

Attachment A
Biography of Michael J. Auseré



Michael J. Auseré is Vice President – Energy Planning & Economics for Eversource Energy (formerly Northeast Utilities). Michael’s responsibilities include business development, market analysis and project analysis for Eversource and its subsidiaries. Prior to his current role, Michael was the Vice President – Financial Planning & Analysis and was responsible for corporate financial forecasting, planning and analysis and transaction support for Eversource and its subsidiaries.

Michael joined Eversource in 2009 from Energy Future Holdings (EFH) in Dallas, Texas, where he was Vice President of Planning and Analysis for EFH’s electricity generation and wholesale marketing and trading businesses. Michael also previously served as Vice President and Controller for EFH’s retail and wholesale marketing and trading businesses. Formerly known as TXU Corporation, EFH is the largest power generator in Texas.

Prior to joining EFH in 2000, Michael spent eight years with PricewaterhouseCoopers in work that was heavily focused on the energy sector. His assignments included lead manager on the worldwide audit of ExxonMobil.

Michael is a Certified Public Accountant who graduated from the University of Texas in Austin with a Bachelor of Business Administration in Accounting and a Master in Professional Accounting.

Attachment B

Eversource Energy Statement of Assets and Liabilities

NORTHEAST UTILITIES AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

(Thousands of Dollars)	As of December 31,	
	2014	2013
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 38,703	\$ 43,364
Receivables, Net	856,346	765,391
Unbilled Revenues	211,758	224,982
Taxes Receivable	337,307	16,629
Fuel, Materials and Supplies	349,664	303,233
Regulatory Assets	672,493	535,791
Prepayments and Other Current Assets	226,194	197,659
Total Current Assets	2,692,465	2,087,049
Property, Plant and Equipment, Net	18,647,041	17,576,186
Deferred Debits and Other Assets:		
Regulatory Assets	4,054,086	3,758,694
Goodwill	3,519,401	3,519,401
Marketable Securities	515,025	488,515
Other Long-Term Assets	349,957	365,692
Total Deferred Debits and Other Assets	8,438,469	8,132,302
Total Assets	\$ 29,777,975	\$ 27,795,537
LIABILITIES AND CAPITALIZATION		
Current Liabilities:		
Notes Payable	\$ 956,825	\$ 1,093,000
Long-Term Debt - Current Portion	245,583	533,346
Accounts Payable	868,231	742,251
Regulatory Liabilities	235,022	204,278
Other Current Liabilities	828,720	702,776
Total Current Liabilities	3,134,381	3,275,651
Deferred Credits and Other Liabilities:		
Accumulated Deferred Income Taxes	4,467,473	4,029,026
Regulatory Liabilities	515,144	502,984
Derivative Liabilities	409,632	624,050
Accrued Pension, SERP and PBOP	1,638,558	896,844
Other Long-Term Liabilities	874,387	923,053
Total Deferred Credits and Other Liabilities	7,905,194	6,975,957
Capitalization:		
Long-Term Debt	8,606,017	7,776,833
Noncontrolling Interest - Preferred Stock of Subsidiaries	155,568	155,568
Equity:		
Common Shareholders' Equity:		
Common Shares	1,666,796	1,665,351
Capital Surplus, Paid In	6,235,834	6,192,765
Retained Earnings	2,448,661	2,125,980
Accumulated Other Comprehensive Loss	(74,009)	(46,031)
Treasury Stock	(300,467)	(326,537)
Common Shareholders' Equity	9,976,815	9,611,528
Total Capitalization	18,738,400	17,543,929
Commitments and Contingencies (Note 11)		
Total Liabilities and Capitalization	\$ 29,777,975	\$ 27,795,537

The accompanying notes are an integral part of these consolidated financial statements.

NORTHEAST UTILITIES AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME

(Thousands of Dollars, Except Share Information)	For the Years Ended December 31,		
	2014	2013	2012
Operating Revenues	\$ 7,741,856	\$ 7,301,204	\$ 6,273,787
Operating Expenses:			
Purchased Power, Fuel and Transmission	3,021,550	2,482,954	2,084,364
Operations and Maintenance	1,427,589	1,514,986	1,583,070
Depreciation	614,657	610,777	519,010
Amortization of Regulatory Assets, Net	10,704	206,322	79,762
Amortization of Rate Reduction Bonds	-	42,581	142,019
Energy Efficiency Programs	473,127	401,919	313,149
Taxes Other Than Income Taxes	561,380	512,230	434,207
Total Operating Expenses	6,109,007	5,771,769	5,155,581
Operating Income	1,632,849	1,529,435	1,118,206
Interest Expense:			
Interest on Long-Term Debt	345,001	340,970	316,987
Interest on Rate Reduction Bonds	-	422	6,168
Other Interest	17,105	(2,693)	6,790
Interest Expense	362,106	338,699	329,945
Other Income, Net	24,619	29,894	19,742
Income Before Income Tax Expense	1,295,362	1,220,630	808,003
Income Tax Expense	468,297	426,941	274,926
Net Income	827,065	793,689	533,077
Net Income Attributable to Noncontrolling Interests	7,519	7,682	7,132
Net Income Attributable to Controlling Interest	\$ 819,546	\$ 786,007	\$ 525,945
Basic Earnings Per Common Share	\$ 2.59	\$ 2.49	\$ 1.90
Diluted Earnings Per Common Share	\$ 2.58	\$ 2.49	\$ 1.89
Weighted Average Common Shares Outstanding:			
Basic	316,136,748	315,311,387	277,209,819
Diluted	317,417,414	316,211,160	277,993,631

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

Net Income	\$ 827,065	\$ 793,689	\$ 533,077
Other Comprehensive Income/(Loss), Net of Tax:			
Qualified Cash Flow Hedging Instruments	2,037	2,049	1,971
Changes in Unrealized Gains/(Losses) on Other Securities	315	(940)	217
Changes in Funded Status of Pension, SERP and PBOP Benefit Plans	(30,330)	25,714	(4,356)
Other Comprehensive Income/(Loss), Net of Tax	(27,978)	26,823	(2,168)
Comprehensive Income Attributable to Noncontrolling Interests	(7,519)	(7,682)	(7,132)
Comprehensive Income Attributable to Controlling Interest	\$ 791,568	\$ 812,830	\$ 523,777

The accompanying notes are an integral part of these consolidated financial statements.

NORTHEAST UTILITIES AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMMON SHAREHOLDERS' EQUITY

(Thousands of Dollars, Except Share Information)	Common Shares		Capital Surplus, Paid In	Retained Earnings	Accumulated Other Comprehensive Income/(Loss)	Treasury Stock	Total Common Shareholders' Equity
	Shares	Amount					
Balance as of January 1, 2012	177,158,692	\$ 980,264	\$ 1,797,884	\$ 1,651,875	\$ (70,686)	\$ (346,667)	\$ 4,012,670
Net Income				533,077			533,077
Shares Issued in Connection with NSTAR Merger	136,048,595	680,243	4,358,027				5,038,270
Other Equity Impacts of Merger with NSTAR			2,938	421			3,359
Dividends on Common Shares - \$1.32 Per Share				(375,527)			(375,527)
Dividends on Preferred Stock				(7,029)			(7,029)
Issuance of Common Shares, \$5 Par Value	408,018	2,040	11,287				13,327
Long-Term Incentive Plan Activity				(3,897)			(3,897)
Issuance of Treasury Shares to Fund ESOP	438,329		8,454			8,043	16,497
Other Changes in Shareholders' Equity			8,574				8,574
Net Income Attributable to Noncontrolling Interests				(103)			(103)
Other Comprehensive Loss					(2,168)		(2,168)
Balance as of December 31, 2012	314,053,634	1,662,547	6,183,267	1,802,714	(72,854)	(338,624)	9,237,050
Net Income				793,689			793,689
Dividends on Common Shares - \$1.47 Per Share				(462,741)			(462,741)
Dividends on Preferred Stock				(7,682)			(7,682)
Issuance of Common Shares, \$5 Par Value	560,848	2,804	8,274				11,078
Long-Term Incentive Plan Activity				(10,748)			(10,748)
Issuance of Treasury Shares	659,077		17,381			12,087	29,468
Other Changes in Shareholders' Equity			(5,409)				(5,409)
Other Comprehensive Income					26,823		26,823
Balance as of December 31, 2013	315,273,559	1,665,351	6,192,765	2,125,980	(46,031)	(326,537)	9,611,528
Net Income				827,065			827,065
Dividends on Common Shares - \$1.57 Per Share				(496,524)			(496,524)
Dividends on Preferred Stock				(7,519)			(7,519)
Issuance of Common Shares, \$5 Par Value	288,941	1,445	5,164				6,609
Long-Term Incentive Plan Activity				(9,569)			(9,569)
Issuance of Treasury Shares	1,420,837		37,817			26,070	63,887
Other Changes in Shareholders' Equity			9,657	(341)			9,316
Other Comprehensive Loss					(27,978)		(27,978)
Balance as of December 31, 2014	316,983,337	\$ 1,666,796	\$ 6,235,834	\$ 2,448,661	\$ (74,009)	\$ (300,467)	\$ 9,976,815

The accompanying notes are an integral part of these consolidated financial statements.

Attachment B-1
PSNH Financial Statements – Source 2014 Northeast Utilities Form 10-K

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE AND SUBSIDIARY
CONSOLIDATED BALANCE SHEETS

(Thousands of Dollars)	As of December 31,	
	2014	2013
ASSETS		
Current Assets:		
Cash	\$ 489	\$ 130
Receivables, Net	80,151	76,331
Accounts Receivable from Affiliated Companies	3,194	90
Unbilled Revenues	40,181	38,344
Fuel, Materials and Supplies	148,139	128,736
Regulatory Assets	111,705	92,194
Prepayments and Other Current Assets	42,392	24,100
Total Current Assets	426,251	359,925
Property, Plant and Equipment, Net	2,635,844	2,467,556
Deferred Debits and Other Assets:		
Regulatory Assets	293,115	219,346
Other Long-Term Assets	39,228	39,891
Total Deferred Debits and Other Assets	332,343	259,237
Total Assets	\$ 3,394,438	\$ 3,086,718
LIABILITIES AND CAPITALIZATION		
Current Liabilities:		
Notes Payable to NU Parent	\$ 90,500	\$ 86,500
Long-Term Debt - Current Portion	-	50,000
Accounts Payable	93,349	82,920
Accounts Payable to Affiliated Companies	33,734	22,040
Regulatory Liabilities	16,044	20,643
Accumulated Deferred Income Taxes	36,164	28,596
Other Current Liabilities	38,969	51,729
Total Current Liabilities	308,760	342,428
Deferred Credits and Other Liabilities:		
Accumulated Deferred Income Taxes	587,292	500,166
Regulatory Liabilities	51,372	51,723
Accrued Pension, SERP and PBOP	93,243	15,272
Other Long-Term Liabilities	50,155	46,247
Total Deferred Credits and Other Liabilities	782,062	613,408
Capitalization:		
Long-Term Debt	1,076,286	999,006
Common Stockholder's Equity:		
Common Stock	-	-
Capital Surplus, Paid In	748,240	701,911
Retained Earnings	486,459	438,515
Accumulated Other Comprehensive Loss	(7,369)	(8,550)
Common Stockholder's Equity	1,227,330	1,131,876
Total Capitalization	2,303,616	2,130,882
Commitments and Contingencies (Note 11)		
Total Liabilities and Capitalization	\$ 3,394,438	\$ 3,086,718

The accompanying notes are an integral part of these consolidated financial statements.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF INCOME

(Thousands of Dollars)	For the Years Ended December 31,		
	2014	2013	2012
Operating Revenues	\$ 959,500	\$ 935,402	\$ 988,013
Operating Expenses:			
Purchased Power, Fuel and Transmission	313,732	269,754	319,253
Operations and Maintenance	261,848	267,797	263,234
Depreciation	98,436	91,581	87,602
Amortization of Regulatory Liabilities, Net	(29,602)	(20,387)	(24,086)
Amortization of Rate Reduction Bonds	-	19,748	56,645
Energy Efficiency Programs	14,286	14,494	14,245
Taxes Other Than Income Taxes	71,417	67,196	66,025
Total Operating Expenses	730,117	710,183	782,918
Operating Income	229,383	225,219	205,095
Interest Expense:			
Interest on Long-Term Debt	45,116	44,370	46,228
Interest on Rate Reduction Bonds	-	(154)	2,687
Other Interest	233	1,960	1,313
Interest Expense	45,349	46,176	50,228
Other Income, Net	2,045	3,455	3,008
Income Before Income Tax Expense	186,079	182,498	157,875
Income Tax Expense	72,135	71,101	60,993
Net Income	\$ 113,944	\$ 111,397	\$ 96,882

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

Net Income	\$ 113,944	\$ 111,397	\$ 96,882
Other Comprehensive Income, Net of Tax:			
Qualified Cash Flow Hedging Instruments	1,162	1,162	1,162
Changes in Unrealized Gains/(Losses) on Other Securities	19	(54)	13
Changes in Funded Status of SERP Benefit Plan	-	(3)	2
Other Comprehensive Income, Net of Tax	1,181	1,105	1,177
Comprehensive Income	\$ 115,125	\$ 112,502	\$ 98,059

The accompanying notes are an integral part of these consolidated financial statements.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF COMMON STOCKHOLDER'S EQUITY

(Thousands of Dollars, Except Stock Information)	Common Stock		Capital Surplus, Paid In	Retained Earnings	Accumulated Other Comprehensive Income/(Loss)	Total Common Stockholder's Equity
	Stock	Amount				
Balance as of January 1, 2012	301	\$ -	\$ 700,285	\$ 388,910	\$ (10,832)	\$ 1,078,363
Net Income				96,882		96,882
Dividends on Common Stock				(90,674)		(90,674)
Allocation of Benefits - ESOP			767			767
Other Comprehensive Income					1,177	1,177
Balance as of December 31, 2012	301	-	701,052	395,118	(9,655)	1,086,515
Net Income				111,397		111,397
Dividends on Common Stock				(68,000)		(68,000)
Allocation of Benefits - ESOP			859			859
Other Comprehensive Income					1,105	1,105
Balance as of December 31, 2013	301	-	701,911	438,515	(8,550)	1,131,876
Net Income				113,944		113,944
Dividends on Common Stock				(66,000)		(66,000)
Capital Contributions from NU Parent			45,000			45,000
Allocation of Benefits - ESOP			1,329			1,329
Other Comprehensive Income					1,181	1,181
Balance as of December 31, 2014	301	\$ -	\$ 748,240	\$ 486,459	\$ (7,369)	\$ 1,227,330

The accompanying notes are an integral part of these consolidated financial statements.

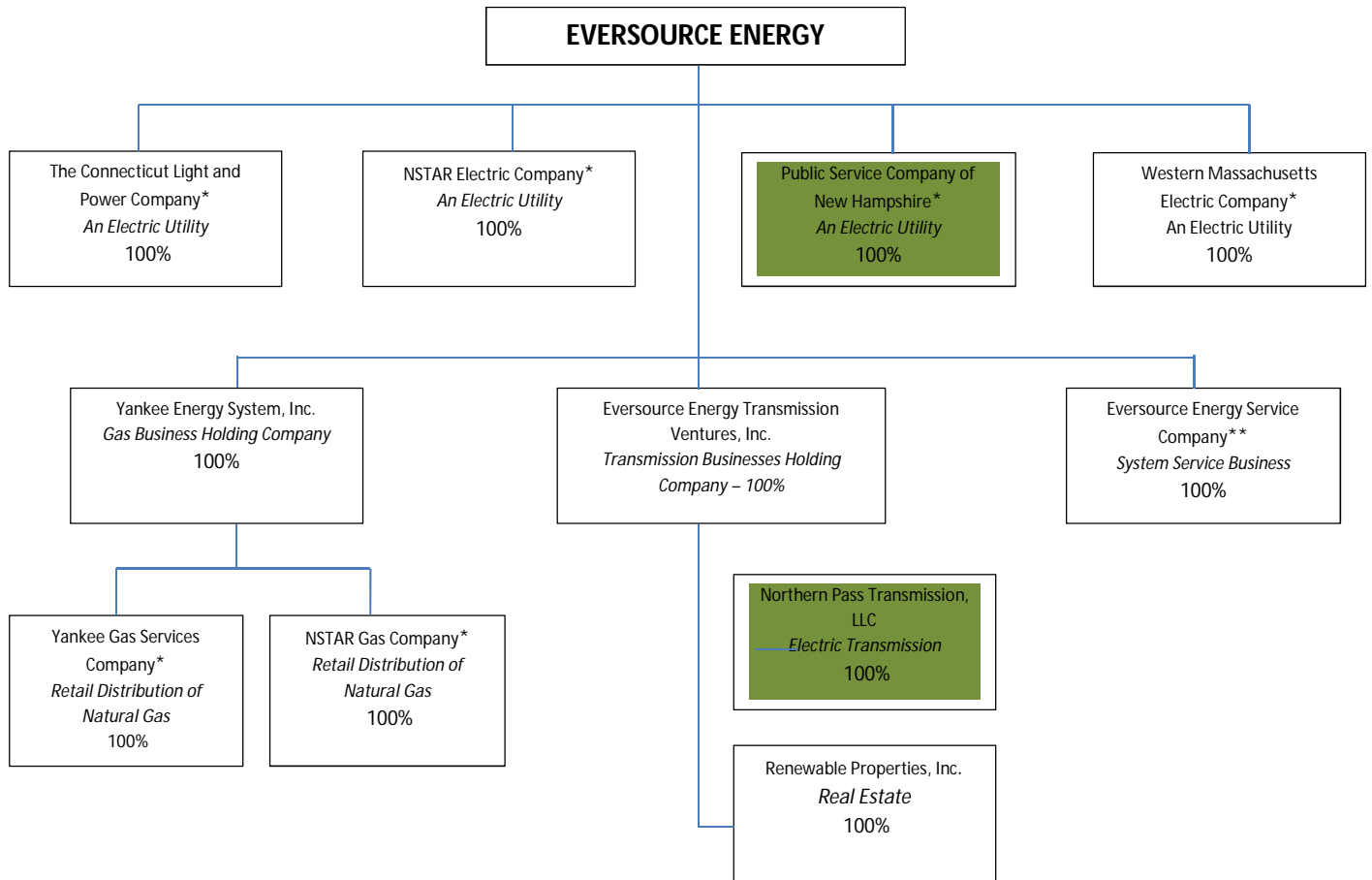
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF CASH FLOWS

(Thousands of Dollars)	For the Years Ended December 31,		
	2014	2013	2012
Operating Activities:			
Net Income	\$ 113,944	\$ 111,397	\$ 96,882
Adjustments to Reconcile Net Income to Net Cash Flows			
Provided by Operating Activities:			
Depreciation	98,436	91,581	87,602
Deferred Income Taxes	94,813	75,693	58,552
Pension, SERP and PBOP Expense	7,197	26,846	26,312
Pension and PBOP Contributions	(2,482)	(112,964)	(96,880)
Regulatory Underrecoveries, Net	(11,875)	(8,481)	(183)
Amortization of Regulatory Liabilities, Net	(29,602)	(20,387)	(24,086)
Amortization of Rate Reduction Bonds	-	19,748	56,645
Proceeds from DOE Damages Claim	14,453	-	-
Other	10,095	16,079	11,205
Changes in Current Assets and Liabilities:			
Receivables and Unbilled Revenues, Net	(15,576)	2,412	(84)
Fuel, Materials and Supplies	(19,403)	(33,391)	25,897
Taxes Receivable/Accrued, Net	(23,857)	26,462	(9,752)
Accounts Payable	17,796	2,632	(15,248)
Other Current Assets and Liabilities, Net	(5,972)	(9,520)	13,436
Net Cash Flows Provided by Operating Activities	<u>247,967</u>	<u>188,107</u>	<u>230,298</u>
Investing Activities:			
Investments in Property, Plant and Equipment	(256,159)	(186,009)	(203,902)
Decrease in Notes Receivable from Affiliate	-	-	55,900
(Increase)/Decrease in Special Deposits	(1,013)	22,040	4,200
Other Investing Activities	(139)	(88)	(135)
Net Cash Flows Used in Investing Activities	<u>(257,311)</u>	<u>(164,057)</u>	<u>(143,937)</u>
Financing Activities:			
Cash Dividends on Common Stock	(66,000)	(68,000)	(90,674)
Increase in Short-Term Debt	4,000	23,200	-
Issuance of Long-Term Debt	75,000	250,000	-
Retirements of Long-Term Debt	(50,000)	(198,235)	-
Retirements of Rate Reduction Bonds	-	(29,294)	(56,074)
Increase in Notes Payable to NU Parent	-	-	63,300
Capital Contributions from NU Parent	45,000	-	-
Other Financing Activities	1,703	(4,084)	(476)
Net Cash Flows Provided by/(Used in) Financing Activities	<u>9,703</u>	<u>(26,413)</u>	<u>(83,924)</u>
Net Increase/(Decrease) in Cash	359	(2,363)	2,437
Cash - Beginning of Year	130	2,493	56
Cash - End of Year	<u>\$ 489</u>	<u>\$ 130</u>	<u>\$ 2,493</u>

The accompanying notes are an integral part of these consolidated financial statements.

Attachment C

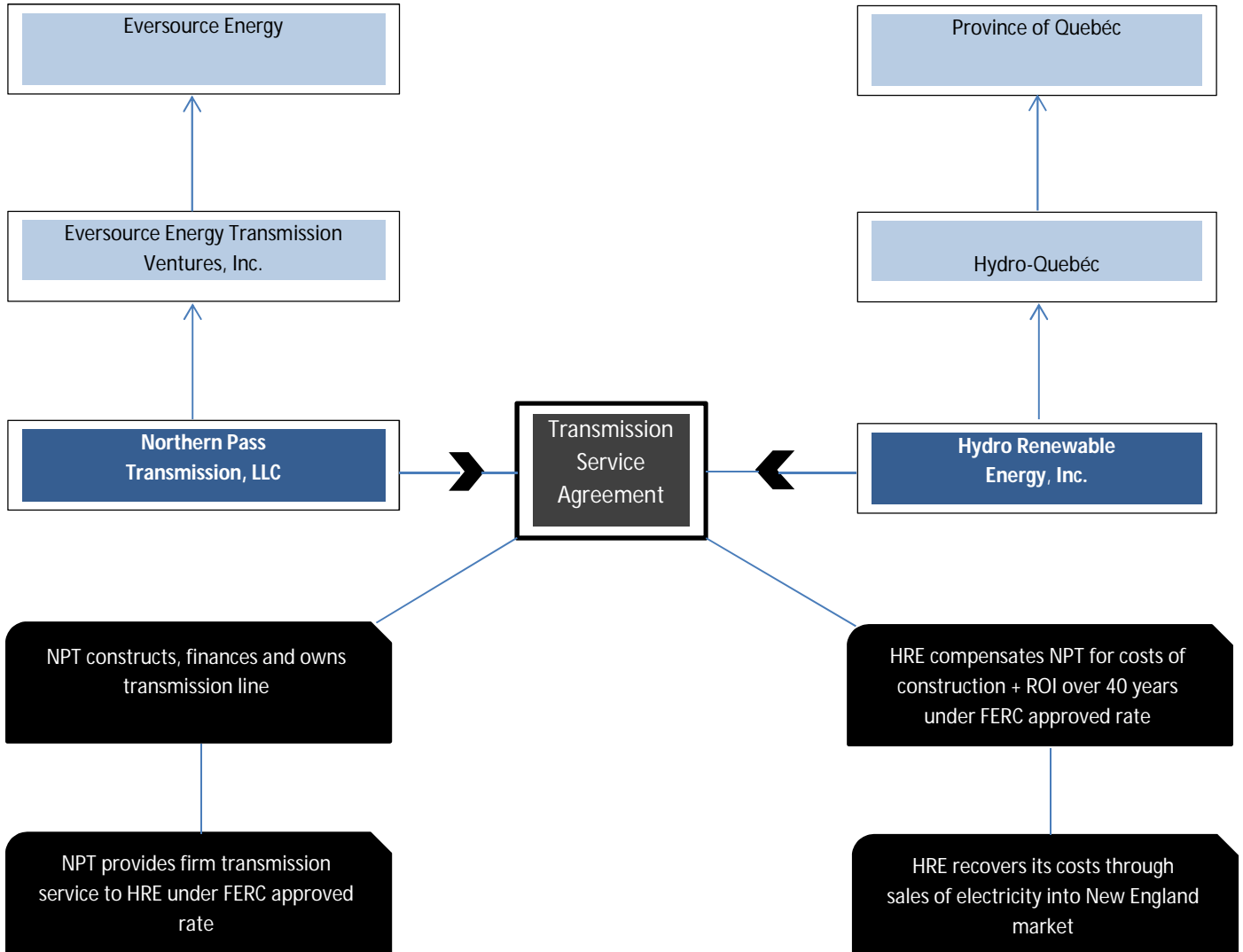
Eversource Energy Corporate Chart Of Major Subsidiaries Effective April 30, 2015



*dba Eversource Energy

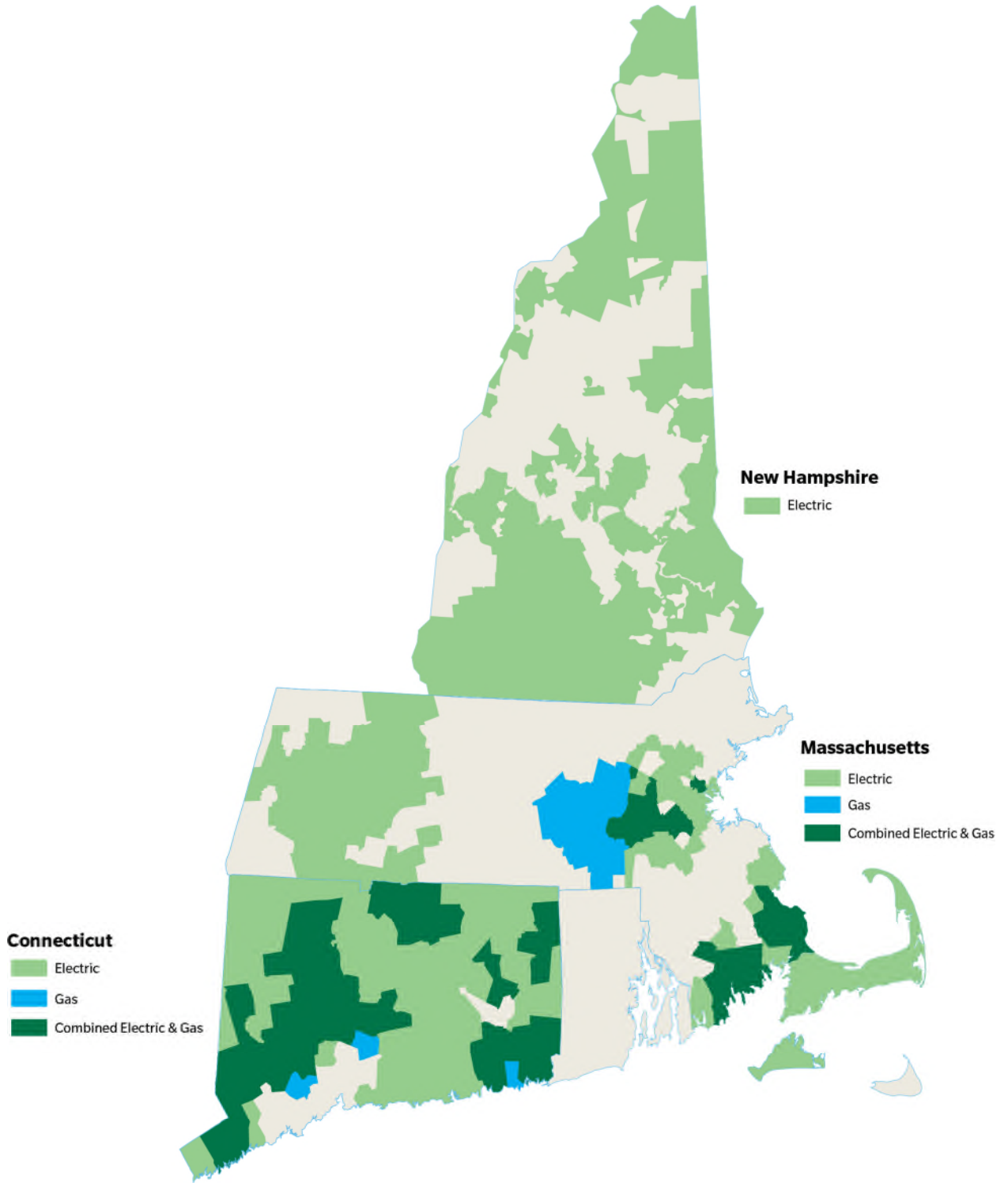
Attachment D

The Transmission Service Agreement



Attachment E

Eversource Service Territory Map



Attachment F

Eversource Energy Selected Consolidated Financial Data – Balance Sheet and Income Statement

<i>(Millions of Dollars)</i>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Balance Sheet Data:			
Property, Plant and Equipment, Net	\$18,647	\$17,576	\$16,605
Total Assets	29,778	27,796	28,303
Total Capitalization (a)	18,984	18,077	17,356
Income Statement Data:			
Operating Revenues	7,742	7,301	6,274
Net Income	827	794	533

(a) Includes portions due within one year

Source: 2014 Eversource Energy Form 10-K, page 26

Attachment G

Eversource Energy Selected Consolidated Cash Flow Data – Funds from Operations and Debt Issuances

<i>(Millions of Dollars)</i>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>Total</u>
Net Cash Flows Provided by Operating Activities	\$ 1,635	\$ 1,664	\$ 1,161	\$ 4,460
Issuance of Long-Term Debt	725	1,680	850	3,255
Increase / (Decrease) in Short-Term Debt	285	(397)	825	713
Total	1,010	1,283	1,675	3,968

Source: 2014 Eversource Energy Form 10-K, page 67

Attachment H

Eversource Energy Projected Transmission Capital Expenditures

<i>(Millions of Dollars)</i>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Total</u>				
Eversource Energy Transmission Companies, Excluding NPT	\$706	\$ 659	\$ 601	\$ 480
\$2,446				
<u>NPT¹³</u>	<u>34</u>	<u>309</u>	<u>620</u>	<u>466</u>
Total Eversource Energy Transmission Segment	740	968	1,221	946
				3,875

Source: 2014 Eversource Energy Form 10-K, page 36

¹³ Project estimate has, subsequent to 10-K issuance, increased to \$1.6 billion in total

Attachment I

Eversource Parent Credit Ratings and Outlook (as of September 30, 2015)

<u>Fitch</u>	<u>S&P</u>		<u>Moody's</u>			
	<u>rating</u>	<u>outlook</u>	<u>rating</u>	<u>outlook</u>	<u>rating</u>	
<u>outlook</u>						
Corporate Credit Rating	A	stable	Baa1	stable	BBB+	stable

Attachment J

Hydro-Québec Credit Ratings and Outlook

<u>Fitch</u>	<u>S&P</u>		<u>Moody's</u>		
	<u>rating</u>	<u>outlook</u>	<u>rating</u>	<u>outlook</u>	<u>rating</u>
<u>outlook</u>					
Corporate Credit Rating negative	No Rating*		Aa2	stable	AA-
Senior Unsecured Debt negative	A+	n/a**	Aa2	stable	AA-

*Hydro-Québec's parent, the Province of Québec, has an issuer rating of A+ (stable) from S&P.

**S&P has not assigned a ratings outlook to Hydro-Québec's Senior Unsecured Debt.