

THE COMMONWEALTH OF MASSACHUSETTS

ANNUAL RETURN

OF THE

MASSACHUSETTS ELECTRIC COMPANY

TO THE

DEPARTMENT OF PUBLIC UTILITIES

**For the Year Ended December 31,
2019**

The logo for National Grid, featuring the word "national" in a light blue sans-serif font and "grid" in a darker blue sans-serif font, with a small diamond shape above the 'i' in "grid".

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4 Exhibit 045
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					DE 21-020 Attachment PDK-5
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	4,694,371,537	4,694,371,537		
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified	324,817,490	324,817,490		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	5,019,189,027	5,019,189,027		
9	Leased to Others				
10	Held for Future Use	561,509	561,509		
11	Construction Work in Progress	202,288,732	202,288,732		
12	Acquisition Adjustments	1,062,533,002	1,062,533,002		
13	Total Utility Plant (8 thru 12)	6,284,572,270	6,284,572,270		
14	Accum Prov for Depr, Amort, & Depl	1,943,766,123	1,943,766,123		
15	Net Utility Plant (13 less 14)	4,340,806,147	4,340,806,147		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	1,889,145,676	1,889,145,676		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	331,443	331,443		
22	Total In Service (18 thru 21)	1,889,477,119	1,889,477,119		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj	54,289,004	54,289,004		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,943,766,123	1,943,766,123		

Name of Respondent Massachusetts Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4 Exhibit 045 DE 21-020
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)					
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>					
Line No.	Item (a)				Amount (b)
1	Account 211 - Miscellaneous Paid-in Capital				
2					
3	Surplus invested in plant representing the excess net depreciation of				41,978
4	properties acquired from Deerfield Electric Company as of July 1, 1994				
5	Value of securities issues therefore				
6					
7	Capital contribution made by New England Electric System of 8,222 com.				653,987
8					
9	Merger purchase accounting adjustments - acquisition by National Grid				1,246,836,382
10					
11	Acquired other paid in capital - Acquisition of Eastern Edison Co.				249,325,404
12					
13	Equity contribution made by parent company (NGUSA) - CY2007				60,000,000
14					
15	Gain on Capital Stock (Account 210):				
16					
17	Premium paid on -4.76% preferred stock redemption - CY2007				-92,056
18					
19	Stock Compensation Adjustment - CY2014				1,283,355
20					
21	Equity contribution made by parent company (NGUSA) - CY 2015 Additions				135,000,000
22					
23	Equity contribution made by parent company (NGUSA) - CY 2016 Additions				160,300,000
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				1,853,349,050

Schedule

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