

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service  
Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan  
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **Attach to Form 5500 or 5500-EZ if applicable. (See instructions.)**

Official Use Only

OMB No. 1210-0110

**2008**

**This Form is Open to  
Public Inspection.**

For calendar plan year 2008 or fiscal plan year beginning \_\_\_\_\_ and ending \_\_\_\_\_

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan NORTHEAST UTILITIES SERVICE COMPANY RETIREMENT PLA		<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ NORTHEAST UTILITIES SERVICE COMPANY		<b>D</b> Employer Identification Number (EIN) 06-0810627	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B <input type="checkbox"/> F Prior year plan size:		<input type="checkbox"/> 100 or fewer	<input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500

**Part I Basic Information**

**1** Enter the valuation date: Month 01 Day 01 Year 2008

<b>2</b> Assets:		
<b>a</b> Market value .....	<b>2a</b>	2459441466
<b>b</b> Actuarial value .....	<b>2b</b>	2459441466
<b>3</b> Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment .....	<b>3a</b> 7603	1217843000
<b>b</b> For terminated vested participants .....	<b>3b</b> 4990	253013478
<b>c</b> For active participants:		
(1) Non-vested benefits .....	<b>3c(1)</b>	137009788
(2) Vested benefits .....	<b>3c(2)</b>	601468737
(3) Total active .....	<b>3c(3)</b> 5467	738478525
<b>d</b> Total .....	<b>3d</b> 18060	2209335003
<b>4</b> If the plan is in at-risk status, check the box and complete lines 4a and 4b .....	<input type="checkbox"/>	
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b> Effective interest rate .....	<b>5</b>	6.02 %
<b>6</b> Target normal cost .....	<b>6</b>	61963069

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN  
HERE**

*Shane W. Siefer*

07-31-2009

Signature of actuary  
SHANE W. SIEFER  
Type or print name of actuary  
HEWITT ASSOCIATES LLC  
Firm name  
230 THIRD AVENUE  
WALTHAM MA 02451-7528  
Address of the firm

Date  
08-05990  
Most recent enrollment number  
781-891-8600  
Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions.

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-EZ.

v11.3

Schedule SB (Form 5500) 2008

**Part II Beginning of year carryover and prefunding balances (See instructions.)**

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) . . . . .	N/A	N/A
8	Portion used to offset prior year's funding requirement (line 35 from prior year) . . . . .	N/A	N/A
9	Amount remaining (line 7 minus line 8) . . . . .	1259577	N/A
10	Interest on line 9 using prior year's actual return of <u>N/A</u> % . . . . .	N/A	N/A
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (line 38 from prior year) . . . . .		N/A
b	Interest on line 11a using prior year's effective rate of <u>N/A</u> % . . . . .		N/A
c	Total available at beginning of current plan year to add to prefunding balance . . . . .		N/A
d	Portion of line 11c to be added to prefunding balance . . . . .		N/A
12	Reduction in balances due to elections or deemed elections . . . . .	0	N/A
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) . . . . .	1259577	N/A

**Part III Funding percentages**

14	Funding target attainment percentage . . . . .	14	111.26 %
15	Adjusted funding target attainment percentage . . . . .	15	111.32 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to offset current year's funding requirement . . . . .	16	99.05 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage . . . . .	17	%

**Part IV Contributions and liquidity shortfalls**

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
Totals ▶			18(b)	0	18(c)	0

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a	Contributions allocated toward unpaid minimum required contribution from prior years . . . . .	19a	0
b	Contributions made to avoid benefit restrictions adjusted to valuation date . . . . .	19b	0
c	Contributions allocated toward minimum required contribution for current year, adjusted to valuation date . . . . .	19c	0

20 Quarterly contributions and liquidity shortfall(s):

a	Did the plan have a "funding shortfall" for the prior year? . . . . .	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
b	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? . . . . .	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
c	If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

**Part V Assumptions used to determine funding target and target normal cost**

21	Discount rate:	1st segment:	2nd segment:	3rd segment:	<input type="checkbox"/> N/A, full yield curve used
a	Segment rates:	5.26 %	5.82 %	6.38 %	
b	Applicable month (enter code)				21b 4
22	Weighted average retirement age				22 61
23	Mortality table(s) (see instructions)	Prescribed --- combined	<input checked="" type="checkbox"/> Prescribed -- separate	Substitute	

**Part V Miscellaneous items**

24	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
25	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
26	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
27	If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachments	27	

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

28	Unpaid minimum required contribution for all prior years	28	0
29	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

**Part VII Minimum required contribution for current year**

31	Target normal cost, adjusted, if applicable (see instructions)	31	0
32	Amortization installments:	Outstanding Balance	Installment
a	Net shortfall amortization installment	0	0
b	Waiver amortization installment	0	0
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34	Total funding requirement before reflecting carryover/prefunding balances (line 31 + line 32a + line 32b - line 33)	34	0
35	Balances used to offset funding requirement	Carryover balance	Prefunding balance
		0	0
36	Additional cash requirement (line 34 minus line 35)	36	0
37	Contributions allocated toward minimum required contribution for current year, adjusted to valuation date (line 19c)	37	0
38	Interest-adjusted excess contributions for current year (see instructions)	38	0
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40	Unpaid minimum required contribution for all years	40	0

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
 Northeast Utilities Service Company Retirement Plan  
 EIN: 06-0810627 PN: 001**

**Schedule SB, line 22—Description of Weighted Average Retirement Age**

The average retirement age of 61 shown in line 22 has been calculated based on the following probabilities of retirement. Population demographics have been used to determine when employees become eligible for retirement and what service they will have upon retirement age.

Age	Years of Service at Retirement					
	5	10	15	20	25	30
55	0.03	0.03	0.03	0.03	0.03	0.25
56	0.02	0.02	0.02	0.02	0.02	0.08
57	0.04	0.04	0.04	0.04	0.04	0.08
58	0.04	0.04	0.04	0.04	0.04	0.08
59	0.04	0.04	0.04	0.04	0.04	0.08
60	0.10	0.10	0.10	0.10	0.40	0.20
61	0.09	0.09	0.09	0.09	0.20	0.20
62	0.30	0.30	0.30	0.30	0.45	0.45
63	0.23	0.23	0.23	0.23	0.30	0.30
64	0.37	0.37	0.37	0.37	0.37	0.35
65	0.85	0.85	0.85	0.85	0.85	0.85
66	0.60	0.60	0.60	0.60	0.60	0.60
67	0.60	0.60	0.60	0.60	0.60	0.60
68	0.60	0.60	0.60	0.60	0.60	0.60
69	0.80	0.80	0.80	0.80	0.80	0.80
70	1.00	1.00	1.00	1.00	1.00	1.00

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
Northeast Utilities Service Company Retirement Plan  
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***Schedule SB, Line 25 —Change in Method***

The implementation of PPA required certain changes to the methods used in the funding valuation:

- A change in the liability cost method from the Projected Unit Credit method to the Standard Unit Credit method as of January 1, 2008.
- A change in the asset valuation method from a Five-Year Smoothed Value method to the Market Value method as of January 1, 2008.

Note that these changes will affect the comparability of the funding valuation results for the 2008 plan year and the funding valuation results for prior plan years.

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
Northeast Utilities Service Company Retirement Plan  
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**Schedule SB, Part V—Summary of Plan Provisions**

**Effective Date**

Amended and restated effective December 12, 1994.

**Membership**

All employees of participating companies. All new non-union employees participate in the K-Vantage Defined Contribution Plan rather than the NUSCO Retirement Plan.

**Eligibility**

Normal

Attainment of age 65.

Early

Attainment of age 55 and the completion of 10 years of service.

Deferred Vested

Completion of 5 years of service.

Disability

Receiving Long-term Disability benefits.

Preretirement Death

Completion of 5 years of service.

Postretirement Death

After retirement from active or disabled status.

Postponed

Retirement after attainment of age 65.

**Retirement Benefits**

Normal

The annual benefit is equal to (a)+(b)+(c) below:

- (a) 1.25% of Final Average Earnings up to Covered Compensation plus 1.50% of the excess of Final Average Earnings over Covered Compensation, times Credited Service up to 25 years.
- (b) 1.35% of Final Average Earnings up to Covered Compensation plus 1.50% of the excess of Final Average Earnings over Covered Compensation, times Credited Service between 25 and 35 years.
- (c) 1.35% of Final Average Earnings times Credited Service in excess of 35 years.

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
 Northeast Utilities Service Company Retirement Plan  
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**Schedule SB, Part V—Summary of Plan Provisions (continued)**

**Early**

A benefit computed in the same manner as a normal retirement benefit based on final average compensation and Credited Service at the time of termination. This benefit will be paid without reduction if deferred to age 65 or reduced in accordance with the following table:

Age at Commencement	Years of Service at Termination	
	Less Than 30	30 or More
64	0.98	1.00
63	0.96	1.00
62	0.94	1.00
61	0.92	1.00
60	0.90	1.00
59	0.87	0.87
58	0.84	0.84
57	0.81	0.81
56	0.78	0.78
55	0.75	0.75

For employees who are age 55 or older at retirement and whose age plus credited service equals 85 or more (i.e., 85 points), no reduction will be applied.

**Deferred Vested**

A benefit computed in the same manner as a normal retirement benefit based on Final Average Earnings and Credited Service at the time of termination. This benefit will be paid without reduction at age 65 or in an actuarially reduced amount as early as age 55.

**Disability**

The normal retirement benefit described above calculated using Final Average Earnings at date of disability and Credited Service at age 65.

**Preretirement Death**

50% of the annual benefit at date of death, reduced for the 50% joint and survivor form.

After age 45 with 20 years of Credited Service, or age 55 with 10 years of Credited Service, benefits are payable immediately and are unreduced if the participant had 20 years of Credited Service. Otherwise, payouts begin at the time the participant would have been eligible for early retirement.

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
Northeast Utilities Service Company Retirement Plan  
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**Schedule SB, Part V—Summary of Plan Provisions** (continued)

Postretirement Death (continued)	One-third of the benefit prior to adjustment for optional forms.
Postponed	A benefit computed in the same manner as a normal retirement benefit.
Life Insurance Conversion Option	Participants may elect to convert postretirement life insurance in excess of \$5,000 but not exceeding \$35,000 to an actuarially equivalent additional pension benefit.
Maximum Benefit	Benefits may not exceed the maximum limitation defined by the Internal Revenue Code.
Forms of Payment	Benefits will be paid in the form of a life annuity or a 33-1/3% contingent annuitant option unless an actuarially equivalent option is elected. Optional forms include 100%, 75%, 66-2/3%, 50% contingent annuitant options, ten-year certain and life, life annuity, or level income annuities.

**Definitions**

Credited Service	Years and completed months of all service.  For certain participants, the New Hampshire Yankee Division of PSNH, additional service credit may be given for periods with a Named Associated Utility.
Compensation	Actual regular earnings plus incentive pay (beginning in 1996, and excluding EIP payments), shift differential, Sunday premium pay, on-call pay, and overtime earnings (computed at straight time rates). Compensation for any year may not exceed the limitation defined in the Internal Revenue Code (\$230,000 for 2008).
Final Average Earnings	Average of compensation for the highest consecutive 60 months.
Covered Compensation	The average of the Taxable Wage Bases in effect for each calendar year during the 35-year period ending with the last day of the calendar year in which the employee attains Social Security Normal Retirement Age.

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
 Northeast Utilities Service Company Retirement Plan  
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**Schedule SB, Part V—Statement of Actuarial Assumptions/Methods**

Interest Rates	Based on segment rates without regard to the three-year phase in, with a 4-month lookback to September 2007.
1st Segment Rate	5.26%.
2nd Segment Rate	5.82%.
3rd Segment Rate	6.38%.
Salary Increases	
Minimum Funding Target Normal Cost	4.00%.
Maximum Tax Expected Benefit Increase	4.00%.
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 4.00% per year.
Social Security COLA Increases	3.00%.
Retirement Age	
Active Participants	See Table 1.
Terminated Vested Participants	65.
Mortality Rates	
Healthy	2008 Static Mortality Table for Annuitants and Non-Annuitants Per §1.430(h)(3)-1(e).
Disabled	2008 Static Mortality Table for Annuitants and Non-Annuitants Per §1.430(h)(3)-1(e).
Withdrawal Rates	See Table 2.
Disability Rates	See Table 3.
Surviving Spouse Benefit	It is assumed that 80% of males and 50% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	Base salary pay plus lump sum pay increase on January 1 times a five-year average adjustment factor for overtime, penalty/on-call and Sunday/shift and incentive pay, increased with a fraction of one year's salary scale to reflect pay increases during the year.

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
Northeast Utilities Service Company Retirement Plan  
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**Schedule SB, Part V—Statement of Actuarial Assumptions/Methods (continued)**

Benefit and Compensation Limits

Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$185,000 and the 401(a)(17) compensation limit of \$230,000.

Valuation of Plan Assets

Fair market value.

Actuarial Method

Standard Unit Credit Cost Method.

Valuation Date

January 1, 2008.

**Schedule SB Attachment (Form 5500)—2008 Plan Year**  
**Northeast Utilities Service Company Retirement Plan**  
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**Schedule SB, Part V—Statement of Actuarial Assumptions/Methods** (continued)

Discount Rate	6.60% as of December 31, 2007.
Expected Long-Term Rate of Return on Plan Assets	8.75% as of December 31, 2007.
Salary Increases	4.00%.
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 3.50% per year.
Social Security COLA Increases	3.50%.
Benefit and Compensation Limits	The IRC section 415 benefit limit and the section 401(a)(17) compensation limit have been projected at 3.50% per year.
Explicit Expense Load	None.
Retirement Age	
Active Participants	See Table 1.
Terminated Vested Participants	65.
Mortality Rates	
Healthy	2008 Static Mortality Table for Annuitants and Non-Annuitants Per §1.430(h)(3)-1(e).
Disabled	2008 Static Mortality Table for Annuitants and Non-Annuitants Per §1.430(h)(3)-1(e).
Withdrawal Rates	See Table 2.
Disability Rates	See Table 3.
Surviving Spouse Benefit	It is assumed that 80% of males and 50% of females have an eligible spouse, and that males are three years older than their spouses.

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
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**Schedule SB, Part V—Statement of Actuarial Assumptions/Methods (continued)**

Value of Accrued Benefits for FAS 35 Purposes	Beginning-of-year values are determined in accordance with the recommended procedures of the American Academy of Actuaries as described in Illustrations 1 and 2 of ASOP No. 4, the Standard Unit Credit Cost Method, and the discount rate used in developing the net periodic pension cost for that fiscal year.
Market-Related Value of Assets	The Market-Related Value of Assets is determined each year by adjusting the previous year's value by expected returns, benefit payments, and contributions. Asset gains and losses are reflected as equal adjustments over a four-year period.
Corridor to Be Used to Determine Gain or Loss to Be Amortized	None.
Method of Amortizing Unrecognized Prior Service Costs	Straight-line.
Actuarial Cost Method	Projected Unit Credit Cost Method.
Measurement Period	January 1, 2008 to December 31, 2008.
Census Date	The data is as of January 1, 2008.

**Changes in Accounting Assumptions/Methods Since the Prior Year  
Assumption Changes**

The accounting valuation reflects the following changes:

- A change in the discount rate from 5.90% to 6.60% as of December 31, 2007 for the FAS 87 valuation.
- A change in the discount rate from 5.78% to 6.60% as of January 1, 2008 for the FAS 35 valuation.
- The mortality assumption changed from RP-2000 Combined Healthy Mortality Table for healthy lives and RP-2000 Disabled Retiree Mortality Table for disabled lives to 2008 Static Mortality Table for Annuitants and Non-Annuitants Per §1.430(h)(3)-1(e) for healthy and disabled lives.

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
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**Table 1—Page 1 of 2**  
**Retirement Rates - Retirement Rates**

Age	0-20	21	22	23	24	25
54	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
56	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
57	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
58	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
59	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
60	10.00%	10.00%	10.00%	10.00%	10.00%	40.00%
61	9.00%	9.00%	9.00%	9.00%	45.00%	20.00%
62	30.00%	30.00%	30.00%	45.00%	25.00%	45.00%
63	23.00%	23.00%	45.00%	30.00%	30.00%	30.00%
64	37.00%	50.00%	37.00%	37.00%	37.00%	37.00%
65	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%
66	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
67	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
68	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
69	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
70+	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
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**Table 1—Page 2 of 2**  
**Retirement Rates - Retirement Rates**

Age	26	27	28	29	30+
54	0.00%	0.00%	0.00%	0.00%	0.00%
55	3.00%	3.00%	3.00%	3.00%	25.00%
56	2.00%	2.00%	2.00%	25.00%	8.00%
57	4.00%	4.00%	25.00%	8.00%	8.00%
58	4.00%	30.00%	8.00%	8.00%	8.00%
59	35.00%	8.00%	8.00%	8.00%	8.00%
60	20.00%	20.00%	20.00%	20.00%	20.00%
61	20.00%	20.00%	20.00%	20.00%	20.00%
62	45.00%	45.00%	45.00%	45.00%	45.00%
63	30.00%	30.00%	30.00%	30.00%	30.00%
64	37.00%	37.00%	37.00%	37.00%	35.00%
65	85.00%	85.00%	85.00%	85.00%	85.00%
66	60.00%	60.00%	60.00%	60.00%	60.00%
67	60.00%	60.00%	60.00%	60.00%	60.00%
68	60.00%	60.00%	60.00%	60.00%	60.00%
69	80.00%	80.00%	80.00%	80.00%	80.00%
70+	100.00%	100.00%	100.00%	100.00%	100.00%

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
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**Table 2—Page 1 of 2**

**Termination Rates - Probabilities of Withdrawal  
 Before Retirement**

Age	0	1	2	3+
15	6.70%	9.00%	5.10%	9.80%
16	6.70%	9.00%	5.10%	9.80%
17	6.70%	9.00%	5.10%	9.80%
18	6.70%	9.00%	5.10%	9.80%
19	6.70%	9.00%	5.10%	9.80%
20	6.70%	9.00%	5.10%	9.80%
21	6.70%	9.00%	5.10%	9.10%
22	6.70%	9.00%	5.10%	8.40%
23	6.70%	9.00%	5.10%	7.70%
24	6.70%	9.00%	5.10%	7.00%
25	6.70%	9.00%	5.10%	6.30%
26	6.70%	9.00%	5.10%	5.70%
27	6.70%	9.00%	5.10%	5.10%
28	6.70%	9.00%	5.10%	4.50%
29	6.70%	9.00%	5.10%	3.90%
30	6.70%	9.00%	5.10%	3.50%
31	6.70%	9.00%	5.10%	3.20%
32	6.70%	9.00%	5.10%	2.90%
33	6.70%	9.00%	5.10%	2.70%
34	6.70%	9.00%	5.10%	2.60%
35	6.70%	9.00%	5.10%	2.40%
36	6.70%	9.00%	5.10%	2.30%
37	6.70%	9.00%	5.10%	2.20%
38	6.70%	9.00%	5.10%	2.10%
39	6.70%	9.00%	5.10%	2.00%
40	6.70%	9.00%	5.10%	1.90%
41	6.70%	9.00%	5.10%	1.80%
42	6.70%	9.00%	5.10%	1.80%
43	6.70%	9.00%	5.10%	1.70%
44	6.70%	9.00%	5.10%	1.70%

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
 Northeast Utilities Service Company Retirement Plan  
 EIN: 06-0810627 PN: 001**

**Table 2—Page 2 of 2**  
**Termination Rates - Probabilities of Withdrawal  
 Before Retirement**

Age	0	1	2	3+
45	6.70%	9.00%	5.10%	1.60%
46	6.70%	9.00%	5.10%	1.60%
47	6.70%	9.00%	5.10%	1.60%
48	6.70%	9.00%	5.10%	1.50%
49	6.70%	9.00%	5.10%	1.50%
50	6.70%	9.00%	5.10%	1.50%
51	6.70%	9.00%	5.10%	1.40%
52	6.70%	9.00%	5.10%	1.40%
53	6.70%	9.00%	5.10%	1.40%
54	6.70%	9.00%	5.10%	1.40%
55	6.70%	9.00%	5.10%	1.30%
56	6.70%	9.00%	5.10%	1.30%
57	6.70%	9.00%	5.10%	1.30%
58	6.70%	9.00%	5.10%	1.30%
59	6.70%	9.00%	5.10%	1.30%
60+	0.00%	0.00%	0.00%	0.00%

**Schedule SB Attachment (Form 5500)—2008 Plan Year  
 Northeast Utilities Service Company Retirement Plan  
 EIN: 06-0810627 PN: 001**

**Table 3**  
**Disability Rates - Probabilities of Disability**

Age	Male	Female	Age	Male	Female
15	0.08%	0.12%	45	0.13%	0.20%
16	0.08%	0.12%	46	0.15%	0.22%
17	0.08%	0.12%	47	0.17%	0.25%
18	0.08%	0.12%	48	0.19%	0.28%
19	0.08%	0.12%	49	0.21%	0.32%
20	0.08%	0.12%	50	0.24%	0.36%
21	0.08%	0.12%	51	0.27%	0.41%
22	0.08%	0.12%	52	0.31%	0.46%
23	0.08%	0.12%	53	0.35%	0.52%
24	0.08%	0.12%	54	0.40%	0.59%
25	0.08%	0.12%	55	0.46%	0.68%
26	0.08%	0.12%	56	0.53%	0.79%
27	0.08%	0.12%	57	0.62%	0.93%
28	0.08%	0.12%	58	0.74%	1.11%
29	0.08%	0.12%	59	0.84%	1.26%
30	0.08%	0.12%	60	0.92%	1.38%
31	0.08%	0.12%	61	0.99%	1.47%
32	0.08%	0.12%	62	1.03%	1.54%
33	0.08%	0.12%	63	1.07%	1.60%
34	0.08%	0.13%	64	1.10%	1.64%
35	0.09%	0.13%	65+	0.00%	0.00%
36	0.09%	0.13%			
37	0.09%	0.13%			
38	0.09%	0.14%			
39	0.10%	0.14%			
40	0.10%	0.15%			
41	0.10%	0.15%			
42	0.11%	0.16%			
43	0.11%	0.17%			
44	0.12%	0.18%			

**Schedule SB Attachment (Form 5500)—2008 Plan Year**  
**Northeast Utilities Service Company Retirement Plan**  
**EIN: 06-0810627 PN: 001**

**Schedule SB, Line 26--Schedule of Active Participant Data**  
**As of January 1, 2008**  
**NUSCo Retirement Plan**

EIN: 06-0810627 PN: 001

**Number of Participants and Average Compensation**

Attained Age	Years of Credited Service									
	<1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40+
<25	117 \$34,082	45 \$43,852	2							
25 - 29	115 \$45,264	151 \$51,328	62 \$59,942							
30 - 34	66 \$45,832	159 \$54,649	132 \$64,628	18	2					
35 - 39	58 \$59,003	203 \$61,368	161 \$65,716	43 \$64,180	45 \$67,975	3				
40 - 44	64 \$54,449	211 \$61,368	189 \$70,161	51 \$76,819	166 \$71,353	215 \$74,686	17			
45 - 49	58 \$66,631	180 \$64,862	177 \$71,782	61 \$78,301	115 \$71,120	394 \$75,377	285 \$79,233	5		
50 - 54	34 \$65,011	132 \$66,146	133 \$76,233	33 \$83,143	84 \$68,807	265 \$74,156	321 \$79,035	115 \$78,773	27 \$69,452	
55 - 59	19	82 \$63,123	71 \$85,901	22 \$63,882	50 \$60,635	126 \$72,306	183 \$78,996	115 \$84,149	164 \$76,078	7
60 - 64	4	41 \$59,068	30 \$70,702	5	23 \$68,514	48 \$63,028	59 \$67,238	28 \$67,181	118 \$75,419	40 \$76,419
65 - 69	4	6	4	1	4	7	11	5	4	9
70+		1					2	1	1	2

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