

**Eversource Gas Company of Massachusetts  
2024  
Calculation of Return on Equity**

Net utility income available for common shareholders (A)	\$	56,009,505
Total utility common equity (B)		\$ 1,023,748,244
<b>ROE % (A/B)</b>		<b>5.47%</b>

<b>(A) Net utility income available for common shareholders</b>		
Total utility operating income (pg. 10, line 18)		79,350,733
Plus:		
Service quality penalties		-
Amortization of acquisition premium		
Less:		
Total interest charges (pg. 10, line 39)	23,343,562	
Preferred dividends declared	-	
Subtotal	23,343,562	

**Total utility plant as % of total utility plant and other property and investments**

	balance @ end of year			
Utility plant (pg. 8, line 2)	2,971,217,374			
Accumulated depreciation (pg. 9, lines 38 & 39)	(787,922,430)			
Deferred taxes: MA & Federal (pg. 9, line 43)	(95,704,148)			
ARO (GL account 101100, included on pg. 8, line 2)	(17,304,970)			
Customer contributions (pg. 9, line 34 & 46)	(14,013,550)			
Total utility plant, net	2,056,272,276	99.99%	99.99%	
Total other property and investments (pg. 8, lines 4 & 6)	226,850	0.01%		
Total utility plant and other property and investments	2,056,499,126	100.00%	23,341,228	23,341,228

**Net utility income available for common shareholders** 56,009,505

<b>(B) Total utility common equity</b>		balance @ beg. of year	balance @ end of year	
Total proprietary capital (pg. 9, line 13)		1,003,127,223	1,044,574,036	1,023,850,630
Less:				
Unappropriated undistributed retained earnings				
Preferred stock issued		-	-	-
Unamortized acquisition premium				
Subtotal		1,003,127,223	1,044,574,036	1,023,850,630
				99.99%
<b>Total utility common equity</b>				<b>1,023,748,244</b>