

**Eversource Gas Company of Massachusetts  
2022  
Calculation of Return on Equity**

Net utility income available for common shareholders (A)	\$ 52,457,624
Total utility common equity (B)	\$ 736,132,184
<b>ROE % (A/B)</b>	<b>7.13%</b>

<b>(A) Net utility income available for common shareholders</b> <small>(Note 1)</small>	
Total utility operating income (pg. 10, line 18)	70,554,149
Plus:	
Service quality penalties	-
Amortization of acquisition premium	
Less:	
Total interest charges (pg. 10, line 39)	18,098,335
Preferred dividends declared	-
Subtotal	18,098,335

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

	balance @ end of year			
Utility plant (pg. 8, line 2)	2,475,144,789			
Accumulated depreciation (pg. 9, lines 38 & 39)	(678,998,259)			
Deferred taxes: MA & Federal (pg. 9, line 43)	(49,903,032)			
ARO (GL account 101100, included on pg. 8, line 2)	(17,304,970)			
Customer contributions (pg. 9, line 34 & 46)	(10,510,363)			
Total utility plant, net	1,718,428,165	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	1,718,655,015	100.00%	18,096,525	18,096,525

**Net utility income available for common shareholders** 52,457,624

<b>(B) Total utility common equity</b> <small>(Note 2)</small>		balance @ beg. of year	balance @ end of year	
Total proprietary capital (pg. 9, line 13)		666,800,727	805,610,883	736,205,805
Less:				
Unappropriated undistributed retained earnings		-	-	-
Preferred stock issued				
Unamortized acquisition premium				
Subtotal		666,800,727	805,610,883	736,205,805
				99.99%
<b>Total utility common equity</b>				<b>736,132,184</b>