

**WESTERN MASSACHUSETTS ELECTRIC COMPANY  
D.P.U. 10-70**

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**Western  
Massachusetts  
Electric**

100 Summer Street, 23<sup>rd</sup> Floor  
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Stephen Klionsky, Esq.

July 16, 2010

VIA HAND DELIVERY

Mark D. Marini, Secretary  
Department of Public Utilities  
One South Station, Second Floor  
Boston, MA 02110

Re: *Western Massachusetts Electric Company*, D.P.U. 10-70  
Petition for Approval of an Increase in Distribution Rates and a Decoupling  
Plan

Dear Secretary Marini:

Western Massachusetts Electric Company (“WMECO” or “Company”) hereby submits an original and nine copies of a petition for approval of (1) a general increase in distribution rates and (2) a decoupling plan. Volume 1 of the Company’s filing includes WMECO’s petition, the Letter of Explanation, the Transmittal Letter, and the proposed tariffs, all submitted pursuant to 220 C.M.R. 5.06, as well as the testimony of Peter J. Clarke, President and Chief Operating Officer of WMECO. The testimonies of other witnesses supporting the Company’s petition are found in Volumes 2 through 8. Attached to this letter is the filing fee of \$2,200.

Please contact me should you have any questions in this regard. Thank you.

Very truly yours,

Stephen Klionsky

cc: Kevin Brannelly  
Laura Olton  
Elizabeth Cellucci  
Jesse Reyes  
Danielle Rathbun  
Joseph Rogers  
Robert Sydney



approved by the Department on December 14, 2006 in D.T.E./D.P.U. 06-55.

- (5) In D.P.U. 07-50-A (July 16, 2008), the Department established a plan for jurisdictional electric and gas companies to decouple base distribution rates in order to (a) address the impacts of electricity and natural gas price increases on Massachusetts residents and businesses and (b) provide electric and gas companies with better incentives to promote a cleaner, more efficient energy future, consistent with the Green Communities Act (Chapter 169 of the Acts of 2008) (D.P.U. 07-50-A, p. 1).
- (6) Based on an analysis of WMECO's revenues, expenses and investment in rate base for the test year, January 1, 2009 through December 31, 2009, the Company has determined that its rate levels are insufficient to provide WMECO with a reasonable opportunity to recover the costs incurred to provide electric utility service to its customers.
- (7) To support the Company's base rate revenue request, its revenue decoupling proposal and its proposed rate tariffs, WMECO hereby files with the Department the testimony of the following:
  - o Peter J. Clarke, President and Chief Operating Officer of WMECO. Mr. Clarke provides an overview of WMECO's filing and the need for rate relief. Mr. Clarke also introduces WMECO's revenue decoupling mechanism and other ratemaking proposals.

- o David A. Wrona, Manager – System Planning for WMECO. Mr. Wrona presents the need for reliability-related capital projects necessary to support the Company’s system.
- o Bliss A. Young, Director – Operations for WMECO. Mr. Young presents WMECO’s requests pertaining to workforce replenishment, uncollectible costs, and storm expenses.
- o Ronald J. Amen, Principal with Concentric Energy Advisors. Mr. Amen presents the Company’s revenue decoupling mechanism.
- o James D. Simpson, Principal with Concentric Energy Advisors. Mr. Simpson presents: (1) the Company’s marginal cost of service study and (2) a mechanism that adjusts rates on an annual basis to account for inflation and productivity gains between rate cases.
- o Jeffrey L. Michelson, Manager of Revenue Requirements for Northeast Utilities Service Company. Mr. Michelson presents the Company’s revenue requirement.
- o George J. Eckenroth, Director, Corporate Financial Policy for Northeast Utilities Service Company. Mr. Eckenroth presents the Company’s rate of return analysis.
- o Keith C. Coakley, Director – Special Projects for Northeast Utilities Service Company. Mr. Coakley presents the Company’s employee compensation costs.

- o Karen H. Arendt, Manager-Benefits for Northeast Utilities Service Company. Ms. Arendt presents the Company's employee benefits costs.
  - o Dr. Ronald E. White, of Foster Associates, Inc. Dr. White presents Foster Associates' depreciation study and makes recommendations consistent with that study.
  - o Edward A. Davis, Manager – Pricing Strategy and Administration with Northeast Utilities Service Company. Mr. Davis presents the Company's allocated cost of service study and provides support for the tariffs filed by WMECO.
  - o Charles R. Goodwin, Director – Pricing Strategy and Administration with Northeast Utilities Service Company. Mr. Goodwin presents the Company proposed rate design for the recovery of the approved revenue requirement.
- (8) Consistent with the provisions of G.L. c. 164, § 94, and 220 C.M.R. 5.02(4), the proposed rate tariffs bear an effective date of August 1, 2010, which is the first day of the month following the Company's filing and at least fourteen days after the Company's filing. Should the Department exercise its statutory right to suspend the proposed tariffs for six months, new rates would go into effect February 1, 2011.


**WHEREFORE**, for the reasons set forth in this petition and in the testimony and exhibits of the Company's witnesses, Western Massachusetts Electric Company respectfully requests that the Department:

- ORDER: That the proposed tariffs are just and reasonable, and are approved;
- ORDER: That the Company's proposed revenue decoupling plan is approved;
- ORDER: That the Company's proposals for cost recovery not otherwise specified above are approved; and
- ORDER: Such other and further relief and approvals as may be necessary or appropriate.

Respectfully submitted,

WESTERN MASSACHUSETTS  
ELECTRIC COMPANY

By its attorney,



Stephen Klionsky  
100 Summer St., 23<sup>rd</sup> Floor  
Boston, MA  
617 345-1066  
klionsh@nu.com

July 16, 2010

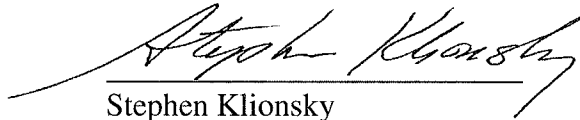
COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF PUBLIC UTILITIES

\_\_\_\_\_)  
Petition of Western Massachusetts Electric )  
Company, pursuant to G.L. c. 164, § 94 and )  
220 C.M.R. § 5.00 *et seq.* for Approval of a ) D.P.U. 10-70  
General Increase in Electric Distribution )  
Rates and for Approval of a )  
Revenue Decoupling Mechanism. )  
\_\_\_\_\_)

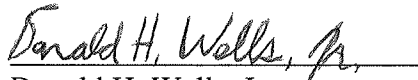
APPEARANCE OF COUNSEL

In the above-referenced proceeding, please enter the appearances of the following on behalf of Western Massachusetts Electric Company.


Respectfully submitted,



Stephen Klionsky  
100 Summer St., 23<sup>rd</sup> Floor  
Boston, MA 02110  
617 345-1066  
[klionsh@nu.com](mailto:klionsh@nu.com)



Donald H. Wells, Jr.  
100 Summer Street, 23<sup>rd</sup> Floor  
Boston, MA 02110  
617 345-1366  
[wellsdh@nu.com](mailto:wellsdh@nu.com)



Robert L. Dewees, Jr.  
Nixon Peabody LLP  
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[rdewees@nixonpeabody.com](mailto:rdewees@nixonpeabody.com)

**COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF PUBLIC UTILITIES**

---

Petition of Western Massachusetts Electric Company, pursuant to G.L. c. 164, § 94 and 220 C.M.R. § 5.00 <i>et seq.</i> for Approval of a General Increase in Electric Distribution Rates and for Approval of a Revenue Decoupling Mechanism.	D.P.U. 10-70
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**MOTION FOR ADMISSION PRO HAC VICE**

Stephen Klionsky respectfully moves for admission *pro hac vice* of Donald H. Wells, Jr. as counsel for Western Massachusetts Electric Company in the above-captioned proceeding. In support of this motion, Mr. Klionsky states as follows:

1. That Mr. Wells is an attorney with Northeast Utilities Service Company, 100 Summer Street, 23rd Floor, Boston, MA 02110, and is duly licensed to practice in the state of Virginia.
2. That Mr. Wells is a member of the bar in good standing of every jurisdiction where he has been admitted to practice.
3. That Mr. Wells has not been the subject of any prior or pending disciplinary proceedings.
4. That Mr. Wells is familiar with, and will follow, the Department's rules, procedures, timetables, and all Massachusetts laws.

WHEREFORE, Stephen Klionsky respectfully requests that Donald H. Wells, Jr. be admitted *pro hac vice* to appear on behalf of and act as counsel for Western Massachusetts Electric Company in this case.

Respectfully submitted,

WESTERN MASSACHUSETTS ELECTRIC  
COMPANY

By its attorney,

Respectfully submitted,



Stephen Klionsky  
100 Summer St., 23<sup>rd</sup> Floor  
Boston, MA  
(617) 345-1066  
BBO #275480

July 16, 2010



**Western  
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Stephen Klionsky, Esq.

July 16, 2010

VIA HAND DELIVERY

Mark D. Marini, Secretary  
Department of Public Utilities  
One South Station, Second Floor  
Boston, MA 02110

Re: *Western Massachusetts Electric Company*, D.P.U. 10-70  
Letter of Explanation

Dear Secretary Marini:

Pursuant to G.L. c. 164, § 94, and 220 C.M.R. § 5.00 *et seq.* Western Massachusetts Electric Company (“WMECO” or the “Company”) hereby seeks approval from the Department of Public Utilities (“Department”) to changes in the schedules of distribution rates and approval of a decoupling plan. This is WMECO’s Letter of Explanation, pursuant to 220 C.M.R. 5.03(1). The Company’s filing consists of the following:

- (1) Petition for Approval of Base Rate Adjustment and Revenue Decoupling.
- (2) Transmittal Letter to Kevin L. Brannelly, Director, Rates and Revenue Requirements Division.
- (3) Proposed M.D.P.U. Nos. 1026AV; 1038B; 1023C; 1037C; 1024E; 1040H; 1034R; 1035R; 1000U – 1008U; 1009Y; 1010Y; 1049A; and 1050A, to take effect on August 1, 2010.
- (4) Testimony of Peter J. Clarke, President and Chief Operating Officer of WMECO. Mr. Clarke provides an overview of WMECO’s filing, including the factors causing the Company to have to make a rate filing at this time. Mr. Clarke also introduces WMECO’s revenue decoupling mechanism and other ratemaking proposals.
- (5) Testimony of David A. Wrona, Manager -- System Planning for WMECO. Mr. Wrona will testify to the need for certain capital projects to support the Company’s system reliability.
- (6) Testimony of Bliss A. Young, Director -- Operations for WMECO. Mr. Young will present information relating to WMECO’s requests pertaining to workforce replenishment, uncollectible amounts, and storm expenses.

- (7) Testimony of Ronald J. Amen, Principal with Concentric Energy Advisors. Mr. Amen presents the Company's revenue decoupling mechanism, including a mechanism that adjusts rates on an annual basis to account for the impact on operating costs of inflation and productivity gains between rate cases.
- (8) Testimony of James D. Simpson, Principal with Concentric Energy Advisors. Mr. Simpson presents testimony on: (1) the Company's marginal cost of service study and (2) a mechanism that adjusts rates on an annual basis to account for the impact on operating costs of inflation and productivity gains between rate cases.
- (9) Testimony of Jeffrey L. Michelson, Manager of Revenue Requirements for Northeast Utilities Service Company. Mr. Michelson provides the Company's revenue requirement analysis.
- (10) Testimony of George J. Eckenroth, Director, Corporate Financial Policy for Northeast Utilities Service Company. Mr. Eckenroth presents the Company's rate of return analysis in support of the Company's base rates in this proceeding.
- (11) Testimony of Keith C. Coakley, Director -- Special Projects of Northeast Utilities Service Company and its principal subsidiaries, including WMECO. Mr. Coakley testifies to WMECO's test year pro forma costs for employee compensation.
- (12) Testimony of Karen H. Arendt, Manager -- Benefits for Northeast Utilities Service Company. Ms. Arendt presents information regarding the Company's benefits costs.
- (13) Testimony of Dr. Ronald E. White, with Foster Associates, Inc. Mr. White presents the depreciation study conducted by Foster Associates and recommends changes in depreciation rates.
- (14) Testimony of Edward A. Davis, Manager -- Pricing Strategy and Administration with Northeast Utilities Service Company. Mr. Davis presents the Company's allocated cost of service study and provides support for the tariffs filed by WMECO.
- (15) Testimony of Charles R. Goodwin, Director -- Pricing Strategy and Administration with Northeast Utilities Service Company. Mr. Goodwin presents the Company's proposed rate design for the recovery of the approved revenue requirement.

Mark D. Marini  
D.P.U. 10-70  
Letter of Explanation  
July 16, 2010  
Page 3 of 3

WMECO is requesting approval of its decoupling plan pursuant to the Department's Order in D.P.U. 07-50-A (2008). WMECO is requesting approval of its base rate increase and related rate proposals because the Company's current rates are not recovering sufficient revenues to cover the Company's annual operating costs, including a reasonable return on the capital used in furtherance of WMECO's public service obligation.

If approved by the Department, the rates proposed by the Company would represent the following:

- (1) An overall increase of \$28.382 million.
- (2) An increase of 7.0% based on current annual operating revenues, or an increase of 23.1% based on WMECO's base distribution revenues.
- (3) A monthly bill increase of \$6.32 for a non-heating residential customer receiving Basic Service using 500 kilowatthours of electricity per month.

Attached as Exhibit A is a copy of the newspaper notice that the Company proposes to publish in accordance with 220 C.M.R. §5.06. Exhibit B is a copy of the bill insert that the Company proposes to send out with customer billings in the next two months. WMECO looks forward to working with the Department on those two exhibits. Please contact me should you have any questions in regard to this filing.

Thank you.

Very truly yours,



Stephen Klionsky

Enclosures

cc: Kevin Brannelly  
Laura Olton  
Elizabeth Cellucci  
Jesse Reyes  
Danielle Rathbun  
Joseph Rogers  
Robert Sydney

**NOTICE OF FILING, PUBLIC HEARINGS AND PROCEDURAL  
CONFERENCE**

**D.P.U. 10-70**

**[Date]**

Investigation by the Department of Public Utilities on its own motion, pursuant to G.L. c. 164, § 94 and 220 C.M.R. § 5.00 *et seq.*, as to the propriety of the rates and charges set forth in the following tariffs, M.D.P.U. Nos. 1026AV; 1038B; 1023C; 1037C; 1024E; 1040H; 1034R; 1035R; 1000U – 1008U; 1009Y; 1010Y; 1049A; and 1050A, and for Approval of a Revenue Decoupling Mechanism, filed with the Department on July 16, 2010 by Western Massachusetts Electric Company.

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On July 16, 2010, Western Massachusetts Electric Company (“WMECO”) filed a petition with the Department of Public Utilities (“Department”) for approval of a general increase in its base rates designed to collect additional operating revenues of \$28.382 million. This increase represents a 7.0% increase in current operating revenues.

If the petition filed by WMECO is approved as requested, the effect on WMECO’s rates will be as follows:

- (1) An overall increase of \$28.382 million.
- (2) An increase of 7.0% based on current annual operating revenues, or an increase of 23.1% based on WMECO’s base distribution revenues.
- (3) A monthly bill increase of \$6.32 for a residential customer receiving Basic Service using 500 kilowatthours of electricity per month.

For specific customer impacts, please contact WMECO.

Pursuant to the Department’s Order in *Investigation into Rate Structures that will Promote Efficient Deployment of Demand Resources*, D.P.U. 07-50-A, p. 28 (2008), WMECO is also seeking approval of a mechanism that decouples its revenues from its sales. WMECO states that the decoupling mechanism is intended to eliminate financial barriers to the aggressive pursuit of energy efficiency measures. Further, WMECO proposes a rate mechanism for recovery of certain capital expenditures going forward and an inflation adjustment going forward.

The Attorney General of the Commonwealth of Massachusetts (“Attorney General”) has filed a notice to intervene in this proceeding pursuant to G.L. c. 12 §11E. Further, pursuant to G.L. c. 12, § 11E(b), the Attorney General has filed a notice of retention of experts and consultants to assist in her investigation of WMECO’s filing, and has requested to spend up to \$\_\_\_\_,\_\_\_\_ in this regard. Pursuant to G.L. c. 12, § 11E(b), the costs incurred by the Attorney General relative to her retention of experts and consultants are charged to WMECO and may be recovered by WMECO in its rates.

The Department has docketed this matter as D.P.U. 10-70 and has suspended the effective date of any rate adjustment until January 31, 2011 in order to investigate the propriety of WMECO's request.

The Department has scheduled the following public hearings to receive comment on WMECO's rate filing:

Amherst, MA/Springfield MA

August xx, 2010 at 7:00 p.m.

Location

Address

Pittsfield, MA

August xx, 2010 at 7:00 p.m.

Location

Address

A procedural conference in this matter will be held in the Department's offices on \_\_\_\_\_, 2010, at 10 a.m.

Persons interested in commenting on WMECO's filing may appear at any of the public hearings or may file written comments by the close of business (5:00 p.m.) on \_\_\_\_\_, 2010.

Any person who desires to participate in the evidentiary phase of this proceeding must file a written petition for leave to intervene or to participate in the proceeding no later than the close of business (5:00 p.m.) on \_\_\_\_\_, \_\_, 2010. A petition filed late may be disallowed as untimely, unless good cause is shown for waiver under 22 C.M.R. § 1.04(4). To be allowed, a petition under 220 C.M.R. § 1.03(1) must satisfy the standing requirements of G.L. c. 30A, § 10.

Any person who seeks to intervene in this matter and also desires to comment on the Attorney General's notice of retention of experts and consultants must file the appropriate documents no later than the close of business (5:00 p.m.) on \_\_\_\_\_, \_\_, 2010. Written comments, petitions for leave to intervene or to participate, and comments on the Attorney General's notice of retention of experts and consultants should be addressed to: Mark D. Marini, Secretary, Department of Public Utilities, One South Station, Boston, MA 02110. Receipt by the Department, not mailing, constitutes filing.

In addition to the above filing requirement, two (2) copies of all material filed with the Department should be sent to Selma Urman, Hearing Officer, Department of Public Utilities, One South Station, 2<sup>nd</sup> Floor, Boston, MA 0210, one (1) copy of these documents should be sent to WMECO's counsel, Stephen Klionsky, 100 Summer Street,

23<sup>rd</sup> Floor, Boston, MA 02110; and one (1) copy of these documents should be sent to Danielle Rathbun, Assistant Attorney General, Office of Ratepayer Advocacy, One Ashburton Place, Boston, MA 02108.

Further, in addition to paper filings with the Department, all documents also should be submitted to the Department in electronic format using one of the following methods: (1) by e-mail attachment to [dpu.efiling@state.ma.us](mailto:dpu.efiling@state.ma.us) and the Hearing Officer, [selma.urman@state.ma.us](mailto:selma.urman@state.ma.us); or (2) on a 3.5" disk or CD-ROM. The text of the e-mail, disk label, or CD-ROM must specify: (1) the docket number of the proceeding (D.P.U. 10-70); (2) the name of the person or company submitting the filing; and (3) a brief descriptive title of the document. The electronic filing should also include the name, title, and telephone number of the person to contact in the event of questions about the filing. All documents submitted in electronic format will be posted on the Department's website: <http://www.mass.gov/dpu>.

A copy of WMECO's filing is available for inspection during regular business hours at the following locations: \_\_\_\_\_; and at WMECO's corporate offices at One Federal Street, Building 111-4, Springfield, MA 01105; and at the Department's offices, One South Station, 2<sup>nd</sup> Floor, Boston, MA 02110. The petition is also available on the Department's website, <http://www.mass.gov/dpu>. Any person desiring further information regarding WMECO's petition should contact WMECO's counsel, Stephen Klionsky, at 617 345-1066, or [klionsh@nu.com](mailto:klionsh@nu.com).

A copy of the Attorney General's notice of retention of experts and consultants is available for inspection during regular business hours at the Attorney General's offices, One Ashburton Place, Boston, MA 02110, and at the Department's offices, One South Station, 2<sup>nd</sup> Floor, Boston, MA 02110. The Attorney General's notice of retention of experts and consultants also is available on the Department's website, <http://www.mass.gov/dpu>. Any person desiring further information regarding the Attorney General's notice of retention of experts and consultants should contact \_\_\_\_\_, Assistant Attorney General, at 617 963-2200.

Any person desiring further information regarding this notice should contact Selma Urman, Hearing Officer, Department of Public Utilities, at 617 305-3500.

## Exhibit B

### Draft Bill Insert

On July 16, 2010, Western Massachusetts Electric Company (“WMECO”) filed a petition with the Department of Public Utilities (“Department”) for approval of a general increase in its base rates designed to collect additional operating revenues of \$28.382 million. This increase represents a 7.0 percent increase in current operating revenues. WMECO is also seeking approval of a decoupling mechanism intended to eliminate the financial barriers to the aggressive pursuit of energy efficiency measures.

If the petition filed by WMECO is approved as requested, the effect on WMECO’s rates will be as follows:

- (1) An overall increase of \$28.382 million.
- (2) An increase of 7.0% based on current annual operating revenues, or an increase of 23.1% based on WMECO’s base distribution revenues.
- (3) A monthly bill increase of \$6.32 for a residential customer receiving Basic Service using 500 kilowatthours of electricity per month.

WMECO views its proposal as advancing customers’ energy needs by maintaining WMECO as an economically-viable distributor of electricity, by maintaining electric system integrity and safety, and by advancing energy efficiency.

For information regarding the specific rates proposed for each class of service, please go to [www.wmeco.com/2010 WMECO Rate Case](http://www.wmeco.com/2010%20WMECO%20Rate%20Case) or call the number on your bill. Comments on WMECO’s request may also be sent to the Department of Public Utilities, Mark D. Marini, Secretary, One South Station, 2<sup>nd</sup> Floor, Boston, MA 02110, or via e-mail to Selma Urman, Hearing Officer, at [selma.urman@state.ma.us](mailto:selma.urman@state.ma.us).



**Western  
Massachusetts  
Electric**

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E-mail: [klionsh@nu.com](mailto:klionsh@nu.com)

Stephen Klionsky, Esq.

July 16, 2010

VIA HAND DELIVERY

Kevin Brannelly, Director  
Rates and Revenue Requirements Division  
Department of Public Utilities  
One South Station, Second Floor  
Boston, MA 02110

Re: *Western Massachusetts Electric Company, D.P.U. 10-70*  
Transmittal Letter

Dear Director Brannelly:

Pursuant to G.L. c. 164, § 94, and 220 C.M.R. § 5.00 *et seq.* Western Massachusetts Electric Company (“WMECO”) hereby seeks approval from the Department of Public Utilities (“Department”) for changes in its schedules of rates and approval of a decoupling plan, to become effective August 1, 2010. WMECO’s proposed rate schedules are as follows:

<u>Cancelled M.D.P.U. No.</u>	<u>Description</u>	<u>New M.D.P.U.No.</u>
1023B	Terms and Conditions for Distribution Service	1023C
1024D	Terms and Conditions for Competitive Suppliers	1024E
1000T	Residential Electric (Non-Heating) (R-1)	1000U
1034Q	Residential Low-Income (Non-Heating) (R-2)	1034R
1001T	Residential Space Electric Heating (R-3)	1001U
1035Q	Residential Space Heating (Low-Income) (R-4)	1035R
1002T	Optional Controlled Water Heating Electric (23)	1002U
1003T	Optional Church (24)	1003U
1004T	Small General Service (G-0)	1004U
1005T	Small General Service Time-of-Use (T-O)	1005U
1006T	Primary General Service (G-2)	1006U
1007T	Primary General Service Time-of-Use (T-4)	1007U
1008T	Primary General Service Time-of-Use (T-2)	1008U
1009X	Street and Security Lighting (S-1)	1009Y
1010X	Partial Street Lighting (S-2)	1010Y
1037B	Extended Metering Options	1037C
1038A	Interval Load Data Services	1038B
1026AU	Basic Service	1026AV
1040G	Residential Assistance Adjustment Clause	1040H

Mark D. Marini  
Transmittal Letter, D.P.U. 10-70  
July 16, 2010  
Page 2 of 2

**NEW RATES**

Extra Large Primary Service Time-of-Use (T-5)	1049A
Revenue Decoupling Mechanism	1050A

**WITHDRAWN**

1015F	Inter. Rider for Controlled Water Heating (CWH)
1013V	Standby and Supplemental Power Service for Partial Requirements General Service Customers (PR)
1022B	Economic Development (EDT)
1020B	Business Recovery Rider (BR)
1021B	Competitive Generation and Business Retention Rider (CG&BR)
1025D	Standard Service

Thank you.

Very truly yours,



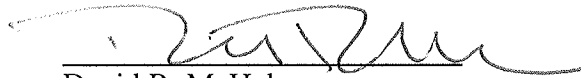
Stephen Klionsky

Enclosures

cc: Laura Olton  
Elizabeth Cellucci  
Jesse Reyes  
Danielle Rathbun  
Joseph Rogers  
Robert Sydney

**Attestation of David R. McHale**

I, David R. McHale, do hereby attest that to the best of my knowledge, information and belief, the cost and revenue statements and the supporting data submitted, which purport to reflect the books of the Company, do in fact set forth the results shown by such books, and all differences between the books and the test year data, and any changes in the manner of recording an item on the Company's books during the test year, have been expressly noted.



David R. McHale  
Chief Financial Officer  
Western Massachusetts Electric Co.

Subscribed and sworn to me at Hartford CT  
this 6 day of July, 2010



Notary Public

My commission expires 6/30/11