	151810	Dominion - AGT	ZZZZBS	Other Balance Sheet	Asset
	151820	Dominion - TGP	ZZZZBS	Other Balance Sheet	Asset
	151850	Texas Eastern Storage	ZZZZBS	Other Balance Sheet	Asset
	151A10	Fuel Stock Coal Pile A	ZZZZBS	Other Balance Sheet	Asset
	151B10	Fuel Stock Coal Pile B	ZZZZBS	Other Balance Sheet	Asset
	151C10	Fuel Stock Coal Pile C	ZZZZBS	Other Balance Sheet	Asset
	151D10	Fuel Stock Coal Pile D	ZZZZBS	Other Balance Sheet	Asset
	151F10	Fuel Stock Coal Pile F	ZZZZBS	Other Balance Sheet	Asset
	151LP0	Liquefied Petroleum Gas	ZZZZBS	Other Balance Sheet	Asset
	152010	Fuel Stock Expense-Coal Expenses	ZZZZBS	Other Balance Sheet	Asset
	152020	Fuel Stock Expense-No 2 Oil Expenses	ZZZZBS	Other Balance Sheet	Asset
	152030	Fuel Stock Expense-No 6 Oil Expenses	ZZZZBS	Other Balance Sheet	Asset
	152040	Fuel Stock - Jet Fuel Exp	ZZZZBS	Other Balance Sheet	Asset
	152080	Natural Gas Electric Generation	ZZZZBS	Other Balance Sheet	Asset
	152100	Fuel Stock Expense Undistributed Wood	ZZZZBS	Other Balance Sheet	Asset
	154000	Plant Materials + Operating Supplies	ZZZZBS	Other Balance Sheet	Asset
	154010	Materials + Supplies - Other	ZZZZBS	Other Balance Sheet	Asset
	154015	Slow Moving Inventory	ZZZZBS	Other Balance Sheet	Asset
	154020	Materials + Supplies - Central Warehouse	ZZZZBS	Other Balance Sheet	Asset
	154050	Stock Invoice Clearance	ZZZZBS	Other Balance Sheet	Asset
	154055	Transmission ERP Inventory Holding	ZZZZBS	Other Balance Sheet	Asset
	154070	Automotive Inventory	ZZZZBS	Other Balance Sheet	Asset

Account	FERC Description	Level	Description	FERC Hierarchy
154080	Materials + Supplies - Out For Repair	ZZZZBS	Other Balance Sheet	Asset
154650	Obsolete Non-Nuc Inventory Reserve	ZZZZBS	Other Balance Sheet	Asset
154AU0	Average Unit Price Default Account	ZZZZBS	Other Balance Sheet	Asset
154LS0	Limestone Inventory - Merrimack	ZZZZBS	Other Balance Sheet	Asset
154LT0	Materials + Supplies - Long Term	ZZZZBS	Other Balance Sheet	Asset
154MF0	Inventory-Work in Progress	ZZZZBS	Other Balance Sheet	Asset
154PC0	Precap Distribution Clearing Acct	ZZZZBS	Other Balance Sheet	Asset
154PV0	Invoice Price Variance Type S	ZZZZBS	Other Balance Sheet	Asset
156030	Inventory WIP	ZZZZBS	Other Balance Sheet	Asset
158110	So2 Allowances - Non-Current	ZZZZBS	Other Balance Sheet	Asset
158120	NOX Allowances-Current	ZZZZBS	Other Balance Sheet	Asset
158170	NOX Allowances-Non Current	ZZZZBS	Other Balance Sheet	Asset
158180	Co2 Emission Allowances-Current Yr	ZZZZBS	Other Balance Sheet	Asset
158190	Co2 Emission Allowances-Non Current	ZZZZBS	Other Balance Sheet	Asset
158310	Class I Renew Energy Cert-Current	ZZZZBS	Other Balance Sheet	Asset
158320	Class 2 Renew Energy Cert-Current	ZZZZBS	Other Balance Sheet	Asset
158330	Class 3 Renew Energy Cert-Current	ZZZZBS	Other Balance Sheet	Asset
158340	Class 4 Renew Energy Cert-Current	ZZZZBS	Other Balance Sheet	Asset
158350	Green Rate Recs - Current	ZZZZBS	Other Balance Sheet	Asset
158410	Class I Renew Energy Cert-Non Current	ZZZZBS	Other Balance Sheet	Asset
158420	Class 2 Renew Energy Cert-Non Current	ZZZZBS	Other Balance Sheet	Asset
163010	Lobby Stock Clearing	ZZZZSC	Stores Clearing	Asset
163020	Stores Expense Clearing	ZZZZSC	Stores Clearing	Asset
163030	Stores Expense Clearing - Central Warehouse	ZZZZSC	Stores Clearing	Asset
164000	LNG Inventory	ZZZZBS	Other Balance Sheet	Asset
164020	LNG - Acushnet	ZZZZBS	Other Balance Sheet	Asset
1642X0	LNG - Waterbury	ZZZZBS	Other Balance Sheet	Asset
165000	Prepaid Other	ZZZZBS	Other Balance Sheet	Asset
165010	Prepayments-Insurance	ZZZZBS	Other Balance Sheet	Asset
16501A	Prepd-Company Owned Life Insurance	ZZZZBS	Other Balance Sheet	Asset
165030	Prepaid Interest	ZZZZBS	Other Balance Sheet	Asset
165070	Commercial Paper Interest	ZZZZBS	Other Balance Sheet	Asset
165110	Prepaid Lease Payments NUCLARKs	ZZZZBS	Other Balance Sheet	Asset
165120	Payroll Advances-NTL	ZZZZBS	Other Balance Sheet	Asset
165125	WC Liberty Mutual Deposit	ZZZZBS	Other Balance Sheet	Asset
165130	Prepaid Vision	ZZZZBS	Other Balance Sheet	Asset
165140	Prepaid Revolver Renewal Fees	ZZZZBS	Other Balance Sheet	Asset
165141	Prepaid State Franchise	ZZZZBS	Other Balance Sheet	Asset
165160	Postage - NSTAR	ZZZZBS	Other Balance Sheet	Asset
165170	Prepaid Ins-Shared Vehicle Lease Pro	ZZZZBS	Other Balance Sheet	Asset
165171	Blue Cross - Blue Shield	ZZZZBS	Other Balance Sheet	Asset
165180	Prepaid Software Licenses + Maintenance	ZZZZBS	Other Balance Sheet	Asset
165190	Payroll Benefit Clear	ZZZZBS	Other Balance Sheet	Asset
165195	Prepaid CP Fees Legacy LLC	ZZZZBS	Other Balance Sheet	Asset
165200	Prepaid Revolver fees Legacy LLC	ZZZZBS	Other Balance Sheet	Asset
165260	American Express	ZZZZBS	Other Balance Sheet	Asset
165270	MasterCard - First Chicago	ZZZZBS	Other Balance Sheet	Asset
165300	Union Bonus	ZZZZBS	Other Balance Sheet	Asset
165775	Prepaid Federal Inc Tax	ZZZZBS	Other Balance Sheet	Asset
165800	ISO Prepayments	ZZZZBS	Other Balance Sheet	Asset
165900	Prepaid Property Taxes	ZZZZBS	Other Balance Sheet	Asset
165901	Prepaid Hardware Maintenance	ZZZZBS	Other Balance Sheet	Asset
165905	Prepaid Vehicle Property Tax	ZZZZBS	Other Balance Sheet	Asset
165920	Prepayments-Fed + State Excise Tax	ZZZZBS	Other Balance Sheet	Asset

	Account	FERC Description	Level	Description	FERC Hierarchy
	165950	Prepaid R+D	ZZZZBS	Other Balance Sheet	Asset
	165960	Prepaid State Regulatory Assessments	ZZZZBS	Other Balance Sheet	Asset
	1659Y0	Prepaid Association Dues	ZZZZBS	Other Balance Sheet	Asset
	165AP0	Prepaid Maintenance	ZZZZBS	Other Balance Sheet	Asset
	165CA0	Power Broker Fees Prepaid	ZZZZBS	Other Balance Sheet	Asset
	165CD0	Unamortized CP Discount	ZZZZBS	Other Balance Sheet	Asset
	165CP0	Prepaid Commercial Paper Fees	ZZZZBS	Other Balance Sheet	Asset
	165CR0	Prepaid Fee 2011 CL+P Series B	ZZZZBS	Other Balance Sheet	Asset
	165Q60	Prepaid Ins 2001 PSNH PCB Series B	ZZZZBS	Other Balance Sheet	Asset
	165QA0	Prepaid Ins 2001 PSNH PCB Series A CLP	ZZZZBS	Other Balance Sheet	Asset
	165RA0	Prepaid Fee 2011 CL+P Series A	ZZZZBS	Other Balance Sheet	Asset
	165RC0	Renewable Energy Cert-Prepaid	ZZZZBS	Other Balance Sheet	Asset
	165RW0	Prepaid Revolver Fees	ZZZZBS	Other Balance Sheet	Asset
	165UB0	UBH Prepaid	ZZZZBS	Other Balance Sheet	Asset
	165VC0	Prepaid Vehicle Costs	ZZZZBS	Other Balance Sheet	Asset
	171010	Interest Receivable	ZZZZBS	Other Balance Sheet	Asset
	1711A0	ESCO Late Payment Receivables	ZZZZBS	Other Balance Sheet	Asset
	172010	Rents Receivable-Oracle Rec	ZZZZBS	Other Balance Sheet	Asset
	172011	Customers - Rents Receivable	ZZZZBS	Other Balance Sheet	Asset
	172990	Other - Rents Receivable	ZZZZBS	Other Balance Sheet	Asset
	173010	Accrued Utility Revenues	ZZZZBS	Other Balance Sheet	Asset
	173041	Accrued Util Revenue-C+LM	ZZZZBS	Other Balance Sheet	Asset
	173050	Accrued Revenue-RCS	ZZZZBS	Other Balance Sheet	Asset
	173700	Accrued Unbilled Transition - BECO	ZZZZBS	Other Balance Sheet	Asset
	173710	Accrued Unbilled Transition - Commonwealth	ZZZZBS	Other Balance Sheet	Asset
	173720	Accrued Unbilled Transition - Cambridge Elec	ZZZZBS	Other Balance Sheet	Asset
	173RR0	RRB Accts Rec Unbilled	ZZZZBS	Other Balance Sheet	Asset
	174001	NSTAR Communications Charges	ZZZZBS	Other Balance Sheet	Asset
	174002	Debt Expense - Fair Value Adj - NU Acquis of NSTAR	ZZZZBS	Other Balance Sheet	Asset
	174130	Delta Dental Deposit	ZZZZBS	Other Balance Sheet	Asset
	174881	Gas Expansion Long Term-Disabled	ZZZZBS	Other Balance Sheet	Asset
	174970	Accrued Dividends-401K Match	ZZZZBS	Other Balance Sheet	Asset
	174990	Misc Current Assets-Other	ZZZZBS	Other Balance Sheet	Asset
	174DV0	Accrued Treasury Shares	ZZZZBS	Other Balance Sheet	Asset
	174TX0	Asset for Purchased Tax Credits	ZZZZBS	Other Balance Sheet	Asset
	175100	Base Recon Adj - CGAC	ZZZZBS	Other Balance Sheet	Asset
	175150	Dem Cost Realloc Recon Adjust	ZZZZBS	Other Balance Sheet	Asset
	175200	Suppl Reconc Adj-CGAC	ZZZZBS	Other Balance Sheet	Asset
	175250	Local Distrib Recon Adj LDAC	ZZZZBS	Other Balance Sheet	Asset
	175300	Remediation Adj Clause - CGAC	ZZZZBS	Other Balance Sheet	Asset
	175350	Revenue Decoupling Def- Peak	ZZZZBS	Other Balance Sheet	Asset
	175351	Revenue Decoupling Def- Off Peak	ZZZZBS	Other Balance Sheet	Asset
	175400	Peak Gas Working Capital	ZZZZBS	Other Balance Sheet	Asset
	175500	Off Peak Gas Working Capital	ZZZZBS	Other Balance Sheet	Asset
	175660	Off Peak Bad Debt Costs CGAC	ZZZZBS	Other Balance Sheet	Asset
	175670	Off Peak Bad Debt Working Capital CGAC	ZZZZBS	Other Balance Sheet	Asset
	175680	Peak Bad Debt Cost CGAC	ZZZZBS	Other Balance Sheet	Asset
	175690	Peak Bad Debt Working Capital CGAC	ZZZZBS	Other Balance Sheet	Asset
	175750	Balancing Penalty Credit LDAC	ZZZZBS	Other Balance Sheet	Asset
	175850	Consultant Expenditures - LDAC	ZZZZBS	Other Balance Sheet	Asset
	175851	GSEP Deferral	ZZZZBS	Other Balance Sheet	Asset
	175950	RAAC Deferral Derivative Asset	ZZZZBS	Other Balance Sheet	Asset
	175951	RAAC Deferral	ZZZZBS	Other Balance Sheet	Asset
	175LT0	LT Derivative Assets	ZZZZBS	Other Balance Sheet	Asset

	Account	FERC Description	Level	Description	FERC Hierarchy
	175ST0	ST Derivative Asset	ZZZZBS	Other Balance Sheet	Asset
	181001	Debt Expense - Fair Value Adjustment - NU Acquisition of NSTAR	ZZZZBS	Other Balance Sheet	Asset
	181010	Debt Expense - Fair Value Adj Merger	ZZZZBS	Other Balance Sheet	Asset
	181019	Unamortized Debt Exp NSTAR E 2014 300M Debent Due03-2044	ZZZZBS	Other Balance Sheet	Asset
	181025	Unamortized Debt Exp 2010	ZZZZBS	Other Balance Sheet	Asset
	181070	Unamortized Debt Exp YG 8.48% 1992 SerB Due03-2022	ZZZZBS	Other Balance Sheet	Asset
	181071	Unamortized Debt Exp NSTAR E 2006 5.75% 2036 Debentures	ZZZZBS	Other Balance Sheet	Asset
	181075	Unamortized Debt Exp NSTAR E 5.625% 2017 Debentures	ZZZZBS	Other Balance Sheet	Asset
	181076	Unamortized Debt Expense NSTAR E 2010 5.5% 2040 Debentures	ZZZZBS	Other Balance Sheet	Asset
	181080	Unamortized Debt Exp NG Series M	ZZZZBS	Other Balance Sheet	Asset
	181090	Unamortized Debt Exp NG 2012 Series K	ZZZZBS	Other Balance Sheet	Asset
	181092	Unamortized Debt Exp NSTAR E 2.375% 2022 Debentures	ZZZZBS	Other Balance Sheet	Asset
	181093	Unamortized Debt Exp NSTAR E 2013 200M Debent Due11-2016	ZZZZBS	Other Balance Sheet	Asset
	181101	Unamortized Issue Exp NG Series N	ZZZZBS	Other Balance Sheet	Asset
	181120	Unamortized Issue Exp NG Series J	ZZZZBS	Other Balance Sheet	Asset
	181160	Unamortized Issue Exp YG Series E	ZZZZBS	Other Balance Sheet	Asset
	1811A0	Unamortized Issue Exp CL+P 2007 CL+P $300M FMB	ZZZZBS	Other Balance Sheet	Asset
	1811B0	Unamortized Issue Exp CL+P 2007 6.375% FMB Series	ZZZZBS	Other Balance Sheet	Asset
	1811C0	Unamortized Issue Exp CL+P 5.65% 2008 SerA Due05-2018	ZZZZBS	Other Balance Sheet	Asset
	181210	Unamortized Issue Exp NSTAR E 4.875% 2012 Debent	ZZZZBS	Other Balance Sheet	Asset
	181220	Unamortized Issue Exp NSTAR E 4.875% 2014 Debent	ZZZZBS	Other Balance Sheet	Asset
	181330	Deferred Expenses - Credit Line	ZZZZBS	Other Balance Sheet	Asset
	181510	Revolver Expenses	ZZZZBS	Other Balance Sheet	Asset
	181611	DPU Financing Plan 2012-2013	ZZZZBS	Other Balance Sheet	Asset
	1816A0	Unamort Debt Issue Exp PSNH 6.15% 2007 SerN Due09-2017	ZZZZBS	Other Balance Sheet	Asset
	1816D0	Unamort Debt Issue Exp CL+P 1994 7.875% SerD Due10-2024	ZZZZBS	Other Balance Sheet	Asset
	181700	Unamort Debt Issue Exp HEEC 1991	ZZZZBS	Other Balance Sheet	Asset
	181701	Unamort Debt Issue Exp Class A-4 Notes	ZZZZBS	Other Balance Sheet	Asset
	181A10	Unamort Debt Issue Exp WMECO 5.10% 2010 SerE Due03-2020	ZZZZBS	Other Balance Sheet	Asset
	181BE0	Unamort Debt Issue Exp NSTAR E 2017 3.20% Debentures	ZZZZBS	Other Balance Sheet	Asset
	181BH0	Unamort Debt Issue Exp YG 2017 Series N	ZZZZBS	Other Balance Sheet	Asset
	181C10	Unamort Debt Issue Exp CL+P 93 Ser A Fi	ZZZZBS	Other Balance Sheet	Asset
	181C20	Unamort Debt Issue Exp CL+P 1993 Ser B Fix	ZZZZBS	Other Balance Sheet	Asset
	181C60	Unamort Debt Issue Exp CL+P 86 Ser Fixed	ZZZZBS	Other Balance Sheet	Asset
	181CA0	Unamort Debt Issue Exp CL+P 4.375% PCRB2011SerADue9-2028-E	ZZZZBS	Other Balance Sheet	Asset
	181CD0	Unamort Debt Issue Exp CL+P 2004 $280M Ser A + B Bnds	ZZZZBS	Other Balance Sheet	Asset
	181CL0	Unamort Debt Issue Exp CL+P 88 Ser Fixed	ZZZZBS	Other Balance Sheet	Asset
	181CP0	Unamort Debt Issue Exp CL+P 2005 $200M Bond-Series A + B	ZZZZBS	Other Balance Sheet	Asset
	181CR0	Unamort Debt Issue Exp CL+P 2011	ZZZZBS	Other Balance Sheet	Asset
	181CT0	Unamort Debt Issue Exp CL+P 2006 6.35% SerA Due06-2036	ZZZZBS	Other Balance Sheet	Asset
	181CV0	Unamort Debt Issue Exp PSNH 4.5% 2009 SerP Due12-2019	ZZZZBS	Other Balance Sheet	Asset
	181CX0	Unamort Debt Issue Exp CL+P 92 Ser A Fix	ZZZZBS	Other Balance Sheet	Asset
	181EE0	Unamort Debt Issue Exp ES 1.45% SerE2013SrNte Due5-2018-E	ZZZZBS	Other Balance Sheet	Asset
	181FF0	Unamort Debt Issue Exp ES 2.8% SerF 2013SrNte Due5-2023-E	ZZZZBS	Other Balance Sheet	Asset
	181KD0	Unamort Debt Issue Exp ES 2017 Series K	ZZZZBS	Other Balance Sheet	Asset
	181LD0	Unamort Debt Issue Exp ES 2017 Series L	ZZZZBS	Other Balance Sheet	Asset
	181MK0	Unamort Debt Issue Exp PSNH 2017	ZZZZBS	Other Balance Sheet	Asset
	181MR0	Unamort Debt Issue Exp WMECO 2013 3.88% SerG Due11-2023	ZZZZBS	Other Balance Sheet	Asset
	181MS0	Unamort Debt Issue Exp WMECO 2012	ZZZZBS	Other Balance Sheet	Asset
	181MX0	Unamort Debt Issue Exp WMECO 2016 Series H	ZZZZBS	Other Balance Sheet	Asset
	181N20	Unamort Debt Issue Exp ES 2 7.25% 10-Yr $263M Note	ZZZZBS	Other Balance Sheet	Asset
	181ND0	Unamort Debt Issue Exp PSNH Series D Fixed PCRB Bond	ZZZZBS	Other Balance Sheet	Asset
	181NE0	Unamort Debt Issue Exp PSNH Series E Fixed PCRB Bond	ZZZZBS	Other Balance Sheet	Asset
	181NF0	Unamort Debt Issue Exp PSNH 6.00% 2008 SerO Due05-2018	ZZZZBS	Other Balance Sheet	Asset

	Account	FERC Description	Level	Description	FERC Hierarchy
	181NQ0	Unamort Debt Issue Exp ES 2008	ZZZZBS	Other Balance Sheet	Asset
	181NR0	Unamort Debt Issue Exp PSNH 3.2% 2011 SerR Due09-2021	ZZZZBS	Other Balance Sheet	Asset
	181NS0	Unamort Debt Issue Exp PSNH 4.05% 2011 SerQ Due06-2021	ZZZZBS	Other Balance Sheet	Asset
	181NT0	Unamort Debt Issue Exp NG 2015 Series O	ZZZZBS	Other Balance Sheet	Asset
	181NV0	Unamort Debt Issue Exp NSTAR E 2015 3.25% Debentures	ZZZZBS	Other Balance Sheet	Asset
	181NW0	Unamort Debt Issue Exp NSTAR E 2016 2.70% Debentures	ZZZZBS	Other Balance Sheet	Asset
	181P30	Unamort Debt Issue Exp PSNH 04 5.25% 10Yr $50M Ser L	ZZZZBS	Other Balance Sheet	Asset
	181P40	Unamort Debt Issue Exp PSNH 2005 5.60% SerM Due10-2035	ZZZZBS	Other Balance Sheet	Asset
	181PM0	Unamort Debt Issue Exp Parent 2012 Q1	ZZZZBS	Other Balance Sheet	Asset
	181PS0	Unamort Debt Issue Exp PSNH 2017 Securitization	ZZZZBS	Other Balance Sheet	Asset
	181Q60	Unamort Debt Issue Exp PSNH 4.75% PCRB2001SerBDue05-2021	ZZZZBS	Other Balance Sheet	Asset
	181QA0	Unamort Debt Issue Exp PSNH 2001 AuctSerAPCRB Due05-2021	ZZZZBS	Other Balance Sheet	Asset
	181QC0	Unamort Debt Issue Exp PSNH 01 Poltn Cntrl Bnds C	ZZZZBS	Other Balance Sheet	Asset
	181RB0	Unamort Debt Issue Exp PSNH 2008 PCRB	ZZZZBS	Other Balance Sheet	Asset
	181SF0	Unamort Debt Issue Exp PSNH 2013 3.5% SerS Due11-2023	ZZZZBS	Other Balance Sheet	Asset
	181TA0	Unamort Debt Issue Exp CL+P 2013 2.50% SerA Due11-2023	ZZZZBS	Other Balance Sheet	Asset
	181TB0	Unamort Debt Issue Exp CL+P 2014 $250M SerADue4-15-2044	ZZZZBS	Other Balance Sheet	Asset
	181TC0	Unamort Debt Issue Exp CL+P 2015 $300M SerA Due06-2045	ZZZZBS	Other Balance Sheet	Asset
	181TD0	Unamort Debt Issue Exp CLP 2017 Series A	ZZZZBS	Other Balance Sheet	Asset
	181TF0	Unamort Debt Issue Exp ES 2015 3.15% SerH SrNteDue1-2025	ZZZZBS	Other Balance Sheet	Asset
	181TG0	Unamort Debt Issue Exp ES 1.6% SerG 2015SrNte Due1-2018-E	ZZZZBS	Other Balance Sheet	Asset
	181TH0	Unamort Debt Issue Exp ES 2016 Series J	ZZZZBS	Other Balance Sheet	Asset
	181TI0	Unamort Debt Issue Exp ES 2016 Ser I	ZZZZBS	Other Balance Sheet	Asset
	181TY0	Unamort Debt Issue Exp YG 2014 4.82% $100MSerL Due01-2044	ZZZZBS	Other Balance Sheet	Asset
	181TZ0	Unamort Debt Issue Exp YG 2015 Series M	ZZZZBS	Other Balance Sheet	Asset
	181W90	Unamort Debt Issue Exp WMECO 2012 Q3 WMECO	ZZZZBS	Other Balance Sheet	Asset
	181WA0	Unamort Debt Issue Exp WMECO3.5% SrNte2011 SerFDue9-2021	ZZZZBS	Other Balance Sheet	Asset
	181WB0	Unamort Debt Issue Exp WMECO 2007 6.7% SerD Due08-2037	ZZZZBS	Other Balance Sheet	Asset
	181WC0	Unamort Debt Issue Exp WMECO 2005 LTD Financing	ZZZZBS	Other Balance Sheet	Asset
	181WF0	Unamort Debt Issue Exp WMECO 2004 5.9% SrNte SerBDue9-2034	ZZZZBS	Other Balance Sheet	Asset
	181WL0	Unamort Debt Issue Exp WMECO 3 Series A Fixed	ZZZZBS	Other Balance Sheet	Asset
	181WM0	Unamort Debt Issue Exp WMECO 3 5% 10-Yr $55M Sr Nte	ZZZZBS	Other Balance Sheet	Asset
	181Y20	Unamort Debt Issue Exp YG 5.26% 2004 SerH Due11-2019	ZZZZBS	Other Balance Sheet	Asset
	181YG0	Unamort Debt Issue Exp YG 04 4.8% 10-Yr $75M Ser G	ZZZZBS	Other Balance Sheet	Asset
	181YN0	Unamort Debt Issue Exp YG 2005 5.35% SerI Due07-2035	ZZZZBS	Other Balance Sheet	Asset
	181YQ0	Unamort Debt Issue Exp YG 6.9% 2008 SerJ Due10-2018	ZZZZBS	Other Balance Sheet	Asset
	181YS0	Unamort Debt Issue Exp YG 2010 SerK Due04-2020	ZZZZBS	Other Balance Sheet	Asset
	181YT0	Unamort Debt Issue Exp YG 2011	ZZZZBS	Other Balance Sheet	Asset
	182001	Reg Assets - Fair Value Adjustments	ZZZZBS	Other Balance Sheet	Asset
	182010	Rate Design Adj-Trans Chg-BECO	ZZZZBS	Other Balance Sheet	Asset
	182020	Rate Design Adj-Trans Chg-Commonwealth	ZZZZBS	Other Balance Sheet	Asset
	182030	Rate Design Adj-Trans Chg-Cambridge Elec	ZZZZBS	Other Balance Sheet	Asset
	182120	Seasonal Gas Costs - Under Collection	ZZZZBS	Other Balance Sheet	Asset
	182130	Deferred O+M Costs	ZZZZBS	Other Balance Sheet	Asset
	182140	Deferred O+M Reg Asset Contra 182130	ZZZZBS	Other Balance Sheet	Asset
	182210	NRG Station Service Receivable	ZZZZBS	Other Balance Sheet	Asset
	182220	Dominion Station Service Receivable	ZZZZBS	Other Balance Sheet	Asset
	1822P0	Unrecovered Costs - MP1 Fuel	ZZZZBS	Other Balance Sheet	Asset
	1822R0	Unrecovered Costs - MP1 M+S	ZZZZBS	Other Balance Sheet	Asset
	1822T0	Unrecovered Costs - MP1 Depr Plant	ZZZZBS	Other Balance Sheet	Asset
	182301	NSTAR Green Costs	ZZZZBS	Other Balance Sheet	Asset
	182302	Regulatory Asset - ARO	ZZZZBS	Other Balance Sheet	Asset
	182303	AG Consultant Expenses	ZZZZBS	Other Balance Sheet	Asset
	182304	Deferred Storm Costs	ZZZZBS	Other Balance Sheet	Asset

	Account	FERC Description	Level	Description	FERC Hierarchy
	182306	Storm Cost Recovery	ZZZZBS	Other Balance Sheet	Asset
	182307	Reg Asset - NEA Buyout	ZZZZBS	Other Balance Sheet	Asset
	182308	Deferred LTRCA	ZZZZBS	Other Balance Sheet	Asset
	182310	RTO Start Up Cost	ZZZZBS	Other Balance Sheet	Asset
	182311	Regulatory Asset-Prepaid Pension	ZZZZBS	Other Balance Sheet	Asset
	182314	Dist Asbestos Rem Reg Asset	ZZZZBS	Other Balance Sheet	Asset
	182315	Deferred PSNH NHPUC Assessment	ZZZZBS	Other Balance Sheet	Asset
	182322	Mitigation Incentive Timing - DPU 05-89	ZZZZBS	Other Balance Sheet	Asset
	182325	Goodwill	ZZZZBS	Other Balance Sheet	Asset
	182326	Goodwill - Deferred Taxes	ZZZZBS	Other Balance Sheet	Asset
	182327	Reg Asset - Goodwill - Fair Value Adj - NU Acquisition	ZZZZBS	Other Balance Sheet	Asset
	182328	Reg Asset - Goodwill - Deferred Tax - Fair Value Adj - NU Acquisition	ZZZZBS	Other Balance Sheet	Asset
	182333	Disallowed AFUDC Regulatory Asset	ZZZZBS	Other Balance Sheet	Asset
	182340	Conn Yankee Regulatory Asset	ZZZZBS	Other Balance Sheet	Asset
	182345	Maine Yankee Regulatory Asset	ZZZZBS	Other Balance Sheet	Asset
	182355	Derivative Above Mkt Cost - Reg Asset	ZZZZBS	Other Balance Sheet	Asset
	182356	Derivative Above Mkt Cost - Reg Asset - Current	ZZZZBS	Other Balance Sheet	Asset
	182365	Deferred CPSL Program Costs	ZZZZBS	Other Balance Sheet	Asset
	182368	Circuit Performance Incentive	ZZZZBS	Other Balance Sheet	Asset
	182371	Deferred Net Metering Costs	ZZZZBS	Other Balance Sheet	Asset
	182372	Deferred Smart Grid - Dynamic Pricing	ZZZZBS	Other Balance Sheet	Asset
	182373	Deferred Smart Grid - DA + UGM	ZZZZBS	Other Balance Sheet	Asset
	182381	Securitization - BEC Funding II	ZZZZBS	Other Balance Sheet	Asset
	182382	Securitization - CEC Funding	ZZZZBS	Other Balance Sheet	Asset
	182385	Fuel Litigation Costs	ZZZZBS	Other Balance Sheet	Asset
	182391	Cust Disct - BEC Funding II	ZZZZBS	Other Balance Sheet	Asset
	182392	Cust Disct - CEC Funding	ZZZZBS	Other Balance Sheet	Asset
	1823F0	Low-Income Discount Recovery	ZZZZBS	Other Balance Sheet	Asset
	1823H0	Other Reg Assets FAS158 - Pensions	ZZZZBS	Other Balance Sheet	Asset
	1823H1	Other Reg Assets FAS158 - Pen NSTAR Legacy	ZZZZBS	Other Balance Sheet	Asset
	1823I0	Fuel Operations Reserve	ZZZZBS	Other Balance Sheet	Asset
	1823J0	Other Reg Assets FAS158 - SERP	ZZZZBS	Other Balance Sheet	Asset
	1823K0	Other Reg Assets FAS158 - OPEB	ZZZZBS	Other Balance Sheet	Asset
	1823K1	Other Reg Assets FAS158 - OPEB- NSTAR Legacy	ZZZZBS	Other Balance Sheet	Asset
	1823M0	Other Reg Assets - Medvantage APBO	ZZZZBS	Other Balance Sheet	Asset
	1823M1	Medvantage AOCI	ZZZZBS	Other Balance Sheet	Asset
	1823X0	Seabrook Over-Market	ZZZZBS	Other Balance Sheet	Asset
	1823Z0	Other Reg Asset-Non-SERP Cumultv Adj	ZZZZBS	Other Balance Sheet	Asset
	182480	Yankee Atomic Regulatory Asset	ZZZZBS	Other Balance Sheet	Asset
	182500	Postretirement Costs Reg Asset	ZZZZBS	Other Balance Sheet	Asset
	182540	C+LM Deferral	ZZZZBS	Other Balance Sheet	Asset
	182541	FASB 109 Regulatory Asset - NSTAR	ZZZZBS	Other Balance Sheet	Asset
	182545	FASB 109 Regulatory Asset - NSTAR (CEL)	ZZZZBS	Other Balance Sheet	Asset
	182612	Pension PBOP Deferral Elect	ZZZZBS	Other Balance Sheet	Asset
	182613	Pension PBOP Carrying Charge Elect	ZZZZBS	Other Balance Sheet	Asset
	182614	PAM Sales Differential Elect	ZZZZBS	Other Balance Sheet	Asset
	182615	Medicare Credit Tax Impact	ZZZZBS	Other Balance Sheet	Asset
	182770	Reg Asset - NSTAR Other	ZZZZBS	Other Balance Sheet	Asset
	182805	Deferred Transition Rev BECO	ZZZZBS	Other Balance Sheet	Asset
	182810	Deferred Transition Rev Commonwealth	ZZZZBS	Other Balance Sheet	Asset
	182815	Deferred Transition Rev Cambridge Elec	ZZZZBS	Other Balance Sheet	Asset
	182873	Deferred Basic Service	ZZZZBS	Other Balance Sheet	Asset
	182874	Deferred Transmission Revenues	ZZZZBS	Other Balance Sheet	Asset
	182877	RAAC Deferral Reg Asset	ZZZZBS	Other Balance Sheet	Asset

	Account	FERC Description	Level	Description	FERC Hierarchy
	182878	Deferred NSTAR Green	ZZZZBS	Other Balance Sheet	Asset
	182950	Pension Reg Asset Exp Rates	ZZZZBS	Other Balance Sheet	Asset
	182980	Regulatory Asset - CY -YA	ZZZZBS	Other Balance Sheet	Asset
	182990	Misc Reg Asset	ZZZZBS	Other Balance Sheet	Asset
	182A10	ARC Flash Reg Asset Contra 182AR0	ZZZZBS	Other Balance Sheet	Asset
	182A20	C2 System Reg Asset Contra 182C30	ZZZZBS	Other Balance Sheet	Asset
	182A30	AB Chance Reg Asset Contra 182CH0	ZZZZBS	Other Balance Sheet	Asset
	182AB0	IPP Buyout-Ashuelot Hydro	ZZZZBS	Other Balance Sheet	Asset
	182AC0	IPP Buyout-Avery Dam	ZZZZBS	Other Balance Sheet	Asset
	182AG0	Attorney General Cost Tracker	ZZZZBS	Other Balance Sheet	Asset
	182AH0	MP1 Unrecov Interest-Prior Retail	ZZZZBS	Other Balance Sheet	Asset
	182AK0	MP1 Unrecov Interest-Prior CMEEC	ZZZZBS	Other Balance Sheet	Asset
	182AL0	MP2 Unrecov Interest-Prior Retail	ZZZZBS	Other Balance Sheet	Asset
	182AN0	MP2 Unrecov Interest-Prior CMEEC	ZZZZBS	Other Balance Sheet	Asset
	182AP0	MP1 Unrecov Cost-Retail	ZZZZBS	Other Balance Sheet	Asset
	182AR0	Deferred ARC Flash Initiatives Costs	ZZZZBS	Other Balance Sheet	Asset
	182AT0	Reg Asset MP1 Unrecov Cost-CMEEC	ZZZZBS	Other Balance Sheet	Asset
	182AW0	MP2 Unrecov Cost-Retail	ZZZZBS	Other Balance Sheet	Asset
	182AY0	IPP Buyout-Lower Robertson Dam	ZZZZBS	Other Balance Sheet	Asset
	182B10	IPP Buyout-Bell Mill River Street	ZZZZBS	Other Balance Sheet	Asset
	182B40	IPP Buyout-Greggs Falls	ZZZZBS	Other Balance Sheet	Asset
	182B60	IPP Buyout-Lochmere Dam	ZZZZBS	Other Balance Sheet	Asset
	182B90	IPP Buyout-Pembroke Hydro	ZZZZBS	Other Balance Sheet	Asset
	182BA0	Reg Asset MP2 Unrecov Cost-CMEEC	ZZZZBS	Other Balance Sheet	Asset
	182BB0	MP1 Rcvrd Prior Per Sp Fuel Retail	ZZZZBS	Other Balance Sheet	Asset
	182BD0	MP1 Rcvrd Prior Per Sp Fuel CMEEC	ZZZZBS	Other Balance Sheet	Asset
	182BE0	MP2 Rcvrd Prior Per Sp Fuel Retail	ZZZZBS	Other Balance Sheet	Asset
	182BH0	MP2 Rcvrd Prior Per Sp Fuel CMEEC	ZZZZBS	Other Balance Sheet	Asset
	182BM0	Unrecovered Contr Oblig-MY	ZZZZBS	Other Balance Sheet	Asset
	182BP0	Reg Asset - Boiler + Furnace Rep	ZZZZBS	Other Balance Sheet	Asset
	182BW0	Unrecovered Contr Oblig-YAEC	ZZZZBS	Other Balance Sheet	Asset
	182BY0	Unrecovered Contr Oblig-CY	ZZZZBS	Other Balance Sheet	Asset
	182C30	Deferred CSI Project Costs	ZZZZBS	Other Balance Sheet	Asset
	182CB0	Deferral GSC FMCC	ZZZZBS	Other Balance Sheet	Asset
	182CD0	Capital Projects Tracker	ZZZZBS	Other Balance Sheet	Asset
	182CH0	Deferred AB Change Cutout Repl Costs	ZZZZBS	Other Balance Sheet	Asset
	182CS0	To Defer C2 O+M Exp Per 07-07-01	ZZZZBS	Other Balance Sheet	Asset
	182DC0	Reg Asset Revenue Decoupling	ZZZZBS	Other Balance Sheet	Asset
	182DK0	FASB 109 Regulatory Asset	ZZZZBS	Other Balance Sheet	Asset
	182DN0	NHBPT FAS 109 Delivery Reg Asset	ZZZZBS	Other Balance Sheet	Asset
	182DT0	Fair Value Adj - Goodwill Deferred Tax	ZZZZBS	Other Balance Sheet	Asset
	182EC0	Recoverable Environmental Cleanup	ZZZZBS	Other Balance Sheet	Asset
	182ED0	Environmental Litigation	ZZZZBS	Other Balance Sheet	Asset
	182EH0	Reg Asset FV Derivative Contracts	ZZZZBS	Other Balance Sheet	Asset
	182EL0	Deferred Environ Remed Costs De- 09-035	ZZZZBS	Other Balance Sheet	Asset
	182EN0	Post Retirement Benefits - FAS106	ZZZZBS	Other Balance Sheet	Asset
	182EV0	Deferred Environ Remed Costs De 06-028	ZZZZBS	Other Balance Sheet	Asset
	182FD0	IPP Buyout-Fiske Hydro Inc	ZZZZBS	Other Balance Sheet	Asset
	182FR0	Farm Credit Reg Asset	ZZZZBS	Other Balance Sheet	Asset
	182FV0	Fair Value Adj - Acquisition of NSTAR Reg Asset	ZZZZBS	Other Balance Sheet	Asset
	182GC0	Reg Asset Gas Supply Pking Con Mtm	ZZZZBS	Other Balance Sheet	Asset
	182GE0	Reg Asset - Yg System Expansion	ZZZZBS	Other Balance Sheet	Asset
	182GR0	NH Renewable Energy Ser Grn Rate Adv Pro	ZZZZBS	Other Balance Sheet	Asset
	182GW0	Fair Value Adj - Goodwill Acquisition	ZZZZBS	Other Balance Sheet	Asset

	Account	FERC Description	Level	Description	FERC Hierarchy
	182HM0	Hardship Forgiveness MPP	ZZZZBS	Other Balance Sheet	Asset
	182HQ0	Regulatory Asset - Pre - Cod Expenses	ZZZZBS	Other Balance Sheet	Asset
	182HS0	Facility Divestitures	ZZZZBS	Other Balance Sheet	Asset
	182HW0	Write-Off Hardship Customers	ZZZZBS	Other Balance Sheet	Asset
	182KD0	F109 Regulatory Asset-Other	ZZZZBS	Other Balance Sheet	Asset
	182KE0	Contract For Diff-Docket No 050714Ph02	ZZZZBS	Other Balance Sheet	Asset
	182KT0	F109 Reg Asset-Former T Flow Thru	ZZZZBS	Other Balance Sheet	Asset
	182LBR	Deferred Lost Base Revenues	ZZZZBS	Other Balance Sheet	Asset
	182LC0	Deferred GET on Late Charges	ZZZZBS	Other Balance Sheet	Asset
	182LN0	Fair Value Lisbon IPP Contract	ZZZZBS	Other Balance Sheet	Asset
	182LR0	Long Term Renew Contract	ZZZZBS	Other Balance Sheet	Asset
	182MA0	Manhole Inspect Costs	ZZZZBS	Other Balance Sheet	Asset
	182MC0	Deferred Medicare Tax Asset	ZZZZBS	Other Balance Sheet	Asset
	182MG0	Reg Asset Mgt Litigation	ZZZZBS	Other Balance Sheet	Asset
	182MGR	Approved Merger Costs	ZZZZBS	Other Balance Sheet	Asset
	182MY0	Unrecovered Contractual Obligation - ME Yankee	ZZZZBS	Other Balance Sheet	Asset
	182NH1	Forward NH Plan	ZZZZBS	Other Balance Sheet	Asset
	182NH2	Forward New Hampshire Fund-FNHF	ZZZZBS	Other Balance Sheet	Asset
	182NM0	Net Metering Deferral	ZZZZBS	Other Balance Sheet	Asset
	182NS0	NUstart Program Deferred Expense	ZZZZBS	Other Balance Sheet	Asset
	182NW0	FAS109 Other CTA	ZZZZBS	Other Balance Sheet	Asset
	182P20	SCRC Regulatory Asset	ZZZZBS	Other Balance Sheet	Asset
	182P30	ES Regulatory Asset	ZZZZBS	Other Balance Sheet	Asset
	182P40	Contra MK Scrubber Incl in 182P30	ZZZZBS	Other Balance Sheet	Asset
	182P90	PSNH Gain Bio-Energy IPP	ZZZZBS	Other Balance Sheet	Asset
	182PA0	Firm Gas Costs Undercoll	ZZZZBS	Other Balance Sheet	Asset
	182PH0	IPP Buyout-Pittsfield Hydropower Co	ZZZZBS	Other Balance Sheet	Asset
	182PP0	Reg Asset Pension PBOP Tracker Mech	ZZZZBS	Other Balance Sheet	Asset
	182PT0	Property Tax Deferred - LNG Tank	ZZZZBS	Other Balance Sheet	Asset
	182R30	Deferred CL+P Rate Case Expense	ZZZZBS	Other Balance Sheet	Asset
	182RD0	Reg Asset Rate CAP Deferral	ZZZZBS	Other Balance Sheet	Asset
	182RG0	RGGI Regulatory Asset Deferral	ZZZZBS	Other Balance Sheet	Asset
	182RP0	Reg Asset- Deferred REP	ZZZZBS	Other Balance Sheet	Asset
	182RS0	Contra 182RU0	ZZZZBS	Other Balance Sheet	Asset
	182RU0	Approv Def Radio Syst Upgrade	ZZZZBS	Other Balance Sheet	Asset
	182RX0	WMECO Rate Case Exp Reg Asset	ZZZZBS	Other Balance Sheet	Asset
	182RY0	YG Dfrd Exp Rate Case	ZZZZBS	Other Balance Sheet	Asset
	182S10	Securitized Reg Assets Account	ZZZZBS	Other Balance Sheet	Asset
	182SC0	MP3 Stranded Cost Recov As Securitized	ZZZZBS	Other Balance Sheet	Asset
	182SE0	Contra 182ST0 - Equity Return Storms	ZZZZBS	Other Balance Sheet	Asset
	182SK0	Reg Asset Default Service	ZZZZBS	Other Balance Sheet	Asset
	182SL0	Default Service Adder Rate True-Up	ZZZZBS	Other Balance Sheet	Asset
	182SO0	Calc of WMECO Solar Deferral	ZZZZBS	Other Balance Sheet	Asset
	182SP0	Pre-Staging Storm Costs	ZZZZBS	Other Balance Sheet	Asset
	182SQ0	Approved Storm Costs	ZZZZBS	Other Balance Sheet	Asset
	182SQ1	Approved Storm Fund	ZZZZBS	Other Balance Sheet	Asset
	182ST0	Reg Asset Storm Reserve	ZZZZBS	Other Balance Sheet	Asset
	182SU0	Contra 182ST0 - Storm Reserve	ZZZZBS	Other Balance Sheet	Asset
	182SV0	Contra 182ST0 Storm Reserve	ZZZZBS	Other Balance Sheet	Asset
	182TC0	TCAM Deferral	ZZZZBS	Other Balance Sheet	Asset
	182TD0	Return on Storm Insur	ZZZZBS	Other Balance Sheet	Asset
	182TR0	Coal Tar Remediation	ZZZZBS	Other Balance Sheet	Asset
	182TT0	Retail Transmission Tracker	ZZZZBS	Other Balance Sheet	Asset
	182TX1	Deferred Repair Tax Ded	ZZZZBS	Other Balance Sheet	Asset

	Account	FERC Description	Level	Description	FERC Hierarchy
	182TX2	Deferred AC 282 Adj	ZZZZBS	Other Balance Sheet	Asset
	182UC0	Reg Asset Uncoll T-Up Basic Service	ZZZZBS	Other Balance Sheet	Asset
	182WR0	IPP Buyout-Woodsville Rochester	ZZZZBS	Other Balance Sheet	Asset
	182X0X	CY YA Variance For 253 s ICP	ZZZZBS	Other Balance Sheet	Asset
	182YC0	Deferral of YGS Conservation	ZZZZBS	Other Balance Sheet	Asset
	183010	Preliminary Survey and Investigation	ZZZZBS	Other Balance Sheet	Asset
	183011	Prelim Survey + Invest	ZZZZBS	Other Balance Sheet	Asset
	183SLR	Prelim Survery and Inv - Solar	ZZZZBS	Other Balance Sheet	Asset
	184010	Transp + Power-Op Equip Clearing	ZZZZFC	Fleet Clearing	Asset
	184050	Joint Line Billing	ZZZZBS	Other Balance Sheet	Asset
	184110	Joint Line Billing - Independa	ZZZZBS	Other Balance Sheet	Asset
	184800	Customer Accounts Rec Clearing	ZZZZBS	Other Balance Sheet	Asset
	184820	Customer Deposit Refund Clearing	ZZZZBS	Other Balance Sheet	Asset
	184830	Clear Bank Adj	ZZZZBS	Other Balance Sheet	Asset
	184850	Cash Corrections- Clearing	ZZZZBS	Other Balance Sheet	Asset
	184900	Protested Checks Clearing	ZZZZBS	Other Balance Sheet	Asset
	184915	Oracle to PP Suspense Items	ZZZZBS	Other Balance Sheet	Asset
	184920	Default Clearing - Amount Limit	ZZZZES	Engineering and Supervision	Asset
	184OB0	General Ledger OOB	ZZZZBS	Other Balance Sheet	Asset
	184SL0	Shared Lease Admin Clearing	ZZZZBS	Other Balance Sheet	Asset
	185010	Temporary Service	ZZZZBS	Other Balance Sheet	Asset
	186000	Misc Deferred Debits	ZZZZBS	Other Balance Sheet	Asset
	186007	Pilgrim 23KV Study For Entergy	ZZZZBS	Other Balance Sheet	Asset
	186008	Deferred Lease Syndication Costs	ZZZZBS	Other Balance Sheet	Asset
	186009	Net Metering Administrator Costs	ZZZZBS	Other Balance Sheet	Asset
	186010	Miscellaneous Work in Progress	ZZZZBS	Other Balance Sheet	Asset
	186013	Warranty Work - HICO Transformer	ZZZZBS	Other Balance Sheet	Asset
	186020	Payroll Advances	ZZZZBS	Other Balance Sheet	Asset
	186021	Inventory Replacement Costs	ZZZZBS	Other Balance Sheet	Asset
	186024	Goodwill - NU Acquisition of NSTAR	ZZZZBS	Other Balance Sheet	Asset
	186026	Mystic Station-cable repair	ZZZZBS	Other Balance Sheet	Asset
	186039	Pilgrim Post Trip Study	ZZZZBS	Other Balance Sheet	Asset
	186050	Interim Alloc-Police + Pav	ZZZZBS	Other Balance Sheet	Asset
	186062	MATEP Interconnection study	ZZZZBS	Other Balance Sheet	Asset
	186067	Medway-QP444	ZZZZBS	Other Balance Sheet	Asset
	186068	Edgar-QP445	ZZZZBS	Other Balance Sheet	Asset
	186069	Watson3-QP438	ZZZZBS	Other Balance Sheet	Asset
	186071	Hawkes Meadow-QP439	ZZZZBS	Other Balance Sheet	Asset
	186072	Canal3-QP449	ZZZZBS	Other Balance Sheet	Asset
	186081	Environmental Response Costs	ZZZZBS	Other Balance Sheet	Asset
	186085	Amtrak Feasibility Study	ZZZZBS	Other Balance Sheet	Asset
	186099	Intra- Company Netting	ZZZZBS	Other Balance Sheet	Asset
	186112	Discount on Transition Property	ZZZZBS	Other Balance Sheet	Asset
	186120	Sithe Def Chgs Jets	ZZZZBS	Other Balance Sheet	Asset
	186141	Advice of Debit Items	ZZZZBS	Other Balance Sheet	Asset
	186145	Environmental Reserve	ZZZZBS	Other Balance Sheet	Asset
	186160	Fitness Center Activities	ZZZZBS	Other Balance Sheet	Asset
	186200	UG Fiber Construction	ZZZZBS	Other Balance Sheet	Asset
	186210	OH Fiber Construction	ZZZZBS	Other Balance Sheet	Asset
	186220	Other Fiber Costs	ZZZZBS	Other Balance Sheet	Asset
	186230	Fiber Work Csh Received	ZZZZBS	Other Balance Sheet	Asset
	186261	Purchase Acct - PBOP	ZZZZBS	Other Balance Sheet	Asset
	186270	Deferred CGAC Bad Debt Costs	ZZZZBS	Other Balance Sheet	Asset
	186290	Interim Alloc - Misc Dist Exp and Small Tools Disabled	ZZZZBS	Other Balance Sheet	Asset

Account	FERC Description	Level	Description	FERC Hierarchy
186310	Fiber Optic Maintenance	ZZZZBS	Other Balance Sheet	Asset
186320	Butler Rd Boston Relocation	ZZZZBS	Other Balance Sheet	Asset
186321	Billing Work-Progress	ZZZZBS	Other Balance Sheet	Asset
186355	SFAS 133 Regulatory Asset	ZZZZBS	Other Balance Sheet	Asset
186356	SFAS 133 Asset	ZZZZBS	Other Balance Sheet	Asset
186357	SFAS 133 Regulatory Asset - Current	ZZZZBS	Other Balance Sheet	Asset
186401	Other Investments - Mass Development	ZZZZBS	Other Balance Sheet	Asset
186405	Smart Metering	ZZZZBS	Other Balance Sheet	Asset
186406	Distribution Automation	ZZZZBS	Other Balance Sheet	Asset
186407	Smart Grid - Urban Grid Monitoring	ZZZZBS	Other Balance Sheet	Asset
186430	Storm Reserve Trans Distr	ZZZZBS	Other Balance Sheet	Asset
186431	Def Charges To Expense	ZZZZBS	Other Balance Sheet	Asset
186433	Norwood Interconnection - NSTAR	ZZZZBS	Other Balance Sheet	Asset
186434	Envir Cost re Facility Closures	ZZZZBS	Other Balance Sheet	Asset
186435	Offset Impairment Reserve	ZZZZBS	Other Balance Sheet	Asset
186440	Storm Reserve Tran Dis Contra 18643	ZZZZBS	Other Balance Sheet	Asset
186460	WC PL Ins Recover	ZZZZBS	Other Balance Sheet	Asset
1864N0	Tax Liability For Non-Cash Cont N-R	ZZZZBS	Other Balance Sheet	Asset
1864T0	CIAC Gross-Up of Taxes Refundable	ZZZZBS	Other Balance Sheet	Asset
1864W0	CIAC Gross-Up Tax Non-Refundable	ZZZZBS	Other Balance Sheet	Asset
1864X0	Co-Gen Intercon Tx-Gross-Up-Billed	ZZZZBS	Other Balance Sheet	Asset
1864Y0	Cogenincon Tx-Grs-Up-Cltd-Com-	ZZZZBS	Other Balance Sheet	Asset
186510	Outside Company Storm Work	ZZZZBS	Other Balance Sheet	Asset
186511	Cape Wind Transmission System Impact Study	ZZZZBS	Other Balance Sheet	Asset
18651X	Deferred Funding Rabbi Trust NUSCO ICP	ZZZZBS	Other Balance Sheet	Asset
1865Y0	Spent Fuel Trust Doe Difference	ZZZZBS	Other Balance Sheet	Asset
186612	Pension PBOP Deferral Gas	ZZZZBS	Other Balance Sheet	Asset
186613	Deferred Pension+PBOP Carrying Charge Elect	ZZZZBS	Other Balance Sheet	Asset
186614	Pam Sales Differential Gas	ZZZZBS	Other Balance Sheet	Asset
186615	Deferred Medicare Credit Tax Impact	ZZZZBS	Other Balance Sheet	Asset
186670	Regulatory Commission Expense	ZZZZBS	Other Balance Sheet	Asset
186760	HEEC Reserve Channel Analysis	ZZZZBS	Other Balance Sheet	Asset
186771	MATEP Distribution Facilities	ZZZZBS	Other Balance Sheet	Asset
186780	Def Basic Serv Bad Debt Costs	ZZZZBS	Other Balance Sheet	Asset
186840	MWRA temporary generation Disabled	ZZZZBS	Other Balance Sheet	Asset
186880	Gas Expansion Long Term	ZZZZBS	Other Balance Sheet	Asset
186881	Gas Expansion Bad Debt Costs	ZZZZBS	Other Balance Sheet	Asset
186882	Gas Expansion Administrative Costs	ZZZZBS	Other Balance Sheet	Asset
186910	BecoCom Assets	ZZZZBS	Other Balance Sheet	Asset
186936	POR Changes - CIS System	ZZZZBS	Other Balance Sheet	Asset
186950	Cycle Error Suspense-Accts Payable	ZZZZBS	Other Balance Sheet	Asset
186951	Asp Deferred Costs 2007	ZZZZBS	Other Balance Sheet	Asset
186952	Asp Deferred Costs 2008	ZZZZBS	Other Balance Sheet	Asset
186970	Other - General Accounting	ZZZZBS	Other Balance Sheet	Asset
186971	Undistributed Computer	ZZZZBS	Other Balance Sheet	Asset
186980	Reg Asset Merger Costs NSTAR Gas	ZZZZBS	Other Balance Sheet	Asset
186990	Other - Revenue Accounting	ZZZZBS	Other Balance Sheet	Asset
186AB0	Prevent Maint Support of Convex	ZZZZBS	Other Balance Sheet	Asset
186AN0	PSNH - Sales of Mat + Sup - PSNH	ZZZZBS	Other Balance Sheet	Asset
186AX0	Real Estate Transactions	ZZZZBS	Other Balance Sheet	Asset
186BC0	Contract Payments-Guarantee	ZZZZBS	Other Balance Sheet	Asset
186BS0	Deferred Debit - Basic Service Uncollect Exp	ZZZZBS	Other Balance Sheet	Asset
186CM0	PA05-01 C+LM Measures-FMCC	ZZZZBS	Other Balance Sheet	Asset
186CON	Other Deferred Asset - Contra Asset	ZZZZBS	Other Balance Sheet	Asset

	Account	FERC Description	Level	Description	FERC Hierarchy
	186CP0	CP Ppd Deferral	ZZZZBS	Other Balance Sheet	Asset
	186CT0	CL+P Incremental State Income Tax	ZZZZBS	Other Balance Sheet	Asset
	186DA0	NH-EAP-Def-Incremental-Expenses	ZZZZBS	Other Balance Sheet	Asset
	186DE0	Deferred Environ Litigation Costs	ZZZZBS	Other Balance Sheet	Asset
	186DJM	SFAS 133 Asset -Current	ZZZZBS	Other Balance Sheet	Asset
	186DL0	Definite Lived Intangibles	ZZZZBS	Other Balance Sheet	Asset
	186EB0	Energy Bill Incremental Costs	ZZZZBS	Other Balance Sheet	Asset
	186EEB	EE PDR Bid Project Costs Deferred	ZZZZBS	Other Balance Sheet	Asset
	186ES0	E+S Labor Charges	ZZZZES	Engineering and Supervision	Asset
	186GW0	Goodwill - NU Merger	ZZZZBS	Other Balance Sheet	Asset
	186H20	Direct Material Flow Thru Account	ZZZZBS	Other Balance Sheet	Asset
	186HB0	Invoice Special Charges	ZZZZBS	Other Balance Sheet	Asset
	186JA0	Deferred Debits - LIRC Repair Contract	ZZZZBS	Other Balance Sheet	Asset
	186LC0	CL+P GET on Late Charges	ZZZZBS	Other Balance Sheet	Asset
	186MA0	Manhole Inspections - DPUC 10-05-09	ZZZZBS	Other Balance Sheet	Asset
	186MC0	Deferred Customer Serv System Costs	ZZZZBS	Other Balance Sheet	Asset
	186MG0	C+LM Loan Program in CL+P	ZZZZBS	Other Balance Sheet	Asset
	186MH0	Municipal Program Loans in C+LM	ZZZZBS	Other Balance Sheet	Asset
	186NS0	NSTAR E+G Rec Pay Gross Up	ZZZZBS	Other Balance Sheet	Asset
	186PS0	Propane Impairment Recovery Asset	ZZZZBS	Other Balance Sheet	Asset
	186PT0	Reimbursable Costs Trans Projects	ZZZZBS	Other Balance Sheet	Asset
	186PT1	Deferred Prop Tax Expense	ZZZZBS	Other Balance Sheet	Asset
	186R2X	Rate Reduction Bond-Rrb Collections ICP	ZZZZBS	Other Balance Sheet	Asset
	186RC0	Rate Case Exp- Deferred	ZZZZBS	Other Balance Sheet	Asset
	186RCN	RCN Support	ZZZZBS	Other Balance Sheet	Asset
	186RD0	Deferred Radio System Upgrades	ZZZZBS	Other Balance Sheet	Asset
	186RS0	Defd Radio Sys Upgrade Contra 186RD0	ZZZZBS	Other Balance Sheet	Asset
	186RV0	Revolving Credit Line-PPD Deferral	ZZZZBS	Other Balance Sheet	Asset
	186RW0	Revolving Credit Line PPD Deferral	ZZZZBS	Other Balance Sheet	Asset
	186RX0	Rate Case Expense - Deferred	ZZZZBS	Other Balance Sheet	Asset
	186RY0	YG Deferred Expense - GIS	ZZZZBS	Other Balance Sheet	Asset
	186S10	C+LM Small Business Loans	ZZZZBS	Other Balance Sheet	Asset
	186ST0	MIMS Proc - Stores	ZZZZBS	Other Balance Sheet	Asset
	186SV0	CS Self Service Web Rearchitecture	ZZZZBS	Other Balance Sheet	Asset
	186TG0	Reim Costs Trans and Gen Serv	ZZZZBS	Other Balance Sheet	Asset
	186UG0	Def Integrated Wrk Mgmnt Sys Costs	ZZZZBS	Other Balance Sheet	Asset
	186VE0	Retiree Medical Expenses	ZZZZBS	Other Balance Sheet	Asset
	186W3X	WMECO Hardship Receivable Deferral ICP	ZZZZBS	Other Balance Sheet	Asset
	186WH0	WMECO Hardship Receivable Deferral	ZZZZBS	Other Balance Sheet	Asset
	186X50	ES Boulos-NUSCO Service Billing	ZZZZBS	Other Balance Sheet	Asset
	188100	Urban Grid Monitoring and Renewables Integration	ZZZZBS	Other Balance Sheet	Asset
	188990	Research + Development Expend-Other	ZZZZBS	Other Balance Sheet	Asset
	189010	Unamortized Loss - MP3 Construct Trust	ZZZZBS	Other Balance Sheet	Asset
	189011	Call Premium - Electric Merger Redemptions	ZZZZBS	Other Balance Sheet	Asset
	189050	Unamortized Loss - 14 3 8% Ser FF - CL+P	ZZZZBS	Other Balance Sheet	Asset
	189070	Unamortized Loss - 15% Series HH - CL+P	ZZZZBS	Other Balance Sheet	Asset
	189090	Unamortized Loss - 12% Series KK - CL+P	ZZZZBS	Other Balance Sheet	Asset
	189100	Unamort Loss - CL+P 2011 Ser B On 10-1-2013	ZZZZBS	Other Balance Sheet	Asset
	1891A0	Unamortized Loss - CL+P 93 Series A	ZZZZBS	Other Balance Sheet	Asset
	1891B0	Unamortized Loss - CL+P 93 Series B	ZZZZBS	Other Balance Sheet	Asset
	1891X0	Unamortized Loss - CL+P 92 Series A	ZZZZBS	Other Balance Sheet	Asset
	189300	CL+P Var% 1983 Seabrook PCn-Due2013	ZZZZBS	Other Balance Sheet	Asset
	189310	CL+P Var % 1984 Seabrook PC-Due2014	ZZZZBS	Other Balance Sheet	Asset
	189340	Unamortized Loss - 1978 Series - CL+P	ZZZZBS	Other Balance Sheet	Asset

	Account	FERC Description	Level	Description	FERC Hierarchy
	189350	Unamortized Loss - Series EE - CL+P	ZZZZBS	Other Balance Sheet	Asset
	189360	Unamortized Loss - 8 7 8% Series DD CL+P	ZZZZBS	Other Balance Sheet	Asset
	1893L0	Unamortized Loss - WMECO 93 Series A PCRB	ZZZZBS	Other Balance Sheet	Asset
	189430	Unamortized Loss - CDA 5.9% MP3 Notes - CL+P	ZZZZBS	Other Balance Sheet	Asset
	189440	Unamortized Loss - CDA 6.5% MP3 Notes - CL+P	ZZZZBS	Other Balance Sheet	Asset
	189450	Unamortized Loss - Var % Ser 1984 MP3 - CL+P	ZZZZBS	Other Balance Sheet	Asset
	189460	Unamortized Loss - Var% - Ser 1985A MP3 CL+P	ZZZZBS	Other Balance Sheet	Asset
	189470	Unamortized Loss - Var% - Ser 1985B MP3 CL+P	ZZZZBS	Other Balance Sheet	Asset
	189480	Unamortized Loss - Var% - Ser 1985C MP3 CL+P	ZZZZBS	Other Balance Sheet	Asset
	189490	Unamortized Loss - Var% - Ser 1986A MP3 CL+P	ZZZZBS	Other Balance Sheet	Asset
	1894B0	Unamortized Loss - HWP 1992 Var % PCB	ZZZZBS	Other Balance Sheet	Asset
	1894J0	Unamortized Loss - HWP 1988 Var % PCB	ZZZZBS	Other Balance Sheet	Asset
	1894K0	Unamortized Loss - HWP 1990 Var % PCB	ZZZZBS	Other Balance Sheet	Asset
	189500	Unamortized Loss - Var% - Ser 1987 CDA CL+P	ZZZZBS	Other Balance Sheet	Asset
	189560	Unamortized Loss - 7 5 8% Series Y - CL+P	ZZZZBS	Other Balance Sheet	Asset
	189570	Unamortized Loss - 9 3 4% Series QQ - CL+P	ZZZZBS	Other Balance Sheet	Asset
	1896C0	Unamortized Loss - 94 Series C CL+P	ZZZZBS	Other Balance Sheet	Asset
	189710	Unamortized Loss - Series Rr - CL+P 9 1 2%	ZZZZBS	Other Balance Sheet	Asset
	189720	Unamortized Loss - 9 3 8% Series SS - CL+P	ZZZZBS	Other Balance Sheet	Asset
	189750	Unamortized Loss - CL+P 7.50% Ser YY	ZZZZBS	Other Balance Sheet	Asset
	189770	Unamortized Loss - CL+P 7 3 8% Ser ZZ	ZZZZBS	Other Balance Sheet	Asset
	189780	Unamortized Loss - CL+P Series TT - 2019	ZZZZBS	Other Balance Sheet	Asset
	1897L0	Unamortized Loss 1997 Series B 7 3 8%	ZZZZBS	Other Balance Sheet	Asset
	189826	4.875% Debent Redemption Premium	ZZZZBS	Other Balance Sheet	Asset
	189860	Unamortized Loss - CL+P 86 Series PCB	ZZZZBS	Other Balance Sheet	Asset
	1898L0	Unamortized Loss - CL+P 88 Series PCB	ZZZZBS	Other Balance Sheet	Asset
	189920	4.875% Debent Due 2014	ZZZZBS	Other Balance Sheet	Asset
	189ND0	Unamortized Loss - PSNH Series D PCRB	ZZZZBS	Other Balance Sheet	Asset
	189NE0	Unamortized Loss - PSNH Series E PCRB	ZZZZBS	Other Balance Sheet	Asset
	189PA0	Unamortized Loss - PSNH 1991 PCB Series A	ZZZZBS	Other Balance Sheet	Asset
	189PC0	Unamortized Loss - PSNH 1991 PCB Series C	ZZZZBS	Other Balance Sheet	Asset
	189PD0	Unamortized Loss - PSNH 92 Tax Ext Ser D	ZZZZBS	Other Balance Sheet	Asset
	189PE0	Unamortized Loss - PSNH 93 Tax Ext Ser E	ZZZZBS	Other Balance Sheet	Asset
	189QB0	Unamortized Loss - PSNH 2001 PCB Series B	ZZZZBS	Other Balance Sheet	Asset
	189RB0	Unamortized Loss - CL+P PCRB	ZZZZBS	Other Balance Sheet	Asset
	189RC0	Unamortized Loss - PSNH PCRB	ZZZZBS	Other Balance Sheet	Asset
	189SC0	Unamortized Loss - Securitize Refinance	ZZZZBS	Other Balance Sheet	Asset
	189Y50	Unamortized Loss - YG 10.07% Ser A - E	ZZZZBS	Other Balance Sheet	Asset
	189Y80	Unamortized Loss - YG 8.63% Series C	ZZZZBS	Other Balance Sheet	Asset
	190000	Accumulated Deferred Income Tax	ZZZZBS	Other Balance Sheet	Asset
	190011	ACC Deferred Taxes FIT	ZZZZBS	Other Balance Sheet	Asset
	190030	Deferred Tax Asset - NOL Carry	ZZZZBS	Other Balance Sheet	Asset
	190080	Deferred Tax Asset - State NOL C F	ZZZZBS	Other Balance Sheet	Asset
	190480	Accumulated Def Inc Taxes FIN 48 Dr	ZZZZBS	Other Balance Sheet	Asset
	1904A0	Cur ADIT FIN48	ZZZZBS	Other Balance Sheet	Asset
	1904C0	Non ADIT FIN48	ZZZZBS	Other Balance Sheet	Asset
	1909A0	ACC DIT Asset-Current Portion	ZZZZBS	Other Balance Sheet	Asset
	1909C0	X-Fer Curr ADIT Asst	ZZZZBS	Other Balance Sheet	Asset
	190CP0	Deferred Taxes - OCI	ZZZZBS	Other Balance Sheet	Asset
	190DG0	Tax Gross Up on SFAS109 Reg Liab	ZZZZBS	Other Balance Sheet	Asset
	190DK0	FASB 109 Accumulated Income Tax	ZZZZBS	Other Balance Sheet	Asset
	190IT0	FASB 109 Accumulated Income Tax - ITC	ZZZZBS	Other Balance Sheet	Asset
	190SE0	State Adit Assets Excl From Rb	ZZZZBS	Other Balance Sheet	Asset
	190VA0	DTA - Val	ZZZZBS	Other Balance Sheet	Asset

Account	FERC Description	Level	Description	FERC Hierarchy
190X00	Federal LT ADIT Assets for Elim	ZZZZBS	Other Balance Sheet	Asset
190X0X	Federal LT Adit Assets for Elims - ICP	ZZZZBS	Other Balance Sheet	Asset
190X30	Federal Tax Carryforwards	ZZZZBS	Other Balance Sheet	Asset
190XA0	Fed Current Adit Assets for Elim	ZZZZBS	Other Balance Sheet	Asset
190XE0	Fed Adit Assets Excl From Rb	ZZZZBS	Other Balance Sheet	Asset
201000	Common Stock Issued	ZZZZBS	Other Balance Sheet	Liability
2015N0	Treasury Stock From Stock Forward	ZZZZBS	Other Balance Sheet	Liability
201970	Common Shares Outstanding ESOP	ZZZZBS	Other Balance Sheet	Liability
201PA0	Common Stock Issued Purchase Acct	ZZZZBS	Other Balance Sheet	Liability
201TP0	Treasury Stock purchased from market	ZZZZBS	Other Balance Sheet	Liability
201TS0	Restricted Incentive Shares in Treas	ZZZZBS	Other Balance Sheet	Liability
202000	Common Stock Subscribed	ZZZZBS	Other Balance Sheet	Liability
204001	Preferred Stock - Fair Value Adjustments - NU Acquisition of NSTAR	ZZZZBS	Other Balance Sheet	Liability
204010	Pfd Stk CL+P - $2.00 of 1947	ZZZZBS	Other Balance Sheet	Liability
204011	4.25% Preferred Stock	ZZZZBS	Other Balance Sheet	Liability
204020	Pfd Stk CL+P - $1.90 of 1947	ZZZZBS	Other Balance Sheet	Liability
204021	4.78% Preferred Stock	ZZZZBS	Other Balance Sheet	Liability
204030	Pfd Stk CL+P - $2.20 of 1949	ZZZZBS	Other Balance Sheet	Liability
204040	Pfd Stk CL+P - $2.04 of 1949	ZZZZBS	Other Balance Sheet	Liability
204050	Pfd Stk CL+P - $2.06 - E of 1954	ZZZZBS	Other Balance Sheet	Liability
204060	Pfd Stk CL+P - $2.09 - F of 1955	ZZZZBS	Other Balance Sheet	Liability
204070	Pfd Stk CL+P - $3.24 - G of 1968	ZZZZBS	Other Balance Sheet	Liability
204300	Pfd Stk CL+P 3.90% 1949 Series	ZZZZBS	Other Balance Sheet	Liability
204310	Pfd Stk CL+P 4.50% 1956 Series	ZZZZBS	Other Balance Sheet	Liability
204320	Pfd Stk CL+P 4.96% 1958 Series	ZZZZBS	Other Balance Sheet	Liability
204330	Pfd Stk CL+P 4.50% 1963 Series	ZZZZBS	Other Balance Sheet	Liability
204340	Pfd Stk CL+P 5.28% 1967 Series	ZZZZBS	Other Balance Sheet	Liability
204350	Pfd Stk CL+P 6.56% 1968 Series	ZZZZBS	Other Balance Sheet	Liability
204400	Fair Value Adj PFD stock- Acquisition of NSTAR	ZZZZBS	Other Balance Sheet	Liability
207010	Prem CAP Stk Common Stock	ZZZZBS	Other Balance Sheet	Liability
207011	Stock Incentive Plan	ZZZZBS	Other Balance Sheet	Liability
207020	Preferred Stk - CL+P - $1.90 of 194	ZZZZBS	Other Balance Sheet	Liability
207022	Premium on Common Stock - FERC Merger Entry March 20	ZZZZBS	Other Balance Sheet	Liability
207023	Stock Incentive plan- FERC Merger Entry March 20	ZZZZBS	Other Balance Sheet	Liability
207024	Common Stock Expense- FERC Merger Entry March 20	ZZZZBS	Other Balance Sheet	Liability
207030	Preferred Stk - CL+P - $2.00 of 194	ZZZZBS	Other Balance Sheet	Liability
207040	Preferred Stk - CL+P - $2.04 of 194	ZZZZBS	Other Balance Sheet	Liability
207050	Preferred Stk - CL+P - $2.20 of 194	ZZZZBS	Other Balance Sheet	Liability
207060	Preferred Stk - CL+P - $3.24 - G 1968	ZZZZBS	Other Balance Sheet	Liability
207061	APIC - Day 1 - Repurchase - NU Acquisition	ZZZZBS	Other Balance Sheet	Liability
207080	Prem RE Goodwill - NU Acquisition of NSTAR	ZZZZBS	Other Balance Sheet	Liability
207300	Preferred Stk - CL+P - 5.28% - 1967	ZZZZBS	Other Balance Sheet	Liability
207310	Preferred Stk - CL+P - 6.56% - 1968	ZZZZBS	Other Balance Sheet	Liability
207DF0	NSTAR- Deferred Comp Liquidity	ZZZZBS	Other Balance Sheet	Liability
207PA0	Purchase Accounting - APIC	ZZZZBS	Other Balance Sheet	Liability
207SO0	NSTAR- Stock Options Exercised	ZZZZBS	Other Balance Sheet	Liability
207ST0	NSTAR- Stock Comp Tax Windfall	ZZZZBS	Other Balance Sheet	Liability
209000	Reduction Par or Stated value Cap stock	ZZZZBS	Other Balance Sheet	Liability
210150	Gain on Repurchasesof CL+P Preferred	ZZZZBS	Other Balance Sheet	Liability
211000	Other Paid-In Capital	ZZZZBS	Other Balance Sheet	Liability
211010	Additional Paid in Capital ESOP	ZZZZBS	Other Balance Sheet	Liability
211015	Employees Deferrred Stock Plan	ZZZZBS	Other Balance Sheet	Liability
211020	Ttee Def Stock Plan	ZZZZBS	Other Balance Sheet	Liability
211025	Other paid In Capital - FERC Mapping Entry March 20	ZZZZBS	Other Balance Sheet	Liability

Account	FERC Description	Level	Description	FERC Hierarchy
211030	APIC ESOP Treasury Shares	ZZZZBS	Other Balance Sheet	Liability
211035	Def Stock Plan	ZZZZBS	Other Balance Sheet	Liability
211040	Deferred Stock Obligation	ZZZZBS	Other Balance Sheet	Liability
211100	Amort Preferred Stock Expense	ZZZZBS	Other Balance Sheet	Liability
211110	Reverse Amort Pref Stock Expense	ZZZZBS	Other Balance Sheet	Liability
211150	ESOP Adjustment	ZZZZBS	Other Balance Sheet	Liability
2111C0	APIC - Minority Interest - CY	ZZZZBS	Other Balance Sheet	Liability
2111Y0	APIC - Minority Interest - YA	ZZZZBS	Other Balance Sheet	Liability
211400	Misc Paid-In-Cap For Non-Gaap Elim	ZZZZBS	Other Balance Sheet	Liability
211410	Misc Pd-In-Cap Tax For Non-Gaap Eli	ZZZZBS	Other Balance Sheet	Liability
211970	ESOP Unearned Compensation	ZZZZBS	Other Balance Sheet	Liability
211DF0	NSTAR- Deferred Comp Activity	ZZZZBS	Other Balance Sheet	Liability
211DV0	Trustee RSU Dividends	ZZZZBS	Other Balance Sheet	Liability
211N20	Paid in Capital Neon Trn NU To NUEI	ZZZZBS	Other Balance Sheet	Liability
211NS0	RSUs PSUs - APIC	ZZZZBS	Other Balance Sheet	Liability
211NX0	APIC- Minority Interest- NSTAR	ZZZZBS	Other Balance Sheet	Liability
211OMP	Shares Purchased in Open Market	ZZZZBS	Other Balance Sheet	Liability
211P00	10-12 Performance Shares Plan	ZZZZBS	Other Balance Sheet	Liability
211P10	2011-13 Officer Performance Shares	ZZZZBS	Other Balance Sheet	Liability
211P20	12-14 Performance Shares Plan	ZZZZBS	Other Balance Sheet	Liability
211P30	13-15 Performance Shares Plan	ZZZZBS	Other Balance Sheet	Liability
211P40	14-16 PS EIP	ZZZZBS	Other Balance Sheet	Liability
211PA0	Purch Acctg Fair Value Share Adj	ZZZZBS	Other Balance Sheet	Liability
211PS0	Officer Performance Shares	ZZZZBS	Other Balance Sheet	Liability
211RD0	Officer Directors RSU Dividends	ZZZZBS	Other Balance Sheet	Liability
211RT0	Trustee RSUs Current	ZZZZBS	Other Balance Sheet	Liability
211RU0	Director Officers RSUs Current	ZZZZBS	Other Balance Sheet	Liability
211RX0	Officer RSUs Deferred	ZZZZBS	Other Balance Sheet	Liability
211TD0	Stock Comp Tax Effect on Equity	ZZZZBS	Other Balance Sheet	Liability
211TU0	Trustee RSUs Deferred	ZZZZBS	Other Balance Sheet	Liability
214010	Preferred Stock Expense	ZZZZBS	Other Balance Sheet	Liability
214900	Common Stock Expense	ZZZZBS	Other Balance Sheet	Liability
215130	Amort Res FERC PSNH Lic Proj 1893	ZZZZBS	Other Balance Sheet	Liability
215140	Amort Res FERC PSNH Lic Proj 2287	ZZZZBS	Other Balance Sheet	Liability
215150	Amort Res FERC PSNH Lic Proj 2288	ZZZZBS	Other Balance Sheet	Liability
215160	Amort Res FERC PSNH Lic Proj 2456	ZZZZBS	Other Balance Sheet	Liability
215170	Amort Res FERC PSNH Lic Proj 2457	ZZZZBS	Other Balance Sheet	Liability
216010	Unappropriated Retained Earnings	ZZZZBS	Other Balance Sheet	Liability
216020	Retain Earn Trans To NU Enter Inc	ZZZZBS	Other Balance Sheet	Liability
216021	FERC merger Mrch 1021	ZZZZBS	Other Balance Sheet	Liability
216100	Unapp Undistributed Sub Earnings	ZZZZBS	Other Balance Sheet	Liability
2161C0	Prior Period Earnings - CY	ZZZZBS	Other Balance Sheet	Liability
2161Y0	Prior Period Earnings - YA	ZZZZBS	Other Balance Sheet	Liability
216480	Retained Earnings - FIN 48 Adopt	ZZZZBS	Other Balance Sheet	Liability
216C10	Prior Period Minority Earnings - CY	ZZZZBS	Other Balance Sheet	Liability
216CC0	OP COMPANY RE IN CY	ZZZZBS	Other Balance Sheet	Liability
216MY0	OP COMPANY RE IN MY	ZZZZBS	Other Balance Sheet	Liability
216NX0	RE- Minority Interest- NSTAR	ZZZZBS	Other Balance Sheet	Liability
216Y10	Prior Period Minority Earnings - YA	ZZZZBS	Other Balance Sheet	Liability
216YY0	OP COMPANY RE IN YA	ZZZZBS	Other Balance Sheet	Liability
217010	Treasury Stock Fr Common Stk Purch	ZZZZBS	Other Balance Sheet	Liability
2175M0	Treasury Stock Fr Stock Forward	ZZZZBS	Other Balance Sheet	Liability
217RP0	Treasury Stk Fr Restricted Stk Pur	ZZZZBS	Other Balance Sheet	Liability
219080	Accum OCI SERP	ZZZZBS	Other Balance Sheet	Liability

Account	FERC Description	Level	Description	FERC Hierarchy
2193H0	Accum Other Comp Inc FAS158-Pension	ZZZZBS	Other Balance Sheet	Liability
2193H1	AOCI FAS158 - Pension -NSTAR Legacy	ZZZZBS	Other Balance Sheet	Liability
2193J0	Accum Other Comp Inc FAS158 - SERP	ZZZZBS	Other Balance Sheet	Liability
2193J1	AOCI- FAS158 SERP - Select	ZZZZBS	Other Balance Sheet	Liability
2193K0	Accum Other Comp Inc FAS158 - OPEB	ZZZZBS	Other Balance Sheet	Liability
2193K1	AOCI FAS158 - OPEB -NSTAR Legacy	ZZZZBS	Other Balance Sheet	Liability
2193M0	AOCI- FAS 158 NQ Pension	ZZZZBS	Other Balance Sheet	Liability
2193N0	Accum Other Comp Inc FAS 158-NSTAR	ZZZZBS	Other Balance Sheet	Liability
2195H0	ACC Oth Comp Inc FAS158 Tax Pension	ZZZZBS	Other Balance Sheet	Liability
2195H1	AOCI FAS 158 Tas- Pension NSTAR	ZZZZBS	Other Balance Sheet	Liability
2195J0	ACC Oth Comp Inc FAS158 Tax SERP	ZZZZBS	Other Balance Sheet	Liability
2195J1	AOCI FAS 158 Tax- SERP Select	ZZZZBS	Other Balance Sheet	Liability
2195K0	ACC Oth Comp Inc FAS158 Tax OPEB	ZZZZBS	Other Balance Sheet	Liability
2195K1	AOCI FAS 158 Tax- OPEB NSTAR	ZZZZBS	Other Balance Sheet	Liability
2195M0	AOCI FAS 158 Tax NQ Pension	ZZZZBS	Other Balance Sheet	Liability
219750	AOCI	ZZZZBS	Other Balance Sheet	Liability
219NE0	Accum OCI Int Rate Lock	ZZZZBS	Other Balance Sheet	Liability
221020	Harbor Electric LT Debt Due 2015 - 221020	ZZZZBS	Other Balance Sheet	Liability
221041	1997 NG 7.12% Series M Due 9-2017	ZZZZBS	Other Balance Sheet	Liability
221042	2010 NG 4.47% Series N Due 1-2020	ZZZZBS	Other Balance Sheet	Liability
221060	1992 YG 8.48% SerB Due03-2022	ZZZZBS	Other Balance Sheet	Liability
221061	1993 NG 7.13% Series K Due 12-2033	ZZZZBS	Other Balance Sheet	Liability
221090	1997 YG 7.19% Series E Due 4-1-2012	ZZZZBS	Other Balance Sheet	Liability
221100	1990 NG 9.98% Series J Due 12-2020	ZZZZBS	Other Balance Sheet	Liability
2211A0	2007 CL+P 5.375% SerA Due 3-1-37	ZZZZBS	Other Balance Sheet	Liability
2211B0	2007 CL+P 5.5% SerB Due 9-1-37	ZZZZBS	Other Balance Sheet	Liability
2211C0	2008 CL+P 5.65% SerA Due05-2018	ZZZZBS	Other Balance Sheet	Liability
221520	LT Debt Due in One Year	ZZZZBS	Other Balance Sheet	Liability
2216A0	2007 PSNH 6.15% SerN Due09-2017	ZZZZBS	Other Balance Sheet	Liability
2216D0	1994 CL+P 7.875% SerD Due10-2024	ZZZZBS	Other Balance Sheet	Liability
221980	Purchase Price Adj Due To Merger	ZZZZBS	Other Balance Sheet	Liability
2219A0	Bonds Due Within One Year - Debit	ZZZZBS	Other Balance Sheet	Liability
2219B0	Bonds Due Within One Year - Credit	ZZZZBS	Other Balance Sheet	Liability
221A10	2010 WMECO Ser E $95 Due 3-1-2020	ZZZZBS	Other Balance Sheet	Liability
221BE0	2017 NSTAR E 3.20% Debentures Due 5-2027	ZZZZBS	Other Balance Sheet	Liability
221BH0	2017 YG 3.02% Series N Due 9-2027	ZZZZBS	Other Balance Sheet	Liability
221CD0	2004 CL+P 4.8% Series A Due 9-15-34	ZZZZBS	Other Balance Sheet	Liability
221CP0	2005 CL+P 5.625% SerB Due 4-2035	ZZZZBS	Other Balance Sheet	Liability
221CT0	2006 CL+P 6.35% SerA Due06-2036	ZZZZBS	Other Balance Sheet	Liability
221CV0	2009 PSNH 4.5% SerP Due12-2019	ZZZZBS	Other Balance Sheet	Liability
221NF0	2008 PSNH 6.00%SerO Due05-2018	ZZZZBS	Other Balance Sheet	Liability
221NQ0	2008 ES 5.65% Series C Due 6-1-2013	ZZZZBS	Other Balance Sheet	Liability
221NR0	2011 PSNH 3.2% SerR Due09-2021	ZZZZBS	Other Balance Sheet	Liability
221NS0	2011 PSNH 4.05% SerQ Due06-2021	ZZZZBS	Other Balance Sheet	Liability
221NT0	2015 NG 4.35% Series 0 Due 12-2045	ZZZZBS	Other Balance Sheet	Liability
221NV0	2015 NSTAR E3.25% Due 11-2025	ZZZZBS	Other Balance Sheet	Liability
221NW0	2016 NSTAR E 2.70% Due 6-2026	ZZZZBS	Other Balance Sheet	Liability
221P30	2004 PSNH Ser L $50 Due 7-15-2014	ZZZZBS	Other Balance Sheet	Liability
221P40	2005 PSNH 5.60% SerM Due10-2035	ZZZZBS	Other Balance Sheet	Liability
221PS0	PSNH Rate Reduction Bond Issue	ZZZZBS	Other Balance Sheet	Liability
221SF0	2013 PSNH 3.5% SerS Due11-2023	ZZZZBS	Other Balance Sheet	Liability
221TA0	2016 CL+P 2.50%SerA Due 1-2023	ZZZZBS	Other Balance Sheet	Liability
221TB0	2014 CL+P 4.30% SerADue4-15-2044	ZZZZBS	Other Balance Sheet	Liability
221TC0	2015 CL+P 4.15% SerA Due06-2045	ZZZZBS	Other Balance Sheet	Liability

Account	FERC Description	Level	Description	FERC Hierarchy
221TD0	2017 CLP 3.20% SerA Due3-2027	ZZZZBS	Other Balance Sheet	Liability
221TY0	2014 YG 4.82% SerL Due01-2044	ZZZZBS	Other Balance Sheet	Liability
221TZ0	2015 YG 3.35% SerM Due 9-2025	ZZZZBS	Other Balance Sheet	Liability
221WS0	WMECO Rate Reduction Bond Issue	ZZZZBS	Other Balance Sheet	Liability
221Y20	2004 YG 5.26% SerH Due11-2019	ZZZZBS	Other Balance Sheet	Liability
221YG0	2004 YG 4.08% SerG Due 1-1-2014	ZZZZBS	Other Balance Sheet	Liability
221YN0	2005 YG 5.35% SerI Due07-2035	ZZZZBS	Other Balance Sheet	Liability
221YQ0	2008 YG 6.90% SerJ Due10-2018	ZZZZBS	Other Balance Sheet	Liability
221YS0	2010 YG SerK Due04-2020	ZZZZBS	Other Balance Sheet	Liability
22300X	Advances From Assoc Companies	ZZZZBS	Other Balance Sheet	Liability
22301X	Advances from NU Parent	ZZZZBS	Other Balance Sheet	Liability
224010	Debt - Fair Value Adj Merger	ZZZZBS	Other Balance Sheet	Liability
224019	2014 NSTAR E 300M Debent Due03-2044	ZZZZBS	Other Balance Sheet	Liability
224030	Debt - Fair Value Adjustment - NU Acquisition of NSTAR	ZZZZBS	Other Balance Sheet	Liability
224031	Debt-Fair Value Adj-NU Acquistion-Current	ZZZZBS	Other Balance Sheet	Liability
224070	2006 NSTAR E 5.75% Debentures Due 3-2036	ZZZZBS	Other Balance Sheet	Liability
224075	2006 NSTAR E 5.625% Debentures Due 2017	ZZZZBS	Other Balance Sheet	Liability
224080	2010 STAR E 5.5% Debentures Due 3-2040	ZZZZBS	Other Balance Sheet	Liability
224092	2012 NSTAR E 2.375% Debentures Due 2022	ZZZZBS	Other Balance Sheet	Liability
224093	2013 NSTAR E 2013 Debent Due11-2016	ZZZZBS	Other Balance Sheet	Liability
224110	1993 CL+P PCRB Ser A $245.5 9-1-28	ZZZZBS	Other Balance Sheet	Liability
224120	1993 CL+P PCRB Ser B $70 Due 9-1-28	ZZZZBS	Other Balance Sheet	Liability
2241X0	1992 CL+P PCRB Ser A $21 Due 12-1-22	ZZZZBS	Other Balance Sheet	Liability
224300	$350M Long Term Note Legacy LLC	ZZZZBS	Other Balance Sheet	Liability
2243L0	1993 WMECO 93 PCRB Ser A $53.8 9-1-28	ZZZZBS	Other Balance Sheet	Liability
2245C0	MP1 Unrecov Cost	ZZZZBS	Other Balance Sheet	Liability
2245G0	LT Debt MP1 Unrecov Cost-CMEEC	ZZZZBS	Other Balance Sheet	Liability
2245J0	MP2 Unrecov Cost	ZZZZBS	Other Balance Sheet	Liability
2245W0	LT Debt MP2 Unrecov Cost-CMEEC	ZZZZBS	Other Balance Sheet	Liability
224625	2012 NSTAR E 4.875% Debenture Due Within One Year	ZZZZBS	Other Balance Sheet	Liability
224711	Debt Due in One Year	ZZZZBS	Other Balance Sheet	Liability
224725	LT Note - 4.50% Due 2019	ZZZZBS	Other Balance Sheet	Liability
224825	2012 NSTAR E 4.875% Debent Due 2012	ZZZZBS	Other Balance Sheet	Liability
224860	1986 CL+P PCRB $15.4 Due 11-1-2016	ZZZZBS	Other Balance Sheet	Liability
2248L0	1988 CL+P PCRB $10 Due 8-1-2018	ZZZZBS	Other Balance Sheet	Liability
224920	NSTAR E 4.875% Debenture Due 2014	ZZZZBS	Other Balance Sheet	Liability
2249A0	Due Within One Year-Debit	ZZZZBS	Other Balance Sheet	Liability
2249B0	Due Within One Year-Credit	ZZZZBS	Other Balance Sheet	Liability
224A10	WMECO 5.10% 2010 SerE Due03-2020	ZZZZBS	Other Balance Sheet	Liability
224CA0	2011 CL+P 4.375% PCRB SerADue9-2028	ZZZZBS	Other Balance Sheet	Liability
224CR0	2011 CL+P 1.25% PCRB SerBDue09-2028	ZZZZBS	Other Balance Sheet	Liability
224EE0	2013 ES 1.45% Senior Note SerEDue5-2018	ZZZZBS	Other Balance Sheet	Liability
224FF0	2013 ES 2.80% SerF Due5-2023	ZZZZBS	Other Balance Sheet	Liability
224KD0	2017 EP 2.75% Senior Note Series K Due 3-2022	ZZZZBS	Other Balance Sheet	Liability
224LD0	2017 EP 2.90% Senior Note Series L Due 10-2024	ZZZZBS	Other Balance Sheet	Liability
224MR0	2013 WMECO 3.88% SerG Due11-2023	ZZZZBS	Other Balance Sheet	Liability
224MS0	2015 WMECO Bond Issuance Principal	ZZZZBS	Other Balance Sheet	Liability
224MX0	2016 WMECO 2.75% Series H Due 6-2026	ZZZZBS	Other Balance Sheet	Liability
224N20	2002 ES Series A $263 Due 4-1-2012	ZZZZBS	Other Balance Sheet	Liability
224NV0	2015 NSTAR E 3.25% Due 11-2025	ZZZZBS	Other Balance Sheet	Liability
224P60	1993 PSNH 6.00% PCRB Ser D $75 Due 5-1-2021	ZZZZBS	Other Balance Sheet	Liability
224PH0	1993 PSNH 6.00% PCRB Ser E $44.8 Due 5-1-2021	ZZZZBS	Other Balance Sheet	Liability
224PM0	2012 Parent Bond Issuance Principal	ZZZZBS	Other Balance Sheet	Liability
224QA0	2001 PSNH AuctSerAPCRB Due05-2021	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	224QB0	2001 PSNH 4.75% PCRB SerBDue05-2021	ZZZZBS	Other Balance Sheet	Liability
	224QC0	PSNH PCRB Ser C $108.985 Due 5-1-21	ZZZZBS	Other Balance Sheet	Liability
	224TF0	2015 ES 3.15% Senior Note SerH Due1-2025	ZZZZBS	Other Balance Sheet	Liability
	224TG0	2015 ES 1.60% Senior Note SerG Due1-2018	ZZZZBS	Other Balance Sheet	Liability
	224TH0	2016 ES 3.35% Senior Note SerJ Due 3-2026	ZZZZBS	Other Balance Sheet	Liability
	224TI0	2016 ES 2.50% Senior Note Ser I Due 3-2021	ZZZZBS	Other Balance Sheet	Liability
	224WA0	2012 WMECO 5.00% SnrNoteSer F Due 9-15-21	ZZZZBS	Other Balance Sheet	Liability
	224WB0	2007 WMECO 6.70%SnrNote SerD Due08-2037	ZZZZBS	Other Balance Sheet	Liability
	224WC0	2005 WMECO 5.24% SnrNote Ser C 8-1-15	ZZZZBS	Other Balance Sheet	Liability
	224WF0	2004 WMECO 5.90% SnrNote Ser A Due 9-2034	ZZZZBS	Other Balance Sheet	Liability
	224WM0	2003 WMECO 5.00% SnrNote Ser A Due 9-1-13	ZZZZBS	Other Balance Sheet	Liability
	225075	Unamortized Premium 2017 NSTAR E 2017 5.625% 2017 Debentures	ZZZZBS	Other Balance Sheet	Liability
	2251F0	Unamortized Premium 2011 WMECO3.5% SrNte SerFDue9-2021-P	ZZZZBS	Other Balance Sheet	Liability
	225BE0	Unamortized Premium 2017 NSTAR 3.2% Debent	ZZZZBS	Other Balance Sheet	Liability
	225KD0	Unamortized Premium 2017 EP Series K	ZZZZBS	Other Balance Sheet	Liability
	225SF0	Unamortized Premium 2013 PSNH Series S	ZZZZBS	Other Balance Sheet	Liability
	225TB0	Unamortized Premium 2014 CL+P Ser A	ZZZZBS	Other Balance Sheet	Liability
	226019	Unamortized Discount 2014 NSTAR E 300M Debent Due03-2044-D	ZZZZBS	Other Balance Sheet	Liability
	226020	Unamortized Discount 2006 NSTAR E 5.75% Debentures	ZZZZBS	Other Balance Sheet	Liability
	226076	Unamortized Discount 2017 NSTAR E 5.625% Debentures	ZZZZBS	Other Balance Sheet	Liability
	226081	Unamortized Discount 2010 NSTAR E 5.5% Debentures	ZZZZBS	Other Balance Sheet	Liability
	226092	Unamortized Discount 2012 NTSAR E 2.375% Debentures	ZZZZBS	Other Balance Sheet	Liability
	226093	Unamortized Discount 2013 NTSAR E Debentures	ZZZZBS	Other Balance Sheet	Liability
	2261A0	Unamortized Discount 2007 CL+P - 300M - Fmb A+B	ZZZZBS	Other Balance Sheet	Liability
	2261B0	Unamortized Discount 2007 CL+P - 200M Fmb C+D	ZZZZBS	Other Balance Sheet	Liability
	2261C0	Unamortized Discount 2008 CL+P 5.65% SerA Due05-2018	ZZZZBS	Other Balance Sheet	Liability
	2266A0	Unamortized Discount 2007 PSNH 6.15% SerN Due09-2017	ZZZZBS	Other Balance Sheet	Liability
	226825	Unamortized Discount 2012 NSTAR E 4.875% Debent	ZZZZBS	Other Balance Sheet	Liability
	226920	Unamortized Discount 2004 NSTAR E 4.875% Debent	ZZZZBS	Other Balance Sheet	Liability
	226A10	Unamortized Discount 2010 WMECO 5.10% SerE Due03-2020	ZZZZBS	Other Balance Sheet	Liability
	226BE0	Unamortized Discount 2017 NSTAR E 3.20%	ZZZZBS	Other Balance Sheet	Liability
	226CD0	Unamortized Discount 2004 CL+P - $280M - Fmb	ZZZZBS	Other Balance Sheet	Liability
	226CP0	Unamortized Discount 2005 CL+P $200M A+B	ZZZZBS	Other Balance Sheet	Liability
	226CT0	Unamortized Discount 2006 CL+P 6.35% SerA Due06-2036	ZZZZBS	Other Balance Sheet	Liability
	226CV0	Unamortized Discount 2009 PSNH 4.5% SerP Due12-2019	ZZZZBS	Other Balance Sheet	Liability
	226EE0	Unamortized Discount 2013 ES 1.45% SerE SrNte Due5-2018	ZZZZBS	Other Balance Sheet	Liability
	226FF0	Unamortized Discount 2013 ES 2.8% SerF SrNteDue5-2023	ZZZZBS	Other Balance Sheet	Liability
	226KD0	Unamortized Discount 2017 EP Series K	ZZZZBS	Other Balance Sheet	Liability
	226LD0	Unamortized Discount 2017 EP Series L	ZZZZBS	Other Balance Sheet	Liability
	226MR0	Unamortized Discount 2013 WMECO 3.88% Series G	ZZZZBS	Other Balance Sheet	Liability
	226MS0	Unamortized Discount 2015 WMECO Bond Issuance	ZZZZBS	Other Balance Sheet	Liability
	226MX0	Unamort Discount WMECO 2016 Bnd Issue	ZZZZBS	Other Balance Sheet	Liability
	226NF0	Unamortized Discount 2008 PSNH 6.00% SerO Due05-2018	ZZZZBS	Other Balance Sheet	Liability
	226NQ0	Unamortized Discount 2008 ES Snrnte Series C	ZZZZBS	Other Balance Sheet	Liability
	226NR0	Unamortized Discount 2011 PSNH 3.2% SerR Due09-2021	ZZZZBS	Other Balance Sheet	Liability
	226NS0	Unamortized Discount 2011 PSNH 4.05% SerQ Due06-2021	ZZZZBS	Other Balance Sheet	Liability
	226NV0	Unamortized Discount 2015 NSTAR E 3.25% Debentures	ZZZZBS	Other Balance Sheet	Liability
	226NW0	Unamortized Discount 2016 NSTAR E 2.70% Debentures	ZZZZBS	Other Balance Sheet	Liability
	226P30	Unamortized Discount 2004 PSNH Series L	ZZZZBS	Other Balance Sheet	Liability
	226P40	Unamortized Discount 2005 PSNH 5.60% SerM Due10-2035-D	ZZZZBS	Other Balance Sheet	Liability
	226SF0	Unamortized Discount 2013 PSNH 3.5% SerS Due11-2023	ZZZZBS	Other Balance Sheet	Liability
	226TA0	Unamortized Discount 2013 CL+P 2.50% SerA Due11-2023	ZZZZBS	Other Balance Sheet	Liability
	226TB0	Unamortized Discount CL+P Bond Discount	ZZZZBS	Other Balance Sheet	Liability
	226TC0	Unamortized Discount 2015 CL+P $300M SerA Due06-2045	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	226TD0	Unamortized Discount 2017 CLP Series A	ZZZZBS	Other Balance Sheet	Liability
	226TF0	Unamortized Discount 2015 ES 3.15% SerH 2015SrNteDue1-2025	ZZZZBS	Other Balance Sheet	Liability
	226TG0	Unamortized Discount2015 ES 1.6% SerG SrNte Due1-2018	ZZZZBS	Other Balance Sheet	Liability
	226TH0	Unamortized Discount 2016 ES Series J	ZZZZBS	Other Balance Sheet	Liability
	226TI0	Unamortized Discount 2016 ES Series I	ZZZZBS	Other Balance Sheet	Liability
	226TY0	Unamortized Discount 2014 Bnd Issuance	ZZZZBS	Other Balance Sheet	Liability
	226WA0	Unamortized Discount 2011 WMECO3.5% SrNte SerFDue9-2021	ZZZZBS	Other Balance Sheet	Liability
	226WB0	Unamortized Discount 2007 WMECO 6.7% SerD Due08-2037	ZZZZBS	Other Balance Sheet	Liability
	226WC0	Unamortized Discount 2005 WMECO $50M 5.24% Ser C 10Yr	ZZZZBS	Other Balance Sheet	Liability
	226WF0	Unamortized Discount 2004 WMECO5.9% SrNte SerBDue9-2034	ZZZZBS	Other Balance Sheet	Liability
	226WM0	Unamortized Discount 2003 WMECO 5% 10Yr Note	ZZZZBS	Other Balance Sheet	Liability
	227100	Obligations Under Capital Leases - Non-current	ZZZZBS	Other Balance Sheet	Liability
	228200	Accum Prov-Workers Compensation	ZZZZBS	Other Balance Sheet	Liability
	228206	Auto Claim Reserve	ZZZZBS	Other Balance Sheet	Liability
	228230	Accum Prov Inj Dam Public Liab	ZZZZBS	Other Balance Sheet	Liability
	228260	Inj Dam Actuary Gross Up	ZZZZBS	Other Balance Sheet	Liability
	228300	Nonqualified Pension	ZZZZBS	Other Balance Sheet	Liability
	228310	Long Term Disability Insurance	ZZZZBS	Other Balance Sheet	Liability
	228311	Pension Liability - SFAS 158	ZZZZBS	Other Balance Sheet	Liability
	228312	PBOP Liability	ZZZZBS	Other Balance Sheet	Liability
	228313	PBOP Liability - SFAS 158	ZZZZBS	Other Balance Sheet	Liability
	228330	Accrued Pension Non-Current	ZZZZBS	Other Balance Sheet	Liability
	228340	Non SERP Supplementary Ret Pla	ZZZZBS	Other Balance Sheet	Liability
	228370	Supplemental Exec Retirement P	ZZZZBS	Other Balance Sheet	Liability
	2283A0	Other Post Employment Benefits Liab	ZZZZBS	Other Balance Sheet	Liability
	2283B0	Medvantage Liability	ZZZZBS	Other Balance Sheet	Liability
	2283B1	Medvantage APBO	ZZZZBS	Other Balance Sheet	Liability
	2283F0	Medicare Subsidy Liab Pre - FAS 158	ZZZZBS	Other Balance Sheet	Liability
	2283I0	Accum Prov - Group Med Ins St	ZZZZBS	Other Balance Sheet	Liability
	2283L0	FASB 158 SERP Current Liab - Debit	ZZZZBS	Other Balance Sheet	Liability
	2283Q0	Medicare Part D Liab - FAS 106	ZZZZBS	Other Balance Sheet	Liability
	228430	Storm Reserve Trans Distr Provision	ZZZZBS	Other Balance Sheet	Liability
	228434	Envir Costs Re Facility Closures LT	ZZZZBS	Other Balance Sheet	Liability
	228435	Impairment Reserve- Held for Sale	ZZZZBS	Other Balance Sheet	Liability
	228450	Environmental Accrual	ZZZZBS	Other Balance Sheet	Liability
	228460	Environmental Accrual PSNH	ZZZZBS	Other Balance Sheet	Liability
	228500	Dfrd Environ Remed Cost Res DE06028	ZZZZBS	Other Balance Sheet	Liability
	228510	Dfrd Environ Remed Cost Res DE09035	ZZZZBS	Other Balance Sheet	Liability
	228EN0	Long Term Environmental Liability	ZZZZBS	Other Balance Sheet	Liability
	228X50	Accrued Insurance Costs	ZZZZBS	Other Balance Sheet	Liability
	229010	Customer Refund Reserve	ZZZZBS	Other Balance Sheet	Liability
	229040	Merger Rate Customer Credit	ZZZZBS	Other Balance Sheet	Liability
	229050	Storm Reserves	ZZZZBS	Other Balance Sheet	Liability
	229120	Reserve for C+LM Prjcts	ZZZZBS	Other Balance Sheet	Liability
	229AR0	State Energy Efficiency Appl Rebate	ZZZZBS	Other Balance Sheet	Liability
	229ER0	Acum Prv Rate Refd St Wide EAP Res	ZZZZBS	Other Balance Sheet	Liability
	229ET0	Acum Prv Rate Refd St Wide EAP	ZZZZBS	Other Balance Sheet	Liability
	229P90	PSNH Accrued C+LM Exps	ZZZZBS	Other Balance Sheet	Liability
	229SQ0	Provision For Rate Refunds-DPU Service Quality	ZZZZBS	Other Balance Sheet	Liability
	230010	Asset Retirement Obligations - ARO	ZZZZBS	Other Balance Sheet	Liability
	231010	Notes Payable - ST	ZZZZBS	Other Balance Sheet	Liability
	231020	Commercial Paper	ZZZZBS	Other Balance Sheet	Liability
	231140	Restricted Cash	ZZZZBS	Other Balance Sheet	Liability
	2319B0	Bonds Due Within A Year - Credit	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	231C10	Commercial Paper - Parent	ZZZZBS	Other Balance Sheet	Liability
	231UR0	Unconditional Grants Pay Current	ZZZZBS	Other Balance Sheet	Liability
	231WR0	Unconditional Grants Pay Long Term	ZZZZBS	Other Balance Sheet	Liability
	232000	Accounts Payable- Miscellaneous	ZZZZBS	Other Balance Sheet	Liability
	232010	Accounts Payable	ZZZZBS	Other Balance Sheet	Liability
	232015	AP Bad Debt Recoveries	ZZZZBS	Other Balance Sheet	Liability
	232020	Contract Retainage	ZZZZBS	Other Balance Sheet	Liability
	232035	AP - AWHR American Water Heater Rental	ZZZZBS	Other Balance Sheet	Liability
	232045	Enhanced Outreach Payments	ZZZZBS	Other Balance Sheet	Liability
	232050	Energy Assistance Customer Pay	ZZZZBS	Other Balance Sheet	Liability
	232055	PTO Committee Escrow	ZZZZBS	Other Balance Sheet	Liability
	232060	NE Hydro-Trans Elec Pay	ZZZZBS	Other Balance Sheet	Liability
	232065	NE Hydro-Transmission payable	ZZZZBS	Other Balance Sheet	Liability
	232067	Shared Lease Vehicle Program	ZZZZBS	Other Balance Sheet	Liability
	232080	Cash Book Transfers	ZZZZBS	Other Balance Sheet	Liability
	232082	MA connector plan deductions	ZZZZBS	Other Balance Sheet	Liability
	232085	Employee Club Dues Deductions	ZZZZBS	Other Balance Sheet	Liability
	232086	Health FSA EE Deductions With seed	ZZZZBS	Other Balance Sheet	Liability
	232087	Health FSA Company Contributions	ZZZZBS	Other Balance Sheet	Liability
	232100	Unvouchered Liabilities-Other	ZZZZBS	Other Balance Sheet	Liability
	232110	Credit Union deductions	ZZZZBS	Other Balance Sheet	Liability
	232160	Accounts Payable Wyman 4	ZZZZBS	Other Balance Sheet	Liability
	232180	Savings bond purchase deductions	ZZZZBS	Other Balance Sheet	Liability
	232190	Unvouch Liab - Gen Ledger Acctg	ZZZZBS	Other Balance Sheet	Liability
	2321C0	Due To CSA-Principal + Interest	ZZZZBS	Other Balance Sheet	Liability
	232210	Unvouchered Liab - Fossil Fuel	ZZZZBS	Other Balance Sheet	Liability
	232214	401K Deductions - New Hires	ZZZZBS	Other Balance Sheet	Liability
	232215	401K Match - New Hires	ZZZZBS	Other Balance Sheet	Liability
	232216	Roth Deductions New Hires	ZZZZBS	Other Balance Sheet	Liability
	232218	KVantage Contributions	ZZZZBS	Other Balance Sheet	Liability
	232219	Roth Deductions	ZZZZBS	Other Balance Sheet	Liability
	232222	Roth match	ZZZZBS	Other Balance Sheet	Liability
	232225	AP LTD 67% Buy Up	ZZZZBS	Other Balance Sheet	Liability
	232230	Unvouchered Liab-Gas Purchases	ZZZZBS	Other Balance Sheet	Liability
	232241	401K Loans New Hires	ZZZZBS	Other Balance Sheet	Liability
	232260	Unvouchered Liab Pur Pwr Contracts with Co-gen	ZZZZBS	Other Balance Sheet	Liability
	232300	AP - Manual Accruals	ZZZZBS	Other Balance Sheet	Liability
	232340	Tuition Reimbursements Payable	ZZZZBS	Other Balance Sheet	Liability
	232370	Purchased Power Accruals	ZZZZBS	Other Balance Sheet	Liability
	232380	Transmission Accrual	ZZZZBS	Other Balance Sheet	Liability
	232420	AP Purchased Gas	ZZZZBS	Other Balance Sheet	Liability
	232430	Wellness program payable	ZZZZBS	Other Balance Sheet	Liability
	232440	Theft of current awards	ZZZZBS	Other Balance Sheet	Liability
	232470	EE Rebate Clearing	ZZZZBS	Other Balance Sheet	Liability
	232500	ISO Billings AP	ZZZZBS	Other Balance Sheet	Liability
	232501	AP Cis Refund Manual Vouchers	ZZZZBS	Other Balance Sheet	Liability
	232502	AP Oracle Refund Manual Vouchers	ZZZZBS	Other Balance Sheet	Liability
	232503	AP Cr Balance Refunds	ZZZZBS	Other Balance Sheet	Liability
	232520	AP Clear-Dishon Check	ZZZZBS	Other Balance Sheet	Liability
	232550	Adoption benefits program	ZZZZBS	Other Balance Sheet	Liability
	232580	AP Renewables	ZZZZBS	Other Balance Sheet	Liability
	232600	Passport App Invoices	ZZZZBS	Other Balance Sheet	Liability
	232610	Passport Materials Not Invoiced	ZZZZBS	Other Balance Sheet	Liability
	232650	AP Appliance Suppliers	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	232670	AP Appliance Del+Installation	ZZZZBS	Other Balance Sheet	Liability
	232750	Sales Cust Deposit	ZZZZBS	Other Balance Sheet	Liability
	232775	Pay + Save CLC - Residential	ZZZZBS	Other Balance Sheet	Liability
	232785	Pay + Save Clc - C+ I	ZZZZBS	Other Balance Sheet	Liability
	232825	Insurance Suspension Fee	ZZZZBS	Other Balance Sheet	Liability
	232890	Plymouth Athletic Club deductions	ZZZZBS	Other Balance Sheet	Liability
	232970	HQ Credit Enhancement Due Sponsors	ZZZZBS	Other Balance Sheet	Liability
	232980	Accounts Payable-Comp Supplier	ZZZZBS	Other Balance Sheet	Liability
	232AB0	Gas Electric Distribution Pass Thru Chgs Thrd Party	ZZZZBS	Other Balance Sheet	Liability
	232CA0	UVL Contract Admin only	ZZZZBS	Other Balance Sheet	Liability
	232EE0	Current Month Estimated Purch Elec	ZZZZBS	Other Balance Sheet	Liability
	232LZ0	LREC ZREC Liability	ZZZZBS	Other Balance Sheet	Liability
	232NT0	Joint Line Billng Accrued Liability	ZZZZBS	Other Balance Sheet	Liability
	232OC0	Cash Book Transfers - Payroll	ZZZZBS	Other Balance Sheet	Liability
	232PA0	Leasing- Plant Accounting	ZZZZBS	Other Balance Sheet	Liability
	232RTU	SaaS RTU Payments	ZZZZBS	Other Balance Sheet	Liability
	232TP0	Liab to Frontier- Eng + Survey Fees	ZZZZBS	Other Balance Sheet	Liability
	232UL0	Unvouchered Liabilities - AP	ZZZZBS	Other Balance Sheet	Liability
	232WG0	AP Washington Group Incentive Liab	ZZZZBS	Other Balance Sheet	Liability
	232WN0	AP Washington Group Notational Liab	ZZZZBS	Other Balance Sheet	Liability
	23301X	Notes Payable to NU Parent ICP	ZZZZBS	Other Balance Sheet	Liability
	233080	Notes Payable PSNH Rate Reduction Bonds	ZZZZBS	Other Balance Sheet	Liability
	233C10	Notes Payable to NU Parent	ZZZZBS	Other Balance Sheet	Liability
	233WS0	Notes Payable WMECO Rate Reduction Bond	ZZZZBS	Other Balance Sheet	Liability
	234000	Intercompany Payables-Non-Eliminating	ZZZZBS	Other Balance Sheet	Liability
	23401X	Intercompany AP ICP	ZZZZBS	Other Balance Sheet	Liability
	234160	Maine Yankee Atomic Power Co I C Ap	ZZZZBS	Other Balance Sheet	Liability
	234MP0	Money Pool AP NUSCO Agent	ZZZZBS	Other Balance Sheet	Liability
	234MPX	Money Pool AP NUSCO Agent ICP	ZZZZBS	Other Balance Sheet	Liability
	235010	Customer Deposits	ZZZZBS	Other Balance Sheet	Liability
	235050	Transmission Deposits	ZZZZBS	Other Balance Sheet	Liability
	236010	Fed Unemployment Tax	ZZZZBS	Other Balance Sheet	Liability
	236020	Federal Ins Contribution Act Tax	ZZZZBS	Other Balance Sheet	Liability
	236050	Medicare Tax FICA Health Ins	ZZZZBS	Other Balance Sheet	Liability
	236060	New Hampshire Business Profits	ZZZZBS	Other Balance Sheet	Liability
	236080	Federal Income Tax	ZZZZBS	Other Balance Sheet	Liability
	236090	Prior Year Fed Inc Tax	ZZZZBS	Other Balance Sheet	Liability
	236091	Massachusetts Income Tax	ZZZZBS	Other Balance Sheet	Liability
	236100	Conn Unemployment Tax	ZZZZBS	Other Balance Sheet	Liability
	236115	CT unemployment tax	ZZZZBS	Other Balance Sheet	Liability
	236120	Conn Corporation Business Tax	ZZZZBS	Other Balance Sheet	Liability
	236121	Municipal Property Tax	ZZZZBS	Other Balance Sheet	Liability
	236130	Prior Year CT Income Tax Liability	ZZZZBS	Other Balance Sheet	Liability
	236140	CT Gross Receipts Tax	ZZZZBS	Other Balance Sheet	Liability
	236141	CT Accrued GET- Unbilled	ZZZZBS	Other Balance Sheet	Liability
	236180	Local Property Tax Accrued	ZZZZBS	Other Balance Sheet	Liability
	236210	Mass Unemployment Tax	ZZZZBS	Other Balance Sheet	Liability
	236220	ACCD Taxes Universal Health MA	ZZZZBS	Other Balance Sheet	Liability
	236230	Michigan Unemployment Tax	ZZZZBS	Other Balance Sheet	Liability
	236250	New Hampshire Unemployment Tax	ZZZZBS	Other Balance Sheet	Liability
	236260	FIT Def FAS 109	ZZZZBS	Other Balance Sheet	Liability
	236270	Mass Public Svc Corp Franchise	ZZZZBS	Other Balance Sheet	Liability
	236280	Mass Domestic Bus+Mfg Corp Exc	ZZZZBS	Other Balance Sheet	Liability
	236330	Vermont State Income Tax Accur	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	236340	Maine Income Tax Accural	ZZZZBS	Other Balance Sheet	Liability
	236360	ACCD Taxes Unemployment DC	ZZZZBS	Other Balance Sheet	Liability
	236370	ACCD Taxes Unemployment FL	ZZZZBS	Other Balance Sheet	Liability
	236380	ACCD Taxes Gen Bus Franch Min NY	ZZZZBS	Other Balance Sheet	Liability
	236400	Rhode Island Corp Inc Tax	ZZZZBS	Other Balance Sheet	Liability
	236410	Penn Corp Net Inc Corp Stock Tax	ZZZZBS	Other Balance Sheet	Liability
	236F80	Federal Income Taxes - FIN 48	ZZZZBS	Other Balance Sheet	Liability
	236NY0	NY State Unemployment Tax	ZZZZBS	Other Balance Sheet	Liability
	236RT0	Transaction Tax Reserve	ZZZZBS	Other Balance Sheet	Liability
	236S80	State Income Taxes - FIN 48	ZZZZBS	Other Balance Sheet	Liability
	236SN0	State Income Taxes Payable	ZZZZBS	Other Balance Sheet	Liability
	236X80	Current Yr Taxes Payable - Elim	ZZZZBS	Other Balance Sheet	Liability
	237010	Customer Deposits Accrued Interest	ZZZZBS	Other Balance Sheet	Liability
	237019	Accrued Interest NSTAR E 2014 300M Debent Due03-2044	ZZZZBS	Other Balance Sheet	Liability
	237040	Accrued Interest NG Series M Bonds	ZZZZBS	Other Balance Sheet	Liability
	237055	Accrued Interest NG 1990 Series J Bonds	ZZZZBS	Other Balance Sheet	Liability
	237060	Accrued Interest NG 1993 Series K Bonds	ZZZZBS	Other Balance Sheet	Liability
	237065	Accrued Interest NG 2010 Series N Bonds	ZZZZBS	Other Balance Sheet	Liability
	237070	Accrued Interest YG 1992 8.48%SerB Due03-2022	ZZZZBS	Other Balance Sheet	Liability
	237071	Accrued Interest NSTAR E 75% 2036 Debentures	ZZZZBS	Other Balance Sheet	Liability
	237075	Accrued Interest NSTAR E 5.625% Debent Due 2017	ZZZZBS	Other Balance Sheet	Liability
	237081	Accrued Interest NSTAR E 5.5% Debentures 2040	ZZZZBS	Other Balance Sheet	Liability
	237092	Accrued Interest NSTAR E 2.375% 2022 Debentures	ZZZZBS	Other Balance Sheet	Liability
	237093	Accrued Interest NSTAR E 2013 200M Debent Due11-2016	ZZZZBS	Other Balance Sheet	Liability
	237100	Accrued Interest YG Series E - 7.19%	ZZZZBS	Other Balance Sheet	Liability
	237110	Accrued Interest CL+P 93A Fixed % Ntx Due PCRB-2028	ZZZZBS	Other Balance Sheet	Liability
	237120	Accrued Interest CL+P 93B Fixed % Ntx Due PCRB-2028	ZZZZBS	Other Balance Sheet	Liability
	2371A0	Accrued Interest CL+P 2007 $300M Series A+B	ZZZZBS	Other Balance Sheet	Liability
	2371B0	Accrued Interest CL+P 2007 Ser C+D FMB	ZZZZBS	Other Balance Sheet	Liability
	2371C0	Accrued Interest CL+P 5.65% 2008 SerA Due05-2018	ZZZZBS	Other Balance Sheet	Liability
	2371X0	Accrued Interest CL+P 92 Fixed % Sb PCBond-Due 2022	ZZZZBS	Other Balance Sheet	Liability
	237240	Bank Fees in Lieu of Comp Balance	ZZZZBS	Other Balance Sheet	Liability
	237300	Accrued Interest $350 Note Legacy LLC	ZZZZBS	Other Balance Sheet	Liability
	2373L0	Accrued Interest WMECO 5.85% Series A Ntx Due 2028	ZZZZBS	Other Balance Sheet	Liability
	237480	Interest Payable FIN 48	ZZZZBS	Other Balance Sheet	Liability
	237610	Funds Held by Trustee Interest	ZZZZBS	Other Balance Sheet	Liability
	237614	Class A-4 Notes	ZZZZBS	Other Balance Sheet	Liability
	237680	Notes Payable Other - Rev Int	ZZZZBS	Other Balance Sheet	Liability
	237690	Notes Payable-Other	ZZZZBS	Other Balance Sheet	Liability
	2376A0	Accrued Interest PSNH 6.15% 2007 SerN Due09-2017	ZZZZBS	Other Balance Sheet	Liability
	2376D0	Accrued Interest CL+P 1994 7.875% SerD Due10-2024	ZZZZBS	Other Balance Sheet	Liability
	237726	Accrued Interest 4.50% Due 2019	ZZZZBS	Other Balance Sheet	Liability
	237825	Accrued Interest 4.875% Debent	ZZZZBS	Other Balance Sheet	Liability
	237860	Accrued Interest CL+P 86 Fixed % Sb PC Notes	ZZZZBS	Other Balance Sheet	Liability
	2378L0	Accrued Interest CL+P 88 Fixed % PC Notes Due 2018	ZZZZBS	Other Balance Sheet	Liability
	237900	ACCD Int Customer Deposits	ZZZZBS	Other Balance Sheet	Liability
	237921	Accrued Interest NSTAR E 4.875% 2014 Debent	ZZZZBS	Other Balance Sheet	Liability
	237970	Accrued Interest Other - Rev Fees	ZZZZBS	Other Balance Sheet	Liability
	237990	Interest Payable	ZZZZBS	Other Balance Sheet	Liability
	237A10	Accrued Interest WMECO 2010 5.10% SerE Due03-2020	ZZZZBS	Other Balance Sheet	Liability
	237BE0	Accured Interest NSTAR E 2017 3.20% Debentures	ZZZZBS	Other Balance Sheet	Liability
	237BH0	Accrued Interest YG 2017 Series N	ZZZZBS	Other Balance Sheet	Liability
	237CA0	Accrued Interest CL+P 4.375% PCRB2011SerADue9-2028	ZZZZBS	Other Balance Sheet	Liability
	237CD0	Accrued Interest CL+P 2004 $280M Ser A+B Bnds	ZZZZBS	Other Balance Sheet	Liability

Account	FERC Description	Level	Description	FERC Hierarchy
237CP0	Accrued Interest CL+P 2005 $200M Bond	ZZZZBS	Other Balance Sheet	Liability
237CR0	Accrued Interest CL+P 1.25% PCRB2011SerBDue09-2028	ZZZZBS	Other Balance Sheet	Liability
237CT0	Accrued Interest CL+P 6.35% 2006 SerA Due06-2036	ZZZZBS	Other Balance Sheet	Liability
237CV0	Accrued Interest PSNH 4.5% 2009 SerP Due12-2019	ZZZZBS	Other Balance Sheet	Liability
237EE0	Accrued Interest ES 1.45% SerE2013SrNte Due5-2018	ZZZZBS	Other Balance Sheet	Liability
237FF0	Accrued Interest ES 2.8% SerF 2013SrNte Due5-2023	ZZZZBS	Other Balance Sheet	Liability
237KD0	Accrued Interest ES 2017 Series K	ZZZZBS	Other Balance Sheet	Liability
237LD0	Accrued Interest ES 2017 Series L	ZZZZBS	Other Balance Sheet	Liability
237MR0	Accrued Interest WMECO 3.88% 2013 SerG Due11-2023	ZZZZBS	Other Balance Sheet	Liability
237MS0	Accrued Interest WMECO 2015	ZZZZBS	Other Balance Sheet	Liability
237MX0	Accrued Interest WMECO 2016 Series H	ZZZZBS	Other Balance Sheet	Liability
237N20	Accrued Interest 02 7.25% 10-Yr $263M Note	ZZZZBS	Other Balance Sheet	Liability
237NF0	Accrued Interest PSNH 6.00% 2008 SerO Due05-2018	ZZZZBS	Other Balance Sheet	Liability
237NQ0	Accrued Interest ES 2008 Bond Accrued Interest 5.65%	ZZZZBS	Other Balance Sheet	Liability
237NR0	Accrued Interest PSNH 3.2% 2011 SerR Due09-2021	ZZZZBS	Other Balance Sheet	Liability
237NS0	Accrued Interest PSNH 4.05% 2011 SerQ Due06-2021	ZZZZBS	Other Balance Sheet	Liability
237NT0	Accrued Interest NG 2015 Series O	ZZZZBS	Other Balance Sheet	Liability
237NV0	Accrued Interest NSTAR E 2015 3.25% Debentures	ZZZZBS	Other Balance Sheet	Liability
237NW0	Accrued Interest NSTAR E 2016 2.70% Debentures	ZZZZBS	Other Balance Sheet	Liability
237P30	Accrued Interest PSNH 5.25% Series L Due 20146 Debt	ZZZZBS	Other Balance Sheet	Liability
237P40	Accrued Interest PSNH 5.60% 2005 SerM Due10-2035	ZZZZBS	Other Balance Sheet	Liability
237P60	Accrued Interest PSNH 92 Tax-Ex Ser D-6% Fixed-2021	ZZZZBS	Other Balance Sheet	Liability
237PH0	Accrued Interest PSNH 93 Tax-Ex Ser E-6% Fixed-2021	ZZZZBS	Other Balance Sheet	Liability
237PM0	Accrued Interest ES 2012 Bond	ZZZZBS	Other Balance Sheet	Liability
237QA0	Accrued Interest PSNH 2001 AuctSerAPCRB Due05-2021	ZZZZBS	Other Balance Sheet	Liability
237QB0	Accrued Interest PSNH 4.75% PCRB2001SerBDue05-2021	ZZZZBS	Other Balance Sheet	Liability
237QC0	Accrued Interest 01 Polutn Cntrl Bnds C	ZZZZBS	Other Balance Sheet	Liability
237RR0	Accrued Interest Rate Reduction Bonds	ZZZZBS	Other Balance Sheet	Liability
237SF0	Accrued Interest PSNH 3.5% 2013 SerS Due11-2023	ZZZZBS	Other Balance Sheet	Liability
237TA0	Accrued Interest CL+P 2.50% 2013 SerA Due11-2023	ZZZZBS	Other Balance Sheet	Liability
237TB0	Accrued Interest CL+P 2014 $250M SerADue4-15-2044	ZZZZBS	Other Balance Sheet	Liability
237TC0	Accrued Interest CL+P 2015 $300M SerA Due06-2045	ZZZZBS	Other Balance Sheet	Liability
237TD0	Accrued Interest CL+P 2017 Series A	ZZZZBS	Other Balance Sheet	Liability
237TF0	Accrued Interest ES 2015 3.15% SerH 2015SrNteDue1-2025	ZZZZBS	Other Balance Sheet	Liability
237TG0	Accrued Interest ES 2015 1.6% SerG 2015SrNte Due1-2018	ZZZZBS	Other Balance Sheet	Liability
237TH0	Accrued Interest ES 2016 Debt Series J	ZZZZBS	Other Balance Sheet	Liability
237TI0	Accrued Interest ES 2016 Debt Ser I	ZZZZBS	Other Balance Sheet	Liability
237TX0	Interest payable tax deficit	ZZZZBS	Other Balance Sheet	Liability
237TY0	Accrued Interest YG 2014 4.82% 2014$100MSerL Due01-2044	ZZZZBS	Other Balance Sheet	Liability
237TZ0	Accrued Interest YG 2015 Series M	ZZZZBS	Other Balance Sheet	Liability
237WA0	Accrued Interest WMECO 3.5% SrNte2011 SerFDue9-2021	ZZZZBS	Other Balance Sheet	Liability
237WB0	Accrued Interest WMECO 6.7% 2007 SerD Due08-2037	ZZZZBS	Other Balance Sheet	Liability
237WC0	Accrued Interest WMECO 05 $50M 5.24% Ser C 10Yr	ZZZZBS	Other Balance Sheet	Liability
237WF0	Accrued Interest WMECO 5.9% SrNte2004 SerBDue9-2034	ZZZZBS	Other Balance Sheet	Liability
237WM0	Accrued Interest WMECO 03 5% 10-Yr $55M Sr Nte	ZZZZBS	Other Balance Sheet	Liability
237Y20	Accrued Interest YG 5.26% 2004 SerH Due11-2019	ZZZZBS	Other Balance Sheet	Liability
237YG0	Accrued Interest YG 04 4.8% 10-Yr $75M Ser G	ZZZZBS	Other Balance Sheet	Liability
237YN0	Accrued Interest YG 2005 5.35% SerI Due07-2035	ZZZZBS	Other Balance Sheet	Liability
237YQ0	Accrued Interest YG 6.9% 2008 SerJ Due10-2018	ZZZZBS	Other Balance Sheet	Liability
237YS0	Accrued Interest YG 2010 SerK Due04-2020	ZZZZBS	Other Balance Sheet	Liability
238010	Common	ZZZZBS	Other Balance Sheet	Liability
238020	4.25% Pfd Stock Dividends Payable	ZZZZBS	Other Balance Sheet	Liability
238030	4.78% Pfd Stock Dividends Payable	ZZZZBS	Other Balance Sheet	Liability
238110	CL+P-Preferred $2.00 Series	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	238120	CL+P-Preferred $1.90 Series	ZZZZBS	Other Balance Sheet	Liability
	238130	CL+P-Preferred $2.20 Series	ZZZZBS	Other Balance Sheet	Liability
	238140	CL+P-Preferred $2.04 Series	ZZZZBS	Other Balance Sheet	Liability
	238150	CL+P-Preferred $2.06 Series E	ZZZZBS	Other Balance Sheet	Liability
	238160	CL+P-Preferred $2.09 Series F	ZZZZBS	Other Balance Sheet	Liability
	238170	CL+P-Preferred $3.24 Series G	ZZZZBS	Other Balance Sheet	Liability
	238400	CL+P -Preferred 3.90% 1949 Series	ZZZZBS	Other Balance Sheet	Liability
	238410	CL+P -Preferred 4.50% 1956 Series	ZZZZBS	Other Balance Sheet	Liability
	238420	CL+P -Preferred 4.96% 1958 Series	ZZZZBS	Other Balance Sheet	Liability
	238430	CL+P -Preferred 4.50% 1963 Series	ZZZZBS	Other Balance Sheet	Liability
	238440	CL+P -Preferred 5.28% 1967 Series	ZZZZBS	Other Balance Sheet	Liability
	238450	CL+P -Preferred 6.56% 1968 Series	ZZZZBS	Other Balance Sheet	Liability
	238970	Dividends Payable ESOP	ZZZZBS	Other Balance Sheet	Liability
	241010	FICA Withheld	ZZZZBS	Other Balance Sheet	Liability
	241020	Federal Income Tax Withheld	ZZZZBS	Other Balance Sheet	Liability
	241030	Sales Tax Payable CT	ZZZZBS	Other Balance Sheet	Liability
	241040	Connecticut Use Tax Declared	ZZZZBS	Other Balance Sheet	Liability
	241050	Massachusetts Income Tax-Emp	ZZZZBS	Other Balance Sheet	Liability
	241060	Massachusetts Sales Tax	ZZZZBS	Other Balance Sheet	Liability
	241070	Massachusetts Use Tax Declared	ZZZZBS	Other Balance Sheet	Liability
	241080	Medicare Tax Withheld	ZZZZBS	Other Balance Sheet	Liability
	241100	Connecticut Income Tax-Employees	ZZZZBS	Other Balance Sheet	Liability
	241110	Maine Income Tax-Employees	ZZZZBS	Other Balance Sheet	Liability
	241111	Mass Sales Tax - Electric Sales	ZZZZBS	Other Balance Sheet	Liability
	241120	Mass Sales Tax - Non-Electric Sales	ZZZZBS	Other Balance Sheet	Liability
	241180	Sales Tax - Recov	ZZZZBS	Other Balance Sheet	Liability
	241190	Mass Sales Tax Pay Dir	ZZZZBS	Other Balance Sheet	Liability
	241210	Mass Sales Tax Col Pay	ZZZZBS	Other Balance Sheet	Liability
	241230	Michigan Income Tax - Employees	ZZZZBS	Other Balance Sheet	Liability
	241990	Tax Collections Payable- Other	ZZZZBS	Other Balance Sheet	Liability
	241DC0	Washington DC Withholding	ZZZZBS	Other Balance Sheet	Liability
	241ME0	Sales Tax Payable Maine	ZZZZBS	Other Balance Sheet	Liability
	241ML0	Maryland Income Tax-Employees	ZZZZBS	Other Balance Sheet	Liability
	241MU0	Use Tax	ZZZZBS	Other Balance Sheet	Liability
	241NA0	PSNH Consumption Tax-State of NH	ZZZZBS	Other Balance Sheet	Liability
	241NP0	New York Use Tax	ZZZZBS	Other Balance Sheet	Liability
	241NW0	New York Income Tax	ZZZZBS	Other Balance Sheet	Liability
	241NY0	New York Sales Tax	ZZZZBS	Other Balance Sheet	Liability
	241UV0	Vermont Use Tax	ZZZZBS	Other Balance Sheet	Liability
	242001	Change in Control Payments - NU Acquisition	ZZZZBS	Other Balance Sheet	Liability
	242011	Deferred Revenue-HEEC	ZZZZBS	Other Balance Sheet	Liability
	242015	Amr Cfi Deferral	ZZZZBS	Other Balance Sheet	Liability
	242018	Escrow Liability	ZZZZBS	Other Balance Sheet	Liability
	242020	Accrued Audit Expense	ZZZZBS	Other Balance Sheet	Liability
	242030	Salary Wages and Expense Payable	ZZZZBS	Other Balance Sheet	Liability
	242035	NCC Holding Account	ZZZZBS	Other Balance Sheet	Liability
	242036	NCC Transfer Payments	ZZZZBS	Other Balance Sheet	Liability
	242040	Accrued Payroll	ZZZZBS	Other Balance Sheet	Liability
	242050	Weekly Payroll Control	ZZZZBS	Other Balance Sheet	Liability
	242060	Misc Curr Liab RRB ST Int Reserve	ZZZZBS	Other Balance Sheet	Liability
	242070	401K Loan Repayment	ZZZZBS	Other Balance Sheet	Liability
	242090	Non Exempt Pay Accrue Gen Accting	ZZZZBS	Other Balance Sheet	Liability
	242100	Accrue Total Incentive Awards	ZZZZBS	Other Balance Sheet	Liability
	242110	Accrued Lease Payments NUCLARK	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	242120	Direct Deposit	ZZZZBS	Other Balance Sheet	Liability
	242150	Retiree Mgt Med Veba Pyble	ZZZZBS	Other Balance Sheet	Liability
	242151	Retiree Union Med Veba Pyble	ZZZZBS	Other Balance Sheet	Liability
	242170	Home Auto Insurance Premiums	ZZZZBS	Other Balance Sheet	Liability
	242180	Employee Deductions Hyatt Legal	ZZZZBS	Other Balance Sheet	Liability
	242195	Recovery of UG Costs - Norfolk	ZZZZBS	Other Balance Sheet	Liability
	2421A0	Amts Payable To ESCOs For NU Bill S	ZZZZBS	Other Balance Sheet	Liability
	2421B0	Deferred Compensation	ZZZZBS	Other Balance Sheet	Liability
	2421C0	Stock Purchase Plan	ZZZZBS	Other Balance Sheet	Liability
	2421G0	Cur Liab CT Green Com Clean Energy	ZZZZBS	Other Balance Sheet	Liability
	2421H0	Cur Liab CT Green Strlng Clean Engy	ZZZZBS	Other Balance Sheet	Liability
	2421J0	Cur Liab CT Green 3 Degrees	ZZZZBS	Other Balance Sheet	Liability
	242205	Amortization of UG Costs - Norfolk	ZZZZBS	Other Balance Sheet	Liability
	242207	Recovery of UG Costs- Canton	ZZZZBS	Other Balance Sheet	Liability
	242209	Amortization of UG Costs - Canton	ZZZZBS	Other Balance Sheet	Liability
	242210	Current Liability Workforce Reduction	ZZZZBS	Other Balance Sheet	Liability
	242250	Plant Acct Self-Self Voluntary Term	ZZZZBS	Other Balance Sheet	Liability
	242290	401K Plan Match	ZZZZBS	Other Balance Sheet	Liability
	242291	Current Liab Select Energy Wrkforce	ZZZZBS	Other Balance Sheet	Liability
	242300	Litigation Reserve	ZZZZBS	Other Balance Sheet	Liability
	242307	Current Portion Nea Liability	ZZZZBS	Other Balance Sheet	Liability
	242310	Emp P R Deducts-Political Act Com	ZZZZBS	Other Balance Sheet	Liability
	242311	Non-Qualified Pension Liability -Current	ZZZZBS	Other Balance Sheet	Liability
	242312	EE Rebates Held	ZZZZBS	Other Balance Sheet	Liability
	242320	Emp P R Deduct Attach Wages Fixed	ZZZZBS	Other Balance Sheet	Liability
	242330	Emp P R Ded Attach Wages Fed Stat	ZZZZBS	Other Balance Sheet	Liability
	242340	Emp P R Ded Insurance Personal	ZZZZBS	Other Balance Sheet	Liability
	242350	Emp P R Deduction Credit Unions	ZZZZBS	Other Balance Sheet	Liability
	242351	Customer Accounts Receivable NSTAR	ZZZZBS	Other Balance Sheet	Liability
	242360	Emp P R Ded Union Dues Fixed Plrc	ZZZZBS	Other Balance Sheet	Liability
	242361	General Liab Self-Insurance Reserve	ZZZZBS	Other Balance Sheet	Liability
	242370	Emp P R Deduction Club Dues	ZZZZBS	Other Balance Sheet	Liability
	242375	Accrued RECs in Inventory	ZZZZBS	Other Balance Sheet	Liability
	242380	Emp P R Ded Char Contributions	ZZZZBS	Other Balance Sheet	Liability
	242381	Sales Tax Reserve	ZZZZBS	Other Balance Sheet	Liability
	2423A0	US Savings Bond-NBt	ZZZZBS	Other Balance Sheet	Liability
	2423N0	Non-SERP Current Liability	ZZZZBS	Other Balance Sheet	Liability
	2423S0	FASB 158 SERP Current Liab-Credit	ZZZZBS	Other Balance Sheet	Liability
	242410	Emp P R Ded Misc Deductions	ZZZZBS	Other Balance Sheet	Liability
	242420	Accrued Postemployment Benefits - WC LTD	ZZZZBS	Other Balance Sheet	Liability
	242434	Envir Costs Re Facility Closures ST	ZZZZBS	Other Balance Sheet	Liability
	242440	Suppl Retir + Savings Prgrm	ZZZZBS	Other Balance Sheet	Liability
	242450	Emp P R Ded Health Care Rbsm	ZZZZBS	Other Balance Sheet	Liability
	242460	Emp P R Dep Day Care Rbsm	ZZZZBS	Other Balance Sheet	Liability
	242470	Emp P R Dep Day Care Rbsm-1992	ZZZZBS	Other Balance Sheet	Liability
	242480	Dependent Life Deductions	ZZZZBS	Other Balance Sheet	Liability
	242490	Supplemental Life Deductions	ZZZZBS	Other Balance Sheet	Liability
	242500	HHPP-ASPH Sale Escrow	ZZZZBS	Other Balance Sheet	Liability
	242510	Accrued Severance Early Retirement	ZZZZBS	Other Balance Sheet	Liability
	242520	Accrued Life Insurance Premiums	ZZZZBS	Other Balance Sheet	Liability
	242530	Accrued Vacation Pay	ZZZZBS	Other Balance Sheet	Liability
	242540	Auto Self-Insurance Reserve	ZZZZBS	Other Balance Sheet	Liability
	242570	FERC Assessment	ZZZZBS	Other Balance Sheet	Liability
	242580	Accrued FERC Hydro License Fees	ZZZZBS	Other Balance Sheet	Liability

Account	FERC Description	Level	Description	FERC Hierarchy
242610	Int Payable Tax Defic	ZZZZBS	Other Balance Sheet	Liability
242620	Reserv Outstanding Unclaimed C	ZZZZBS	Other Balance Sheet	Liability
242635	Deferred Pole Attach Revenue	ZZZZBS	Other Balance Sheet	Liability
242636	Deferred Wireless Revenue	ZZZZBS	Other Balance Sheet	Liability
242641	Pipeline Refund - Cust	ZZZZBS	Other Balance Sheet	Liability
242775	Pay + Save Holding Residential	ZZZZBS	Other Balance Sheet	Liability
242785	Pay + Save Holding CI	ZZZZBS	Other Balance Sheet	Liability
242790	EE Utility Holding	ZZZZBS	Other Balance Sheet	Liability
242791	EE Cust Fin Holding	ZZZZBS	Other Balance Sheet	Liability
242930	Deferred DSM Revenue	ZZZZBS	Other Balance Sheet	Liability
242931	Deferred CLC-EE Plan	ZZZZBS	Other Balance Sheet	Liability
242960	Unearned Revenue	ZZZZBS	Other Balance Sheet	Liability
242961	Unbilled Account	ZZZZBS	Other Balance Sheet	Liability
242970	Employer 401K match	ZZZZBS	Other Balance Sheet	Liability
242975	Over Earnings Refund	ZZZZBS	Other Balance Sheet	Liability
242980	Accrued Executive Incentive Comp	ZZZZBS	Other Balance Sheet	Liability
242990	Misc Current + Accrued Liabilities-Other	ZZZZBS	Other Balance Sheet	Liability
242AV0	Employee Incentive Accrual Even Yrs	ZZZZBS	Other Balance Sheet	Liability
242AX0	Employee Incentive Accrual Odd Yrs	ZZZZBS	Other Balance Sheet	Liability
242B00	EE Health Dep Care Rbsm-2010	ZZZZBS	Other Balance Sheet	Liability
242B10	EE Health Dep Care Rbsm - 2011	ZZZZBS	Other Balance Sheet	Liability
242BM0	ST Liab Burns + McDonnell Incentive Liability	ZZZZBS	Other Balance Sheet	Liability
242BN0	St Liab Burns + McDonnell Notational Liab	ZZZZBS	Other Balance Sheet	Liability
242C1X	Deferred Contract Oblig - CY	ZZZZBS	Other Balance Sheet	Liability
242CA0	Deferred Rental Income-Sundry Sys	ZZZZBS	Other Balance Sheet	Liability
242CO0	Misc Curr Liab Cash Collater	ZZZZBS	Other Balance Sheet	Liability
242D10	Amts Paid-Cust in Lieu of Serving	ZZZZBS	Other Balance Sheet	Liability
242DP0	DPUC Assessment Fees	ZZZZBS	Other Balance Sheet	Liability
242DR0	PSNH ISO-NE Demand Respond	ZZZZBS	Other Balance Sheet	Liability
242EN0	Short Term Environmental Liability	ZZZZBS	Other Balance Sheet	Liability
242FB0	RESIDENTIAL BOILER FURNACE LOAN PAY	ZZZZBS	Other Balance Sheet	Liability
242FE0	ACC Fees + Expenses Rate Red Bonds	ZZZZBS	Other Balance Sheet	Liability
242GA0	Geographic Inc Acrual $2000 Annual	ZZZZBS	Other Balance Sheet	Liability
242GC0	Geographic Inc Accrual $12000 Xfer	ZZZZBS	Other Balance Sheet	Liability
242GN0	ST Burns + McDonnell Notational Liability	ZZZZBS	Other Balance Sheet	Liability
242GR0	PSNH Renew Def Ener Ser Green Rate	ZZZZBS	Other Balance Sheet	Liability
242GS0	ST Burns + McDonnell Incentive Liability	ZZZZBS	Other Balance Sheet	Liability
242IN0	ST Liab Burns + McDonnell Notational Liability	ZZZZBS	Other Balance Sheet	Liability
242IR0	ST Burns + McDonnell Incentive Liability - IRP	ZZZZBS	Other Balance Sheet	Liability
242LR0	Credits ISO Ne Load Response	ZZZZBS	Other Balance Sheet	Liability
242P90	Accrued C+LM Expenses	ZZZZBS	Other Balance Sheet	Liability
242R60	Collect Above Req Payment Elim Acct	ZZZZBS	Other Balance Sheet	Liability
242R6X	Collect Above Req Payment Elim Acct ICP	ZZZZBS	Other Balance Sheet	Liability
242R70	Collect Above Req Payment Non-Elim	ZZZZBS	Other Balance Sheet	Liability
242RC0	Renewable Portfolio Standards	ZZZZBS	Other Balance Sheet	Liability
242RE0	C+LM Residential Loan Payable	ZZZZBS	Other Balance Sheet	Liability
242RG0	Regional Greenhouse Gas Emis Reduct	ZZZZBS	Other Balance Sheet	Liability
242RN0	Renewable Liability	ZZZZBS	Other Balance Sheet	Liability
242RS0	Misc Curr Liab Rrb State of CT 04	ZZZZBS	Other Balance Sheet	Liability
242RT0	Short-Term Retention Cash Liability	ZZZZBS	Other Balance Sheet	Liability
242SD0	Security Deposit - Real Estate	ZZZZBS	Other Balance Sheet	Liability
242SE0	Res Smart-E Loan Payable	ZZZZBS	Other Balance Sheet	Liability
242ST0	YG Advantage Protection Serv Plan	ZZZZBS	Other Balance Sheet	Liability
242TT0	Storm Related Veg Mgt	ZZZZBS	Other Balance Sheet	Liability

Account	FERC Description	Level	Description	FERC Hierarchy
242VB0	Vacation Buyinprogram	ZZZZBS	Other Balance Sheet	Liability
242Y2X	Current Deferred Contract Oblig-YAEC	ZZZZBS	Other Balance Sheet	Liability
242YA0	Non-Customer Related Deposits	ZZZZBS	Other Balance Sheet	Liability
243100	Obligations Under Capital Leases - Current	ZZZZBS	Other Balance Sheet	Liability
244LT0	LT Derivative Liabilities	ZZZZBS	Other Balance Sheet	Liability
244ST0	ST Derivative Liabilities	ZZZZBS	Other Balance Sheet	Liability
252010	Cust Adv For Constr	ZZZZBS	Other Balance Sheet	Liability
252020	Cust Adv For Constr-Non Refund	ZZZZBS	Other Balance Sheet	Liability
252040	Interconnect Construct Security Dep	ZZZZBS	Other Balance Sheet	Liability
252050	Sithe Mystic	ZZZZBS	Other Balance Sheet	Liability
252110	Anp Bellingham	ZZZZBS	Other Balance Sheet	Liability
252200	Refundable CIAC Adder	ZZZZBS	Other Balance Sheet	Liability
252300	Pinehill Customer Advance for Construction	ZZZZBS	Other Balance Sheet	Liability
252400	Construction Escrow Liability	ZZZZBS	Other Balance Sheet	Liability
252500	Distr Gen Advance Cust Pmts	ZZZZBS	Other Balance Sheet	Liability
253000	Other Deferred Credits	ZZZZBS	Other Balance Sheet	Liability
253010	Escheatable Monies	ZZZZBS	Other Balance Sheet	Liability
253021	Inventory Replacement Costs Liability	ZZZZBS	Other Balance Sheet	Liability
253030	Sale of Property Clearing	ZZZZBS	Other Balance Sheet	Liability
253035	Sale of Leased Appliance Business	ZZZZBS	Other Balance Sheet	Liability
253080	Deferred Revenue	ZZZZBS	Other Balance Sheet	Liability
253090	Deferred Contract Oblig - MY	ZZZZBS	Other Balance Sheet	Liability
253100	Disputed Property Taxes - Withheld	ZZZZBS	Other Balance Sheet	Liability
253101	Property Taxes Under Appeal	ZZZZBS	Other Balance Sheet	Liability
253120	Deferred Directors fees -NU	ZZZZBS	Other Balance Sheet	Liability
253121	Warranty Work - Schneider Electric Breakers	ZZZZBS	Other Balance Sheet	Liability
253122	Town of Belmont - System Impact Study	ZZZZBS	Other Balance Sheet	Liability
253123	Open Cape Project Contributions	ZZZZBS	Other Balance Sheet	Liability
253124	MATEP Distribution Study Agreement	ZZZZBS	Other Balance Sheet	Liability
253130	Deferred Trustee stock obligation	ZZZZBS	Other Balance Sheet	Liability
253150	Deferred Revenue EE	ZZZZBS	Other Balance Sheet	Liability
2531B0	Trans Svc Deposit Algonquin Windsor Locks	ZZZZBS	Other Balance Sheet	Liability
2531F0	Suncook Energy Trans Tariff No 1 Dep	ZZZZBS	Other Balance Sheet	Liability
2531G0	Bio Energy Corp Tariff 2	ZZZZBS	Other Balance Sheet	Liability
2531J0	Trans Serv Deposit USGen NE	ZZZZBS	Other Balance Sheet	Liability
2531M0	Holyoke Gas + Electric Tariff No 1	ZZZZBS	Other Balance Sheet	Liability
2531Q0	Tranmission Service Deposit CMEEC	ZZZZBS	Other Balance Sheet	Liability
253210	PSNH Tax Lease	ZZZZBS	Other Balance Sheet	Liability
253300	Nonqualified pension liability NSTAR	ZZZZBS	Other Balance Sheet	Liability
253307	NEA Buyout Liability	ZZZZBS	Other Balance Sheet	Liability
253310	Residential Gas Central Heat Plan	ZZZZBS	Other Balance Sheet	Liability
253335	Hazardous Waste Reserves	ZZZZBS	Other Balance Sheet	Liability
253340	Suncook Energy Tariff No 1	ZZZZBS	Other Balance Sheet	Liability
253355	SFAS 133 Liability	ZZZZBS	Other Balance Sheet	Liability
253356	SFAS 133 Regulatory Liability	ZZZZBS	Other Balance Sheet	Liability
253357	SFAS 133 Liability - Current	ZZZZBS	Other Balance Sheet	Liability
253358	SFAS 133 Regulatory Liability - Current	ZZZZBS	Other Balance Sheet	Liability
253450	FIN 45 Ameresco Sales LT	ZZZZBS	Other Balance Sheet	Liability
253480	Miscelaneous Deferred Credits FIN 48	ZZZZBS	Other Balance Sheet	Liability
2534N0	CIAC Tax Liab-Non-Cash-Contrib	ZZZZBS	Other Balance Sheet	Liability
2534T0	CIAC Gross Up Taxes Refundable	ZZZZBS	Other Balance Sheet	Liability
2534W0	CIAC Gross Up Tax Non-Refund	ZZZZBS	Other Balance Sheet	Liability
2534X0	Cogen Intcon Gross Up Tax	ZZZZBS	Other Balance Sheet	Liability
2534Y0	Cogen Interconnect Tax Gross Upcltd	ZZZZBS	Other Balance Sheet	Liability

Account	FERC Description	Level	Description	FERC Hierarchy
25351X	Other Deferred Oblig Funding Rabbi Trust	ZZZZBS	Other Balance Sheet	Liability
253540	Securitiz True Up - BEC Funding II	ZZZZBS	Other Balance Sheet	Liability
253550	Securitiz True Up - CEC Funding	ZZZZBS	Other Balance Sheet	Liability
253560	FAS 109 Goodwill ADIT - Federal	ZZZZBS	Other Balance Sheet	Liability
253570	FAS 109 Goodwill ADIT - MA	ZZZZBS	Other Balance Sheet	Liability
253620	Employee Deferred Compensation	ZZZZBS	Other Balance Sheet	Liability
253630	Deferred Directors Fees	ZZZZBS	Other Balance Sheet	Liability
253640	Employee Deferred Stock Obligation	ZZZZBS	Other Balance Sheet	Liability
253641	Trustee Deferred Stock Obligation	ZZZZBS	Other Balance Sheet	Liability
253651	Overcollat - BEC Funding II	ZZZZBS	Other Balance Sheet	Liability
253652	Overcollat - CEC Funding	ZZZZBS	Other Balance Sheet	Liability
253700	Advice of Credit Items	ZZZZBS	Other Balance Sheet	Liability
253780	Deferred Revenue Fiber Optic Cable	ZZZZBS	Other Balance Sheet	Liability
253830	Deferred Credit Carrying Charg	ZZZZBS	Other Balance Sheet	Liability
2538B0	CMEEC WLFD MBC Rev Credit	ZZZZBS	Other Balance Sheet	Liability
253900	Accrued Executive Incentive Comp Lt	ZZZZBS	Other Balance Sheet	Liability
253950	Other - Exclusive of Sundry Billing	ZZZZBS	Other Balance Sheet	Liability
253970	Deferred Compensation-Trustees	ZZZZBS	Other Balance Sheet	Liability
253AN0	Burns + McDonnell Notational Liab W	ZZZZBS	Other Balance Sheet	Liability
253AW0	Burns + McDonnell Incentive Liab W	ZZZZBS	Other Balance Sheet	Liability
253C1X	Deferred Contract Oblig - CY ICP	ZZZZBS	Other Balance Sheet	Liability
253DC0	Deferred Comp-Exec	ZZZZBS	Other Balance Sheet	Liability
253EN0	Environmental Self-Insurance Fund	ZZZZBS	Other Balance Sheet	Liability
253FS0	FAS 106-Unfunded Liab Curtailment	ZZZZBS	Other Balance Sheet	Liability
253GN0	Burns + McDonnell Notational Liab	ZZZZBS	Other Balance Sheet	Liability
253GS0	Burns + McDonnellincentiveliab	ZZZZBS	Other Balance Sheet	Liability
253IN0	Burns + McDonnell Notational Liab C	ZZZZBS	Other Balance Sheet	Liability
253IR0	Burns + McDonnell Incentive Liab C	ZZZZBS	Other Balance Sheet	Liability
253IS0	Othr Defd Interconnectn Sec Dep	ZZZZBS	Other Balance Sheet	Liability
253ME0	Deferred Gain - CL+P Easement	ZZZZBS	Other Balance Sheet	Liability
253MGR	Deferred Merger Costs	ZZZZBS	Other Balance Sheet	Liability
253MM0	Burns + McDonnell Incentive Liab	ZZZZBS	Other Balance Sheet	Liability
253MN0	Burns+McDonnell Notational Liab	ZZZZBS	Other Balance Sheet	Liability
253NJ0	NU Fxd Bnd-Chge in Fair Value	ZZZZBS	Other Balance Sheet	Liability
253P10	Othr Defd Neighbor Helping Neighbor	ZZZZBS	Other Balance Sheet	Liability
253P60	NH Pension Liability	ZZZZBS	Other Balance Sheet	Liability
253PY0	Stock Option Tax Withholding Amount	ZZZZBS	Other Balance Sheet	Liability
253RC0	Rehabilitation Tax Credit	ZZZZBS	Other Balance Sheet	Liability
253RN0	Renewable Port Std LT Obligation	ZZZZBS	Other Balance Sheet	Liability
253RT0	Othr Defd LT Retention Cash Liab	ZZZZBS	Other Balance Sheet	Liability
253RTU	SaaS RTU Payments- Long Term	ZZZZBS	Other Balance Sheet	Liability
253ST0	Stock Option Exercise Amount	ZZZZBS	Other Balance Sheet	Liability
253TD0	Various Transmission Deposits	ZZZZBS	Other Balance Sheet	Liability
253TR0	Deferred Tariff 9 Revenue	ZZZZBS	Other Balance Sheet	Liability
253UI0	To Book Quarterly Deposits From UI	ZZZZBS	Other Balance Sheet	Liability
253UN0	Bod Def Fees-Stock Units	ZZZZBS	Other Balance Sheet	Liability
253WL0	Pymt Recd From JDS-Windsor Bldg	ZZZZBS	Other Balance Sheet	Liability
253Y2X	Deferred Contract Oblig-YAEC ICP	ZZZZBS	Other Balance Sheet	Liability
253YA0	Long Term Non Customer Deposit	ZZZZBS	Other Balance Sheet	Liability
254001	Reg Liability - Fair Value Adj - NU Acquisition of NSTAR	ZZZZBS	Other Balance Sheet	Liability
254002	Deferred DSM Revenue- Reg Liability	ZZZZBS	Other Balance Sheet	Liability
254020	FASB 109 Regulatory Liability - BECO	ZZZZBS	Other Balance Sheet	Liability
254021	FASB 109 Regulatory Liability - Commonwealth	ZZZZBS	Other Balance Sheet	Liability
254022	FASB 109 Reg Liability - Cambridge Elec	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	254030	Other Regulatory Liabilities - 254030	ZZZZBS	Other Balance Sheet	Liability
	254050	Storm Contingency Fund	ZZZZBS	Other Balance Sheet	Liability
	254090	AFUDC on Transmision 50%	ZZZZBS	Other Balance Sheet	Liability
	254150	Fair Value Adj - Acquisition of NSTAR Reg Liab	ZZZZBS	Other Balance Sheet	Liability
	254170	Reg Liab-R E Gains After 7 1 98	ZZZZBS	Other Balance Sheet	Liability
	254200	NOX Credit Sales Post C Date	ZZZZBS	Other Balance Sheet	Liability
	254355	Derivative Regulatory Liability	ZZZZBS	Other Balance Sheet	Liability
	254356	Derivative Below Mkt Cost - Reg Liab - Current	ZZZZBS	Other Balance Sheet	Liability
	2543J0	Other Eg Liab FAS158 - SERP	ZZZZBS	Other Balance Sheet	Liability
	2543K0	Other Reg Liability FAS158- OPEB	ZZZZBS	Other Balance Sheet	Liability
	2543Z0	Othe Reg Liab-Non-SERP Cumultv Adj	ZZZZBS	Other Balance Sheet	Liability
	254540	C+LM Deferral of Over Recoveries	ZZZZBS	Other Balance Sheet	Liability
	2545Y0	Spent Fuel Trust DOE Diff Credit	ZZZZBS	Other Balance Sheet	Liability
	254900	Reg Liab NU Merger Pension	ZZZZBS	Other Balance Sheet	Liability
	254980	Regulatory Liability - CY -YA	ZZZZBS	Other Balance Sheet	Liability
	254990	Misc Reg Liability	ZZZZBS	Other Balance Sheet	Liability
	254A10	Intra Co Deferral Amounts	ZZZZBS	Other Balance Sheet	Liability
	254AC0	Allconnect Commissions Deferral	ZZZZBS	Other Balance Sheet	Liability
	254AE0	Fair Value AES Thames IPP Contract	ZZZZBS	Other Balance Sheet	Liability
	254BC0	System Benefit Charge Deferral	ZZZZBS	Other Balance Sheet	Liability
	254BP0	Reg Liability- Boiler+ Furnace Replace Pgm	ZZZZBS	Other Balance Sheet	Liability
	254CA0	Competitive Transition Charge Def	ZZZZBS	Other Balance Sheet	Liability
	254CB0	Reg Liability GSC FMCC Deferral	ZZZZBS	Other Balance Sheet	Liability
	254CT0	Reserve CL+P Overearnings Dkt00-12	ZZZZBS	Other Balance Sheet	Liability
	254CW0	AFUDC Regulatory Liability Sch 21NU	ZZZZBS	Other Balance Sheet	Liability
	254DC0	Reg Liability Revenue Decoupling	ZZZZBS	Other Balance Sheet	Liability
	254DK0	FASB 109 Regulatory Liability	ZZZZBS	Other Balance Sheet	Liability
	254EH0	Reg Liability Fv Derivative Cont	ZZZZBS	Other Balance Sheet	Liability
	254EN0	Regulatory Liability - Enron	ZZZZBS	Other Balance Sheet	Liability
	254ER0	PSNH Electric Assist Prog Reserve	ZZZZBS	Other Balance Sheet	Liability
	254ET0	PSNH Statewide Electric Assist Prog	ZZZZBS	Other Balance Sheet	Liability
	254FS0	Amort FAS 106-WMECO	ZZZZBS	Other Balance Sheet	Liability
	254FT0	Ftr Fair Market Value	ZZZZBS	Other Balance Sheet	Liability
	254GE0	Reg Liability - Yg System Expansion	ZZZZBS	Other Balance Sheet	Liability
	254GR0	PSNH Rnew Def Ener Ser Green Rate	ZZZZBS	Other Balance Sheet	Liability
	254GSG	Firm Gas Costs Pr Yr Overcoll - SEC Grouping	ZZZZBS	Other Balance Sheet	Liability
	254GT0	Seasonal Gas Costs - Over Collection	ZZZZBS	Other Balance Sheet	Liability
	254HC0	Protective Hardship Credit - RAAC	ZZZZBS	Other Balance Sheet	Liability
	254IL0	ILEP Margin Sharing	ZZZZBS	Other Balance Sheet	Liability
	254LBR	Deferred Lost Base Revenues Reg Liab	ZZZZBS	Other Balance Sheet	Liability
	254LC0	Long Term Renewable Contract	ZZZZBS	Other Balance Sheet	Liability
	254LD0	Load Data + Load Data Analysis	ZZZZBS	Other Balance Sheet	Liability
	254LG0	LNG Tracking For True-Up of Plant	ZZZZBS	Other Balance Sheet	Liability
	254NE0	Neil Distribution - CL+P	ZZZZBS	Other Balance Sheet	Liability
	254NF0	Reg Liability - Yg Non Firm Margin	ZZZZBS	Other Balance Sheet	Liability
	254NF1	Reg Liability - NFM Large Proj	ZZZZBS	Other Balance Sheet	Liability
	254NF2	Reg Liability - Small Large Proj	ZZZZBS	Other Balance Sheet	Liability
	254NW0	NWPP Deferral	ZZZZBS	Other Balance Sheet	Liability
	254P20	SCRC Regulatory Obligation-Seabrook	ZZZZBS	Other Balance Sheet	Liability
	254P30	PSNH ES Deferral	ZZZZBS	Other Balance Sheet	Liability
	254P90	PSNH Accrued C+LM Expenses	ZZZZBS	Other Balance Sheet	Liability
	254PA0	Firm Gas Costs Overcollection	ZZZZBS	Other Balance Sheet	Liability
	254PG0	Deferred PGA Unbilled	ZZZZBS	Other Balance Sheet	Liability
	254PJ0	Reserve for C+LM Projects	ZZZZBS	Other Balance Sheet	Liability

Account	FERC Description	Level	Description	FERC Hierarchy
254PP0	Reg Liability Pens Pbop Trcker Mech	ZZZZBS	Other Balance Sheet	Liability
254PS0	Reg Liability Propane Prcds Pr Prge	ZZZZBS	Other Balance Sheet	Liability
254RA0	Reserve For Transmission Refunds	ZZZZBS	Other Balance Sheet	Liability
254RD0	TC Rate CAP Deferral	ZZZZBS	Other Balance Sheet	Liability
254RE0	PSNH Environmental Reg Obligation	ZZZZBS	Other Balance Sheet	Liability
254RG0	RGGI Regulatory Liability Deferral	ZZZZBS	Other Balance Sheet	Liability
254RP0	Reg Liab - Deferred REP	ZZZZBS	Other Balance Sheet	Liability
254SB0	Gain on Sale Bethel Land YG	ZZZZBS	Other Balance Sheet	Liability
254SL0	Basic Service Cost Adj True Up	ZZZZBS	Other Balance Sheet	Liability
254SO0	Solar Program Cost Adj	ZZZZBS	Other Balance Sheet	Liability
254ST0	Reg Liability Storm Reserve	ZZZZBS	Other Balance Sheet	Liability
254TC0	TCam Deferral	ZZZZBS	Other Balance Sheet	Liability
254TR0	NU Tariff No 10 - Transmission Deferral	ZZZZBS	Other Balance Sheet	Liability
254TX1	Contra Deferred RTD	ZZZZBS	Other Balance Sheet	Liability
254TX2	Contra Deferred AC 282	ZZZZBS	Other Balance Sheet	Liability
254UC0	Reg Liability Uncol T-Up Basic Srvc	ZZZZBS	Other Balance Sheet	Liability
254UL0	Miscellaneous Credits	ZZZZBS	Other Balance Sheet	Liability
254WA0	Intra Co Deferral Amounts Trans	ZZZZBS	Other Balance Sheet	Liability
254WE0	Inter Co Deferral Amounts Trans	ZZZZBS	Other Balance Sheet	Liability
254YC0	Reg Liab YGS Conservation Adj Mech	ZZZZBS	Other Balance Sheet	Liability
255000	Accum Deferred Investment Tax	ZZZZBS	Other Balance Sheet	Liability
281000	Acc DIT Liab - Accel Amort Prop	ZZZZBS	Other Balance Sheet	Liability
282000	ADIT - Fed - Liberalized Prop	ZZZZBS	Other Balance Sheet	Liability
282020	ADIT - MA - Liberalized Prop	ZZZZBS	Other Balance Sheet	Liability
2821X0	ACC DIT - Interco Elim	ZZZZBS	Other Balance Sheet	Liability
2821XX	Acc Dit Interco Elim - ICP	ZZZZBS	Other Balance Sheet	Liability
282DK0	Accum Def Inc Tx Prop FASB 109	ZZZZBS	Other Balance Sheet	Liability
282LGX	ADIT - Interco Land Gain - Elim	ZZZZBS	Other Balance Sheet	Liability
282SE0	State Adit Ld Excl From Rb	ZZZZBS	Other Balance Sheet	Liability
282X0X	Federal LD ADIT for Eliminations	ZZZZBS	Other Balance Sheet	Liability
282XE0	Federal Adit Ld Excl From Rb	ZZZZBS	Other Balance Sheet	Liability
283010	Federal Adit Non Prop	ZZZZBS	Other Balance Sheet	Liability
283020	Mass Adit Non Property	ZZZZBS	Other Balance Sheet	Liability
283024	ADIT - Mass - NU Acquisition of NSTAR	ZZZZBS	Other Balance Sheet	Liability
283025	ADIT - Federal - NU Acquisition of NSTAR	ZZZZBS	Other Balance Sheet	Liability
283030	FASB109 Accum Def Income Tax	ZZZZBS	Other Balance Sheet	Liability
283070	FASB109 Accum DIT	ZZZZBS	Other Balance Sheet	Liability
283090	FASB109 Mass Accum Def Income Tax	ZZZZBS	Other Balance Sheet	Liability
283100	Federal ADIT - Non prop	ZZZZBS	Other Balance Sheet	Liability
283110	MA ADIT - Non prop	ZZZZBS	Other Balance Sheet	Liability
283120	MA ADIT - Acquisition of NSTAR	ZZZZBS	Other Balance Sheet	Liability
283130	Federal ADIT - Acquisition of NSTAR	ZZZZBS	Other Balance Sheet	Liability
283210	Fed Adit - BEC II Transition	ZZZZBS	Other Balance Sheet	Liability
283220	State Adit - BEC II Transition	ZZZZBS	Other Balance Sheet	Liability
283230	Fed Adit - CEC Funding Transition	ZZZZBS	Other Balance Sheet	Liability
283240	State Adit - CEC Funding Transition	ZZZZBS	Other Balance Sheet	Liability
283400	FAS 109 Goodwill Adit Federal	ZZZZBS	Other Balance Sheet	Liability
283420	FAS 109 Goodwill Adit Mass	ZZZZBS	Other Balance Sheet	Liability
283990	ACC Def Inc Tx Other-Misc	ZZZZBS	Other Balance Sheet	Liability
2839C0	X-Fer Curr Adit Liab	ZZZZBS	Other Balance Sheet	Liability
2839L0	ACC DIT Liab - Current Portion	ZZZZBS	Other Balance Sheet	Liability
283CP0	Deferred Taxes - Comprehensive Inco	ZZZZBS	Other Balance Sheet	Liability
283DG0	Tax Gross-Up on SFAS 109 Reg Assets	ZZZZBS	Other Balance Sheet	Liability
283DK0	Accum Def Inc Tx Othr FASB 109	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	283SE0	State Adit Liabilities Excl from Rb	ZZZZBS	Other Balance Sheet	Liability
	283VA0	Deferred Tax Valuation	ZZZZBS	Other Balance Sheet	Liability
	283X00	Fed LT Adit Liabilities For Elims	ZZZZBS	Other Balance Sheet	Liability
	283X0X	Federal LT Adit Liabilities for Elims - ICP	ZZZZBS	Other Balance Sheet	Liability
	283XE0	Fed Adit Liabilities Excl From Rb	ZZZZBS	Other Balance Sheet	Liability
	283XL0	Fed Curr Adit Liabilities From Elims	ZZZZBS	Other Balance Sheet	Liability
	403000	Depreciation Expense	ZZZZOS	Other Income Statement	Expense
	40301X	Depreciation Expense ICP	ZZZZOS	Other Income Statement	Expense
	40302X	Cap Rent Depreciation Expense ICP	ZZZZOS	Other Income Statement	Expense
	403100	NUSCO Depreciation-Transfer Credit	ZZZZOM	Operation and Maintenance	Expense
	4031R0	ARO Depreciation Expense	ZZZZOS	Other Income Statement	Expense
	403200	Depreciation Expense- NUSCO	ZZZZOM	Operation and Maintenance	Expense
	403400	Depreciation Expense- Data	ZZZZOM	Operation and Maintenance	Expense
	403500	Depreciation Expense- Telephone	ZZZZOM	Operation and Maintenance	Expense
	403600	Depreciation Expense-MDM	ZZZZOM	Operation and Maintenance	Expense
	403700	Depreciation Expense - Capital Leases	ZZZZOS	Other Income Statement	Expense
	404000	Amort of Limited-Term Elec Plant	ZZZZOS	Other Income Statement	Expense
	404100	Amort of Limited-Term Elec Plant Software	ZZZZOS	Other Income Statement	Expense
	405000	Amortization of Other Electric Plant	ZZZZOS	Other Income Statement	Expense
	406000	Amortization - Electric Plant Acquisition Adjustments	ZZZZOS	Other Income Statement	Expense
	406100	Amortization-Other	ZZZZOS	Other Income Statement	Expense
	407000	Amort of Prop Loss Unrecov Plnt + Reg Study	ZZZZOS	Other Income Statement	Expense
	407001	Amort of Prop Loss Unrecov Plnt + Reg Study - NU Acquisition	ZZZZOS	Other Income Statement	Expense
	407002	Amort of Prop Loss Unrecov Plnt + Reg Study - Asbestos	ZZZZOS	Other Income Statement	Expense
	407010	Chapter 121 Taxes	ZZZZOS	Other Income Statement	Expense
	407020	Amort of Prop Loss BEC CEC	ZZZZOS	Other Income Statement	Expense
	407030	Disallowed AFUDC Depr	ZZZZOS	Other Income Statement	Expense
	407040	AFUDC Transmission Reg Debit	ZZZZOS	Other Income Statement	Expense
	407050	AFUDC Transmission Reg Credit	ZZZZOS	Other Income Statement	Expense
	407200	Amort of Prop Loss Unrecov Plnt + Reg Study MP1	ZZZZOS	Other Income Statement	Expense
	407300	Regulatory Debits	ZZZZOS	Other Income Statement	Expense
	407301	Regulatory Debits-Other	ZZZZOS	Other Income Statement	Expense
	407302	Regulatory Debits- Environment Deferral	ZZZZOS	Other Income Statement	Expense
	407303	Regulatory Debits- ARC Flash Amortization	ZZZZOS	Other Income Statement	Expense
	407304	Regulatory Debits- CSI Project	ZZZZOS	Other Income Statement	Expense
	407305	Regulatory Debits- Amort AB	ZZZZOS	Other Income Statement	Expense
	407306	Regulatory Debits- Recovr F109	ZZZZOS	Other Income Statement	Expense
	407307	Regulatory Debits- Late Charges	ZZZZOS	Other Income Statement	Expense
	407308	Regulatory Debits-Settlement	ZZZZOS	Other Income Statement	Expense
	407309	Regulatory Debits- Amort Prop Loss	ZZZZOS	Other Income Statement	Expense
	407310	Regulatory Debits- RN Conserv	ZZZZOS	Other Income Statement	Expense
	407315	Regulatory Debits- Def Exp Radio System	ZZZZOS	Other Income Statement	Expense
	407320	Regulatory Debits - Reg Assets Securitized	ZZZZOS	Other Income Statement	Expense
	407321	Regulatory Debits- CIAC Gross up	ZZZZOS	Other Income Statement	Expense
	407325	Regulatory Debits - Reg Assets Unsecuritized	ZZZZOS	Other Income Statement	Expense
	407330	Regulatory Debits-CIAC Gross up non refundable	ZZZZOS	Other Income Statement	Expense
	407340	Regulatory Debits 5COM	ZZZZOS	Other Income Statement	Expense
	407350	Amortization Rehabilitation Tax Credit	ZZZZOS	Other Income Statement	Expense
	407360	Regulatory Debits- CAP Deferral	ZZZZOS	Other Income Statement	Expense
	407370	Regulatory Debits- FAS 109	ZZZZOS	Other Income Statement	Expense
	407375	Regulatory Debits- AFUDC	ZZZZOS	Other Income Statement	Expense
	407380	Regulatory Debits-CLM	ZZZZOS	Other Income Statement	Expense
	407384	Regulatory Debit- System Resiliency	ZZZZOS	Other Income Statement	Expense
	407385	Regulatory Debit- Medicare Subsidy	ZZZZOS	Other Income Statement	Expense

Account	FERC Description	Level	Description	FERC Hierarchy
407390	Regulatory Debits-Non tax Gross up	ZZZZOS	Other Income Statement	Expense
407395	Goodwill Amort - NStar	ZZZZOS	Other Income Statement	Expense
4073F0	Amort Nonbypass Fmcc Def	ZZZZOS	Other Income Statement	Expense
407400	Regulatory Credits	ZZZZOS	Other Income Statement	Expense
407410	Regulatory Credits 50% AFUDC Credit Sch 21	ZZZZOS	Other Income Statement	Expense
407420	Regulatory Credits - Rev Decoupling	ZZZZOS	Other Income Statement	Expense
407500	Regulatory Debits- Reg asset	ZZZZOS	Other Income Statement	Expense
407520	Reg Credits- Rev Decoupling Gas	ZZZZOS	Other Income Statement	Expense
407600	Regulatory Debits- Kensington power plant	ZZZZOS	Other Income Statement	Expense
407AR0	Amortization PSNH Generation ARO	ZZZZOS	Other Income Statement	Expense
407DF0	Low Income Discount Deferral	ZZZZOS	Other Income Statement	Expense
408001	CT Unemployment Tax Exp	ZZZZOS	Other Income Statement	Expense
408010	Federal Unemployment Tax	ZZZZOS	Other Income Statement	Expense
408011	MA Unemployment Tax	ZZZZOS	Other Income Statement	Expense
40801X	Payroll Taxes ICP	ZZZZOM	Operation and Maintenance	Expense
408020	FICA Tax	ZZZZOS	Other Income Statement	Expense
408050	Medicare Tax	ZZZZOS	Other Income Statement	Expense
408100	Taxes Other Than Income Tax Util Op Inc	ZZZZOS	Other Income Statement	Expense
408101	Taxes Other Than Income Tax Util Op Inc - BOS	ZZZZOS	Other Income Statement	Expense
408110	Local Property Tax Expense	ZZZZOS	Other Income Statement	Expense
408120	Genl Svc Co OH Taxes N	ZZZZOM	Operation and Maintenance	Expense
408130	Taxes Other Than Income Tax Util Op Inc- Fed Excise	ZZZZOS	Other Income Statement	Expense
408140	Taxes Other Than Income Tax Util Op Inc- Fed Highway	ZZZZOS	Other Income Statement	Expense
408150	Genl Svc Co OH Taxes	ZZZZOS	Other Income Statement	Expense
408180	MA Health Tax	ZZZZOS	Other Income Statement	Expense
4081H0	NH Unemployment Tax	ZZZZOS	Other Income Statement	Expense
408200	Taxes Other Than Inc Tax Oth Inc and Ded	ZZZZOS	Other Income Statement	Expense
408201	Nonutility Property Taxes	ZZZZOS	Other Income Statement	Expense
408210	Taxes Other Than Inc Tax Oth Inc and Ded- GET	ZZZZOS	Other Income Statement	Expense
408220	Payroll Taxes Transferred-Credit	ZZZZOS	Other Income Statement	Expense
408300	Taxes Other Than Inc Tax Util Op Inc-Mass MFG Excise	ZZZZOS	Other Income Statement	Expense
408360	DC Unemployment Tax	ZZZZOS	Other Income Statement	Expense
408370	FL Unemployment Tax	ZZZZOS	Other Income Statement	Expense
408400	Taxes Other Than Income Tax Util Op Inc - NHBET	ZZZZOS	Other Income Statement	Expense
408450	Conn Corp Bus - Capital Base Tax	ZZZZOS	Other Income Statement	Expense
408500	Taxes Other Than Income Tax Util Op Inc- NH Cons	ZZZZOS	Other Income Statement	Expense
408510	Taxes Other Than Income Tax Util Op Inc- NH Ins Prem	ZZZZOS	Other Income Statement	Expense
408600	Taxes Other Than Income Tax Util Op Inc- CT Ins Pre	ZZZZOS	Other Income Statement	Expense
408610	Taxes Other Than Income Tax Util Op Inc- CT Motor Vehicle	ZZZZOS	Other Income Statement	Expense
408620	Taxes Other Than Income Tax Util Op Inc- GET	ZZZZOS	Other Income Statement	Expense
408630	Taxes Other Than Income Tax Util Op Inc-Other	ZZZZOS	Other Income Statement	Expense
408700	Taxes Other Than Income Tax Util Op Inc- MA 1M	ZZZZOS	Other Income Statement	Expense
408800	Taxes Other Than Income Tax Util Op Inc- Misc	ZZZZOS	Other Income Statement	Expense
408MI0	Other Taxes Unemployment MI	ZZZZOS	Other Income Statement	Expense
408NY0	NY Unemployment Tax Exp	ZZZZOS	Other Income Statement	Expense
409100	Federal Income Taxes + Util Operating Income	ZZZZOS	Other Income Statement	Expense
409105	CR - Federal Income Taxes Util Operating Income	ZZZZOS	Other Income Statement	Expense
409120	Federal Income Tax Expense FIN 48	ZZZZOS	Other Income Statement	Expense
409125	Federal Income Taxes Util OP Income-NAESCO	ZZZZOS	Other Income Statement	Expense
409130	Income Taxes Util Operating Income-NUSCO Perm	ZZZZOS	Other Income Statement	Expense
409150	Income Taxes Util Operating Income NH	ZZZZOS	Other Income Statement	Expense
409200	Federal Inc Taxes - Other Inc and Deductions	ZZZZOS	Other Income Statement	Expense
409210	NY State-Gen Business Franchise Tax	ZZZZOS	Other Income Statement	Expense
409223	Conn Corp Bus-Inc Portion-Other Income and Ded	ZZZZOS	Other Income Statement	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	409225	NH Business Profits Tax-NAESCO	ZZZZOS	Other Income Statement	Expense
	409227	Mass Pub Svc-Franchise -Other Income and Ded	ZZZZOS	Other Income Statement	Expense
	409228	Mass Dom Bus Mfg Excise- Other Inc and Ded	ZZZZOS	Other Income Statement	Expense
	409300	Income Taxes Util Operating Income- Conn Corp Bus	ZZZZOS	Other Income Statement	Expense
	409350	NHBPT - Other Inc and Ded	ZZZZOS	Other Income Statement	Expense
	409400	Income Taxes Util Operating Income-Other States	ZZZZOS	Other Income Statement	Expense
	409500	Income Taxes Util Operating Income-Maine	ZZZZOS	Other Income Statement	Expense
	409600	Income Taxes Util Operating Income-Vermont	ZZZZOS	Other Income Statement	Expense
	409700	Income Taxes Util Operating Income-Mass Pub Svc	ZZZZOS	Other Income Statement	Expense
	409705	CR - Income Taxes Util Op Inc-Mass Pub Svc -Franchise	ZZZZOS	Other Income Statement	Expense
	409800	Income Taxes Util Op Inc-Mass Com Bus-Excise	ZZZZOS	Other Income Statement	Expense
	409805	CR - Income Taxes Util Op Inc-Mass Com Bus-Excise	ZZZZOS	Other Income Statement	Expense
	409900	Income Taxes Util Operating Income-State FIN 48	ZZZZOS	Other Income Statement	Expense
	409PMX	NUSCO Perm Inc Tax Expense ICP	ZZZZOS	Other Income Statement	Expense
	409X10	Op Cur Federal Income Tax - Elim	ZZZZOS	Other Income Statement	Expense
	409X20	N Op Federal Cur Income Tax - Elim	ZZZZOS	Other Income Statement	Expense
	410100	Prov for Fed Deferred Inc Tax + Util Op Inc	ZZZZOS	Other Income Statement	Expense
	410102	CR - Prov for Fed Deferred Inc Tax Util Op Inc	ZZZZOS	Other Income Statement	Expense
	410111	Prov for MA Deferred Inc Tax + Util Op Inc	ZZZZOS	Other Income Statement	Expense
	410112	Provision for Deferred Inc Tax Util Op In- CT Corp	ZZZZOS	Other Income Statement	Expense
	410113	Provision for Deferred Inc Tax Util Op Inc-NH	ZZZZOS	Other Income Statement	Expense
	410114	Provision for Deferred Inc Tax Util Op Inc-Other state	ZZZZOS	Other Income Statement	Expense
	410115	CR - Prov for MA Deferred Inc Tax Util Op Inc	ZZZZOS	Other Income Statement	Expense
	410125	Prov for Fed Def Inc Tax Util Op Inc-NAESCO	ZZZZOS	Other Income Statement	Expense
	410130	Deferred Fed Inc Tax Util Op Inc-FIN 48	ZZZZOS	Other Income Statement	Expense
	410140	Deferred Fed Inc Tax Util Op Inc - Interco	ZZZZOS	Other Income Statement	Expense
	410150	Provision for Deferred Inc Tax Util Op Inc- FIN 48 state	ZZZZOS	Other Income Statement	Expense
	410160	Prov Def State Inc Tax - Util Op Inc - Interco	ZZZZOS	Other Income Statement	Expense
	410200	Deferred Federal Inc Tax - Other Inc + Ded	ZZZZOS	Other Income Statement	Expense
	410210	Prov Deferred Inc Tax - Other Inc +Ded - MA	ZZZZOS	Other Income Statement	Expense
	410220	Prov Deferred Inc Tax - Other Inc +Ded - CT	ZZZZOS	Other Income Statement	Expense
	410230	Prov Deferred Inc Tax - Other Inc + Ded - NH	ZZZZOS	Other Income Statement	Expense
	410X10	Provision for Deferred Inc Tax Util Op Inc Elim	ZZZZOS	Other Income Statement	Expense
	410X1X	Prov For Deferred Inc Tax- Util Op Inc Elim - ICP	ZZZZOS	Other Income Statement	Expense
	410X20	Provision for Deferred Inc Tax Util Op Inc Non Op Elim	ZZZZOS	Other Income Statement	Expense
	411000	ARO Accretion Expense	ZZZZOS	Other Income Statement	Expense
	411100	Prov for Deferred FED Inc Tax Cr - Non Op- Elim	ZZZZOS	Other Income Statement	Expense
	411110	Provision for Deferred Inc Tax Credit NUSCO	ZZZZOS	Other Income Statement	Expense
	411112	Prov Def Federal Inc Tax -Cr-Other	ZZZZOS	Other Income Statement	Expense
	411113	Provision for Deferred Inc Tax Credit- MA	ZZZZOS	Other Income Statement	Expense
	411114	Prov Def Inc Tax-State-Cr-Lib Dep	ZZZZOS	Other Income Statement	Expense
	411115	Provision for Deferred Inc Tax Credit- CT Corp	ZZZZOS	Other Income Statement	Expense
	411117	Provision for Deferred Inc Tax Credit- NH	ZZZZOS	Other Income Statement	Expense
	411118	Provision for Deferred Inc Tax Credit- Other State	ZZZZOS	Other Income Statement	Expense
	411120	Deferred Fed Inc Tax Cr -FIN 48	ZZZZOS	Other Income Statement	Expense
	411130	Provision for Deferred Inc Tax Credit state FIN 48	ZZZZOS	Other Income Statement	Expense
	411140	Prov for Def FED Inc Tax Util Op Inc - Cr-Elim	ZZZZOS	Other Income Statement	Expense
	41114X	Provision For Deferred Inc Tax Credit Elim - ICP	ZZZZOS	Other Income Statement	Expense
	411200	Prov Def Inc Tax Oth Inc+Ded-Fed	ZZZZOS	Other Income Statement	Expense
	411210	Prov Def Inc Tax Oth Inc+Ded- MA	ZZZZOS	Other Income Statement	Expense
	411220	Prov Def Inc Tax Oth Inc+Ded- CT Corp	ZZZZOS	Other Income Statement	Expense
	411230	Prov Def Inc Tax Oth Inc+Ded- NH Bus	ZZZZOS	Other Income Statement	Expense
	411400	Invest Tax Cr Adjmt-Util Oper Inc	ZZZZOS	Other Income Statement	Expense
	411500	Invest Tax Credit Adj Non Utility Oper	ZZZZOS	Other Income Statement	Expense

Account	FERC Description	Level	Description	FERC Hierarchy
411600	Gains From Disp of Utility Plant	ZZZZOM	Operation and Maintenance	Revenue
411700	Losses From Disp of Utility Plant	ZZZZOM	Operation and Maintenance	Expense
413300	Depreciation-Plant Leased To Other	ZZZZOS	Other Income Statement	Expense
414000	Impairments - Long Lived Assets	ZZZZOS	Other Income Statement	Expense
415000	Rev - Merchandising Jobbing and Contracting	ZZZZOS	Other Income Statement	Revenue
415100	Late Payment Charges	ZZZZOS	Other Income Statement	Revenue
417000	Rev - Nonutil Operations	ZZZZOS	Other Income Statement	Revenue
417001	Rev - Nonutility Operations Wireless Communications	ZZZZOS	Other Income Statement	Revenue
41701X	Rev - Nonutil Operations ICP	ZZZZOS	Other Income Statement	Revenue
417030	Federal Projects- EE- Revenue	ZZZZOS	Other Income Statement	Revenue
417100	Exp - Nonutility Operations	ZZZZOS	Other Income Statement	Expense
417110	Nonutility Operations Expense	ZZZZOM	Operation and Maintenance	Expense
417111	Nonutility Oper Exp - Non Oper Prop	ZZZZOM	Operation and Maintenance	Expense
417120	Non Utility Operating Depreciation	ZZZZOS	Other Income Statement	Expense
417130	Federal Projects- EE-Expense	ZZZZEE	Energy Efficiency	Expense
418000	Non Oper Rental Inc Revenues	ZZZZOS	Other Income Statement	Revenue
418010	Amort Rent Inc 5Com Barter Trans Cb	ZZZZOM	Operation and Maintenance	Revenue
41801X	Equity in Earnings ICP	ZZZZOS	Other Income Statement	Revenue
418020	Equity in Earnings-ICP Adjustment	ZZZZOS	Other Income Statement	Revenue
418050	Non Oper Rental Inc Revenues- Depreciation	ZZZZOS	Other Income Statement	Revenue
41809X	Intercompany Non Utility Rent	ZZZZOS	Other Income Statement	Revenue
418140	Earnings in New England Hydro-Transmission	ZZZZOS	Other Income Statement	Revenue
418CC0	Operating Compnay Earnings in CY	ZZZZOS	Other Income Statement	Revenue
418CY0	Equity In Earnings -CT Yankee	ZZZZOS	Other Income Statement	Revenue
418CZ0	Contra 418CC0 For NU Equity in Earnings - CY	ZZZZOS	Other Income Statement	Revenue
418MY0	Equity in Earnings - Maine Yankee	ZZZZOS	Other Income Statement	Revenue
418NX0	Equity in Earnings- NSTAR Min Int	ZZZZOS	Other Income Statement	Revenue
418YA0	Equity in Earnings - Yank Atomic Disabled	ZZZZOS	Other Income Statement	Revenue
418YY0	Operating Company Earnings in YA	ZZZZOS	Other Income Statement	Revenue
418YZ0	Contra 418YY0 For NU Equity in Earnings - YA	ZZZZOS	Other Income Statement	Revenue
419000	Interest + Dividend Income	ZZZZOS	Other Income Statement	Revenue
41901X	Interest + Dividend Income ICP	ZZZZOS	Other Income Statement	Revenue
419040	Int - Taxable - Other	ZZZZOS	Other Income Statement	Revenue
419100	Allow for Other Funds Used During Constr - Equity	ZZZZOS	Other Income Statement	Revenue
419200	Interest Income Intercompany	ZZZZOS	Other Income Statement	Revenue
41922X	Interest Income Intercompany ICP	ZZZZOS	Other Income Statement	Revenue
41923X	Interest Income Intercompany Other ICP	ZZZZOS	Other Income Statement	Revenue
41934X	Dividend Income Intercompany ICP	ZZZZOS	Other Income Statement	Revenue
41945X	Interest + Dividend Income RABBI trust ICP	ZZZZOS	Other Income Statement	Revenue
419500	Other Interest Income	ZZZZOS	Other Income Statement	Revenue
419600	Transition Property Accretion Income	ZZZZOS	Other Income Statement	Revenue
419T6X	Intracompany Int Income Trans Tariff ICP	ZZZZOS	Other Income Statement	Revenue
421000	Miscellaneous Nonoperating Income	ZZZZOS	Other Income Statement	Revenue
421001	DSM Incentive Revenue	ZZZZOS	Other Income Statement	Revenue
42101X	Gain on Disposal of Property- Elim	ZZZZOS	Other Income Statement	Revenue
42111R	Miscellaneous Nonoperating Income-RABBI Trust	ZZZZOS	Other Income Statement	Revenue
421120	Int Inc-Prior SNFDC Net	ZZZZOS	Other Income Statement	Revenue
421124	Income - Investments Equity Method	ZZZZOS	Other Income Statement	Revenue
421130	Miscellaneous Nonoperating Income NSTAR	ZZZZOS	Other Income Statement	Revenue
42113X	Misc Nonoperating Income - ICP	ZZZZOS	Other Income Statement	Revenue
421140	Gain on Disposition of Property	ZZZZOM	Operation and Maintenance	Revenue
421150	Loss on Disposition of Property	ZZZZOM	Operation and Maintenance	Revenue
421200	Miscellaneous Nonoperating Income- CLM	ZZZZOS	Other Income Statement	Revenue
421250	C+LM Incentives	ZZZZOS	Other Income Statement	Revenue

	Account	FERC Description	Level	Description	FERC Hierarchy
	421300	Miscellaneous Nonoperating Income- Other	ZZZZOS	Other Income Statement	Revenue
	42131X	Miscellaneous Nonoperating Income ICP	ZZZZOS	Other Income Statement	Revenue
	42132X	Misc Nonoperating Income ICP	ZZZZOS	Other Income Statement	Revenue
	421600	Misc Nonoperating Income	ZZZZOM	Operation and Maintenance	Revenue
	421610	Rec Revenue - NWPP Shareholders	ZZZZOS	Other Income Statement	Revenue
	42161X	Miscellaneous Nonoperating Income- Other ICP	ZZZZOS	Other Income Statement	Revenue
	421620	Incentive Income	ZZZZOS	Other Income Statement	Revenue
	42164X	Miscellaneous Nonoperating Income- Amort ICP	ZZZZOM	Operation and Maintenance	Expense
	42175X	Equity in Earnings - Sub- Mode 1 ICP	ZZZZOS	Other Income Statement	Revenue
	421DC0	Def Comp MTM	ZZZZOS	Other Income Statement	Revenue
	421TX0	Gain On Purchased Tax Credits	ZZZZOS	Other Income Statement	Expense
	423000	Cash Contributions-Unrestricted	ZZZZOS	Other Income Statement	Revenue
	423001	In-Kind Contributions-Unrestricted	ZZZZOM	Operation and Maintenance	Revenue
	423002	Net Realized Capital Gains Losses	ZZZZOS	Other Income Statement	Revenue
	423003	Net Unrealized Capital Gains Loss	ZZZZOM	Operation and Maintenance	Revenue
	424100	In-Kind Expenses Donations	ZZZZOS	Other Income Statement	Expense
	424110	In-Kind Services Donations	ZZZZOM	Operation and Maintenance	Expense
	424200	HHS Donations	ZZZZOS	Other Income Statement	Expense
	424300	Scholarships Donations	ZZZZOM	Operation and Maintenance	Expense
	424400	Civic + Community Donations	ZZZZOM	Operation and Maintenance	Expense
	424600	Educational Matching Donations	ZZZZOM	Operation and Maintenance	Expense
	424610	Corporate Matching Donations	ZZZZOM	Operation and Maintenance	Expense
	424700	Corporate Grants	ZZZZOS	Other Income Statement	Expense
	425000	Miscellaneous Amortization	ZZZZOM	Operation and Maintenance	Expense
	426100	Corporate Donations	ZZZZOM	Operation and Maintenance	Expense
	4261T0	Donation Offset For Tax Credits	ZZZZOS	Other Income Statement	Expense
	426200	Life Insurance	ZZZZOS	Other Income Statement	Revenue
	426300	Penalties Expense	ZZZZOM	Operation and Maintenance	Expense
	426400	Expend for Civic + Political Activities	ZZZZOM	Operation and Maintenance	Expense
	426401	Expend for Civic + Pol Act Lob Fed	ZZZZOM	Operation and Maintenance	Expense
	426402	Expend for Civic + Pol Act PAC	ZZZZOM	Operation and Maintenance	Expense
	426500	Other Deductions	ZZZZOM	Operation and Maintenance	Expense
	42651X	Other Deductions ICP	ZZZZOS	Other Income Statement	Expense
	426540	Other Deductions- Public Education	ZZZZOS	Other Income Statement	Expense
	426550	Other Deductions - Sys Comm	ZZZZOM	Operation and Maintenance	Expense
	426NF0	Corporate Donations- In Kind Admin	ZZZZOS	Other Income Statement	Expense
	427000	Interest on Long - Term Debt	ZZZZOS	Other Income Statement	Expense
	42701X	Interest on Long - Term Debt ICP	ZZZZOS	Other Income Statement	Expense
	427200	Interest on Long - Term Debt- Other	ZZZZOS	Other Income Statement	Expense
	428000	Amort of Debt Disc and Exp	ZZZZOS	Other Income Statement	Expense
	428100	Amort of Loss on Reacquired Debt	ZZZZOS	Other Income Statement	Expense
	428200	RRB Interest NSTAR	ZZZZOS	Other Income Statement	Expense
	428400	Amort of Debt Disc and Exp- NU Acquisition	ZZZZOS	Other Income Statement	Expense
	429000	Premium On Debt Amortization - Credit	ZZZZOS	Other Income Statement	Expense
	429100	Amort of Premium on Debt - Credit	ZZZZOS	Other Income Statement	Expense
	430000	Interest on Debt To Assoc Co	ZZZZOS	Other Income Statement	Expense
	43001X	Interest on Debt To Assoc Co ICP	ZZZZOS	Other Income Statement	Expense
	430T2X	Interest on Debt Trans Tariff Intracompany ICP	ZZZZOS	Other Income Statement	Expense
	431000	Other Interest Exp	ZZZZOS	Other Income Statement	Expense
	431100	Interest on Short Term Loans	ZZZZOS	Other Income Statement	Expense
	431110	Interest - Commitment Fees	ZZZZOS	Other Income Statement	Expense
	43111X	Interest on Short Term Loans ICP	ZZZZOS	Other Income Statement	Expense
	431120	Interest - Commitment Fees REV12	ZZZZOS	Other Income Statement	Expense
	431200	Other Interest Exp- Cust Sec Dep	ZZZZOS	Other Income Statement	Expense

Account	FERC Description	Level	Description	FERC Hierarchy
431201	Bad Debt Adder Interest	ZZZZOM	Operation and Maintenance	Expense
431210	Other Interest Exp- Cust Sec Dep INSTL	ZZZZOS	Other Income Statement	Expense
431300	Other Interest Exp FIN48	ZZZZOS	Other Income Statement	Expense
431301	DSM Deferral Interest	ZZZZEE	Energy Efficiency	Expense
431400	Other Interest Exp- Other	ZZZZOS	Other Income Statement	Expense
43142X	Other Interest Exp- Other ICP	ZZZZOS	Other Income Statement	Expense
431450	Interest Expense- Capital Leases	ZZZZOS	Other Income Statement	Expense
431500	Return on Def Transmission Costs	ZZZZFP	Fuel and Purchased Power	Expense
431600	Other Interest Exp- Net Metering Deferral	ZZZZFP	Fuel and Purchased Power	Expense
43193X	Other Interest Exp Intercompany ICP	ZZZZOS	Other Income Statement	Expense
432000	Allow Brwd Funds Used During Cons - Debt	ZZZZOS	Other Income Statement	Expense
433000	Balance Transferred From Income	ZZZZBS	Other Balance Sheet	Liability
433020	Balance Transferred from Income Adjustment	ZZZZBS	Other Balance Sheet	Liability
4331C0	Minority Interest from 433C10 - CY	ZZZZBS	Other Balance Sheet	Liability
4331Y0	Minority Interest from 433Y10 - YA	ZZZZBS	Other Balance Sheet	Liability
433C10	Minority Interest to 4331C0 - CY	ZZZZBS	Other Balance Sheet	Liability
433NX0	Bal Trans From Income- Min Int	ZZZZBS	Other Balance Sheet	Liability
433Y10	Minority Interest to 4331Y0 - YA	ZZZZBS	Other Balance Sheet	Liability
437010	CL+P-$1.90 Series-Div Decl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
437015	4.25% Preferred Stock Dividends	ZZZZBS	Other Balance Sheet	Liability
437020	4.78% Preferred Stock Dividends	ZZZZBS	Other Balance Sheet	Liability
437025	CL+P-$2.00 Series-Div Decl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
437030	CL+P-$2.04 Series-Div Decl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
437040	CL+P-$2.20 Series-Div Decl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
437050	CL+P-$2.06 Series E-Div Decl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
437060	CL+P-$2.09 Series F-Div Decl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
437070	CL+P-$3.24 Series G-Div Decl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
437410	CL+P-3.90% Ser-1949-Div DCl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
437420	CL+P-4.50% Series 1956-Div Decl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
437430	CL+P-4.50% Series 1963-Div Decl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
437440	CL+P-4.96% Series 1958-Div Decl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
437450	CL+P-5.28% Series 1967-Div Decl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
437460	CL+P-6.56% Series 1968-Div Decl Pfd Stk	ZZZZBS	Other Balance Sheet	Liability
438000	Dividends Declared-Common Stock	ZZZZBS	Other Balance Sheet	Liability
438010	Unallocated Dividend Adj - ESOP	ZZZZBS	Other Balance Sheet	Liability
438030	Dividends Declared-Rest Stock Unit	ZZZZBS	Other Balance Sheet	Liability
439110	RE Adj Pref Stock Expense Amort	ZZZZBS	Other Balance Sheet	Liability
440000	Residential Sales	ZZZZOS	Other Income Statement	Revenue
440100	Deferred RAAC Revenue	ZZZZOS	Other Income Statement	Revenue
440200	Deferred PAM Elect	ZZZZOM	Operation and Maintenance	Revenue
442010	Commercial Sales	ZZZZOS	Other Income Statement	Revenue
442011	Commercial Sales-Intercompany	ZZZZOS	Other Income Statement	Revenue
44201X	Commercial Sales-Intercompany ICP	ZZZZOS	Other Income Statement	Revenue
442020	Industrial Sales	ZZZZOS	Other Income Statement	Revenue
44202X	DG CLP Revenue	ZZZZOS	Other Income Statement	Revenue
442030	Deferred Commerical RAAC Revenue	ZZZZOS	Other Income Statement	Revenue
442059	Deferred industrial RAAC Revenue	ZZZZOS	Other Income Statement	Revenue
444000	Public Street + Highway Lighting	ZZZZOS	Other Income Statement	Revenue
444010	Deferred Public Street + Highway Lighting	ZZZZOS	Other Income Statement	Revenue
446000	Sales To Railroads + Railways	ZZZZOS	Other Income Statement	Revenue
447000	Sales For Resale- Energy	ZZZZOS	Other Income Statement	Revenue
447100	Sales For Resale Intercompany	ZZZZOS	Other Income Statement	Revenue
447110	Sales For Resale Energy ISO-NE	ZZZZOS	Other Income Statement	Revenue
44711X	Sales For Resale Intercompany ICP	ZZZZOS	Other Income Statement	Revenue

	Account	FERC Description	Level	Description	FERC Hierarchy
	447120	Sales For Resale Misc - ISO NE	ZZZZOS	Other Income Statement	Revenue
	447200	Capacity Sales For Resale-Intercompany	ZZZZOS	Other Income Statement	Revenue
	447210	Sales For Resale - Capacity ISO NE	ZZZZOS	Other Income Statement	Revenue
	44722X	Capacity Sales For Resale-Intercompany ICP	ZZZZOS	Other Income Statement	Revenue
	447300	Sales For Resale - Requirement Service	ZZZZOS	Other Income Statement	Revenue
	447400	Sales For Resale- Other	ZZZZOS	Other Income Statement	Revenue
	447500	Sales For Resale- Capacity	ZZZZOS	Other Income Statement	Revenue
	449100	Provision For Rate Refunds	ZZZZOS	Other Income Statement	Revenue
	449A2X	Provision For Rate Refunds-Intracompany ICP	ZZZZOS	Other Income Statement	Revenue
	449E1X	Provision For Rate Refunds-Inter Co ICP	ZZZZOS	Other Income Statement	Revenue
	450000	Late Payment Charges - Electric	ZZZZOS	Other Income Statement	Revenue
	451000	Miscellaneous Service Revenue	ZZZZOS	Other Income Statement	Revenue
	451001	Miscellaneous Service Revenue-Other	ZZZZOS	Other Income Statement	Revenue
	451002	Meter Restoration Fee	ZZZZOS	Other Income Statement	Revenue
	451003	Pole Restoration Fee	ZZZZOS	Other Income Statement	Revenue
	451004	Manhole Restoration Fee	ZZZZOS	Other Income Statement	Revenue
	451005	Warrant Fee	ZZZZOS	Other Income Statement	Revenue
	45101X	Miscellaneous Service Revenue ICP	ZZZZOS	Other Income Statement	Revenue
	451030	Temporary Construction Revenue	ZZZZOS	Other Income Statement	Revenue
	451100	CY YA Variance for 555	ZZZZOS	Other Income Statement	Revenue
	451200	Abatement Fee	ZZZZOS	Other Income Statement	Revenue
	454000	Rent from Electric Property	ZZZZOS	Other Income Statement	Revenue
	454001	Rent from Electric Property Other	ZZZZOS	Other Income Statement	Revenue
	45401X	Rent from Electric Property-Intercompany ICP	ZZZZOS	Other Income Statement	Revenue
	45402X	Rent from Electric Property- Other Intercompany ICP	ZZZZOS	Other Income Statement	Revenue
	454100	Rent from Transmission Property	ZZZZOS	Other Income Statement	Revenue
	454200	Rent from ElectProp +RE+pole attach	ZZZZOS	Other Income Statement	Revenue
	454201	Rent from Electric Property Other PTF	ZZZZOS	Other Income Statement	Revenue
	454210	Rent from Electric Property NON PTF	ZZZZOS	Other Income Statement	Revenue
	456000	Other Electric Revenues	ZZZZOS	Other Income Statement	Revenue
	45601X	Electric Rec Revenues ICP	ZZZZOS	Other Income Statement	Revenue
	456020	Electric Rec Revenues	ZZZZOS	Other Income Statement	Revenue
	45602X	IC Electric Rec Revenues ICP	ZZZZOS	Other Income Statement	Revenue
	456030	IC Electric Rec Revenues	ZZZZOS	Other Income Statement	Revenue
	456100	Rev Transmission of Elec of Others	ZZZZOS	Other Income Statement	Revenue
	45610X	Gas Transmission Rev - ICP	ZZZZOS	Other Income Statement	Revenue
	456110	Rev Transmission of Elec of Others Intercompany	ZZZZOS	Other Income Statement	Revenue
	45611X	Rev Transmission of Elec of Others- Sch 21 Intracompany ICP	ZZZZOS	Other Income Statement	Revenue
	456120	Rev Transmission of Elec of Others- Black Start	ZZZZOS	Other Income Statement	Revenue
	45612X	Hydro Quebec phase 2 support 2014 ICP	ZZZZOS	Other Income Statement	Revenue
	456130	Rev Trans of Elec of Others - OATT Sch 2 Rev	ZZZZOS	Other Income Statement	Revenue
	45613X	Rev Transmission of Elec of Others- RNS ICP	ZZZZOS	Other Income Statement	Revenue
	456140	Rev Transmission of Elec of Others- TOUT	ZZZZOS	Other Income Statement	Revenue
	45614X	Rev Trans of Elec of Others- S+D for RNS ICP	ZZZZOS	Other Income Statement	Revenue
	456150	Rev Transmission of Elec of Others- RNS	ZZZZOS	Other Income Statement	Revenue
	45616X	Rev Transmission of Elec of Others- Sch 21 Intercompany ICP	ZZZZOS	Other Income Statement	Revenue
	456170	Rev Transmission of Elec of Others- S+D for TOUT	ZZZZOS	Other Income Statement	Revenue
	45617X	Intercompany Sch-21 Revs Other ICP	ZZZZOS	Other Income Statement	Revenue
	456180	Rev Transmission of Elec of Others- S+D for RNS	ZZZZOS	Other Income Statement	Revenue
	45618X	Rev Trans of Elec of Others- S+D for Sch 21 Intraco ICP	ZZZZOS	Other Income Statement	Revenue
	456190	Rev Transmission of Elec of Others- S+D for Sch 21	ZZZZOS	Other Income Statement	Revenue
	45619X	Rev Trans of Elec of Others- S+D for Sch 21 Interco ICP	ZZZZOS	Other Income Statement	Revenue
	456210	NSTAR RNS Revenue	ZZZZFP	Fuel and Purchased Power	Revenue
	456300	Misc Elec Revenue- ARP	ZZZZOS	Other Income Statement	Revenue

	Account	FERC Description	Level	Description	FERC Hierarchy
	45635X	Misc Elec Revenue ICP	ZZZZOS	Other Income Statement	Revenue
	456400	Assoc Co - Revenue	ZZZZOS	Other Income Statement	Revenue
	456420	Amortization	ZZZZOS	Other Income Statement	Revenue
	456500	Other Engineering	ZZZZFP	Fuel and Purchased Power	Revenue
	456990	Other Electric Revenues - Other	ZZZZOS	Other Income Statement	Revenue
	456RAX	NUSCO Rate of Return - Revenue ICP	ZZZZOS	Other Income Statement	Revenue
	45701X	Services Rendered to Assoc Co ICP	ZZZZOS	Other Income Statement	Revenue
	457030	Services Rendered To Com Gas	ZZZZOS	Other Income Statement	Revenue
	457050	Services Rendered To HEEC	ZZZZOS	Other Income Statement	Revenue
	457060	RRR	ZZZZOS	Other Income Statement	Revenue
	457090	Services Rendered To NSTAR Holding Co	ZZZZOS	Other Income Statement	Revenue
	457110	Services Rendered To Hopkinton LNG	ZZZZOS	Other Income Statement	Revenue
	457350	NUSCO Intercompany Revenue	ZZZZOS	Other Income Statement	Revenue
	457400	Services Rendered To NSTAR Electric	ZZZZOS	Other Income Statement	Revenue
	480000	Residential Sales Gas	ZZZZOS	Other Income Statement	Revenue
	481000	Commercial Gas Sales-Intercompany	ZZZZOS	Other Income Statement	Revenue
	481010	Commercial Sales Gas	ZZZZOS	Other Income Statement	Revenue
	481011	Commercial Revenues Cash Out	ZZZZOS	Other Income Statement	Revenue
	481020	Industrial Sales Gas	ZZZZOS	Other Income Statement	Revenue
	481030	Industrial Sales Gas- Reduced GET	ZZZZOS	Other Income Statement	Revenue
	481040	Industrial Sales Gas - Spec Contracts- Reduced GET	ZZZZOS	Other Income Statement	Revenue
	481C2X	Commercial Non-Firm Sales ICP	ZZZZOS	Other Income Statement	Revenue
	481CIX	Commercial Intercompany Sales ICP	ZZZZOS	Other Income Statement	Revenue
	481CN0	Commercial Non-Firm Sales	ZZZZOS	Other Income Statement	Revenue
	481GN0	Industrial Non-Firm Sales- Reduced GET	ZZZZOS	Other Income Statement	Revenue
	481IN0	Industrial Non-Firm Sales	ZZZZOS	Other Income Statement	Revenue
	481RG0	Retail Revenue Gas	ZZZZOS	Other Income Statement	Revenue
	482000	Municipal Revenue	ZZZZOS	Other Income Statement	Revenue
	483000	Sales for Resale Gas	ZZZZOS	Other Income Statement	Revenue
	48300X	Sales for Resale Gas - ICP	ZZZZOS	Other Income Statement	Revenue
	483370	CGAC - Retainage on OSS + Cap Rev	ZZZZOS	Other Income Statement	Revenue
	483950	Nonfirm 3rd Party Supplier Service	ZZZZOS	Other Income Statement	Revenue
	483NG0	Wholesale Gas for Resale	ZZZZOS	Other Income Statement	Revenue
	485000	Intracompany Transfers	ZZZZOS	Other Income Statement	Revenue
	485310	Deferred LDAC Revenue	ZZZZOS	Other Income Statement	Revenue
	485320	Deferred Residential RAAC Revenue	ZZZZOS	Other Income Statement	Revenue
	485330	Deferred Comm Municipal RAAC Rev	ZZZZOS	Other Income Statement	Revenue
	485340	Deferred Industrial RAAC Rev	ZZZZOS	Other Income Statement	Revenue
	485350	Deferred PAM Gas Revenue	ZZZZOM	Operation and Maintenance	Revenue
	485360	Deferred CLM Revenue	ZZZZEE	Energy Efficiency	Revenue
	485370	Deferred CGAC Revenue	ZZZZFP	Fuel and Purchased Power	Revenue
	485380	Deferred GSEP Revenue	ZZZZOS	Other Income Statement	Revenue
	487000	Late Payment Charges - Gas	ZZZZOS	Other Income Statement	Revenue
	487100	Other Late Payment Charges	ZZZZOS	Other Income Statement	Revenue
	487200	Misc Other Revenue Late Payment Charges	ZZZZOS	Other Income Statement	Revenue
	488000	Miscellaneous Service Revenue Gas	ZZZZOS	Other Income Statement	Revenue
	488100	Miscellaneous Dist Service Revenue Gas	ZZZZOM	Operation and Maintenance	Revenue
	488200	Rev Assoc Co-NSTAR Gas	ZZZZOS	Other Income Statement	Revenue
	48820X	Rev Assoc Co - ICP	ZZZZOS	Other Income Statement	Revenue
	489300	Residential Firm Transportation	ZZZZOS	Other Income Statement	Revenue
	489400	Marketer Storage Service	ZZZZOS	Other Income Statement	Revenue
	489500	Commercial Firm Transportation	ZZZZOS	Other Income Statement	Revenue
	489600	Commercial Non-Firm Transportation	ZZZZOS	Other Income Statement	Revenue
	489620	Commercial Interruptible Transportation	ZZZZOS	Other Income Statement	Revenue

	Account	FERC Description	Level	Description	FERC Hierarchy
	489700	Industrial Firm Transportation	ZZZZOS	Other Income Statement	Revenue
	489710	Industrial Firm Reduced GET Transportation	ZZZZOS	Other Income Statement	Revenue
	489720	Industrial Interruptible	ZZZZOS	Other Income Statement	Revenue
	489800	Industrial Non-Firm Transportation	ZZZZOS	Other Income Statement	Revenue
	489810	Industrial Reduced GET Non Firm Transportation	ZZZZOS	Other Income Statement	Revenue
	489900	Rev from Transportation of Gas of Others	ZZZZOS	Other Income Statement	Revenue
	489C1X	Commercial Intercompany FT Gas ICP	ZZZZOS	Other Income Statement	Revenue
	493000	Rent from Gas Property	ZZZZOS	Other Income Statement	Revenue
	493010	Rent from Gas Property Intercompany	ZZZZOS	Other Income Statement	Revenue
	49301X	Rent from Gas Property ICP	ZZZZOS	Other Income Statement	Revenue
	495000	Other Gas revenue	ZZZZOS	Other Income Statement	Revenue
	495100	Fannie Mae Revenue	ZZZZOS	Other Income Statement	Revenue
	495200	Other Gas revenue Intercompany	ZZZZOS	Other Income Statement	Revenue
	49520X	Other Gas Revenue - ICP	ZZZZOS	Other Income Statement	Revenue
	495210	Other Gas Revenue Unbilled ECS	ZZZZOS	Other Income Statement	Revenue
	495300	Deferred AFP Revenue	ZZZZOS	Other Income Statement	Revenue
	496100	Provision for Rate Refunds- Gas	ZZZZOS	Other Income Statement	Revenue
	500000	Operation Supervision + Eng - Steam	ZZZZOM	Operation and Maintenance	Expense
	501000	Fuel Costs- Steam Oil	ZZZZFP	Fuel and Purchased Power	Expense
	501100	Fuel Costs-Steam Plant	ZZZZFP	Fuel and Purchased Power	Expense
	501120	Fuel Costs- Steam Other	ZZZZFP	Fuel and Purchased Power	Expense
	501130	Fuel Cost - Steam Additives	ZZZZFP	Fuel and Purchased Power	Expense
	501140	Fuel Cost - Steam Residuals	ZZZZFP	Fuel and Purchased Power	Expense
	501150	Fuel Expense- Wood Residuals	ZZZZFP	Fuel and Purchased Power	Expense
	501190	Fuel Cost - Sludge	ZZZZFP	Fuel and Purchased Power	Expense
	502000	Steam Expenses	ZZZZOM	Operation and Maintenance	Expense
	505000	Electric Expenses - Steam	ZZZZOM	Operation and Maintenance	Expense
	506000	Misc Steam Power Exp-Other	ZZZZOM	Operation and Maintenance	Expense
	507000	Rent Exp Steam Pwr	ZZZZOM	Operation and Maintenance	Expense
	509000	Emission Allowances	ZZZZFP	Fuel and Purchased Power	Expense
	510000	Maint Supervision + Eng Steam	ZZZZOM	Operation and Maintenance	Expense
	511000	Maintenance of Structures Steam	ZZZZOM	Operation and Maintenance	Expense
	512000	Maintenance of Boiler Plant Steam	ZZZZOM	Operation and Maintenance	Expense
	513000	Maint of Electric Plant Steam	ZZZZOM	Operation and Maintenance	Expense
	514000	Maint of Misc Steam Plant	ZZZZOM	Operation and Maintenance	Expense
	517000	Operation Super + Eng - Electric	ZZZZOM	Operation and Maintenance	Expense
	518000	Amort Prior SNFDC	ZZZZFP	Fuel and Purchased Power	Expense
	518001	Nuclear Fuel Expense	ZZZZFP	Fuel and Purchased Power	Expense
	535000	Operation Supv and Engineering	ZZZZOM	Operation and Maintenance	Expense
	536000	Water For Power-Other	ZZZZOM	Operation and Maintenance	Expense
	537000	Hydraulic Expenses-Other	ZZZZOM	Operation and Maintenance	Expense
	538000	Electric Expense	ZZZZOM	Operation and Maintenance	Expense
	539000	Misc Hydro Rent Exp	ZZZZOM	Operation and Maintenance	Expense
	540000	Rents To Associated Companies	ZZZZOM	Operation and Maintenance	Expense
	541000	Maint Supervision + Eng Hydro	ZZZZOM	Operation and Maintenance	Expense
	542000	Maint of Structures-Hydro	ZZZZOM	Operation and Maintenance	Expense
	543000	Maint of Reservoir Dams + Wtrway	ZZZZOM	Operation and Maintenance	Expense
	544000	Maint of Elect Plant Hydro	ZZZZOM	Operation and Maintenance	Expense
	545000	Maint of Misc Hydro Plant-Other	ZZZZOM	Operation and Maintenance	Expense
	546000	Operation Supv + Engineering	ZZZZOM	Operation and Maintenance	Expense
	547000	Fuel Costs -Other	ZZZZFP	Fuel and Purchased Power	Expense
	547100	Fuel Costs -Alongside	ZZZZFP	Fuel and Purchased Power	Expense
	547200	Fuel Costs -Sludge Expense N	ZZZZFP	Fuel and Purchased Power	Expense
	548000	Generation Expenses	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	549000	Misc Other Expense-Other	ZZZZOM	Operation and Maintenance	Expense
	551000	Maintenance Supv + Engineering Other	ZZZZOM	Operation and Maintenance	Expense
	552000	Maintenance of Structures Pwr Gen Other	ZZZZOM	Operation and Maintenance	Expense
	553000	Maint of Gen+Elec Equip Other	ZZZZOM	Operation and Maintenance	Expense
	554000	Maint of Misc Pwr Generation Other	ZZZZOM	Operation and Maintenance	Expense
	555000	Purchased Power Energy	ZZZZFP	Fuel and Purchased Power	Expense
	555001	Purchased Power Energy- Deferred Fuel	ZZZZFP	Fuel and Purchased Power	Expense
	555002	Purchased Power Energy-Demand Ratchet Offset Rebates	ZZZZFP	Fuel and Purchased Power	Expense
	55501X	Purchased Power Energy ICP	ZZZZFP	Fuel and Purchased Power	Expense
	555110	CY Atomic Power Co-Purch Power	ZZZZFP	Fuel and Purchased Power	Expense
	555120	Purchased Power - VT Yankee Nuclear Power Corp 06	ZZZZFP	Fuel and Purchased Power	Expense
	55512X	Purchased Power Intercompany ICP	ZZZZFP	Fuel and Purchased Power	Expense
	555130	Purchased Power - ME Yankee Atomic Power	ZZZZFP	Fuel and Purchased Power	Expense
	555200	Purchased Power - Unreg	ZZZZFP	Fuel and Purchased Power	Expense
	555300	Purchased Power - CY YA MY	ZZZZOM	Operation and Maintenance	Expense
	555310	Purchased Power - CY	ZZZZFP	Fuel and Purchased Power	Expense
	555320	Purchased Power - YA	ZZZZFP	Fuel and Purchased Power	Expense
	555330	Purchased Power - MY	ZZZZFP	Fuel and Purchased Power	Expense
	55533X	Purchased Power - CY ICP	ZZZZFP	Fuel and Purchased Power	Expense
	55534X	Purchased Power - YA ICP	ZZZZFP	Fuel and Purchased Power	Expense
	555350	Misc Purchase Power ISO-NE	ZZZZFP	Fuel and Purchased Power	Expense
	55535X	Purchase Capacity-NH Yankee-Seabrook ICP	ZZZZFP	Fuel and Purchased Power	Expense
	555360	Purchased Power - VT Yankee Nuclear Power Corp 36	ZZZZFP	Fuel and Purchased Power	Expense
	555400	Purchased Power Capacity	ZZZZFP	Fuel and Purchased Power	Expense
	555410	Purchased Power Capacity ISO NE	ZZZZFP	Fuel and Purchased Power	Expense
	555420	Capacity Contracts For Difference	ZZZZFP	Fuel and Purchased Power	Expense
	555430	Energy-REC- Special Contracts	ZZZZFP	Fuel and Purchased Power	Expense
	555440	Capacity- Special Contracts	ZZZZFP	Fuel and Purchased Power	Expense
	555500	Sales-Hub S T Purch Energy	ZZZZFP	Fuel and Purchased Power	Expense
	555555	Purchased Power Energy- Standard Service	ZZZZFP	Fuel and Purchased Power	Expense
	555600	Purchases of Energy ISO-NE	ZZZZOS	Other Income Statement	Expense
	555700	Deferred Transmission Revenue	ZZZZFP	Fuel and Purchased Power	Expense
	555800	Deferred Transition Rev	ZZZZOS	Other Income Statement	Expense
	55586X	NU Renewable Energy Certificate ICP	ZZZZFP	Fuel and Purchased Power	Expense
	555900	NEA Energy	ZZZZOS	Other Income Statement	Expense
	556000	System Control and Load Dispatching	ZZZZOM	Operation and Maintenance	Expense
	557000	Other Power Expenses- Buyout	ZZZZFP	Fuel and Purchased Power	Expense
	55701X	CT Yankee - Decomm - Cambridge Elec ICP	ZZZZFP	Fuel and Purchased Power	Expense
	55702X	MA Yankee - Decomm - BECO ICP	ZZZZFP	Fuel and Purchased Power	Expense
	55703X	MA Yankee - Decomm - Commonwealth ICP	ZZZZFP	Fuel and Purchased Power	Expense
	55704X	MA Yankee - Decomm - Cambridge Elec ICP	ZZZZFP	Fuel and Purchased Power	Expense
	55705X	CT Yankee - Decomm - BECO ICP	ZZZZFP	Fuel and Purchased Power	Expense
	557064	Maine Yankee - Decomm	ZZZZFP	Fuel and Purchased Power	Expense
	557100	Other Power Expenses - NEPOOL Other	ZZZZFP	Fuel and Purchased Power	Expense
	557110	Other Power Expenses - NEPOOL	ZZZZOM	Operation and Maintenance	Expense
	557200	Renewables Expense	ZZZZEE	Energy Efficiency	Expense
	560000	Transmission Operation Super + Eng	ZZZZOM	Operation and Maintenance	Expense
	560002	Transm Oper Super + Eng- Snow Rem	ZZZZOM	Operation and Maintenance	Expense
	560003	Transm Oper Sup + Eng- Oper Prop	ZZZZOM	Operation and Maintenance	Expense
	560004	Transm Oper Super + Eng- App Dev	ZZZZOM	Operation and Maintenance	Expense
	560005	Transm Oper Super + Eng- Appl Supp	ZZZZOM	Operation and Maintenance	Expense
	560006	Transm Oper Super + Eng- DB Admin	ZZZZOM	Operation and Maintenance	Expense
	560007	Transm Oper Super + Eng- Infrast	ZZZZOM	Operation and Maintenance	Expense
	560008	Tran Opr Sup+Eng PC Serv Help Desk	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	560009	Transm Oper Sup+Eng- Trans Veh Util	ZZZZOM	Operation and Maintenance	Expense
	560090	Total Reward-Incentive 560	ZZZZOM	Operation and Maintenance	Expense
	560110	General Super and Admin	ZZZZOM	Operation and Maintenance	Expense
	560112	Absence Time 560	ZZZZOM	Operation and Maintenance	Expense
	560113	Disability 560	ZZZZOM	Operation and Maintenance	Expense
	560570	Reallocation offset 560	ZZZZOM	Operation and Maintenance	Expense
	561000	Load Dispatching	ZZZZOM	Operation and Maintenance	Expense
	561100	Load Dispatch - Reliability	ZZZZOM	Operation and Maintenance	Expense
	561200	Load Dispatch Monitor + Oper	ZZZZOM	Operation and Maintenance	Expense
	561201	Load Dispatch Mon + Oper - Janitor	ZZZZOM	Operation and Maintenance	Expense
	561202	Load Dispatch Mon+Oper - Main Bldg	ZZZZOM	Operation and Maintenance	Expense
	56121X	Load Dispatch Monitor + Oper ICP	ZZZZOM	Operation and Maintenance	Expense
	561300	Load Dispatch Trans Service +Schedule	ZZZZOM	Operation and Maintenance	Expense
	561330	Load dispatch - transmission svc + sched	ZZZZOM	Operation and Maintenance	Expense
	561400	Scheduling + System Control+Dispatch	ZZZZFP	Fuel and Purchased Power	Expense
	561480	Load Dispatching - Scheduling + System Control + Dispatch	ZZZZOM	Operation and Maintenance	Expense
	561500	Reliability Plan+Standards	ZZZZOM	Operation and Maintenance	Expense
	561550	ISO Schedule 5	ZZZZFP	Fuel and Purchased Power	Expense
	561600	Transmission Service Studies	ZZZZOM	Operation and Maintenance	Expense
	561700	Generation Interconnection Studies	ZZZZOM	Operation and Maintenance	Expense
	561800	Reliability + Planning + Standards Devel Services	ZZZZFP	Fuel and Purchased Power	Expense
	562000	Transmission Station Expense	ZZZZOM	Operation and Maintenance	Expense
	562010	Tra Sta Xfmr Op	ZZZZOM	Operation and Maintenance	Expense
	562020	Tra Sta Buses + SW Gear Op	ZZZZOM	Operation and Maintenance	Expense
	562030	Tra Sta Relay Op	ZZZZOM	Operation and Maintenance	Expense
	562040	Tra Sta Breaker Op	ZZZZOM	Operation and Maintenance	Expense
	562050	Tra Sta Misc Equip Op	ZZZZOM	Operation and Maintenance	Expense
	562080	Tra Sta Op of Batteries	ZZZZOM	Operation and Maintenance	Expense
	562090	Tra Sta Housekeeping	ZZZZOM	Operation and Maintenance	Expense
	562240	Tra Sta Inspect	ZZZZOM	Operation and Maintenance	Expense
	562250	Tra Sta Xfmr Power Factor Test	ZZZZOM	Operation and Maintenance	Expense
	562260	Tra Sta Load Readings	ZZZZOM	Operation and Maintenance	Expense
	562280	Tra Sta Care and Support	ZZZZOM	Operation and Maintenance	Expense
	562290	Trans - Inspect Towers + Poles	ZZZZOM	Operation and Maintenance	Expense
	562295	Trans Station Switching	ZZZZOM	Operation and Maintenance	Expense
	562300	Trans - SS Alarm Investigate	ZZZZOM	Operation and Maintenance	Expense
	562310	Trans Sta NPCC Relay + Trip testing	ZZZZOM	Operation and Maintenance	Expense
	562320	Trans Sta Non-NPCC Relay+Trip Test	ZZZZOM	Operation and Maintenance	Expense
	562330	Trans Sta Test Doble timer sweep	ZZZZOM	Operation and Maintenance	Expense
	562340	Trans Sta Checks	ZZZZOM	Operation and Maintenance	Expense
	562570	Reallocation offset 562	ZZZZOM	Operation and Maintenance	Expense
	563000	Overhead Line Exp	ZZZZOM	Operation and Maintenance	Expense
	563100	Overhead line customer support	ZZZZOM	Operation and Maintenance	Expense
	563400	OH Lines Inspection and Patrols	ZZZZOM	Operation and Maintenance	Expense
	564000	Underground Line Exp	ZZZZOM	Operation and Maintenance	Expense
	564200	Trans - UG Vault Inspect and Clean	ZZZZOM	Operation and Maintenance	Expense
	564400	UG Tra Line Fault Location	ZZZZOM	Operation and Maintenance	Expense
	564570	Reallocation offset 564	ZZZZOM	Operation and Maintenance	Expense
	565000	Transmission of Electricity by Others	ZZZZFP	Fuel and Purchased Power	Expense
	565100	Transmission Other	ZZZZOM	Operation and Maintenance	Expense
	56511X	Transmission of Electricity of Others- WMECO Local Facilities ICP	ZZZZFP	Fuel and Purchased Power	Expense
	565200	Transmission of Electricity by Others Black Start ISO NE	ZZZZFP	Fuel and Purchased Power	Expense
	565210	Transmission of Electricity by Others Trans Rev Load Resp	ZZZZFP	Fuel and Purchased Power	Expense
	565220	Transmission of Electricity by Others NOATT Sched 2	ZZZZFP	Fuel and Purchased Power	Expense

Account	FERC Description	Level	Description	FERC Hierarchy
56522X	Transmission of Electricity by Others - RNS ICP	ZZZZFP	Fuel and Purchased Power	Expense
565230	Transmission of Electricity by Others RMR	ZZZZFP	Fuel and Purchased Power	Expense
56523X	Trans of Elect by Others - S+D for RNS ICP	ZZZZFP	Fuel and Purchased Power	Expense
565240	Transmission of Electricity by Others - RNS	ZZZZFP	Fuel and Purchased Power	Expense
565250	Transmission of Electricity by Others Alloc Seg RNS	ZZZZFP	Fuel and Purchased Power	Expense
565260	Transmission of Electricity by Others - S+D for RNS	ZZZZFP	Fuel and Purchased Power	Expense
565300	Transmission of Electricity by Others Central Maine	ZZZZFP	Fuel and Purchased Power	Expense
565400	Transmission of Electricity by Others Deferred Retail Trans	ZZZZFP	Fuel and Purchased Power	Expense
565410	Intercompany LNS Expense	ZZZZFP	Fuel and Purchased Power	Expense
56541X	Intercompany LNS Expense ICP	ZZZZFP	Fuel and Purchased Power	Expense
565500	Transmission of Electricity by Others - NEP	ZZZZFP	Fuel and Purchased Power	Expense
565510	Transmission of Electricity by Others Phase 2 AC	ZZZZFP	Fuel and Purchased Power	Expense
565520	Transmission of Electricity by Others Phase 2 DC	ZZZZFP	Fuel and Purchased Power	Expense
565530	Transmission of Electricity by Others - GMP	ZZZZFP	Fuel and Purchased Power	Expense
565550	Transmission of Electricity by Others Vermont Electric Company	ZZZZFP	Fuel and Purchased Power	Expense
565560	Transmission of Electricity by Others Misc	ZZZZFP	Fuel and Purchased Power	Expense
565580	Transmission of Electricity by Others NE Electric	ZZZZFP	Fuel and Purchased Power	Expense
565590	Transmission of Electricity by Others Vermont Electric Transmission Co	ZZZZFP	Fuel and Purchased Power	Expense
565591	RNS Transmission Payment	ZZZZFP	Fuel and Purchased Power	Expense
565600	Transmission of Electricity by Others- Congestion	ZZZZFP	Fuel and Purchased Power	Expense
565A4X	Intracompany Retail Deferral ICP	ZZZZFP	Fuel and Purchased Power	Expense
565ECX	Intercompany Retail Deferral ICP	ZZZZFP	Fuel and Purchased Power	Expense
565L10	Intracompany T9 Exp From CL+P	ZZZZFP	Fuel and Purchased Power	Expense
565L1X	Intracompany T9 Exp From CL+P ICP	ZZZZFP	Fuel and Purchased Power	Expense
565L5X	Trans of Elect by Others - Sch 21 for CL+P Intraco ICP	ZZZZFP	Fuel and Purchased Power	Expense
565L6X	Trans of Elect by Others - Sch.21 for PSNH Intra ICP	ZZZZFP	Fuel and Purchased Power	Expense
565L7X	Trans of Elect by Others - Sch.21 for WMECO Intra ICP	ZZZZFP	Fuel and Purchased Power	Expense
565N8X	Trans of Elect by Others - Sch 21 for CL+P Interco ICP	ZZZZFP	Fuel and Purchased Power	Expense
565N9X	Trans of Elect by Others - Sch.21 for PSNH Inter ICP	ZZZZFP	Fuel and Purchased Power	Expense
565NAX	Trans of Elect by Others - Sch.21 for WMECO Inter ICP	ZZZZFP	Fuel and Purchased Power	Expense
565NRX	Sch 21 NSTAR Elec	ZZZZFP	Fuel and Purchased Power	Expense
565NSX	Intercompany PH 2 Fac Support ICP	ZZZZFP	Fuel and Purchased Power	Expense
566000	Misc Transmission Expense	ZZZZOM	Operation and Maintenance	Expense
566001	Misc Transm Exp - Applic Supp	ZZZZOM	Operation and Maintenance	Expense
566002	Misc Transmission Expense - Infrast	ZZZZOM	Operation and Maintenance	Expense
566003	Misc Transmission Exp - Storage IT	ZZZZOM	Operation and Maintenance	Expense
566004	Misc Transm Exp - Network Service	ZZZZOM	Operation and Maintenance	Expense
566020	Computer Maintenance Contracts	ZZZZOM	Operation and Maintenance	Expense
566100	Misc Transmission Expense-Other	ZZZZOM	Operation and Maintenance	Expense
566570	Reallocation offset 566	ZZZZOM	Operation and Maintenance	Expense
567000	Transmission Rents	ZZZZFP	Fuel and Purchased Power	Expense
567100	Transmission Rents 345 KV Facilities	ZZZZFP	Fuel and Purchased Power	Expense
567200	Transmission Rents - Transmission System Ops	ZZZZFP	Fuel and Purchased Power	Expense
567300	Transmission Rents - Substation	ZZZZFP	Fuel and Purchased Power	Expense
568000	Trans Maint Sup + Eng	ZZZZOM	Operation and Maintenance	Expense
568001	Trans Maint Sup+Eng-Trans Veh Util	ZZZZOM	Operation and Maintenance	Expense
568570	Reallocation offset 568	ZZZZOM	Operation and Maintenance	Expense
569000	Trans Maintenance of Structures	ZZZZOM	Operation and Maintenance	Expense
569010	Trans Maint of Structures -Maint IT	ZZZZOM	Operation and Maintenance	Expense
569100	Trans Maintenance Computer Hardware	ZZZZOM	Operation and Maintenance	Expense
569200	Trans Maintenance Computer Software	ZZZZOM	Operation and Maintenance	Expense
569300	Trans Maint Communication Equipment	ZZZZOM	Operation and Maintenance	Expense
570000	Trans Maintenance of Station Equipment	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	570010	Tra Sta Xfmr Corrective Maint	ZZZZOM	Operation and Maintenance	Expense
	570020	Tra Sta Bus SW Gear CM	ZZZZOM	Operation and Maintenance	Expense
	570030	Tra Sta Relays CM	ZZZZOM	Operation and Maintenance	Expense
	570040	Tra Sta Breakers CM	ZZZZOM	Operation and Maintenance	Expense
	570050	Tra Sta Misc Elect Equip Maint	ZZZZOM	Operation and Maintenance	Expense
	570070	Tra Sta Oil Test PM	ZZZZOM	Operation and Maintenance	Expense
	570080	Tra Sta Battery Maint	ZZZZOM	Operation and Maintenance	Expense
	570090	Tra Sta Maint - Other equip	ZZZZOM	Operation and Maintenance	Expense
	570100	Tra Sta Equipment Preventative Maint	ZZZZOM	Operation and Maintenance	Expense
	570110	Tra Sta Gas Breaker Major Maint	ZZZZOM	Operation and Maintenance	Expense
	570115	Trans Sta SCADA RTU Repair	ZZZZOM	Operation and Maintenance	Expense
	570120	Trans Sta SCADA DNP Alarm Group	ZZZZOM	Operation and Maintenance	Expense
	570125	Trans Sta SCADA	ZZZZOM	Operation and Maintenance	Expense
	570150	Tra Sta Environmental LTBI	ZZZZOM	Operation and Maintenance	Expense
	570240	Tra Sta Environmental	ZZZZOM	Operation and Maintenance	Expense
	571000	Trans Maint of Overhead Lines	ZZZZOM	Operation and Maintenance	Expense
	571310	OH Tra Lines Maint Towers + Fixtures	ZZZZOM	Operation and Maintenance	Expense
	571320	OH Tra Lines Maint Poles + Fixtures	ZZZZOM	Operation and Maintenance	Expense
	571330	Maint of OH Conductors and Devices	ZZZZOM	Operation and Maintenance	Expense
	571350	Maint of OH Rights of Way Clearing	ZZZZOM	Operation and Maintenance	Expense
	572000	Transmission Maint of Underground Lines	ZZZZOM	Operation and Maintenance	Expense
	572240	UG Tra Lines Environmental	ZZZZOM	Operation and Maintenance	Expense
	572310	UG Tra Lines Conduit Maint	ZZZZOM	Operation and Maintenance	Expense
	572320	UG Tra Lines Maint of Cable + Devices	ZZZZOM	Operation and Maintenance	Expense
	573000	Transmission Maint Misc Plant Other	ZZZZOM	Operation and Maintenance	Expense
	575700	Trans Market Facilitation Monitoring + Compliance	ZZZZFP	Fuel and Purchased Power	Expense
	575710	Trans Market Facilitation Monitoring + Compliance ISO Sch 3	ZZZZFP	Fuel and Purchased Power	Expense
	580000	Distrib Ops Supervision and Eng	ZZZZOM	Operation and Maintenance	Expense
	580002	Distrib Ops Sup + Eng - Oper Prop	ZZZZOM	Operation and Maintenance	Expense
	580090	Total Reward-Incentive 580	ZZZZOM	Operation and Maintenance	Expense
	580110	Adm and Eng Labor	ZZZZOM	Operation and Maintenance	Expense
	580111	Non-Productive Time	ZZZZOM	Operation and Maintenance	Expense
	580112	Absence Time 580	ZZZZOM	Operation and Maintenance	Expense
	580570	Reallocation offset 580	ZZZZOM	Operation and Maintenance	Expense
	581000	Distrib Ops Load Dispatching	ZZZZOM	Operation and Maintenance	Expense
	581110	Dispatch Supervision and Admin	ZZZZOM	Operation and Maintenance	Expense
	581112	Absence Time 581	ZZZZOM	Operation and Maintenance	Expense
	581430	Dist Load Dispatch Communication	ZZZZOM	Operation and Maintenance	Expense
	581440	Distribution and System Dispatch	ZZZZOM	Operation and Maintenance	Expense
	581460	Reporting Service Dispatch	ZZZZOM	Operation and Maintenance	Expense
	581570	Reallocation offset 581	ZZZZOM	Operation and Maintenance	Expense
	582000	Distrib Ops Station Exp	ZZZZOM	Operation and Maintenance	Expense
	582010	Dist Sta Xfmr Op PM	ZZZZOM	Operation and Maintenance	Expense
	582020	Dist Sta Buses + SW Gear Op	ZZZZOM	Operation and Maintenance	Expense
	582030	Dist Sta Relay Op	ZZZZOM	Operation and Maintenance	Expense
	582050	Dist Sta Misc Elect Equip	ZZZZOM	Operation and Maintenance	Expense
	582060	Dist Sta Network Vault Inspect	ZZZZOM	Operation and Maintenance	Expense
	582080	Dist Sta Op of Batteries	ZZZZOM	Operation and Maintenance	Expense
	582090	Dist Sta Housekeeping	ZZZZOM	Operation and Maintenance	Expense
	582240	Dist Sta Inspect	ZZZZOM	Operation and Maintenance	Expense
	582250	Dist Sta Trouble Response	ZZZZOM	Operation and Maintenance	Expense
	582260	Dist Sta Spot Load Fan Survey	ZZZZOM	Operation and Maintenance	Expense
	582270	Dist Sta Customer Standby	ZZZZOM	Operation and Maintenance	Expense
	582280	Dist Sta Care and Support	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	582290	Dist Sta Lamp Replacement	ZZZZOM	Operation and Maintenance	Expense
	582570	Reallocation offset 582	ZZZZOM	Operation and Maintenance	Expense
	583000	Distrib Ops Overhead Lines	ZZZZOM	Operation and Maintenance	Expense
	583001	Distrib Ops OH Lines - Oper Prop	ZZZZOM	Operation and Maintenance	Expense
	583010	OH T S Fault Locating	ZZZZOM	Operation and Maintenance	Expense
	583020	Dist Sta RADSEC Repair	ZZZZOM	Operation and Maintenance	Expense
	583050	OH preventive maint inspections	ZZZZOM	Operation and Maintenance	Expense
	583060	Inspection - Dist Poles	ZZZZOM	Operation and Maintenance	Expense
	583070	Dist line patrols	ZZZZOM	Operation and Maintenance	Expense
	583100	OH Line Xfmr Rem instl	ZZZZOM	Operation and Maintenance	Expense
	583260	Disconnect Recon OH	ZZZZOM	Operation and Maintenance	Expense
	583270	Rubber Up Overhead Wires	ZZZZOM	Operation and Maintenance	Expense
	583275	Small Tools - Overhead	ZZZZOM	Operation and Maintenance	Expense
	583280	CFI credits -OH line xfmrs	ZZZZOM	Operation and Maintenance	Expense
	583570	Reallocation offset 583	ZZZZOM	Operation and Maintenance	Expense
	584000	Distrib Ops Underground Lines	ZZZZOM	Operation and Maintenance	Expense
	584001	Distrib Ops UG Lines - Oper Prop	ZZZZOM	Operation and Maintenance	Expense
	584010	UG Conduit Inspection	ZZZZOM	Operation and Maintenance	Expense
	584020	UG T S fault isolation locating	ZZZZOM	Operation and Maintenance	Expense
	584030	Tunnel Inspections	ZZZZOM	Operation and Maintenance	Expense
	584050	RDA PM Vault Mat Inspection	ZZZZOM	Operation and Maintenance	Expense
	584060	UG Oil Switch	ZZZZOM	Operation and Maintenance	Expense
	584080	UG Xfmr Rem Instl	ZZZZOM	Operation and Maintenance	Expense
	584090	Underground Line Patrols	ZZZZOM	Operation and Maintenance	Expense
	584200	Dig Safe Markouts	ZZZZOM	Operation and Maintenance	Expense
	584260	Disconnect Recon UG	ZZZZOM	Operation and Maintenance	Expense
	584275	Small Tools - Underground	ZZZZOM	Operation and Maintenance	Expense
	584280	CFI credits -UG line xfmrs	ZZZZOM	Operation and Maintenance	Expense
	584570	Reallocation offset 584	ZZZZOM	Operation and Maintenance	Expense
	585000	Distrib Ops SL and Signal Exp	ZZZZOM	Operation and Maintenance	Expense
	585010	Street Lighting Operations	ZZZZOM	Operation and Maintenance	Expense
	585570	Reallocation offset 585	ZZZZOM	Operation and Maintenance	Expense
	586000	Distrib Ops Meter Exp	ZZZZOM	Operation and Maintenance	Expense
	586002	Distrib Ops Meter Exp - Turn On Off	ZZZZOM	Operation and Maintenance	Expense
	586003	Distrib Ops Meter Exp - Meter Read	ZZZZOM	Operation and Maintenance	Expense
	586050	Meter Access + Parts	ZZZZOM	Operation and Maintenance	Expense
	586100	Meter Access Parts	ZZZZOM	Operation and Maintenance	Expense
	586110	General Supervision and Admin	ZZZZOM	Operation and Maintenance	Expense
	586111	Gen Sup + Admin - Meter Read	ZZZZOM	Operation and Maintenance	Expense
	586112	Absence Time 586	ZZZZOM	Operation and Maintenance	Expense
	586113	Disability 586	ZZZZOM	Operation and Maintenance	Expense
	586131	Telephone Costs 586	ZZZZOM	Operation and Maintenance	Expense
	586132	Fleet costs 586	ZZZZOM	Operation and Maintenance	Expense
	586133	PC hardware	ZZZZOM	Operation and Maintenance	Expense
	586136	Meter Blanket	ZZZZOM	Operation and Maintenance	Expense
	586137	Office Supplies	ZZZZOM	Operation and Maintenance	Expense
	586138	Meals 586	ZZZZOM	Operation and Maintenance	Expense
	586139	Mileage 586	ZZZZOM	Operation and Maintenance	Expense
	586140	Labor 586	ZZZZOM	Operation and Maintenance	Expense
	586150	Union Mgmt Meetings 586	ZZZZOM	Operation and Maintenance	Expense
	586152	Safety 586	ZZZZOM	Operation and Maintenance	Expense
	586160	Contractor + temp help	ZZZZOM	Operation and Maintenance	Expense
	586200	Dist Meters CFI Credit	ZZZZOM	Operation and Maintenance	Expense
	586570	Reallocation offset 586	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	587000	Distrib Ops Customer Installation	ZZZZOM	Operation and Maintenance	Expense
	587001	Distrib Ops Cust Instal Turn On Off	ZZZZOM	Operation and Maintenance	Expense
	587010	Service Call + Investigation	ZZZZOM	Operation and Maintenance	Expense
	587570	Reallocation offset 587	ZZZZOM	Operation and Maintenance	Expense
	588000	Distrib Ops Misc Exp	ZZZZOM	Operation and Maintenance	Expense
	588001	Distrib Ops Misc Exp - Heating Oil	ZZZZOM	Operation and Maintenance	Expense
	588002	Distrib Ops Misc Exp - Snow Removal	ZZZZOM	Operation and Maintenance	Expense
	588003	Dist Ops Misc Exp - Refuse Rem Rcy	ZZZZOM	Operation and Maintenance	Expense
	588004	Distrib Ops Misc Exp - Security	ZZZZOM	Operation and Maintenance	Expense
	588005	Distrib Ops Misc Exp - Training Oth	ZZZZOM	Operation and Maintenance	Expense
	588006	Dist Ops Misc Exp - Spec Storm Chrg	ZZZZOM	Operation and Maintenance	Expense
	588007	Distr Ops Misc Exp - Maintain Bldg	ZZZZOM	Operation and Maintenance	Expense
	588008	Distrib Ops Misc Exp - Grnds Maint	ZZZZOM	Operation and Maintenance	Expense
	588009	Distrib Ops Misc Exp - Appl Dev	ZZZZOM	Operation and Maintenance	Expense
	588010	Distrib Ops Misc Exp - Appl Supp	ZZZZOM	Operation and Maintenance	Expense
	588011	Distrib Ops Misc Exp - DB Admin	ZZZZOM	Operation and Maintenance	Expense
	588012	Distrib Ops Misc Exp - Infrastruct	ZZZZOM	Operation and Maintenance	Expense
	588013	Distr Op Misc Exp-PC Serv Help Desk	ZZZZOM	Operation and Maintenance	Expense
	588014	Distrib Ops Misc Exp - Security IT	ZZZZOM	Operation and Maintenance	Expense
	588015	Dist Ops Misc Exp HVAC	ZZZZOM	Operation and Maintenance	Expense
	588016	Dist Ops Misc Exp Janitorial	ZZZZOM	Operation and Maintenance	Expense
	588017	Distrib Ops Misc Exp- Electricity	ZZZZOM	Operation and Maintenance	Expense
	588018	Distrib Ops Misc Exp- Nat Gas Usage	ZZZZOM	Operation and Maintenance	Expense
	588019	Distrib Ops Misc Exp- Water + Sewar	ZZZZOM	Operation and Maintenance	Expense
	588045	DTE Misc Overheads	ZZZZOM	Operation and Maintenance	Expense
	588100	Distrib Sys Ops	ZZZZOM	Operation and Maintenance	Expense
	588110	Misc Distribution Labor	ZZZZOM	Operation and Maintenance	Expense
	588111	Inclement Weather	ZZZZOM	Operation and Maintenance	Expense
	588112	Absence Time 588	ZZZZOM	Operation and Maintenance	Expense
	588113	Disability 588	ZZZZOM	Operation and Maintenance	Expense
	588114	Restricted Duty	ZZZZOM	Operation and Maintenance	Expense
	588115	Union Mgt Meetings 588	ZZZZOM	Operation and Maintenance	Expense
	588131	Telephone Costs 588	ZZZZOM	Operation and Maintenance	Expense
	588132	Fleet Costs 588	ZZZZOM	Operation and Maintenance	Expense
	588133	Desktop PC Hardware	ZZZZOM	Operation and Maintenance	Expense
	588134	Postage	ZZZZOM	Operation and Maintenance	Expense
	588135	Desktop PC Software	ZZZZOM	Operation and Maintenance	Expense
	588136	Travel	ZZZZOM	Operation and Maintenance	Expense
	588137	Supplies	ZZZZOM	Operation and Maintenance	Expense
	588138	Meals 588	ZZZZOM	Operation and Maintenance	Expense
	588139	Mileage 588	ZZZZOM	Operation and Maintenance	Expense
	588150	Union + MGT Meetings 588	ZZZZOM	Operation and Maintenance	Expense
	588152	Safety 588	ZZZZOM	Operation and Maintenance	Expense
	588154	Training + Development	ZZZZOM	Operation and Maintenance	Expense
	588190	Miscellaneous	ZZZZOM	Operation and Maintenance	Expense
	588250	Tools Operation	ZZZZOM	Operation and Maintenance	Expense
	588260	Generator rentals	ZZZZOM	Operation and Maintenance	Expense
	588360	Scrap Recovery	ZZZZOM	Operation and Maintenance	Expense
	588490	Operations inventory holding	ZZZZOM	Operation and Maintenance	Expense
	588560	RCN Overheads	ZZZZOM	Operation and Maintenance	Expense
	588570	Reallocation offset 588	ZZZZOM	Operation and Maintenance	Expense
	588640	Rights and Permits	ZZZZOM	Operation and Maintenance	Expense
	588740	External Rev Generating Svcs	ZZZZOM	Operation and Maintenance	Expense
	588780	Lobby Stock	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	588910	Training - DPU Program	ZZZZOM	Operation and Maintenance	Expense
	589000	Distrib Ops Rents	ZZZZOM	Operation and Maintenance	Expense
	589001	Distrib Ops Rents - Serv Cent Rent	ZZZZOM	Operation and Maintenance	Expense
	589002	Distrib Ops Rents - Oper Prop Mgmt	ZZZZOM	Operation and Maintenance	Expense
	589003	Distrib Ops Rents - Operating Prop	ZZZZOM	Operation and Maintenance	Expense
	589004	Dist Rents Sommerville	ZZZZOM	Operation and Maintenance	Expense
	589100	Rents Distribution Other	ZZZZOM	Operation and Maintenance	Expense
	589101	Rents Distr Other - Oper Prop	ZZZZOM	Operation and Maintenance	Expense
	590000	Distrib Maint Sup+Eng	ZZZZOM	Operation and Maintenance	Expense
	590570	Reallocation offset 590	ZZZZOM	Operation and Maintenance	Expense
	591000	Distrib Maint of Structures	ZZZZOM	Operation and Maintenance	Expense
	591060	Dist Sta Misc Structure Repairs	ZZZZOM	Operation and Maintenance	Expense
	591100	Dist Sta Misc Non-Elect Equip Repair	ZZZZOM	Operation and Maintenance	Expense
	592000	Distrib Maint of Station Equipment	ZZZZOM	Operation and Maintenance	Expense
	592010	Dist Sta Xfmr Corrective Main	ZZZZOM	Operation and Maintenance	Expense
	592020	Dist Sta Bus + SW Gear CM	ZZZZOM	Operation and Maintenance	Expense
	592030	Dist Sta Misc PM	ZZZZOM	Operation and Maintenance	Expense
	592040	SDist Sta Breaker CM	ZZZZOM	Operation and Maintenance	Expense
	592050	Dist Sta Maint Misc Equip	ZZZZOM	Operation and Maintenance	Expense
	592060	Dist Sta Network Protector Maint	ZZZZOM	Operation and Maintenance	Expense
	592070	Dist Sta Oil Test PM	ZZZZOM	Operation and Maintenance	Expense
	592080	Dist Sta Battery Maint	ZZZZOM	Operation and Maintenance	Expense
	592090	Dist Sta Cap Bank Maint	ZZZZOM	Operation and Maintenance	Expense
	592100	Dist Sta Painting	ZZZZOM	Operation and Maintenance	Expense
	592110	Dist Sta Relay Maint	ZZZZOM	Operation and Maintenance	Expense
	592120	Dist Sta ACB Maint	ZZZZOM	Operation and Maintenance	Expense
	592130	Dist Sta Recloser Maint	ZZZZOM	Operation and Maintenance	Expense
	592140	Dist Sta LTC Maint	ZZZZOM	Operation and Maintenance	Expense
	592150	Dist Sta Alarms Maint	ZZZZOM	Operation and Maintenance	Expense
	592160	Dist Stat SCADA Maint	ZZZZOM	Operation and Maintenance	Expense
	592240	Dist Sta Environmental	ZZZZOM	Operation and Maintenance	Expense
	593000	Distrib Main of Overhead Lines	ZZZZOM	Operation and Maintenance	Expense
	593005	Dist Main OH Lines -Trans Veh Util	ZZZZOM	Operation and Maintenance	Expense
	593010	Poles and Fixtures	ZZZZOM	Operation and Maintenance	Expense
	593020	OH Constr Transfer	ZZZZOM	Operation and Maintenance	Expense
	593040	OH corrective maint repair	ZZZZOM	Operation and Maintenance	Expense
	593050	OH Sec Service Maintenance Repair	ZZZZOM	Operation and Maintenance	Expense
	593070	OH programmed tree trimming	ZZZZOM	Operation and Maintenance	Expense
	593080	OH non-programmed tree trimming	ZZZZOM	Operation and Maintenance	Expense
	593090	Dist OCB Maint	ZZZZOM	Operation and Maintenance	Expense
	593095	Dist Reclosers Maint	ZZZZOM	Operation and Maintenance	Expense
	593100	Tree Trimming Vegetation Control	ZZZZOM	Operation and Maintenance	Expense
	593120	Tree Trimming - Other	ZZZZOM	Operation and Maintenance	Expense
	593140	Area Storm Restoration	ZZZZOM	Operation and Maintenance	Expense
	593150	OH Enviromental Clean-up	ZZZZOM	Operation and Maintenance	Expense
	594000	Distrib Main of Underground Lines	ZZZZOM	Operation and Maintenance	Expense
	594010	UG Conduit Maint	ZZZZOM	Operation and Maintenance	Expense
	594020	Manhole Regulating	ZZZZOM	Operation and Maintenance	Expense
	594030	UG corrective+emergent maint	ZZZZOM	Operation and Maintenance	Expense
	594040	UG Asbestos Removal	ZZZZOM	Operation and Maintenance	Expense
	594050	Dist Net Prot Maint	ZZZZOM	Operation and Maintenance	Expense
	594100	SFM Repair	ZZZZOM	Operation and Maintenance	Expense
	594240	UG Environmental	ZZZZOM	Operation and Maintenance	Expense
	594260	Maintenance of Manholes	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	595000	Distrib Maint of Line Transformers	ZZZZOM	Operation and Maintenance	Expense
	595010	Dist OH Capacitor Bank Maint	ZZZZOM	Operation and Maintenance	Expense
	596000	Maint of Street Lighting and Signal Sys	ZZZZOM	Operation and Maintenance	Expense
	596050	Str Ltg Psts and Lum	ZZZZOM	Operation and Maintenance	Expense
	597000	Distrib Maint of Meters	ZZZZOM	Operation and Maintenance	Expense
	597001	Distrib Maint of Meter -Turn On Off	ZZZZOM	Operation and Maintenance	Expense
	597002	Distrib Maint of Meters -Meter Read	ZZZZOM	Operation and Maintenance	Expense
	598000	Distrib Maint of Misc Distrib Plant	ZZZZOM	Operation and Maintenance	Expense
	598250	Tools Maintenance	ZZZZOM	Operation and Maintenance	Expense
	598720	HVAC	ZZZZOM	Operation and Maintenance	Expense
	598730	Office Buildings Maint	ZZZZOM	Operation and Maintenance	Expense
	598731	Off Buildings Maint - Maintain Bldg	ZZZZOM	Operation and Maintenance	Expense
	598770	Storm fund costs credits	ZZZZOM	Operation and Maintenance	Expense
	710000	Operation Supervision + Eng - Gas Production	ZZZZOM	Operation and Maintenance	Expense
	728000	Liquefied Petroleum Gas Expense	ZZZZFP	Fuel and Purchased Power	Expense
	735000	Misc Prod Exp Liquefied Petro	ZZZZOM	Operation and Maintenance	Expense
	741000	Maintenance of Structures and Improv - Gas Production	ZZZZOM	Operation and Maintenance	Expense
	742000	Maintenance of Production Equipment - Gas	ZZZZOM	Operation and Maintenance	Expense
	804000	Natural Gas City Gate Purchases-Off System Sales	ZZZZFP	Fuel and Purchased Power	Expense
	804100	Purchases From Other Sources	ZZZZFP	Fuel and Purchased Power	Expense
	804130	Off system Sales Margin	ZZZZFP	Fuel and Purchased Power	Expense
	804612	Variable Supply Gas Costs Imbalance	ZZZZFP	Fuel and Purchased Power	Expense
	804613	Fixed Supply Gas Cost	ZZZZFP	Fuel and Purchased Power	Expense
	804614	Variable Supply Gas Cost- Comm	ZZZZFP	Fuel and Purchased Power	Expense
	804615	Fixed Storage Gas Costs	ZZZZFP	Fuel and Purchased Power	Expense
	804616	Variable Storage Gas Cost- Storage	ZZZZFP	Fuel and Purchased Power	Expense
	804617	Fixed Transportation Gas Cost	ZZZZFP	Fuel and Purchased Power	Expense
	804618	Variable Transportation Gas Cost	ZZZZFP	Fuel and Purchased Power	Expense
	804620	Gas Hedging Settlement Cost	ZZZZFP	Fuel and Purchased Power	Expense
	804629	Purchased Gas Interuption	ZZZZFP	Fuel and Purchased Power	Expense
	804636	Transfer to Storage-Liquifaction	ZZZZFP	Fuel and Purchased Power	Expense
	804637	Transfer to Storage Injections	ZZZZFP	Fuel and Purchased Power	Expense
	804700	Nat Gas City Gate Purchases	ZZZZFP	Fuel and Purchased Power	Expense
	804900	Nat Gas City Gate Purchases- Amort of Def Fuel	ZZZZFP	Fuel and Purchased Power	Expense
	807000	Purchased Gas Expenses	ZZZZOM	Operation and Maintenance	Expense
	808100	Gas Withdrawn from Storage-Debit	ZZZZFP	Fuel and Purchased Power	Expense
	80810X	Gas Assoc Co - ICP	ZZZZFP	Fuel and Purchased Power	Expense
	80811X	Gas Assoc Co- ICP Non Allowed	ZZZZFP	Fuel and Purchased Power	Expense
	808623	LNG Boiler Fuel	ZZZZFP	Fuel and Purchased Power	Expense
	808624	LNG Vaporized	ZZZZFP	Fuel and Purchased Power	Expense
	809100	Withdrawals Liquefied Natural Gas -Debit	ZZZZFP	Fuel and Purchased Power	Expense
	813000	Other Gas Supply Expenses	ZZZZFP	Fuel and Purchased Power	Expense
	814000	Operation Super + Eng - Gas UG Storage	ZZZZOS	Other Income Statement	Expense
	815000	Maps and Records - Gas	ZZZZEE	Energy Efficiency	Expense
	840000	Other Storage Operation Sprvsn + Eng - Gas	ZZZZOM	Operation and Maintenance	Expense
	841000	Other Storage Operation Labor and Exp - Gas	ZZZZOM	Operation and Maintenance	Expense
	843200	Other Maint Exp Structures and Improv - Gas	ZZZZOM	Operation and Maintenance	Expense
	843300	Other Maint Exp Gas Holders - Gas	ZZZZOM	Operation and Maintenance	Expense
	843400	Other Maint Exp Purif Equip - Gas	ZZZZOM	Operation and Maintenance	Expense
	843500	Other Maint Exp - Liquefaction Equip - Gas	ZZZZOM	Operation and Maintenance	Expense
	843600	Other Maint Exp - Vaporizing Equip - Gas	ZZZZOM	Operation and Maintenance	Expense
	843700	Other Maint Exp - Compressor Equip - Gas	ZZZZOM	Operation and Maintenance	Expense
	843800	Other Maint Exp - Measure and Reg Equip - Gas	ZZZZOM	Operation and Maintenance	Expense
	843900	Other Maint Exp - Other Equip - Gas	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	844200	LNG Processing Terminal Labor and Exp	ZZZZOM	Operation and Maintenance	Expense
	845400	LNG Equipment Repairs	ZZZZOM	Operation and Maintenance	Expense
	845500	Reallocation Offset	ZZZZOM	Operation and Maintenance	Expense
	850000	Operation Supervision + Eng - Gas Transmission	ZZZZOM	Operation and Maintenance	Expense
	850001	Engineer Planning + Design NS	ZZZZOM	Operation and Maintenance	Expense
	850002	Mapping NS	ZZZZOM	Operation and Maintenance	Expense
	850003	Dispatch - Crew NS	ZZZZOM	Operation and Maintenance	Expense
	851000	System Control and Load Dispatching - Gas	ZZZZOM	Operation and Maintenance	Expense
	857000	Measuring and Regulating Station Exp - Gas	ZZZZOM	Operation and Maintenance	Expense
	870000	Distribution Operation Supervision + Eng - Gas	ZZZZOM	Operation and Maintenance	Expense
	870001	Engineer Planning + Design	ZZZZOM	Operation and Maintenance	Expense
	870002	Mapping	ZZZZOM	Operation and Maintenance	Expense
	870003	Dispatch - Crew	ZZZZOM	Operation and Maintenance	Expense
	871000	Distribution Load Dispatching - Gas	ZZZZOM	Operation and Maintenance	Expense
	874000	Distribution Mains and Services Exp - Gas	ZZZZOM	Operation and Maintenance	Expense
	874002	Inspect - Other	ZZZZOM	Operation and Maintenance	Expense
	874003	Corrosion - Surveys Inspections	ZZZZOM	Operation and Maintenance	Expense
	874004	Inspect - Critical Valve	ZZZZOM	Operation and Maintenance	Expense
	874005	Inspect - Valve Box	ZZZZOM	Operation and Maintenance	Expense
	874006	Leak Survey - Driving	ZZZZOM	Operation and Maintenance	Expense
	874007	Leak Survey - Walking	ZZZZOM	Operation and Maintenance	Expense
	874008	Leak survey - Bus District Mobile	ZZZZOM	Operation and Maintenance	Expense
	874009	Leak survey - BusDistrict Walking	ZZZZOM	Operation and Maintenance	Expense
	874010	Leak survey - Winter	ZZZZOM	Operation and Maintenance	Expense
	874011	Leak survey - Other	ZZZZOM	Operation and Maintenance	Expense
	874012	Digsafe Markouts	ZZZZOM	Operation and Maintenance	Expense
	874200	Electricity - Corrosion	ZZZZOM	Operation and Maintenance	Expense
	875000	Distrib Measuring + Reg Station Exp-Gen - Gas	ZZZZOM	Operation and Maintenance	Expense
	875001	Snow Removal - Reg station	ZZZZOM	Operation and Maintenance	Expense
	875010	Inspect - Regulator stations	ZZZZOM	Operation and Maintenance	Expense
	877000	Distrib Measuring + Reg Sta Exp-CG Ck Sta - Gas	ZZZZOM	Operation and Maintenance	Expense
	877001	Inspect - Gate Take Stations	ZZZZOM	Operation and Maintenance	Expense
	878000	Distrib Meter + House Regulator Expenses - Gas	ZZZZOM	Operation and Maintenance	Expense
	878001	Meter Shop - Testing	ZZZZOM	Operation and Maintenance	Expense
	878002	Install + Remove Meters	ZZZZOM	Operation and Maintenance	Expense
	878003	Meter and ERT Sets	ZZZZOM	Operation and Maintenance	Expense
	878004	Periodic Meter Exchanges Test	ZZZZOM	Operation and Maintenance	Expense
	878005	Meter CFI credit	ZZZZOM	Operation and Maintenance	Expense
	879000	Distrib Customer Installation Exp - Gas	ZZZZOM	Operation and Maintenance	Expense
	879001	Service Calls - Billable ser work	ZZZZOM	Operation and Maintenance	Expense
	879002	Service Calls - Ser Contract work	ZZZZOM	Operation and Maintenance	Expense
	879003	Gas Odors response	ZZZZOM	Operation and Maintenance	Expense
	879004	Service call - other	ZZZZOM	Operation and Maintenance	Expense
	880000	Distrib Other Exp - Gas	ZZZZOM	Operation and Maintenance	Expense
	880001	Distrib Other Exp - Gas - Snow Rem	ZZZZOM	Operation and Maintenance	Expense
	880002	Distr Other Exp - Gas - Water + Sew	ZZZZOM	Operation and Maintenance	Expense
	880003	Dist Other Exp - Gas - Janitorial	ZZZZOM	Operation and Maintenance	Expense
	880004	Distrib Other Exp - Gas-Grnds Maint	ZZZZOM	Operation and Maintenance	Expense
	880005	Dist Other Exp Gas - Ref Rem-Recyl	ZZZZOM	Operation and Maintenance	Expense
	880006	Dist Other Exp Gas- Electricity	ZZZZOM	Operation and Maintenance	Expense
	880007	Dist Other Exp Gas- Maintain Bldg	ZZZZOM	Operation and Maintenance	Expense
	880008	Dist Other Exp Gas- Nat Gas Usage	ZZZZOM	Operation and Maintenance	Expense
	880009	Dist Other Exp Gas- Security	ZZZZOM	Operation and Maintenance	Expense
	880010	Inclement Weather 880	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	880020	Drafting - Mapping	ZZZZOM	Operation and Maintenance	Expense
	880570	Reallocation offset 880	ZZZZOM	Operation and Maintenance	Expense
	880800	Police Details- Undistributed	ZZZZOM	Operation and Maintenance	Expense
	880900	Misc Distribution Expenses- MDEC Excluded	ZZZZOM	Operation and Maintenance	Expense
	880970	Environmental	ZZZZOM	Operation and Maintenance	Expense
	881000	Distrib Rents - Gas	ZZZZOM	Operation and Maintenance	Expense
	881001	Distrib Rents - Gas Hyde Park	ZZZZOM	Operation and Maintenance	Expense
	881002	Distrib Rents - Operating Property	ZZZZOM	Operation and Maintenance	Expense
	881003	Dist Rents Hyde Park Gas	ZZZZOM	Operation and Maintenance	Expense
	88111X	Rents Intercompany-ICP	ZZZZOM	Operation and Maintenance	Expense
	881400	Distrib Rents - Gas Intercompany	ZZZZOM	Operation and Maintenance	Expense
	885000	Maint and Supervision Engineering - Gas	ZZZZOM	Operation and Maintenance	Expense
	886000	Maintenance of Structures and Improv - Gas Distribution	ZZZZOM	Operation and Maintenance	Expense
	887000	Maintenance of Mains - Gas	ZZZZOM	Operation and Maintenance	Expense
	887001	Paving - Main	ZZZZOM	Operation and Maintenance	Expense
	887002	Leak repair mains	ZZZZOM	Operation and Maintenance	Expense
	887003	Maintain - Critical Valve	ZZZZOM	Operation and Maintenance	Expense
	887005	Repair - Cast Iron Bell Joints	ZZZZOM	Operation and Maintenance	Expense
	887006	Corrosion - Repairs Maint- Mains	ZZZZOM	Operation and Maintenance	Expense
	887007	Maintain GateValve Box - Mains	ZZZZOM	Operation and Maintenance	Expense
	887010	Leak repair- Cast Iron Main	ZZZZOM	Operation and Maintenance	Expense
	887011	Leak repair- Bare Steel Main	ZZZZOM	Operation and Maintenance	Expense
	887012	Leak repair- Unprotected Steel Main	ZZZZOM	Operation and Maintenance	Expense
	887013	Leak repair- Plastic Main	ZZZZOM	Operation and Maintenance	Expense
	888000	Maintenance of Compressor Station Equip - Gas	ZZZZOM	Operation and Maintenance	Expense
	889000	Maint of Meas + Res Sta Equip-Gen - Gas	ZZZZOM	Operation and Maintenance	Expense
	889001	Maint- Instrum + telemetering equip	ZZZZOM	Operation and Maintenance	Expense
	889002	Maintain - Regulator stations	ZZZZOM	Operation and Maintenance	Expense
	890000	Maint of Meas + Res Sta Equip-Ind - Gas	ZZZZOM	Operation and Maintenance	Expense
	891000	Maint Meas + Reg Sta Equip Cg Ck St	ZZZZOM	Operation and Maintenance	Expense
	891001	Testing - Calibration	ZZZZOM	Operation and Maintenance	Expense
	891002	Maintain - Gate Take stations	ZZZZOM	Operation and Maintenance	Expense
	892000	Maintenance of Services	ZZZZOM	Operation and Maintenance	Expense
	892001	ATM CFI	ZZZZOM	Operation and Maintenance	Expense
	892002	Paving - Service	ZZZZOM	Operation and Maintenance	Expense
	892003	Leak repair services	ZZZZOM	Operation and Maintenance	Expense
	892004	Maintain - ATM Corrosion	ZZZZOM	Operation and Maintenance	Expense
	892005	Maintain - Service and Inlet piping	ZZZZOM	Operation and Maintenance	Expense
	892006	Maintain - Ser Relocation Tie-Ins	ZZZZOM	Operation and Maintenance	Expense
	892007	Corrosion Maint - Services	ZZZZOM	Operation and Maintenance	Expense
	892008	Maintain - GateValve Box SV	ZZZZOM	Operation and Maintenance	Expense
	892010	Leak repair- Cast Iron Services	ZZZZOM	Operation and Maintenance	Expense
	892011	Leak repair- Bare Steel Services	ZZZZOM	Operation and Maintenance	Expense
	892012	Leak repair- Unprotected Steel Services	ZZZZOM	Operation and Maintenance	Expense
	892013	Leak repair- Plastic Services	ZZZZOM	Operation and Maintenance	Expense
	892014	Leak repair- Copper	ZZZZOM	Operation and Maintenance	Expense
	893000	Maintenance of Meters and House Reg - Gas	ZZZZOM	Operation and Maintenance	Expense
	894000	Maintenance of Other Equip - Gas	ZZZZOM	Operation and Maintenance	Expense
	894001	Maint of Other Equip - Gas - HVAC	ZZZZOM	Operation and Maintenance	Expense
	894002	Maint Other Equip - Gas-Maint Bldg	ZZZZOM	Operation and Maintenance	Expense
	901000	Customer Accounts Supervision	ZZZZOM	Operation and Maintenance	Expense
	902000	Customer Accounts Meter Reading	ZZZZOM	Operation and Maintenance	Expense
	902002	Cust Acct Meter Reading -Meter Read	ZZZZOM	Operation and Maintenance	Expense
	902003	Cust Accts Meter Reading -Rev Assur	ZZZZOM	Operation and Maintenance	Expense

Account	FERC Description	Level	Description	FERC Hierarchy
903000	Customer Accounts Records + Collection Exp	ZZZZOM	Operation and Maintenance	Expense
903002	Cust Acct Rec + Coll Exp- Billing	ZZZZOM	Operation and Maintenance	Expense
903003	Cust AR + Coll- Cust Care - Support	ZZZZOM	Operation and Maintenance	Expense
903004	Cust Accts Rec+Coll Exp Turn On Off	ZZZZOM	Operation and Maintenance	Expense
903005	Cust Acct Rec+Coll Exp Cr + Collec	ZZZZOM	Operation and Maintenance	Expense
903006	Cust Acct Rec+Coll Exp- Bill Other	ZZZZOM	Operation and Maintenance	Expense
903007	Cust Acct Rec + Coll Exp-Field Coll	ZZZZOM	Operation and Maintenance	Expense
903008	Cust Accts Rec+Coll Exp-Meter Read	ZZZZOM	Operation and Maintenance	Expense
903009	Cus Acct Rec+Coll Exp-Bill Csh Proc	ZZZZOM	Operation and Maintenance	Expense
903010	Cust Accts Rec + Coll Exp- Appl Dev	ZZZZOM	Operation and Maintenance	Expense
903011	Cust Accts Rec + Coll Exp-Appl Supp	ZZZZOM	Operation and Maintenance	Expense
903012	Cust Accts Rec + Collec-DB Admin	ZZZZOM	Operation and Maintenance	Expense
903013	Custr Accts Rec + Collec- Infrast	ZZZZOM	Operation and Maintenance	Expense
903014	Cust Acts Rec+Coll PC Ser Help Desk	ZZZZOM	Operation and Maintenance	Expense
904000	Uncollectible Accounts	ZZZZOM	Operation and Maintenance	Expense
904100	Writeoff-Hardship Protctn Cost New	ZZZZOS	Other Income Statement	Expense
905000	Misc Customer Account Exp	ZZZZOM	Operation and Maintenance	Expense
905001	Misc Cust Acct Exp - Cust Care- Sup	ZZZZOM	Operation and Maintenance	Expense
908000	Customer Assistance Exp	ZZZZOM	Operation and Maintenance	Expense
908002	Customer Asst Exp - Comm- External	ZZZZOM	Operation and Maintenance	Expense
908003	Cust Assistance Exp - Customer	ZZZZOM	Operation and Maintenance	Expense
908004	Cust Assist Exp - Cust Care Supp	ZZZZOM	Operation and Maintenance	Expense
90800X	DG Yankee Gas Rebates	ZZZZOM	Operation and Maintenance	Expense
908100	Customer Assistance Exp - Energy Efficiency	ZZZZEE	Energy Efficiency	Expense
908200	Customer Assistance Exp - Energy Efficiency Amort	ZZZZEE	Energy Efficiency	Expense
909000	Informational and Instructional Ad Expense	ZZZZOM	Operation and Maintenance	Expense
909001	Informat + Instruct Ad Exp-Broch	ZZZZOM	Operation and Maintenance	Expense
909100	C+LM Inform + Instruct Advertise	ZZZZEE	Energy Efficiency	Expense
910000	Misc Cust Svc + Info Exp-Other	ZZZZOM	Operation and Maintenance	Expense
910001	Misc Cust Svc + Info Exp-Oth-Broch	ZZZZOM	Operation and Maintenance	Expense
911000	Sales Expense - Supervision	ZZZZOM	Operation and Maintenance	Expense
912000	Demonstrating and Selling Expenses	ZZZZOM	Operation and Maintenance	Expense
913000	Advertising Expenses	ZZZZOM	Operation and Maintenance	Expense
913001	Advertising - Conversion	ZZZZOM	Operation and Maintenance	Expense
913002	Advertising - HHPP	ZZZZOM	Operation and Maintenance	Expense
916000	Miscellaneous Sales Expenses	ZZZZOM	Operation and Maintenance	Expense
916001	Marketing	ZZZZOM	Operation and Maintenance	Expense
916090	Total Reward-Incentive 916	ZZZZOM	Operation and Maintenance	Expense
916100	Miscellaneous Sales - Energy Efficiency	ZZZZEE	Energy Efficiency	Expense
920000	Adm + Gen Salaries	ZZZZOM	Operation and Maintenance	Expense
920002	A+G Salaries - Electric Vehicles	ZZZZOM	Operation and Maintenance	Expense
920003	A+G Salaries - Snow Removal	ZZZZOM	Operation and Maintenance	Expense
920004	A+G Salaries - Mail Courier Servic	ZZZZOM	Operation and Maintenance	Expense
920005	A+G Salaries - Reprod + Print	ZZZZOM	Operation and Maintenance	Expense
920006	A+G Salaries - Records Management	ZZZZOM	Operation and Maintenance	Expense
920007	A+G Salaries - Employment	ZZZZOM	Operation and Maintenance	Expense
920008	A+G Salaries - Bankruptcy	ZZZZOM	Operation and Maintenance	Expense
920009	A+G Salaries - Corporate	ZZZZOM	Operation and Maintenance	Expense
92000X	Administrative and General Salaries ICP	ZZZZOM	Operation and Maintenance	Expense
920010	A+G Salaries - Claims + Litigation	ZZZZOM	Operation and Maintenance	Expense
920011	A+G Salaries - Finance	ZZZZOM	Operation and Maintenance	Expense
920012	A+G Salaries - Environmental	ZZZZOM	Operation and Maintenance	Expense
920013	A+G Salaries - Real Estate	ZZZZOM	Operation and Maintenance	Expense
920014	A+G Salaries - State Regulatory	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	920015	Adm + Gen Salaries - Security	ZZZZOM	Operation and Maintenance	Expense
	920016	A+G Salaries - Comm- External	ZZZZOM	Operation and Maintenance	Expense
	920017	A+G Salaries - Brochures	ZZZZOM	Operation and Maintenance	Expense
	920018	A+G Salaries - Maintain Buildings	ZZZZOM	Operation and Maintenance	Expense
	920019	A+G Salaries - Meter Reading	ZZZZOM	Operation and Maintenance	Expense
	920020	A+G Salaries - Auditing	ZZZZOM	Operation and Maintenance	Expense
	920021	A+G Salaries - Operating Property	ZZZZOM	Operation and Maintenance	Expense
	920022	A+G Salaries - Transactional	ZZZZOM	Operation and Maintenance	Expense
	920023	A+G Salaries - Application Develop	ZZZZOM	Operation and Maintenance	Expense
	920024	A+G Salaries - Application Support	ZZZZOM	Operation and Maintenance	Expense
	920025	A+G Salaries - Database Admin	ZZZZOM	Operation and Maintenance	Expense
	920026	A+G Salaries - Infrastructure	ZZZZOM	Operation and Maintenance	Expense
	920027	A+G Salaries - Record Services IT	ZZZZOM	Operation and Maintenance	Expense
	920028	A+G Salaries - Email	ZZZZOM	Operation and Maintenance	Expense
	920029	A+G Salaries - Network Services	ZZZZOM	Operation and Maintenance	Expense
	920030	A+G Salaries - Storage IT	ZZZZOM	Operation and Maintenance	Expense
	920031	A+G Salaries - Web Devel Serv	ZZZZOM	Operation and Maintenance	Expense
	920032	A+G Salaries - Telephone + Voice	ZZZZOM	Operation and Maintenance	Expense
	920033	A+G Salaries - Security IT	ZZZZOM	Operation and Maintenance	Expense
	920034	A+G Salaries - PC Serv Help Desk	ZZZZOM	Operation and Maintenance	Expense
	920035	A+G Salaries - Governance IT	ZZZZOM	Operation and Maintenance	Expense
	920036	A+G Salaries - Comp + Benefits	ZZZZOM	Operation and Maintenance	Expense
	920037	A+G Salaries - Customer Service	ZZZZOM	Operation and Maintenance	Expense
	920038	A+G Salaries - Corporate Secretary	ZZZZOM	Operation and Maintenance	Expense
	920039	A+G Salaries - Corp Compliance	ZZZZOM	Operation and Maintenance	Expense
	920090	Total Reward-Incentive 920	ZZZZOM	Operation and Maintenance	Expense
	9200GS	Genl Svc Co Clearing	ZZZZOM	Operation and Maintenance	Expense
	9200NP	Adm + Gen Salaries Non Productive	ZZZZOM	Operation and Maintenance	Expense
	9200PB	Payroll Benefit Clearing	ZZZZOM	Operation and Maintenance	Expense
	921000	Office Supplies + Expenses	ZZZZOM	Operation and Maintenance	Expense
	921001	Off Supp + Exp - Mail Courier Serv	ZZZZOM	Operation and Maintenance	Expense
	921002	Off Supp + Exp -Reprod + Print	ZZZZOM	Operation and Maintenance	Expense
	921003	Off Supp + Exp - Comm- External	ZZZZOM	Operation and Maintenance	Expense
	921004	Office Supl + Exp - Meter Read	ZZZZOM	Operation and Maintenance	Expense
	921005	Off Supp + Exp - Security	ZZZZOM	Operation and Maintenance	Expense
	921006	Off Sup +Exp - Maintain Bldg	ZZZZOM	Operation and Maintenance	Expense
	921007	Off Supp + Exp - Wellness Prog	ZZZZOM	Operation and Maintenance	Expense
	921008	Off Supp + Exp - Oper Prop	ZZZZOM	Operation and Maintenance	Expense
	921009	Office Sup + Exp - App Develop	ZZZZOM	Operation and Maintenance	Expense
	921010	Office Supp + Exp - App Supp	ZZZZOM	Operation and Maintenance	Expense
	921011	Office Supp + Exp - DB Admin	ZZZZOM	Operation and Maintenance	Expense
	921012	Office Supp + Exp - Infrast	ZZZZOM	Operation and Maintenance	Expense
	921013	Office Supp + Exp - Main IT	ZZZZOM	Operation and Maintenance	Expense
	921014	Office Supp + Exp - Printers	ZZZZOM	Operation and Maintenance	Expense
	921015	Office Supp + Exp - Rec Serv IT	ZZZZOM	Operation and Maintenance	Expense
	921016	Office Supp + Exp - Email	ZZZZOM	Operation and Maintenance	Expense
	921017	Office Supp + Exp - Trans Veh Util	ZZZZOM	Operation and Maintenance	Expense
	921018	Office Supp + Exp - Network Service	ZZZZOM	Operation and Maintenance	Expense
	921019	Office Supp + Exp - Storage IT	ZZZZOM	Operation and Maintenance	Expense
	92101X	Office Supplies and Expenses ICP	ZZZZOM	Operation and Maintenance	Expense
	921020	Office Supp + Exp - Web Devel Serv	ZZZZOM	Operation and Maintenance	Expense
	921021	Office Sup+Exp - Telephone + Voice	ZZZZOM	Operation and Maintenance	Expense
	921022	Office Supp + Exp - Security IT	ZZZZOM	Operation and Maintenance	Expense
	921023	Office Sup+Exp - PC Serv Help Desk	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	921024	Office Supp + Exp - Gover IT	ZZZZOM	Operation and Maintenance	Expense
	921025	Other-Off Supp + Exps -Corp Secret	ZZZZOM	Operation and Maintenance	Expense
	921026	Other- Off Supp + Exps- Water + Security	ZZZZOM	Operation and Maintenance	Expense
	92102X	Office Supplies and Expenses Other ICP	ZZZZOM	Operation and Maintenance	Expense
	921100	Mat + Supplies Restructuring	ZZZZOM	Operation and Maintenance	Expense
	921990	Other-Office Supplies+Expenses	ZZZZOM	Operation and Maintenance	Expense
	921991	Other-Office Supp + Exps - Electric	ZZZZOM	Operation and Maintenance	Expense
	921992	Other-Off Sup + Exps -Heating Oil	ZZZZOM	Operation and Maintenance	Expense
	921993	Other-Off Sup + Exps -Grnds Maint	ZZZZOM	Operation and Maintenance	Expense
	921994	Other-Off Sup + Exps -Heating Steam	ZZZZOM	Operation and Maintenance	Expense
	921995	Other-Office Supp + Exps - Janitor	ZZZZOM	Operation and Maintenance	Expense
	921996	Other-Off Sup + Exps-Maintain Bldg	ZZZZOM	Operation and Maintenance	Expense
	921997	Other-Off Supp + Exps - Nat Gas Usg	ZZZZOM	Operation and Maintenance	Expense
	921998	Other-Office Supp + Exps -56P Park	ZZZZOM	Operation and Maintenance	Expense
	921999	Oth-Off Supp + Exps -Refuse Rem Rcy	ZZZZOM	Operation and Maintenance	Expense
	92199A	Other-Off Supp + Exps - Snow Rem	ZZZZOM	Operation and Maintenance	Expense
	92199B	Oth-Off Sup + Exps - Mail Cour Serv	ZZZZOM	Operation and Maintenance	Expense
	92199C	Oth-Off Supp + Exps -Reprod + Print	ZZZZOM	Operation and Maintenance	Expense
	92199D	Other-Off Supp + Exps -CTIRP	ZZZZOM	Operation and Maintenance	Expense
	92199E	Oth-Off Sup + Exps - Comm- External	ZZZZOM	Operation and Maintenance	Expense
	92199F	Other-Office Sup + Exp - Cash Proc	ZZZZOM	Operation and Maintenance	Expense
	92199G	Other-Off Supp + Exps -Auditing	ZZZZOM	Operation and Maintenance	Expense
	922000	Administrative Exp Transferred Cr	ZZZZOM	Operation and Maintenance	Expense
	923000	Outside Services Employed	ZZZZOM	Operation and Maintenance	Expense
	923001	Outside Serv Empl - Grnds Maint	ZZZZOM	Operation and Maintenance	Expense
	923002	Outside Serv Empl - Janitorial	ZZZZOM	Operation and Maintenance	Expense
	923003	Outside Serv Empl - Nat Gas Usg	ZZZZOM	Operation and Maintenance	Expense
	923004	Outside Serv Empl - Refuse Rem Rcy	ZZZZOM	Operation and Maintenance	Expense
	923005	Outside Serv Empl - Snow Removal	ZZZZOM	Operation and Maintenance	Expense
	923006	Outside Serv Empl - Mail Cour Serv	ZZZZOM	Operation and Maintenance	Expense
	923007	Outside Serv Empl - Record	ZZZZOM	Operation and Maintenance	Expense
	923008	Outside Serv Empl - Reprod + Print	ZZZZOM	Operation and Maintenance	Expense
	923009	Outside Serv Empl - CTIRP	ZZZZOM	Operation and Maintenance	Expense
	923010	Outside Serv Empl - Intellect Prop	ZZZZOM	Operation and Maintenance	Expense
	923011	Outside Serv Empl - Employment	ZZZZOM	Operation and Maintenance	Expense
	923012	Outside Serv Empl - Bankruptcy	ZZZZOM	Operation and Maintenance	Expense
	923013	Outside Serv Empl - Corporate	ZZZZOM	Operation and Maintenance	Expense
	923014	Outside Serv Empl - Claims + Litig	ZZZZOM	Operation and Maintenance	Expense
	923015	Outside Serv Empl - Finance	ZZZZOM	Operation and Maintenance	Expense
	923016	Outside Serv Empl - Environmental	ZZZZOM	Operation and Maintenance	Expense
	923017	Outside Serv Empl - Real Estate	ZZZZOM	Operation and Maintenance	Expense
	923018	Outside Serv Empl - Telecomm	ZZZZOM	Operation and Maintenance	Expense
	923019	Outside Serv Empl - State Regulat	ZZZZOM	Operation and Maintenance	Expense
	92301X	Outside Services Employed ICP	ZZZZOM	Operation and Maintenance	Expense
	923020	Outside Serv Empl - Fed Regulatory	ZZZZOM	Operation and Maintenance	Expense
	923021	Outside Serv Empl - Comm- External	ZZZZOM	Operation and Maintenance	Expense
	923022	Outside Serv Employed - Cr + Coll	ZZZZOM	Operation and Maintenance	Expense
	923023	Outside Serv Employed - Cash Proc	ZZZZOM	Operation and Maintenance	Expense
	923024	Outside Serv Empl - Strat Cons Supp	ZZZZOM	Operation and Maintenance	Expense
	923025	Outside Serv Empl - Security	ZZZZOM	Operation and Maintenance	Expense
	923026	Outside Serv Empl - Auditing	ZZZZOM	Operation and Maintenance	Expense
	923027	Outside Serv Empl - Maintain Bldg	ZZZZOM	Operation and Maintenance	Expense
	923028	Outside Serv Empl - Procure Purch	ZZZZOM	Operation and Maintenance	Expense
	923029	Outside - Serv Empl - Phys Sec	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	92302X	NUSCO Outside Services Employed ICP	ZZZZOM	Operation and Maintenance	Expense
	923030	Outside - Serv Employ -Appl Develop	ZZZZOM	Operation and Maintenance	Expense
	923031	Outside - Serv Empl - Appl	ZZZZOM	Operation and Maintenance	Expense
	923032	Outside - Serv Empl - DB Admin	ZZZZOM	Operation and Maintenance	Expense
	923033	Outside - Serv Empl - Infrast	ZZZZOM	Operation and Maintenance	Expense
	923034	Outside-Serv Empl-PC Serv Help Desk	ZZZZOM	Operation and Maintenance	Expense
	923035	Outside - Serv Empl - Security IT	ZZZZOM	Operation and Maintenance	Expense
	923036	Outside - Serv Empl-Web Dev Serv	ZZZZOM	Operation and Maintenance	Expense
	923037	Outside - Serv Empl - Storage IT	ZZZZOM	Operation and Maintenance	Expense
	923038	Outside - Serv Empl - Rec Serv IT	ZZZZOM	Operation and Maintenance	Expense
	923039	Outside - Serv Empl - Network Serv	ZZZZOM	Operation and Maintenance	Expense
	923040	Outside Serv Empl - Transactional	ZZZZOM	Operation and Maintenance	Expense
	923041	Outside Serv Empl - Comp + Ben	ZZZZOM	Operation and Maintenance	Expense
	923042	Outside Serv Empl - Customer Serv	ZZZZOM	Operation and Maintenance	Expense
	923043	Outside Serv Empl - Corp Secret	ZZZZOM	Operation and Maintenance	Expense
	923044	Outside Serv Empl - Corp Compl	ZZZZOM	Operation and Maintenance	Expense
	923045	Outside Services Employed HVAC	ZZZZOM	Operation and Maintenance	Expense
	923100	Outside Services Restructuring	ZZZZOM	Operation and Maintenance	Expense
	923MC0	Merger Cost Recovery	ZZZZOM	Operation and Maintenance	Expense
	924000	Property Insurance	ZZZZOM	Operation and Maintenance	Expense
	925000	Injuries and Damages	ZZZZOM	Operation and Maintenance	Expense
	925100	Injuries + Damages Transferred-Cr	ZZZZOM	Operation and Maintenance	Expense
	925200	Injuries and Damages GSCOH	ZZZZOM	Operation and Maintenance	Expense
	926000	Employee Pension and Benefits	ZZZZOM	Operation and Maintenance	Expense
	926003	DPU Non-Pam benefits	ZZZZOM	Operation and Maintenance	Expense
	92600X	Employee Pension and Benefits- ICP	ZZZZOM	Operation and Maintenance	Expense
	92601X	Employee Pension and Benefits ICP	ZZZZOM	Operation and Maintenance	Expense
	926100	Energy Efficiency GSC	ZZZZEE	Energy Efficiency	Expense
	926110	Employee Pension and Benefits- Medicare Subsidy	ZZZZOM	Operation and Maintenance	Expense
	926200	Genl Svc Co OH Benefits	ZZZZOM	Operation and Maintenance	Expense
	926300	Op Co Payroll OH Benefits	ZZZZOM	Operation and Maintenance	Expense
	926310	LTD 67% Buy Up Expense	ZZZZOM	Operation and Maintenance	Expense
	926400	Other Emp Benefits Trf Credit	ZZZZOM	Operation and Maintenance	Expense
	926500	Employee Pensions Trf Cr	ZZZZOM	Operation and Maintenance	Expense
	928000	Regulatory Commission Exp	ZZZZOM	Operation and Maintenance	Expense
	928001	Regulatory Comm Exp - CEAB Fees	ZZZZOM	Operation and Maintenance	Expense
	928002	Regulatory Comm Exp - State Regulat	ZZZZOM	Operation and Maintenance	Expense
	928003	Regulatory Comm Exp - Fed Regulat	ZZZZOM	Operation and Maintenance	Expense
	928100	Amort Deferred Regulatory Proceeding Costs	ZZZZOM	Operation and Maintenance	Expense
	930100	General Advertising Expense	ZZZZOM	Operation and Maintenance	Expense
	930101	Gen Advertising Expense - Broch	ZZZZOM	Operation and Maintenance	Expense
	930200	Misc General Exp	ZZZZOM	Operation and Maintenance	Expense
	930201	Misc General Exp - Cash Processing	ZZZZOM	Operation and Maintenance	Expense
	93020X	Miscellaneous General Expenses ICP	ZZZZOM	Operation and Maintenance	Expense
	930210	Other Restructuring Charges	ZZZZOM	Operation and Maintenance	Expense
	930220	Revolving Debt Fees	ZZZZOS	Other Income Statement	Expense
	930261	A+G Billing from NUSCO	ZZZZOS	Other Income Statement	Expense
	930300	Genl Svc Co OH Other Exp	ZZZZOM	Operation and Maintenance	Expense
	930RAX	Nusco Rate Of Return Charge ICP	ZZZZOM	Operation and Maintenance	Expense
	930TXA	Alloc NUSCO Inc Tax Billed	ZZZZOM	Operation and Maintenance	Expense
	930TXR	Reverse NUSCO Inc Tax Billed	ZZZZOM	Operation and Maintenance	Expense
	931000	Rents NUSCO	ZZZZOM	Operation and Maintenance	Expense
	931001	Rents - Pru Rent	ZZZZOM	Operation and Maintenance	Expense
	931002	Rents - Mass Ave Garage Rent	ZZZZOM	Operation and Maintenance	Expense

	Account	FERC Description	Level	Description	FERC Hierarchy
	931003	Rents - Operating Property	ZZZZOM	Operation and Maintenance	Expense
	931004	Rents - Governance IT	ZZZZOM	Operation and Maintenance	Expense
	931005	Rents - Printers	ZZZZOM	Operation and Maintenance	Expense
	9310GS	Intercompany Rent GSCOH offset	ZZZZOM	Operation and Maintenance	Expense
	931100	Rents Intercompany	ZZZZOM	Operation and Maintenance	Expense
	93111X	Rents Intercompany ICP	ZZZZOM	Operation and Maintenance	Expense
	935000	Maintenance of General Plant-Other	ZZZZOM	Operation and Maintenance	Expense
	935001	Maint Gen Plant-Other Maint Bldg	ZZZZOM	Operation and Maintenance	Expense
	935002	Maint Gen Plant-Oth Mail Cour Serv	ZZZZOM	Operation and Maintenance	Expense
	963000	Misc Clearing Account	ZZZZOM	Operation and Maintenance	Expense
	99000X	Intracompany Clearing Account	ZZZZBS	Other Balance Sheet	Asset
	999000	Misc Offset Account	ZZZZOS	Other Income Statement	Expense
	999216	Close Income Accounts	ZZZZOS	Other Income Statement	Liability
	999700	Misc Preferred Stock Offset Reversal	ZZZZOM	Operation and Maintenance	Expense
	999800	Misc Preferred Stock Offset	ZZZZOS	Other Income Statement	Expense
	102000	Elect Plt Purchased or Sold	ZZZZCR	Capital and Removal	Asset
	111020	Accum Prov for Amort- Leases	ZZZZCR	Capital and Removal	Asset
	114000	Utility Plt Acq Adj - Water Co	ZZZZBS	Other Balance Sheet	Asset
	115000	Utility Plt Acq Amort- Water Co	ZZZZBS	Other Balance Sheet	Asset
	135030	Water Health Care Costs	ZZZZBS	Other Balance Sheet	Asset
	143080	AR Non-RE WRE Collected OAR- SUN	ZZZZBS	Other Balance Sheet	Asset
	143GSP	Granite Shore Power Receivable	ZZZZBS	Other Balance Sheet	Asset
	143HSE	Hull Street Energy Receivable	ZZZZBS	Other Balance Sheet	Asset
	146WWX	Intercompany AR-From Aquarion	ZZZZBS	Other Balance Sheet	Asset
	172070	ARE RE CHK Collected OAR- SUN	ZZZZBS	Other Balance Sheet	Asset
	172080	ARE RE WRE Collected OAR- SUN	ZZZZBS	Other Balance Sheet	Asset
	181BD0	Unamort Debt Issue Exp CL+P 2018 Series A	ZZZZBS	Other Balance Sheet	Asset
	181EA0	Unamort Debt Issue Exp ES 2018 Series M	ZZZZBS	Other Balance Sheet	Asset
	181H20	Unamort Debt Issue Exp Water Co	ZZZZBS	Other Balance Sheet	Asset
	182150	Vegetation Mgmt-RTW Pilot	ZZZZBS	Other Balance Sheet	Asset
	182GDV	Reg Asset- Generation Divestiture	ZZZZBS	Other Balance Sheet	Asset
	182H20	Approved Reg Assets - Water Co	ZZZZBS	Other Balance Sheet	Asset
	182NHA	New Hampshire Assessment Deferral	ZZZZBS	Other Balance Sheet	Asset
	182TXD	Def Tax Asset Due to Rate Change	ZZZZBS	Other Balance Sheet	Asset
	186100	Deferred Farm Discount	ZZZZBS	Other Balance Sheet	Asset
	186NHA	Def NH Assess + Consult Exp	ZZZZBS	Other Balance Sheet	Asset
	204H20	Water Preferred Stock	ZZZZBS	Other Balance Sheet	Liability
	211P80	18-20 Performance Shares Plan	ZZZZBS	Other Balance Sheet	Liability
	217H20	Water Treasury Stock	ZZZZBS	Other Balance Sheet	Liability
	221BD0	2018 CL+P 4.00% Series A Due 4-2048	ZZZZBS	Other Balance Sheet	Liability
	221H20	Water Bond Accounts	ZZZZBS	Other Balance Sheet	Liability
	224EA0	2018 ES 3.30% Senior Note Series M Due 1-2028	ZZZZBS	Other Balance Sheet	Liability
	224H20	Water Other Debt Accounts	ZZZZBS	Other Balance Sheet	Liability
	225H20	Unamortized Premium - Debt Iss Water Co	ZZZZBS	Other Balance Sheet	Liability
	225TI0	Unamortized Premium 2016 EP Series I	ZZZZBS	Other Balance Sheet	Liability
	226BD0	Unamortized Discount 2018 CL+P Series A	ZZZZBS	Other Balance Sheet	Liability
	226EA0	Unamortized Discount 2018 ES Series M	ZZZZBS	Other Balance Sheet	Liability
	236EE0	Accrued EE Tax	ZZZZBS	Other Balance Sheet	Liability
	237BD0	Accrued Interest CL+P 2018 Series A	ZZZZBS	Other Balance Sheet	Liability
	237EA0	Accrued Interest ES 2018 Series M	ZZZZBS	Other Balance Sheet	Liability
	237H20	Accrued Interest- Water Co	ZZZZBS	Other Balance Sheet	Liability
	238H20	Div Declared Pref Stock- Water Co	ZZZZBS	Other Balance Sheet	Liability
	242H20	Other Current Liabilities- Water Co	ZZZZBS	Other Balance Sheet	Liability
	254100	Storm Fund Post 2-1-2018	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	254GDV	Reg Liab- Generation Divestiture	ZZZZBS	Other Balance Sheet	Liability
	254H20	Regulatory Liab - Water Co	ZZZZBS	Other Balance Sheet	Liability
	254TXA	Federal Tax Rate Chg	ZZZZBS	Other Balance Sheet	Liability
	254TXD	Def Tax Due to Rate Change	ZZZZBS	Other Balance Sheet	Liability
	439GAA	Retained Earnings Adjustments	ZZZZBS	Other Balance Sheet	Liability
	461100	Water Residential Revenue	ZZZZOS	Other Income Statement	Revenue
	461200	Water Commercial Revenue	ZZZZOS	Other Income Statement	Revenue
	461300	Water Industrial Revenue	ZZZZOS	Other Income Statement	Revenue
	461400	Water Public Authorities Revenue	ZZZZOS	Other Income Statement	Revenue
	462100	Water Public Fire Revenue	ZZZZOS	Other Income Statement	Revenue
	462200	Water Private Fire Revenue	ZZZZOS	Other Income Statement	Revenue
	466000	Other Water Revenue	ZZZZOS	Other Income Statement	Revenue
	485371	Cgac-retainage on OSS and Cap rev	ZZZZOS	Other Income Statement	Revenue
	555618	Purchased Power ISO- NE	ZZZZOS	Other Income Statement	Expense
	600000	Water O+M	ZZZZOM	Operation and Maintenance	Revenue
	124095	Investment in Northeast Wind Energy LLC	ZZZZBS	Other Balance Sheet	Asset
	124096	Investment in North East Offshore	ZZZZBS	Other Balance Sheet	Asset
	124097	Investment in South Fork Wind	ZZZZBS	Other Balance Sheet	Asset
	124098	Investment Offshore Wind- Basis Diff	ZZZZBS	Other Balance Sheet	Asset
	124099	Revolution Wind Capitalized Interest-Basis Differe	ZZZZBS	Other Balance Sheet	Asset
	124BD0	Investment in Bay State Wind Basis Difference	ZZZZBS	Other Balance Sheet	Asset
	124BD1	Investment in OSW Basis Difference	ZZZZBS	Other Balance Sheet	Asset
	124CWP	Investment in NEO CWIP Basis Difference	ZZZZBS	Other Balance Sheet	Asset
	124DTL	Investment in NEO Tax Adj Basis Difference	ZZZZBS	Other Balance Sheet	Asset
	124ECV	Equity Investment in ECV	ZZZZBS	Other Balance Sheet	Asset
	124GW0	Investment in NEO Goodwill Basis Difference	ZZZZBS	Other Balance Sheet	Asset
	124LEA	Investment in NEO Lease Basis Difference	ZZZZBS	Other Balance Sheet	Asset
	124NMA	Investment in NEO N MA Basis Difference	ZZZZBS	Other Balance Sheet	Asset
	124REV	Revolution Wind Project	ZZZZBS	Other Balance Sheet	Asset
	124RW0	Investment in NEO RW Basis Difference	ZZZZBS	Other Balance Sheet	Asset
	124SF0	Investment in NEO SF Basis Difference	ZZZZBS	Other Balance Sheet	Asset
	124SFW	South Fork Wind Project	ZZZZBS	Other Balance Sheet	Asset
	124SMA	Investment in NEO S MA Basis Difference	ZZZZBS	Other Balance Sheet	Asset
	124SRW	Sunrise Wind Project	ZZZZBS	Other Balance Sheet	Asset
	131CLR	Intracompany Cash Transactions	ZZZZBS	Other Balance Sheet	Asset
	134ABX	Special Deposits- MISC ICB	ZZZZBS	Other Balance Sheet	Asset
	134CAP	Capital Subaccount	ZZZZBS	Other Balance Sheet	Asset
	134EXF	Excess Fund Subacount	ZZZZBS	Other Balance Sheet	Asset
	134GEN	General Subaccount	ZZZZBS	Other Balance Sheet	Asset
	134HM0	Henkels + McCoy Contract Dispute	ZZZZBS	Other Balance Sheet	Asset
	142BUD	AR System- Budget Billing	ZZZZBS	Other Balance Sheet	Asset
	142CLR	Check Payment Clearing - GM	ZZZZBS	Other Balance Sheet	Asset
	142CNV	AR Conversion - Clearing	ZZZZBS	Other Balance Sheet	Asset
	142COU	AR Company Usage	ZZZZBS	Other Balance Sheet	Asset
	142IVA	AR System- Financial Write off	ZZZZBS	Other Balance Sheet	Asset
	142REF	AR Refunds- Clearing	ZZZZBS	Other Balance Sheet	Asset
	142S00	AR System Payment Transfers	ZZZZBS	Other Balance Sheet	Asset
	142S01	AR Bank of America - Clearing	ZZZZBS	Other Balance Sheet	Asset
	142S02	AR US Bank- Clearing	ZZZZBS	Other Balance Sheet	Asset
	142S03	AR-JP Morgan-Clearing	ZZZZBS	Other Balance Sheet	Asset
	142SUA	AR System Unapplied Cash	ZZZZBS	Other Balance Sheet	Asset
	143IPP	Transmission Accounts Receivable	ZZZZBS	Other Balance Sheet	Asset
	143IVA	AR System-Financial WO	ZZZZBS	Other Balance Sheet	Asset
	143SOF	AR Alternate Supplier Offset	ZZZZBS	Other Balance Sheet	Asset

Account	FERC Description	Level	Description	FERC Hierarchy
143SST	AR Alternate Supplier Sales Tax	ZZZZBS	Other Balance Sheet	Asset
143SUP	AR Alternate Supplier Settlements	ZZZZBS	Other Balance Sheet	Asset
144FW0	AR System- Full Write Off	ZZZZBS	Other Balance Sheet	Asset
144HW1	Supplmental Hardship Reserve	ZZZZBS	Other Balance Sheet	Asset
144IVA	AR System- Financial WO	ZZZZBS	Other Balance Sheet	Asset
14578X	Long Term Note Receivables-ES Invest	ZZZZBS	Other Balance Sheet	Asset
14579X	Long Term Note Receivables-ES Gas of MA	ZZZZBS	Other Balance Sheet	Asset
165015	Health Savings Account Payments	ZZZZBS	Other Balance Sheet	Asset
165AA1	Prepaid Common Stock Issuance Exp	ZZZZBS	Other Balance Sheet	Asset
165SHL	Prepayments- Agreement for Easement	ZZZZBS	Other Balance Sheet	Asset
174RRB	Misc Current Assets- RRB	ZZZZBS	Other Balance Sheet	Asset
175040	Local distrib recon adj- LDAC	ZZZZBS	Other Balance Sheet	Asset
175060	Consultant Expend - LDAC	ZZZZBS	Other Balance Sheet	Asset
175070	Geothermal Program- Asset	ZZZZBS	Other Balance Sheet	Asset
175080	Balancing penalty credit-LDAC	ZZZZBS	Other Balance Sheet	Asset
175501	Off-Peak Gas Working Capital - Demand	ZZZZBS	Other Balance Sheet	Asset
175520	Peak Gas Working Capital- Demand	ZZZZBS	Other Balance Sheet	Asset
175521	Peak Gas Working Capital- Commodity	ZZZZBS	Other Balance Sheet	Asset
175530	Reg Asset Prod- Storage-Peak	ZZZZBS	Other Balance Sheet	Asset
175531	Reg Asset Prod- Storage- Off Peak	ZZZZBS	Other Balance Sheet	Asset
175540	Unrecov Gas Costs- Commodity Peak	ZZZZBS	Other Balance Sheet	Asset
175541	Unrecov Gas Costs- Demand Peak	ZZZZBS	Other Balance Sheet	Asset
175550	Unrecov Gas Costs- Off Peak Commodity	ZZZZBS	Other Balance Sheet	Asset
175551	Unrecov Gas Costs- Off Peak Demand	ZZZZBS	Other Balance Sheet	Asset
175900	Geothermal Program	ZZZZBS	Other Balance Sheet	Asset
175FFF	Fee Free Credit Card Program	ZZZZBS	Other Balance Sheet	Asset
181BF0	Unamort Debt Issue Exp NSTAR E 2019 3.25% Debentures	ZZZZBS	Other Balance Sheet	Asset
181BG0	Unamort Debt Issue Exp NG 2018 Series P	ZZZZBS	Other Balance Sheet	Asset
181BI0	Unamort Debt Issue Exp NSTAR E 2020 .95% Debentures	ZZZZBS	Other Balance Sheet	Asset
181BJ0	Unamort Debt Issue Exp NSTAR E 2021 3.10% Debentures	ZZZZBS	Other Balance Sheet	Asset
181BK0	Unamort Debt Issue Exp NSTAR E 2021 1.95% Debentures	ZZZZBS	Other Balance Sheet	Asset
181BL0	Unamort Debt Issue Exp NSTAR E 2022 4.55% Debentures	ZZZZBS	Other Balance Sheet	Asset
181BM0	Unamort Debt Issue Exp NSTAR E 2022 4.95% Debentures	ZZZZBS	Other Balance Sheet	Asset
181BN0	Unamort Debt Issue Exp NSTAR E 5.60% 2023 Debentures	ZZZZBS	Other Balance Sheet	Asset
181CF0	Unamort Debt Issue Exp CL+P 2020 Series A	ZZZZBS	Other Balance Sheet	Asset
181CG0	Unamort Debt Issue Exp CL+P 2021 Series A	ZZZZBS	Other Balance Sheet	Asset
181CH0	Unamort Debt Issue Exp CL+P 2023 Series A	ZZZZBS	Other Balance Sheet	Asset
181CI0	Unamort Debt Issue Exp CL+P 2023 Series B	ZZZZBS	Other Balance Sheet	Asset
181CJ0	Unamort Debt Issue Exp CL+P 2024 Series A	ZZZZBS	Other Balance Sheet	Asset
181EB0	Unamort Debt Issue Exp ES 2018 Series N	ZZZZBS	Other Balance Sheet	Asset
181EC0	Unamort Debt Issue Exp ES 2018 Series O	ZZZZBS	Other Balance Sheet	Asset
181ED0	Unamort Debt Issue Exp ES 2020 Series P	ZZZZBS	Other Balance Sheet	Asset
181EF0	Unamort Debt Issue Exp ES 2020 Series Q	ZZZZBS	Other Balance Sheet	Asset
181EG0	Unamort Debt Issue Exp ES 2020 Series R	ZZZZBS	Other Balance Sheet	Asset
181EH0	Unamort Debt Issue Exp ES 2021 Series S	ZZZZBS	Other Balance Sheet	Asset
181EI0	Unamort Debt Issue Exp ES 2021 Series T	ZZZZBS	Other Balance Sheet	Asset
181EJ0	Unamort Debt Issue Exp ES 2021 Series U	ZZZZBS	Other Balance Sheet	Asset
181EK0	Unamort Debt Issue Exp ES 2022 Series V	ZZZZBS	Other Balance Sheet	Asset
181EL0	Unamort Debt Issue Exp ES 2022 Series W	ZZZZBS	Other Balance Sheet	Asset
181EM0	Unamort Debt Issue Exp ES 2022 Series X	ZZZZBS	Other Balance Sheet	Asset
181EN0	Unamort Debt Issue Exp ES 2022 Series Y	ZZZZBS	Other Balance Sheet	Asset
181EO0	Unamort Debt Issue Exp ES 2023 Series Z	ZZZZBS	Other Balance Sheet	Asset
181EP0	Unamort Debt Issue Exp ES 2023 Series AA	ZZZZBS	Other Balance Sheet	Asset
181EQ0	Unamort Debt Issue Exp ES 2023 Series BB	ZZZZBS	Other Balance Sheet	Asset

	Account	FERC Description	Level	Description	FERC Hierarchy
	181ER0	Unamort Debt Issue Exp ES 2023 Series CC	ZZZZBS	Other Balance Sheet	Asset
	181ES0	Unamort Debt Issue Exp ES 2024 Series DD	ZZZZBS	Other Balance Sheet	Asset
	181ET0	Unamort Debt Issue Exp ES 2024 Series EE	ZZZZBS	Other Balance Sheet	Asset
	181GA0	Unamort Debt Issue Exp NG 2019 Series Q	ZZZZBS	Other Balance Sheet	Asset
	181GB0	Unamort Debt Issue Exp NG 2020 Series R	ZZZZBS	Other Balance Sheet	Asset
	181GC0	Unamort Debt Issue Exp NG 2020 Series S	ZZZZBS	Other Balance Sheet	Asset
	181GD0	Unamort Debt Issue Exp NG 2021 Series T	ZZZZBS	Other Balance Sheet	Asset
	181GE0	Unamort Debt Issue Exp NG 2021 Series U	ZZZZBS	Other Balance Sheet	Asset
	181GF0	Unamort Debt Issue Exp NG 2022 Series V	ZZZZBS	Other Balance Sheet	Asset
	181GH0	Unamort Debt Issue Exp NG 2023 Series W	ZZZZBS	Other Balance Sheet	Asset
	181MA0	Unamort Debt Issue Exp EGMA 2021 Series A	ZZZZBS	Other Balance Sheet	Asset
	181MB0	Unamort Debt Issue Exp EGMA Series B	ZZZZBS	Other Balance Sheet	Asset
	181MC0	Unamort Debt Issue Exp EGMA 2022 Series C	ZZZZBS	Other Balance Sheet	Asset
	181MD0	Unamort Debt Issue Exp EGMA 2023 Series D	ZZZZBS	Other Balance Sheet	Asset
	181PA0	Unamort Debt Issue Exp PSNH 2019 Series T	ZZZZBS	Other Balance Sheet	Asset
	181PB0	Unamort Debt Issue Exp PSNH 2020 Series U	ZZZZBS	Other Balance Sheet	Asset
	181PC0	Unamort Debt Issue Exp PSNH 2021 Series V	ZZZZBS	Other Balance Sheet	Asset
	181PD0	Unamort Debt Issue Exp PSNH 2023 Series W FMB	ZZZZBS	Other Balance Sheet	Asset
	181PE0	Unamort Debt Issue Exp PSNH 2023 Series X FMB	ZZZZBS	Other Balance Sheet	Asset
	181PF0	Unamort Debt Issue Exp PSNH 2024 Series Y FMB	ZZZZBS	Other Balance Sheet	Asset
	181YO0	Unamort Debt Issue Exp YG 2018 FMB Series O	ZZZZBS	Other Balance Sheet	Asset
	181YP0	Unamort Debt Issue Exp YG 2019 Series P	ZZZZBS	Other Balance Sheet	Asset
	181YR0	Unamort Debt Issue Exp YG 2019 Series Q	ZZZZBS	Other Balance Sheet	Asset
	181YU0	Unamort Debt Issue Exp YG 2020 Series R	ZZZZBS	Other Balance Sheet	Asset
	181YV0	Unamort Debt Issue Exp YG 2021 Series S	ZZZZBS	Other Balance Sheet	Asset
	181YW0	Unamort Debt Issue Exp YG 2021Series T	ZZZZBS	Other Balance Sheet	Asset
	181YX0	Unamort Debt Issue Exp YG 2022 Series U	ZZZZBS	Other Balance Sheet	Asset
	181YY0	Unamort Debt Issue Exp YG 2023 Series V	ZZZZBS	Other Balance Sheet	Asset
	181YZ0	Unamort Debt Issue Exp YG 2023 YG Series W	ZZZZBS	Other Balance Sheet	Asset
	181ZA0	Unamort Debt Issue Exp YG 2023 Series X	ZZZZBS	Other Balance Sheet	Asset
	182100	Storm Funds Post 02012018	ZZZZBS	Other Balance Sheet	Asset
	182110	Deferred Storm Costs Post 2022	ZZZZBS	Other Balance Sheet	Asset
	182380	SMART Solar Cost Recovery Mechanism	ZZZZBS	Other Balance Sheet	Asset
	1823ES	Electric Storage Pilot	ZZZZBS	Other Balance Sheet	Asset
	1823EV	Electric Vehicle Infrastructure	ZZZZBS	Other Balance Sheet	Asset
	1823GM	Grid Modernization Plan	ZZZZBS	Other Balance Sheet	Asset
	1823PT	Deferred Prop Tax-Reg Asset	ZZZZBS	Other Balance Sheet	Asset
	182AMI	Advanced Metering Infras- Asset	ZZZZBS	Other Balance Sheet	Asset
	182ARA	EGMA Acquired reg asset	ZZZZBS	Other Balance Sheet	Asset
	182BBP	Chapter 340 Adder- Burgess Reg Asset	ZZZZBS	Other Balance Sheet	Asset
	182CAD	Capital Add Deferral-Asset	ZZZZBS	Other Balance Sheet	Asset
	182CBD	COVID-19 Bad Debt Reg Asset	ZZZZBS	Other Balance Sheet	Asset
	182CCS	Connection Surcharge	ZZZZBS	Other Balance Sheet	Asset
	182COV	COVID-19 Deferred Costs Reg Asset	ZZZZBS	Other Balance Sheet	Asset
	182CPT	Capital Tracker Deferral- A	ZZZZBS	Other Balance Sheet	Asset
	182DSM	Fair value adjustment DSM	ZZZZBS	Other Balance Sheet	Asset
	182EEP	Energy Efficiency Tracker-Asset	ZZZZBS	Other Balance Sheet	Asset
	182ERA	Environmental Remediation Adder- Asset	ZZZZBS	Other Balance Sheet	Asset
	182ETT	Enhanced Tree Trim Deferral	ZZZZBS	Other Balance Sheet	Asset
	182EX0	Exogenous Property Tax- Asset	ZZZZBS	Other Balance Sheet	Asset
	182FFF	Fee for Free Deferral	ZZZZBS	Other Balance Sheet	Asset
	182NDR	NH Deferred Revenue	ZZZZBS	Other Balance Sheet	Asset
	182NMA	Net Metering Adder- Asset	ZZZZBS	Other Balance Sheet	Asset
	182NRC	Contra 182NDR- NH Defererred Reveue	ZZZZBS	Other Balance Sheet	Asset

Account	FERC Description	Level	Description	FERC Hierarchy
182PB0	PBOP Transmission Tracker Reg Asset	ZZZZBS	Other Balance Sheet	Asset
182PT1	Deferred property taxes reg asset	ZZZZBS	Other Balance Sheet	Asset
182RPS	Renewable Portfolio Standard- Asset	ZZZZBS	Other Balance Sheet	Asset
182RRA	RRA Tracker Deferral- Asset	ZZZZBS	Other Balance Sheet	Asset
182RRB	Reg Asset Prin RRB	ZZZZBS	Other Balance Sheet	Asset
182RRC	Regulatory Asset Rate Mitigation	ZZZZBS	Other Balance Sheet	Asset
182RRT	Reg Asset NPV RRB	ZZZZBS	Other Balance Sheet	Asset
182SO1	Solar Expansion Cost Recov Mech	ZZZZBS	Other Balance Sheet	Asset
182TXR	2017 Tax Refor Reg Tracker- Reg Asset	ZZZZBS	Other Balance Sheet	Asset
182VE0	Electric Vehicle Program	ZZZZBS	Other Balance Sheet	Asset
182VEG	Veg Mgmt - PPAM Reg Asset Deferral	ZZZZBS	Other Balance Sheet	Asset
184408	Payroll Tax Offset	ZZZZBS	Other Balance Sheet	Asset
184925	Insurance Offset	ZZZZBS	Other Balance Sheet	Asset
184926	Benefits Offset	ZZZZBS	Other Balance Sheet	Asset
184OFF	Vehicle Offset - CMA	ZZZZBS	Other Balance Sheet	Asset
184PAY	Payroll Clearing Account for GM	ZZZZBS	Other Balance Sheet	Asset
184STM	Vehicle Costs for Storm Vehicles	ZZZZBS	Other Balance Sheet	Asset
186146	Environmental Deferred Debits	ZZZZBS	Other Balance Sheet	Asset
186304	Storm Costs not filed for recovery	ZZZZBS	Other Balance Sheet	Asset
186305	Storm Costs Post 22 not filed recov	ZZZZBS	Other Balance Sheet	Asset
186954	GM General Suspense Account	ZZZZBS	Other Balance Sheet	Asset
186999	Tax Act Credit Factor Differential	ZZZZBS	Other Balance Sheet	Asset
186CBD	COVID-19 Bad Debt Deferred Costs	ZZZZBS	Other Balance Sheet	Asset
186CBR	Def Customer Bill Redesign Costs	ZZZZBS	Other Balance Sheet	Asset
186COV	COVID-19 Deferred Costs	ZZZZBS	Other Balance Sheet	Asset
186DDR	Deferred distribution rate increase	ZZZZBS	Other Balance Sheet	Asset
186DIT	Deferred incremental IT costs	ZZZZBS	Other Balance Sheet	Asset
186DPD	Deferred data platform design cost	ZZZZBS	Other Balance Sheet	Asset
186EAP	EAP Deferred Costs - NUPUC Mandate	ZZZZBS	Other Balance Sheet	Asset
186ENV	Environ Invest + Remed	ZZZZBS	Other Balance Sheet	Asset
186EV0	Electric Vehicles	ZZZZBS	Other Balance Sheet	Asset
186HW1	Defer Supplemental Hardship Reserve	ZZZZBS	Other Balance Sheet	Asset
186MRC	Deferred Pole Make Ready Costs	ZZZZBS	Other Balance Sheet	Asset
186PT2	Deferred Property Tax Expense	ZZZZBS	Other Balance Sheet	Asset
186R20	Accum Prov for Amort Oper Lease	ZZZZBS	Other Balance Sheet	Asset
186R60	RRB Clearing Account	ZZZZBS	Other Balance Sheet	Asset
186RU0	Utility Plant Under Oper Lease	ZZZZBS	Other Balance Sheet	Asset
189CA0	Unamortized Loss CL+P 2011 PCRB Series A	ZZZZBS	Other Balance Sheet	Asset
189QA0	Unamortized Loss PSNH 2001 PCB Srs A	ZZZZBS	Other Balance Sheet	Asset
190GN0	FAS109 Gross up Generation	ZZZZBS	Other Balance Sheet	Asset
211P21	21-23 Performance Shares Plan	ZZZZBS	Other Balance Sheet	Liability
211P22	2022-2024 Performance Shares Plan	ZZZZBS	Other Balance Sheet	Liability
211P23	2023-2025 Performance Shares Plan	ZZZZBS	Other Balance Sheet	Liability
211P24	2024-2026 Performance Shares Plan	ZZZZBS	Other Balance Sheet	Liability
211P50	20-22 Performance Shares Plan	ZZZZBS	Other Balance Sheet	Liability
211P90	19-21 Performance Share Plan	ZZZZBS	Other Balance Sheet	Liability
221BF0	2019 NSTAR E Debentures 3.25% Due 5-2029	ZZZZBS	Other Balance Sheet	Liability
221BG0	2018 NG 4.09% Series P Due10-2048	ZZZZBS	Other Balance Sheet	Liability
221BI0	2020 NSTAR E 3.95% Debentures Due 4-2030	ZZZZBS	Other Balance Sheet	Liability
221BJ0	2021 NSTAR E 3.10% Debentures Due 6-2051	ZZZZBS	Other Balance Sheet	Liability
221BK0	2021 NSTAR E 1.95% Debentures Due 8-2031	ZZZZBS	Other Balance Sheet	Liability
221BL0	2022 NSTAR E 4.55% Debentures Due 6-2052	ZZZZBS	Other Balance Sheet	Liability
221BM0	2022 NSTAR E 4.95% Debentures Due 9-2052	ZZZZBS	Other Balance Sheet	Liability
221BN0	2023 NSTAR E 5.60% Debentures Due 10-2028	ZZZZBS	Other Balance Sheet	Liability

Account	FERC Description	Level	Description	FERC Hierarchy
221CF0	2020 CL+P .75% Series A Due 12-2025	ZZZZBS	Other Balance Sheet	Liability
221CG0	2021 CL+P 2.05% Series A Due 7-2031	ZZZZBS	Other Balance Sheet	Liability
221CH0	2023 CL+P 5.25% Series A Due 1-2053	ZZZZBS	Other Balance Sheet	Liability
221CI0	2023 CL+P 4.90% Series B Due 7-2033	ZZZZBS	Other Balance Sheet	Liability
221CJ0	2024 CL+P Senior Series A	ZZZZBS	Other Balance Sheet	Liability
221GA0	2019 NG 3.74% Series Q Due 8-2049	ZZZZBS	Other Balance Sheet	Liability
221GB0	2020 NG 2.33% Series R Due 5-2025	ZZZZBS	Other Balance Sheet	Liability
221GC0	2020 NG 3.15% Series S Due 5-2050	ZZZZBS	Other Balance Sheet	Liability
221GD0	2021 NG 2.25% Series T Due 11-2031	ZZZZBS	Other Balance Sheet	Liability
221GE0	2021 NG 2.25% Series U Due 11-2051	ZZZZBS	Other Balance Sheet	Liability
221GF0	2022 NG 4.40% Series V Due 8-2032	ZZZZBS	Other Balance Sheet	Liability
221GH0	2023 NG Series W	ZZZZBS	Other Balance Sheet	Liability
221LTA	RRB Due Within a Year- Debit	ZZZZBS	Other Balance Sheet	Liability
221MA0	2021 EGMA 2.11% Series A Due 10-2031	ZZZZBS	Other Balance Sheet	Liability
221MB0	2021 EGMA 2.92% Series BDue 10-2051	ZZZZBS	Other Balance Sheet	Liability
221MC0	2022 EGMA 4.70% Series C Due 6-2052	ZZZZBS	Other Balance Sheet	Liability
221MD0	2023 EGMA 5.73 % Series DDue 11-2028	ZZZZBS	Other Balance Sheet	Liability
221PA0	2019 PSNH 3.60% Series T Due 7-2049	ZZZZBS	Other Balance Sheet	Liability
221PB0	2020 PSNH 2.40% Series U Due 9-2050	ZZZZBS	Other Balance Sheet	Liability
221PC0	2021 PSNH 2.20% Series V Due 6-2031	ZZZZBS	Other Balance Sheet	Liability
221PD0	2023 PSNH 5.15% Series W Due 1-2053	ZZZZBS	Other Balance Sheet	Liability
221PE0	2023 PSNH 5.35% Series X Due 10-2033	ZZZZBS	Other Balance Sheet	Liability
221PF0	2024 PSNH Series Y FMB	ZZZZBS	Other Balance Sheet	Liability
221RR1	LT Debt Tranch 1	ZZZZBS	Other Balance Sheet	Liability
221RR2	LT Debt Tranch 2	ZZZZBS	Other Balance Sheet	Liability
221RR3	LT Debt Tranch 3	ZZZZBS	Other Balance Sheet	Liability
221STB	RRB Due Within a Year- Credit	ZZZZBS	Other Balance Sheet	Liability
221YO0	2018 YG 4.13% Series O Due 10-2048	ZZZZBS	Other Balance Sheet	Liability
221YP0	2019 YG 2.23% Series P Due 10-2024	ZZZZBS	Other Balance Sheet	Liability
221YR0	2019 YG 2019 3.30% Series Q Due 10-2049	ZZZZBS	Other Balance Sheet	Liability
221YU0	2020 YG 2.90% Series R Due 9-2050	ZZZZBS	Other Balance Sheet	Liability
221YV0	2021 YG 1.38% Series S Due 8-2026	ZZZZBS	Other Balance Sheet	Liability
221YW0	2021 YG 2.88% Series T Due 8-2051	ZZZZBS	Other Balance Sheet	Liability
221YX0	2022 YG 4.31% Series U Due 9-2032	ZZZZBS	Other Balance Sheet	Liability
221YY0	2023 YG 5.51% Series V Due 8-2030	ZZZZBS	Other Balance Sheet	Liability
221YZ0	2023 YG Series W	ZZZZBS	Other Balance Sheet	Liability
221ZA0	2023 YG Series X	ZZZZBS	Other Balance Sheet	Liability
223RRX	RRB Transitional Asset Obligation	ZZZZBS	Other Balance Sheet	Liability
224EB0	2018 ES 3.08% Senior Note Series N Due 12-2023	ZZZZBS	Other Balance Sheet	Liability
224EC0	2018 ES 4.25% Senior Note Series O Due 4-2029	ZZZZBS	Other Balance Sheet	Liability
224ED0	2020 ES 3.45% Senior Note Series P Due 1-2050	ZZZZBS	Other Balance Sheet	Liability
224EF0	2020 ES .8% Senior Note Series Q Due 8-2025	ZZZZBS	Other Balance Sheet	Liability
224EG0	2020 ES 1.65% Senior Note Series R Due 8-2030	ZZZZBS	Other Balance Sheet	Liability
224EH0	2021 ES 2.55% Senior Note Series S Due 3-2031	ZZZZBS	Other Balance Sheet	Liability
224EI0	2021 ES Float Rate Senior Note Series T Due 8-2023	ZZZZBS	Other Balance Sheet	Liability
224EJ0	2021 ES 1.45% Senior Note Series U Due 8-2026	ZZZZBS	Other Balance Sheet	Liability
224EK0	2022 ES 2.90% Senior Note Series V Due 3-2027	ZZZZBS	Other Balance Sheet	Liability
224EL0	2022 ES 3.75% Senior Note Series W Due 3-2032	ZZZZBS	Other Balance Sheet	Liability
224EM0	2022 ES 4.60% Senior Note Series X Due 6-27-2024	ZZZZBS	Other Balance Sheet	Liability
224EN0	2022 ES 4.60% Senior Note Series Y Due 7-1-2027	ZZZZBS	Other Balance Sheet	Liability
224EO0	2023 ES 5.45% Senior Note Series Z Due 3-1-2028	ZZZZBS	Other Balance Sheet	Liability
224EP0	2023 ES 4.75% Senior Note Series AA Due 5-1-2026	ZZZZBS	Other Balance Sheet	Liability
224EQ0	2023 ES 5.125% Senior Note Series BB Due 5-15-2033	ZZZZBS	Other Balance Sheet	Liability
224ER0	2023 ES 5.95% Senior NoteSeries CC Due 2-1-2029	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	224ES0	2024 ES 5.00% Senior Note Series DD Due 1-5-2027	ZZZZBS	Other Balance Sheet	Liability
	224ET0	2024 ES 5.50% Senior Note Series EE Due 1-1-2034	ZZZZBS	Other Balance Sheet	Liability
	225BD0	Unamortized Premium 2018 CL+P Series A	ZZZZBS	Other Balance Sheet	Liability
	225ED0	Unamortized Premium 2020 Eversource Series P	ZZZZBS	Other Balance Sheet	Liability
	225EO0	Unamortized Premium 2023 ES Series Z	ZZZZBS	Other Balance Sheet	Liability
	225TD0	Unamortized Premium 2017 CL+P 2017 Ser A	ZZZZBS	Other Balance Sheet	Liability
	226BF0	Unamortized Discount 2019 NSTAR E 3.25% Debentures	ZZZZBS	Other Balance Sheet	Liability
	226BI0	Unamortized Discount 2020 NSTAR E 3.95% Debenture	ZZZZBS	Other Balance Sheet	Liability
	226BJ0	Unamortized Discount 2021 NSTAR E 3.10% Debentures	ZZZZBS	Other Balance Sheet	Liability
	226BK0	Unamortized Discount 2021 NSTAR E 1.95% Debentures	ZZZZBS	Other Balance Sheet	Liability
	226BL0	Unamortized Discount 2022 NSTAR E 4.55% Debentures	ZZZZBS	Other Balance Sheet	Liability
	226BM0	Unamortized Discount 2022 NSTAR E 4.95% Debentures	ZZZZBS	Other Balance Sheet	Liability
	226BN0	Unamortized Discount 2023 NSTAR E 5.60% Debentures	ZZZZBS	Other Balance Sheet	Liability
	226CF0	Unamortized Discount 2020 Series A - CL+P	ZZZZBS	Other Balance Sheet	Liability
	226CG0	Unamortized Discount 2021 Series A - CL+P	ZZZZBS	Other Balance Sheet	Liability
	226CH0	Unamortized Discount 2023 CL+P Series A	ZZZZBS	Other Balance Sheet	Liability
	226CI0	Unamortized Discount 2023 CL+P Series B	ZZZZBS	Other Balance Sheet	Liability
	226CJ0	Unamortized Discount 2004 CL+P Series A	ZZZZBS	Other Balance Sheet	Liability
	226EB0	Unamortized Discount 2018 ES Series N	ZZZZBS	Other Balance Sheet	Liability
	226EC0	Unamortized Discount 2018 ES Series O	ZZZZBS	Other Balance Sheet	Liability
	226ED0	Unamortized Discount 2020 ES Series P	ZZZZBS	Other Balance Sheet	Liability
	226EF0	Unamortized Discount 2020 ES Series Q	ZZZZBS	Other Balance Sheet	Liability
	226EG0	Unamortized Discount 2020 ES Series R	ZZZZBS	Other Balance Sheet	Liability
	226EH0	Unamortized Discount 2021 ES Series S	ZZZZBS	Other Balance Sheet	Liability
	226EI0	Unamortized Discount 2021 ES Series T	ZZZZBS	Other Balance Sheet	Liability
	226EJ0	Unamortized Discount 2021 ES Series U	ZZZZBS	Other Balance Sheet	Liability
	226EK0	Unamortized Discount 2022 ES Series V	ZZZZBS	Other Balance Sheet	Liability
	226EL0	Unamortized Discount 2022 ES Series W	ZZZZBS	Other Balance Sheet	Liability
	226EM0	Unamortized Discount 2022 ES Series X	ZZZZBS	Other Balance Sheet	Liability
	226EN0	Unamortized Discount 2022 ES Series Y	ZZZZBS	Other Balance Sheet	Liability
	226EO0	Unamortized Discount 2023 ES Series Z	ZZZZBS	Other Balance Sheet	Liability
	226EP0	Unamortized Discount 2023 ES Series AA	ZZZZBS	Other Balance Sheet	Liability
	226EQ0	Unamortized Discount 2023 ES Series BB	ZZZZBS	Other Balance Sheet	Liability
	226ER0	Unamortized Discount 2023 ES Series CC	ZZZZBS	Other Balance Sheet	Liability
	226ES0	Unamortized Discount 2024 ES Series DD	ZZZZBS	Other Balance Sheet	Liability
	226ET0	Unamortized Discount 2024 ES Series EE	ZZZZBS	Other Balance Sheet	Liability
	226PA0	Unamortized Discount 2019 PSNH Series T	ZZZZBS	Other Balance Sheet	Liability
	226PB0	Unamortized Discount 2020 PSNH Series U	ZZZZBS	Other Balance Sheet	Liability
	226PC0	Unamortized Discount 2021 PSNH Series V	ZZZZBS	Other Balance Sheet	Liability
	226PD0	Unamortized Discount 2023 PSNH Series W FMB	ZZZZBS	Other Balance Sheet	Liability
	226PE0	Unamortized Discount 2023 PSNH Series X FMB	ZZZZBS	Other Balance Sheet	Liability
	226PF0	Unamortized Discount 2024 PSNH Series Y FMB	ZZZZBS	Other Balance Sheet	Liability
	229TXD	Tax Reform Customer Refund	ZZZZBS	Other Balance Sheet	Liability
	232FC0	Fuel Cell Projects Liability	ZZZZBS	Other Balance Sheet	Liability
	232NRS	Non Res Renewable Energy Solutions	ZZZZBS	Other Balance Sheet	Liability
	232OSC	EGMA OS Checks Post Cutover	ZZZZBS	Other Balance Sheet	Liability
	232SC0	Shared Clean Energy Liability	ZZZZBS	Other Balance Sheet	Liability
	236300	NC Unemployment Liability	ZZZZBS	Other Balance Sheet	Liability
	236DF0	DC FMLA Tax Accrual	ZZZZBS	Other Balance Sheet	Liability
	236IL0	Illinois Unemployment Liability	ZZZZBS	Other Balance Sheet	Liability
	236IN0	Indiana Unemployment Tax Accrual	ZZZZBS	Other Balance Sheet	Liability
	236MF0	MA FMLA Tax Accrual	ZZZZBS	Other Balance Sheet	Liability
	236NJ0	NJ Unemployment Tax Accr	ZZZZBS	Other Balance Sheet	Liability
	236PA0	Penn Unemployment Tax	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	236UT0	Utah Unemployment Liability	ZZZZBS	Other Balance Sheet	Liability
	236WI0	Wisconsin Unemployment Tax Accrual	ZZZZBS	Other Balance Sheet	Liability
	237BF0	Accrued Interest NSTAR E 2019 3.25% Debentures	ZZZZBS	Other Balance Sheet	Liability
	237BG0	Accured Interest NG 2018 Series P	ZZZZBS	Other Balance Sheet	Liability
	237BI0	Accrued Interest NSTAR E 2020 3.95% Debentures	ZZZZBS	Other Balance Sheet	Liability
	237BJ0	Accrued Interest NSTAR E 2021 3.10% Debentures	ZZZZBS	Other Balance Sheet	Liability
	237BK0	Accrued Interest NSTAR E 2021 1.95% Debentures	ZZZZBS	Other Balance Sheet	Liability
	237BL0	Accrued Interest NSTAR E 2022 4.55% Debentures	ZZZZBS	Other Balance Sheet	Liability
	237BM0	Accrued Interest NSTAR E 2022 4.95% Debentures	ZZZZBS	Other Balance Sheet	Liability
	237BN0	Accrued Interest NSTAR E 2023 5.60% Debentures	ZZZZBS	Other Balance Sheet	Liability
	237CF0	Accrued Interest CL+P 2020 Series A	ZZZZBS	Other Balance Sheet	Liability
	237CG0	Accrued Interest CL+P 2021 Series A	ZZZZBS	Other Balance Sheet	Liability
	237CH0	Accrued Interest CL+P 2023 Series A	ZZZZBS	Other Balance Sheet	Liability
	237CI0	Accrued Interest CL+P 2023 Series B	ZZZZBS	Other Balance Sheet	Liability
	237CJ0	Accrued Interest CL+P 2024 Series A	ZZZZBS	Other Balance Sheet	Liability
	237EB0	Accrued Interest ES 2018 Series N	ZZZZBS	Other Balance Sheet	Liability
	237EC0	Accrued Interest ES 2018 Series O	ZZZZBS	Other Balance Sheet	Liability
	237ED0	Accrued Interest ES 2020 Series P	ZZZZBS	Other Balance Sheet	Liability
	237EF0	Accrued Interest ES 2020 Series Q	ZZZZBS	Other Balance Sheet	Liability
	237EG0	Accrued Interest ES 2020 Series R	ZZZZBS	Other Balance Sheet	Liability
	237EH0	Accrued Interest ES 2021 Series S	ZZZZBS	Other Balance Sheet	Liability
	237EI0	Accrued Interest ES 2021 Series T	ZZZZBS	Other Balance Sheet	Liability
	237EJ0	Accrued Interest ES 2021 Series U	ZZZZBS	Other Balance Sheet	Liability
	237EK0	Accrued Interest ES 2022 Series V	ZZZZBS	Other Balance Sheet	Liability
	237EL0	Accrued Interest ES 2022 Series W	ZZZZBS	Other Balance Sheet	Liability
	237EM0	Accrued Interest ES 2022 Series X	ZZZZBS	Other Balance Sheet	Liability
	237EN0	Accrued Interest ES 2022 Series Y	ZZZZBS	Other Balance Sheet	Liability
	237EO0	Accrued Interest ES 2023 Series Z	ZZZZBS	Other Balance Sheet	Liability
	237EP0	Accrued Interest ES 2023 Series AA	ZZZZBS	Other Balance Sheet	Liability
	237EQ0	Accrued Interest ES 2023 Series BB	ZZZZBS	Other Balance Sheet	Liability
	237ER0	Accrued Interest ES 2023 Series CC	ZZZZBS	Other Balance Sheet	Liability
	237ES0	Accrued Interest ES 2024 Series DD	ZZZZBS	Other Balance Sheet	Liability
	237ET0	Accrued Interest ES 2024 Series EE	ZZZZBS	Other Balance Sheet	Liability
	237GA0	Accrued Interest NG 2019 Series Q	ZZZZBS	Other Balance Sheet	Liability
	237GB0	Accrued Interest NG 2020 Series R	ZZZZBS	Other Balance Sheet	Liability
	237GC0	Accrued Interest NG 2020 Series S	ZZZZBS	Other Balance Sheet	Liability
	237GD0	Accrued Interest NG 2021 Series T	ZZZZBS	Other Balance Sheet	Liability
	237GE0	Accrued Interest NG 2021 Series U	ZZZZBS	Other Balance Sheet	Liability
	237GF0	Accrued Interest NG 2022 Series V	ZZZZBS	Other Balance Sheet	Liability
	237GH0	Accrued Interest NG 2023 Series W	ZZZZBS	Other Balance Sheet	Liability
	237MA0	Accrued Interest EGMA 2021 Series A	ZZZZBS	Other Balance Sheet	Liability
	237MB0	Accrued Interest EGMA 2021 Series B	ZZZZBS	Other Balance Sheet	Liability
	237MC0	Accrued Interest EGMA 2022 Series C	ZZZZBS	Other Balance Sheet	Liability
	237MD0	Accrued Interest EGMA 2023 Series D	ZZZZBS	Other Balance Sheet	Liability
	237PA0	Accrued Interest PSNH 2019 Series T	ZZZZBS	Other Balance Sheet	Liability
	237PB0	Accrued Interest PSNH 2020 Series U	ZZZZBS	Other Balance Sheet	Liability
	237PC0	Accrued Interest PSNH 2021 Series V	ZZZZBS	Other Balance Sheet	Liability
	237PD0	Accrued Interest PSNH 2023 Series W FMB	ZZZZBS	Other Balance Sheet	Liability
	237PE0	Accrued Interest PSNH 2023 Series X FMB	ZZZZBS	Other Balance Sheet	Liability
	237PF0	Accrued Interest PSNH 2024 Series Y FMB	ZZZZBS	Other Balance Sheet	Liability
	237RRB	Accrued Interest 2018 RRB	ZZZZBS	Other Balance Sheet	Liability
	237YO0	Accrued Interest YG 2018 FMB Series O	ZZZZBS	Other Balance Sheet	Liability
	237YP0	Accrued Interest YG 2019 Series P	ZZZZBS	Other Balance Sheet	Liability
	237YR0	Accrued Interest YG 2019 Series Q	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	237YU0	Accrued Interest YG 2020 Series R	ZZZZBS	Other Balance Sheet	Liability
	237YV0	Accrued Interest YG 2021 Series S	ZZZZBS	Other Balance Sheet	Liability
	237YW0	Accrued Interest YG 2021 Series T	ZZZZBS	Other Balance Sheet	Liability
	237YX0	Accrued Interest YG 2022 Series U	ZZZZBS	Other Balance Sheet	Liability
	237YY0	Accrued Interest YG 2023 Series V	ZZZZBS	Other Balance Sheet	Liability
	237YZ0	Accrued Interest YG 2023 Series W	ZZZZBS	Other Balance Sheet	Liability
	237ZA0	Accrued Interest YG 2023 Series X	ZZZZBS	Other Balance Sheet	Liability
	241061	MA Sales Tax-Manual Adjustment	ZZZZBS	Other Balance Sheet	Liability
	2411F0	CT FMLA Tax Employees	ZZZZBS	Other Balance Sheet	Liability
	241300	NC Withholding Tax	ZZZZBS	Other Balance Sheet	Liability
	241IL0	Illinois Withholding Tax	ZZZZBS	Other Balance Sheet	Liability
	241IN0	Indiana Income Tax- Employees	ZZZZBS	Other Balance Sheet	Liability
	241NJ0	NJ Income Tax-Emp	ZZZZBS	Other Balance Sheet	Liability
	241PA0	Pennsylvania Income Tax -Emp	ZZZZBS	Other Balance Sheet	Liability
	241UT0	Utah Withholding Tax	ZZZZBS	Other Balance Sheet	Liability
	241WI0	Wisconsin Income Tax- Employees	ZZZZBS	Other Balance Sheet	Liability
	2421G1	COM Clean Energy Sales Tax	ZZZZBS	Other Balance Sheet	Liability
	2421H1	Sterling Clean Sales Tax	ZZZZBS	Other Balance Sheet	Liability
	2421J1	3 Degrees Clean Sales Tax	ZZZZBS	Other Balance Sheet	Liability
	242201	Peak Supplier Refund	ZZZZBS	Other Balance Sheet	Liability
	242202	Off Peak Supplier Refund	ZZZZBS	Other Balance Sheet	Liability
	242203	Accd Liab- Rate Refunds	ZZZZBS	Other Balance Sheet	Liability
	242965	Westwood Lease Deferred Income	ZZZZBS	Other Balance Sheet	Liability
	242999	SMART Solar Temporary Receivable	ZZZZBS	Other Balance Sheet	Liability
	242BH0	Benefit Hub employee deduction	ZZZZBS	Other Balance Sheet	Liability
	242EE0	3rd Party EE Loan Payable SB Muni Current	ZZZZBS	Other Balance Sheet	Liability
	242GSF	Short Term Gas Safety Fund	ZZZZBS	Other Balance Sheet	Liability
	242RG2	Home Perf Energy Star Mod Income	ZZZZBS	Other Balance Sheet	Liability
	242RRB	RRB Est Not Incurred	ZZZZBS	Other Balance Sheet	Liability
	242RU0	Oblig Under Op Lease- Current	ZZZZBS	Other Balance Sheet	Liability
	242SVT	Short Term Liabilty SVT	ZZZZBS	Other Balance Sheet	Liability
	253999	Tax Act Credit Factor Different	ZZZZBS	Other Balance Sheet	Liability
	253COV	COVID-19 FICA Deferral	ZZZZBS	Other Balance Sheet	Liability
	253CP1	CIAC - Marion-Fairhaven CIP	ZZZZBS	Other Balance Sheet	Liability
	253CP2	Point of Interconn - MF CIAC	ZZZZBS	Other Balance Sheet	Liability
	253CP3	CIP fee carrying chg -tax adder MF	ZZZZBS	Other Balance Sheet	Liability
	253CP4	POI carrying chgs - MF tax adder	ZZZZBS	Other Balance Sheet	Liability
	253CVR	COVID-19 Reserve	ZZZZBS	Other Balance Sheet	Liability
	253EE0	3rd Party EE Loan Payable SB Muni NC	ZZZZBS	Other Balance Sheet	Liability
	253GSF	Gas Safety Fund	ZZZZBS	Other Balance Sheet	Liability
	253ISX	Other Dfd Interconnect Sec Dep- ICB	ZZZZBS	Other Balance Sheet	Liability
	253NRS	NRES Long Term Liability Account	ZZZZBS	Other Balance Sheet	Liability
	253RRB	Payable to PSNH Ratepayers	ZZZZBS	Other Balance Sheet	Liability
	253RU0	Oblig Under Op Lease- Non-Current	ZZZZBS	Other Balance Sheet	Liability
	253SVT	Long Term Liability SVT	ZZZZBS	Other Balance Sheet	Liability
	254003	Energy Efficiency Loans	ZZZZBS	Other Balance Sheet	Liability
	254040	Local Distrb Recon Adj LDAC- Liab	ZZZZBS	Other Balance Sheet	Liability
	254060	Consultant Expend -LDAC Liab	ZZZZBS	Other Balance Sheet	Liability
	254070	Geothermal Program- Liab	ZZZZBS	Other Balance Sheet	Liability
	254080	Balancing Penalty Credit LDAC- Liab	ZZZZBS	Other Balance Sheet	Liability
	254110	Deferred Storm Costs Post 2022-Liab	ZZZZBS	Other Balance Sheet	Liability
	254125	RSA 125-O	ZZZZBS	Other Balance Sheet	Liability
	254380	SMART Solar Cost Recovery Mech	ZZZZBS	Other Balance Sheet	Liability
	2543M0	Other Reg Liab - Medvantage APBO	ZZZZBS	Other Balance Sheet	Liability

	Account	FERC Description	Level	Description	FERC Hierarchy
	254AG0	Attorney General Tracker	ZZZZBS	Other Balance Sheet	Liability
	254AMI	Advanced Metering Infras- Liab	ZZZZBS	Other Balance Sheet	Liability
	254ARA	Acquired EGMA regulatory liability	ZZZZBS	Other Balance Sheet	Liability
	254BBP	Chapter 340 Adder- Burgess Reg Liab	ZZZZBS	Other Balance Sheet	Liability
	254CAD	Capital Add Deferral-Liab	ZZZZBS	Other Balance Sheet	Liability
	254CEF	Clean Energy Fund	ZZZZBS	Other Balance Sheet	Liability
	254CPT	Capital Tracker Deferral- L	ZZZZBS	Other Balance Sheet	Liability
	254DOE	Track SBC Funding for DOE	ZZZZBS	Other Balance Sheet	Liability
	254EEP	Energy Efficiency Tracker-Liab	ZZZZBS	Other Balance Sheet	Liability
	254ERA	Environmental Remediation Adder- Liab	ZZZZBS	Other Balance Sheet	Liability
	254EX0	Exogenous Property Tax- Liab	ZZZZBS	Other Balance Sheet	Liability
	254FFF	Deferral-Fee for Free Pay	ZZZZBS	Other Balance Sheet	Liability
	254GET	Deferred GET Liability	ZZZZBS	Other Balance Sheet	Liability
	254GN0	Tax Rate Change FAS109 Generation	ZZZZBS	Other Balance Sheet	Liability
	254GP0	Gain on Property Sale	ZZZZBS	Other Balance Sheet	Liability
	254NHA	New Hampshire Assess Def	ZZZZBS	Other Balance Sheet	Liability
	254NMA	Net Metering Adder- Liability	ZZZZBS	Other Balance Sheet	Liability
	254PB0	PBOP Transmission Tracker Reg Liab	ZZZZBS	Other Balance Sheet	Liability
	254PT1	Property tax settlement proceeds	ZZZZBS	Other Balance Sheet	Liability
	254RB0	Rate Base Offset -Reg Liab GM + 2B	ZZZZBS	Other Balance Sheet	Liability
	254RES	Reserve for EGMA Pension Tracker	ZZZZBS	Other Balance Sheet	Liability
	254RPS	Renewable Portfolio Standard- Liab	ZZZZBS	Other Balance Sheet	Liability
	254RRA	RRA Tracker Deferral- Liab	ZZZZBS	Other Balance Sheet	Liability
	254TAX	Federal Tax Rate Change	ZZZZBS	Other Balance Sheet	Liability
	254TRC	Tax Rate Change Mass DPU	ZZZZBS	Other Balance Sheet	Liability
	254TXG	Tax Rate Change Generation FAS109	ZZZZBS	Other Balance Sheet	Liability
	254TXR	2017 Tax Refor Reg Tracker- Reg IIB	ZZZZBS	Other Balance Sheet	Liability
	254VEG	Veg Mgmt - PPAM Reg Liab Deferral	ZZZZBS	Other Balance Sheet	Liability
	283GN0	ADIT 283 Generation	ZZZZBS	Other Balance Sheet	Liability
	283GN1	FAS109 Generation	ZZZZBS	Other Balance Sheet	Liability
	101NSC	DBPLans NonSvc Capital + Defri	ZZZZCR	Capital and Removal	Asset
	101SVC	DBPlans Service Capital	ZZZZCR	Capital and Removal	Asset
	107NSC	CWIP-DBPlans NonSvc Capital	ZZZZCR	Capital and Removal	Asset
	107OFF	ES Charges- GM Offset	ZZZZCR	Capital and Removal	Asset
	107SVC	CWIP-DBPlans Service Capital	ZZZZCR	Capital and Removal	Asset
	908SM0	EE Program Cost Smart Meter Pilot	ZZZZEE	Energy Efficiency	Expense
	555CEF	Subscriber Credits	ZZZZFP	Fuel and Purchased Power	Expense
	555SLR	Solar Revenues	ZZZZFP	Fuel and Purchased Power	Expense
	56140X	S+D for RNS ICP	ZZZZFP	Fuel and Purchased Power	Expense
	92002X	A+G Misc	ZZZZOM	Operation and Maintenance	Expense
	920EXE	Senior Team Wind Time Charging	ZZZZOM	Operation and Maintenance	Expense
	926NSC	Pension + Benefits Svc Part only	ZZZZOM	Operation and Maintenance	Expense
	926SVC	DBPlans Service Cost	ZZZZOM	Operation and Maintenance	Expense
	931200	Variable Lease Cost	ZZZZOM	Operation and Maintenance	Expense
	905025	New Start Supplier Forgiveness	ZZZZOM	Operation and Maintenance	Expense
	905100	Autopay Enrollment Incentive	ZZZZOM	Operation and Maintenance	Expense
	403800	Depreciation Expense SaaS	ZZZZOM	Operation and Maintenance	Expense
	421640	Expenses Assoc w Fees	ZZZZOM	Operation and Maintenance	Revenue
	403NSC	DBPlans NonSvc Amortization	ZZZZOS	Other Income Statement	Expense
	403SVC	DBPlans Service Portion Depr	ZZZZOS	Other Income Statement	Expense
	40730X	Regulatory Debits Elim	ZZZZOS	Other Income Statement	Expense
	407RRB	RRB Regulatory Debits	ZZZZOS	Other Income Statement	Expense
	408030	NC Unemployment Expense	ZZZZOS	Other Income Statement	Expense
	408DF0	DC FMLA Tax Expense	ZZZZOS	Other Income Statement	Expense

ACCOUNTING MANUAL Accounts (Sequential)

Account	FERC Description	Level	Description	FERC Hierarchy
408IL0	Illinois Unemployment Tax	ZZZZOS	Other Income Statement	Expense
408IN0	Indiana Unemployment Tax Expense	ZZZZOS	Other Income Statement	Expense
408MF0	MA FMLA Tax Expense	ZZZZOS	Other Income Statement	Expense
408NJ0	NJ Unemployment Tax Exp	ZZZZOS	Other Income Statement	Expense
408PA0	Penn Unemployment Tax Exp	ZZZZOS	Other Income Statement	Expense
408UT0	Utah Unemployment Tax Expens	ZZZZOS	Other Income Statement	Expense
408WI0	Wisconsin Unemployment Tax Expense	ZZZZOS	Other Income Statement	Expense
418842	ASC 842 Lessor Non Oper Rental Revs	ZZZZOS	Other Income Statement	Revenue
419RRX	Interest Inc -RRB	ZZZZOS	Other Income Statement	Revenue
4210NF	Donations- Foundation	ZZZZOS	Other Income Statement	Revenue
4211N0	Gain Disposition of Non Utility Prop	ZZZZOS	Other Income Statement	Revenue
4212N0	Loss Disposition of Non Util Prop	ZZZZOS	Other Income Statement	Revenue
42151X	Miscellaneous Income ICP	ZZZZOS	Other Income Statement	Revenue
42163X	Rev Assoc with Fees- RRB	ZZZZOS	Other Income Statement	Revenue
421ATX	Regulatory Asset Amort-RRB	ZZZZOS	Other Income Statement	Revenue
421RRX	Rev + Exp Clearing Account	ZZZZOS	Other Income Statement	Revenue
421RTX	Reg Asset Amort	ZZZZOS	Other Income Statement	Expense
425RB0	Rate Base-Reg Liab GM + 2B	ZZZZOS	Other Income Statement	Expense
42710X	RRB Interest Elim	ZZZZOS	Other Income Statement	Expense
427RRB	RRB Interest	ZZZZOS	Other Income Statement	Expense
431700	Capitalized Interest Costs	ZZZZOS	Other Income Statement	Expense
449120	Revenues for Refund	ZZZZOS	Other Income Statement	Revenue
45102X	Misc Service Revenue - Elim	ZZZZOS	Other Income Statement	Revenue
454842	ASC 842 Lessor Rental Revs	ZZZZOS	Other Income Statement	Revenue
489850	Municipal Firm Transportation	ZZZZOS	Other Income Statement	Revenue
489910	Marketer Capicity + Demand Sales	ZZZZOS	Other Income Statement	Revenue
493842	ASC 842 Gas Lessor Rental Revs	ZZZZOS	Other Income Statement	Revenue
999999	Accounting Use Only	ZZZZOS	Other Income Statement	Expense
151E10	Fuel Stock Coal Pile E	ZZZZBS	Other Balance Sheet	Asset
1811E0	Unamortized Issue Exp CL+P 5.50% 2009 SerA Due02-2019	ZZZZBS	Other Balance Sheet	Asset
1816E0	Unamort Debt Issue Exp CL+P 1.55% PCRB1996 SerADue5-2031	ZZZZBS	Other Balance Sheet	Asset
2211E0	2009 CL+P 5.50% SerA Due02-2019	ZZZZBS	Other Balance Sheet	Liability
2246E0	1996 CL+P 1.55% PCRB SerADue5-2031	ZZZZBS	Other Balance Sheet	Liability
2261E0	Unamortized Discount 2009 CL+P 5.50% SerA Due02-2019	ZZZZBS	Other Balance Sheet	Liability
2283E0	Medicare Subsidy Asset Pre - FAS 158	ZZZZBS	Other Balance Sheet	Liability
2371E0	Accrued Interest CL+P 5.50% 2009 SerA Due02-2019	ZZZZBS	Other Balance Sheet	Liability
2376E0	Accrued Interest CL+P 1996 1.55% PCRB SerADue5-2031	ZZZZBS	Other Balance Sheet	Liability
242E10	ST EIP - Odd Yrs	ZZZZBS	Other Balance Sheet	Liability
242E20	ST EIP - Even Yrs	ZZZZBS	Other Balance Sheet	Liability
242E30	LT EIP in ST Odd Years	ZZZZBS	Other Balance Sheet	Liability
242E40	LT EIP in ST Even Years	ZZZZBS	Other Balance Sheet	Liability
2531E0	Trans Serv Tariff Deposit-Altresco	ZZZZBS	Other Balance Sheet	Liability
253E10	LT EIP - Odd Yrs	ZZZZBS	Other Balance Sheet	Liability
253E20	LT EIP - Even Yrs	ZZZZBS	Other Balance Sheet	Liability
253E30	Phantom Shares	ZZZZBS	Other Balance Sheet	Liability
253E40	10-12 Perf Cash Incentive Plan	ZZZZBS	Other Balance Sheet	Liability
254E10	Inter Co Deferral Amounts	ZZZZBS	Other Balance Sheet	Liability
000000	Default	ZZZZOS	Other Income Statement	Expense

ACCOUNTING MANUAL End

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