

THE STATE OF NEW HAMPSHIRE  
before the  
PUBLIC UTILITIES COMMISSION

ORIGINAL	
N.H.P.U.C. Case No.	DE 09-035
Exhibit No.	# 13
Witness	Panali
DO NOT REMOVE FROM FILE	

Public Service Company of New Hampshire  
Delivery Service Tariff Filing  
Docket No. DE 09-935

AFFIDAVIT OF TIMOTHY J. GRIFFIN

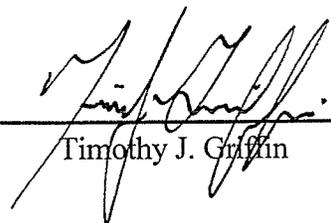
Timothy J. Griffin, being duly sworn, deposes and says as follows:

My name is Timothy J. Griffin. My business address is 107 Selden Street, Berlin, Connecticut; I am the Assistant Controller – Corporate Accounting of Public Service Company of New Hampshire ("PSNH"). I am an accounting officer of PSNH.

I affirm, based on my personal knowledge, information and belief, that the cost and revenue statements and the supporting data submitted, which purport to reflect the books and records of PSNH, do in fact set forth the results shown by such books records and that all differences between the books and the test year data and any changes in the manner of recording an item on PSNH's books during the test year ending December 31, 2008, have been expressly noted.

Further the Affiant Sayeth Not.

Date: June 15, 2009

  
\_\_\_\_\_  
Timothy J. Griffin

Subscribed to and sworn before me this 15 day of June, 2009

Notary Public Paul J. DuFrisk

My Commission Expires: 1/31/2010

000001





**PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE**

**NHPUC Docket No. DE 09-035**

**INDEX**

**Chapter Puc 1604.01 (a)  
Adopted Rule 09/09/05**

**TABLE OF CONTENTS**

<b><u>Puc 1604.01 (a)</u></b>	<b><u>Description</u></b>
1	Internal Financial Reports
2	Annual Reports & Statistical Supplements
3	Federal Income Tax Reconciliation
4	SIT & FIT Detailed Calculation of Tax Factors
5	Charitable Contributions
6	Advertising Expenditures
7	Cost of Service Study
8	Construction Budget
9	Chart of Accounts
10	SEC 10K and 10Q
11	Membership Fees, Dues, & Donations
12	List of Management Audit & Depreciation Studies
13	Copies of Management Audit & Depreciation Studies
14	List of Officers/Directors Compensation
15	List of Officers/Directors Voting Stock
16	List of Contractual Services
17	Costs Allocated to Non-Utility Operations
18	Balance Sheet/Income Statements
19	Quarterly Income Statements
20	Quarterly Sales Volumes
21	Projected Need for Capital
22	Capital Budget Source & Use of Funds
23	Provisions of Sinking Fund
24	Short Term Debt
25	Parent Company Information
26	Parent Company Costs in Subsidiary Cost of Service
27	Uniform Statistical Report
28	Supporting Work Papers

000002

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (1) The utility's internal financial reports for the following periods:

- a. For the first and last month of the test year;
- b. For the entire test year; and
- c. For the 12 months or 5 quarters prior to the test year;

Response: On April 3, 2009, the Commission granted PSNH a waiver for this filing requirement on the basis that PSNH has been supplying the relevant data to the Commission as part of the ongoing Monitoring Docket IR 90-218.

The Company's internal financial reports were mailed to the Commission in accordance with Order No. 23,122, Docket IR 90-218, dated February 1, 1999 (PSNH/NU Monitoring Docket) as noted below.

TEST PERIOD	
<u>2008</u>	<u>Date Filed</u>
January	03/03/08
February	03/27/08
March	04/30/08
April	05/29/08
May	06/27/08
June	08/04/08
July	08/29/08
August	09/29/08
September	10/31/08
October	12/01/08
November	12/23/08
December	02/03/09

PRIOR PERIOD	
<u>2007</u>	<u>Date Filed</u>
January	03/01/07
February	03/30/07
March	05/30/07
April	06/05/07
May	06/28/07
June	08/02/07
July	08/31/07
August	09/28/07
September	11/06/07
October	12/03/07
November	01/08/08
December	02/19/08

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (2) Annual reports to stockholders and statistical supplements,  
if any, for the most recent 5 years;

Response: On April 3, 2009, the Commission granted PSNH a waiver for  
for this filing requirement on the basis that PSNH has been  
supplying the relevant data to the Commission as part of the  
ongoing Monitoring Docket IR 90-218.

The Company's Annual Report to Stockholders was mailed  
to the Commission as part of the SEC Form 10K in accordance  
with Order No. 23,122, Docket IR 90-218, dated February 1,  
1999 (PSNH/NU Monitoring Docket) for the years 2004, 2005,  
2006, 2007, and 2008. The Company does not prepare  
a statistical supplement.

Date Filed

Annual Report and Form 10K

2004	04/08/05
2005	03/29/06
2006	03/26/07
2007	04/21/08
2008	03/31/09

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (3) Federal income tax reconciliation for the test year;

Response:

On April 3, 2009, the Commission granted PSNH a waiver for this filing requirement on the basis that the Company filed its 2008 federal income tax reconciliation by incorporation by reference. The requested information is included by incorporating by reference page 261 of the 2008 FERC Form 1, "Reconciliation of Reported Net Income with Taxable Income on Federal Income Taxes". The PSNH 2008 FERC Form 1 report was filed with the Commission on April 17, 2009.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (4) A detailed computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income;

Response: Computation of New Hampshire and federal income tax factors on the increment of revenue needed to produce a given increment of net operating income.

New Hampshire Business Profit Tax Rate	N
State Tax Rate	S = N S = .085
Federal Income Tax Rate	F = .35 (1-S) F = .320250
Combined Tax Rate	C = F + S C = .405250
Tax factor which should be applied to change in net operating income to produce a required revenue change.	T = 1 / (1 - C) T = 1.681379

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (5)

A detailed list of charitable contributions charged in the test year showing donee and the amount according to the following guidelines:

- a. If the utility's annual gross revenues are less than \$100,000, all contributions shall be reported;
- b. If the utility's annual gross revenues are \$100,000 or are between \$100,000 and \$10,000,000, all contributions of \$1,000 and more shall be reported;
- c. If the utility's annual gross revenues are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all contributions of \$2,500 and more shall be reported;
- d. If the utility's annual gross revenues are \$100,000,000 or are in excess of \$100,000,000, all contributions of \$5,000 and more shall be reported; and
- e. For utilities in categories b., c. and d. above, the reporting thresholds for a particular charity shall be on a cumulative basis, indicating the number of items comprising the total amount of contribution.

Response:

Please see the attached.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE  
 CHARITABLE CONTRIBUTIONS  
 FOR 12 MONTHS ENDED DECEMBER 31, 2008

<u>DESCRIPTION</u>	<u>ITEMS</u>	<u>AMOUNT</u>
United Way - Heritage		\$ 48,000
United Way - Nashua		31,070
Neighbor Helping Neighbor		30,500
United Way - Greater Seacoast		27,750
NH Charitable Foundation		22,500
NH Division of Parks		20,000
Breathe New Hampshire		16,300
Family Resource Center		16,000
United Way - Monadnock		15,000
Palace Theatre		15,000
Manchester Young Professional Network		12,500
Junior Achievement of NH		12,200
NH Lodging & Restaurant Association		12,000
Franklin Business & Industrial Develop Corp.		11,700
Northern Forest Center		10,000
NH Veterans Cemetery Association		10,000
NH Humanities Council		10,000
Millyard Communications		10,000
Leadership North Country		10,000
Hannah Grimes		10,000
Currier Museum of Art		10,000
Childrens Museum of Portsmouth		10,000
Business & Industry Association		9,100
Chamber - Nashua		8,065
Familystrength		7,500
United Way - Northern NH (Berlin)		7,200
United Way - Sullivan County		7,000
United Way - Merrimack County (Concord)		7,000
United Way - Lakes Region		7,000
Easter Seal Society		6,550
Chamber - Manchester		6,400
Daniel Webster Council, BSA		6,350
NH Grocers Association		6,250
Chamber - Dover		6,030
Nackey S. Loeb School of Communications		6,000
Chamber - Rochester		5,970
Chamber - Keene		5,640
Sargant Center For Outdoor Education		5,000
NH Center for Nonprofits		5,000
Mount Washington Observatory		5,000
Leadership NH		5,000
American Institute of Architects NH		5,000
Miscellaneous Charges Under \$5,000	161	213,300
Total Charitable Contributions		<u>\$ 710,875</u>
 <u>Corporate Educational Grants</u>		
Community Colleges of NH Foundation		\$ 10,000
Gilmanton Library Association		6,000
NH College & University Council		5,000
UNH College of Engineering		5,500
Total Corporate Education Grants		<u>\$ 26,500</u>

000008

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (6)

A list of advertising charged in the test year above the line showing expenditure by media and by subject matter according to the following guidelines;

- a. If the utility's annual gross revenues are less than \$100,000, all expenditures shall be reported;
- b. If the utility's annual gross revenues are \$100,000 or are between \$100,000 and \$10,000,000, all expenditures of \$1,000 and more shall be reported;
- c. If the utility's annual gross revenues are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all expenditures of \$2,500 and more shall be reported; and
- d. If the utility's annual gross revenues are \$100,000,000 or are in excess of \$100,000,000, all expenditures of \$5,000 and more shall be reported;

Response:

Please see the attached.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE  
 ADVERTISING EXPENSES  
 FOR 12 MONTHS ENDED DECEMBER 31, 2008

<u>DESCRIPTION</u>	<u>ITEMS</u>	<u>AMOUNT</u>
<b><u>Informational and Instructional Advertising Expenses</u></b>		
<b><u>Bill Inserts, Rate Booklets Expenses</u></b>		
Connolly & Partners		\$ 24,815
Concord Litho		115,184
Graphic Brokerage Inc.		4,120
Lynn Wood Design		21,830
Total Charges		<u>\$ 165,949</u>
<b><u>Safety Information and Instruction Advertising Expenses</u></b>		
Connolly & Partners		<u>\$ 84,994</u>
<b><u>Business and Economic Development Advertising Expenses</u></b>		
Connolly & Partners		\$ 214,642
Heartwood Media		5,000
Lynn Wood Design		10,194
Miles Media		19,558
Millyard Communications		12,110
RAM Printing		30,507
Silver Tech		8,750
WCAP Absolute Broadcasting		5,435
Miscellaneous Under \$5,000	9	20,905
Total Charges		<u>\$ 327,101</u>

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (7) The utility's most recent cost of service study;

Response: Please see the attached Technical Statement, Cost of Service studies, and supporting documentation.

# EXHIBIT 1

## Embedded Cost of Service Methodology

### Introduction

The Company has employed an embedded cost of service methodology in performing its Per Book and Proforma cost of service studies. In concept, this methodology is used to allocate the Company's embedded (i.e., accounting) costs to rate classes. The embedded cost studies submitted in this filing provide a cost based determination of the amount of PSNH's distribution revenue requirement attributable to each retail rate class.

### Overview

The following exhibits have been developed for the Cost of Service Study ("COSS") submitted as part of the Standard Filing Requirements (SFR's) for this rate case:

Exhibit 2 – COSS at Current Rates (Per Book)

Exhibit 3 – COSS at Current Rates (Proforma)

Exhibit 4 – Detailed Classification at Account Level (Proforma)

Exhibit 5 – Details and Value of External Allocators (Proforma)

Exhibit 6 – Details and Value of Internal Allocators (Proforma)

Exhibit 7 – COSS Input, Allocation Factors, and Classification (Per Book/Proforma)

The Company has provided its Per Book and Proforma studies in Exhibits 2 and 3. Each study provides a detailed allocation of the Company's distribution rate base, expense and revenue items to each retail rate class.

The COSS is presented in table form. An itemized list of the Company's costs to serve its customers by FERC account is listed down the left side of each page and the allocation of each of these costs among rate classes is shown across the columns of each page.

The development of the COSS begins with rate base and continues with revenues, operating expense, taxes, and the development of the labor allocators "OH" and "LABOR" by using only the labor portion of expenses.

The method of allocation for each account is accomplished in two steps, for each cost item. First, each account is analyzed and classified as direct assignment, customer, demand or revenue-related. An appropriate allocator is then assigned to each classified cost in order to allocate that cost among the various rate classes.

Since the costs related to the distribution functions are not directly related to a particular time of day or time of year, Non Coincident Peak (“NCP”) Demand for each rate class is used to allocate demand related cost components of the primary and secondary system. The number of customers, absolute or weighted based on the type of account, are used to allocate the customer component. The customer component for the Company’s primary and secondary system is determined using the minimum size methodology. The customer component of the primary system is assigned to all customers using the primary voltage system, while the secondary customer component is assigned only to the rate classes served at the secondary voltage levels. Plant investment associated with the services and meters is allocated based on weighted customer counts and fully assigned to customer component. Line transformer is assigned to both customer and demand components based on the weighted customers count and direct assignments to demand category. The summary of classification of distribution plant is shown in the following table.

**CLASSIFICATION PROCEDURE FOR DISTRIBUTION INVESTMENT**

<b><u>ACCOUNT NO.</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>CLASSIFICATION</u></b>
360	Land and Land Rights	Demand-NCP
361	Structures & Improvements	Demand-NCP
362	Station Equipment	Demand-NCP
364	Poles Towers & Fixtures	Customer Demand-NCP
365	Overhead Conductors & Devices	Customer Demand-NCP
366 & 367	Underground Conduit	Customer Demand-NCP

368	Line Transformers	Customer Demand-NCP
369	Services	Customer
370	Meters	Customer
371	Installation on Customer Premises	Customer – Rate OL
373	Street Lighting & Signal Systems	Customer – Rate OL

### **Summary of COSS Exhibits**

Exhibit 2 provides a detailed allocation of the Company's per book distribution rate base, expenses and revenue items to retail rate classes.

Exhibit 3 is similar to Exhibit 2, except that the data is proformed. Additionally, the revenue requirement at the requested Rate of Return (ROR) is included in the summary Table 1B.

Exhibit 4 follows the same account order and report structure as Exhibits 2 and 3. However, where Exhibit 2 and 3 display the account information by total company and by rate class, Exhibit 4 displays the account information with the classification details by categories for each account in a more detailed format. For example, Exhibit 2 displays Rate Base (RB) as a company total in the far left column, and as the allocated rate totals moving from left to right across the page. Exhibit 4 takes the same RB company total and rate totals and classifies them into either Customer or Demand components.

Allocators are provided in this filing package separately in two exhibits: namely Exhibit 5, Exhibit 6.

Exhibit 5 provides the values for all the externally determined allocators used in the COSS. These allocators are calculated outside of the study using Company data or employing special studies. The allocators are grouped into three categories: Demand, Customer and Revenue. Each allocator is presented by total company and by rate class in absolute amount and also expressed as a percentage. When the appropriate rate percentages for an allocator are applied to a company total which uses that allocator, the result is the calculation of each rate class's proportionate share of that specific total account value. In this exhibit, page 4 provides details about the plant classification and the external allocator's classification that are used in the study.

Exhibit 6 provides values for all of the internally generated allocators used in the COSS. These allocators are the result of previous account or total allocations which may be applied later to other accounts or totals for allocation. For example, many expense accounts can be allocated to the rate classes based on their associated plant account allocation. Plant Account 370, Meters, is used to allocate accounts 586 and 597, Operation and Maintenance of Meters, respectively. Additionally, the last part of this exhibit provides the classification detail for all internally generated allocators presented in Exhibit 6.

### **COSS Naming Conventions**

The COSS uses a hierarchical naming convention that is applied to all items so that the model can recognize the inputs and handle them appropriately within the program in order to generate meaningful totals and sub-totals. This convention is much like an accounting system convention, in which a short, simple name is used to represent a total category of costs. Each subset of this total will use the simple, short category name and add more characters to add specificity to the particular account. For example RB is used for Rate Base. RB itself is made up of Plant accounts as well as Rate Base Additions and Rate Base Deductions. In this instance the COSS would use RB\_PLT, RB\_ADD and RB\_DED, respectively. An account within RB\_PLT is 364: Poles, Towers and Fixtures. Here, the COSS would name the original cost for Account 364 as RB\_PLT\_O\_364. The Accumulated Depreciation associated with Account 364 would be designated RB\_PLT\_D\_364. The net investment for this account equals the original cost less the accumulated depreciation and is expressed as RB\_PLT\_?\_364. This naming approach would be applied to all COSS inputs (see Exhibit 7).

### **COSS Organization**

The Company's test year (i.e., per book) COSS results are displayed in Exhibit 2 and the proforma test year COSS results are displayed in Exhibit 3. Both exhibits are formatted as described above. An Index is provided at the beginning of each study. Exhibit 2 and 3 consists of fourteen (14), two page tables. Each table is presented and explained below.

#### **Table 1: Summary of Results**

This table summarizes the COSS results. As such, it provides cost items for the total company, on the left side of the page, and the allocation of these totals to the residential rate classes (specifically, Rate R: Total, Power and Light, QR, CWH and LCS/COPE), and general service rate classes (specifically, Rate G: Total, Power and Light, QR, CWH and LCS/COPE), moving from left to right across the page. The second page repeats the total company cost items and displays the allocations to Rates GV, LG, B, OL, and EOL.

Since this table pulls data from other locations within the study, a column is provided in which each entry has a table and line number reference indicating the place where each bit of information can be found. In addition to this data other columns provide such information as the COSS name of each total amount, and its corresponding description.

Also, Table 1 provides the rates of return for the total company and for each rate class. In Exhibit 3, this table is identified as table 1A and the next table as 1B which calculates the revenue requirement at the requested ROR .

#### Table 2: Gross Plant in Service

Table 2 provides detailed allocations for gross (i.e., original) plant in service. Intangible plant and general plant are allocated using the LABOR allocator, which is an “internal allocator” derived using the results of payroll allocations shown in Table 14, line 19 (see discussion of Table 13 & 14 below). In this table, and in all the other remaining COSS tables, the source column discussed in Table 1 is replaced by the “Allocator” column which indicates the specific allocator applied to the company total in order to appropriately spread the total dollars among the rate classes. This column lies between the list of itemized costs and the numerical data.

Within Table 2 totals are derived for all the major categories of plant, including intangible (RB\_PLT\_I\_O), distribution ( RB\_PLT\_D\_O), general (RB\_PLT\_G\_O) and grand total gross plant (RB\_PLT\_?\_O). The question mark tells the COSS model to include all values whose names follow the RB\_PLT\_ \_O format. These values are examples of internal allocators which are then applied elsewhere in the study to allocate other total amounts.

#### Table 3: Accumulated Depreciation

Table 3 provides a detailed allocation of accumulated depreciation reserve for each of the plant items allocated in Table 2. Allocations for depreciation reserve cost items follow the methodology described for cost items in Table 2. The Accumulated Depreciation allocated in this table is combined with the Gross Plant allocated in Table 2. The result is Net Plant represented by Company total and by rate class. This value is carried over to the next Rate Base table (Table 4).

#### Table 4: Rate Base Deductions and Additions

As mentioned above in Table 3, the calculated Net Plant result is carried over to Table 4, and is the first data line entry. Table 4 provides the set of rate base adjustments and their allocation to rate classes using the internal allocators listed beside each account in the “Allocator” column. Total Rate Base (RB) is the last entry on Table 4 and includes Net Plant, Rate Base Additions and Rate Base Deductions.

#### Table 5: Operating Revenues

Table 5 provides Sales and Other revenue by rate class. Sales revenue represents total delivery revenue and associated unbilled adjustments, per the Company's tariff and as reported for each rate class. Detailed allocations of the various components of Other revenues are provided in this table. Sales and Other revenues are combined to show Total Revenues and are provided as the last data line entry on this table.

#### Table 6: Operation and Maintenance Expense

Table 6 provides a listing of distribution operation and maintenance (O&M) expense by FERC account. Most distribution O&M expenses are allocated on the basis of their corresponding plant account allocators. Two exceptions to this general rule are Street lighting and Supervision & Engineering. Street lighting O&M is allocated using "AST\_LUM" which is based on the number of luminaries. The Supervision and Engineering expenses are allocated using the "LABOR" allocator.

#### Table 7: Customer Expenses

Table 7 provides an allocation of customer-related expenses (Customer Accounts expense, Customer Service and Information expenses and Customer Education and Advertising expenses). Allocators for many of these expenses are derived using various "weighting" methodologies.

#### Table 8: Administration and General

Table 8 provides the allocation of total company administrative and general (A&G) expenses to the appropriate rate classes. This A&G Total Company and rate class data is then combined with the Total Company and rate class data at the bottom of Table 6 (Operation and Maintenance Expense) and the Total Company and rate class data at the bottom of Table 7 (Customer Expenses), to produce the Total O&M Expense (EXP\_O&M) value at the Company and rate class levels.

#### Table 9: Depreciation Expense

Table 9 provides allocations of intangible, distribution and general plant depreciation expense using corresponding plant account allocators. Amortization of Regulatory Asset, a relatively small expense account value, is also included in this table.

#### Table 10: Taxes Other than Income Tax

Table 10 provides the allocation of payroll and miscellaneous taxes on the basis of the LABOR allocator. Property taxes are allocated using the total, original cost of gross plant allocator developed and described in Table 2 (RB\_PLT\_?\_O)

#### Table 11: Income Taxes

Table 11 provides the calculation of income taxes. The rate base and overhead allocators shown in the table are applied as indicated to apportion the various categories of costs associated with timing and permanent differences among the various rate classes. These timing and permanent differences are deferrals that are components of the tax calculation. Total federal and state income tax by Company total and by rate class is displayed at the bottom of this table.

#### Table 12: Deferred Income Taxes

Table 12 provides the allocations of deferred income taxes. All of these taxes are allocated using total net plant (RB\_PLT) as determined in Table 3 and described above.

#### Table 13 and 14: Payroll-Operations/Maintenance/Customer/Admin. & Gen.

Table 13 and 14 provide the allocation of payroll expense. These dollars represent the labor portion of the operation, maintenance and customer-related expense accounts and in fact use those accounts as the allocators for this payroll piece, except for the Supervision and Engineering (S&E) account allocation. The S&E account value is allocated based on the total allocation of all the other accounts within a given category. For example, Account L580 (Operations S&E), is allocated based on the total allocation of all other Operations labor accounts (LABOR\_O). Similarly Account L590 (Maintenance S&E), is allocated based on the total allocation of all other Maintenance labor accounts (LABOR\_M). Meter reading expense (Account 902) is allocated on the basis of gross meter investment. All remaining accounts (903-912) are allocated on an account specific basis using account 903, 904 and account 908 weightings. The payroll expense accounts are allocated based on their corresponding A&G expense allocation. This total A&G labor expense is combined with the Operations/Maintenance/Customer Labor expense found in Table 14, to result in the total "LABOR" allocator, while excluded in developing the "OH" allocator.



**Public Service Company of New Hampshire  
Docket No. DE 09-035**

**Exhibit 2  
Per Book - Cost of Service Study  
SUMMARY**

**000019**

The Public Service Company of New Hampshire  
 Per Book - Cost of Service Study  
 Twelve Months Ending December, 2008

Index

TABLE NO.	PAGE
SUMMARY OF RESULTS	
1. Rate of Return.....	1-2
RATE BASE	
2. Gross Plant .....	3-4
3. Accumulated Depreciation .....	5-6
4. Rate Base .....	7-8
REVENUES	
5. Distribution and Other.....	9-10
EXPENSES	
6. Operation and Maintenance.....	11-12
7. Customer Accounts.....	13-14
8. Administration & General.....	15-16
9. Depreciation & Amortization.....	17-18
10. Taxes other than Income Taxes.....	19-20
11. Income Taxes.....	21-22
12. Deferred Income Taxes & ITC Credit.....	23-24
PAYROLL	
13. Operation, Maint., & Customer.....	25-26
14. Administration & General .....	27-28

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 1

LINE REFERENCE	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Rate G Total	PL/SH	QR	CWH	LCS/ COPE	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
5		SUMMARY OF RESULTS													
7	RB_PLT	Net Plant	Pg. 7, Ln 7	794,031	529,198	513,185	10,361	126	5,526	148,135	147,711	218	7	199	
9		DEDUCT:													
11	RB_DED	Total Rate Base Deduction	Pg. 7, Ln 20	(123,743)	(81,329)	(78,793)	(1,646)	(23)	(867)	(24,385)	(24,314)	(37)	(1)	(33)	
13		ADD:													
15	RB_ADD	Total Rate Base Addition	Pg. 7, Ln 45	53,594	35,781	34,402	905	17	457	10,077	10,034	24	1	20	
17	RB	TOTAL RATE BASE	Pg. 7, Ln 47	723,882	483,650	468,793	9,620	120	5,117	133,828	133,431	205	7	186	
19		OPERATING REVENUES													
21	440-447	Sales Revenue	Pg. 9, Ln 8	ASALES_REV	244,217	134,976	130,847	3,729	93	307	58,462	58,298	136	2	26
22	440-447UN	Unbilled Sale Revenue	Pg. 9, Ln 9	AUN_REV	(1,248)	(717)	(659)	(51)	(1)	(6)	(315)	(313)	(1)	-	(1)
23	440-447Resale	Sales Revenue/Resale Customers	Pg. 9, Ln 10	A360	4,957	2,197	2,008	120	-	69	1,144	1,141	1	0	2
24	447DisCR	Dist. Credit Sp. Pricing Cust.	Pg. 9, Ln 11	ASALES_REV	-	-	-	-	-	-	-	-	-	-	-
25	REV_OTH_ELEC	Total Other Revenue	Pg. 9, Ln 38		11,672	6,449	6,427	15	0	8	1,602	1,600	1	0	1
27	REV	Total Revenue	Pg. 9, Ln 40		259,598	142,905	138,623	3,812	92	378	60,893	60,726	137	2	28
29		OPERATING EXPENSES													
31	EXP_O&M	Total O&M Expense	Pg. 15, Ln 22		143,997	95,442	91,740	2,453	49	1,200	27,425	27,301	67	1	56
32	EXP_DEP	Total Depreciation Expense	Pg. 17, Ln 41		28,837	19,308	18,640	435	7	226	5,264	5,244	10	0	9
33	EXP_AMORT	Total Amortization Expense	Pg. 17, Ln 45		6,011	4,076	3,849	149	3	74	1,139	1,131	4	0	3
34	EXP_TAX_OTI	Total Taxes Other than Income Tax	Pg. 19, Ln 28		26,610	17,771	17,169	392	6	204	4,967	4,949	9	0	8
35	4_CUR_TAX	Total Current Adjusted Taxes	Pg. 21, Ln 54		(21,667)	(24,850)	(23,762)	(359)	4	(732)	206	227	6	(0)	(26)
36	411NUPER	NUSCO Permanent Difference		RB_PLT_D_O	(222)	(148)	(143)	(3)	(0)	(2)	(41)	(41)	(0)	(0)	(0)
37	Post_Tax_Adj_DIT	Provision for Deferred Income Tax	Pg. 23, Ln 18		32,792	21,855	21,194	428	5	228	6,118	6,100	9	0	8
38	Post_Tax_Adj_ITC	Investment Tax Credit Adjustment	Pg. 23, Ln 20		(132)	(88)	(85)	(2)	(0)	(1)	(25)	(24)	(0)	(0)	(0)
40	OPERATING_EXPENSE	Operating Expense	Lns 31 thru 38		216,226	133,366	128,600	3,494	74	1,198	45,052	44,886	107	2	58
42	NET_RETURN	OPERATING INCOME	Ln. 27 - Ln 40		43,372	9,540	10,023	318	18	(820)	15,840	15,840	31	0	(30)
44	426	Donations, net of tax		NET_RETURN	293	64	68	2	0	(6)	107	107	0	0	(0)
45	431	Return on Customer Deposit		NET_RETURN	131	29	30	1	0	(2)	48	48	0	0	(0)
47	OP_INC_ADJ	Adj. to the Operating income	Ln 44 + Ln 45		424	93	98	3	0	(8)	155	155	0	0	(0)
49	Adj_OP_INC	Adjusted Operating Income	Ln 42 - Ln 47	Formula	42,948	9,446	9,925	315	18	(812)	15,686	15,685	31	0	(30)
49		RATE OF RETURN	Ln 49/Ln 17		5.93%	1.95%	2.12%	3.28%	14.62%	-15.87%	11.72%	11.75%	14.96%	0.64%	-16.08%

000021

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 1

LINE REFERENCE	Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
	A	B	C	D	O	P	Q	R	S
5		SUMMARY OF RESULTS							
7	RB_PLT	Net Plant	Pg. 7, Ln 7	794,031	54,045	28,959	3,322	15,098	15,273
9		DEDUCT:							
11	RB_DED	Total Rate Base Deduction	Pg. 7, Ln 20	(123,743)	(8,143)	(4,404)	(484)	(2,640)	(2,359)
13		ADD:							
15	RB_ADD	Total Rate Base Addition	Pg. 7, Ln 45	53,594	3,547	1,974	200	1,020	995
17	RB	TOTAL RATE BASE	Pg. 7, Ln 47	723,882	49,448	26,529	3,038	13,478	13,910
19		OPERATING REVENUES							
21	440-447	Sales Revenue	Pg. 9, Ln 8	244,217	28,300	14,277	1,167	3,903	3,133
22	440-447UN	Unbilled Sale Revenue	Pg. 9, Ln 9	(1,248)	(105)	(87)	(12)	(12)	-
23	440-447Resale	Sales Revenue/Resale Customers	Pg. 9, Ln 10	4,957	936	581	71	14	13
24	447DistCR	Dist. Credit Sp. Pricing Cust.	Pg. 9, Ln 11	-	-	-	-	-	-
25	REV_OTH_ELEC	Total Other Revenue	Pg. 9, Ln 38	11,672	2,829	636	27	62	67
27	REV	Total Revenue	Pg. 9, Ln 40	259,598	31,959	15,408	1,253	3,967	3,213
29		OPERATING EXPENSES							
31	EXP_O&M	Total O&M Expense	Pg. 15, Ln 22	143,997	10,002	5,781	528	2,187	2,632
32	EXP_DEP	Total Depreciation Expense	Pg. 17, Ln 41	28,837	1,620	860	98	1,165	522
33	EXP_AMORT	Total Amortization Expense	Pg. 17, Ln 45	6,011	383	224	20	68	101
34	EXP_TAX_OTI	Total Taxes Other than Income Tax	Pg. 19, Ln 28	26,610	1,755	940	105	557	515
35	4_CUR_TAX	Total Current Adjusted Taxes	Pg. 21, Ln 54	(21,667)	3,692	1,254	8	(963)	(1,014)
36	411NUPER	UNUSCO Permanent Difference		(222)	(15)	(8)	(1)	(5)	(4)
37	Post_Tax_Adj_DIT	Provision for Deferred Income Tax	Pg. 23, Ln 18	32,792	2,232	1,196	137	624	631
38	Post_Tax_Adj_ITC	Investment Tax Credit Adjustment	Pg. 23, Ln 20	(132)	(9)	(5)	(1)	(3)	(3)
40	OPERATING_EXPENSE	Operating Expense	Lns 31 thru 38	216,226	19,661	10,242	895	3,631	3,379
42	NET_RETURN	OPERATING INCOME	Ln. 27 - Ln 40	43,372	12,298	5,166	358	336	(167)
44	426	Donations, net of tax		293	83	35	2	2	(1)
45	431	Return on Customer Deposit		131	37	16	1	1	(1)
47	OP_INC_ADJ	Adj. to the Operating income	Ln 44 + Ln 45	424	120	50	4	3	(2)
49	Adj_OP_INC	Adjusted Operating Income	Ln 42 - Ln 47	42,948	12,178	5,115	355	333	(165)
49		RATE OF RETURN	Ln 49/Ln 17	5.93%	24.63%	19.28%	11.67%	2.47%	0.01%

000022

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 2

1	Account	Description	Allocator	TOTAL	Rate R	PL/SH	QR	CWH	LCS/	Rate G	PL/SH	QR	CWH	LCS/
2	IN/OUT			RETAIL	Total				COPE	Total				COPE
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4		GROSS PLANT IN SERVICE												
5														
6		INTANGIBLE PLANT												
7														
8														
9	301-02	Organization Intangible Plant	LABOR	51	34	33	1	0	1	10	10	0	0	0
10	303	Intangible Plant In Service	LABOR	27,844	18,750	17,881	570	12	287	5,244	5,216	16	0	13
11														
12	RB_PLT_I_O	Total Intangible Plant In service		27,895	18,784	17,914	571	12	287	5,254	5,225	16	0	13
13														
14		DISTRIBUTION PLANT												
15														
16	360	Land & Land Rights	A360	4,289	1,901	1,738	104	-	60	990	987	1	0	2
17	361	Structures & Improvements	A360	11,087	4,915	4,492	268	-	155	2,560	2,552	3	0	4
18	362	Station Equipment	A360	128,589	57,004	52,101	3,108	-	1,795	29,686	29,601	37	2	45
19	364	Poles, Towers & Fixtures	A364	191,382	140,025	140,025	-	-	-	31,891	31,891	-	-	-
20	365	OH Conductor & Devices	A365	252,139	181,347	177,954	2,151	-	1,242	44,999	44,941	25	2	31
21	366	UG Conduit	A367	16,004	10,049	9,673	239	-	138	3,257	3,251	3	0	3
22	367	UG Conductor & Devices	A367	85,760	53,851	51,833	1,279	-	738	17,454	17,419	15	1	19
23	368	Line Transformers	A368	175,925	115,259	115,259	-	-	-	30,617	30,617	-	-	-
24	369	Services	A369	95,474	81,438	81,438	-	-	-	14,036	14,036	-	-	-
25	370	Meters	A370	60,092	41,290	32,181	6,050	168	2,891	16,458	16,105	199	3	151
26	371	Inst. On Cust. Premises	A371	4,788	-	-	-	-	-	-	-	-	-	-
27	373	Street Lighting	A373	6,055	-	-	-	-	-	-	-	-	-	-
28	374	ARO Distribution	A360	311	138	126	8	-	4	72	72	0	0	0
29														
30	RB_PLT_D_O	Total Distribution Gross Plant		1,031,895	687,217	666,820	13,207	168	7,023	192,019	191,472	283	9	256
31														
32		GENERAL PLANT												
33														
34	389	Land & Land Rights	LABOR	3,909	2,632	2,510	80	2	40	736	732	2	0	2
35	390	Structures & Improvements	LABOR	53,938	36,321	34,639	1,104	23	555	10,159	10,103	30	1	25
36	391	Office Furniture & Equipment	LABOR	17,786	11,977	11,422	364	7	183	3,350	3,332	10	0	8
37	392	Transportation Equipment	LABOR	602	405	387	12	0	6	113	113	0	0	0
38	393	Stores Equipment	LABOR	671	452	431	14	0	7	126	126	0	0	0
39	394	Tool, Shop & Garage Equipment	LABOR	6,277	4,227	4,031	128	3	65	1,182	1,176	4	0	3
40	395	Laboratory Equipment	LABOR	3,211	2,162	2,062	66	1	33	605	601	2	0	1
41	397	Communication Equipment	LABOR	20,342	13,698	13,064	416	9	209	3,831	3,810	11	0	9
42	398	Miscellaneous Equipment	LABOR	1,123	756	721	23	0	12	212	210	1	0	1
43	399	ARO General Plant	LABOR	30	20	19	1	0	0	6	6	0	0	0
44														
45	RB_PLT_G_O	Total General Gross Plant		107,889	72,650	69,286	2,208	45	1,110	20,320	20,209	60	1	49
46														
47	RB_PLT_?_O	Total Gross Plant		1,167,679	778,651	754,021	15,986	225	8,420	217,594	216,906	359	11	318
48														
49														
50														

000023

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 2

Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate	Rate	Rate
IN/OUT			RETAL	GV	LG	B	OL	EOL		
A	B	C	D	O	P	Q	R	S		
301-02	Organization Intangible Plant	LABOR	51	3	2	0	1	1		
303	Intangible Plant in Service	LABOR	27,844	1,804	1,015	100	432	499		
RB_PLT_I_O	Total Intangible Plant in service		27,895	1,808	1,017	100	433	500		
DISTRIBUTION PLANT										
360	Land & Land Rights	A360	4,289	810	503	61	12	11		
361	Structures & Improvements	A360	11,087	2,093	1,300	159	32	28		
362	Station Equipment	A360	128,589	24,272	15,081	1,843	373	331		
364	Poles, Towers & Fiktures	A364	191,382	7,437	4,482	549	2,681	4,318		
365	OH Conductor & Devices	A365	252,139	10,407	6,301	771	3,213	5,102		
366	UG Conduilt	A367	16,004	1,444	889	109	107	149		
367	UG Conductor & Devices	A367	85,760	7,737	4,764	582	571	800		
368	Line Transformers	A368	175,925	12,069	2,511	94	5,665	9,710		
369	Services	A369	95,474	-	-	-	-	-		
370	Meters	A370	60,092	2,109	202	34	-	-		
371	Inst. On Cust. Premises	A371	4,788	-	-	-	4,788	-		
373	Street Lighting	A373	6,055	-	-	-	6,055	-		
374	ARO Distribution	A360	311	59	36	4	1	1		
RB_PLT_D_O	Total Distribution Gross Plant		1,031,895	68,436	36,069	4,206	23,498	20,450		
GENERAL PLANT										
389	Land & Land Rights	LABOR	3,909	253	142	14	61	70		
390	Structures & Improvements	LABOR	53,938	3,495	1,966	193	837	967		
391	Office Furniture & Equipment	LABOR	17,786	1,153	648	64	276	319		
392	Transportation Equipment	LABOR	602	39	22	2	9	11		
393	Stores Equipment	LABOR	671	43	24	2	10	12		
394	Tool, Shop & Garage Equipment	LABOR	6,277	407	229	22	97	113		
395	Laboratory Equipment	LABOR	3,211	208	117	11	50	58		
397	Communication Equipment	LABOR	20,342	1,318	742	73	316	365		
398	Miscellaneous Equipment	LABOR	1,123	73	41	4	17	20		
399	ARO General Plant	LABOR	30	2	1	0	0	1		
RB_PLT_G_O	Total General Gross Plant		107,889	6,991	3,933	386	1,673	1,935		
RB_PLT_I_O	Total Gross Plant		1,167,679	77,235	41,019	4,691	25,604	22,885		

000024

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 3

Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Rate G Total	PL/SH	QR	CWH	LCS/ COPE
A	B	C	D	E	F	G	H	I	J	K	L	M	N
	ACCUMULATED DEPRECIATION												
	INTANGIBLE PLANT												
303D	Intangible Plant In Service	RB_PLT_I_O_303	(12,292)	(8,277)	(7,894)	(252)	(5)	(126)	(2,315)	(2,302)	(7)	(0)	(6)
RB_PLT_I_D	Total Intangible Plant		(12,292)	(8,277)	(7,894)	(252)	(5)	(126)	(2,315)	(2,302)	(7)	(0)	(6)
	DISTRIBUTION PLANT												
361D	Structures & Improvements	RB_PLT_D_O_361_SS	(3,787)	(1,679)	(1,534)	(92)	-	(53)	(874)	(872)	(1)	(0)	(1)
362D	Station Equipment	RB_PLT_D_O_362_SS	(31,391)	(13,916)	(12,719)	(759)	-	(438)	(7,247)	(7,226)	(9)	(1)	(11)
364D	Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	(90,642)	(66,319)	(66,319)	-	-	-	(15,104)	(15,104)	-	-	-
365D	OH Conductor & Devices	RB_PLT_D_O_365_OH	(67,926)	(48,856)	(47,941)	(579)	-	(335)	(12,123)	(12,107)	(7)	(0)	(8)
366D	UG Conduit	RB_PLT_D_O_366_UG	(3,276)	(2,057)	(1,980)	(49)	-	(28)	(667)	(665)	(1)	(0)	(1)
367D	UG Conductor & Devices	RB_PLT_D_O_367_UG	(22,259)	(13,977)	(13,453)	(332)	-	(192)	(4,530)	(4,521)	(4)	(0)	(5)
368D	Line Transformers	RB_PLT_D_O_368	(53,759)	(35,221)	(35,221)	-	-	-	(9,356)	(9,356)	-	-	-
369D	Services	RB_PLT_D_O_369	(17,231)	(14,698)	(14,698)	-	-	-	(2,533)	(2,533)	-	-	-
370D	Meters	RB_PLT_D_O_370	(27,697)	(19,031)	(14,832)	(2,789)	(77)	(1,333)	(7,586)	(7,423)	(91)	(2)	(70)
371D	Inst. On Cust. Premises	RB_PLT_D_O_371	(2,345)	-	-	-	-	-	-	-	-	-	-
373D	Street Lighting	RB_PLT_D_O_373	(3,247)	-	-	-	-	-	-	-	-	-	-
374D	ARO Distribution	RB_PLT_D_O_374	(115)	(51)	(47)	(3)	-	(2)	(27)	(26)	(0)	(0)	(0)
RB_PLT_D_D	Total Accu. Depr. Distribution Plant		(323,675)	(215,802)	(208,743)	(4,602)	(77)	(2,380)	(60,046)	(59,834)	(113)	(3)	(96)
	GENERAL PLANT												
390D	Structures & Improvements	RB_PLT_G_O_390	(7,296)	(4,913)	(4,685)	(149)	(3)	(75)	(1,374)	(1,367)	(4)	(0)	(3)
391D	Office Furniture & Equipment	RB_PLT_G_O_391	(13,066)	(8,798)	(8,391)	(267)	(5)	(134)	(2,461)	(2,447)	(7)	(0)	(6)
392D	Transportation Equipment	RB_PLT_G_O_392	(305)	(205)	(196)	(6)	(0)	(3)	(57)	(57)	(0)	(0)	(0)
393D	Stores Equipment	RB_PLT_G_O_393	(464)	(312)	(298)	(9)	(0)	(5)	(87)	(87)	(0)	(0)	(0)
394D	Tool, Shop & Garage Equipment	RB_PLT_G_O_394	(3,353)	(2,258)	(2,153)	(69)	(1)	(35)	(632)	(628)	(2)	(0)	(2)
395D	Laboratory Equipment	RB_PLT_G_O_395	(1,910)	(1,286)	(1,227)	(39)	(1)	(20)	(360)	(358)	(1)	(0)	(1)
397D	Communication Equipment	RB_PLT_G_O_397	(10,620)	(7,151)	(6,820)	(217)	(4)	(109)	(2,000)	(1,989)	(6)	(0)	(5)
398D	Miscellaneous Equipment	RB_PLT_G_O_398	(656)	(442)	(421)	(13)	(0)	(7)	(124)	(123)	(0)	(0)	(0)
399D	Power Operated Equipment	RB_PLT_G_O_399	(11)	(7)	(7)	(0)	(0)	(0)	(2)	(2)	(0)	(0)	(0)
RB_PLT_G_D	Total Accu. Deprac., General Plant		(37,681)	(25,374)	(24,199)	(771)	(16)	(388)	(7,097)	(7,058)	(21)	(0)	(17)
RB_PLT_?_D	Total Accu. Depreciation		(373,648)	(249,453)	(240,836)	(5,625)	(98)	(2,894)	(69,458)	(69,195)	(141)	(4)	(119)

000025

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 3

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
4									
5		ACCUMULATED DEPRECIATION							
6									
7		INTANGIBLE PLANT							
8									
9	303D	Intangible Plant In Service	RB_PLT_I_O_303	(12,292)	(797)	(448)	(44)	(191)	(220)
10									
11	RB_PLT_I_D	Total Intangible Plant		(12,292)	(797)	(448)	(44)	(191)	(220)
12									
13		DISTRIBUTION PLANT							
14									
15	361D	Structures & Improvements	RB_PLT_D_O_361_SS	(3,787)	(715)	(444)	(54)	(11)	(10)
16	362D	Station Equipment	RB_PLT_D_O_362_SS	(31,391)	(5,925)	(3,681)	(450)	(91)	(81)
17	364D	Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	(90,642)	(3,522)	(2,123)	(260)	(1,270)	(2,045)
18	365D	OH Conductor & Devices	RB_PLT_D_O_365_OH	(67,926)	(2,804)	(1,697)	(208)	(866)	(1,374)
19	366D	UG Conduit	RB_PLT_D_O_366_UG	(3,276)	(296)	(182)	(22)	(22)	(31)
20	367D	UG Conductor & Devices	RB_PLT_D_O_367_UG	(22,259)	(2,008)	(1,237)	(151)	(148)	(208)
21	368D	Line Transformers	RB_PLT_D_O_368	(53,759)	(3,688)	(767)	(29)	(1,731)	(2,967)
22	369D	Services	RB_PLT_D_O_369	(17,231)	-	-	-	-	-
23	370D	Meters	RB_PLT_D_O_370	(27,697)	(972)	(93)	(15)	-	-
24	371D	Inst. On Cust. Premises	RB_PLT_D_O_371	(2,345)	-	-	-	(2,345)	-
25	373D	Street Lighting	RB_PLT_D_O_373	(3,247)	-	-	-	(3,247)	-
26	374D	ARO Distribution	RB_PLT_D_O_374	(115)	(22)	(13)	(2)	(0)	(0)
27									
28	RB_PLT_D_D	Total Accu. Depr. Distribution Plant		(323,675)	(19,952)	(10,238)	(1,191)	(9,731)	(6,715)
29									
30		GENERAL PLANT							
31									
32	390D	Structures & Improvements	RB_PLT_G_O_390	(7,296)	(473)	(266)	(26)	(113)	(131)
33	391D	Office Furniture & Equipment	RB_PLT_G_O_391	(13,066)	(847)	(476)	(47)	(203)	(234)
34	392D	Transportation Equipment	RB_PLT_G_O_392	(305)	(20)	(11)	(1)	(5)	(5)
35	393D	Stores Equipment	RB_PLT_G_O_393	(464)	(30)	(17)	(2)	(7)	(8)
36	394D	Tool, Shop & Garage Equipment	RB_PLT_G_O_394	(3,353)	(217)	(122)	(12)	(52)	(60)
37	395D	Laboratory Equipment	RB_PLT_G_O_395	(1,910)	(124)	(70)	(7)	(30)	(34)
38	397D	Communication Equipment	RB_PLT_G_O_397	(10,620)	(688)	(387)	(38)	(165)	(190)
39	398D	Miscellaneous Equipment	RB_PLT_G_O_398	(656)	(43)	(24)	(2)	(10)	(12)
40	399D	Power Operated Equipment	RB_PLT_G_O_399	(11)	(1)	(0)	(0)	(0)	(0)
41									
42	RB_PLT_G_D	Total Accu. Deprec., General Plant		(37,681)	(2,442)	(1,374)	(135)	(584)	(676)
43									
44	RB_PLT_?_D	Total Accu. Depreciation		(373,648)	(23,190)	(12,060)	(1,370)	(10,506)	(7,612)
45									
46									
47									
48									
49									
50									

000026

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 4			TOTAL	Rate R					LCS/		Rate G				LCS/
Account	IN/OUT	Description	RETAIL	Total	PL/SH	QR	CWH	COPE	Total	PL/SH	QR	CWH	COPE		
A	B	C	D	E	F	G	H	I	J	K	L	M	N		
RATE BASE															
RB_PLT	Net Plant		794,031	529,198	513,185	10,361	126	5,526	148,135	147,711	218	7	199		
DEDUCT:															
230AR	Asset Retirement Obligation	RB_PLT_D_O	(2,022)	(1,347)	(1,307)	(26)	(0)	(14)	(376)	(375)	(1)	(0)	(1)		
228	Deferred Environmental Remediation Cost	RB_PLT_?_O	(4,895)	(3,264)	(3,161)	(67)	(1)	(35)	(912)	(909)	(2)	(0)	(1)		
235	Customer Deposit	ACUS_DEP	(3,412)	(1,089)	(1,089)	-	-	-	(1,962)	(1,962)	-	-	-		
254.43	Major Storm Reserve Refund	RB_PLT_?_O	-	-	-	-	-	-	-	-	-	-	-		
254	Rate Reduction Bond 1 & 2	RB_PLT_?_O	(250)	(167)	(161)	(3)	(0)	(2)	(47)	(46)	(0)	(0)	(0)		
255	Accu. Deferred ITC	RB_PLT_?_O	(304)	(203)	(196)	(4)	(0)	(2)	(57)	(56)	(0)	(0)	(0)		
282	ADIT: Liberalized Deprc.	RB_PLT_?_O	(104,266)	(69,528)	(67,329)	(1,427)	(20)	(752)	(19,430)	(19,368)	(32)	(1)	(28)		
283	ADIT: Other	RB_PLT_?_O	(8,594)	(5,731)	(5,550)	(118)	(2)	(62)	(1,601)	(1,596)	(3)	(0)	(2)		
RB_DED	Total Rate Base Deduction		(123,743)	(81,329)	(78,793)	(1,646)	(23)	(867)	(24,385)	(24,314)	(37)	(1)	(33)		
ADD:															
154MS	Materials & Supplies	OH	6,733	4,565	4,311	167	4	83	1,276	1,267	5	0	4		
154WCA	Allowance for working Cash	TOTAL_EXP_PIT	25,741	17,114	16,462	430	8	214	4,861	4,839	11	0	10		
165.01	Prepaid Insurance	EXP_O&M_A&G_924	1,576	1,050	1,018	20	0	11	293	292	0	0	0		
165.14	Prepaid Agency Fees	RB_PLT_D_O	46	31	30	1	0	0	9	9	0	0	0		
165AS	Prepaid Software Maintenance	LABOR	51	34	33	1	0	1	10	10	0	0	0		
165P1	Prepaid Real Estate Tax	RB_PLT_?_O	-	-	-	-	-	-	-	-	-	-	-		
165P2	Prepaid Tax - Leased	LABOR	-	-	-	-	-	-	-	-	-	-	-		
182.3	Asset Retirement Obligation	RB_PLT_D_O	-	-	-	-	-	-	-	-	-	-	-		
182.3O	Asset Retirement Obligation	RB_PLT_?_O	1,807	1,205	1,167	25	0	13	337	336	1	0	0		
182AA	American Tissue Reg. Asset	RB_PLT_G_O	-	-	-	-	-	-	-	-	-	-	-		
182DC	Deferred Benefits	LABOR	603	406	387	12	0	6	114	113	0	0	0		
182DN	NHBPT FAS 109 Reg. Asset	RB_PLT_?_O	3,902	2,602	2,520	53	1	28	727	725	1	0	1		
182DK	Prepaid Tax - Leased	LABOR	-	-	-	-	-	-	-	-	-	-	-		
182EV	Pending Environmental Deferral	RB_PLT_?_O	640	427	413	9	0	5	119	119	0	0	0		
182KC	Def. Costs-Keene Claremont	RB_PLT_?_O	62	41	40	1	0	0	12	12	0	0	0		
182PL	Deferred Environmental Remediation	RB_PLT_?_O	1,706	1,138	1,102	23	0	12	318	317	1	0	0		
182RE	Def. Costs-Environmental Remediation	RB_PLT_?_O	-	-	-	-	-	-	-	-	-	-	-		
182ST	Storm Cost being Recovered	RB_PLT_?_O	8,360	5,575	5,398	114	2	60	1,558	1,553	3	0	2		
182UP	Regulatory Asset. FAS 109	RB_PLT_?_O	-	-	-	-	-	-	-	-	-	-	-		
190	ADIT:	LABOR	2,367	1,594	1,520	48	1	24	446	443	1	0	1		
RB_ADD	Total Rate Base Addition		53,594	35,781	34,402	905	17	457	10,077	10,034	24	1	20		
RB	TOTAL RATE BASE		723,882	483,650	468,793	9,620	120	5,117	133,828	133,431	205	7	186		

000027

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 4

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
4									
5		RATE BASE							
6									
7	RB_PLT	Net Plant		794,031	54,045	28,959	3,322	15,098	15,273
8									
9		DEDUCT:							
10									
11	230AR	Asset Retirement Obligation	RB_PLT_D_O	(2,022)	(134)	(71)	(8)	(46)	(40)
12	228	Deferred Environmental Remediation Cost	RB_PLT_?_O	(4,895)	(324)	(172)	(20)	(107)	(96)
13	235	Customer Deposit	ACUS_DEP	(3,412)	(184)	(177)	-	-	-
14	254.43	Major Storm Reserve Refund	RB_PLT_?_O	-	-	-	-	-	-
15	254	Rate Reduction Bond 1 & 2	RB_PLT_?_O	(250)	(17)	(9)	(1)	(5)	(5)
16	255	Accu. Deferred ITC	RB_PLT_?_O	(304)	(20)	(11)	(1)	(7)	(6)
17	282	ADIT: Liberalized Deprc.	RB_PLT_?_O	(104,266)	(6,897)	(3,663)	(419)	(2,286)	(2,043)
18	283	ADIT: Other	RB_PLT_?_O	(8,594)	(568)	(302)	(35)	(188)	(168)
19									
20	RB_DED	Total Rate Base Deduction		(123,743)	(8,143)	(4,404)	(484)	(2,640)	(2,359)
21									
22		ADD:							
23									
24	154MS	Materials & Supplies	OH	6,733	429	251	22	77	114
25	154WCA	Allowance for working Cash	TOTAL_EXP_PIT	25,741	1,724	978	94	498	472
26	165.01	Prepaid Insurance	EXP_O&M_A&G_924	1,576	105	55	6	36	31
27	165.14	Prepaid Agency Fees	RB_PLT_D_O	46	3	2	0	1	1
28	165AS	Prepaid Software Maintenance	LABOR	51	3	2	0	1	1
29	165P1	Prepaid Real Estate Tax	RB_PLT_?_O	-	-	-	-	-	-
30	165P2	Prepaid Tax - Leased	LABOR	-	-	-	-	-	-
31	182.3	Asset Retirement Obligation	RB_PLT_D_O	-	-	-	-	-	-
32	182.3O	Asset Retirement Obligation	RB_PLT_?_O	1,807	120	63	7	40	35
33	182AA	American Tissue Reg. Asset	RB_PLT_G_O	-	-	-	-	-	-
34	182DC	Deferred Benefits	LABOR	603	39	22	2	9	11
35	182DN	NHBPT FAS 109 Reg. Asset	RB_PLT_?_O	3,902	258	137	16	86	76
36	182DK	Prepaid Tax - Leased	LABOR	-	-	-	-	-	-
37	182EV	Pending Environmental Deferral	RB_PLT_?_O	640	42	22	3	14	13
38	182KC	Def. Costs-Keene Claremont	RB_PLT_?_O	62	4	2	0	1	1
39	182PL	Deferred Environmental Remediation	RB_PLT_?_O	1,706	113	60	7	37	33
40	182RE	Def. Costs-Environmental Remediation	RB_PLT_?_O	-	-	-	-	-	-
41	182ST	Storm Cost being Recovered	RB_PLT_?_O	8,360	553	294	34	183	164
42	182UP	Regulatory Asset. FAS 109	RB_PLT_?_O	-	-	-	-	-	-
43	190	ADIT:	LABOR	2,367	153	86	8	37	42
44									
45	RB_ADD	Total Rate Base Addition		53,594	3,547	1,974	200	1,020	995
46									
47	RB	TOTAL RATE BASE		723,882	49,448	26,529	3,038	13,478	13,910
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000028

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 5

1	Account	Description	Allocator	TOTAL	Rate R	PL/SH	QR	CWH	LCS/	Rate G	PL/SH	QR	CWH	LCS/
2	IN/OUT			RETAIL	Total				COPE	Total				COPE
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4														
5														
6		OPERATING REVENUES												
7														
8	440-447	Sales Revenue	ASALES_REV	244,217	134,976	130,847	3,729	93	307	58,462	58,298	136	2	26
9	440-447UN	Unbilled Sale Revenue	AUN_REV	(1,248)	(717)	(659)	(51)	(1)	(6)	(315)	(313)	(1)	-	(1)
10	440-447RESALE	Sales Revenue/Resale Customers	A360	4,957	2,197	2,008	120	-	69	1,144	1,141	1	0	2
11	447DistCR	Dist. Credit Sp. Pricing Cust.	ASALES_REV	-	-	-	-	-	-	-	-	-	-	-
12														
13	REV_SAL_Billed	Total Sales Revenue		247,926	136,456	132,196	3,788	92	370	59,291	59,126	136	2	27
14														
15		OTHER OPERATING REVENUES												
16														
17	450	Late Payment Charge	ALATE_PYMNT	2,802	1,574	1,574	-	0	-	508	507	0	0	1
18														
19	451SEC	Service Charge	ASEC_REV	2,728	2,484	2,484	-	-	-	244	244	0	-	0
20	451RCC	Returned Check Charge	ARCC_REV	36	32	32	-	-	-	4	4	0	-	-
21	451IDC	Interval Data Charge	AIDC_REV	49	-	-	-	-	-	-	-	-	-	-
22	451MTC	Meter Translation Charge	AMTC_REV	1	-	-	-	-	-	-	-	-	-	-
23	451LEC	Line Extension Charge	ALEC_REV	492	214	214	-	-	-	287	287	-	-	-
24	451VIC	Rate VIP Interruption Credits	AVIC_REV	-	-	-	-	-	-	-	-	-	-	-
25	451Mis	Misc. Service Revenue	RB_PLT_D_O	53	35	34	1	0	0	10	10	0	0	0
26														
27	REV_OTH_ELEC_451	Misc. Service Revenue		3,359	2,765	2,764	1	0	0	546	545	0	0	0
28														
29	454APP	Apparatus Rental	ARental_REV	2,530	-	-	-	-	-	30	30	-	-	-
30	454CELL	Cell Tower & Misc. buildings Rent	RB_PLT_D_O_360	-	-	-	-	-	-	-	-	-	-	-
31	454MSC	Misc Property Rent	RB_PLT_D_O	-	-	-	-	-	-	-	-	-	-	-
32	454POLE	Pole Attachment & Cable TV Rent	RB_PLT_D_O_364_OH	1,899	1,389	1,389	-	-	-	316	316	-	-	-
33														
34	REV_OTH_ELEC_454	Rental Revenue		4,429	1,389	1,389	-	-	-	347	347	-	-	-
35														
36	456	RRB Servicing fee& mis Rev.	RB_PLT_D_O	1,082	721	699	14	0	7	201	201	0	0	0
37														
38	REV_OTH_ELEC	Total Other Revenue		11,672	6,449	6,427	15	0	8	1,602	1,600	1	0	1
39														
40	REV	Total Revenue		259,598	142,905	138,623	3,812	92	378	60,893	60,726	137	2	28
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000029

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 5

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
4									
5									
6		OPERATING REVENUES							
7									
8	440-447	Sales Revenue	ASALES_REV	244,217	28,300	14,277	1,167	3,903	3,133
9	440-447UN	Unbilled Sale Revenue	AUN_REV	(1,248)	(105)	(87)	(12)	(12)	-
10	440-447RESALE	Sales Revenue/Resale Customers	A360	4,957	936	581	71	14	13
11	447DistCR	Dist. Credit Sp. Pricing Cust.	ASALES_REV	-	-	-	-	-	-
12									
13	REV_SAL_Billed	Total Sales Revenue		247,926	29,130	14,771	1,226	3,905	3,146
14									
15		OTHER OPERATING REVENUES							
16									
17	450	Late Payment Charge	ALATE_PYMNT	2,802	569	133	6	10	2
18									
19	451SEC	Service Charge	ASEC_REV	2,728	-	-	-	0	-
20	451RCC	Returned Check Charge	ARCC_REV	36	0	-	-	0	-
21	451IDC	Interval Data Charge	AIDC_REV	49	31	17	1	-	-
22	451MTC	Meter Translation Charge	AMTC_REV	1	1	0	-	-	-
23	451LEC	Line Extension Charge	ALEC_REV	492	(9)	-	-	-	-
24	451VIC	Rate V/P Interruption Credits	AVIC_REV	-	-	-	-	-	-
25	451Mis	Misc. Service Revenue	RB_PLT_D_O	53	4	2	0	1	1
26									
27	REV_OTH_ELEC_451	Misc. Service Revenue		3,359	26	19	1	1	1
28									
29	454APP	Apparatus Rental	ARental_REV	2,530	2,088	403	9	-	-
30	454CELL	Cell Tower & Misc. buildings Rent	RB_PLT_D_O_360	-	-	-	-	-	-
31	454MISC	Misc Property Rent	RB_PLT_D_O	-	-	-	-	-	-
32	454POLE	Pole Attachment & Cable TV Rent	RB_PLT_D_O_364_OH	1,899	74	44	5	27	43
33									
34	REV_OTH_ELEC_454	Rental Revenue		4,429	2,162	447	15	27	43
35									
36	456	RRB Servicing fee& mis Rev.	RB_PLT_D_O	1,082	72	38	4	25	21
37									
38	REV_OTH_ELEC	Total Other Revenue		11,672	2,829	636	27	62	67
39									
40	REV	Total Revenue		259,598	31,959	15,408	1,253	3,967	3,213
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000030

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 6

1	Account	Description	Allocator	TOTAL	Rate R				LCS/	Rate G				LCS/
2	IN/OUT			RETAIL	Total	PL/SH	QR	CWH	COPE	Total	PL/SH	QR	CWH	COPE
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4		OPERATION & MAINTENANCE EXPENSE												
5														
6		DISTRIBUTION EXPENSES												
7														
8		OPERATION												
9														
10														
11	565	Various Including H/Q	ATRANS	4,893	1,927	1,827	78	2	21	1,087	1,080	3	0	4
12	580	Sup. & Eng.	LABOR_O	2,446	1,485	1,335	99	2	49	532	527	3	0	2
13	581	Load Dispatching	A360	938	416	380	23	-	13	217	216	0	0	0
14	582	Station Expense	RB_PLT_D_O_362_SS	689	305	279	17	-	10	159	159	0	0	0
15	583	Overhead Line Exp.	RB_PLT_D_O_367_OH	276	200	198	1	-	1	48	48	0	0	0
16	584	Op. U/G Line Exp., Remove, reset, test Xers	RB_PLT_D_O_368	1,057	693	693	-	-	-	184	184	-	-	-
17	585	Street Lighting Exp.	AST_LUM	383	-	-	-	-	-	-	-	-	-	-
18	586	Meter Expense	RB_PLT_D_O_370	2,384	1,638	1,277	240	7	115	653	639	8	0	6
19	587	Customer Installation	RB_PLT_D_O	335	223	216	4	0	2	62	62	0	0	0
20	588	Misc. Expense	RB_PLT_D_O	4,048	2,696	2,616	52	1	28	753	751	1	0	1
21	589	Rent, Other Expense	RB_PLT_D_O	571	380	369	7	0	4	106	106	0	0	0
22														
23	EXP_O&M_D_OP	Total Operation Expense		18,020	9,963	9,189	521	11	242	3,801	3,771	16	0	14
24														
25		MAINTENANCE												
26														
27	568_573	Transmission Maint. Related Exp.	ATRANS	33	13	12	1	0	0	7	7	0	0	0
28	590	Sup. & Eng.	LABOR_M	3,288	2,100	2,044	36	0	20	613	611	1	0	1
29	591	Structure	RB_PLT_D_O_361_SS	270	120	109	7	-	4	62	62	0	0	0
30	592	Station Equipment	RB_PLT_D_O_362_SS	4,979	2,207	2,017	120	-	69	1,149	1,146	1	0	2
31	593	OH Lines, Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	21,017	15,377	15,377	-	-	-	3,502	3,502	-	-	-
32	594	U/G Line, Conductor Duct	RB_PLT_D_O_367_UG	1,293	812	781	19	-	11	263	263	0	0	0
33	595	Line Transformers	RB_PLT_D_O_368	1,973	1,293	1,293	-	-	-	343	343	-	-	-
34	596	Street Lighting	AST_LUM	293	-	-	-	-	-	-	-	-	-	-
35	597	Meters	RB_PLT_D_O_370	594	408	318	60	2	29	163	159	2	0	1
36	598	Miscellaneous	RB_PLT_D_O	895	596	578	11	0	6	167	166	0	0	0
37														
38	EXP_O&M_D_MT	Total Maintenance Expense		34,635	22,926	22,530	254	2	139	6,270	6,261	5	0	5
39														
40	EXP_O&M_???	Total Distribution O&M Expense		52,655	32,889	31,719	775	14	381	10,071	10,032	20	0	19
41														
42		TRANSMISSION SERVICES												
43														
44	556-567	Trans. Service Exp.(misc)	ATRANS	255	100	95	4	0	1	57	56	0	0	0
45														
46	EXP_O&M_?	Total Dist. & Trans. O&M Expense		52,910	32,989	31,815	780	14	382	10,128	10,088	20	0	19
47														
48														
49														
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000031

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 6

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
4									
5		OPERATION & MAINTENANCE EXPENSE							
6									
7		DISTRIBUTION EXPENSES							
8									
9		OPERATION							
10									
11	565	Various Including H/Q	ATRANS	4,893	1,055	760	38	13	13
12	580	Sup. & Eng.	LABOR_O	2,446	203	103	12	47	64
13	581	Load Dispatching	A360	938	177	110	13	3	2
14	582	Station Expense	RB_PLT_D_O_362_SS	689	130	81	10	2	2
15	583	Overhead Line Exp.	RB_PLT_D_O_362_OH	276	11	7	1	4	6
16	584	Op. U/G Line Exp., Remove, reset, test Xers	RB_PLT_D_O_368	1,057	73	15	1	34	58
17	585	Street Lighting Exp.	ASL_LUM	383	-	-	-	141	242
18	586	Meter Expense	RB_PLT_D_O_370	2,384	84	8	1	-	-
19	587	Customer Installation	RB_PLT_D_O	335	22	12	1	8	7
20	588	Misc. Expense	RB_PLT_D_O	4,048	268	141	16	92	80
21	589	Rent, Other Expense	RB_PLT_D_O	571	38	20	2	13	11
22									
23	EXP_O&M_D_OP	Total Operation Expense		18,020	2,061	1,257	96	356	486
24									
25		MAINTENANCE							
26									
27	568_573	Transmission Maint. Related Exp.	ATRANS	33	7	5	0	0	0
28	590	Sup. & Eng.	LABOR_M	3,288	257	147	18	60	94
29	591	Structure	RB_PLT_D_O_361_SS	270	51	32	4	1	1
30	592	Station Equipment	RB_PLT_D_O_362_SS	4,979	940	584	71	14	13
31	593	OH Lines, Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	21,017	817	492	60	294	474
32	594	U/G Line, Conductor Duct	RB_PLT_D_O_362_UG	1,293	117	72	9	9	12
33	595	Line Transformers	RB_PLT_D_O_368	1,973	135	28	1	64	109
34	596	Street Lighting	ASL_LUM	293	-	-	-	108	185
35	597	Meters	RB_PLT_D_O_370	594	21	2	0	-	-
36	598	Miscellaneous	RB_PLT_D_O	895	59	31	4	20	18
37									
38	EXP_O&M_D_MT	Total Maintenance Expense		34,635	2,404	1,393	167	570	905
39									
40	EXP_O&M_??	Total Distribution O&M Expense		52,655	4,464	2,650	264	926	1,391
41									
42		TRANSMISSION SERVICES							
43									
44	556-567	Trans. Service Exp.(misc)	ATRANS	255	55	40	2	1	1
45									
46	EXP_O&M_?_	Total Dist. & Trans. O&M Expense		52,910	4,519	2,690	266	926	1,392
47									
48									
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000032

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 7

1	Account	Description	Allocator	TOTAL	Rate R	PL/SH	QR	CWH	LCS/	Rate G	PL/SH	QR	CWH	LCS/
2	IN/OUT			RETAIL	Total				COPE	Total				COPE
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4														
5		CUSTOMER ACCOUNTS EXPENSES												
6														
7		CUSTOMER ACCOUNTS												
8	901	Supervision Expense	LABOR_CUS_90?_A	-	-	-	-	-	-	-	-	-	-	-
9	902	Meter Reading Expense	RB_PLT_D_O_370	5,501	3,780	2,946	554	15	265	1,507	1,474	18	0	14
10	903	Records & Collection Expense	A903	12,502	10,610	10,610	-	-	-	1,829	1,829	-	-	-
11	904	Uncollectible Account Exp.	A904	2,717	1,690	1,690	-	-	-	930	930	-	-	-
12	905	Miscellaneous Expense	ACUSRG	51	44	44	-	-	-	7	7	-	-	-
13														
14	EXP_O&M_CUS_90?_A	Total Customer Accounts Exp.		20,771	16,123	15,290	554	15	265	4,274	4,241	18	0	14
15														
16		CUSTOMER SERVICE & INFORMATION												
17														
18	907	Supervision Expense	LABOR_CUS_9??_SI	-	-	-	-	-	-	-	-	-	-	-
19	908	Customer Assistance Expense	A908	2,972	1,514	1,514	-	-	-	281	281	-	-	-
20	909	Informational & Adv. Expense	ACUSRG	85	73	73	-	-	-	12	12	-	-	-
21	910	Miscellaneous CS & I Exp.	ACUSRG	30	26	26	-	-	-	4	4	-	-	-
22														
23	EXP_O&M_CUS_9??_SI	Total Customer Service Exp.		3,087	1,612	1,612	-	-	-	278	278	-	-	-
24														
25		CUSTOMER EDUCATION & ADVERTISING												
26														
27	911	Supervision Expense	LABOR_CUS_91?_EA	(7)	(6)	(6)	-	-	-	(1)	(1)	-	-	-
28	912	Demonstrating & Selling Expense	ACWPRI	110	93	93	-	-	-	16	16	-	-	-
29	913	Advertising Expense	ACUSRG	265	226	226	-	-	-	39	39	-	-	-
30	916	Supervision & Misc. Expense	LABOR_CUS_91?_EA	-	-	-	-	-	-	-	-	-	-	-
31														
32	EXP_O&M_CUS_91?_EA	Total Customer Edu./Adv. Exp.		368	313	313	-	-	-	54	54	-	-	-
33														
34	EXP_O&M_CUS	Total Customer Expenses		24,226	18,049	17,215	554	15	265	4,605	4,573	18	0	14
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 7

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
4									
5		CUSTOMER ACCOUNTS EXPENSES							
6									
7		CUSTOMER ACCOUNTS							
8	901	Supervision Expense	LABOR_CUS_90?_A	-	-	-	-	-	-
9	902	Meter Reading Expense	RB_PLT_D_O_370	5,501	193	18	3	-	-
10	903	Records & Collection Exp.	A903	12,502	53	5	1	3	1
11	904	Uncollectible Account Exp.	A904	2,717	93	3	-	-	-
12	905	Miscellaneous Expense	ACUSRG	51	-	-	-	-	-
13									
14	EXP_O&M_CUS_90?_A	Total Customer Accounts Exp.		20,771	339	27	4	3	1
15									
16		CUSTOMER SERVICE & INFORMATION							
17									
18	907	Supervision Expense	LABOR_CUS_9??_SI	-	-	-	-	-	-
19	908	Customer Assistance Expense	A908	2,972	597	600	-	-	-
20	909	Informational & Adv. Expense	ACUSRG	85	-	-	-	-	-
21	910	Miscellaneous CS & I Exp.	ACUSRG	30	-	-	-	-	-
22									
23	EXP_O&M_CUS_9??_SI	Total Customer Service Exp.		3,087	597	600	-	-	-
24									
25		CUSTOMER EDUCATION & ADVERTISING							
26									
27	911	Supervision Expense	LABOR_CUS_91?_EA	(7)	(0)	(0)	(0)	(0)	(0)
28	912	Demonstrating & Selling Expense	ACWPRI	110	0	0	0	0	0
29	913	Advertising Expense	ACUSRG	265	-	-	-	-	-
30	916	Supervision & Misc. Expense	LABOR_CUS_91?_EA	-	-	-	-	-	-
31									
32	EXP_O&M_CUS_91?_EA	Total Customer Edu./Adv. Exp.		368	0	0	0	0	0
33									
34	EXP_O&M_CUS	Total Customer Expenses		24,226	936	627	4	3	1
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 8

1	Account	Description	Allocator	TOTAL	Rate R	PL/SH	QR	CWH	LCS/	Rate G	PL/SH	QR	CWH	LCS/
2	IN/OUT			RETAIL	Total				COPE	Total				COPE
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4		ADMIN & GENERAL EXPENSES												
5														
6														
7	920	A & G Exp.Salaries	RB_PLT_D_O	25,732	17,137	16,628	329	4	175	4,788	4,775	7	0	6
8	921	Office Supplies Exp.	RB_PLT_D_O	9,315	6,204	6,019	119	2	63	1,733	1,728	3	0	2
9	922	A & G Exp. Transferred Credits	RB_PLT_D_O	(1,014)	(675)	(655)	(13)	(0)	(7)	(189)	(188)	(0)	(0)	(0)
10	923	Outside Service Exp	RB_PLT_D_O	6,094	4,058	3,936	78	1	41	1,134	1,131	2	0	2
11	924	Property Insurance, Distribution Line	RB_PLT_D_O	942	627	609	12	0	6	175	175	0	0	0
12	925	Injuries & Damages	OH	2,287	1,551	1,464	57	1	28	433	430	2	0	1
13	926	Employee Pension & Benefits	OH	17,671	11,981	11,315	439	10	217	3,348	3,325	13	0	10
14	928	Commission Expense, State Regulatory	AREG_EXP	3,356	1,854	1,798	51	1	4	803	801	2	0	0
15	929	Duplicate Charge Credit	OH	-	-	-	-	-	-	-	-	-	-	-
16	930	Miscellaneous General Exp.	OH	1,324	898	848	33	1	16	251	249	1	0	1
17	931	Rent	RB_PLT_D_O	572	381	370	7	0	4	106	106	0	0	0
18	935	General Plant	RB_PLT_D_O	582	388	376	7	0	4	108	108	0	0	0
19														
20	EXP_O&M_A&G	Total Admin. & Gen. Expense		66,861	44,404	42,710	1,120	20	553	12,692	12,639	29	1	23
21														
22	EXP_O&M	Total O&M Expense		143,997	95,442	91,740	2,453	49	1,200	27,425	27,301	67	1	56
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 8

Account	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate Q	Rate OL	Rate EOL
1									
2									
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4									
5									
6									
7	920		25,732	1,707	899	105	586	510	
8	921	RB_PLT_D_O	9,315	618	326	38	212	185	
9	922	RB_PLT_D_O	(1,014)	(67)	(35)	(4)	(23)	(20)	
10	923	RB_PLT_D_O	6,094	404	213	25	139	121	
11	924	RB_PLT_D_O	942	62	33	4	21	19	
12	925	OH	2,287	146	85	8	26	39	
13	926	OH	17,671	1,127	658	58	201	298	
14	928	AREG_EXP	3,356	389	196	16	54	43	
15	929	OH	-	-	-	-	-	-	
16	930	OH	1,324	84	49	4	15	22	
17	931	RB_PLT_D_O	572	38	20	2	13	11	
18	935	RB_PLT_D_O	582	39	20	2	13	12	
19									
20	EXP_O&M_A&G		66,861	4,547	2,464	258	1,257	1,239	
21									
22	EXP_O&M		143,997	10,002	5,781	528	2,187	2,632	
23									
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 9															
Account	IN/OUT	Description	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Rate G Total	PL/SH	QR	CWH	LCS/ COPE	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
DEPRECIATION EXPENSE															
303DEP		Intangible Plant In Service	RB_PLT_I_O_303	2,476	1,667	1,590	51	1	25	466	464	1	0	1	
DISTRIBUTION PLANT															
360DEP		Land & Land Rights	RB_PLT_D_O_360	-	-	-	-	-	-	-	-	-	-	-	
361DEP		Structures & Improvements	RB_PLT_D_O_361_SS	108	48	44	3	-	2	25	25	0	0	0	
362DEP		Station Equipment	RB_PLT_D_O_362_SS	1,641	727	665	40	-	23	379	378	0	0	1	
364DEP		Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	3,432	2,511	2,511	-	-	-	572	572	-	-	-	
365DEP		OH Conductor & Devices	RB_PLT_D_O_365_OH	8,645	6,218	6,101	74	-	43	1,543	1,541	1	0	1	
366DEP		UG Conduit	RB_PLT_D_O_366_UG	265	166	160	4	-	2	54	54	0	0	0	
367DEP		UG Conductor & Devices	RB_PLT_D_O_367_UG	2,841	1,784	1,717	42	-	24	578	577	1	0	1	
368DEP		Line Transformers	RB_PLT_D_O_368	3,062	2,006	2,006	-	-	-	533	533	-	-	-	
369DEP		Services	RB_PLT_D_O_369	2,344	1,999	1,999	-	-	-	345	345	-	-	-	
370DEP		Meters	RB_PLT_D_O_370	1,951	1,341	1,045	196	5	94	534	523	6	0	5	
371DEP		Inst. On Cust. Premises	RB_PLT_D_O_371	368	-	-	-	-	-	-	-	-	-	-	
373DEP		Street Lighting	RB_PLT_D_O_373	457	-	-	-	-	-	-	-	-	-	-	
EXP_DEP_D		Total Dist. Plant Dep. Exp.		25,114	16,801	16,249	359	5	188	4,562	4,547	8	0	7	
GENERAL PLANT															
390DEP		Structures & Improvements	RB_PLT_G_O_390	192	129	123	4	0	2	36	36	0	0	0	
391DEP		Office Furniture & Equipment	RB_PLT_G_O_391	1,184	797	760	24	0	12	223	222	1	0	1	
392DEP		Transportation Equipment	RB_PLT_G_O_392	-	-	-	-	-	-	-	-	-	-	-	
393DEP		Stores Equipment	RB_PLT_G_O_393	(1)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
394DEP		Tool, Shop & Garage Equipment	RB_PLT_G_O_394	(101)	(68)	(65)	(2)	(0)	(1)	(19)	(19)	(0)	(0)	(0)	
395DEP		Laboratory Equipment	RB_PLT_G_O_395	22	15	14	0	0	0	4	4	0	0	0	
397DEP		Communication Equipment	RB_PLT_G_O_397	(18)	(12)	(12)	(0)	(0)	(0)	(3)	(3)	(0)	(0)	(0)	
398DEP		Miscellaneous Equipment	RB_PLT_G_O_398	(31)	(21)	(20)	(1)	(0)	(0)	(6)	(6)	(0)	(0)	(0)	
EXP_DEP_G		Total Gen. Plant Dep. Exp.		1,247	840	801	26	1	13	235	234	1	0	1	
410DEP		Reversal of Dep. Exp. to Clearing Acct.	RB_PLT_?_O	-	-	-	-	-	-	-	-	-	-	-	
EXP_DEP		Total Depreciation Expense		28,837	19,308	18,640	435	7	226	5,264	5,244	10	0	9	
AMORTIZATION															
407		Amortization of Regulatory Asset	OH	6,011	4,076	3,849	149	3	74	1,139	1,131	4	0	3	

000037

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 9

1	Account	Description	Allocater	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
4		DEPRECIATION EXPENSE							
5									
6									
7	303DEP	Intangible Plant In Service	RB_PLT_I_O_303	2,476	160	90	9	38	44
8									
9		DISTRIBUTION PLANT							
10									
11	360DEP	Land & Land Rights	RB_PLT_D_O_360	-	-	-	-	-	-
12	361DEP	Structures & Improvements	RB_PLT_D_O_361_SS	108	20	13	2	0	0
13	362DEP	Station Equipment	RB_PLT_D_O_362_SS	1,641	310	192	24	5	4
14	364DEP	Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	3,432	133	80	10	48	77
15	365DEP	OH Conductor & Devices	RB_PLT_D_O_365_OH	8,645	357	216	26	110	175
16	366DEP	UG Conduit	RB_PLT_D_O_366_UG	265	24	15	2	2	2
17	367DEP	UG Conductor & Devices	RB_PLT_D_O_367_UG	2,841	256	158	19	19	27
18	368DEP	Line Transformers	RB_PLT_D_O_368	3,062	210	44	2	99	169
19	369DEP	Services	RB_PLT_D_O_369	2,344	-	-	-	-	-
20	370DEP	Meters	RB_PLT_D_O_370	1,951	68	7	1	-	-
21	371DEP	Inst. On Cust. Premises	RB_PLT_D_O_371	368	-	-	-	368	-
22	373DEP	Street Lighting	RB_PLT_D_O_373	457	-	-	-	457	-
23									
24	EXP_DEP_D	Total Dist. Plant Dep. Exp.		25,114	1,379	724	85	1,108	455
25									
26		GENERAL PLANT							
27									
28	390DEP	Structures & Improvements	RB_PLT_G_O_390	192	12	7	1	3	3
29	391DEP	Office Furniture & Equipment	RB_PLT_G_O_391	1,184	77	43	4	18	21
30	392DEP	Transportation Equipment	RB_PLT_G_O_392	-	-	-	-	-	-
31	393DEP	Stores Equipment	RB_PLT_G_O_393	(1)	(0)	(0)	(0)	(0)	(0)
32	394DEP	Tool, Shop & Garage Equipment	RB_PLT_G_O_394	(101)	(7)	(4)	(0)	(2)	(2)
33	395DEP	Laboratory Equipment	RB_PLT_G_O_395	22	1	1	0	0	0
34	397DEP	Communication Equipment	RB_PLT_G_O_397	(18)	(1)	(1)	(0)	(0)	(0)
35	398DEP	Miscellaneous Equipment	RB_PLT_G_O_398	(31)	(2)	(1)	(0)	(0)	(1)
36									
37	EXP_DEP_G	Total Gen. Plant Dep. Exp.		1,247	81	45	4	19	22
38									
39	410DEP	Reversal of Dep. Exp. to Clearing Acct.	RB_PLT_?_O	-	-	-	-	-	-
40									
41	EXP_DEP	Total Depreciation Expense		28,837	1,620	860	98	1,165	522
42									
43		AMORTIZATION							
44									
45	407	Amortization of Regulatory Asset	OH	6,011	383	224	20	68	101
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000038

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 10

1	Account	Description	Allocator	TOTAL	Rate R	PL/SH	QR	CWH	LCS/	Rate G	PL/SH	QR	CWH	LCS/
2	IN/OUT			RETAIL	Total				COPE	Total				COPE
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4														
5		TAXES OTHER THAN INCOME TAX												
6														
7		PAYROLL RELATED TAXES												
8														
9	408.01	Federal Unemployment Tax	LABOR	66	44	42	1	0	1	12	12	0	0	0
10	408.02	Federal Old Age Benefit	LABOR	5,118	3,446	3,287	105	2	53	964	959	3	0	2
11	408.05	Medicare Tax	LABOR	1,341	903	861	27	1	14	253	251	1	0	1
12	408.1	CT State unemployment Tax	LABOR	79	53	51	2	0	1	15	15	0	0	0
13	408.07	NH Business Enterprise Tax	LABOR	673	453	432	14	0	7	127	126	0	0	0
14	408.1H	NH Unemployment Tax	LABOR	10	7	6	0	0	0	2	2	0	0	0
15	408.15	CT Sales Tax	LABOR	12	8	8	0	0	0	2	2	0	0	0
16	408.36	Dist. of Columbia Unemployment Tax	LABOR	-	-	-	-	-	-	-	-	-	-	-
17	408.9	Payroll Tax Transfer	LABOR	(1,830)	(1,232)	(1,175)	(37)	(1)	(19)	(345)	(343)	(1)	(0)	(1)
18	408.9A	General SVC Co OH Unemployment Tax	LABOR	(1,476)	(994)	(948)	(30)	(1)	(15)	(278)	(276)	(1)	(0)	(1)
19	408.0A	NH Insurance Premium Excise Tax	LABOR	48	32	31	1	0	0	9	9	0	0	0
20	408.0B	CT Insurance Premium Excise Tax	LABOR	20	13	13	0	0	0	4	4	0	0	0
21														
22	EXP_TAX_OTL_PAY	Total Payroll Tax		4,061	2,735	2,608	83	2	42	765	761	2	0	2
23														
24	408.19	Property Tax	RB_PLT_?_O	22,549	15,036	14,561	309	4	163	4,202	4,189	7	0	6
25														
26	408Gen	Miscellaneous Other Tax	LABOR	-	-	-	-	-	-	-	-	-	-	-
27														
28	EXP_TAX_OTI	Total Taxes Other than Income Tax		26,610	17,771	17,169	392	6	204	4,967	4,949	9	0	8
29														
30														
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 10

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
4									
5		TAXES OTHER THAN INCOME TAX							
6									
7		PAYROLL RELATED TAXES							
8									
9									
10	408.01	Federal Unemployment Tax	LABOR	66	4	2	0	1	1
11	408.02	Federal Old Age Benefit	LABOR	5,118	332	187	18	79	92
12	408.05	Medicare Tax	LABOR	1,341	87	49	5	21	24
13	408.1	CT State unemployment Tax	LABOR	79	5	3	0	1	1
14	408.07	NH Business Enterprise Tax	LABOR	673	44	25	2	10	12
15	408.1H	NH Unemployment Tax	LABOR	10	1	0	0	0	0
16	408.15	CT Sales Tax	LABOR	12	1	0	0	0	0
17	408.36	Dist. of Columbia Unemployment Tax	LABOR	-	-	-	-	-	-
18	408.9	Payroll Tax Transfer	LABOR	(1,830)	(119)	(67)	(7)	(28)	(33)
19	408.9A	General SVC Co OH Unemployment Tax	LABOR	(1,476)	(96)	(54)	(5)	(23)	(26)
20	408.0A	NH Insurance Premium Excise Tax	LABOR	48	3	2	0	1	1
21	408.0B	CT Insurance Premium Excise Tax	LABOR	20	1	1	0	0	0
22									
23	EXP_TAX_OTI_PAY	Total Payroll Tax		4,061	263	148	15	63	73
24									
25	408.19	Property Tax	RB_PLT_?_O	22,549	1,491	792	91	494	442
26									
27	408Gen	Miscellaneous Other Tax	LABOR	-	-	-	-	-	-
28									
29	EXP_TAX_OTI	Total Taxes Other than Income Tax		26,610	1,755	940	105	557	515
30									
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 11

Account	LINE REFERENCE	Description	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Rate G Total	PL/SH	QR	CWH	LCS/ COPE
IN/OUT														
A		B	C	D	E	F	G	H	I	J	K	L	M	N
		INCOME TAXES												
7 REV	Pg 9, Ln 40	Total Revenue		259,598	142,905	138,623	3,812	92	378	60,893	60,726	137	2	28
9 EXP	Pg.1(Lns31 thru 34)+Ln36	Total Expense		205,233	136,448	131,254	3,427	66	1,702	38,753	38,584	91	2	76
10 OP_INC_PIT	Ln 7-Ln 9	Total Operating Income Prior to Income Tax		54,365	6,457	7,369	386	27	(1,325)	22,139	22,142	46	(0)	(48)
13 427		Interest on Long Term Debt	RB_PLT_?_O	19,075	12,720	12,318	261	4	138	3,555	3,543	6	0	5
15 3_OPR_INCOME	Ln 11- Ln 13	Operating income after Interest on LTD	Formula	35,290	(6,263)	(4,948)	125	23	(1,462)	18,585	18,598	40	(0)	(54)
17 3_PER_1		PERMANENT DIFF_Total Gross Plant	RB_PLT_?_O	(1,282)	(855)	(828)	(18)	(0)	(9)	(239)	(238)	(0)	(0)	(0)
18 3_PER_2		PERMANENT DIFF_Labor OH	OH	(1,439)	(976)	(921)	(36)	(1)	(18)	(273)	(271)	(1)	(0)	(1)
19 3_PER_3		PERMANENT DIFF_All Cust	ACWPR1	297	252	252	-	-	-	43	43	-	-	-
21 4_PTA_PER	Ln.17 thru Ln.19	PERMANENT & FLOW THROUGH DIFF(410-411)		(2,424)	(1,578)	(1,497)	(53)	(1)	(27)	(468)	(465)	(1)	(0)	(1)
		NORMALIZED TIMING DIFFERENCES												
25 3_TIME_1		NORMALIZED TIMING DIFF_Dist Gross Plant	RB_PLT_D_O	(41,018)	(27,317)	(26,506)	(525)	(7)	(279)	(7,633)	(7,611)	(11)	(0)	(10)
26 3_TIME_2		NORMALIZED TIMING DIFF_Labor OH	OH	13,283	9,006	8,505	330	8	163	2,516	2,499	10	0	8
27 3_TIME_3		NORMALIZED TIMING DIFF_Total Gross Plant	RB_PLT_?_O	(54,859)	(36,582)	(35,425)	(751)	(11)	(396)	(10,223)	(10,191)	(17)	(0)	(15)
28 3_TIME_4		NORMALIZED TIMING DIFF_Rate Base	RB	(681)	(455)	(441)	(9)	(0)	(5)	(126)	(126)	(0)	(0)	(0)
29 3_TIME_5		NORMALIZED TIMING DIFF_All Cust.	ACWPR1	140	119	119	-	-	-	20	20	-	-	-
31 4_PTA_TIME	Lns. 25 thru 29	NORMALIZED DIFF(410-411)		(83,135)	(55,229)	(53,748)	(955)	(10)	(516)	(15,445)	(15,408)	(19)	(1)	(18)
32 3_PER_TIM_DIF	Ln. 21+ Ln 31	Sub Total - adj to Taxable income	Formula	(85,559)	(56,808)	(55,245)	(1,008)	(11)	(543)	(15,913)	(15,873)	(20)	(1)	(19)
35 403		Depreciation not Applicable State Inc. Tax	RB_PLT_D_O	(15,497)	(10,321)	(10,014)	(198)	(3)	(105)	(2,884)	(2,876)	(4)	(0)	(4)
37 SIN	Ln. 15 + Ln 33 - Ln 35	Taxable Income - Prior State Tax	Formula	(34,772)	(52,750)	(50,179)	(685)	15	(1,900)	5,556	5,601	24	(1)	(68)
39 STAX	Ln 37 * 0. 0725	NH State Tax eff. Tax rate 7.25%	Formula	(2,521)	(3,824)	(3,638)	(50)	1	(138)	403	406	2	(0)	(5)
41 TAX_INCOME_FED_TAX	Ln 35 + Ln 37 - Ln 39	Taxable Income - Federal Tax		(47,748)	(59,246)	(56,555)	(834)	11	(1,867)	2,269	2,319	18	(1)	(67)
43 FED_TAX_AMT	Ln. 41 * 0.35	Federal Income Tax @ 35%		(16,712)	(20,736)	(19,794)	(292)	4	(654)	794	812	6	(0)	(24)
45 CAL_INC_TAX	Ln. 39 + Ln 43	Total Current Federal & State Income Tax		(19,233)	(24,560)	(23,432)	(342)	5	(791)	1,197	1,218	8	(0)	(29)
		OUTSIDE ADJUSTMENTS PROVISION												
49 409.11		Federal Adjustment Provision	OP_INC_PIT	514	61	70	4	0	(13)	209	209	0	(0)	(0)
50 409.13		State Adjustment Provision	OP_INC_PIT	(2,948)	(350)	(400)	(21)	(1)	72	(1,201)	(1,201)	(2)	0	3
52 Work_16	Ln. 49 + Ln. 50	Total Outside Adjustment Provision		(2,434)	(289)	(330)	(17)	(1)	59	(991)	(991)	(2)	0	2
53 3_CUR_TAX	Ln 45 + Ln 52	Total Current Adjusted Taxes	Formula	(21,667)	(24,850)	(23,762)	(359)	4	(732)	206	227	6	(0)	(26)

000041

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 11

1	Account		LINE		TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT	Description	REFERENCE	Allocator	RETAIL	GV	LG	B	OL	EOL
3	A	B		C	D	O	P	Q	R	S
4										
5		INCOME TAXES								
6										
7	REV	Total Revenue	Pg 9, Ln 40		259,598	31,959	15,408	1,253	3,967	3,213
8										
9	EXP	Total Expense	Pg.1(Lns31 thru 34)+Ln36		205,233	13,746	7,797	750	3,973	3,766
10										
11	OP_INC_PIT	Total Operating Income Prior to Income Tax	Ln 7-Ln 9		54,365	18,213	7,611	503	(6)	(553)
12										
13	427	Interest on Long Term Debt		RB_PLT_?_O	19,075	1,262	670	77	418	374
14										
15	3_OPR_INCOME	Operating income after Interest on LTD	Ln 11- Ln 13	Formula	35,290	16,952	6,941	426	(424)	(927)
16										
17	3_PER_1	PERMANENT DIFF_Total Gross Plant		RB_PLT_?_O	(1,282)	(85)	(45)	(5)	(28)	(25)
18	3_PER_2	PERMANENT DIFF_Labor OH		OH	(1,439)	(92)	(54)	(5)	(16)	(24)
19	3_PER_3	PERMANENT DIFF_All Cust		ACWPRI	297	1	0	0	0	0
20										
21	4_PTA_PER	PERMANENT & FLOW THROUGH DIFF(410-411)			(2,424)	(176)	(99)	(10)	(44)	(49)
22										
23		NORMALIZED TIMING DIFFERENCES								
24										
25	3_TIME_1	NORMALIZED TIMING DIFF_Dist Gross Plant		RB_PLT_D_O	(41,018)	(2,720)	(1,434)	(167)	(934)	(813)
26	3_TIME_2	NORMALIZED TIMING DIFF_Labor OH		OH	13,283	847	494	44	151	224
27	3_TIME_3	NORMALIZED TIMING DIFF_Total Gross Plant		RB_PLT_?_O	(54,859)	(3,629)	(1,927)	(220)	(1,203)	(1,075)
28	3_TIME_4	NORMALIZED TIMING DIFF_Rate Base		RB	(681)	(47)	(25)	(3)	(13)	(13)
29	3_TIME_5	NORMALIZED TIMING DIFF_All Cust.		ACWPRI	140	0	0	0	0	0
30										
31	4_PTA_TIME	NORMALIZED DIFF(410-411)	Lns. 25 thru 29		(83,135)	(5,548)	(2,891)	(347)	(1,998)	(1,677)
32										
33	4_PER_TIM_DIF	Sub Total - adj to Taxable income	Ln. 21+ Ln 31		(85,559)	(5,724)	(2,990)	(357)	(2,042)	(1,726)
34										
35	403	Depreciation not Applicable State Inc. Tax		RB_PLT_D_O	(15,497)	(1,028)	(542)	(63)	(353)	(307)
36										
37	SIN	Taxable Income - Prior State Tax	Ln. 15 + Ln 33 - Ln 35	Formula	(34,772)	12,255	4,493	133	(2,113)	(2,346)
38										
39	STAX	NH State Tax eff. Tax rate 7.25%	Ln 37 * 0. 0725	Formula	(2,521)	889	326	10	(153)	(170)
40										
41	TAX_INCOME_FED_TAX	Taxable Income - Federal Tax	Ln 35 + Ln 37 - Ln 39		(47,748)	10,339	3,625	60	(2,313)	(2,483)
42										
43	FED_TAX_AMT	Federal Income Tax @ 35%	Ln. 41 * 0.35		(16,712)	3,619	1,269	21	(810)	(869)
44										
45	CAL_INC_TAX	Total Current Federal & State Income Tax	Ln. 39 + Ln 43		(19,233)	4,507	1,595	31	(963)	(1,039)
46										
47		OUTSIDE ADJUSTMENTS PROVISION								
48										
49	409.11	Federal Adjustment Provision		OP_INC_PIT	514	172	72	5	(0)	(5)
50	409.13	State Adjustment Provision		OP_INC_PIT	(2,948)	(988)	(413)	(27)	0	30
51										
52	Work_16	Total Outside Adjustment Provision	Ln. 49 + Ln. 50		(2,434)	(815)	(341)	(23)	0	25
53										
54	3_CUR_TAX	Total Current Adjusted Taxes	Ln 45 + Ln 52	Formula	(21,667)	3,692	1,254	8	(963)	(1,014)
55										

000042

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 12

1	Account	Description	Allocator	TOTAL	Rate R	PL/SH	QR	CWH	LCS/	Rate G	PL/SH	QR	CWH	LCS/
2	IN/OUT			RETAIL	Total				COPE	Total				COPE
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4		DEFERRED INCOME TAXES												
5														
6														
7	DIT410.10	Prov. for Deferred Federal Inc. Tax	RB_PLT	78,767	52,496	50,907	1,028	13	548	14,695	14,653	22	1	20
8	DIT410.12	Prov. for Deferred CT State Inc. Tax	RB_PLT	-	-	-	-	-	-	-	-	-	-	-
9	DIT410.13	Prov. for Deferred NH BPT	RB_PLT	15,060	10,037	9,733	197	2	105	2,810	2,802	4	0	4
10	DIT410.F8	Deferred Fed Inc - FIN 48	RB_PLT	9	6	6	0	0	0	2	2	0	0	0
11	DIT410.S8	Deferred State Inc - Fin 48	RB_PLT	-	-	-	-	-	-	-	-	-	-	-
12	DIT411.12	Deferred Federal Inc. Tax-CR	RB_PLT	(31,695)	(21,124)	(20,485)	(414)	(5)	(221)	(5,913)	(5,896)	(9)	(0)	(8)
13	DIT411.15	Deferred Conn. Corp. Business Tax - CR	RB_PLT	-	-	-	-	-	-	-	-	-	-	-
14	DIT411.17	Deferred NH BPT-CR	RB_PLT	(6,420)	(4,279)	(4,149)	(84)	(1)	(45)	(1,198)	(1,194)	(2)	(0)	(2)
15	DIT411.F8	Deferred Fed Inc Tax Credit - Fin 48	RB_PLT	(22,864)	(15,238)	(14,777)	(298)	(4)	(159)	(4,266)	(4,253)	(6)	(0)	(6)
16	DIT411.S8	Deferred State Inc Tax Credit - FIN 48	RB_PLT	(65)	(43)	(42)	(1)	(0)	(0)	(12)	(12)	(0)	(0)	(0)
17														
18	Post_Tax_Adj_DIT	Provision for Deferred Income Tax		32,792	21,855	21,194	428	5	228	6,118	6,100	9	0	8
19														
20	Post_Tax_Adj_ITC	Investment Tax Credit Adjustment		(132)	(88)	(85)	(2)	(0)	(1)	(25)	(24)	(0)	(0)	(0)
21														
22	Post_Tax_Adj	Pro. for Def. Income Taxes & ITC Adj.		32,660	21,767	21,108	426	5	227	6,093	6,076	9	0	8
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 12

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
4									
5		DEFERRED INCOME TAXES							
6									
7	DIT410.10	Prov. for Deferred Federal Inc. Tax	RB_PLT	78,767	5,361	2,873	330	1,498	1,515
8	DIT410.12	Prov. for Deferred CT State Inc. Tax	RB_PLT	-	-	-	-	-	-
9	DIT410.13	Prov. for Deferred NH BPT	RB_PLT	15,060	1,025	549	63	286	290
10	DIT410.F8	Deferred Fed Inc - FIN 48	RB_PLT	9	1	0	0	0	0
11	DIT410.S8	Deferred State Inc - Fin 48	RB_PLT	-	-	-	-	-	-
12	DIT411.12	Deferred Federal Inc. Tax-CR	RB_PLT	(31,695)	(2,157)	(1,156)	(133)	(603)	(610)
13	DIT411.15	Deferred Conn. Corp. Business Tax - CR	RB_PLT	-	-	-	-	-	-
14	DIT411.17	Deferred NH BPT-CR	RB_PLT	(6,420)	(437)	(234)	(27)	(122)	(123)
15	DIT411.F8	Deferred Fed Inc Tax Credit - Fin 48	RB_PLT	(22,864)	(1,566)	(834)	(96)	(435)	(440)
16	DIT411.S8	Deferred State Inc Tax Credit - FIN 48	RB_PLT	(65)	(4)	(2)	(0)	(1)	(1)
17									
18	Post_Tax_Adj_DIT	Provision for Deferred Income Tax		32,792	2,232	1,196	137	624	631
19									
20	Post_Tax_Adj_ITC	Investment Tax Credit Adjustment		(132)	(9)	(5)	(1)	(3)	(3)
21									
22	Post_Tax_Adj	Pro. for Def. Income Taxes & ITC Adj.		32,660	2,223	1,191	137	621	628
23									
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 13															
Account	IN/OUT	Description	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Rate G Total	PL/SH	QR	CWH	LCS/ COPE	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
5		PAYROLL													
7		OPERATIONS													
8	L556-567	Trans. Service Exp.(misc)	EXP_O&M_T_	18	7	7	0	0	0	4	4	0	0	0	
9	L580	Sup. & Eng.	LABOR_O_	1,716	1,042	936	69	2	35	373	370	2	0	2	
10	L581	Load Dispatching	EXP_O&M_D_OP_581	818	363	331	20	-	11	189	188	0	0	0	
11	L582	Station Expense	EXP_O&M_D_OP_582	767	340	311	19	-	11	177	177	0	0	0	
12	L583	Overhead Line Exp.	EXP_O&M_D_OP_583	402	291	288	2	-	1	70	70	0	0	0	
13	L584	Op. U/G Line Exp., Remove, reset, test Xers	EXP_O&M_D_OP_584	436	286	286	-	-	-	76	76	-	-	-	
14	L585	Street Lighting Exp.	EXP_O&M_D_OP_585	153	-	-	-	-	-	-	-	-	-	-	
15	L586	Meter Expense	EXP_O&M_D_OP_586	2,041	1,402	1,093	205	6	98	559	547	7	0	5	
16	L587	Customer Installation	EXP_O&M_D_OP_587	309	206	200	4	0	2	58	57	0	0	0	
17	L588	Meter Expense	EXP_O&M_D_OP_588	1,813	1,207	1,172	23	0	12	337	336	0	0	0	
18															
19	LABOR_O	Total Operation Labor Expense		8,473	5,144	4,623	343	8	170	1,842	1,825	10	0	8	
20															
21		MAINTENANCE													
22	L568_573	Transmission Maint. Related Exp.	EXP_O&M_D_MT_568	11	4	4	0	0	0	2	2	0	0	0	
23	L590	Sup. & Eng.	LABOR_M_	2,530	1,616	1,573	28	0	15	472	470	1	0	1	
24	L591	Structure	EXP_O&M_D_MT_591	95	42	38	2	-	1	22	22	0	0	0	
25	L592	Station Equipment	EXP_O&M_D_MT_592	2,476	1,098	1,003	60	-	35	572	570	1	0	1	
26	L593	OH Lines, Poles, Towers & Fixtures	EXP_O&M_D_MT_593	6,112	4,472	4,472	-	-	-	1,018	1,018	-	-	-	
27	L594	U/G Line, Conductor Duct	EXP_O&M_D_MT_594	596	374	360	9	-	5	121	121	0	0	0	
28	L595	Line Transformers	EXP_O&M_D_MT_595	921	603	603	-	-	-	160	160	-	-	-	
29	L596	Street Lighting	EXP_O&M_D_MT_596	183	-	-	-	-	-	-	-	-	-	-	
30	L597	Meters	EXP_O&M_D_MT_597	477	328	255	48	1	23	131	128	2	0	1	
31	L598	Miscellaneous	EXP_O&M_D_MT_598	816	543	527	10	0	6	152	151	0	0	0	
32															
33	LABOR_M	Total Maintenance Labor Expense		14,217	9,081	8,837	158	2	85	2,650	2,644	3	0	3	
34															
35		CUSTOMER ACCOUNTS													
36	L902	Meter Reading Expense	RB_PLT_D_O_370	4,176	2,869	2,236	420	12	201	1,144	1,119	14	0	11	
37	L903	Records & Collection Expense	A903	8,241	6,994	6,994	-	-	-	1,206	1,206	-	-	-	
38	L904	Uncollectible Account Exp.	A904	-	-	-	-	-	-	-	-	-	-	-	
39	L905	Miscellaneous Expense	ACUSRG	47	40	40	-	-	-	7	7	-	-	-	
40															
41	LABOR_CUS_90?_A	Total Customer Accounts Expenses		12,464	9,903	9,270	420	12	201	2,356	2,332	14	0	11	
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000045

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 13

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
4									
5		PAYROLL							
6									
7		OPERATIONS							
8	L556-567	Trans. Service Exp.(misc)	EXP_O&M_T_	18	4	3	0	0	0
9	L580	Sup. & Eng.	LABOR_O	1,716	143	73	9	33	45
10	L581	Load Dispatching	EXP_O&M_D_OP_581	818	154	96	12	2	2
11	L582	Station Expense	EXP_O&M_D_OP_582	767	145	90	11	2	2
12	L583	Overhead Line Exp.	EXP_O&M_D_OP_583	402	16	10	1	5	9
13	L584	Op. U/G Line Exp., Remove, reset, test Xers	EXP_O&M_D_OP_584	436	30	6	0	14	24
14	L585	Street Lighting Exp.	EXP_O&M_D_OP_585	153	-	-	-	56	97
15	L586	Meter Expense	EXP_O&M_D_OP_586	2,041	72	7	1	-	-
16	L587	Customer Installation	EXP_O&M_D_OP_587	309	20	11	1	7	6
17	L588	Meter Expense	EXP_O&M_D_OP_588	1,813	120	63	7	41	36
18									
19	LABOR_O	Total Operation Labor Expense		8,473	704	358	43	161	220
20									
21		MAINTENANCE							
22	L568_573	Transmission Maint. Related Exp.	EXP_O&M_D_MT_568	11	2	2	0	0	0
23	L590	Sup. & Eng.	LABOR_M	2,530	198	113	14	46	72
24	L591	Structure	EXP_O&M_D_MT_591	95	18	11	1	0	0
25	L592	Station Equipment	EXP_O&M_D_MT_592	2,476	467	290	35	7	6
26	L593	OH Lines, Poles, Towers & Fixtures	EXP_O&M_D_MT_593	6,112	238	143	18	86	138
27	L594	U/G Line, Conductor Duct	EXP_O&M_D_MT_594	596	54	33	4	4	6
28	L595	Line Transformers	EXP_O&M_D_MT_595	921	63	13	0	30	51
29	L596	Street Lighting	EXP_O&M_D_MT_596	183	-	-	-	67	116
30	L597	Meters	EXP_O&M_D_MT_597	477	17	2	0	-	-
31	L598	Miscellaneous	EXP_O&M_D_MT_598	816	54	29	3	19	16
32									
33	LABOR_M	Total Maintenance Labor Expense		14,217	1,111	636	76	259	405
34									
35		CUSTOMER ACCOUNTS							
36	L902	Meter Reading Expense	RB_PLT_D_O_370	4,176	147	14	2	-	-
37	L903	Records & Collection Expense	A903	8,241	35	3	1	2	1
38	L904	Uncollectible Account Exp.	A904	-	-	-	-	-	-
39	L905	Miscellaneous Expense	ACUSRG	47	-	-	-	-	-
40									
41	LABOR_CUS_90?_A	Total Customer Accounts Expenses		12,464	182	17	3	2	1
42									
43									
44									
45									
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48									
49									
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000046

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 14

1	Account	Description	Allocator	TOTAL	Rate R	PL/SH	QR	CWH	LCS/	Rate G	PL/SH	QR	CWH	LCS/
2	IN/OUT			RETAIL	Total				COPE	Total				COPE
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4														
5		PAYROLL												
6														
7		CUSTOMER SERVICE & INFORMATION												
8	L908	Customer Assistance Expense	A908	1,824	929	929	-	-	-	160	160	-	-	-
9	L909	Inf & Instructional adv. expense	ACUSRG	-	-	-	-	-	-	-	-	-	-	-
10														
11	LABOR_CUS_9??_SI	Labor Portion Acct. 908-910		1,824	929	929	-	-	-	160	160	-	-	-
12														
13		CUSTOMER EDUCATION												
14	L911	Supervision Expense	LABOR_CUS_91?_EA	(7)	(6)	(6)	-	-	-	(1)	(1)	-	-	-
15	L912	Demonstrating and Selling Expense	ACWPRI	92	78	78	-	-	-	13	13	-	-	-
16														
17	LABOR_CUS_91?_	Labor Portion Acct. 911-913		85	72	72	-	-	-	12	12	-	-	-
18														
19	OH	Overhead Allocator		37,063	25,129	23,732	921	21	456	7,021	6,973	27	1	21
20														
21		ADMINISTRATION & GENERAL												
22														
23		OPERATION												
24	L920	A & G Exp.Salaries	EXP_O&M_A&G_920	21,466	14,296	13,872	275	3	146	3,994	3,983	6	0	5
25	L921	Office Supplies Exp.	EXP_O&M_A&G_921	210	140	136	3	0	1	39	39	0	0	0
26	L922	Administrative Expense Transfer Credit	EXP_O&M_A&G_922	(613)	(408)	(396)	(8)	(0)	(4)	(114)	(114)	(0)	(0)	(0)
27	L923	Outside Service	EXP_O&M_A&G_923	20	13	13	0	0	0	4	4	0	0	0
28	L925	Injuries & Damages	EXP_O&M_A&G_925	229	155	147	6	0	3	43	43	0	0	0
29	L926	Employee Pension Fund	EXP_O&M_A&G_926	-	-	-	-	-	-	-	-	-	-	-
30	L928	Regulatory Expense	EXP_O&M_A&G_928	135	75	72	2	0	0	32	32	0	0	0
31	L930	Miscellaneous	EXP_O&M_A&G_930	185	125	118	5	0	2	35	35	0	0	0
32	L931	Rent	EXP_O&M_A&G_931	-	-	-	-	-	-	-	-	-	-	-
33														
34	LABOR_A&G_9??_OP	Total A&G Operation Labor Expense		21,632	14,396	13,961	282	4	149	4,034	4,022	6	0	5
35														
36		MAINTENANCE												
37	L935	General Plant	EXP_O&M_A&G_935	212	141	137	3	0	1	39	39	0	0	0
38														
39	LABOR_A&G_9??_MT	Total A&G Maintenance Labor Expense		212	141	137	3	0	1	39	39	0	0	0
40														
41	LABOR_A&G	TOTAL A&G LABOR EXP.		21,844	14,537	14,098	285	4	150	4,073	4,061	6	0	6
42														
43	LABOR	TOTAL PAYROLL		58,907	39,667	37,830	1,206	25	606	11,095	11,034	33	1	27
44														
45														
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000047

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 14

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
4									
5		PAYROLL							
6									
7		CUSTOMER SERVICE & INFORMATION							
8	L908	Customer Assistance Expense	A908	1,824	366	368	-	-	-
9	L909	Inf & Instructional adv. expense	ACUSRG	-	-	-	-	-	-
10									
11	LABOR_CUS_9??_SI	Labor Portion Acct. 908-910		1,824	366	368	-	-	-
12									
13		CUSTOMER EDUCATION							
14	L911	Supervision Expense	LABOR_CUS_91?_EA	(7)	(0)	(0)	(0)	(0)	(0)
15	L912	Demonstrating and Selling Expense	ACWPRI	92	0	0	0	0	0
16									
17	LABOR_CUS_91?_	Labor Portion Acct. 911-913		85	0	0	0	0	0
18									
19	OH	Overhead Allocator		37,063	2,363	1,380	122	422	626
20									
21									
22									
23		ADMINISTRATION & GENERAL							
24									
25		OPERATION							
26	L920	A & G Exp.Salaries	EXP_O&M_A&G_920	21,466	1,424	750	87	489	425
27	L921	Office Supplies Exp.	EXP_O&M_A&G_921	210	14	7	1	5	4
28	L922	Administrative Expense Transfer Credit	EXP_O&M_A&G_922	(613)	(41)	(21)	(2)	(14)	(12)
29	L923	Outside Service	EXP_O&M_A&G_923	20	1	1	0	0	0
30	L925	Injuries & Damages	EXP_O&M_A&G_925	229	15	9	1	3	4
31	L926	Employee Pension Fund	EXP_O&M_A&G_926	-	-	-	-	-	-
32	L928	Regulatory Expense	EXP_O&M_A&G_928	135	16	8	1	2	2
33	L930	Miscellaneous	EXP_O&M_A&G_930	185	12	7	1	2	3
34	L931	Rent	EXP_O&M_A&G_931	-	-	-	-	-	-
35									
36	LABOR_A&G_9??_OP	Total A&G Operation Labor Expense		21,632	1,440	760	88	487	427
37									
38		MAINTENANCE							
39	L935	General Plant	EXP_O&M_A&G_935	212	14	7	1	5	4
40									
41	LABOR_A&G_9??_MT	Total A&G Maintenance Labor Expense		212	14	7	1	5	4
42									
43	LABOR_A&G	TOTAL A&G LABOR EXP.		21,844	1,454	768	89	492	431
44									
45	LABOR	TOTAL PAYROLL		58,907	3,817	2,147	211	914	1,057
46									
47									
48									
49									
50									

000048



**Public Service Company of New Hampshire  
Docket No. DE 09-035**

**Exhibit 3  
Proforma - Cost of Service Study  
SUMMARY**

000049

The Public Service Company of New Hampshire  
 Proforma - Cost of Service Study  
 Twelve Months Ending December, 2008

Index

TABLE NO.	PAGE
SUMMARY OF RESULTS	
1A. Rate of Return.....	1-2
1B. Revenue Requirement.....	3-4
RATE BASE	
2. Gross Plant .....	5-6
3. Accumulated Depreciation .....	7-8
4. Rate Base .....	9-10
REVENUES	
5. Distribution and Other.....	11-12
EXPENSES	
6. Operation and Maintenance.....	13-14
7. Customer Accounts.....	15-16
8. Administration & General.....	17-18
9. Depreciation & Amortization.....	19-20
10. Taxes other than Income Taxes.....	21-22
11. Income Taxes.....	23-24
12. Deferred Income Taxes & ITC Credit.....	25-26
PAYROLL	
13. Operation, Maint., & Customer.....	27-28
14. Administration & General .....	29-30

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 1A

Account IN/OUT	Description	LINE REFERENCE	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Rate G Total	PL/SH	QR	CWH	LCS/ COPE
A	B		C	D	E	F	G	H	I	J	K	L	M	N
	SUMMARY OF RESULTS													
RB_PLT	Net Plant	Pg. 9, Ln 7		888,876	589,764	571,860	11,569	132	6,204	166,454	165,991	237	8	218
	DEDUCT:													
RB_DED	Total Rate Base Deduction	Pg. 9, Ln 20		(167,295)	(110,227)	(108,820)	(2,208)	(29)	(1,170)	(32,432)	(32,339)	(48)	(1)	(43)
	ADD:													
RB_ADD	Total Rate Base Addition	Pg. 9, Ln 45		55,537	37,090	35,671	931	17	471	10,440	10,395	24	1	20
RB	TOTAL RATE BASE	Pg. 9, Ln 47		777,118	516,627	500,711	10,291	120	5,505	144,462	144,047	213	7	195
	OPERATING REVENUES													
440-447	Sales Revenue	Pg. 11, Ln 8	ASALES_REV	243,533	134,874	130,749	3,726	93	306	58,424	58,261	135	2	26
440-447UN	Unbilled Sale Revenue	Pg. 11, Ln 9	AUN_REV	(1,248)	(717)	(659)	(51)	(1)	(6)	(315)	(313)	(1)	-	(1)
440-447Resale	Sales Revenue/Resale Customers	Pg. 11, Ln 10	A360	4,957	2,201	2,011	120	-	69	1,146	1,143	1	0	2
447DistCR	Dist. Credit Sp. Pricing Cust.	Pg. 11, Ln 11	ASALES_REV	397	220	213	6	0	0	95	95	0	0	0
REV_OTH_ELEC	Total Other Revenue	Pg. 11, Ln 38		12,009	6,762	6,743	12	0	6	1,650	1,648	1	0	1
REV	Total Revenue	Pg.11, Ln 40		259,648	143,339	139,058	3,813	92	376	61,001	60,834	137	2	28
	OPERATING EXPENSES													
EXP_O&M	Total O&M Expense	Pg. 17, Ln 22		152,454	101,173	97,230	2,613	52	1,278	28,953	28,819	72	2	60
EXP_DEP	Total Depreciation Expense	Pg. 19, Ln 41		38,079	26,033	25,241	515	8	269	7,081	7,058	12	0	10
EXP_AMORT	Total Amortization Expense	Pg. 19, Ln 45		6,265	4,252	4,013	158	4	78	1,190	1,182	5	0	4
EXP_TAX_OTI	Total Taxes Other than Income Tax	Pg. 21, Ln 28		30,207	20,133	19,480	437	6	229	5,645	5,626	10	0	9
4_CUR_TAX	Total Current Adjusted Taxes	Pg. 23, Ln 54		(33,413)	(34,119)	(32,740)	(495)	4	(888)	(1,280)	(1,254)	5	(0)	(32)
411NUPER	NUSCO Permanent Difference		RB_PLT_D_O	(222)	(147)	(143)	(3)	(0)	(1)	(41)	(41)	(0)	(0)	(0)
Post_Tax_Adj_DIT	Provision for Deferred Income Tax	Pg. 25, Ln 18		35,178	23,340	22,632	458	5	246	6,588	6,569	9	0	9
Post_Tax_Adj_ITC	Investment Tax Credit Adjustment	Pg. 25, Ln 20		(132)	(88)	(85)	(2)	(0)	(1)	(25)	(25)	(0)	(0)	(0)
OPERATING_EXPENSE	Operating Expense	Lns 31 thru 38		229,016	140,578	135,808	3,681	79	1,210	48,110	47,935	113	2	59
NET_RETURN	OPERATING INCOME	Ln. 27 - Ln 40		30,632	2,761	3,450	132	13	(634)	12,891	12,899	24	(0)	(31)
426	Donations, net of tax		NET_RETURN	293	26	33	1	0	(8)	123	123	0	(0)	(0)
431	Return on Customer Deposit		NET_RETURN	131	12	15	1	0	(4)	55	55	0	(0)	(0)
OP_INC_ADJ	Adj. to the Operating Income	Ln 44 + Ln 45		424	38	48	2	0	(12)	178	179	0	(0)	(0)
Adj_OP_INC	Adjusted Operating Income	Ln 42 - Ln 47	Formula	30,208	2,723	3,402	130	13	(622)	12,713	12,720	23	(0)	(31)
	RATE OF RETURN	Ln 49/Ln 17		3.89%	0.53%	0.68%	1.28%	10.81%	-14.94%	8.80%	8.83%	11.04%	-0.83%	-15.84%

000051

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 1A

Account IN/OUT	Description	LINE REFERENCE	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
A	B		C	D	O	P	Q	R	S
	SUMMARY OF RESULTS								
RB_PLT	Net Plant	Pg. 9, Ln 7		888,876	62,414	33,371	3,887	16,100	16,886
	DEDUCT:								
RB_DED	Total Rate Base Deduction	Pg. 9, Ln 20		(167,295)	(11,239)	(6,021)	(680)	(3,506)	(3,188)
	ADD:								
RB_ADD	Total Rate Base Addition	Pg. 9, Ln 45		55,537	3,716	2,054	211	998	1,028
RB	TOTAL RATE BASE	Pg. 9, Ln 47		777,118	54,890	29,403	3,418	13,592	14,725
	OPERATING REVENUES								
440-447	Sales Revenue	Pg. 11, Ln 8	ASALES_REV	243,533	28,249	13,789	1,167	3,899	3,131
440-447UN	Unbilled Sale Revenue	Pg. 11, Ln 9	AUN_REV	(1,248)	(105)	(87)	(12)	(12)	-
440-447Resale	Sales Revenue/Resale Customers	Pg. 11, Ln 10	A360	4,957	937	575	71	14	13
447DistCR	Dist. Credit Sp. Pricing Cust.	Pg. 11, Ln 11	ASALES_REV	397	46	22	2	6	5
REV_OTH_ELEC	Total Other Revenue	Pg. 11, Ln 38		12,009	2,819	631	26	57	63
REV	Total Revenue	Pg. 11, Ln 40		259,648	31,946	14,930	1,254	3,965	3,212
	OPERATING EXPENSES								
EXP_O&M	Total O&M Expense	Pg. 17, Ln 22		152,454	10,631	6,113	564	2,254	2,766
EXP_DEP	Total Depreciation Expense	Pg. 19, Ln 41		38,679	2,337	1,233	141	1,104	751
EXP_AMORT	Total Amortization Expense	Pg. 19, Ln 45		6,265	398	230	21	70	104
EXP_TAX_OTI	Total Taxes Other than Income Tax	Pg. 21, Ln 28		30,207	2,027	1,081	123	618	579
4_CUR_TAX	Total Current Adjusted Taxes	Pg. 23, Ln 54		(33,413)	3,550	895	(34)	(1,102)	(1,323)
411NUPER	NUSCO Permanent Difference		RB_PLT_D_O	(222)	(15)	(8)	(1)	(5)	(4)
Post_Tax_Adj_DIT	Provision for Deferred Income Tax	Pg. 25, Ln 18		35,178	2,470	1,321	154	637	668
Post_Tax_Adj_JTC	Investment Tax Credit Adjustment	Pg. 25, Ln 20		(132)	(9)	(5)	(1)	(3)	(3)
	Provision for Deferred Income Tax								
OPERATING_EXPENSE	Operating Expense	Lns 31 thru 38		229,016	21,390	10,860	966	3,573	3,539
NET_RETURN	OPERATING INCOME	Ln. 27 - Ln 40		30,632	10,556	4,070	288	392	(327)
426	Donations, net of tax		NET_RETURN	293	101	39	3	4	(3)
431	Return on Customer Deposit		NET_RETURN	131	45	17	1	2	(1)
OP_INC_ADJ	Adj. to the Operating income	Ln 44 + Ln 45		424	146	56	4	5	(5)
Adj_OP_INC	Adjusted Operating Income	Ln 42 - Ln 47	Formula	30,208	10,410	4,014	284	387	(323)
	RATE OF RETURN	Ln 49/Ln 17		3.89%	18.97%	13.65%	8.31%	2.85%	-2.19%

000052

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 1B

Account IN/OUT	Description	LINE REFERENCE	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Rate G Total	PL/SH	QR	CWH	LCS/ COPE
A	B		C	D	E	F	G	H	I	J	K	L	M	N
	REVENUE REQUIREMENT													
RB	TOTAL RATE BASE	Pg. 9, Ln 47		777,118	516,627	500,711	10,291	120	5,505	144,462	144,047	213	7	195
	OPERATING REVENUES													
440-447	Sales Revenue	Pg. 11, Ln 8	ASALES_REV	243,533	134,874	130,749	3,728	93	306	58,424	58,261	135	2	26
440-447UN	Unbilled Sale Revenue	Pg. 11, Ln 9	AUN_REV	(1,248)	(717)	(659)	(51)	(1)	(6)	(315)	(313)	(1)	-	(1)
440-447Resale	Sales Revenue/Resale Customers	Pg. 11, Ln 10	A360	4,957	2,201	2,011	120	-	69	1,146	1,143	1	0	2
447DistCR	Dist. Credit Sp. Pricing Cust.	Pg. 11, Ln 11	ASALES_REV	397	220	213	6	0	0	95	95	0	0	0
REV_OTH_ELEC	Total Other Revenue	Pg. 11, Ln 38		12,009	6,762	6,743	12	0	6	1,650	1,648	1	0	1
REV	Total Revenue	Pg. 11, Ln 40		259,648	143,339	139,058	3,813	92	376	61,001	60,834	137	2	28
	OPERATING EXPENSES													
EXP_O&M	Total O&M Expense	Pg. 17, Ln 22		152,454	101,173	97,230	2,613	52	1,278	28,953	28,819	72	2	60
EXP_DEP	Total Depreciation Expense	Pg. 19, Ln 41		38,679	26,033	25,241	515	8	269	7,081	7,058	12	0	10
EXP_AMORT	Total Amortization Expense	Pg. 19, Ln 45		6,265	4,252	4,013	158	4	78	1,190	1,182	5	0	4
EXP_TAX_OTI	Total Taxes Other than Income Tax	Pg. 21, Ln 28		30,207	20,133	19,460	437	6	229	5,645	5,628	10	0	9
EXP_NUPER_411	NUSCO Permanent Differences	Pg. 1, Ln 38		(222)	(147)	(143)	(3)	(0)	(1)	(41)	(41)	(0)	(0)	(0)
4_CUR_TAX	Total Current Adjusted Taxes	Pg. 23, Ln 54		(33,413)	(34,119)	(32,740)	(495)	4	(688)	(1,280)	(1,254)	5	(0)	(32)
Post_Tax_Adj_DIT	Provision for Deferred Income Tax	Pg. 25, Ln 18		35,178	23,340	22,632	458	5	246	6,588	6,569	9	0	9
Post_Tax_Adj_ITC	Investment Tax Credit Adjustment	Pg. 25, Ln 20		(132)	(88)	(85)	(2)	(0)	(1)	(25)	(25)	(0)	(0)	(0)
OPERATING_EXPENSE	Operating Expense	Lns 21 thru 28		229,016	140,578	135,808	3,681	79	1,210	48,110	47,935	113	2	59
426	Donations, net of tax		NET_RETURN	293	26	33	1	0	(8)	123	123	0	(0)	(0)
431	Return on Customer Deposit		NET_RETURN	131	12	15	1	0	(4)	55	55	0	(0)	(0)
3_OP_EXP_ADJ	Operating Expense, Adjusted	Lns 30+32+33	Formula	229,440	140,616	135,656	3,683	79	1,199	48,288	48,113	114	2	59
3_OP_INC	Total Operating Income, Adjusted	Ln17 - Ln35	Formula	30,208	2,723	3,402	130	13	(822)	12,713	12,720	23	(0)	(31)
3_NEW_RETURN	CLAIMED RATE OF RETURN	Ln 7*0.08108	Formula	63,009	41,888	40,598	834	10	446	11,713	11,679	17	1	16
3_CHG_RETURN	Change in Return	Ln 39 - Ln 37	Formula	32,801	39,165	37,195	704	(3)	1,269	(1,000)	(1,041)	(6)	1	47
3_CHG_TAX	Change in Income Tax	Ln 41 * 0.6814	Formula	22,350	26,687	25,345	480	(2)	864	(681)	(709)	(4)	0	32
3_CHG_REV	Change in Revenue	Ln 41 + Ln 43	Formula	55,151	65,852	62,540	1,184	(5)	2,133	(1,881)	(1,750)	(10)	1	79
3_REVREQ	Revenue Requirement @ 8.108% ROR	Ln 17 + Ln 45	Formula	314,799	209,192	201,598	4,997	87	2,509	59,320	59,083	127	3	106
3_ICE_EXP	Major Ice Storm Costs		RB_PLT_D_O	9,085	6,036	5,860	114	1	61	1,692	1,688	2	0	2
3_REP_EXP	Reliability Enhancement Program		RB_PLT_D_O	4,000	2,657	2,580	50	1	27	745	743	1	0	1
4_??_EXP	Provision for Ice Storm & REP	Ln 49 + Ln 50		13,085	8,693	8,440	164	2	88	2,438	2,431	3	0	3
3_REV_REQ	Total Revenue Requirement	Ln 47 + Ln 52	Formula	327,884	217,885	210,038	5,161	89	2,597	61,757	61,514	130	3	110
3_D_REVREQ	Dist. Rev. Requirement @ 8.108% ROR	L 54-L12-L13-L15	Formula	312,166	209,639	201,942	5,080	90	2,527	59,276	59,037	128	3	108
3_D_REVREQ	CUSTOMER		Formula	118,016	84,208	79,705	3,019	88	1,396	21,690	21,513	101	2	74
	CUST_PRI			60,976	51,741	51,741	-	-	-	8,953	8,953	-	-	-
	CUST_SEC			36,531	27,622	27,622	-	-	-	4,779	4,779	-	-	-
	DEMAND_NCP_P			77,828	35,157	32,507	1,696	-	954	18,802	18,555	21	1	25
	DEMAND_NCP_S			9,528	6,166	5,740	273	-	153	3,285	3,278	3	0	4
	DEMAND_NCP_DA			2,639	-	-	-	-	-	35	35	-	-	-
	DEMAND_NCP_MS			3,212	2,520	2,520	-	-	-	681	681	-	-	-
	DEMAND_COINCIDENT_PEAK			5,437	2,225	2,108	92	2	24	1,252	1,244	4	0	5
	REVENUE			-	-	-	-	-	-	-	-	-	-	-
	Total			312,166	209,639	201,942	5,080	90	2,527	59,276	59,037	128	3	108

000053

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 1B

Account IN/OUT	Description	LINE REFERENCE	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
A	B		C	D	O	P	Q	R	S
	REVENUE REQUIREMENT								
RB	TOTAL RATE BASE	Pg. 9, Ln 47		777,118	54,890	29,403	3,418	13,592	14,725
	OPERATING REVENUES								
440-447	Sales Revenue	Pg. 11, Ln 8	ASALES_REV	243,533	28,249	13,789	1,167	3,899	3,131
440-447UN	Unbilled Sale Revenue	Pg. 11, Ln 9	AUN_REV	(1,248)	(105)	(87)	(12)	(12)	-
447DistCR	Dist. Credit Sp. Pricing Cust.	Pg. 11, Ln 10	ASALES_REV	397	46	22	2	6	5
440-447Resale	Sales Revenue/Resale Customers	Pg. 11, Ln 11	A360	4,957	937	575	71	14	13
REV_OTH_ELEC	Total Other Revenue	Pg. 11, Ln 38		12,009	2,819	631	26	57	63
REV	Total Revenue	Pg. 11, Ln 40		259,648	31,946	14,930	1,254	3,965	3,212
	OPERATING EXPENSES								
EXP_O&M	Total O&M Expense	Pg. 17, Ln 22		152,454	10,631	6,113	564	2,254	2,766
EXP_DEP	Total Depreciation Expense	Pg. 19, Ln 41		38,679	2,337	1,233	141	1,104	751
EXP_AMORT	Total Amortization Expense	Pg. 19, Ln 45		6,265	398	230	21	70	104
EXP_TAX_OTI	Total Taxes Other than Income Tax	Pg. 21, Ln 28		30,207	2,027	1,081	123	618	579
EXP_NUPER_411	NUSCO Permanent Differences	Pg. 1, Ln 36		(222)	(15)	(8)	(1)	(5)	(4)
4_CUR_TAX	Total Current Adjusted Taxes	Pg. 23, Ln 54		(33,413)	3,550	895	(34)	(1,102)	(1,323)
Post_Tax_Adj_DIT	Provision for Deferred Income Tax	Pg. 25, Ln 18		35,178	2,470	1,321	154	637	668
Post_Tax_Adj_JTC	Investment Tax Credit Adjustment	Pg. 25, Ln 20		(132)	(9)	(5)	(1)	(3)	(3)
OPERATING_EXPENSE	Operating Expense	Lns 21 thru 28		229,016	21,390	10,860	966	3,573	3,539
426	Donations, net of tax		NET_RETURN	293	101	39	3	4	(3)
431	Return on Customer Deposit		NET_RETURN	131	45	17	1	2	(1)
3_OP_EXP_ADJ	Operating Expense, Adjusted	Lns 30+32+33	Formula	229,440	21,536	10,916	970	3,579	3,535
3_OP_INC	Total Operating Income, Adjusted	Ln17 - Ln35	Formula	30,208	10,410	4,014	284	387	(323)
3_NEW_RETURN	CLAIMED RATE OF RETURN	Ln 7*0.08108	Formula	63,009	4,451	2,384	277	1,102	1,194
3_CHG_RETURN	Change in Return	Ln 39 - Ln 37	Formula	32,801	(5,960)	(1,630)	(7)	715	1,516
3_CHG_TAX	Change in Income Tax	Ln 41 * 0.6814	Formula	22,350	(4,061)	(1,111)	(5)	487	1,033
3_CHG_REV	Change in Revenue	Ln 41 + Ln 43	Formula	55,151	(10,021)	(2,740)	(12)	1,203	2,550
3_REVREQ	Revenue Requirement @ 8.108% ROR	Ln 17 + Ln 45	Formula	314,799	21,926	12,189	1,243	5,168	5,762
3_ICE_EXP	Major Ice Storm Costs		RB_PLT_D_O	9,085	615	323	38	201	178
3_REP_EXP	Reliability Enhancement Program		RB_PLT_D_O	4,000	271	142	17	89	79
4_??_EXP	Provision for Ice Storm & REP	Ln 49 + Ln 50		13,085	886	466	55	290	257
3_REV_REQ	Total Revenue Requirement	Ln 47 + Ln 52	Formula	327,884	22,812	12,655	1,288	5,458	6,019
3_D_REVREQ	Dist. Rev. Requirement @ 8.108% ROR	L 54-L12-L13-L15	Formula	312,166	19,161	11,537	1,213	5,398	5,943
3_D_REVREQ	CUSTOMER		Formula	116,016	2,273	1,271	33	3,557	2,983
	CUST_PRI			60,976	153	13	2	85	29
	CUST_SEC			36,531	-	-	-	1,470	2,661
	DEMAND_NCP_P			77,828	13,527	8,980	1,125	226	212
	DEMAND_NCP_S			9,528	-	-	-	39	37
	DEMAND_NCP_DA			2,639	2,144	450	10	-	-
	DEMAND_NCP_MS			3,212	-	-	-	5	5
	DEMAND_COINCIDENT_PEAK			5,437	1,063	823	43	16	16
	REVENUE			-	-	-	-	-	-
	Total			312,166	19,161	11,537	1,213	5,398	5,943

000054

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 2

1	Account	Description	Allocator	TOTAL	Rate R	PL/SH	QR	CWH	LCS/	Rate G	PL/SH	QR	CWH	LCS/
2	IN/OUT			RETAIL	Total				COPE	Total				COPE
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4														
5		GROSS PLANT IN SERVICE												
6														
7		INTANGIBLE PLANT												
8														
9	301-02	Organization Intangible Plant	LABOR	45	30	29	1	0	0	8	8	0	0	0
10	303	Intangible Plant In Service	LABOR	40,666	27,380	26,103	838	17	422	7,675	7,633	23	1	19
11														
12	RB_PLT_O	Total Intangible Plant In service		40,711	27,410	26,132	839	17	422	7,684	7,642	23	1	19
13														
14		DISTRIBUTION PLANT												
15														
16	360	Land & Land Rights	A360	4,458	1,979	1,809	108	-	62	1,031	1,028	1	0	2
17	361	Structures & Improvements	A360	11,686	5,188	4,742	283	-	163	2,702	2,694	3	0	4
18	362	Station Equipment	A360	156,767	69,599	63,613	3,795	-	2,191	36,245	36,142	45	3	55
19	364	Poles, Towers & Fixtures	A364	204,009	149,290	149,290	-	-	-	34,010	34,010	-	-	-
20	365	OH Conductor & Devices	A365	294,768	212,049	208,079	2,517	-	1,453	52,629	52,561	30	2	37
21	366	UG Conduit	A367	17,371	10,913	10,504	259	-	150	3,538	3,531	3	0	4
22	367	UG Conductor & Devices	A367	93,765	58,907	56,698	1,400	-	808	19,099	19,060	17	1	20
23	368	Line Transformers	A368	193,067	126,492	126,492	-	-	-	33,602	33,602	-	-	-
24	369	Services	A369	107,424	91,632	91,632	-	-	-	15,792	15,792	-	-	-
25	370	Meters	A370	60,509	41,579	32,406	6,093	169	2,911	16,573	16,217	200	3	152
26	371	Inst. On Cust. Premises	A371	5,258	-	-	-	-	-	-	-	-	-	-
27	373	Street Lighting	A373	6,291	-	-	-	-	-	-	-	-	-	-
28	374	ARO Distribution	A360	310	138	126	8	-	4	72	71	0	0	0
29														
30	RB_PLT_D_O	Total Distribution Gross Plant		1,155,683	767,765	745,391	14,462	169	7,744	215,292	214,709	299	10	274
31														
32		GENERAL PLANT												
33														
34	389	Land & Land Rights	LABOR	3,909	2,632	2,509	81	2	41	738	734	2	0	2
35	390	Structures & Improvements	LABOR	54,448	36,659	34,950	1,122	23	565	10,277	10,220	31	1	25
36	391	Office Furniture & Equipment	LABOR	18,613	12,532	11,948	384	8	193	3,513	3,494	10	0	9
37	392	Transportation Equipment	LABOR	810	545	520	17	0	8	153	152	0	0	0
38	393	Stores Equipment	LABOR	631	425	405	13	0	7	119	118	0	0	0
39	394	Tool, Shop & Garage Equipment	LABOR	7,096	4,778	4,555	146	3	74	1,339	1,332	4	0	3
40	395	Laboratory Equipment	LABOR	3,302	2,223	2,120	68	1	34	623	620	2	0	2
41	397	Communication Equipment	LABOR	22,705	15,287	14,574	468	10	235	4,285	4,262	13	0	10
42	398	Miscellaneous Equipment	LABOR	1,388	935	891	29	1	14	262	261	1	0	1
43	399	ARO General Plant	LABOR	30	20	19	1	0	0	6	6	0	0	0
44														
45	RB_PLT_G_O	Total General Gross Plant		112,932	76,036	72,490	2,327	48	1,171	21,315	21,198	64	1	52
46														
47	RB_PLT_?_O	Total Gross Plant		1,309,326	871,212	844,013	17,629	233	9,337	244,292	243,550	385	12	345
48														
49														
50														

000055

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 2

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
4									
5		GROSS PLANT IN SERVICE							
6									
7		INTANGIBLE PLANT							
8									
9	301-02	Organization Intangible Plant	LABOR	45	3	2	0	1	1
10	303	Intangible Plant In Service	LABOR	40,666	2,650	1,477	147	616	720
11									
12	RB_PLT_I_O	Total Intangible Plant In service		40,711	2,653	1,479	147	617	721
13									
14		DISTRIBUTION PLANT							
15									
16	360	Land & Land Rights	A360	4,458	843	517	64	13	11
17	361	Structures & Improvements	A360	11,686	2,209	1,355	168	34	30
18	362	Station Equipment	A360	156,767	29,636	18,178	2,250	455	404
19	364	Poles, Towers & Fixtures	A364	204,009	7,939	4,724	586	2,858	4,603
20	365	OH Conductor & Devices	A365	294,768	12,184	7,283	903	3,757	5,965
21	366	UG Conduit	A367	17,371	1,569	954	118	116	162
22	367	UG Conductor & Devices	A367	93,765	8,472	5,150	638	625	875
23	368	Line Transformers	A368	193,067	13,246	2,751	103	6,217	10,656
24	369	Services	A369	107,424	-	-	-	-	-
25	370	Meters	A370	60,509	2,124	199	34	-	-
26	371	Inst. On Cust. Premises	A371	5,258	-	-	-	5,258	-
27	373	Street Lighting	A373	6,291	-	-	-	6,291	-
28	374	ARO Distribution	A360	310	59	36	4	1	1
29									
30	RB_PLT_D_O	Total Distribution Gross Plant		1,155,683	78,281	41,146	4,867	25,624	22,706
31									
32		GENERAL PLANT							
33									
34	389	Land & Land Rights	LABOR	3,909	255	142	14	59	69
35	390	Structures & Improvements	LABOR	54,448	3,548	1,978	197	825	964
36	391	Office Furniture & Equipment	LABOR	18,613	1,213	676	67	282	330
37	392	Transportation Equipment	LABOR	810	53	29	3	12	14
38	393	Stores Equipment	LABOR	631	41	23	2	10	11
39	394	Tool, Shop & Garage Equipment	LABOR	7,096	462	258	26	107	126
40	395	Laboratory Equipment	LABOR	3,302	215	120	12	50	58
41	397	Communication Equipment	LABOR	22,705	1,479	825	82	344	402
42	398	Miscellaneous Equipment	LABOR	1,388	90	50	5	21	25
43	399	ARO General Plant	LABOR	30	2	1	0	0	1
44									
45	RB_PLT_G_O	Total General Gross Plant		112,932	7,359	4,102	408	1,711	2,000
46									
47	RB_PLT_?_O	Total Gross Plant		1,309,326	88,293	46,728	5,423	27,952	25,428
48									
49									
50									

000056

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 3

1	Account	Description	Allocators	TOTAL	Rate R	PL/SH	QR	CWH	LCS/	Rate G	PL/SH	QR	CWH	LCS/
2	IN/OUT			RETAIL	Total				COPE	Total				COPE
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4		ACCUMULATED DEPRECIATION												
5		INTANGIBLE PLANT												
6														
7														
8														
9	303D	Intangible Plant In Service	RB_PLT_I_O_303	(14,920)	(10,045)	(9,577)	(307)	(6)	(155)	(2,816)	(2,801)	(8)	(0)	(7)
10														
11	RB_PLT_I_D	Total Intangible Plant		(14,920)	(10,045)	(9,577)	(307)	(6)	(155)	(2,816)	(2,801)	(8)	(0)	(7)
12														
13		DISTRIBUTION PLANT												
14														
15	361D	Structures & Improvements	RB_PLT_D_O_361_SS	(4,025)	(1,787)	(1,633)	(97)	-	(56)	(931)	(928)	(1)	(0)	(1)
16	362D	Station Equipment	RB_PLT_D_O_362_SS	(34,152)	(15,162)	(13,858)	(827)	-	(477)	(7,896)	(7,874)	(10)	(1)	(12)
17	364D	Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	(95,980)	(70,236)	(70,236)	-	-	-	(16,001)	(16,001)	-	-	-
18	365D	OH Conductor & Devices	RB_PLT_D_O_365_OH	(84,460)	(60,758)	(59,621)	(721)	-	(416)	(15,080)	(15,060)	(9)	(1)	(11)
19	366D	UG Conduit	RB_PLT_D_O_366_UG	(3,643)	(2,289)	(2,203)	(54)	-	(31)	(742)	(741)	(1)	(0)	(1)
20	367D	UG Conductor & Devices	RB_PLT_D_O_367_UG	(26,084)	(16,387)	(15,773)	(389)	-	(225)	(5,313)	(5,302)	(5)	(0)	(6)
21	368D	Line Transformers	RB_PLT_D_O_368	(59,812)	(39,187)	(39,187)	-	-	-	(10,410)	(10,410)	-	-	-
22	369D	Services	RB_PLT_D_O_369	(21,970)	(18,740)	(18,740)	-	-	-	(3,230)	(3,230)	-	-	-
23	370D	Meters	RB_PLT_D_O_370	(27,966)	(19,217)	(14,977)	(2,816)	(78)	(1,346)	(7,660)	(7,495)	(92)	(2)	(70)
24	371D	Inst. On Cust. Premises	RB_PLT_D_O_371	(2,657)	-	-	-	-	-	-	-	-	-	-
25	373D	Street Lighting	RB_PLT_D_O_373	(3,692)	-	-	-	-	-	-	-	-	-	-
26	374D	ARO Distribution	RB_PLT_D_O_374	(117)	(52)	(47)	(3)	-	(2)	(27)	(27)	(0)	(0)	(0)
27														
28	RB_PLT_D_D	Total Accu. Depr. Distribution Plant		(364,558)	(243,816)	(236,277)	(4,908)	(78)	(2,553)	(67,288)	(67,067)	(117)	(3)	(101)
29														
30		GENERAL PLANT												
31														
32	390D	Structures & Improvements	RB_PLT_G_O_390	(7,908)	(5,324)	(5,076)	(163)	(3)	(82)	(1,493)	(1,484)	(4)	(0)	(4)
33	391D	Office Furniture & Equipment	RB_PLT_G_O_391	(14,414)	(9,705)	(9,252)	(297)	(6)	(149)	(2,721)	(2,706)	(8)	(0)	(7)
34	392D	Transportation Equipment	RB_PLT_G_O_392	(386)	(260)	(248)	(8)	(0)	(4)	(73)	(72)	(0)	(0)	(0)
35	393D	Stores Equipment	RB_PLT_G_O_393	(473)	(318)	(304)	(10)	(0)	(5)	(89)	(89)	(0)	(0)	(0)
36	394D	Tool, Shop & Garage Equipment	RB_PLT_G_O_394	(3,428)	(2,308)	(2,200)	(71)	(1)	(36)	(647)	(643)	(2)	(0)	(2)
37	395D	Laboratory Equipment	RB_PLT_G_O_395	(1,985)	(1,336)	(1,274)	(41)	(1)	(21)	(375)	(373)	(1)	(0)	(1)
38	397D	Communication Equipment	RB_PLT_G_O_397	(11,658)	(7,849)	(7,483)	(240)	(5)	(121)	(2,200)	(2,188)	(7)	(0)	(5)
39	398D	Miscellaneous Equipment	RB_PLT_G_O_398	(708)	(477)	(454)	(15)	(0)	(7)	(134)	(133)	(0)	(0)	(0)
40	399D	Power Operated Equipment	RB_PLT_G_O_399	(12)	(8)	(8)	(0)	(0)	(0)	(2)	(2)	(0)	(0)	(0)
41														
42	RB_PLT_G_D	Total Accu. Deprac., General Plant		(40,972)	(27,586)	(26,300)	(844)	(17)	(425)	(7,733)	(7,691)	(23)	(1)	(19)
43														
44	RB_PLT_?_D	Total Accu. Depreciation		(420,450)	(281,447)	(272,153)	(6,060)	(102)	(3,133)	(77,838)	(77,559)	(149)	(4)	(127)
45														
46														
47														
48														
49														
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0000577

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 3

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
5		ACCUMULATED DEPRECIATION							
7		INTANGIBLE PLANT							
9	303D	Intangible Plant In Service	RB_PLT_I_O_303	(14,920)	(972)	(542)	(54)	(226)	(264)
11	RB_PLT_I_D	Total Intangible Plant		(14,920)	(972)	(542)	(54)	(226)	(264)
13		DISTRIBUTION PLANT							
15	361D	Structures & Improvements	RB_PLT_D_O_361_SS	(4,025)	(761)	(467)	(58)	(12)	(10)
16	362D	Station Equipment	RB_PLT_D_O_362_SS	(34,152)	(6,456)	(3,960)	(490)	(99)	(88)
17	364D	Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	(95,980)	(3,735)	(2,222)	(276)	(1,345)	(2,165)
18	365D	OH Conductor & Devices	RB_PLT_D_O_365_OH	(84,460)	(3,491)	(2,087)	(259)	(1,076)	(1,709)
19	366D	UG Conduit	RB_PLT_D_O_366_UG	(3,643)	(329)	(200)	(25)	(24)	(34)
20	367D	UG Conductor & Devices	RB_PLT_D_O_367_UG	(26,084)	(2,357)	(1,433)	(177)	(174)	(243)
21	368D	Line Transformers	RB_PLT_D_O_368	(59,812)	(4,104)	(852)	(32)	(1,926)	(3,301)
22	369D	Services	RB_PLT_D_O_369	(21,970)	-	-	-	-	-
23	370D	Meters	RB_PLT_D_O_370	(27,966)	(982)	(92)	(16)	-	-
24	371D	Inst. On Cust. Premises	RB_PLT_D_O_371	(2,657)	-	-	-	(2,657)	-
25	373D	Street Lighting	RB_PLT_D_O_373	(3,692)	-	-	-	(3,692)	-
26	374D	ARO Distribution	RB_PLT_D_O_374	(117)	(22)	(14)	(2)	(0)	(0)
28	RB_PLT_D_D	Total Accu. Depr. Distribution Plant		(364,558)	(22,237)	(11,326)	(1,334)	(11,005)	(7,552)
30		GENERAL PLANT							
32	390D	Structures & Improvements	RB_PLT_G_O_390	(7,908)	(515)	(287)	(29)	(120)	(140)
33	391D	Office Furniture & Equipment	RB_PLT_G_O_391	(14,414)	(939)	(524)	(52)	(218)	(255)
34	392D	Transportation Equipment	RB_PLT_G_O_392	(386)	(25)	(14)	(1)	(6)	(7)
35	393D	Stores Equipment	RB_PLT_G_O_393	(473)	(31)	(17)	(2)	(7)	(8)
36	394D	Tool, Shop & Garage Equipment	RB_PLT_G_O_394	(3,428)	(223)	(125)	(12)	(52)	(61)
37	395D	Laboratory Equipment	RB_PLT_G_O_395	(1,985)	(129)	(72)	(7)	(30)	(35)
38	397D	Communication Equipment	RB_PLT_G_O_397	(11,658)	(760)	(423)	(42)	(177)	(207)
39	398D	Miscellaneous Equipment	RB_PLT_G_O_398	(708)	(46)	(26)	(3)	(11)	(13)
40	399D	Power Operated Equipment	RB_PLT_G_O_399	(12)	(1)	(0)	(0)	(0)	(0)
42	RB_PLT_G_D	Total Accu. Deprac., General Plant		(40,972)	(2,670)	(1,488)	(148)	(621)	(726)
44	RB_PLT_?_D	Total Accu. Depreciation		(420,450)	(25,879)	(13,357)	(1,536)	(11,852)	(8,542)

000058

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 4

Account	IN/OUT	Description	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Rate G Total	PL/SH	QR	CWH	LCS/ COPE
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
		RATE BASE												
7	RB_PLT	Net Plant		888,876	589,764	571,860	11,569	132	6,204	166,454	165,991	237	8	218
		DEDUCT:												
11	230AR	Asset Retirement Obligation	RB_PLT_D_O	(2,079)	(1,381)	(1,341)	(26)	(0)	(14)	(387)	(386)	(1)	(0)	(0)
12	228	Deferred Environmental Remediation Cost	RB_PLT_?_O	(4,960)	(3,300)	(3,197)	(67)	(1)	(35)	(925)	(923)	(1)	(0)	(1)
13	235	Customer Deposit	ACUS_DEP	(3,139)	(1,002)	(1,002)	-	-	-	(1,805)	(1,805)	-	-	-
14	254.43	Major Storm Reserve Refund	RB_PLT_?_O	-	-	-	-	-	-	-	-	-	-	-
15	254	Rate Reduction Bond 1 & 2	RB_PLT_?_O	(457)	(304)	(295)	(6)	(0)	(3)	(85)	(85)	(0)	(0)	(0)
16	255	Accu. Deferred ITC	RB_PLT_?_O	(238)	(158)	(153)	(3)	(0)	(2)	(44)	(44)	(0)	(0)	(0)
17	282	ADIT-Liberalized Deprc.	RB_PLT_?_O	(147,021)	(97,826)	(94,772)	(1,979)	(26)	(1,048)	(27,431)	(27,348)	(43)	(1)	(39)
18	283	ADIT: Other	RB_PLT_?_O	(9,401)	(6,255)	(6,060)	(127)	(2)	(67)	(1,754)	(1,749)	(3)	(0)	(2)
20	RB_DED	Total Rate Base Deduction		(167,295)	(110,227)	(106,820)	(2,208)	(29)	(1,170)	(32,432)	(32,339)	(48)	(1)	(43)
		ADD:												
24	154MS	Materials & Supplies	OH	7,171	4,867	4,593	181	4	89	1,362	1,353	5	0	4
25	154WCA	Allowance for working Cash	TOTAL_EXP_PIT	26,805	17,853	17,188	439	8	218	5,049	5,027	12	0	10
26	165.01	Prepaid Insurance	EXP_O&M_A&G_924	2,442	1,622	1,575	31	0	16	455	454	1	0	1
27	165.14	Prepaid Agency Fees	RB_PLT_D_O	46	31	30	1	0	0	9	9	0	0	0
28	165AS	Prepaid Software Maintenance	LABOR	255	172	164	5	0	3	48	48	0	0	0
29	165P1	Prepaid Real Estate Tax	RB_PLT_?_O	-	-	-	-	-	-	-	-	-	-	-
30	165P2	Prepaid Tax - Leased	LABOR	-	-	-	-	-	-	-	-	-	-	-
31	182.3	Asset Retirement Obligation	RB_PLT_D_O	-	-	-	-	-	-	-	-	-	-	-
32	182.3O	Asset Retirement Obligation	RB_PLT_?_O	1,867	1,242	1,203	25	0	13	348	347	1	0	0
33	182AA	American Tissue Reg. Asset	RB_PLT_G_O	-	-	-	-	-	-	-	-	-	-	-
34	182DC	Deferred Benefits	LABOR	452	304	290	9	0	5	85	85	0	0	0
35	182DN	NHBPT FAS 109 Reg. Asset	RB_PLT_?_O	3,590	2,389	2,314	48	1	26	670	668	1	0	1
36	182DK	Prepaid Tax - Leased	LABOR	-	-	-	-	-	-	-	-	-	-	-
37	182EV	Pending Environmental Deferral	RB_PLT_?_O	761	506	491	10	0	5	142	142	0	0	0
38	182KC	Def. Costs-Keene Claremont	RB_PLT_?_O	46	31	30	1	0	0	9	9	0	0	0
39	182PL	Deferred Environmental Remediation	RB_PLT_?_O	1,280	852	825	17	0	9	239	238	0	0	0
40	182RE	Def. Costs-Environmental Remediation	RB_PLT_?_O	-	-	-	-	-	-	-	-	-	-	-
41	182ST	Storm Cost being Recovered	RB_PLT_?_O	8,229	5,475	5,305	111	1	59	1,535	1,531	2	0	2
42	182UP	Regulatory Asset. FAS 109	RB_PLT_?_O	-	-	-	-	-	-	-	-	-	-	-
43	190	ADIT:	LABOR	2,593	1,746	1,664	53	1	27	489	487	1	0	1
45	RB_ADD	Total Rate Base Addition		55,537	37,090	35,671	931	17	471	10,440	10,395	24	1	20
47	RB	TOTAL RATE BASE		777,118	516,627	500,711	10,291	120	5,505	144,462	144,047	213	7	195

000059

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 4

Account IN/OUT	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
A	B	C	D	O	P	Q	R	S
	RATE BASE							
RB_PLT	Net Plant		888,876	62,414	33,371	3,887	16,100	16,886
	DEDUCT:							
230AR	Asset Retirement Obligation	RB_PLT_D_O	(2,079)	(141)	(74)	(9)	(46)	(41)
228	Deferred Environmental Remediation Cost	RB_PLT_?_O	(4,960)	(334)	(177)	(21)	(106)	(96)
235	Customer Deposit	ACUS_DEP	(3,139)	(169)	(163)	-	-	-
254.43	Major Storm Reserve Refund	RB_PLT_?_O	-	-	-	-	-	-
254	Rate Reduction Bond 1 & 2	RB_PLT_?_O	(457)	(31)	(16)	(2)	(10)	(9)
255	Accu. Deferred ITC	RB_PLT_?_O	(238)	(16)	(8)	(1)	(5)	(5)
282	ADIT: Liberalized Deprc.	RB_PLT_?_O	(147,021)	(9,914)	(5,247)	(609)	(3,139)	(2,855)
283	ADIT: Other	RB_PLT_?_O	(9,401)	(634)	(336)	(39)	(201)	(183)
RB_DED	Total Rate Base Deduction		(167,295)	(11,239)	(6,021)	(680)	(3,506)	(3,188)
	ADD:							
154MS	Materials & Supplies	OH	7,171	456	263	23	80	119
154WCA	Allowance for working Cash	TOTAL_EXP_PIT	26,805	1,813	1,020	100	476	495
165.01	Prepaid Insurance	EXP_O&M_A&G_924	2,442	165	87	10	54	48
165.14	Prepaid Agency Fees	RB_PLT_D_O	46	3	2	0	1	1
165AS	Prepaid Software Maintenance	LABOR	255	17	9	1	4	5
165P1	Prepaid Real Estate Tax	RB_PLT_?_O	-	-	-	-	-	-
165P2	Prepaid Tax - Leased	LABOR	-	-	-	-	-	-
182.3	Asset Retirement Obligation	RB_PLT_D_O	-	-	-	-	-	-
182.3O	Asset Retirement Obligation	RB_PLT_?_O	1,867	126	67	8	40	36
182AA	American Tissue Reg. Asset	RB_PLT_G_O	-	-	-	-	-	-
182DC	Deferred Benefits	LABOR	452	29	16	2	7	8
182DN	NHBPT FAS 109 Reg. Asset	RB_PLT_?_O	3,590	242	128	15	77	70
182DK	Prepaid Tax - Leased	LABOR	-	-	-	-	-	-
182EV	Pending Environmental Deferral	RB_PLT_?_O	761	51	27	3	16	15
182KC	Def. Costs-Keene Claremont	RB_PLT_?_O	46	3	2	0	1	1
182PL	Deferred Environmental Remediation	RB_PLT_?_O	1,280	86	46	5	27	25
182RE	Def. Costs-Environmental Remediation	RB_PLT_?_O	-	-	-	-	-	-
182ST	Storm Cost being Recovered	RB_PLT_?_O	8,229	555	294	34	176	160
182LUP	Regulatory Asset. FAS 109	RB_PLT_?_O	-	-	-	-	-	-
190	ADIT:	LABOR	2,593	169	94	9	39	46
RB_ADD	Total Rate Base Addition		55,537	3,716	2,054	211	998	1,028
RB	TOTAL RATE BASE		777,118	54,890	29,403	3,418	13,592	14,725

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Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 5

1	Account	Description	Allocator	TOTAL	Rate R	PL/SH	QR	CWH	LCS/	Rate G	PL/SH	QR	CWH	LCS/
2	IN/OUT			RETAIL	Total				COPE	Total				COPE
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4														
5														
6		OPERATING REVENUES												
7														
8	440-447	Sales Revenue	ASALES_REV	243,533	134,874	130,749	3,726	93	306	58,424	58,261	135	2	26
9	440-447UN	Unbilled Sale Revenue	AUN_REV	(1,248)	(717)	(659)	(51)	(1)	(6)	(315)	(313)	(1)	-	(1)
10	440-447RESALE	Sales Revenue/Resale Customers	A360	4,957	2,201	2,011	120	-	69	1,146	1,143	1	0	2
11	447DistCR	Dist. Credit Sp. Pricing Cust.	ASALES_REV	397	220	213	6	0	0	95	95	0	0	0
12														
13	REV_SAL_Billed	Total Sales Revenue		247,639	136,578	132,315	3,801	92	370	59,350	59,186	136	2	27
14														
15		OTHER OPERATING REVENUES												
16														
17	450	Late Payment Charge	ALATE_PYMNT	2,802	1,574	1,574	-	0	-	508	507	0	0	1
18														
19	451SEC	Service Charge	ASEC_REV	3,240	2,915	2,915	-	-	-	325	324	1	-	0
20	451RCC	Returned Check Charge	ARCC_REV	36	32	32	-	-	-	4	4	0	-	-
21	451IDC	Interval Data Charge	AIDC_REV	49	-	-	-	-	-	-	-	-	-	-
22	451MTC	Meter Translation Charge	AMTC_REV	1	-	-	-	-	-	-	-	-	-	-
23	451LEC	Line Extension Charge	ALEC_REV	492	214	214	-	-	-	287	287	-	-	-
24	451VIC	Rate VIP Interruption Credits	AVIC_REV	-	-	-	-	-	-	-	-	-	-	-
25	451Mis	Misc. Service Revenue	RB_PLT_D_O	53	35	34	1	0	0	10	10	0	0	0
26														
27	REV_OTH_ELEC_451	Misc. Service Revenue		3,871	3,196	3,195	1	0	0	626	625	1	0	0
28														
29	454APP	Apparatus Rental	ARental_REV	2,531	-	-	-	-	-	30	30	-	-	-
30	454CELL	Cell Tower & Misc. buildings Rent	RB_PLT_D_O_360	-	-	-	-	-	-	-	-	-	-	-
31	454MISC	Misc Property Rent	RB_PLT_D_O	-	-	-	-	-	-	-	-	-	-	-
32	454POLE	Pole Attachment & Cable TV Rent	RB_PLT_D_O_364_OH	1,899	1,390	1,390	-	-	-	317	317	-	-	-
33														
34	REV_OTH_ELEC_454	Rental Revenue		4,430	1,390	1,390	-	-	-	347	347	-	-	-
35														
36	456	RRB Servicing fee& mis Rev.	RB_PLT_D_O	906	602	584	11	0	6	169	168	0	0	0
37														
38	REV_OTH_ELEC	Total Other Revenue		12,009	6,762	6,743	12	0	6	1,650	1,648	1	0	1
39														
40	REV	Total Revenue		259,648	143,339	139,058	3,813	92	376	61,001	60,834	137	2	28
41														
42														
43														
44														
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000061

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 5

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
5		OPERATING REVENUES							
8	440-447	Sales Revenue	ASALES_REV	243,533	28,249	13,789	1,167	3,899	3,131
9	440-447UN	Unbilled Sale Revenue	AUN_REV	(1,248)	(105)	(87)	(12)	(12)	-
10	440-447RESALE	Sales Revenue/Resale Customers	A360	4,957	937	575	71	14	13
11	447DistCR	Dist. Credit Sp. Pricing Cust.	ASALES_REV	397	46	22	2	6	5
13	REV_SAL_Billed	Total Sales Revenue		247,639	29,127	14,299	1,228	3,908	3,149
15		OTHER OPERATING REVENUES							
17	450	Late Payment Charge	ALATE_PYMNT	2,802	569	133	6	10	2
19	451SEC	Service Charge	ASEC_REV	3,240	-	-	-	0	-
20	451RCC	Returned Check Charge	ARCC_REV	36	0	-	-	0	-
21	451IDC	Interval Data Charge	AIDC_REV	49	31	17	1	-	-
22	451MTC	Meter Translation Charge	AMTC_REV	1	1	0	-	-	-
23	451LEC	Line Extension Charge	ALEC_REV	492	(9)	-	-	-	-
24	451VIC	Rate VIP Interruption Credits	AVIC_REV	-	-	-	-	-	-
25	451Mis	Misc. Service Revenue	RB_PLT_D_O	53	4	2	0	1	1
27	REV_OTH_ELEC_451	Misc. Service Revenue		3,871	26	19	1	1	1
29	454APP	Apparatus Rental	ARental_REV	2,531	2,089	403	9	-	-
30	454CELL	Cell Tower & Misc. buildings Rent	RB_PLT_D_O_360	-	-	-	-	-	-
31	454MISC	Misc Property Rent	RB_PLT_D_O	-	-	-	-	-	-
32	454POLE	Pole Attachment & Cable TV Rent	RB_PLT_D_O_384_OH	1,899	74	44	5	27	43
34	REV_OTH_ELEC_454	Rental Revenue		4,430	2,163	447	15	27	43
36	456	RRB Servicing fee& mis Rev.	RB_PLT_D_O	906	61	32	4	20	18
38	REV_OTH_ELEC	Total Other Revenue		12,009	2,819	631	26	57	63
40	REV	Total Revenue		259,648	31,946	14,930	1,254	3,965	3,212

000062

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 6

1	Account	Description	Allocator	TOTAL	Rate R	PL/SH	QR	CWH	LCS/	Rate G	PL/SH	QR	CWH	LCS/
2	IN/OUT			RETAIL	Total				COPE	Total				COPE
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4														
5		OPERATION & MAINTENANCE EXPENSE												
6														
7		DISTRIBUTION EXPENSES												
8														
9		OPERATION												
10														
11	565	Various Including H/Q	ATRANS	5,458	2,153	2,041	87	2	23	1,215	1,207	3	0	4
12	580	Sup. & Eng.	LABOR_O	2,513	1,529	1,375	101	2	50	546	541	3	0	2
13	581	Load Dispatching	A360	941	418	382	23	-	13	218	217	0	0	0
14	582	Station Expense	RB_PLT_D_O_362_SS	708	314	287	17	-	10	164	163	0	0	0
15	583	Overhead Line Exp.	RB_PLT_D_O_367_OH	308	223	221	2	-	1	54	53	0	0	0
16	584	Op. U/G Line Exp., Remove, reset, test Xers	RB_PLT_D_O_368	1,064	697	697	-	-	-	185	185	-	-	-
17	585	Street Lighting Exp.	AS_LUM	385	-	-	-	-	-	-	-	-	-	-
18	586	Meter Expense	RB_PLT_D_O_370	2,453	1,686	1,314	247	7	118	672	657	8	0	6
19	587	Customer Installation	RB_PLT_D_O	344	229	222	4	0	2	64	64	0	0	0
20	588	Misc. Expense	RB_PLT_D_O	3,846	2,555	2,481	48	1	26	716	715	1	0	1
21	589	Rent, Other Expense	RB_PLT_D_O	571	379	368	7	0	4	106	106	0	0	0
22														
23	EXP_O&M_D_OP	Total Operation Expense		18,591	10,182	9,387	537	12	247	3,940	3,909	16	0	15
24														
25		MAINTENANCE												
26														
27	568_573	Transmission Maint. Related Exp.	ATRANS	33	13	12	1	0	0	7	7	0	0	0
28	590	Sup. & Eng.	LABOR_M	3,358	2,148	2,091	37	0	20	626	625	1	0	1
29	591	Structure	RB_PLT_D_O_361_SS	274	122	111	7	-	4	63	63	0	0	0
30	592	Station Equipment	RB_PLT_D_O_362_SS	5,049	2,242	2,049	122	-	71	1,167	1,164	1	0	2
31	593	OH Lines, Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	23,784	17,405	17,405	-	-	-	3,965	3,965	-	-	-
32	594	U/G Line, Conductor Duct	RB_PLT_D_O_367_UG	1,306	820	790	20	-	11	266	265	0	0	0
33	595	Line Transformers	RB_PLT_D_O_368	2,008	1,316	1,316	-	-	-	349	349	-	-	-
34	596	Street Lighting	AS_LUM	294	-	-	-	-	-	-	-	-	-	-
35	597	Meters	RB_PLT_D_O_370	608	418	326	61	2	29	167	163	2	0	2
36	598	Miscellaneous	RB_PLT_D_O	898	597	579	11	0	6	167	167	0	0	0
37														
38	EXP_O&M_D_MT	Total Maintenance Expense		37,612	25,080	24,678	258	2	141	6,778	6,769	5	0	5
39														
40	EXP_O&M_??	Total Distribution O&M Expense		56,203	35,262	34,065	795	14	388	10,718	10,678	21	0	19
41														
42		TRANSMISSION SERVICES												
43														
44	556-567	Trans. Service Exp.(misc)	ATRANS	255	101	95	4	0	1	57	56	0	0	0
45														
46	EXP_O&M_?_	Total Dist. & Trans. O&M Expense		56,458	35,363	34,161	799	14	389	10,775	10,734	21	0	20
47														
48														
49														
50														

000063

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 6

1	Account	Description	Allocator	TOTAL	Rate	Rate	Rate	Rate	Rate
2	IN/OUT			RETAIL	GV	LG	B	OL	EOL
3	A	B	C	D	O	P	Q	R	S
4									
5		OPERATION & MAINTENANCE EXPENSE							
6									
7		DISTRIBUTION EXPENSES							
8									
9		OPERATION							
10									
11	565	Various Including H/Q	ATRANS	5,458	1,178	840	42	15	15
12	580	Sup. & Eng.	LABOR_O	2,513	209	105	13	47	65
13	581	Load Dispatching	A360	941	178	109	14	3	2
14	582	Station Expense	RB_PLT_D_O_362_SS	708	134	82	10	2	2
15	583	Overhead Line Exp.	RB_PLT_D_O_367_OH	308	12	7	1	4	7
16	584	Op. U/G Line Exp., Remove, reset, test Xers	RB_PLT_D_O_368	1,064	73	15	1	34	59
17	585	Street Lighting Exp.	AS_LUM	385	-	-	-	141	244
18	586	Meter Expense	RB_PLT_D_O_370	2,453	86	8	1	-	-
19	587	Customer Installation	RB_PLT_D_O	344	23	12	1	8	7
20	588	Misc. Expense	RB_PLT_D_O	3,846	261	137	16	85	76
21	589	Rent, Other Expense	RB_PLT_D_O	571	39	20	2	13	11
22									
23	EXP_O&M_D_OP	Total Operation Expense		18,591	2,193	1,336	102	352	486
24									
25		MAINTENANCE							
26									
27	568_573	Transmission Maint. Related Exp.	ATRANS	33	7	5	0	0	0
28	590	Sup. & Eng.	LABOR_M	3,358	262	148	18	60	95
29	591	Structure	RB_PLT_D_O_361_SS	274	52	32	4	1	1
30	592	Station Equipment	RB_PLT_D_O_362_SS	5,049	954	585	72	15	13
31	593	OH Lines, Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	23,784	926	551	68	333	537
32	594	U/G Line, Conductor Duct	RB_PLT_D_O_367_UG	1,306	118	72	9	9	12
33	595	Line Transformers	RB_PLT_D_O_368	2,008	138	29	1	65	111
34	596	Street Lighting	AS_LUM	294	-	-	-	108	186
35	597	Meters	RB_PLT_D_O_370	608	21	2	0	-	-
36	598	Miscellaneous	RB_PLT_D_O	898	61	32	4	20	18
37									
38	EXP_O&M_D_MT	Total Maintenance Expense		37,612	2,539	1,456	177	610	972
39									
40	EXP_O&M_?_??	Total Distribution O&M Expense		56,203	4,732	2,792	279	963	1,458
41									
42		TRANSMISSION SERVICES							
43									
44	556-567	Trans. Service Exp.(misc)	ATRANS	255	55	39	2	1	1
45									
46	EXP_O&M_?_?	Total Dist. & Trans. O&M Expense		56,458	4,787	2,831	281	963	1,458
47									
48									
49									
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000064

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 7

Account	Description	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Rate G Total	PL/SH	QR	CWH	LCS/ COPE
IN/OUT			D	E	F	G	H	I	J	K	L	M	N
1	A												
2													
3	B												
4													
5	CUSTOMER ACCOUNTS EXPENSES												
6													
7	CUSTOMER ACCOUNTS												
8	Supervision Expense	LABOR_CUS_907_A											
9	Meter Reading Expense	RB_PLT_D_O_370	5,864	4,023	3,135	589	16	282		1,569	19	0	
10	Records & Collection Expense	A903	12,872	10,923	10,923			\$0	1,603	1,883			15
11	Uncollectible Account Exp.	A904	2,195	1,365	1,365				1,883	1,883			
12	Miscellaneous Expense	ACUSRG	46	39	39				752	752			
13									7	7			
14	EXP_O&M_CUS_907_A		20,967	18,351	15,463	589	16	282	4,245	4,210	19	0	15
15													
16	CUSTOMER SERVICE & INFORMATION												
17													
18	Supervision Expense	LABOR_CUS_977_SI											
19	Customer Assistance Expense	A908	3,027	1,542	1,542				266	266			
20	Informational & Adv. Expense	ACUSRG	85	73	73				12	12			
21	Miscellaneous CS & I Exp.	ACUSRG	30	26	26				4	4			
22													
23	EXP_O&M_CUS_977_SI		3,142	1,640	1,640				283	283			
24													
25	CUSTOMER EDUCATION & ADVERTISING												
26													
27	Supervision Expense	LABOR_CUS_917_EA											
28	Demonstrating & Selling Expense	ACWIPRI	(9)	(8)	(8)				(1)	(1)			
29	Advertising Expense	ACUSRG	112	95	95				16	16			
30	Supervision & Misc. Expense	LABOR_CUS_917_EA	265	226	226				39	39			
31													
32	EXP_O&M_CUS_917_EA		388	313	313				54	54			
33	Total Customer Edu./Adv. Exp.												
34	EXP_O&M_CUS		24,477	18,304	17,417	589	16	282	4,582	4,547	19	0	15
35	Total Customer Expenses												
36													
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000065

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 7

Account	Description	Allocators	TOTAL	Rate	Rate	Rate	Rate	Rate	Rate	
IN/OUT			RETAIL	GV	LG	B	Q	P	OL	
A	B	C	D	O					R	
									S	
	CUSTOMER ACCOUNTS EXPENSES									
	CUSTOMER ACCOUNTS									
901	Supervision Expense	LABOR_CUS_907_A	-	-	-	-	-	-	-	-
902	Meter Reading Expense	RB_PLT_D_O_370	5,854	206	19	3	-	-	-	-
903	Records & Collection Expense	A903	12,872	55	5	1	3	-	-	1
904	Uncollectible Account Exp.	A904	2,195	75	3	-	-	-	-	-
905	Miscellaneous Expense	ACUSRG	46	-	-	-	-	-	-	-
14	Total Customer Accounts Exp.		20,967	336	27	4	3	-	-	1
	CUSTOMER SERVICE & INFORMATION									
907	Supervision Expense	LABOR_CUS_977_SI	-	-	-	-	-	-	-	-
908	Customer Assistance Expense	A908	3,027	608	611	-	-	-	-	-
909	Informational & Adv. Expense	ACUSRG	85	-	-	-	-	-	-	-
910	Miscellaneous CS & I Exp.	ACUSRG	30	-	-	-	-	-	-	-
23	Total Customer Service Exp.		3,142	608	611	-	-	-	-	-
	CUSTOMER EDUCATION & ADVERTISING									
911	Supervision Expense	LABOR_CUS_917_EA	(9)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
912	Demonstrating & Selling Expense	ACWPRI	112	0	0	0	0	0	0	0
913	Advertising Expense	ACUSRG	265	-	-	-	-	-	-	-
916	Supervision & Misc. Expense	LABOR_CUS_917_EA	-	-	-	-	-	-	-	-
32	Total Customer Edu./Adv. Exp.		368	0	0	0	0	0	0	0
34	Total Customer Expenses		24,477	944	638	4	3	-	-	1

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 8

Account	Description	Allocator	TOTAL	Rate R	PL/SH	QR	CWH	LCS/	Rate G	PL/SH	QR	CWH	LCS/
IN/OUT			RETAIL	Total	F	G	H	COPE	Total	K	L	M	COPE
A	B	C	D	E	F	G	H	I	J	K	L	M	N
	ADMIN & GENERAL EXPENSES												
7	920 A & G Exp. Salaries	RB_PLT_D_O	26,377	17,523	17,013	330	4	177	4,914	4,900	7	0	6
8	921 Office Supplies Exp.	RB_PLT_D_O	9,025	5,996	5,821	113	1	60	1,681	1,677	2	0	2
9	922 A & G Exp. Transferred Credits	RB_PLT_D_O	(1,014)	(674)	(654)	(13)	(0)	(7)	(189)	(188)	(0)	(0)	(0)
10	923 Outside Service Exp	RB_PLT_D_O	6,095	4,049	3,931	76	1	41	1,135	1,132	2	0	1
11	924 Property Insurance, Distribution Line	RB_PLT_D_O	942	626	608	12	0	6	175	175	0	0	0
12	925 Injuries & Damages	OH	2,294	1,557	1,469	58	1	29	436	433	2	0	1
13	926 Employee Pension & Benefits	OH	21,717	14,741	13,910	547	13	271	4,125	4,096	16	0	13
14	928 Commission Expense, State Regulatory	AREG_EXP	3,360	1,860	1,804	51	1	4	806	804	2	0	0
15	929 Duplicate Charge Credit	OH	-	-	-	-	-	-	-	-	-	-	-
16	930 Miscellaneous General Exp.	OH	1,293	878	828	33	1	16	246	244	1	0	1
17	931 Rent	RB_PLT_D_O	839	557	541	10	0	6	156	156	0	0	0
18	935 General Plant	RB_PLT_D_O	591	393	381	7	0	4	110	110	0	0	0
19													
20	EXP_O&M_A&G		71,519	47,506	45,652	1,225	22	607	13,596	13,538	32	1	25
21													
22	EXP_O&M		152,454	101,173	97,230	2,613	52	1,278	28,953	28,819	72	2	60
23													
24													
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 8

Account IN/OUT	Description	Allocators	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
			D	O	P	Q	R	S
	A	C						
	B							
	ADMIN & GENERAL EXPENSES							
920	A & C Exp. Salaries	RB_PLT_D_O	26,377	1,787	939	111	585	518
921	Office Supplies Exp.	RB_PLT_D_O	9,025	611	321	38	200	177
922	A & C Exp. Transferred Credits	RB_PLT_D_O	(1,014)	(89)	(36)	(4)	(22)	(20)
923	Outside Service Exp	RB_PLT_D_O	6,095	413	217	26	135	120
924	Property Insurance, Distribution Line	RB_PLT_D_O	942	64	34	4	21	19
925	Injuries & Damages	OH	2,294	146	84	8	26	38
926	Employee Pension & Benefits	OH	21,717	1,380	796	71	243	361
928	Commission Expense, State Regulatory	AREG_EXP	3,360	390	190	16	54	43
929	Duplicate Charge Credit	OH	-	-	-	-	-	-
930	Miscellaneous General Exp.	OH	1,293	82	47	4	14	22
931	Rent	RB_PLT_D_O	839	57	30	4	19	16
935	General Plant	RB_PLT_D_O	591	40	21	2	13	12
EXP_O&M_A&G	Total Admin. & Gen. Expense		71,519	4,901	2,643	279	1,287	1,306
EXP_O&M	Total O&M Expense		152,454	10,631	6,113	564	2,254	2,766

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 9

Account	IN/OUT	Description	Allocators	TOTAL RETAIL	Rate R Total	PUSH	QR	CWH	LCS/ COPE	Rate G Total	PUSH	QR	CWH	LCS/ COPE
				D	E	F	G	H	I	J	K	L	M	N
1	A													
2														
3														
4														
5														
6		DEPRECIATION EXPENSE												
7	303DEP	Intangible Plant In Service	RB_PLT_I_O_303	4,067	2,738	2,611	84	2	42	768	763	2	0	2
8		DISTRIBUTION PLANT												
9														
10														
11	360DEP	Land & Land Rights												
12	361DEP	Structures & Improvements	RB_PLT_D_O_360	213	95	86	5	3	3	49	49	0	0	0
13	362DEP	Station Equipment	RB_PLT_D_O_362_SS	2,992	1,328	1,214	72	-	42	692	690	1	0	1
14	364DEP	Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	6,399	4,683	4,683	-	-	-	1,067	1,067	-	-	-
15	365DEP	OH Conductor & Devices	RB_PLT_D_O_365_OH	9,124	6,564	6,441	78	-	45	1,629	1,627	1	0	1
16	366DEP	UG Conduit	RB_PLT_D_O_366_UG	272	171	164	4	2	2	55	55	0	0	0
17	367DEP	UG Conductor & Devices	RB_PLT_D_O_367_UG	2,557	1,606	1,546	38	-	22	521	520	0	0	1
18	368DEP	Line Transformers	RB_PLT_D_O_368	4,733	3,101	3,101	-	-	-	824	824	-	-	-
19	369DEP	Services	RB_PLT_D_O_369	2,953	2,519	2,519	-	-	-	434	434	-	-	-
20	370DEP	Meters	RB_PLT_D_O_370	1,586	1,159	903	170	5	81	462	452	6	0	4
21	371DEP	Inst. On Cust. Premises	RB_PLT_D_O_371	300	-	-	-	-	-	-	-	-	-	-
22	373DEP	Street Lighting	RB_PLT_D_O_373	308	-	-	-	-	-	-	-	-	-	-
23														
24	EXP_DEP_D	Total Dist. Plant Dep. Exp.		31,538	21,225	20,657	367	5	195	5,733	5,717	8	0	7
25														
26		GENERAL PLANT												
27														
28	390DEP	Structures & Improvements	RB_PLT_G_O_390	807	543	518	17	0	8	152	151	0	0	0
29	391DEP	Office Furniture & Equipment	RB_PLT_G_O_391	877	590	563	18	0	9	166	165	0	0	0
30	392DEP	Transportation Equipment	RB_PLT_G_O_392	36	24	23	1	0	0	7	7	0	0	0
31	393DEP	Stores Equipment	RB_PLT_G_O_393	14	9	9	0	0	0	3	3	0	0	0
32	394DEP	Tool, Shop & Garage Equipment	RB_PLT_G_O_394	170	114	109	4	0	2	32	32	0	0	0
33	395DEP	Laboratory Equipment	RB_PLT_G_O_395	73	49	47	2	0	1	14	14	0	0	0
34	397DEP	Communication Equipment	RB_PLT_G_O_397	1,047	705	672	22	0	11	198	197	1	0	0
35	398DEP	Miscellaneous Equipment	RB_PLT_G_O_398	50	34	32	1	0	1	9	9	0	0	0
36														
37	EXP_DEP_G	Total Gen. Plant Dep. Exp.		3,074	2,070	1,973	63	1	32	580	577	2	0	1
38														
39	410DEP	Reversal of Dep. Exp. to Clearing Acct	RB_PLT_I_O	-	-	-	-	-	-	-	-	-	-	-
40														
41	EXP_DEP	Total Depreciation Expense		38,679	26,033	25,241	515	8	269	7,081	7,058	12	0	10
42		AMORTIZATION												
43														
44		Amortization of Regulatory Asset	OH	6,265	4,252	4,013	158	4	78	1,190	1,182	5	0	4
45														
46														
47														
48														
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000069

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 9

Account	Description	Allocators	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
IN/OUT			D	O	P	Q	R	S
1	A							
2	B							
3								
4								
5	DEPRECIATION EXPENSE							
6								
7	303DEP	Intangible Plant in Service	4,067	265	148	15	62	72
8								
9								
10								
11	360DEP	DISTRIBUTION PLANT						
12	361DEP	Land & Land Rights						
13	362DEP	Structures & Improvements	213	40	25	3	1	1
14	364DEP	Station Equipment	2,992	566	347	43	9	8
15	365DEP	Poles, Towers & Fixtures	6,399	249	148	18	90	144
16	366DEP	OH Conductor & Devices	9,124	377	225	28	116	185
17	367DEP	UG Conduit	272	25	15	2	2	3
18	368DEP	UG Conductor & Devices	2,557	231	140	17	17	24
19	369DEP	Line Transformers	4,733	325	67	3	152	261
20	370DEP	Services	2,953	-	-	-	-	-
21	371DEP	Meters	1,686	59	6	1	-	-
22	373DEP	Inst. On Cust. Premises	300	-	-	-	300	-
23		Street Lighting	308	-	-	-	309	-
24	EXP_DEP_D	Total Dist. Plant Dep. Exp.	31,538	1,872	974	115	995	625
25								
26								
27		GENERAL PLANT						
28	390DEP	Structures & Improvements	807	53	29	3	12	14
29	391DEP	Office Furniture & Equipment	877	57	32	3	13	16
30	392DEP	Transportation Equipment	36	2	1	0	1	1
31	393DEP	Stores Equipment	14	1	1	0	0	0
32	394DEP	Tool, Shop & Garage Equipment	170	11	6	1	3	3
33	395DEP	Laboratory Equipment	73	5	3	0	1	1
34	397DEP	Communication Equipment	1,047	68	38	4	16	19
35	398DEP	Miscellaneous Equipment	50	3	2	0	1	1
36								
37	EXP_DEP_G	Total Gen. Plant Dep. Exp.	3,074	200	112	11	47	54
38								
39	410DEP	Reversal of Dep. Exp. to Clearing Acct.	-	-	-	-	-	-
40								
41	EXP_DEP	Total Depreciation Expense	38,679	2,337	1,233	141	1,104	761
42								
43		AMORTIZATION						
44								
45	407	Amortization of Regulatory Asset	6,265	398	230	21	70	104
46								
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 10

Account	Description	Allocators	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	Rate G Total	PL/SH	QR	CWH	LCS/ COPE
IN/OUT			D	E	F	G	H	I	J	K	L	M	N
1	A												
2	B												
3	TAXES OTHER THAN INCOME TAX												
4	PAYROLL RELATED TAXES												
5													
6													
7													
8													
9	408.01	LABOR	69	46	44	1	0	1	13	0	0	0	0
10	408.02	LABOR	5,380	3,622	3,453	111	2	56	1,010	3	0	0	2
11	408.05	LABOR	1,410	949	905	29	1	15	265	1	0	0	1
12	408.1	LABOR	83	56	53	2	0	1	16	0	0	0	0
13	408.07	LABOR	707	476	454	15	0	7	133	0	0	0	0
14	408.1H	LABOR	11	7	7	0	0	0	2	0	0	0	0
15	408.15	LABOR	13	9	8	0	0	0	2	0	0	0	0
16	408.36	LABOR	13	9	8	0	0	0	2	0	0	0	0
17	408.9	LABOR	13	9	8	0	0	0	2	0	0	0	0
18	408.9A	LABOR	(1,924)	(1,295)	(1,235)	(40)	(1)	(20)	(361)	(1)	(0)	(0)	(1)
19	408.0A	LABOR	(1,552)	(1,045)	(956)	(32)	(1)	(16)	(291)	(1)	(0)	(0)	(1)
20	408.0B	LABOR	50	34	32	1	0	1	9	0	0	0	0
21		LABOR	21	14	13	0	0	0	4	0	0	0	0
22	EXP_TAX_OTL_PAY												
23	Total Payroll Tax		4,268	2,874	2,740	88	2	44	806	801	2	0	2
24	408.19	Property Tax	25,939	17,260	16,721	349	5	185	4,840	4,825	8	0	7
25	408Gen	Miscellaneous Other Tax											
26	EXP_TAX_OTI												
27	Total Taxes Other than Income Tax		30,207	20,133	19,460	437	6	229	5,645	5,626	10	0	9

000071

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 10

Account	Description	Allocater	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate Q	Rate OL	Rate EOI
IN/OUT			D	O	P			R	S
1	A								
2	B								
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Account	LINE REFERENCE	Allocater	TOTAL RETAIL	Rate R Total	PUSH	QR	CWH	LCS/ COPE	Rate G Total	PUSH	QR	CWH	LCS/ COPE
IN/OUT	DESCRIPTION		D	E	F	G	H	I	J	K	L	M	N
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1		A											
2		B											
3													
4													
5													
6													
7	REV												
8	EXP												
9	OP_INC_PIT												
10													
11													
12													
13													
14													
15	3_OPR_INCOME												
16													
17	3_PER_1												
18	3_PER_2												
19	3_PER_3												
20													
21	4_PTA_PER												
22													
23													
24													
25	3_TIME_1												
26	3_TIME_2												
27	3_TIME_3												
28	3_TIME_4												
29	3_TIME_5												
30													
31	4_PTA_TIME												
32													
33	3_PER_TIM_DIF												
34													
35													
36													
37	SIN												
38	STAX												
39													
40	TAX_INCOME_FED_TAX												
41													
42	FED_TAX_AMT												
43													
44	CAL_INC_TAX												
45													
46													
47													
48													
49													
50													
51													
52	WORK_16												
53													
54	3_CUR_TAX												
55													
56													

000073

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 11

Account	IN/OUT	LINE REFERENCE	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate Q	Rate P	Rate O	Rate OL	Rate R	Rate S
1	A		C	D	O	P							
2	B												
3													
4													
5													
6													
7	REV	INCOME TAXES											
8		Total Revenue		259,648	31,946	14,930	1,254		3,965		3,965		3,212
9	EXP	Total Expense		227,383	15,378	8,649	847		4,041		4,041		4,197
10	OP_INC_PIT	Total Operating Income Prior to Income Tax		32,265	16,568	6,281	407		(76)		(76)		(984)
11		Interest on Long Term Debt		21,301	1,436	760	88		455		455		414
12	427	Operating Income after Interest on LTD		10,964	15,132	5,521	319		(530)		(530)		(1,398)
13	3_OPR_INCOME												
14		PERMANENT DIFF_Total Gross Plant		(1,282)	(86)	(46)	(5)		(27)		(27)		(25)
15	3_PER_1	PERMANENT DIFF_Labor OH		(1,439)	(81)	(53)	(5)		(16)		(16)		(24)
16	3_PER_2	PERMANENT DIFF_All Cust		(225)	(1)	(0)	(0)		(0)		(0)		(0)
17	3_PER_3												
18	4_PTA_PER	PERMANENT & FLOW THROUGH DIFF(410-411)		(2,946)	(179)	(99)	(10)		(44)		(44)		(49)
19		NORMALIZED TIMING DIFFERENCES											
20		NORMALIZED TIMING DIFF_Dist Gross Plant		(61,099)	(4,199)	(2,175)	(257)		(1,355)		(1,355)		(1,200)
21	3_TIME_1	NORMALIZED TIMING DIFF_Labor OH		16,443	1,045	603	54		184		184		274
22	3_TIME_2	NORMALIZED TIMING DIFF_Total Gross Plant		(51,273)	(3,458)	(1,830)	(212)		(1,095)		(1,095)		(996)
23	3_TIME_3	NORMALIZED TIMING DIFF_Rate Base		(427)	(30)	(16)	(2)		(7)		(7)		(8)
24	3_TIME_4	NORMALIZED TIMING DIFF_All Cust		140	0	0	0		0		0		0
25	3_TIME_5												
26	4_PTA_TIME	NORMALIZED DIFF(410-411)		(96,216)	(6,581)	(3,418)	(418)		(2,273)		(2,273)		(1,931)
27		Sub Total - adj to Taxable income		(99,162)	(6,760)	(3,517)	(428)		(2,316)		(2,316)		(1,980)
28	3_PER_TIM_DIF	Depreciation not Applicable State Inc. Tax		(42,156)	(2,856)	(1,501)	(178)		(965)		(965)		(828)
29	403	Taxable Income - Prior State Tax		(46,040)	11,227	3,505	68		(1,912)		(1,912)		(2,549)
30	SIIN	NH State Tax eff. Tax rate 8.5%		(3,913)	954	298	6		(163)		(163)		(217)
31	STAX	Taxable Income - Federal Tax		(84,285)	7,417	1,706	(115)		(2,884)		(2,884)		(3,161)
32	TAX_INCOME_FED_TAX	Federal Income Tax @ 35%		(29,500)	2,588	597	(40)		(940)		(940)		(1,106)
33	FED_TAX_AMT	Total Current Federal & State Income Tax		(33,413)	3,550	895	(34)		(1,102)		(1,102)		(1,323)
34	CAL_INC_TAX	OUTSIDE ADJUSTMENTS PROVISION											
35		Federal Adjustment Provision											
36	409.11	State Adjustment Provision											
37	408.13	Total Outside Adjustment Provision											
38	WORK_16	Total Current Adjusted Taxes		(33,413)	3,550	895	(34)		(1,102)		(1,102)		(1,323)
39	3_CUR_TAX												
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000074

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 12

Account	Description	Allocator	TOTAL RETAIL	Rate R Total	PL/SH	QR	CWH	LCS/ COPE	D	E	F	G	H	I	J	K	L	M	N	
1	IN/OUT																			
2																				
3	A																			
4																				
5																				
6																				
7	DIT410.10	RB_PLT	84,499	56,065	54,363	1,100	13	590							15,824	15,780	23	1	21	
8	DIT410.12	RB_PLT																		
9	DIT410.13	RB_PLT	15,993	10,611	10,289	208	2	112							2,995	2,987	4	0	4	
10	DIT410.F8	RB_PLT	9	6	6	0	0	0							2	2	0	0	0	
11	DIT410.S8	RB_PLT	(35,375)	(23,471)	(22,759)	(460)	(5)	(247)							(6,624)	(6,605)	(9)	(0)	(9)	
12	DIT411.12	RB_PLT																		
13	DIT411.15	RB_PLT																		
14	DIT411.17	RB_PLT	(7,019)	(4,657)	(4,516)	(91)	(1)	(48)							(1,314)	(1,311)	(2)	(0)	(2)	
15	DIT411.F8	RB_PLT	(22,864)	(15,170)	(14,710)	(296)	(3)	(160)							(4,282)	(4,270)	(6)	(0)	(6)	
16	DIT411.S8	RB_PLT	(65)	(43)	(42)	(1)	(0)	(0)							(12)	(12)	(0)	(0)	(0)	
17																				
18	Post_Tax_Adj_DIT		35,178	23,340	22,632	458	5	246							6,688	6,569	9	0	9	
19																				
20	Post_Tax_Adj_ITC		(132)	(88)	(85)	(2)	(0)	(1)							(25)	(25)	(0)	(0)	(0)	
21																				
22	Post_Tax_Adj		35,046	23,253	22,547	456	5	245							6,563	6,545	9	0	9	
23																				
24																				
25																				
26																				
27																				
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000075

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 12

Account	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
IN/OUT			D	O	P	Q	R	S
1	A							
2	B							
3								
4								
5								
6								
7	DIT410.10	RB_PLT	84,499	5,933	3,172	370	1,530	1,605
8	DIT410.12	RB_PLT	-	-	-	-	-	-
9	DIT410.13	RB_PLT	15,993	1,123	600	70	290	304
10	DIT410.F8	RB_PLT	9	1	0	0	0	0
11	DIT410.S8	RB_PLT	-	-	-	-	-	-
12	DIT411.12	RB_PLT	(35,375)	(2,484)	(1,328)	(155)	(641)	(672)
13	DIT411.15	RB_PLT	-	-	-	-	-	-
14	DIT411.17	RB_PLT	(7,019)	(493)	(264)	(31)	(127)	(133)
15	DIT411.F8	RB_PLT	(22,864)	(1,605)	(858)	(100)	(414)	(434)
16	DIT411.S8	RB_PLT	(65)	(5)	(2)	(0)	(1)	(1)
17	Post_Tax_Adj_DIT		35,178	2,470	1,321	154	637	668
18								
19	Post_Tax_Adj_ITC		(132)	(9)	(5)	(1)	(3)	(3)
20								
21	Post_Tax_Adj		35,046	2,461	1,316	153	634	666
22								
23								
24								
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 13

Account	IN/OUT	Description	Allocator	TOTAL RETAIL	Rate R Total	PLUSH F	QR G	CWH H	LCS/ COPE I	Rate G Total	PLUSH K	QR L	CWH M	LCS/ COPE N
1	A	B	C	D	E	F	G	H	I	J	K	L	M	N
2														
3														
4														
5														
6														
7														
8	L565-567	OPERATIONS	EXP_O&M_T_	18	7	7	0	0	0	4	4	0	0	0
9	L560	Trans. Service Exp (misc)	LABOR_O	1,783	1,085	975	72	2	36	388	384	2	0	2
10	L581	Sup. & Eng.	EXP_O&M_D_OP_581	821	384	333	20	-	11	190	189	0	0	0
11	L582	Load Dispatching	EXP_O&M_D_OP_582	786	349	319	19	-	11	182	181	0	0	0
12	L583	Station Expense	EXP_O&M_D_OP_583	434	314	311	2	-	1	75	75	0	0	0
13	L584	Overhead Line Exp.	EXP_O&M_D_OP_584	443	290	290	-	-	-	77	77	-	-	-
14	L585	Op. U/G Line Exp., Remove, reset, test Xers	EXP_O&M_D_OP_585	155	-	-	-	-	-	-	-	-	-	-
15	L586	Street Lighting Exp.	EXP_O&M_D_OP_586	2,110	1,450	1,130	212	6	102	578	566	7	0	5
16	L587	Meter Expense	EXP_O&M_D_OP_587	318	211	205	4	0	2	59	59	0	0	0
17	L588	Customer Installation	EXP_O&M_D_OP_588	1,904	1,265	1,228	24	0	13	355	354	0	0	0
18		Meter Expense												
19	LABOR_O	Total Operation Labor Expense		8,772	5,336	4,799	353	8	176	1,908	1,889	10	0	8
20														
21														
22	L568_573	MAINTENANCE	EXP_O&M_D_MT_568	11	4	4	0	0	0	2	2	0	0	0
23	L590	Transmission Maint. Related Exp.	LABOR_M	2,600	1,663	1,619	29	0	15	485	484	1	0	1
24	L591	Sup. & Eng.	EXP_O&M_D_MT_591	99	44	40	2	-	1	23	23	0	0	0
25	L592	Structure	EXP_O&M_D_MT_592	2,546	1,130	1,033	62	-	36	589	587	1	0	1
26	L593	Station Equipment	EXP_O&M_D_MT_593	6,383	4,671	4,671	-	-	-	1,064	1,064	-	-	-
27	L594	OH Lines, Poles, Towers & Fixtures	EXP_O&M_D_MT_594	609	383	368	9	-	5	124	124	0	0	0
28	L595	U/G Line, Conductor Duct	EXP_O&M_D_MT_595	966	626	626	-	-	-	166	166	-	-	-
29	L596	Line Transformers	EXP_O&M_D_MT_596	184	-	-	-	-	-	-	-	-	-	-
30	L597	Street Lighting	EXP_O&M_D_MT_597	491	337	263	49	1	24	134	132	2	0	1
31	L598	Meters	EXP_O&M_D_MT_598	819	544	528	10	0	5	153	152	0	0	0
32		Miscellaneous												
33	LABOR_M	Total Maintenance Labor Expense		14,698	9,403	9,153	162	2	87	2,740	2,734	3	0	3
34														
35														
36	L902	CUSTOMER ACCOUNTS	RB_PLT_D_O_370	4,529	3,112	2,426	466	13	218	1,240	1,214	15	0	11
37	L903	Meter Reading Expense	A903	8,536	7,244	7,244	-	-	-	1,249	1,249	-	-	-
38	L904	Records & Collection Expense	A904	-	-	-	-	-	-	-	-	-	-	-
39	L905	Uncollectible Account Exp.	ACUSRG	42	36	36	-	-	-	6	6	-	-	-
40		Miscellaneous Expense												
41	LABOR_CUS_907_A	Total Customer Accounts Expenses		13,107	10,392	9,705	466	13	218	2,495	2,469	15	0	11
42														
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000077

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 13

Account	Description	Allocator	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
IN/OUT	A	B	C	D	E	F	G	H
1								
2								
3								
4								
5								
6								
7								
8	L566-567	PAYROLL						
9	L580	OPERATIONS						
10	L581	Trans. Service Exp.(misc)	18	4	3	0	0	0
11	L582	Sup. & Eng.	1,783	148	74	9	33	46
12	L583	Load Dispatching	821	155	95	12	2	2
13	L584	Station Expense	786	149	91	11	2	2
14	L585	Overhead Line Exp.	434	18	10	1	6	9
15	L586	Op. U/G Line Exp., Remove, reset, test Xers	443	30	6	0	14	24
16	L587	Street Lighting Exp.	155	-	-	-	57	98
17	L588	Meter Expense	2,110	74	7	1	-	-
18		Customer Installation	318	22	11	1	7	6
19	LABOR_O	Meter Expense	1,904	129	68	8	42	37
20		Total Operation Labor Expense	8,772	728	366	44	164	225
21		MAINTENANCE						
22	L568_573	Transmission Maint. Related Exp.	11	2	2	0	0	0
23	L590	Sup. & Eng.	2,600	203	115	14	47	73
24	L591	Structure	99	19	11	1	0	0
25	L592	Station Equipment	2,546	481	295	37	7	7
26	L593	OH Lines, Poles, Towers & Fixtures	6,383	248	148	18	89	144
27	L594	U/G Line, Conductor Duct	609	55	33	4	4	6
28	L595	Line Transformers	966	66	14	1	31	53
29	L596	Street Lighting	184	-	-	-	68	116
30	L597	Meters	491	17	2	0	-	-
31	L598	Miscellaneous	819	55	29	3	18	16
32		Total Maintenance Labor Expense	14,698	1,147	649	79	265	415
33	LABOR_M	CUSTOMER ACCOUNTS						
34	L902	Meter Reading Expense	4,529	159	15	3	-	-
35	L903	Records & Collection Expense	8,536	37	3	1	2	1
36	L904	Uncollectible Account Exp.	-	-	-	-	-	-
37	L905	Miscellaneous Expense	42	-	-	-	-	-
38		Total Customer Accounts Expenses	13,107	196	18	3	2	1
39	LABOR_CUS_907_A							
40								
41								
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000078

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 14

Account	Description	Allocater	TOTAL RETAIL	Rate R Total	PLUSH	QR	CWH	LCS/ COPE	D	E	F	G	H	I	J	PLUSH	QR	CWH	LCS/ COPE		
1	IN/OUT																				
2	A																				
3	B																				
4																					
5																					
6	PAYROLL																				
7	CUSTOMER SERVICE & INFORMATION																				
8	L908 Customer Assistance Expense	A908	1,879	957	957	-	-	-							165	165	-	-			
9	L909 Inf & Instructional adv. expense	ACUSRG	-	-	-	-	-	-							-	-	-	-			
10																					
11	LABOR_CUS_9??.SI		1,879	957	957	-	-	-							165	165	-	-			
12																					
13	CUSTOMER EDUCATION																				
14	L911 Supervision Expense	LABOR_CUS_91?_EA	(9)	(8)	(8)	-	-	-							(1)	(1)	-	-			
15	L912 Demonstrating and Selling Expense	ACWPRI	94	80	80	-	-	-							14	14	-	-			
16																					
17	LABOR_CUS_91?_		85	72	72	-	-	-							12	12	-	-			
18																					
19	OH																				
20	Overhead Allocator		38,541	26,160	24,686	971	22	481							7,321	7,269	28	1			23
21	ADMINISTRATION & GENERAL																				
22																					
23	OPERATION																				
24	L920 A & G Exp.Salaries	EXP_O&M_A&G_920	22,111	14,669	14,261	277	3	148							4,119	4,108	6	0			5
25	L921 Office Supplies Exp.	EXP_O&M_A&G_921	225	149	145	3	0	2							42	42	0	0			0
26	L922 Administrative Expenses	EXP_O&M_A&G_922	(613)	(407)	(395)	(8)	(0)	(4)							(114)	(114)	(0)	(0)			(0)
27	L923 Outside Service	EXP_O&M_A&G_923	21	14	14	0	0	0							4	4	0	0			0
28	L925 Injuries & Damages	EXP_O&M_A&G_925	236	160	151	6	0	3							45	45	0	0			0
29	L926 Employee Pension Fund	EXP_O&M_A&G_926	-	-	-	-	-	-							-	-	-	-			-
30	L928 Regulatory Expense	EXP_O&M_A&G_928	139	77	75	2	0	0							33	33	0	0			0
31	L930 Miscellaneous	EXP_O&M_A&G_930	154	105	99	4	0	2							29	29	0	0			0
32	L931 Rent	EXP_O&M_A&G_931	-	-	-	-	-	-							-	-	-	-			-
33																					
34	LABOR_A&G_9??.OP		22,273	14,767	14,349	284	3	151							4,158	4,147	6	0			5
35	Total A&G Operation Labor Expense																				
36	MAINTENANCE																				
37	L935 General Plant	EXP_O&M_A&G_935	221	147	143	3	0	1							41	41	0	0			0
38																					
39	LABOR_A&G_9??.MT		221	147	143	3	0	1							41	41	0	0			0
40	Total A&G Maintenance Labor Expense																				
41	LABOR_A&G		22,494	14,934	14,491	287	3	152							4,199	4,188	6	0			5
42	TOTAL A&G LABOR EXP.																				
43	LABOR		61,035	41,094	39,178	1,258	26	633							11,520	11,457	34	1			28
44	TOTAL PAYROLL																				
45																					
46																					
47																					
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50																					

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve Months Ending December 31, 2008  
 (All Amounts in \$000)

Table 14

Account	Description	Allocators	TOTAL RETAIL	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
IN/OUT								
A	B	C	D	O	P	Q	R	S
	PAYROLL							
L908	CUSTOMER SERVICE & INFORMATION	A908	1,879	377	379	-	-	-
L909	Customer Assistance Expense	ACUSRG	-	-	-	-	-	-
	Inf & Instructional adv. expense							
L908	Labor Portion Acct. 908-910		1,879	377	379	-	-	-
L911	CUSTOMER EDUCATION	LABOR_CUS_91?_EA	(9)	(0)	(0)	(0)	(0)	(0)
L912	Supervision Expense	ACWPRI	94	0	0	0	0	0
	Demonstrating and Selling Expense							
L908	Labor Portion Acct. 911-913		85	0	0	0	0	0
OH	Overhead Allocator		38,541	2,448	1,413	126	431	641
	ADMINISTRATION & GENERAL							
L920	OPERATION	EXP_O&M_A&G_920	22,111	1,498	787	93	489	434
L921	A & G Exp.Salaries	EXP_O&M_A&G_921	225	15	8	1	5	4
L922	Office Supplies Exp.	EXP_O&M_A&G_922	(613)	(42)	(22)	(3)	(14)	(12)
L923	Administrative Expense Transfer Credit	EXP_O&M_A&G_923	21	1	1	0	0	0
L925	Outside Service	EXP_O&M_A&G_925	236	15	9	1	3	4
L926	Injuries & Damages	EXP_O&M_A&G_926	-	-	-	-	-	-
L928	Employee Pension Fund	EXP_O&M_A&G_928	139	16	8	1	2	2
L930	Regulatory Expense	EXP_O&M_A&G_930	154	10	6	1	2	3
L931	Miscellaneous	EXP_O&M_A&G_931	-	-	-	-	-	-
L931	Rent		-	-	-	-	-	-
LABOR_A&G_97?_OP	Total A&G Operation Labor Expense		22,273	1,514	796	94	489	436
	MAINTENANCE							
L935	General Plant	EXP_O&M_A&G_935	221	15	8	1	5	4
LABOR_A&G_97?_MT	Total A&G Maintenance Labor Expense		221	15	8	1	5	4
LABOR_A&G	TOTAL A&G LABOR EXP.		22,494	1,529	804	94	494	440
LABOR	TOTAL PAYROLL		61,035	3,977	2,217	221	925	1,081

000080



**Public Service Company of New Hampshire  
Docket No. DE 09-035**

**Exhibit 4**

**COSS Classification Detail**

000081

**The Public Service Company of New Hampshire**  
 Proforma Cost of Service Study  
 Detailed Classification at Account Level  
 Twelve Months Ending December, 2008

**INDEX**

<b>TABLE NO.</b>	<b>PAGE</b>
<b>SUMMARY OF RESULTS</b>	
1A. Rate of Return.....	1-5
 <b>RATE BASE</b>	
2. Gross Plant.....	6-11
3. Accu. Depreciation Dist. & Gen. Plant.....	12-17
4. Rate Base.....	18-24
 <b>REVENUES</b>	
5. Delivery Service & Others.....	25-29
 <b>EXPENSES</b>	
6. Operations & Maintenance.....	30-35
7. Customer Accounts.....	36-39
8. Administration & General.....	40-42
9. Depreciation & Amortization.....	43-48
10. Taxes other than Income Taxes.....	49-51
11. Income Taxes.....	52-57
12. Deferred Income Taxes ITC Credit.....	58-60
 <b>PAYROLL</b>	
13. Labor.....	61-70















Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Gross Distrib. PLT (3)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	Rate	
																						LG Total	OL Total
1																							
2																							
3																							
4																							
5																							
6	Line Transformers	368		157,427	81.54%	111,771	0	111,771	0	0	0	0	28,885	0	0	0	0	0	0	0	0	0	10,604
7	CUSTOMER			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	CUST_PRI			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CUST_SEC			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	DEMAND_NCP_P			4,576	2.37%	1,920	0	1,920	0	0	0	1,091	0	0	0	0	0	0	0	0	0	0	0
11	DEMAND_NCP_S			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	DEMAND_NCP_DA			14,770	7.65%	0	0	0	0	0	0	176	0	0	0	0	0	0	0	0	0	0	0
13	DEMAND_NCP_MS			16,295	8.44%	12,801	0	12,801	0	0	0	3,438	0	0	0	0	0	0	0	0	0	0	0
14	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total			153,067	100.00%	126,492	0	126,492	0	0	0	33,602	0	0	0	0	0	0	0	0	0	0	10,656
17	Services	369		107,424	100.00%	91,632	0	91,632	0	0	0	15,792	0	0	0	0	0	0	0	0	0	0	0
18	CUSTOMER			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	CUST_PRI			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	CUST_SEC			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	DEMAND_NCP_P			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DEMAND_NCP_S			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	DEMAND_NCP_DA			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	DEMAND_NCP_MS			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	REVENUE			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total			107,424	100.00%	91,632	0	91,632	0	0	0	15,792	0	0	0	0	0	0	0	0	0	0	0
28	Meters	370		60,509	100.00%	41,579	0	32,406	6,093	169	2,911	16,573	16,217	200	3	152	2,124	199	34	0	0	0	0
29	CUSTOMER			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	CUST_PRI			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	CUST_SEC			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	DEMAND_NCP_P			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	DEMAND_NCP_S			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	DEMAND_NCP_DA			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	DEMAND_NCP_MS			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	REVENUE			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Total			60,509	100.00%	41,579	0	32,406	6,093	169	2,911	16,573	16,217	200	3	152	2,124	199	34	0	0	0	0
39	Inst. On Cust. Premises	371		5,258	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	CUSTOMER			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	CUST_PRI			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	CUST_SEC			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	DEMAND_NCP_P			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	DEMAND_NCP_S			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	DEMAND_NCP_DA			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DEMAND_NCP_MS			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	REVENUE			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Total			5,258	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Street Lighting	373		6,291	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	CUSTOMER			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	CUST_PRI			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	CUST_SEC			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	DEMAND_NCP_P			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	DEMAND_NCP_S			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	DEMAND_NCP_DA			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	DEMAND_NCP_MS			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	REVENUE			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Total			6,291	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year -- Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Gross Distrib. PLT (5)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total	382	
																							D
1																							
2																							
3																							
4																							
5																							
6	Transportation Equipment																						
7				372	45.87%	270	251	12	0	0	6	70	69	0	0	0	0	10	6	0	0	8	
8				132	16.28%	112	112	0	0	0	0	19	19	0	0	0	0	0	0	0	0	0	
9				80	9.82%	60	60	0	0	0	0	10	10	0	0	0	0	0	0	0	0	0	
10				195	24.07%	86	80	4	0	0	2	45	45	0	0	0	0	37	23	3	1	1	
11				6	0.76%	0	0	0	0	0	0	6	6	0	0	0	0	0	0	0	0	0	
12				7	0.84%	5	5	0	0	0	0	1	1	0	0	0	0	5	1	0	0	0	
13				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15				810	100.00%	545	520	17	0	0	8	153	152	0	0	0	0	53	29	3	12	14	
16																							
17				289	45.87%	210	196	10	0	0	5	54	54	0	0	0	0	8	4	0	0	6	
18				103	16.28%	87	87	0	0	0	0	15	15	0	0	0	0	0	0	0	0	0	
19				62	9.82%	47	47	0	0	0	0	8	8	0	0	0	0	0	0	0	0	0	
20				152	24.07%	67	62	3	0	0	2	35	35	0	0	0	0	29	18	2	0	3	
21				15	2.31%	9	9	0	0	0	0	5	5	0	0	0	0	0	0	0	0	0	
22				5	0.76%	0	0	0	0	0	0	1	1	0	0	0	0	4	1	0	0	0	
23				5	0.84%	4	4	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	
24				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26				631	100.00%	425	405	13	0	0	7	119	118	0	0	0	0	41	23	2	10	11	
27																							
28				3,255	45.87%	2,364	2,202	108	3	3	51	611	605	4	0	0	3	88	49	1	71	70	
29				1,155	16.28%	980	980	0	0	0	0	169	169	0	0	0	0	3	0	0	2	1	
30				687	9.82%	527	527	0	0	0	0	91	91	0	0	0	0	0	0	0	29	50	
31				1,708	24.07%	752	698	34	0	0	20	398	397	0	0	0	0	326	199	25	5	4	
32				164	2.31%	106	100	4	0	0	2	57	57	0	0	0	0	0	0	0	0	1	
33				54	0.76%	0	0	0	0	0	0	1	1	0	0	0	0	44	9	0	0	0	
34				59	0.84%	47	47	0	0	0	0	13	13	0	0	0	0	0	0	0	0	0	
35				4	0.06%	2	2	0	0	0	0	1	1	0	0	0	0	1	1	0	0	0	
36				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37				7,086	100.00%	4,778	4,555	146	3	3	74	1,339	1,332	4	0	0	3	462	258	107	126		
38																							
39				1,515	45.87%	1,100	1,025	50	1	1	24	284	282	2	0	0	1	41	23	0	33	33	
40				537	16.28%	456	456	0	0	0	0	79	79	0	0	0	0	2	0	0	1	0	
41				324	9.82%	245	245	0	0	0	0	42	42	0	0	0	0	0	0	0	14	23	
42				765	24.07%	550	525	15	0	0	9	185	185	0	0	0	0	152	93	11	2	2	
43				78	2.31%	49	46	2	0	0	1	26	26	0	0	0	0	0	0	0	0	0	
44				25	0.76%	0	0	0	0	0	0	6	6	0	0	0	0	21	4	0	0	0	
45				28	0.84%	22	22	0	0	0	0	6	6	0	0	0	0	0	0	0	0	0	
46				2	0.06%	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47				3,302	100.00%	2,223	2,120	68	1	1	34	623	620	2	0	0	0	215	120	12	50	58	
48																							
49				10,414	45.87%	7,565	7,045	345	10	10	165	1,956	1,936	11	0	0	9	282	158	2	227	224	
50				3,695	16.28%	3,136	3,136	0	0	0	0	541	541	0	0	0	0	10	1	0	5	2	
51				2,229	9.82%	1,686	1,686	0	0	0	0	291	291	0	0	0	0	0	0	0	0	0	
52				5,466	24.07%	2,406	2,233	109	0	0	63	1,272	1,269	1	0	0	2	1,042	636	79	93	160	
53				525	2.31%	339	319	13	0	0	7	182	181	0	0	0	0	0	0	0	0	0	
54				172	0.76%	0	0	0	0	0	0	2	2	0	0	0	0	142	27	1	0	2	
55				190	0.84%	149	149	0	0	0	0	40	40	0	0	0	0	0	0	0	0	0	
56				14	0.06%	5	5	0	0	0	0	3	3	0	0	0	0	0	0	0	0	0	
57				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
58				22,705	100.00%	15,287	14,574	468	10	10	235	4,285	4,262	13	0	0	10	1,479	825	344	0	0	
59																							
60																							

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Gross Distrib. PLT (6)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
																						Rate G Total
1																						
2																						
3																						
4																						
5																						
6	Miscellaneous Equipment	388			45.87%	462	431	21	1	10	120	118	1	0	0	0	17	10	0	0	14	14
7				5	16.28%	192	192	0	0	0	33	33	0	0	0	0	0	0	0	0	0	0
8				136	9.82%	103	103	0	0	0	18	18	0	0	0	0	0	0	0	0	6	10
9				334	24.07%	147	137	7	0	4	78	78	0	0	0	0	64	39	5	1	1	1
10				11	0.76%	21	19	1	0	0	11	11	0	0	0	0	0	9	2	0	0	0
11				12	0.84%	9	9	0	0	0	2	2	0	0	0	0	0	0	0	0	0	0
12				1	0.06%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13				1,388	100.00%	935	891	28	1	14	262	261	1	0	0	0	90	50	5	21	25	25
14																						
15																						
16																						
17	ARO General Plant	388			45.87%	10	9	0	0	0	3	3	0	0	0	0	0	0	0	0	0	0
18				5	16.28%	4	4	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0
19				3	9.82%	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20				7	24.07%	3	3	0	0	0	2	2	0	0	0	0	1	1	0	0	0	0
21				1	2.31%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22				0	0.76%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23				0	0.84%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24				0	0.06%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26				30	100.00%	20	19	1	0	0	6	6	0	0	0	0	2	1	0	0	0	1
27																						
28	Total General Gross Plant			51,798	45.87%	37,628	35,043	1,718	48	820	9,728	9,628	56	1	43	1,402	786	12	1,129	1,113	1,113	
29				18,380	16.28%	15,599	15,599	0	0	0	2,689	2,689	0	0	0	0	52	4	1	27	9	9
30				11,089	9.82%	8,386	8,386	0	0	0	1,445	1,445	0	0	0	0	0	0	462	786	786	786
31				27,187	24.07%	11,866	11,109	544	0	314	6,326	6,311	6	0	8	5,185	3,166	392	80	71	10	10
32				2,612	2.31%	1,688	1,586	64	0	37	903	901	0	0	1	0	0	0	11	10	0	0
33				855	0.76%	0	0	0	0	0	10	10	0	0	0	0	706	136	3	0	0	0
34				944	0.84%	741	741	0	0	0	199	199	0	0	0	0	15	10	1	2	1	1
35				67	0.06%	27	25	1	0	0	15	15	0	0	0	0	0	0	0	0	0	0
36				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37				112,932	100.00%	76,036	72,450	2,327	48	1,171	21,315	21,198	64	1	52	7,359	4,102	408	1,711	2,000	2,000	2,000
38																						
39				407,380	31.11%	296,174	283,484	8,431	233	4,026	74,465	74,003	277	5	211	4,031	1,269	50	19,242	12,118	12,118	12,118
40				289,680	21.53%	239,918	239,918	0	0	0	41,349	41,349	0	0	0	0	799	61	10	409	134	134
41				167,088	12.76%	128,361	128,361	0	0	0	21,778	21,778	0	0	0	0	0	0	6,951	11,988	11,988	11,988
42				386,918	28.18%	162,666	153,508	7,721	0	4,468	85,722	85,512	91	6	113	70,294	42,847	5,304	1,095	971	971	971
43				49,658	3.73%	32,227	29,889	1,476	0	852	17,027	16,987	17	1	22	0	0	0	214	190	190	190
44				15,933	1.22%	13,810	13,810	0	0	0	190	190	0	0	0	0	13,149	58	0	0	0	0
45				17,579	1.34%	36	34	1	0	0	3,710	3,710	0	0	0	0	20	14	1	31	28	28
46				91	0.01%	0	0	0	0	0	20	20	0	0	0	0	0	0	0	0	0	0
47				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48				1,308,326	100.00%	871,212	844,013	17,629	233	9,337	244,292	243,550	385	12	345	88,293	46,728	6,423	27,952	25,428	25,428	25,428
49																						
50																						
51																						
52																						
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Accru. Deprec. (1)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	Accru. Deprec. (1)		
																					PLUSH	QR	CWH
1																							
2																							
3																							
4																							
5																							
6	Inangible Plant in Service	303D	A	(6,843)	45.87%	(4,971)	(4,630)	(227)	(6)	(108)	(1,285)	(1,272)	(7)	(0)	(6)	(185)	(104)	(2)	(149)	(147)			
7				(2,428)	16.28%	(2,061)	(2,061)	0	0	0	(355)	(355)	0	0	0	(7)	(1)	(0)	(4)	(1)			
8				(1,465)	9.82%	(1,108)	(1,108)	0	0	0	(191)	(191)	0	0	0	0	0	0	(0)	(4)	(105)		
9				(3,592)	24.07%	(1,581)	(1,468)	(72)	0	(41)	(836)	(834)	(1)	(0)	(1)	(685)	(418)	(62)	(61)	(11)	(6)		
10				(945)	2.31%	(223)	(210)	(6)	0	(5)	(119)	(119)	(0)	(0)	(0)	0	0	(0)	(0)	(1)	(1)		
11				(113)	0.76%	0	0	0	0	0	(1)	(1)	0	0	0	(63)	(18)	0	0	0	0		
12				(125)	0.84%	(98)	(98)	0	0	0	(26)	(26)	0	0	0	0	0	0	(0)	(0)	(0)		
13				(9)	0.06%	(4)	(3)	(0)	(0)	(0)	(2)	(2)	0	0	(0)	(2)	(1)	(0)	(0)	(0)	(0)		
14				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
15				(14,520)	100.00%	(10,045)	(9,577)	(307)	(6)	(155)	(2,816)	(2,801)	(8)	(0)	(7)	(972)	(542)	(54)	(226)	(264)	(264)		
16																							
17	Total Intangible Plant	RB_PLT_I_D		(6,843)	45.87%	(4,971)	(4,630)	(227)	(6)	(108)	(1,285)	(1,272)	(7)	(0)	(6)	(185)	(104)	(2)	(149)	(147)			
18				(2,428)	16.28%	(2,061)	(2,061)	0	0	0	(355)	(355)	0	0	0	(7)	(1)	(0)	(4)	(1)			
19				(1,465)	9.82%	(1,108)	(1,108)	0	0	0	(191)	(191)	0	0	0	0	0	0	(0)	(4)	(105)		
20				(3,592)	24.07%	(1,581)	(1,468)	(72)	0	(41)	(836)	(834)	(1)	(0)	(1)	(685)	(418)	(62)	(61)	(11)	(6)		
21				(945)	2.31%	(223)	(210)	(6)	0	(5)	(119)	(119)	(0)	(0)	(0)	0	0	(0)	(0)	(1)	(1)		
22				(113)	0.76%	0	0	0	0	0	(1)	(1)	0	0	0	(63)	(18)	0	0	0	0		
23				(125)	0.84%	(98)	(98)	0	0	0	(26)	(26)	0	0	0	0	0	0	(0)	(0)	(0)		
24				(9)	0.06%	(4)	(3)	(0)	(0)	(0)	(2)	(2)	0	0	(0)	(2)	(1)	(0)	(0)	(0)	(0)		
25				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
26				(14,520)	100.00%	(10,045)	(9,577)	(307)	(6)	(155)	(2,816)	(2,801)	(8)	(0)	(7)	(972)	(542)	(54)	(226)	(264)	(264)		
27																							
28	Structures & Improvements	361D		0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
29				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
30				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
31				(4,025)	100.00%	(1,787)	(1,633)	(97)	0	(56)	(931)	(928)	(1)	(0)	(1)	(761)	(467)	(58)	(12)	(10)	(10)		
32				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
33				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
34				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
35				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
36				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
37				(4,025)	100.00%	(1,787)	(1,633)	(97)	0	(56)	(931)	(928)	(1)	(0)	(1)	(761)	(467)	(58)	(12)	(10)	(10)		
38																							
39	Station Equipment	362D		0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
40				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
41				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
42				(34,152)	100.00%	(15,162)	(13,858)	(827)	0	(477)	(7,886)	(7,874)	(10)	(1)	(12)	(6,456)	(3,960)	(480)	(99)	(88)	(88)		
43				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
44				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
45				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
46				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
47				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
48				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
49				(34,152)	100.00%	(15,162)	(13,858)	(827)	0	(477)	(7,886)	(7,874)	(10)	(1)	(12)	(6,456)	(3,960)	(480)	(99)	(88)	(88)		
50	Poles, Towers & Fixtures	364D		0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
51				(45,308)	47.21%	(38,454)	(38,454)	0	0	0	(6,627)	(6,627)	0	0	0	(128)	(10)	(2)	(65)	(21)	(21)		
52				(29,012)	30.23%	(21,940)	(21,940)	0	0	0	(3,781)	(3,781)	0	0	0	0	0	0	(1,209)	(2,081)	(2,081)		
53				(18,340)	19.11%	(7,743)	(7,743)	0	0	0	(4,399)	(4,399)	0	0	0	(6,607)	(2,213)	(274)	(65)	(48)	(48)		
54				(6,321)	3.46%	(2,099)	(2,099)	0	0	0	(1,193)	(1,193)	0	0	0	0	0	0	(15)	(13)	(13)		
55				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
56				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
57				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
58				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
59				(95,980)	100.00%	(70,236)	(70,236)	0	0	0	(16,001)	(16,001)	0	0	0	(3,735)	(2,222)	(276)	(1,345)	(1,345)	(1,345)		
60																							

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Accru. Deprec. (2)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	PUSH	QR	G	H	I	J	K	L	M	N	O	P	Q	R	S	
																						Rate G Total
1																						
2																						
3																						
4																						
5																						
6	OH Conductor & Devices	365D																				
7			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			CUST_PRI	(35,943)	42.55%	(30,505)	(30,505)	0	0	0	0	(5,258)	(5,258)	0	0	0	0	0	0	0	(1)	(17)
9			CUST_SEC	(22,515)	26.65%	(17,027)	(17,027)	0	0	0	0	(2,935)	(2,935)	0	0	0	0	0	0	0	(1)	(15)
10			DEMAND_NCP_P	(17,923)	21.23%	(7,960)	(7,275)	(434)	(287)	(251)	(166)	(4,145)	(4,133)	(5)	(0)	(6)	(6)	(2,079)	(2,079)	(257)	(62)	(46)
11			DEMAND_NCP_S	(8,074)	9.55%	(5,265)	(4,813)	(287)	(287)	(166)	(166)	(2,742)	(2,735)	(3)	(0)	(0)	(0)	0	0	0	(34)	(31)
12			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			REVENUE	(84,460)	100.00%	(60,758)	(59,621)	(721)	(721)	(416)	(416)	(15,080)	(15,068)	(9)	(0)	(1)	(1)	(2,067)	(2,067)	(259)	(1,076)	(1,709)
16			Total																			
17	UG Conduit	365D																				
18			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19			CUST_PRI	(1,178)	32.33%	(1,000)	(1,000)	0	0	0	0	(172)	(172)	0	0	0	0	0	0	0	(0)	(0)
20			CUST_SEC	(385)	10.58%	(291)	(291)	0	0	0	0	(50)	(50)	0	0	0	0	0	0	0	(0)	(0)
21			DEMAND_NCP_P	(1,724)	47.31%	(656)	(656)	(42)	(42)	(24)	(7)	(398)	(397)	(0)	(0)	(0)	(0)	(200)	(200)	(25)	(16)	(28)
22			DEMAND_NCP_S	(358)	9.78%	(232)	(212)	(13)	(13)	(7)	(7)	(121)	(121)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(1)
23			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26			REVENUE	(3,643)	100.00%	(2,288)	(2,203)	(54)	(54)	(31)	(31)	(742)	(741)	(0)	(0)	(0)	(0)	(200)	(200)	(25)	(24)	(34)
27			Total																			
28	UG Conductor & Devices	367D																				
29			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30			CUST_PRI	(6,433)	32.33%	(7,157)	(7,157)	0	0	0	0	(1,234)	(1,234)	0	0	0	0	(2)	(2)	(0)	(12)	(4)
31			CUST_SEC	(2,760)	10.58%	(2,087)	(2,087)	0	0	0	0	(360)	(360)	0	0	0	0	0	0	0	(15)	(18)
32			DEMAND_NCP_P	(12,340)	47.31%	(5,479)	(5,007)	(239)	(239)	(172)	(172)	(2,853)	(2,845)	(4)	(0)	(0)	(0)	(1,431)	(1,431)	(177)	(36)	(32)
33			DEMAND_NCP_S	(2,551)	9.78%	(1,654)	(1,521)	(91)	(91)	(62)	(62)	(684)	(684)	(1)	(0)	(0)	(0)	0	0	0	(11)	(10)
34			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37			REVENUE	(25,084)	100.00%	(16,387)	(15,773)	(398)	(398)	(225)	(225)	(5,313)	(5,302)	(5)	(0)	(0)	(0)	(1,433)	(1,433)	(177)	(174)	(243)
38			Total																			
39	Line Transformers	368D																				
40			CUSTOMER	(48,771)	81.54%	(34,626)	(34,626)	0	0	0	0	(6,952)	(6,952)	0	0	0	0	0	0	0	(1,908)	(3,265)
41			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43			DEMAND_NCP_P	(1,418)	2.37%	(955)	(955)	0	0	0	0	(338)	(338)	0	0	0	0	(124)	(124)	(15)	(9)	(9)
44			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45			DEMAND_NCP_DA	(4,576)	7.65%	(3,965)	(3,966)	0	0	0	0	(55)	(55)	0	0	0	0	(728)	(728)	(17)	(0)	(0)
46			DEMAND_NCP_MS	(5,048)	8.44%	(3,965)	(3,966)	0	0	0	0	(1,065)	(1,065)	0	0	0	0	0	0	0	(9)	(9)
47			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48			REVENUE	(59,912)	100.00%	(39,187)	(39,187)	0	0	0	0	(10,410)	(10,410)	0	0	0	0	(852)	(852)	(32)	(1,926)	(3,201)
49			Total																			
50	Services	369D																				
51			CUSTOMER	(21,970)	100.00%	(18,740)	(18,740)	0	0	0	0	(3,230)	(3,230)	0	0	0	0	0	0	0	0	0
52			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59			REVENUE	(21,970)	100.00%	(18,740)	(18,740)	0	0	0	0	(3,230)	(3,230)	0	0	0	0	0	0	0	0	0
60			Total																			

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Accru. Deprac. (3)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	PLUSH	OR	CWH	LCS/COPE	I	J	K	L	M	N	O	P	Q	R	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total																																				
Meters	370D	C	(27,566)	100.00%	(19,217)	(14,977)	(2,816)	(78)	(1,346)	(78)	(7,660)	(7,495)	(92)	(2)	(70)	(982)	(92)	(16)	(16)	(2,657)	(16)	(16)	0																																				
		CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		Total	(27,566)	100.00%	(19,217)	(14,977)	(2,816)	(78)	(1,346)	(78)	(7,660)	(7,495)	(92)	(2)	(70)	(982)	(92)	(16)	(16)	(2,657)	(16)	(16)	0																																				
Inst. On Cust. Premises	371D	C	(2,657)	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,657)	0	0																																				
		CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		Total	(2,657)	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,657)	0	0																																				
Street Lighting	373D	C	(3,692)	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,692)	0	0																																				
		CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		Total	(3,692)	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,692)	0	0																																				
ARO Distribution	374D	C	(117)	100.00%	(52)	(47)	(3)	(78)	(2)	(2)	(27)	(27)	(0)	(0)	(0)	(22)	(14)	(2)	(2)	0	0	0	0																																				
		CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		Total	(117)	100.00%	(52)	(47)	(3)	(78)	(2)	(2)	(27)	(27)	(0)	(0)	(0)	(22)	(14)	(2)	(2)	0	0	0	0																																				
Total Accu. Degr. Distribution Plant	R8_PL_T_D_D	C	(105,056)	28.62%	(72,593)	(68,344)	(2,816)	(78)	(1,346)	(78)	(19,841)	(19,677)	(92)	(2)	(70)	(982)	(92)	(16)	(16)	(8,257)	(16)	(16)	(3,295)																																				
		CUSTOMER	(90,861)	24.92%	(77,116)	(77,116)	0	0	0	0	(13,291)	(13,291)	0	0	0	0	0	0	0	0	(8,257)	(16)	(16)	(3,295)																																			
		CUST_PRI	(54,672)	15.00%	(41,346)	(41,346)	0	0	0	0	(7,126)	(7,126)	0	0	0	0	0	0	0	0	(3)	(3)	(43)																																				
		CUST_SEC	(90,044)	24.70%	(39,543)	(36,859)	(1,701)	0	(982)	0	(20,988)	(20,942)	(20)	(1)	(25)	(17,222)	(10,486)	0	0	0	(2,278)	(3)	(3,922)																																				
		DEMAND_NCP_P	(14,301)	3.92%	(9,262)	(8,646)	(391)	0	(225)	0	(4,923)	(4,912)	(5)	(0)	(6)	0	0	0	0	0	(1,298)	(1)	(238)																																				
		DEMAND_NCP_S	(4,576)	1.26%	(3,966)	(3,966)	0	0	0	0	(55)	(55)	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_DA	(6,048)	1.58%	(3,966)	(3,966)	0	0	0	0	(1,065)	(1,065)	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																				
		REVENUE	(364,558)	100.00%	(243,816)	(236,277)	(4,908)	(78)	(2,553)	(78)	(67,288)	(67,067)	(117)	(3)	(101)	(22,297)	(11,326)	0	0	(11,005)	0	0	(7,592)																																				
		Total	(364,558)	100.00%	(243,816)	(236,277)	(4,908)	(78)	(2,553)	(78)	(67,288)	(67,067)	(117)	(3)	(101)	(22,297)	(11,326)	0	0	(11,005)	0	0	(7,592)																																				







Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	FUSH	OR	G	H	I	J	K	L	M	N	O	P	Q	R	S	RB Deduct (1)			
																						Rate G Total	Rate H Total	Rate I Total	Rate J Total
1																									
2																									
3																									
4																									
5																									
6	Net Plant	RB_PLT	CUSTOMER	276,688	31.13%	204,968	197,796	4,764	132	2,275	49,639	49,561	156	3	119	2,356	788	29	23	10,427	8,282				
7			CUST_PRI	182,722	20.56%	155,081	155,081	0	0	0	26,728	26,728	0	0	0	0	517	39	7	254	4,455	7,672			
8			CUST_SEC	108,928	12.03%	80,865	80,865	0	0	0	13,937	13,937	0	0	0	0	0	0	0	0	0	0	0		
9			DEMAND_NCP_P	265,418	29.86%	117,221	108,151	5,750	0	3,320	61,603	61,446	68	4	84	50,506	30,794	3,812	0	0	4,756	7,672			
10			DEMAND_NCP_S	34,064	3.83%	22,130	20,468	1,054	0	608	11,657	11,629	12	1	15	0	0	0	0	0	0	0	0		
11			DEMAND_NCP_DA	10,934	1.23%	0	0	0	0	0	131	131	0	0	0	0	0	0	0	0	0	0	0		
12			DEMAND_NCP_MS	12,064	1.36%	9,477	9,477	0	0	0	2,546	2,546	0	0	0	0	0	0	0	0	0	0	0		
13			DEMAND_COINCIDENT_FPEAK	58	0.01%	23	22	1	0	0	13	13	0	0	0	0	0	0	0	0	0	0	0		
14			REVENUE	888,876	100.00%	589,764	571,860	11,589	132	6,204	166,454	165,991	237	8	218	62,414	33,371	3,887	0	0	16,100	16,886			
15			Total																						
16																									
17	Asset Retirement Obligation	230AR	CUSTOMER	(606)	29.15%	(441)	(424)	(11)	(0)	(5)	(110)	(110)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
18			CUST_PRI	(464)	22.30%	(393)	(393)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
19			CUST_SEC	(273)	13.15%	(207)	(207)	(3)	0	0	(36)	(36)	0	0	0	0	0	0	0	0	0	0			
20			DEMAND_NCP_P	(597)	28.72%	(383)	(244)	(13)	(0)	(7)	(138)	(138)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
21			DEMAND_NCP_S	(63)	3.98%	(54)	(50)	(2)	0	(1)	(28)	(28)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
22			DEMAND_NCP_DA	(27)	1.28%	(23)	(23)	0	0	0	(6)	(6)	0	0	0	0	0	0	0	0	0	0			
23			DEMAND_NCP_MS	(29)	1.41%	(23)	(23)	0	0	0	(6)	(6)	0	0	0	0	0	0	0	0	0	0			
24			DEMAND_COINCIDENT_FPEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
25			REVENUE	(2,079)	100.00%	(1,361)	(1,341)	(26)	(0)	(14)	(367)	(366)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
26			Total																						
27																									
28	Deferred Environmental Remediation Cost	228	CUSTOMER	(1,543)	31.11%	(1,122)	(1,074)	(32)	(1)	(15)	(282)	(280)	(1)	(0)	(0)	(1)	(15)	(0)	(0)	(0)	(0)	(0)			
29			CUST_PRI	(1,071)	21.59%	(809)	(809)	0	0	0	(157)	(157)	0	0	0	0	(3)	(0)	(0)	(0)	(0)	(0)			
30			CUST_SEC	(633)	12.76%	(479)	(479)	0	0	0	(82)	(82)	0	0	0	0	0	0	0	0	0	0			
31			DEMAND_NCP_P	(1,389)	28.18%	(616)	(570)	(29)	(0)	(17)	(325)	(324)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
32			DEMAND_NCP_S	(188)	3.75%	(122)	(113)	(6)	0	(3)	(65)	(64)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
33			DEMAND_NCP_DA	(69)	1.22%	(52)	(52)	0	0	0	(1)	(1)	0	0	0	0	(50)	(0)	(0)	(0)	(0)	(0)			
34			DEMAND_NCP_MS	(67)	1.34%	(52)	(52)	0	0	0	(14)	(14)	0	0	0	0	(1)	(0)	(0)	(0)	(0)	(0)			
35			DEMAND_COINCIDENT_FPEAK	(0)	0.01%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
36			REVENUE	(4,960)	100.00%	(3,300)	(3,197)	(67)	(1)	(35)	(925)	(923)	(1)	(0)	(0)	(0)	(1)	(334)	(0)	(0)	(0)	(0)			
37			Total																						
38																									
39	Customer Deposit	235	CUSTOMER	(3,139)	100.00%	(1,022)	(1,002)	0	0	0	(1,805)	(1,805)	0	0	0	0	(189)	(0)	(0)	(0)	(0)	(0)			
40			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
41			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
42			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
43			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
44			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
45			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
46			DEMAND_COINCIDENT_FPEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
47			REVENUE	(3,139)	100.00%	(1,002)	(1,002)	0	0	0	(1,805)	(1,805)	0	0	0	0	(189)	(0)	(0)	(0)	(0)	(0)			
48			Total																						
49																									
50	Major Storm Reserve Refund	254.43	CUSTOMER	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
51			CUST_PRI	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
52			CUST_SEC	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
53			DEMAND_NCP_P	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
54			DEMAND_NCP_S	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
55			DEMAND_NCP_DA	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
56			DEMAND_NCP_MS	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
57			DEMAND_COINCIDENT_FPEAK	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
58			REVENUE	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
59			Total	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
60																									

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

RB Deduct (2)

Line	DESCRIPTION	ACCOUNT	CATEGORY	D	Total	%	R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	A																					
2	Rate Reduction Bond 1 & 2	254																				
3	CUSTOMER			(142)	(103)	31.11%	(103)	(89)	(99)	(3)	(0)	(1)	(26)	(26)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(4)
4	CUST_PRI			(89)	(84)	21.59%	(84)	(84)	(84)	0	0	0	(14)	(14)	0	0	0	(0)	(0)	(0)	(0)	(0)
5	CUST_SEC			(50)	(44)	12.76%	(44)	(44)	(44)	0	0	0	(6)	(6)	0	0	0	(0)	(0)	(0)	(0)	(0)
6	DEMAND_NCP_P			(129)	(57)	28.18%	(57)	(53)	(53)	(3)	0	(2)	(30)	(30)	(0)	(0)	(0)	(25)	(15)	(2)	(2)	(0)
7	DEMAND_NCP_S			(17)	(11)	3.79%	(11)	(10)	(10)	(1)	0	(0)	(6)	(6)	(0)	(0)	(0)	(5)	(1)	(0)	(0)	(0)
8	DEMAND_NCP_DA			(6)	0	1.22%	0	0	0	0	0	0	(1)	(1)	0	0	0	(0)	(0)	(0)	(0)	(0)
9	DEMAND_NCP_MS			(0)	(5)	1.34%	(5)	(5)	(5)	0	0	0	(1)	(1)	0	0	0	(0)	(0)	(0)	(0)	(0)
10	DEMAND_COINCIDENT_PEAK			(0)	(0)	0.01%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)
11	REVENUE			(0)	0	0.00%	0	0	0	0	0	0	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)
12	Total			(457)	(304)	100.00%	(304)	(295)	(295)	(6)	(0)	(3)	(85)	(85)	(0)	(0)	(0)	(51)	(16)	(2)	(10)	(9)
13	A																					
14	Accu. Deferred ITC	255																				
15	CUSTOMER			(74)	(54)	31.11%	(54)	(52)	(52)	(2)	(0)	(1)	(14)	(14)	(0)	(0)	(0)	(1)	(0)	(0)	(0)	(2)
16	CUST_PRI			(51)	(44)	21.59%	(44)	(44)	(44)	0	0	0	(6)	(6)	0	0	0	(0)	(0)	(0)	(0)	(0)
17	CUST_SEC			(30)	(23)	12.76%	(23)	(23)	(23)	(1)	0	(1)	(4)	(4)	0	0	0	(0)	(0)	(0)	(0)	(0)
18	DEMAND_NCP_P			(67)	(36)	28.18%	(36)	(27)	(27)	(1)	0	(1)	(16)	(16)	(0)	(0)	(0)	(13)	(8)	(1)	(1)	(0)
19	DEMAND_NCP_S			(9)	(6)	3.79%	(6)	(6)	(6)	(0)	0	(0)	(3)	(3)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
20	DEMAND_NCP_DA			(3)	0	1.22%	0	0	0	0	0	0	(1)	(1)	0	0	0	(0)	(0)	(0)	(0)	(0)
21	DEMAND_NCP_MS			(0)	(3)	1.34%	(3)	(3)	(3)	0	0	0	(1)	(1)	0	0	0	(0)	(0)	(0)	(0)	(0)
22	DEMAND_COINCIDENT_PEAK			(0)	(0)	0.01%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)
23	REVENUE			(0)	0	0.00%	0	0	0	0	0	0	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)
24	Total			(238)	(158)	100.00%	(158)	(153)	(153)	(3)	(0)	(2)	(44)	(44)	(0)	(0)	(0)	(16)	(8)	(1)	(5)	(5)
25	A																					
26	ADT.Liberized Deprc.	282																				
27	CUSTOMER			(45,744)	(33,257)	31.11%	(33,257)	(31,832)	(31,832)	(947)	(26)	(452)	(6,365)	(6,310)	(31)	(1)	(24)	(453)	(142)	(6)	(1)	(5)
28	CUST_PRI			(31,741)	(26,940)	21.59%	(26,940)	(26,940)	(26,940)	0	0	0	(4,643)	(4,643)	0	0	0	(90)	(7)	(1)	(1)	(1)
29	CUST_SEC			(18,762)	(14,189)	12.76%	(14,189)	(14,189)	(14,189)	(1)	0	0	(2,445)	(2,445)	0	0	0	(0)	(0)	(0)	(0)	(0)
30	DEMAND_NCP_P			(41,425)	(18,268)	28.18%	(18,268)	(16,900)	(16,900)	(867)	0	(90)	(9,625)	(9,602)	(10)	(1)	(13)	(7,853)	(4,811)	(596)	(596)	(0)
31	DEMAND_NCP_S			(5,576)	(3,619)	3.79%	(3,619)	(3,357)	(3,357)	(166)	0	(96)	(1,912)	(1,907)	(2)	(0)	(2)	(1,476)	(285)	(6)	(0)	(0)
32	DEMAND_NCP_DA			(1,789)	0	1.22%	0	0	0	0	0	0	(21)	(21)	0	0	0	(0)	(0)	(0)	(0)	(0)
33	DEMAND_NCP_MS			(1,974)	(1,551)	1.34%	(1,551)	(1,551)	(1,551)	0	0	0	(417)	(417)	0	0	0	(2)	(2)	(0)	(0)	(0)
34	DEMAND_COINCIDENT_PEAK			(0)	(4)	0.01%	(4)	(4)	(4)	(0)	(0)	(0)	(2)	(2)	0	0	0	(0)	(0)	(0)	(0)	(0)
35	REVENUE			(0)	0	0.00%	0	0	0	0	0	0	(2)	(2)	0	0	0	(2)	(2)	(0)	(0)	(0)
36	Total			(147,021)	(97,826)	100.00%	(97,826)	(94,772)	(94,772)	(1,979)	(26)	(1,048)	(27,431)	(27,348)	(43)	(1)	(39)	(9,914)	(5,247)	(809)	(3,139)	(2,855)
37	A																					
38	ADIT: Other	283																				
39	CUSTOMER			(2,925)	(2,127)	31.11%	(2,127)	(2,035)	(2,035)	(61)	(2)	(29)	(555)	(531)	(2)	(0)	(2)	(29)	(9)	(0)	(0)	(0)
40	CUST_PRI			(2,030)	(1,723)	21.59%	(1,723)	(1,723)	(1,723)	0	0	0	(297)	(297)	0	0	0	(16)	(0)	(0)	(0)	(0)
41	CUST_SEC			(1,200)	(607)	12.76%	(607)	(607)	(607)	(1)	0	(1)	(156)	(156)	0	0	0	(0)	(0)	(0)	(0)	(0)
42	DEMAND_NCP_P			(2,849)	(1,166)	28.18%	(1,166)	(1,061)	(1,061)	(55)	0	(32)	(615)	(614)	(1)	(0)	(1)	(505)	(308)	(38)	(38)	(0)
43	DEMAND_NCP_S			(357)	(231)	3.79%	(231)	(215)	(215)	(11)	0	(6)	(122)	(122)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
44	DEMAND_NCP_DA			(114)	0	1.22%	0	0	0	0	0	0	(1)	(1)	0	0	0	(0)	(0)	(0)	(0)	(0)
45	DEMAND_NCP_MS			(126)	(99)	1.34%	(99)	(99)	(99)	0	0	0	(27)	(27)	0	0	0	(0)	(0)	(0)	(0)	(0)
46	DEMAND_COINCIDENT_PEAK			(0)	(0)	0.01%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)
47	REVENUE			(0)	0	0.00%	0	0	0	0	0	0	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)
48	Total			(9,401)	(6,255)	100.00%	(6,255)	(6,060)	(6,060)	(127)	(2)	(67)	(1,754)	(1,749)	(3)	(0)	(2)	(654)	(336)	(39)	(201)	(183)
49	A																					
50	Total Rate Base Deduction	RB_DED																				
51	CUSTOMER			(54,173)	(38,105)	32.38%	(38,105)	(36,518)	(36,518)	(1,655)	(29)	(504)	(11,137)	(11,075)	(35)	(1)	(26)	(672)	(320)	(6)	(6)	(1519)
52	CUST_PRI			(35,455)	(30,092)	21.59%	(30,092)	(30,092)	(30,092)	0	0	0	(5,186)	(5,186)	0	0	0	(100)	(8)	(1)	(1)	(17)
53	CUST_SEC			(20,957)	(15,849)	12.53%	(15,849)	(15,849)	(15,849)	(1)	0	0	(2,731)	(2,731)	0	0	0	(0)	(0)	(0)	(0)	(0)
54	DEMAND_NCP_P			(46,284)	(20,402)	27.65%	(20,402)	(18,874)	(18,874)	(668)	0	(559)	(10,750)	(10,724)	(11)	(1)	(14)	(6,815)	(5,373)	(665)	(665)	(0)
55	DEMAND_NCP_S			(6,230)	(4,043)	3.72%	(4,043)	(3,751)	(3,751)	(185)	0	(107)	(2,136)	(2,131)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
56	DEMAND_NCP_DA			(1,989)	0	1.19%	0	0	0	0	0	0	(24)	(24)	0	0	0	(0)	(0)	(0)	(0)	(0)
57	DEMAND_NCP_MS			(2,205)	(1,732)	1.32%	(1,732)	(1,732)	(1,732)	0	0	0	(465)	(465)	0	0	0	(0)	(0)	(0)	(0)	(0)
58	DEMAND_COINCIDENT_PEAK			(0)	(4)	0.01%	(4)	(4)	(4)	(0)	(0)	(0)	(3)	(3)	0	0	0	(2)	(2)	(0)	(0)	(0)
59	REVENUE			(0)	0	0.00%	0	0	0	0	0	0	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)
60	Total			(167,295)	(110,227)	100.00%	(110,227)	(106,820)	(106,820)	(2,208)	(29)	(1,170)	(32,432)	(32,339)	(48)	(1)	(49)	(11,239)	(6,021)	(680)	(3,506)	(3,188)

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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

RB Add (1)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	FLUSH F	QR G	CWH H	LCSCOPE I	Rate G Total	FLUSH K	QR L	CWH M	LCSCOPE N	Rate GV Total	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total																																								
Materials & Supplies	154MS	CUSTOMER	3,951	55.10%	2,874	2,649	149	4	71	748	739	5	0	4	129	76	1	50	73																																								
		CUST_PRI	928	12.94%	787	787	0	0	0	136	136	0	0	0	3	0	0	1	0																																								
		CUST_SEC	572	7.87%	432	432	0	0	0	572	572	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_P	1,544	21.54%	679	632	30	0	17	360	359	0	0	0	295	180	22	24	41																																								
		DEMAND_NCP_S	99	1.38%	63	61	2	0	1	35	35	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_DA	33	0.47%	0	0	0	0	0	0	0	0	0	0	28	5	0	0	0																																								
		DEMAND_NCP_MS	37	0.51%	29	29	0	0	0	8	8	0	0	0	0	0	0	0	0																																								
		DEMAND_COINCIDENT_PEAK	7	0.09%	3	3	0	0	0	1	1	0	0	0	1	1	0	0	0																																								
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		Total	7,171	100.00%	4,867	4,593	181	4	89	1,362	1,353	5	0	4	456	283	23	80	119																																								
Allowance for working Cash	154WCA	CUSTOMER	10,564	39.41%	7,557	7,121	291	8	137	2,000	1,983	10	0	7	284	153	4	317	260																																								
		CUST_PRI	5,081	18.96%	4,312	4,312	0	0	0	743	743	0	0	0	14	0	1	7	2																																								
		CUST_SEC	3,078	11.48%	2,328	2,328	0	0	0	401	401	0	0	0	0	0	0	128	221																																								
		DEMAND_NCP_P	6,233	23.25%	2,739	2,651	118	0	68	1,462	1,449	1	0	2	1,191	727	90	18	16																																								
		DEMAND_NCP_S	717	2.57%	463	435	18	0	10	246	247	0	0	0	0	0	0	3	3																																								
		DEMAND_NCP_DA	213	0.80%	0	0	0	0	0	3	3	0	0	0	176	34	1	0	0																																								
		DEMAND_NCP_MS	235	0.88%	165	165	0	0	0	50	50	0	0	0	0	0	0	0	0																																								
		DEMAND_COINCIDENT_PEAK	683	2.85%	269	255	11	0	3	152	151	0	0	1	147	105	5	2	2																																								
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		Total	26,895	100.00%	17,853	17,188	439	8	218	5,049	5,027	12	0	10	1,813	1,020	100	476	495																																								
Prepaid Insurance	165.01	CUSTOMER	712	28.15%	518	498	13	0	6	129	129	0	0	0	4	0	0	37	22																																								
		CUST_PRI	544	22.30%	462	462	0	0	0	80	80	0	0	0	2	0	0	1	0																																								
		CUST_SEC	321	13.15%	243	243	0	0	0	42	42	0	0	0	0	0	0	13	23																																								
		DEMAND_NCP_P	701	28.72%	309	286	15	0	9	163	163	0	0	0	134	81	10	2	2																																								
		DEMAND_NCP_S	97	3.98%	63	59	3	0	2	33	33	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_DA	31	1.28%	0	0	0	0	0	0	0	0	0	0	26	5	0	0	0																																								
		DEMAND_NCP_MS	34	1.41%	27	27	0	0	0	7	7	0	0	0	0	0	0	0	0																																								
		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		Total	2,442	100.00%	1,622	1,575	31	0	16	465	454	1	0	1	165	87	10	54	48																																								
Prepaid Agency Fees	165.14	CUSTOMER	13	29.15%	10	9	0	0	0	2	2	0	0	0	0	0	0	1	0																																								
		CUST_PRI	10	22.30%	9	9	0	0	0	2	2	0	0	0	0	0	0	0	0																																								
		CUST_SEC	6	13.15%	5	5	0	0	0	1	1	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_P	13	28.72%	6	5	0	0	0	3	3	0	0	0	3	2	0	0	0																																								
		DEMAND_NCP_S	2	3.98%	1	1	0	0	0	1	1	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_DA	1	1.28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_MS	1	1.41%	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		Total	46	100.00%	31	30	1	0	0	9	9	0	0	0	3	2	0	1	1																																								
Prepaid Software Maintenance	165AS	CUSTOMER	117	45.87%	85	79	4	0	2	22	22	0	0	0	3	2	0	3	3																																								
		CUST_PRI	42	16.28%	35	35	0	0	0	6	6	0	0	0	0	0	0	0	0																																								
		CUST_SEC	25	9.82%	19	19	0	0	0	3	3	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_P	61	24.07%	27	25	1	0	1	14	14	0	0	0	12	7	1	0	2																																								
		DEMAND_NCP_S	6	2.31%	4	4	0	0	0	2	2	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_DA	2	0.76%	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0																																								
		DEMAND_NCP_MS	2	0.84%	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_COINCIDENT_PEAK	0	0.06%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		Total	255	100.00%	172	164	5	0	3	48	48	0	0	0	17	9	1	4	5																																								





Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

RB Add (4)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	Rate G										Rate LV	Rate LG	Rate B	Rate OL	Rate EOL
							Push	QR	CNH	LSCOPE	I	H	QR	CNH	LSCOPE	J					
1																					
2																					
3																					
4																					
5																					
6	Deferred Environmental Remediation	182PL																			
7			CUSTOMER	388	31.11%	290	277	8	0	4	73	72	0	0	0	1	0	0	0	12	
8			CUST_PRI	276	21.59%	235	235	0	0	0	40	40	0	0	0	0	0	0	0	0	
9			CUST_SEC	163	12.76%	124	124	0	0	0	21	21	0	0	0	0	0	0	0	7	
10			DEMAND_NCP_P	381	28.18%	159	147	8	0	4	84	84	0	0	0	42	5	0	0	1	
11			DEMAND_NCP_S	49	3.75%	32	29	1	0	1	17	17	0	0	0	0	0	0	0	1	
12			DEMAND_NCP_DA	16	1.22%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13			DEMAND_NCP_MS	17	1.34%	14	14	0	0	0	4	4	0	0	0	2	0	0	0	0	
14			DEMAND_COINCIDENT_PEAK	0	0.01%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15			REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16			Total	1,280	100.00%	852	825	17	0	9	239	238	0	0	0	46	5	0	0	25	
17																					
18	Def. Costs-Environmental Remediation	182FE																			
19			CUSTOMER	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20			CUST_PRI	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21			CUST_SEC	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22			DEMAND_NCP_P	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23			DEMAND_NCP_S	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24			DEMAND_NCP_DA	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25			DEMAND_NCP_MS	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26			DEMAND_COINCIDENT_PEAK	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27			REVENUE	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28			Total	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	Storm Cost being Recovered	182ST																			
30			CUSTOMER	2,560	31.11%	1,861	1,782	53	1	25	468	465	2	0	0	8	0	0	0	76	
31			CUST_PRI	1,777	21.59%	1,508	1,508	0	0	0	260	260	0	0	0	0	0	0	0	3	
32			CUST_SEC	1,050	12.76%	794	794	0	0	0	137	137	0	0	0	0	0	0	0	44	
33			DEMAND_NCP_P	2,319	28.18%	1,022	946	49	0	28	539	537	1	0	0	269	33	0	0	75	
34			DEMAND_NCP_S	312	3.75%	203	188	9	0	5	107	107	0	0	0	0	0	0	0	7	
35			DEMAND_NCP_DA	100	1.22%	0	0	0	0	0	1	1	0	0	0	0	0	0	0	1	
36			DEMAND_NCP_MS	110	1.34%	87	87	0	0	0	23	23	0	0	0	16	0	0	0	0	
37			DEMAND_COINCIDENT_PEAK	1	0.01%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38			REVENUE	8,229	100.00%	5,475	5,305	111	1	59	1,535	1,531	2	0	0	294	34	0	0	160	
39			Total	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	Regulatory Asset, FAS 109	182LP																			
41			CUSTOMER	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42			CUST_PRI	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43			CUST_SEC	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44			DEMAND_NCP_P	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45			DEMAND_NCP_S	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46			DEMAND_NCP_DA	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47			DEMAND_NCP_MS	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
48			DEMAND_COINCIDENT_PEAK	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
49			REVENUE	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50			Total	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	



Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Revenue (1)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total	Revenue (1)		
																						Rate GV Total	Rate LG Total	Rate B Total
1																								
2																								
3																								
4																								
5																								
6	Sales Revenue	440-447	CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			REVENUE	243,533	100.00%	134,874	83	130,749	3,726	93	306	58,424	58,261	135	2	26	28,249	13,788	1,167	3,889	0	3,131	0	
15			Total	243,533	100.00%	134,874	93	130,749	3,726	93	306	58,424	58,261	135	2	26	28,249	13,788	1,167	3,889	0	3,131	0	
16																								
17	Unbilled Sale Revenue	440-447UN	CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			REVENUE	(1,248)	100.00%	(717)	(6)	(689)	(51)	(1)	(6)	(315)	(313)	(1)	0	(1)	(105)	(87)	(12)	(12)	0	0	0	
26			Total	(1,248)	100.00%	(717)	(6)	(689)	(51)	(1)	(6)	(315)	(313)	(1)	0	(1)	(105)	(87)	(12)	(12)	0	0	0	
27																								
28	Sales Revenue/Resale Customers	440-447Resale	CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31			DEMAND_NCP_P	4,957	100.00%	2,201	69	2,011	120	0	69	1,146	1,143	1	0	2	937	575	71	14	0	13	0	
32			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37			Total	4,957	100.00%	2,201	69	2,011	120	0	69	1,146	1,143	1	0	2	937	575	71	14	0	13	0	
38																								
39	Dist. Credit Sp. Pricing Cust.	447DistCR	CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47			REVENUE	397	100.00%	220	220	213	6	0	0	95	95	0	0	0	46	22	2	6	0	5	0	
48			Total	397	100.00%	220	220	213	6	0	0	95	95	0	0	0	46	22	2	6	0	5	0	
49																								
50	Total Sales Revenue	REV_SAL_Billed	CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53			DEMAND_NCP_P	4,957	2.00%	2,201	69	2,011	120	0	69	1,146	1,143	1	0	2	937	575	71	14	0	13	0	
54			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
55			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
57			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
58			REVENUE	242,682	98.00%	134,377	92	130,303	3,681	92	306	58,204	58,043	134	2	25	28,190	13,724	1,157	3,883	0	3,136	0	
59			Total	247,639	100.00%	135,578	92	132,315	3,801	92	370	59,350	59,186	136	2	27	29,127	14,299	1,228	3,908	0	3,149	0	
60																								

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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Revenue (5)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
																						Rate G Total
6	Total Other Revenue	REV_LOTH_ELEC	C	3,082	25.86%	1,778	1,778	1,770	5	0	0	2	559	558	0	0	1	571	133	6	24	10
7			CUSTOMER	1,110	9.25%	942	942	942	0	0	0	0	162	162	0	0	0	3	0	0	0	2
8			CUST_SEC	700	5.85%	529	529	529	0	0	0	0	91	91	0	0	0	0	0	0	0	1
9			DEMAND_NCP_P	638	5.32%	275	288	288	6	0	3	0	151	151	0	0	0	124	76	9	29	50
10			DEMAND_NCP_S	104	0.87%	66	66	65	1	0	0	0	37	37	0	0	0	0	0	0	0	2
11			DEMAND_NCP_DA	12	0.10%	0	0	0	0	0	0	0	0	0	0	0	0	10	2	0	0	0
12			DEMAND_NCP_MS	14	0.11%	11	11	11	0	0	0	0	3	3	0	0	0	0	0	0	0	0
13			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			REVENUE	6,349	52.87%	3,161	3,161	3,161	0	0	0	0	647	646	1	0	0	2,111	420	10	0	0
15			Total	12,009	100.00%	6,762	6,762	6,743	12	0	0	6	1,650	1,648	1	0	1	2,819	651	25	57	63
17	Total Revenue	REV		3,082	1.19%	1,778	1,778	1,770	5	0	0	2	559	558	0	0	1	571	133	6	24	10
18			CUSTOMER	1,110	0.43%	942	942	942	0	0	0	0	162	162	0	0	0	3	0	0	0	2
19			CUST_SEC	700	0.27%	529	529	529	0	0	0	0	91	91	0	0	0	0	0	0	0	1
20			DEMAND_NCP_P	5,595	2.15%	2,475	2,477	2,277	128	0	73	0	1,297	1,284	1	0	2	1,061	651	81	29	50
21			DEMAND_NCP_S	104	0.04%	66	66	65	1	0	0	1	37	37	0	0	0	0	0	0	0	14
22			DEMAND_NCP_DA	12	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	10	2	0	0	0
23			DEMAND_NCP_MS	14	0.01%	11	11	11	0	0	0	0	3	3	0	0	0	0	0	0	0	0
24			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			REVENUE	240,031	95.91%	137,537	137,537	133,464	3,881	92	300	0	59,851	59,689	135	2	25	30,301	14,144	1,167	3,893	3,135
26			Total	239,648	100.00%	143,339	143,339	139,058	3,813	92	376	0	61,001	60,834	137	2	28	31,946	14,930	1,254	3,985	3,212

000111



Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Oper. & Mntc. (2)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
																						Rate CV Total
1																						
2																						
3																						
4																						
5																						
6	Op. U/G Line Exp., Removs, reest, test Years	584																				
7			CUSTOMER	868	61.54%	616	0	616	0	0	0	0	159	0	0	0	0	0	0	0	0	58
8			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			DEMAND_NCP_P	25	2.37%	11	0	11	0	0	0	6	6	0	0	0	0	2	0	0	0	0
11			DEMAND_NCP_S	81	7.65%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			DEMAND_NCP_DA	90	8.44%	71	0	71	0	0	0	19	19	0	0	0	0	13	0	0	0	0
13			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16			Total	1,064	100.00%	697	0	697	0	0	0	185	185	0	0	0	0	73	15	1	34	59
17																						
18	Street Lighting Exp.	585																				
19			CUSTOMER	395	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	244
20			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28			Total	385	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	244
29																						
30	Meter Expense	586																				
31			CUSTOMER	2,453	100.00%	1,686	0	1,314	247	7	118	672	657	8	0	0	6	88	8	1	0	0
32			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40			Total	2,453	100.00%	1,686	0	1,314	247	7	118	672	657	8	0	0	6	88	8	1	0	0
41																						
42	Customer Installation	587																				
43			CUSTOMER	100	29.15%	73	0	70	2	0	1	18	18	0	0	0	0	1	0	0	5	3
44			CUST_PRI	77	22.30%	65	0	65	0	0	0	11	11	0	0	0	0	0	0	0	0	0
45			CUST_SEC	45	13.15%	34	0	34	0	0	0	6	6	0	0	0	0	0	0	0	0	0
46			DEMAND_NCP_P	98	28.72%	44	0	40	2	0	1	23	23	0	0	0	0	19	11	0	2	
47			DEMAND_NCP_S	14	3.98%	9	0	8	0	0	0	5	5	0	0	0	0	0	0	0	0	0
48			DEMAND_NCP_DA	4	1.28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49			DEMAND_NCP_MS	5	1.41%	4	0	4	0	0	0	1	1	0	0	0	0	0	0	0	0	0
50			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52			Total	344	100.00%	229	0	222	4	0	2	64	64	0	0	0	0	23	12	1	8	7
53																						
54	Misc. Expense	588																				
55			CUSTOMER	1,121	29.15%	815	0	785	20	1	10	204	203	1	0	0	1	7	1	0	59	35
56			CUST_PRI	858	22.30%	728	0	728	0	0	0	125	125	0	0	0	0	2	0	0	0	0
57			CUST_SEC	506	13.15%	383	0	383	0	0	0	66	66	0	0	0	0	0	0	0	21	0
58			DEMAND_NCP_P	1,105	28.72%	487	0	451	23	0	13	257	256	0	0	0	0	210	128	16	3	36
59			DEMAND_NCP_S	153	3.98%	100	0	92	5	0	3	53	52	0	0	0	0	0	0	0	0	0
60			DEMAND_NCP_DA	49	1.28%	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	1	1
61			DEMAND_NCP_MS	54	1.41%	43	0	43	0	0	0	11	11	0	0	0	0	41	8	0	0	0
62			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64			Total	3,846	100.00%	2,555	0	2,481	48	1	26	716	715	1	0	0	1	261	137	16	85	76

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Oper. & Maint. (\$)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
																						Rate LG Total
1																						
2																						
3																						
4																						
5																						
6	Rent, Other Expense	588		166	29.15%	121	117	3	0	0	1	30	30	0	0	0	0	1	0	0	0	5
7				127	22.30%	108	109	0	0	0	0	19	19	0	0	0	0	0	0	0	0	0
8				75	13.15%	57	57	0	0	0	0	10	10	0	0	0	0	0	0	0	0	0
9				164	28.72%	72	67	3	0	0	2	38	38	0	0	0	0	31	19	2	0	3
10				23	3.99%	15	14	0	0	0	0	8	8	0	0	0	0	0	0	0	0	0
11				7	1.28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12				8	1.41%	6	6	0	0	0	0	2	2	0	0	0	0	0	0	0	0	0
13				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15				571	100.00%	379	368	7	0	0	4	106	106	0	0	0	0	39	20	2	13	11
16																						
17	Total Operation Expense			6,271	33.73%	4,064	3,563	353	10	169	1,357	1,337	12	12	2	2	123	12	2	266	397	
18				1,446	7.78%	1,227	1,227	0	0	0	0	212	212	0	0	0	4	0	0	0	2	1
19				862	4.64%	652	652	0	0	0	0	112	112	0	0	0	0	0	0	0	0	0
20				3,947	21.23%	1,746	1,606	89	0	51	915	913	1	1	750	457	1	750	457	57	12	10
21				255	1.37%	165	153	8	0	0	87	87	0	0	0	0	0	0	0	0	0	0
22				165	0.89%	0	0	0	0	0	0	2	2	0	0	0	0	136	26	1	0	1
23				182	0.95%	143	143	0	0	0	0	38	38	0	0	0	0	0	0	0	0	0
24				5,464	29.35%	2,156	2,043	87	2	23	1,216	1,208	3	3	1,180	841	5	1,180	841	42	15	15
25				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26				18,591	100.00%	10,182	9,387	537	12	247	3,940	3,909	16	16	2,193	1,338	15	2,193	1,338	102	362	486
27																						
28	Transmission Maint. Related Exp.	588,573		0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35				33	100.00%	13	12	1	0	0	0	7	7	0	0	0	0	0	0	0	0	0
36				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37				33	100.00%	13	12	1	0	0	0	7	7	0	0	0	0	0	0	0	0	0
38																						
39	Sup. & Eng.	590		470	14.00%	295	273	15	0	7	89	88	0	0	0	0	0	5	0	0	31	49
40				940	28.04%	798	798	0	0	0	138	138	0	0	0	0	0	3	0	0	0	0
41				583	17.37%	441	441	0	0	0	76	76	0	0	0	0	0	0	0	0	0	0
42				1,224	36.46%	536	503	21	0	12	286	286	0	0	234	143	0	234	143	18	4	3
43				87	2.65%	56	54	1	0	0	31	31	0	0	0	0	0	0	0	0	0	0
44				23	0.69%	20	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45				26	0.78%	20	20	0	0	0	5	5	0	0	0	0	0	0	0	0	0	0
46				3	0.09%	1	1	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0
47				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48				3,358	100.00%	2,148	2,091	37	0	20	626	625	1	1	262	148	1	262	148	18	60	95
49																						
50	Structure	591		0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53				274	100.00%	122	111	7	0	4	63	63	0	0	52	32	4	52	32	4	1	1
54				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60				274	100.00%	122	111	7	0	4	63	63	0	0	52	32	4	52	32	4	1	1

000114



Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$,000'S)

Oper. & Mntc. (5)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	PLSH	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	Rate EOL Total
1																							
2																							
3																							
4																							
5																							
6	Meters	597		608	100.00%	418	0	326	0	61	2	29	167	163	2	0	0	2	21	2	0	0	0
7			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16			Total	608	100.00%	418	0	326	0	61	2	29	167	163	2	0	0	2	21	2	0	0	0
17	Miscellaneous	598		262	29.15%	190	0	183	0	5	0	2	48	47	0	0	0	2	0	0	0	0	8
18			CUSTOMER	200	22.30%	170	0	170	0	0	0	0	22	29	0	0	0	0	1	0	0	0	0
19			CUST_PRI	118	13.15%	89	0	89	0	0	0	0	15	15	0	0	0	0	0	0	0	0	0
20			CUST_SEC	258	28.72%	114	0	105	0	5	0	3	60	60	0	0	0	0	49	30	4	1	1
21			DEMAND_NCP_P	36	3.98%	23	0	22	0	1	0	0	12	12	0	0	0	0	0	0	0	0	0
22			DEMAND_NCP_S	11	1.28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23			DEMAND_NCP_DA	13	1.41%	10	0	10	0	0	0	0	3	3	0	0	0	0	9	2	0	0	0
24			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27			Total	898	100.00%	597	0	579	0	11	0	6	167	167	0	0	0	0	61	32	4	20	18
28	Total Maintenance Expense	EXP_O&M_D_MT		3,271	8.70%	2,066	0	1,944	0	81	2	39	604	599	3	0	0	28	3	0	0	0	363
29			CUSTOMER	12,791	34.01%	10,856	0	10,856	0	0	0	0	1,871	1,871	0	0	0	0	36	3	0	0	18
30			CUST_PRI	8,029	21.35%	6,072	0	6,072	0	0	0	0	1,046	1,046	0	0	0	0	0	0	0	0	6
31			CUST_SEC	12,015	31.95%	5,226	0	4,957	0	170	0	98	2,816	2,816	2	0	0	2	2,311	1,415	175	334	576
32			DEMAND_NCP_P	1,073	2.85%	662	0	672	0	6	0	4	382	382	0	0	0	0	0	0	0	0	32
33			DEMAND_NCP_S	188	0.50%	0	0	0	0	0	0	0	2	2	0	0	0	0	155	30	0	0	4
34			DEMAND_NCP_DA	208	0.55%	163	0	163	0	0	0	0	44	44	0	0	0	0	0	0	0	0	0
35			DEMAND_NCP_MS	36	0.10%	14	0	13	0	1	0	0	8	8	0	0	0	0	0	0	0	0	0
36			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38			Total	37,612	100.00%	25,080	0	24,678	0	258	2	141	6,778	6,769	5	0	0	5	2,539	1,456	177	610	972
39	Total Distribution O&M Expense	EXP_O&M_L_27		9,542	16.89%	6,160	0	5,907	0	434	12	207	1,981	1,936	14	0	0	11	151	14	2	503	751
40			CUSTOMER	14,237	25.33%	12,084	0	12,084	0	0	0	0	2,083	2,083	0	0	0	0	40	3	1	21	7
41			CUST_PRI	8,881	15.82%	6,724	0	6,724	0	0	0	0	1,189	1,189	0	0	0	0	0	0	0	0	0
42			CUST_SEC	15,963	28.40%	6,972	0	6,563	0	269	0	150	3,726	3,729	3	0	0	4	3,062	1,672	232	370	638
43			DEMAND_NCP_P	1,328	2.36%	847	0	855	0	14	0	6	469	469	0	0	0	0	0	0	0	0	0
44			DEMAND_NCP_S	363	0.63%	0	0	0	0	0	0	0	4	4	0	0	0	0	291	56	1	6	5
45			DEMAND_NCP_DA	389	0.69%	306	0	306	0	0	0	0	82	82	0	0	0	0	0	0	0	0	0
46			DEMAND_NCP_MS	5,301	9.75%	2,170	0	2,057	0	88	2	23	1,224	1,216	3	0	0	5	1,187	847	43	15	15
47			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48			REVENUE	56,203	100.00%	35,262	0	34,065	0	795	14	388	10,718	10,678	21	0	0	19	4,732	2,792	279	963	1,458
49			Total	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Trans. Service Exp. (misc)	556-567		0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58			DEMAND_COINCIDENT_PEAK	255	100.00%	101	0	95	0	4	0	1	57	56	0	0	0	0	55	39	2	1	1
59			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60			Total	255	100.00%	101	0	95	0	4	0	1	57	56	0	0	0	0	55	39	2	1	1







Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Customer Accounts (3)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
																						Rate LG Total
1																						
2																						
3																						
4																						
5																						
6	Total Customer Service Exp.	EXP_O&M_CUS_977_SI	C	3,142	100.00%	1,640	1,640	1,640	0	0	0	283	283	0	0	0	0	611	0	0	0	0
7				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16				3,142	100.00%	1,640	1,640	1,640	0	0	0	283	283	0	0	0	0	611	0	0	0	0
17	Supervision Expense	911		(9)	100.00%	(8)	(8)	(8)	0	0	0	(1)	(1)	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)
18				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27				(9)	100.00%	(8)	(8)	(8)	0	0	0	(1)	(1)	0	0	0	0	(0)	(0)	(0)	(0)	(0)
28	Demonstrating & Selling Expense	912		112	100.00%	95	95	95	0	0	0	16	16	0	0	0	0	0	0	0	0	0
29				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38				112	100.00%	95	95	95	0	0	0	16	16	0	0	0	0	0	0	0	0	0
39	Advertising Expense	913		265	100.00%	226	226	226	0	0	0	39	39	0	0	0	0	0	0	0	0	0
40				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49				265	100.00%	226	226	226	0	0	0	39	39	0	0	0	0	0	0	0	0	0
50	Supervision & Misc. Expense	916		0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51				0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52				0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53				0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54				0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55				0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56				0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57				0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58				0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59				0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60				0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Customer Accounts (4)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	PL/SH F	QR G	CWH H	LCS/COPE I	Rate G Total J	PL/SH K	QR L	CWH M	LCS/COPE N	Rate GV Total O	Rate LG Total P	Rate B Total Q	Rate OL Total R	Rate EOL Total S																																								
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S																																									
Total Customer Edu./Ask. Exp.	EXP_O&M_CUS_912_EA	CUSTOMER	368	100.00%	313	313	0	0	0	54	54	0	0	0	0	0	0	0	0																																								
		CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		Total	368	100.00%	313	313	0	0	0	54	54	0	0	0	0	0	0	0	0																																								
Total Customer Expenses	EXP_O&M_CUS	CUSTOMER	24,477	100.00%	18,304	17,417	589	16	282	4,582	4,547	19	0	15	944	638	4	3	1																																								
		CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																								
		Total	24,477	100.00%	18,304	17,417	589	16	282	4,582	4,547	19	0	15	944	638	4	3	1																																								







Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Deprec. & Amort. (1)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S		
																						PLUSH	OR
1																							
2																							
3																							
4																							
5																							
6	Inangible Plant In Service	303DEP		1,885	45.87%	1,355	0	1,282	62	2	30	350	347	2	0	0	2	28	0	0	41	40	
7			CUSTOMER	662	16.28%	562	0	562	0	0	0	97	97	0	0	0	0	0	0	0	0	1	0
8			CUST_SEC	389	9.82%	302	0	302	0	0	0	52	52	0	0	0	0	0	0	0	0	17	28
9			DEMAND_NCP_P	979	24.07%	431	0	400	20	0	11	228	227	0	0	0	0	114	0	0	3	3	
10			DEMAND_NCP_S	94	2.31%	61	0	57	2	0	0	33	32	0	0	0	0	0	0	0	0	0	0
11			DEMAND_NCP_DA	31	0.76%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			DEMAND_NCP_MS	34	0.84%	27	1	27	0	0	0	7	7	0	0	0	0	5	0	0	0	0	0
13			DEMAND_COINCIDENT_PEAK	2	0.05%	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			Total	4,067	100.00%	2,738	84	2,611	84	2	42	768	763	2	0	0	2	148	15	62	82	72	
16																							
17	Land & Land Rights	360DEP		0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18			CUSTOMER	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19			CUST_PRI	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20			CUST_SEC	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21			DEMAND_NCP_P	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22			DEMAND_NCP_S	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23			DEMAND_NCP_DA	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24			DEMAND_NCP_MS	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25			DEMAND_COINCIDENT_PEAK	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26			REVENUE	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27			Total	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	Structures & Improvements	361DEP		0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32			DEMAND_NCP_P	213	100.00%	95	0	86	5	0	3	48	49	0	0	0	0	25	3	1	1	1	
33			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38			Total	213	100.00%	95	86	86	5	0	3	48	49	0	0	0	0	25	3	1	1	1	
39	Station Equipment	362DEP		0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43			DEMAND_NCP_P	2,992	100.00%	1,328	0	1,214	72	0	42	692	690	1	0	0	1	347	43	9	8	8	
44			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
48			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
49			Total	2,992	100.00%	1,328	1,214	1,214	72	0	42	692	690	1	0	0	1	347	43	9	8	8	
50	Poles, Towers & Fittings	363DEP		0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
51			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
52			CUST_PRI	3,021	47.21%	2,564	0	2,564	0	0	0	442	442	0	0	0	0	1	0	0	4	1	
53			CUST_SEC	1,934	30.23%	1,463	0	1,463	0	0	0	252	252	0	0	0	0	0	0	0	81	133	
54			DEMAND_NCP_P	1,223	19.11%	516	0	516	0	0	0	293	293	0	0	0	0	148	18	0	4	3	
55			DEMAND_NCP_S	221	3.46%	140	0	140	0	0	0	80	80	0	0	0	0	0	0	0	1	1	
56			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
57			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
58			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
59			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
60			Total	6,399	100.00%	4,683	4,683	4,683	0	0	0	1,067	1,067	0	0	0	0	148	18	90	0	144	

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Deprec. & Amort. (2)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
																						PUSH
1																						
2																						
3																						
4																						
5																						
6	OH Conductor & Devices	365DEP																				
7			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			CUST_PRI	3,883	42.56%	3,295	0	3,295	0	0	0	568	568	0	0	0	0	0	0	0	0	0
9			CUST_SEC	2,452	26.66%	1,839	0	1,839	0	0	0	317	317	0	0	0	0	0	0	0	0	6
10			DEMAND_NCP_P	1,937	21.23%	860	47	786	47	0	27	448	447	1	0	0	0	0	0	0	0	101
11			DEMAND_NCP_S	872	9.56%	569	31	520	31	18	296	295	0	0	0	0	0	0	0	0	0	4
12			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
13			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16			Total	9,124	100.00%	6,564	78	6,441	78	45	1,629	1,627	1	0	0	0	0	0	0	0	0	165
17																						
18	UG Conduit	366DEP																				
19			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20			CUST_PRI	88	32.33%	75	0	75	0	0	0	13	13	0	0	0	0	0	0	0	0	0
21			CUST_SEC	26	10.58%	22	0	22	0	0	0	4	4	0	0	0	0	0	0	0	0	0
22			DEMAND_NCP_P	129	47.31%	57	3	52	3	2	30	30	0	0	0	0	0	0	0	0	0	2
23			DEMAND_NCP_S	27	9.78%	17	1	16	1	1	9	9	0	0	0	0	0	0	0	0	0	0
24			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28			Total	272	100.00%	171	164	164	4	2	55	55	0	0	0	0	0	0	0	0	0	3
29																						
30	UG Conductor & Devices	367DEP																				
31			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32			CUST_PRI	827	32.33%	702	0	702	0	0	0	121	121	0	0	0	0	0	0	0	0	0
33			CUST_SEC	271	10.58%	205	0	205	0	0	0	35	35	0	0	0	0	0	0	0	0	0
34			DEMAND_NCP_P	1,210	47.31%	491	29	461	29	17	280	279	0	0	0	0	0	0	0	0	0	19
35			DEMAND_NCP_S	250	9.78%	163	9	149	9	5	85	85	0	0	0	0	0	0	0	0	0	3
36			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40			Total	2,557	100.00%	1,606	38	1,546	38	22	521	520	0	0	0	0	0	0	0	0	0	24
41																						
42	Line Transformers	368DEP																				
43			CUSTOMER	3,859	81.54%	2,740	0	2,740	0	0	0	708	708	0	0	0	0	0	0	0	0	260
44			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46			DEMAND_NCP_P	112	2.37%	47	0	47	0	0	0	27	27	0	0	0	0	0	0	0	0	0
47			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48			DEMAND_NCP_DA	362	7.65%	314	0	314	0	0	4	4	4	0	0	0	0	0	0	0	0	0
49			DEMAND_NCP_MS	389	8.44%	314	0	314	0	0	84	84	0	0	0	0	0	0	0	0	0	0
50			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52			Total	4,733	100.00%	3,101	3,101	3,101	0	0	824	824	0	0	0	0	0	0	0	0	0	261
53																						
54	Services	369DEP																				
55			CUSTOMER	2,953	100.00%	2,519	0	2,519	0	0	0	434	434	0	0	0	0	0	0	0	0	0
56			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64			Total	2,953	100.00%	2,519	2,519	2,519	0	0	434	434	0	0	0	0	0	0	0	0	0	0

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year -- Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Deprec. & Amort. (3)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	PLUSH F	OR G	CWH H	LCScope I	Rate G Total	PLUSH K	OR L	CWH M	LCScope N	Rate GV Total	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total	
1																					
2																					
3																					
4																					
5																					
6	Meters	370DEP	C	1,686	100.00%	1,159	903	170	5	81	462	452	6	0	4	59	6	1	0	0	0
7			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16			Total	1,686	100.00%	1,159	903	170	5	81	462	452	6	0	4	59	6	1	0	0	0
17	Inst. On Cust. Premises	371DEP	C	300	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	300	0	0
18			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27			Total	300	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	300	0	0
28	Street Lighting	373DEP	C	309	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	309	0	0
29			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38			Total	309	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	309	0	0
39	Total Dist. Plant Dep. Exp.	EXP_DEP_D	C	9,107	28.89%	6,417	6,162	170	5	81	1,604	1,594	6	0	4	59	6	1	760	260	0
40			CUSTOMER	7,818	24.79%	6,635	6,635	0	0	0	1,144	1,144	0	0	0	0	22	2	0	11	4
41			CUST_PRI	4,666	14.79%	3,528	3,528	0	0	0	608	608	0	0	0	0	0	0	0	194	335
42			CUST_SEC	7,815	24.78%	3,440	3,183	157	0	91	1,816	1,814	2	0	2	1,491	909	112	23	21	0
43			DEMAND_NCP_P	1,370	4.34%	889	825	41	0	24	470	469	0	0	1	289	58	1	0	6	5
44			DEMAND_NCP_S	362	1.15%	0	0	0	0	0	4	4	0	0	0	0	0	0	0	0	0
45			DEMAND_NCP_DA	389	1.27%	314	314	0	0	0	84	84	0	0	0	0	0	0	0	1	1
46			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49			Total	31,538	100.00%	21,225	20,657	367	5	185	5,733	5,717	8	0	7	1,872	974	115	995	625	0
50	Structures & Improvements	390DEP	C	370	45.87%	269	250	12	0	6	70	69	0	0	0	0	10	6	0	8	8
51			CUSTOMER	131	16.28%	111	111	0	0	0	19	19	0	0	0	0	0	0	0	0	0
52			CUST_PRI	60	9.82%	60	60	0	0	0	10	10	0	0	0	0	0	0	0	0	0
53			CUST_SEC	194	24.07%	186	79	4	0	2	45	45	0	0	0	37	23	3	3	6	6
54			DEMAND_NCP_P	19	2.31%	12	11	0	0	0	6	6	0	0	0	0	0	0	0	1	1
55			DEMAND_NCP_S	6	0.76%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56			DEMAND_NCP_DA	7	0.84%	5	5	0	0	0	1	1	0	0	0	0	0	0	0	0	0
57			DEMAND_NCP_MS	0	0.06%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60			Total	807	100.00%	543	518	17	0	8	152	151	0	0	0	53	29	3	12	14	0





Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Deprec. & Amort. (6)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	Rate EOL Total
1																						
2				3,452	55.10%	2,511		2,315	130	4	62	653	646	4	0	3	113	67	1	44		64
3				810	12.94%	688		688	0	0	0	119	119	0	0	0	2	0	0	1		0
4				500	7.97%	378		378	0	0	0	65	65	0	0	0	0	0	0	0	21	36
5	Amortization of Regulatory Asset	407		1,349	21.54%	593		552	26	0	15	314	314	0	0	0	258	157	19	4		4
6				86	1.38%	55		53	1	0	1	30	30	0	0	0	0	0	0	0	0	4
7				29	0.47%	0		0	0	0	0	0	0	0	0	0	24	5	0	0	0	0
8				32	0.51%	25		25	0	0	0	7	7	0	0	0	0	0	0	0	0	0
9				6	0.09%	2		2	0	0	0	1	1	0	0	0	1	1	0	0	0	0
10				0	0.00%	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11				6,265	100.00%	4,252		4,013	158	4	78	1,190	1,182	5	0	4	388	230	21	70		104
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

OTI Expense (2)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	Rate G Total	PUSH	QR	CWH	LCSCOPE	I	J	K	L	M	N	LCSCOPE	Rate GV Total	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total
				D		E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S			
1	A																						
2	CT State unemployment Tax	408.1		38	45.87%	28	26	1	0	0	1	7	7	0	0	0	0	0	1	1	0	0	1
3	CUSTOMER			14	16.28%	11	11	0	0	0	0	2	2	0	0	0	0	0	0	0	0	0	0
4	CUST_PRI			8	9.82%	6	6	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0
5	CUST_SEC			20	24.07%	9	8	0	0	0	0	5	5	0	0	0	0	0	4	2	0	0	0
6	DEMAND_NCP_P			1	2.31%	1	1	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0
7	DEMAND_NCP_S			1	0.76%	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0
8	DEMAND_NCP_DA			0	0.84%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	DEMAND_NCP_MS			0	0.06%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total			83	100.00%	56	53	2	0	1	16	16	16	0	0	0	0	0	5	3	0	0	1
12	CT Sales Tax	408.15		6	45.87%	4	4	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0
13	CUSTOMER			2	16.28%	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	CUST_PRI			1	9.82%	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CUST_SEC			3	24.07%	1	1	0	0	0	0	1	1	0	0	0	0	0	1	0	0	0	0
16	DEMAND_NCP_P			0	2.31%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DEMAND_NCP_S			0	0.76%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DEMAND_NCP_DA			0	0.84%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DEMAND_NCP_MS			0	0.06%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total			13	100.00%	9	8	0	0	0	0	2	2	0	0	0	0	0	1	0	0	0	0
22	NH Unemployment Tax	408.1H		5	45.87%	4	3	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0
23	CUSTOMER			2	16.28%	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CUST_PRI			1	9.82%	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CUST_SEC			3	24.07%	1	1	0	0	0	0	1	1	0	0	0	0	0	1	0	0	0	0
26	DEMAND_NCP_P			0	2.31%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	DEMAND_NCP_S			0	0.76%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	DEMAND_NCP_DA			0	0.84%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	DEMAND_NCP_MS			0	0.06%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Total			11	100.00%	7	7	0	0	0	0	2	2	0	0	0	0	0	1	0	0	0	0
32	Payroll Tax Transfer	408.9		882	45.87%	641	697	29	1	1	14	168	164	1	0	0	0	0	24	13	0	19	19
33	CUSTOMER			313	16.28%	266	266	0	0	0	0	46	46	0	0	0	0	0	0	0	0	0	0
34	CUST_PRI			189	9.82%	143	143	0	0	0	0	25	25	0	0	0	0	0	0	0	0	0	0
35	CUST_SEC			463	24.07%	204	188	9	0	0	9	108	108	0	0	0	0	0	0	0	0	0	0
36	DEMAND_NCP_P			65	2.31%	29	27	1	0	0	1	15	15	0	0	0	0	0	0	0	0	0	0
37	DEMAND_NCP_S			15	0.76%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	DEMAND_NCP_DA			16	0.84%	13	13	0	0	0	0	3	3	0	0	0	0	0	0	0	0	0	0
39	DEMAND_NCP_MS			1	0.06%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Total			1,524	100.00%	1,255	1,235	40	1	1	20	383	381	1	0	0	0	0	125	70	7	29	34
42	General SVC Co OH Unemployment Tax	408.9A		712	45.87%	617	482	24	1	1	11	134	132	0	0	0	0	0	19	11	0	16	15
43	CUSTOMER			253	16.28%	214	214	0	0	0	0	37	37	0	0	0	0	0	0	0	0	0	0
44	CUST_PRI			152	9.82%	115	115	0	0	0	0	20	20	0	0	0	0	0	0	0	0	0	0
45	CUST_SEC			374	24.07%	164	153	7	0	0	4	87	87	0	0	0	0	0	0	0	0	0	0
46	DEMAND_NCP_P			36	2.31%	23	22	1	0	0	1	12	12	0	0	0	0	0	0	0	0	0	0
47	DEMAND_NCP_S			12	0.76%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	DEMAND_NCP_DA			13	0.84%	10	10	0	0	0	0	3	3	0	0	0	0	0	0	0	0	0	0
49	DEMAND_NCP_MS			1	0.06%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Total			1,522	100.00%	1,045	996	32	1	1	16	333	321	1	0	0	0	0	101	56	6	24	27





Income Tax (2)

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	PUSH	QR	G	H	I	J	PUSH	QR	L	M	N	O	P	Q	R	S
1																						
2																						
3																						
4																						
5																						
6	PERMANENT DIFF_Total Gross Plant	3_PER_1		(389)	31.11%	(290)	(278)	(6)	(0)	(0)	(4)	(73)	(72)	(0)	(0)	(0)	(0)	(4)	(1)	(0)	(0)	(12)
7				(277)	21.89%	(235)	(235)	0	0	0	0	(40)	(40)	0	0	0	0	0	(0)	(0)	(0)	(0)
8				(184)	12.76%	(124)	(124)	0	0	0	0	(21)	(21)	0	0	0	0	0	(0)	(0)	(0)	(0)
9				(361)	28.18%	(159)	(147)	(6)	(0)	(0)	(4)	(84)	(84)	(0)	(0)	(0)	(0)	(0)	(42)	(5)	(1)	(1)
10				(16)	1.22%	(0)	(0)	0	0	0	0	(17)	(17)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
11				(17)	1.34%	(0)	(0)	0	0	0	0	(4)	(4)	0	0	0	0	(13)	(2)	(0)	(0)	(0)
12				(0)	0.01%	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
13				(0)	0.00%	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14				(1,282)	100.00%	(853)	(826)	(17)	(0)	(0)	(8)	(238)	(238)	(0)	(0)	(0)	(0)	(86)	(46)	(5)	(27)	(25)
15																						
16																						
17	PERMANENT DIFF_Labor OH	3_PER_2		(793)	55.10%	(577)	(532)	(30)	(1)	(14)	(14)	(150)	(148)	(1)	(0)	(0)	(1)	(26)	(15)	(0)	(0)	(15)
18				(186)	12.94%	(158)	(158)	0	0	0	0	(27)	(27)	0	0	0	0	(1)	(0)	(0)	(0)	(0)
19				(115)	7.97%	(87)	(87)	0	0	0	0	(15)	(15)	0	0	0	0	(0)	(0)	(0)	(0)	(0)
20				(310)	21.54%	(136)	(127)	(6)	(0)	(3)	(3)	(72)	(72)	(0)	(0)	(0)	(0)	(89)	(36)	(4)	(1)	(6)
21				(20)	1.38%	(13)	(12)	(0)	(0)	(0)	(0)	(7)	(7)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
22				(7)	0.47%	(6)	(6)	0	0	0	0	(0)	(0)	0	0	0	0	(6)	(1)	(0)	(0)	(0)
23				(1)	0.51%	(1)	(1)	0	0	0	0	(2)	(2)	0	0	0	0	(0)	(0)	(0)	(0)	(0)
24				(1)	0.09%	(1)	(1)	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
25				(1,439)	100.00%	(977)	(922)	(36)	(1)	(18)	(18)	(273)	(271)	(0)	(0)	(0)	(0)	(91)	(53)	(5)	(15)	(24)
26																						
27																						
28	PERMANENT DIFF_All Cust	3_PER_3		(225)	100.00%	(191)	(191)	0	0	0	0	(33)	(33)	0	0	0	0	(1)	(0)	(0)	(0)	(0)
29																						
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34																						
35																						
36																						
37																						
38																						
39	PERMANENT & FLOW THROUGH DIFF(410-41.4_PTA_PER			(1,417)	48.09%	(1,058)	(1,000)	(38)	(1)	(18)	(18)	(256)	(254)	(1)	(0)	(0)	(1)	(30)	(17)	(0)	(0)	(27)
40				(463)	15.71%	(393)	(393)	0	0	0	0	(68)	(68)	0	0	0	0	(1)	(0)	(0)	(0)	(0)
41				(278)	9.45%	(210)	(210)	0	0	0	0	(36)	(36)	0	0	0	0	(0)	(0)	(0)	(0)	(0)
42				(671)	22.78%	(295)	(274)	(14)	(0)	(9)	(9)	(156)	(156)	(0)	(0)	(0)	(0)	(128)	(78)	(10)	(2)	(2)
43				(68)	2.32%	(44)	(41)	(2)	(0)	(1)	(1)	(24)	(24)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
44				(22)	0.76%	(19)	(19)	0	0	0	0	(0)	(0)	0	0	0	0	(18)	(4)	(0)	(0)	(0)
45				(25)	0.84%	(19)	(19)	0	0	0	0	(5)	(5)	0	0	0	0	(0)	(0)	(0)	(0)	(0)
46				(1)	0.05%	(1)	(1)	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
47				(2,946)	100.00%	(2,021)	(1,939)	(54)	(1)	(27)	(27)	(645)	(643)	(0)	(0)	(0)	(0)	(179)	(99)	(10)	(44)	(49)
48																						
49																						
50	NORMALIZED TIMING DIFF_Dist Gross Plant	3_TIME_1		(17,812)	29.15%	(12,952)	(12,467)	(322)	(9)	(154)	(154)	(3,238)	(3,220)	(11)	(0)	(0)	(8)	(112)	(11)	(12)	(936)	(561)
51				(13,623)	22.30%	(11,562)	(11,562)	0	0	0	0	(1,993)	(1,993)	0	0	0	0	(0)	(39)	(3)	(0)	(20)
52				(6,036)	13.15%	(6,077)	(6,077)	0	0	0	0	(1,047)	(1,047)	0	0	0	0	(0)	(0)	(0)	(0)	(335)
53				(17,549)	28.72%	(7,740)	(7,158)	(369)	(0)	(213)	(213)	(4,077)	(4,067)	(4)	(0)	(0)	(0)	(3,343)	(2,038)	(252)	(52)	(46)
54				(2,437)	3.89%	(1,502)	(1,467)	(73)	(0)	(42)	(42)	(833)	(833)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(10)
55				(861)	1.28%	(677)	(677)	0	0	0	0	(9)	(9)	0	0	0	0	(644)	(124)	(3)	(0)	(9)
56				(861)	1.41%	(677)	(677)	0	0	0	0	(182)	(182)	0	0	0	0	(0)	(0)	(0)	(0)	(2)
57				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
58				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)
59				(61,089)	100.00%	(40,550)	(39,408)	(765)	(9)	(409)	(409)	(11,302)	(11,351)	(16)	(1)	(1)	(15)	(4,139)	(2,175)	(237)	(1,359)	(1,200)
60																						

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	PUSH	OR	G	H	CWH	LCSCOPE	Rate G Total	PUSH	K	L	QR	M	CWH	LCSCOPE	Rate GV Total	P	Rate LG Total	Q	Rate B Total	R	Rate OL Total	Rate EOL Total
1																												
2																												
3																												
4																												
5																												
6	NORMALIZED TIMING DIFF_Labor OH	3_TIME_2		9,061	55.06%	6,950	6,075	342	9	9	164	1,715	1,695	11	0	0	9	0	0	0	296	175	2	115	0	0	168	
7	CUSTOMER			2,127	12.94%	1,805	1,805	0	0	0	0	311	311	0	0	0	0	0	0	0	6	0	0	0	0	3	0	
8	CUST_PRI			1,311	7.97%	992	0	0	0	0	171	171	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
9	CUST_SEC			3,541	21.54%	1,556	1,449	68	0	0	39	825	823	1	0	0	0	1	0	0	676	413	51	10	0	55	94	
10	DEMAND_NCP_P			226	1.38%	145	139	4	0	0	2	79	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	DEMAND_NCP_S			77	0.47%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	DEMAND_NCP_DA			85	0.51%	66	66	0	0	0	0	18	18	0	0	0	0	0	0	0	63	12	0	0	0	0	0	
13	DEMAND_NCP_MS			15	0.09%	6	6	0	0	0	0	3	3	0	0	0	0	0	0	0	0	2	0	0	0	0	0	
14	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	REVENUE			16,443	100.00%	11,161	10,532	414	9	9	205	3,123	3,101	12	0	0	0	10	0	0	1,045	603	54	184	0	0	274	
16	Total			(15,953)	31.11%	(11,598)	(11,101)	(330)	(9)	(9)	(159)	(2,917)	(2,888)	(11)	(0)	(0)	(0)	(0)	(0)	(158)	(50)	(2)	(754)	(2)	(0)	(475)		
17	NORMALIZED TIMING DIFF_Total Gross Plant	3_TIME_3		(11,070)	21.59%	(9,395)	(9,395)	0	0	0	0	(1,619)	(1,619)	0	0	0	0	0	0	0	(51)	(2)	(0)	(16)	(0)	(6)		
18	CUSTOMER			(6,543)	12.76%	(4,948)	(4,948)	0	0	0	0	(683)	(683)	0	0	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	
19	CUST_PRI			(14,447)	28.16%	(6,371)	(5,894)	(92)	0	0	(75)	(3,349)	(3,349)	(4)	(0)	(0)	(4)	(0)	(0)	0	(2,753)	(1,678)	(208)	(43)	(0)	(469)		
20	CUST_SEC			(1,945)	3.72%	(1,262)	(1,171)	(56)	0	0	(30)	(697)	(696)	(1)	(0)	(0)	(1)	(0)	(0)	0	(515)	(99)	(8)	(0)	(0)	(38)		
21	DEMAND_NCP_P			(624)	1.22%	0	0	0	0	0	0	(7)	(7)	0	0	0	0	0	0	0	(0)	(0)	(2)	(0)	(0)	(0)		
22	DEMAND_NCP_S			(868)	1.31%	(641)	(641)	0	0	0	0	(145)	(145)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)		
23	DEMAND_NCP_DA			(4)	0.01%	(1)	(1)	(0)	(0)	(0)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	0	(1)	(1)	(0)	(0)	(0)	(0)		
24	DEMAND_NCP_MS			(51,273)	100.00%	(34,117)	(33,051)	(60)	0	0	(365)	(9,565)	(9,537)	(15)	(0)	(0)	(14)	(0)	(0)	0	(3,458)	(1,830)	(212)	(1,095)	(0)	(0)		
25	REVENUE			(154)	31.42%	(100)	(97)	(2)	(0)	(0)	(1)	(23)	(23)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(1)	(0)	(5)	(0)	(0)	(4)		
26	Total			(61)	11.88%	(38)	(38)	0	0	0	0	(13)	(13)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)		
27	NORMALIZED TIMING DIFF_Rate Base	3_TIME_4		(128)	3.78%	(57)	(52)	(3)	0	0	(2)	(30)	(30)	(0)	(0)	(0)	(0)	(0)	(0)	0	(24)	(15)	(2)	(0)	(0)	(0)		
28	CUSTOMER			(16)	1.21%	(5)	(5)	0	0	0	0	(6)	(6)	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)		
29	CUST_PRI			(6)	1.34%	(4)	(4)	0	0	0	0	(1)	(1)	0	0	0	0	0	0	0	(4)	(1)	(0)	(0)	(0)	(0)		
30	CUST_SEC			(0)	0.00%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)		
31	DEMAND_NCP_P			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
32	DEMAND_NCP_S			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
33	DEMAND_NCP_DA			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
34	DEMAND_NCP_MS			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
35	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
36	REVENUE			(427)	100.00%	(284)	(275)	(6)	(0)	(0)	(3)	(79)	(79)	(0)	(0)	(0)	(0)	(0)	(0)	0	(30)	(16)	(2)	(7)	(0)	(0)		
37	Total			140	100.00%	119	119	0	0	0	0	20	20	0	0	0	0	0	0	0	0	0	0	0	0	0		
38	NORMALIZED TIMING DIFF_All Cust.	3_TIME_5		(87)	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
39	CUSTOMER			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
40	CUST_PRI			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
41	CUST_SEC			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
42	DEMAND_NCP_P			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
43	DEMAND_NCP_S			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
44	DEMAND_NCP_DA			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
45	DEMAND_NCP_MS			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
46	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
47	REVENUE			140	100.00%	119	119	0	0	0	0	20	20	0	0	0	0	0	0	0	0	0	0	0	0	0		
48	Total			(24,698)	25.67%	(17,941)	(17,471)	(312)	(9)	(9)	(149)	(4,444)	(4,426)	(10)	(0)	(0)	(8)	(0)	(0)	25	114	(2)	(1,580)	(2)	(0)	(871)		
49	CUSTOMER			(22,652)	23.54%	(19,225)	(19,225)	0	0	0	0	(3,313)	(3,313)	0	0	0	0	0	0	0	(64)	(5)	(1)	(33)	(0)	(11)		
50	CUST_PRI			(13,319)	13.84%	(10,072)	(10,072)	0	0	0	0	(1,736)	(1,736)	0	0	0	0	0	0	0	0	0	0	0	0	0		
51	CUST_SEC			(28,582)	25.71%	(11,655)	(11,655)	(606)	0	0	(350)	(6,638)	(6,622)	(7)	(0)	(0)	(2)	(0)	(0)	0	(5,445)	(3,317)	(411)	(85)	(75)	(956)		
52	DEMAND_NCP_P			(4,172)	4.34%	(2,710)	(2,508)	(128)	0	0	(74)	(1,428)	(1,425)	(2)	(0)	(0)	(0)	(0)	(0)	0	(3,317)	(0)	(0)	(0)	(0)	(0)		
53	DEMAND_NCP_S			(1,333)	1.39%	0	0	0	0	0	0	(16)	(16)	0	0	0	0	0	0	0	(1,100)	(212)	(65)	(0)	(0)	(16)		
54	DEMAND_NCP_DA			(1,471)	1.53%	(1,156)	(1,156)	0	0	0	0	(310)	(310)	0	0	0	0	0	0	0	0	(2)	(0)	(0)	(0)	(2)		
55	DEMAND_NCP_MS			11	-0.01%	4	4	0	0	0	0	3	3	0	0	0	0	0	0	0	2	2	0	0	0	0		
56	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
57	REVENUE			(96,216)	100.00%	(63,711)	(62,083)	(1,046)	(9)	(9)	(573)	(17,984)	(17,846)	(19)	(1)	(1)	(18)	(0)	(0)	0	(6,561)	(3,418)	(418)	(2,273)	(0)	(1,331)		
58	Total																											







Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Deferred Income Taxes (1)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	PUSH	QR	CWH	LCS/COPE	Rate G Total	PUSH	QR	L	M	N	O	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total
1																					
2																					
3																					
4																					
5																					
6	Prov. for Deferred Federal Inc. Tax	DIT410.10		26,303	31.13%	19,485	18,803	453	13	218	4,738	4,711	15	0	0	11	224	75	3	991	787
7			CUSTOMER	17,370	20.56%	14,742	14,742	0	0	0	2,541	2,541	0	0	0	0	48	4	1	25	8
8			CUST_SEC	10,165	12.03%	7,687	7,687	0	0	0	1,325	1,325	0	0	0	0	0	0	0	423	729
9			DEMAND_NCP_P	25,231	29.86%	11,143	10,281	547	0	318	5,856	5,841	6	0	0	8	4,801	2,927	362	75	68
10			DEMAND_NCP_S	3,238	3.83%	2,104	1,946	100	0	58	1,108	1,105	1	0	0	0	0	0	0	14	12
11			DEMAND_NCP_DA	1,039	1.23%	0	0	0	0	0	12	12	0	0	0	0	888	165	4	0	0
12			DEMAND_NCP_MS	1,147	1.36%	901	901	0	0	0	242	242	0	0	0	0	0	0	0	2	2
13			DEMAND_COINCIDENT_PEAK	6	0.01%	2	2	0	0	0	1	1	0	0	0	0	0	0	1	0	0
14			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			Total	84,489	100.00%	55,065	54,363	1,100	13	590	15,824	15,780	23	1	0	21	5,953	3,172	370	1,550	1,895
16																					
17	Prov. for Deferred CT State Inc. Tax	DIT410.12		0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18			CUSTOMER	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19			CUST_PRI	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20			CUST_SEC	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21			DEMAND_NCP_P	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22			DEMAND_NCP_S	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23			DEMAND_NCP_DA	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24			DEMAND_NCP_MS	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			DEMAND_COINCIDENT_PEAK	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26			REVENUE	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27			Total	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																					
29	Prov. for Deferred NH BPT	DIT410.13		4,978	31.13%	3,688	3,559	86	2	41	897	892	3	0	0	2	42	14	1	188	149
30			CUSTOMER	3,288	20.56%	2,790	2,790	0	0	0	481	481	0	0	0	0	0	9	0	0	5
31			CUST_SEC	1,924	12.03%	1,455	1,455	0	0	0	251	251	0	0	0	0	0	0	0	80	138
32			DEMAND_NCP_P	4,776	29.86%	2,109	1,946	103	0	60	1,108	1,106	1	0	0	2	909	554	69	14	13
33			DEMAND_NCP_S	613	3.83%	398	368	19	0	11	210	209	0	0	0	0	182	31	0	3	2
34			DEMAND_NCP_DA	197	1.23%	0	0	0	0	0	2	2	0	0	0	0	0	0	0	1	0
35			DEMAND_NCP_MS	217	1.36%	171	171	0	0	0	46	46	0	0	0	0	0	0	0	0	0
36			DEMAND_COINCIDENT_PEAK	1	0.01%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38			Total	15,993	100.00%	10,611	10,288	208	2	112	2,955	2,987	4	0	0	4	1,123	600	70	290	304
39																					
40	Deferred Fed Inc - Fin 48	DIT410.F8		3	31.13%	2	2	0	0	0	1	1	0	0	0	0	0	0	0	0	0
41			CUSTOMER	2	20.56%	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42			CUST_PRI	1	12.03%	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43			CUST_SEC	3	29.86%	1	1	0	0	0	1	1	0	0	0	0	1	0	0	0	0
44			DEMAND_NCP_P	0	3.83%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45			DEMAND_NCP_S	0	1.23%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46			DEMAND_NCP_DA	0	1.36%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47			DEMAND_NCP_MS	0	0.01%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49			REVENUE	9	100.00%	6	6	0	0	0	2	2	0	0	0	0	0	1	0	0	0
50			Total	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred State Inc - Fin 48	DIT410.S8		0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52			CUSTOMER	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53			CUST_PRI	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54			CUST_SEC	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55			DEMAND_NCP_P	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56			DEMAND_NCP_S	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57			DEMAND_NCP_DA	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58			DEMAND_NCP_MS	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59			DEMAND_COINCIDENT_PEAK	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60			REVENUE	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61			Total	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total																																			
A	B	C	D																																																								
Deferred Federal Inc. Tax-CR	DIT411.12	CUSTOMER	(1,011)	31.13%	(8,157)	(8,157)	(7,872)	(190)	(5)	(91)	(1,953)	(1,972)	(6)	(0)	(5)	(94)	(31)	(1)	(415)	(330)																																							
		CUST_PRI	(7,272)	20.56%	(6,172)	(6,172)	(6,172)	0	0	0	(1,064)	(1,064)	0	0	0	(21)	(2)	(0)	(11)	(3)																																							
		CUST_SEC	(4,255)	12.03%	(3,218)	(3,218)	(3,218)	0	0	0	(555)	(555)	0	0	0	0	0	0	(177)	(395)																																							
		DEMAND_NCP_P	(10,583)	29.86%	(4,665)	(4,665)	(4,304)	(229)	0	(132)	(2,452)	(2,445)	(3)	(0)	(3)	(2,010)	(1,226)	(152)	(51)	(28)																																							
		DEMAND_NCP_S	(1,356)	3.83%	(661)	(661)	(4,304)	(42)	0	(24)	(464)	(463)	(0)	(0)	(0)	(1)	0	0	(6)	(9)																																							
		DEMAND_NCP_DA	(435)	1.23%	0	0	0	0	0	0	(5)	(5)	0	0	0	(359)	(68)	(2)	(1)	(1)																																							
		DEMAND_NCP_MS	(480)	1.36%	(377)	(377)	(377)	0	0	0	(101)	(101)	0	0	0	0	0	0	(1)	(1)																																							
		DEMAND_COINCIDENT_PEAK	0	0.01%	(1)	(1)	(1)	0	0	0	(1)	(1)	0	0	0	0	0	0	(0)	(0)																																							
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		Total	(35,375)	100.00%	(23,471)	(23,471)	(22,758)	(468)	(5)	(247)	(6,524)	(6,506)	(9)	(0)	(9)	(2,484)	(1,328)	(155)	(641)	(672)																																							
Deferred Comm. Corp. Business Tax - CR	DIT411.15	CUSTOMER	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		CUST_PRI	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		CUST_SEC	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		DEMAND_NCP_P	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		DEMAND_NCP_S	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		DEMAND_NCP_DA	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		DEMAND_NCP_MS	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		DEMAND_COINCIDENT_PEAK	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		REVENUE	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		Total	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
Deferred NH BPT-CR	DIT411.17	CUSTOMER	(2,185)	31.13%	(1619)	(1619)	(1,562)	(36)	(1)	(18)	(384)	(381)	(1)	(0)	(1)	(19)	(6)	(0)	(82)	(65)																																							
		CUST_PRI	(1,443)	20.56%	(1,225)	(1,225)	(1,225)	0	0	0	(211)	(211)	0	0	0	(4)	(0)	(0)	(2)	(1)																																							
		CUST_SEC	(844)	12.03%	(639)	(639)	(639)	0	0	0	(110)	(110)	0	0	0	0	0	0	(35)	(61)																																							
		DEMAND_NCP_P	(2,096)	29.86%	(854)	(854)	(854)	(45)	0	(25)	(485)	(485)	(1)	(0)	(1)	(389)	(243)	(30)	(6)	(6)																																							
		DEMAND_NCP_S	(289)	3.83%	(175)	(175)	(162)	(8)	0	(5)	(92)	(92)	(0)	(0)	(0)	(71)	(14)	(0)	(1)	(1)																																							
		DEMAND_NCP_DA	(85)	1.23%	0	0	0	0	0	0	(1)	(1)	0	0	0	0	0	0	(0)	(0)																																							
		DEMAND_NCP_MS	(95)	1.36%	(75)	(75)	(75)	0	0	0	(20)	(20)	0	0	0	0	0	0	(0)	(0)																																							
		DEMAND_COINCIDENT_PEAK	0	0.01%	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	0	0	0	0	(0)	(0)																																							
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		Total	(7,019)	100.00%	(4,657)	(4,657)	(4,516)	(91)	(1)	(49)	(1,314)	(1,314)	(2)	(0)	(2)	(483)	(264)	(31)	(127)	(133)																																							
Deferred Fed Inc Tax Credit - Fin.48	DIT411.F8	CUSTOMER	(7,117)	31.13%	(5,272)	(5,272)	(5,088)	(123)	(2)	(59)	(1,262)	(1,275)	(4)	(0)	(3)	(61)	(20)	(1)	(268)	(213)																																							
		CUST_PRI	(4,700)	20.56%	(3,988)	(3,988)	(3,988)	0	0	0	(686)	(686)	0	0	0	(13)	(1)	(0)	(7)	(2)																																							
		CUST_SEC	(2,750)	12.03%	(2,080)	(2,080)	(2,080)	0	0	0	(358)	(358)	0	0	0	0	0	0	(115)	(197)																																							
		DEMAND_NCP_P	(6,827)	29.86%	(3,015)	(3,015)	(2,762)	(146)	0	(85)	(1,361)	(1,361)	(2)	(0)	(2)	(1,299)	(792)	(99)	(20)	(18)																																							
		DEMAND_NCP_S	(976)	3.83%	(569)	(569)	(526)	(27)	0	(16)	(300)	(299)	(0)	(0)	(0)	0	0	0	(4)	(3)																																							
		DEMAND_NCP_DA	(281)	1.23%	0	0	0	0	0	0	(3)	(3)	0	0	0	(232)	(45)	(1)	(1)	(0)																																							
		DEMAND_NCP_MS	(310)	1.36%	(244)	(244)	(244)	0	0	0	(65)	(65)	0	0	0	0	0	0	(1)	(0)																																							
		DEMAND_COINCIDENT_PEAK	(1)	0.01%	(1)	(1)	(1)	0	0	0	(0)	(0)	0	0	0	0	0	0	(0)	(0)																																							
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		Total	(22,854)	100.00%	(15,170)	(15,170)	(14,719)	(299)	(3)	(160)	(4,282)	(4,270)	(6)	(0)	(6)	(1,605)	(858)	(100)	(414)	(434)																																							
Deferred State Inc Tax Credit - FIN.48	DIT411.S8	CUSTOMER	(20)	31.13%	(15)	(15)	(14)	(0)	(0)	(0)	(4)	(4)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(1)																																							
		CUST_PRI	(13)	20.56%	(11)	(11)	(11)	0	0	0	(2)	(2)	0	0	0	(0)	(0)	(0)	(0)	(0)																																							
		CUST_SEC	(6)	12.03%	(6)	(6)	(6)	0	0	0	(1)	(1)	0	0	0	0	0	0	(0)	(0)																																							
		DEMAND_NCP_P	(19)	29.86%	(9)	(9)	(9)	(0)	0	(0)	(5)	(5)	(0)	(0)	(0)	(4)	(2)	(0)	(0)	(0)																																							
		DEMAND_NCP_S	(2)	3.83%	0	0	0	0	0	0	(1)	(1)	(0)	(0)	(0)	0	0	0	(0)	(0)																																							
		DEMAND_NCP_DA	(1)	1.23%	0	0	0	0	0	0	(0)	(0)	0	0	0	(1)	(0)	(0)	(0)	(0)																																							
		DEMAND_NCP_MS	(1)	1.36%	(1)	(1)	(1)	0	0	0	(0)	(0)	0	0	0	0	0	0	(0)	(0)																																							
		DEMAND_COINCIDENT_PEAK	(0)	0.01%	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	0	0	0	0	(0)	(0)																																							
		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																							
		Total	(65)	100.00%	(43)	(43)	(42)	(1)	(0)	(0)	(12)	(12)	(0)	(0)	(0)	(5)	(2)	(0)	(1)	(1)																																							

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Deferred Income Taxes (3)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	Rate OL Total	Rate EOL Total
1																							
2																							
3																							
4																							
5																							
6	Provision for Deferred Income Tax	Post_Tax_Adj_DIT	CUSTOMER	10,960	31.13%	8,112	7,828	189	5	90	1,972	1,981	6	0	0	0	5	93	31	1	413	328	
7			CUST_PRI	7,291	20.58%	6,137	6,137	0	0	0	1,058	1,058	0	0	0	0	0	0	20	2	0	10	3
8			CUST_SEC	4,232	12.03%	3,200	3,200	0	0	0	552	552	0	0	0	0	0	0	0	0	0	176	304
9			DEMAND_NCP_P	10,504	29.86%	4,639	4,280	228	0	131	2,438	2,432	3	0	0	0	0	3	1,999	1,219	151	31	28
10			DEMAND_NCP_S	1,348	3.63%	876	4,280	428	0	24	461	460	0	0	0	0	0	0	0	0	0	6	5
11			DEMAND_NCP_DA	433	1.23%	0	0	0	0	0	5	5	0	0	0	0	0	0	357	69	2	0	1
12			DEMAND_NCP_MS	477	1.36%	375	375	0	0	0	101	101	0	0	0	0	0	0	0	0	0	0	1
13			DEMAND_COINCIDENT_PEAK	2	0.01%	1	1	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0
14			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			Total	35,178	100.00%	23,340	22,632	458	5	246	6,588	6,589	9	0	0	0	9	2,470	1,321	154	637	686	
16																							
17	Investment Tax Credit Adjustment	Post_Tax_Adj_ITC	CUSTOMER	(38)	28.15%	(28)	(27)	(1)	(0)	(0)	(7)	(7)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(1)	
18			CUST_PRI	(29)	22.30%	(25)	(25)	0	0	0	(4)	(4)	0	0	0	0	0	0	0	0	(0)	(0)	
19			CUST_SEC	(17)	13.15%	(13)	(13)	0	0	0	(2)	(2)	0	0	0	0	0	0	0	0	(0)	(0)	
20			DEMAND_NCP_P	(38)	28.72%	(17)	(15)	(1)	(0)	(0)	(9)	(9)	(0)	(0)	(0)	(0)	(0)	(0)	(7)	(4)	(1)	(1)	
21			DEMAND_NCP_S	(5)	3.96%	(3)	(3)	0	0	(0)	(2)	(2)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
22			DEMAND_NCP_DA	(2)	1.28%	0	(1)	0	0	0	(0)	(0)	0	0	0	0	0	0	(1)	(0)	(0)	(0)	
23			DEMAND_NCP_MS	(2)	1.41%	(1)	(1)	0	0	0	(0)	(0)	0	0	0	0	0	0	0	0	(0)	(0)	
24			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25			Total	(132)	100.00%	(80)	(85)	(2)	(0)	(1)	(25)	(25)	(0)	(0)	(0)	(0)	(0)	(9)	(5)	(1)	(3)	(3)	
26																							
27																							
28	Pro. for Def. Income Taxes & ITC Adj.	Post_Tax_Adj	CUSTOMER	10,912	31.14%	8,084	7,801	188	5	90	1,965	1,954	6	0	0	0	5	93	31	1	411	327	
29			CUST_PRI	7,202	20.55%	6,112	6,112	0	0	0	1,053	1,053	0	0	0	0	0	0	20	2	0	10	3
30			CUST_SEC	4,214	12.03%	3,187	3,187	0	0	0	549	549	0	0	0	0	0	0	0	0	0	176	302
31			DEMAND_NCP_P	10,466	29.86%	4,622	4,285	227	0	131	2,429	2,423	3	0	0	0	3	1,992	1,214	150	31	27	
32			DEMAND_NCP_S	1,343	3.63%	872	4,285	42	0	24	460	458	0	0	0	0	0	0	0	0	0	6	5
33			DEMAND_NCP_DA	431	1.23%	0	0	0	0	0	5	5	0	0	0	0	0	0	356	69	2	0	1
34			DEMAND_NCP_MS	476	1.36%	374	374	0	0	0	100	100	0	0	0	0	0	0	0	0	0	1	
35			DEMAND_COINCIDENT_PEAK	2	0.01%	1	1	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	
36			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37			Total	35,046	100.00%	23,253	22,547	458	5	245	6,563	6,545	9	0	0	0	9	2,461	1,316	153	634	686	
38																							
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Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Labor (1)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	Rate ECL Total		
																						D	R
1																							
2																							
3																							
4																							
5																							
6	Trans. Service Exp.(misc)	L566-567																					
7			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14			DEMAND_COINCIDENT_PEAK	18	100.00%	7	7	0	0	0	0	4	4	0	0	0	0	0	0	0	0	0	
15			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16			Total	18	100.00%	7	7	0	0	0	0	4	4	0	0	0	0	0	0	0	0	0	
17																							
18	Sup. & Eng.	L580																					
19			CUSTOMER	835	46.84%	555	469	149	57	2	27	194	191	2	0	0	1	20	2	0	27	36	
20			CUST_PRI	176	9.85%	149	149	0	0	0	0	26	26	0	0	0	0	0	0	0	0	0	
21			CUST_SEC	106	5.93%	80	80	0	0	0	14	14	14	0	0	0	0	0	0	0	0	0	
22			DEMAND_NCP_P	598	33.54%	265	243	14	14	0	8	138	138	0	0	0	0	113	69	9	2	8	
23			DEMAND_NCP_S	30	1.71%	20	18	0	0	0	1	10	10	0	0	0	0	0	0	0	0	2	2
24			DEMAND_NCP_DA	16	0.86%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			DEMAND_NCP_MS	18	0.96%	14	14	0	0	0	0	4	4	0	0	0	0	13	3	0	0	0	0
26			DEMAND_COINCIDENT_PEAK	5	0.26%	2	2	0	0	0	0	1	1	0	0	0	0	1	1	0	0	0	0
27			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28			Total	1,763	100.00%	1,065	975	72	72	2	36	388	384	2	0	0	2	148	74	9	33	46	
29																							
30	Load Dispatching	L581																					
31			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34			DEMAND_NCP_P	821	100.00%	364	333	20	20	0	11	190	189	0	0	0	0	155	95	12	2	2	
35			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40			Total	821	100.00%	364	333	20	20	0	11	190	189	0	0	0	0	155	95	12	2	2	
41																							
42	Station Expense	L582																					
43			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46			DEMAND_NCP_P	786	100.00%	348	319	19	19	0	11	182	181	0	0	0	0	149	91	11	2	2	
47			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
48			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
49			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
51			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
52			Total	786	100.00%	349	319	19	19	0	11	182	181	0	0	0	0	149	91	11	2	2	
53																							
54	Overhead Line Exp.	L583																					
55			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56			CUST_PRI	193	44.46%	164	164	0	0	0	0	28	28	0	0	0	0	1	0	0	0	0	
57			CUST_SEC	122	28.12%	92	92	0	0	0	0	16	16	0	0	0	0	0	0	0	0	0	
58			DEMAND_NCP_P	88	20.36%	36	36	1	1	0	1	21	21	0	0	0	0	17	10	1	0	0	
59			DEMAND_NCP_S	31	7.08%	20	18	0	0	0	1	11	11	0	0	0	0	0	0	0	0	0	
60			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
61			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
62			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
63			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
64			Total	434	100.00%	314	311	2	2	0	1	75	75	0	0	0	0	18	10	1	0	0	

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Labour (2)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	Rate EOL Total
1																						
2																						
3																						
4																						
5																						
6	Op. UG Line Exp., Remove, reset, test,Xors	L564		361	81.54%	256	256	256	256	0	0	66	66	0	0	0	0	0	0	0	14	24
7			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			DEMAND_NCP_P	0	0.00%	4	4	4	4	0	0	3	3	0	0	0	0	0	0	0	0	0
11			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			DEMAND_NCP_DA	34	7.65%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			DEMAND_NCP_MS	37	8.44%	29	29	29	29	0	0	8	8	0	0	0	0	0	0	0	0	0
14			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16			Total	443	100.00%	290	290	290	290	0	0	77	77	0	0	0	0	0	0	0	14	24
17																						
18	Street Lighting Exp.	L565		155	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57	96
19			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28			Total	155	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57	96
29																						
30	Meter Expense	L566		2,110	100.00%	1,450	1,450	1,130	212	6	102	578	566	7	0	0	0	0	0	0	0	0
31			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40			Total	2,110	100.00%	1,450	1,450	1,130	212	6	102	578	566	7	0	0	0	0	0	0	0	0
41																						
42	Customer Installation	L567		93	29.15%	67	67	65	2	0	1	17	17	0	0	0	0	0	0	0	5	3
43			CUSTOMER	71	22.30%	60	60	60	0	0	0	10	10	0	0	0	0	0	0	0	0	0
44			CUST_PRI	42	13.15%	32	32	32	0	0	0	5	5	0	0	0	0	0	0	0	0	0
45			CUST_SEC	91	28.72%	40	40	37	2	0	1	21	21	0	0	0	0	0	0	0	0	0
46			DEMAND_NCP_P	13	3.95%	6	6	6	0	0	0	4	4	0	0	0	0	0	0	0	0	0
47			DEMAND_NCP_S	4	1.28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48			DEMAND_NCP_DA	4	1.41%	4	4	4	0	0	0	1	1	0	0	0	0	0	0	0	0	0
49			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52			Total	318	100.00%	211	211	205	4	0	2	59	59	0	0	0	0	0	0	0	7	6
53																						
54	Meter Expense	L568		555	29.15%	404	404	388	10	0	5	101	100	0	0	0	0	0	0	0	28	17
55			CUSTOMER	425	22.30%	360	360	360	0	0	0	62	62	0	0	0	0	0	0	0	0	0
56			CUST_PRI	250	13.15%	189	189	189	0	0	0	33	33	0	0	0	0	0	0	0	0	0
57			CUST_SEC	547	28.72%	241	241	223	12	0	7	127	127	0	0	0	0	0	0	0	10	18
58			DEMAND_NCP_P	76	3.95%	49	49	46	2	0	1	26	26	0	0	0	0	0	0	0	2	1
59			DEMAND_NCP_S	24	1.28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60			DEMAND_NCP_DA	27	1.41%	21	21	21	0	0	0	6	6	0	0	0	0	0	0	0	0	0
61			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64			Total	1,904	100.00%	1,265	1,265	1,228	24	0	13	355	354	0	0	0	0	0	0	0	42	37

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

LABOR (3)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
																						PUSH
1																						
2																						
3																						
4																						
5																						
6	Total Operation Labor Expense	LABOR_0																				
7			CUSTOMER	4,109	46.84%	2,733	2,309	281	8	134	955	940	9	7	0	0	0	9	2	132	179	
8			CUST_PRI	864	9.85%	733	733	0	0	0	126	126	0	0	0	0	0	0	0	0	1	0
9			CUST_SEC	520	5.93%	393	393	0	0	0	68	68	0	0	0	0	0	0	0	0	22	37
10			DEMAND_NCP_P	2,942	33.54%	1,303	1,196	67	0	39	682	680	1	1	0	0	0	341	42	9	8	0
11			DEMAND_NCP_S	150	1.71%	97	90	4	0	3	51	51	0	0	0	0	0	0	0	0	1	1
12			DEMAND_NCP_DA	78	0.89%	0	0	0	0	0	1	1	0	0	0	0	0	12	0	0	0	0
13			DEMAND_NCP_DSA	86	0.98%	68	68	0	0	0	18	18	0	0	0	0	0	0	0	0	0	0
14			DEMAND_NCP_MS	23	0.26%	9	8	0	0	0	5	5	0	0	0	0	0	3	0	0	0	0
15			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16			Total	8,772	100.00%	5,336	4,799	353	8	176	1,908	1,889	10	8	0	0	0	366	44	164	225	
17	Transmission Maint. Related Exp.	L568_573																				
18			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24			DEMAND_NCP_DSA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			DEMAND_NCP_MS	11	100.00%	4	4	0	0	0	2	2	0	0	0	0	0	2	0	0	0	0
26			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27			Total	11	100.00%	4	4	0	0	0	2	2	0	0	0	0	0	2	0	0	0	0
28	Sup. & Eng.	L560																				
29			CUSTOMER	364	14.00%	229	211	12	0	6	69	68	0	0	0	0	0	0	0	0	24	38
30			CUST_PRI	729	28.04%	619	619	0	0	0	107	107	0	0	0	0	0	0	0	0	1	0
31			CUST_SEC	452	17.37%	342	342	0	0	0	59	59	0	0	0	0	0	0	0	0	19	32
32			DEMAND_NCP_P	948	35.46%	415	389	16	0	9	222	221	0	0	0	0	0	111	14	3	2	0
33			DEMAND_NCP_S	67	2.59%	43	42	1	0	0	24	24	0	0	0	0	0	0	0	0	0	0
34			DEMAND_NCP_DA	18	0.69%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35			DEMAND_NCP_DSA	20	0.76%	16	16	0	0	0	4	4	0	0	0	0	0	3	0	0	0	0
36			DEMAND_NCP_MS	2	0.08%	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38			Total	2,600	100.00%	1,663	1,619	29	0	15	465	464	1	1	0	0	0	115	14	47	73	
39	Structure	L581																				
40			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43			DEMAND_NCP_P	99	100.00%	44	40	2	0	1	23	23	0	0	0	0	0	11	1	0	0	
44			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46			DEMAND_NCP_DSA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49			Total	99	100.00%	44	40	2	0	1	23	23	0	0	0	0	0	11	1	0	0	0
50	Station Equipment	L592																				
51			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54			DEMAND_NCP_P	2,546	100.00%	1,130	1,033	62	0	36	589	587	1	1	0	0	0	295	37	7	7	
55			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57			DEMAND_NCP_DSA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60			Total	2,546	100.00%	1,130	1,033	62	0	36	589	587	1	1	0	0	0	295	37	7	7	

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Labor (4)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total	R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1																						
2																						
3																						
4																						
5	OH Lines, Poles, Towers & Fixtures	L593	A																			
6				0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7			CUSTOMER	3,013	47.21%	2,557	2,557	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			CUST_PRI	1,929	30.23%	1,459	1,459	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			CUST_SEC	1,220	18.11%	515	515	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			DEMAND_NCP_P	221	3.46%	140	140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			REVENUE	6,383	100.00%	4,671	4,671	0	0	0	0	0	1,064	1,064	0	0	0	0	0	0	0	0
16			Total																			
17	UG Line, Conductor Duct	L594																				
18			CUSTOMER	197	32.33%	167	167	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19			CUST_PRI	64	10.58%	46	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20			CUST_SEC	288	47.31%	128	128	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21			DEMAND_NCP_P	60	9.78%	39	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26			REVENUE	609	100.00%	383	383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27			Total																			
28	Line Transformers	L595																				
29			CUSTOMER	780	81.54%	553	553	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32			DEMAND_NCP_P	23	2.37%	10	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34			DEMAND_NCP_DA	73	7.65%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35			DEMAND_NCP_MS	81	8.44%	63	63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37			REVENUE	956	100.00%	626	626	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38			Total																			
39	Street Lighting	L596																				
40			CUSTOMER	184	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48			REVENUE	184	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49			Total																			
50	Meters	L597																				
51			CUSTOMER	491	100.00%	337	337	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59			REVENUE	491	100.00%	263	263	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60			Total																			

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Labor (5)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	Rate EOL Total
1																						
2																						
3																						
4																						
5	Miscellaneous	L598		239	29.15%	174	167	167	4	0	2	43	43	43	0	0	0	0	0	0	0	13
6	CUSTOMER			183	22.30%	155	155	155	0	0	0	27	27	27	0	0	0	0	0	0	0	0
7	CUST_PRI			81	13.15%	81	81	81	0	0	0	14	14	14	0	0	0	0	0	0	0	4
8	CUST_SEC			235	28.72%	104	96	96	5	0	3	55	55	55	0	0	0	0	0	0	0	0
9	DEMAND_NCP_P			33	3.99%	21	20	20	1	0	1	11	11	11	0	0	0	0	0	0	0	1
10	DEMAND_NCP_S			10	1.28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	DEMAND_NCP_DA			12	1.41%	9	9	9	0	0	0	2	2	2	0	0	0	0	0	0	0	0
12	DEMAND_NCP_MS			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	REVENUE			819	100.00%	544	528	528	10	0	5	153	152	152	0	0	0	0	0	0	0	18
15	Total			2,057	14.00%	1,293	1,195	1,195	65	2	31	380	386	386	2	0	2	23	2	0	0	214
16	Total Maintenance Labor Expense	LABOR_M		4,122	28.04%	3,498	3,498	3,498	0	0	0	603	603	603	0	0	12	1	0	0	6	2
17	CUSTOMER			2,553	17.37%	1,931	1,931	1,931	0	0	0	353	353	353	0	0	0	0	0	0	0	106
18	CUST_PRI			380	2.65%	245	237	237	4	0	2	135	134	134	0	0	1	1,026	628	78	0	183
19	CUST_SEC			102	0.69%	86	88	88	0	0	0	1	1	1	0	0	0	84	16	0	0	2
20	DEMAND_NCP_P			13	0.09%	5	5	5	0	0	0	3	3	3	0	0	0	3	2	0	0	0
21	DEMAND_NCP_S			14,688	100.00%	9,403	9,153	9,153	162	2	87	2,740	2,734	2,734	3	0	3	1,147	649	79	0	415
22	DEMAND_NCP_DA			4,529	100.00%	3,112	2,426	2,426	466	13	218	1,240	1,214	1,214	15	0	11	159	15	3	0	0
23	DEMAND_NCP_MS			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	REVENUE			4,529	100.00%	3,112	2,426	2,426	466	13	218	1,240	1,214	1,214	15	0	11	159	15	3	0	0
26	Total			8,536	100.00%	7,244	7,244	7,244	0	0	0	1,249	1,249	1,249	0	0	0	37	3	1	2	1
27	CUSTOMER			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CUST_PRI			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	CUST_SEC			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	DEMAND_NCP_P			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	DEMAND_NCP_S			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	DEMAND_NCP_DA			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	DEMAND_NCP_MS			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	REVENUE			4,529	100.00%	3,112	2,426	2,426	466	13	218	1,240	1,214	1,214	15	0	11	159	15	3	0	0
36	Total			8,536	100.00%	7,244	7,244	7,244	0	0	0	1,249	1,249	1,249	0	0	0	37	3	1	2	1
37	CUSTOMER			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	CUST_PRI			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	CUST_SEC			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	DEMAND_NCP_P			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	DEMAND_NCP_S			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	DEMAND_NCP_DA			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	DEMAND_NCP_MS			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	REVENUE			8,536	100.00%	7,244	7,244	7,244	0	0	0	1,249	1,249	1,249	0	0	0	37	3	1	2	1
46	Total			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	CUSTOMER			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	CUST_PRI			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CUST_SEC			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	DEMAND_NCP_P			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	DEMAND_NCP_S			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	DEMAND_NCP_DA			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	DEMAND_NCP_MS			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	REVENUE			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Total			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	CUSTOMER			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	CUST_PRI			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	CUST_SEC			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	DEMAND_NCP_P			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	DEMAND_NCP_S			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	DEMAND_NCP_DA			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	DEMAND_NCP_MS			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	DEMAND_COINCIDENT_PEAK			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	REVENUE			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	Total			0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Labor (6)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
																						Rate G Total
1																						
2																						
3																						
4																						
5																						
6	Miscellaneous Expense	L905		42	100.00%	36	0	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			Total	42	100.00%	36	0	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																						
17	Total Customer Accounts Expenses	LABOR_CUS_907_A		13,107	100.00%	10,392	0	9,705	456	13	218	2,485	2,469	15	0	11	196	18	3	2	1	
18			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26			Total	13,107	100.00%	10,392	0	9,705	456	13	218	2,485	2,469	15	0	11	196	18	3	2	1	
27																						
28	Customer Assistance Expense	L908		1,879	100.00%	957	0	957	0	0	0	165	165	0	0	0	377	379	0	0	0	
29			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37			Total	1,879	100.00%	957	0	957	0	0	0	165	165	0	0	0	377	379	0	0	0	0
38																						
39	Inf & Instructional svcs expense	L909		0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40			CUSTOMER	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41			CUST_PRI	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42			DEMAND_NCP_P	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43			DEMAND_NCP_S	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44			DEMAND_NCP_DA	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45			DEMAND_NCP_MS	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46			DEMAND_COINCIDENT_PEAK	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47			REVENUE	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48			Total	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49																						
50	Labor Portion Act. 908-910	LABOR_CUS_977_S1		1,879	100.00%	957	0	957	0	0	0	165	165	0	0	0	377	379	0	0	0	0
51			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53			DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54			DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55			DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59			Total	1,879	100.00%	957	0	957	0	0	0	165	165	0	0	0	377	379	0	0	0	0
60																						

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Labor (7)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	Rate GV Total	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total	
																							D
1																							
2																							
3																							
4																							
5																							
6																							
7	Supervision Expense	L911	CUSTOMER	(9)	100.00%	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	
8			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10			DEMAND_NGP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11			DEMAND_NGP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12			DEMAND_NGP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13			DEMAND_NGP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16			Total	(9)	100.00%	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	
17			CUSTOMER	94	100.00%	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	
18			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20			DEMAND_NGP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21			DEMAND_NGP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22			DEMAND_NGP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23			DEMAND_NGP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26			Total	94	100.00%	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	
27			CUSTOMER	85	100.00%	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	
28			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30			DEMAND_NGP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31			DEMAND_NGP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32			DEMAND_NGP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33			DEMAND_NGP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36			Total	85	100.00%	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	72	
37			CUSTOMER	21,237	55.10%	15,447	14,239	14,239	803	22	384	4,019	3,972	26	0	0	0	0	684	409	5	289	
38			CUST_PRI	4,966	12.84%	4,231	4,231	4,231	0	0	0	728	728	0	0	0	0	0	14	1	0	7	
39			CUST_SEC	3,073	7.97%	2,324	2,324	2,324	0	0	0	461	461	0	0	0	0	0	0	0	0	0	
40			DEMAND_NGP_P	8,301	21.54%	3,648	3,356	3,356	160	0	92	1,934	1,934	2	0	0	0	0	1,584	969	120	128	
41			DEMAND_NGP_S	530	1.38%	340	327	327	8	0	5	166	166	0	0	0	0	0	0	0	0	0	
42			DEMAND_NGP_DA	189	0.47%	0	0	0	0	0	0	2	2	0	0	0	0	0	148	29	1	2	
43			DEMAND_NGP_MS	168	0.51%	156	156	156	0	0	0	42	42	0	0	0	0	0	0	0	0	0	
44			DEMAND_COINCIDENT_PEAK	36	0.09%	14	13	13	1	0	0	8	8	0	0	0	0	0	8	6	0	0	
45			REVENUE	38,541	100.00%	26,160	24,686	24,686	971	22	481	7,321	7,269	28	1	0	0	0	2,448	1,413	126	431	
46			Total	6,446	28.15%	4,687	4,512	4,512	117	3	56	1,172	1,165	4	0	0	0	0	41	4	1	339	
47			CUSTOMER	4,530	22.30%	4,184	4,184	4,184	0	0	0	721	721	0	0	0	0	0	14	1	0	7	
48			CUST_PRI	2,908	13.15%	2,199	2,199	2,199	0	0	0	379	379	0	0	0	0	0	0	0	0	0	
49			CUST_SEC	6,351	28.72%	2,801	2,590	2,590	134	0	77	1,475	1,472	2	0	0	0	0	1,210	737	91	121	
50			DEMAND_NGP_P	882	3.89%	573	531	531	27	0	15	302	302	0	0	0	0	0	0	0	0	0	
51			DEMAND_NGP_S	312	1.28%	245	245	245	0	0	0	3	3	0	0	0	0	0	233	45	1	4	
52			DEMAND_NGP_DA	0	0.00%	0	0	0	0	0	0	66	66	0	0	0	0	0	0	0	0	0	
53			DEMAND_NGP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
54			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
55			REVENUE	22,111	100.00%	14,689	14,261	14,261	277	3	148	4,119	4,108	6	0	0	0	0	1,488	767	83	480	
56			Total	22,111	100.00%	14,689	14,261	14,261	277	3	148	4,119	4,108	6	0	0	0	0	1,488	767	83	480	
57			CUSTOMER	641	100.00%	641	641	641	641	641	641	641	641	641	641	641	641	641	641	641	641	641	641
58			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
59			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
60			DEMAND_NGP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
61			DEMAND_NGP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
62			DEMAND_NGP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
63			DEMAND_NGP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
64			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
65			REVENUE	641	100.00%	641	641	641	641	641	641	641	641	641	641	641	641	641	641	641	641	641	641
66			Total	641	100.00%	641	641	641	641	641	641	641	641	641	641	641	641	641	641	641	641	641	641

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Labor (8)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	PUSH	QR	G	H	CWH	LCS/COPE	I	J	K	L	M	N	O	Rate GV Total	Rate LG Total	Rate B Total	Rate OL Total	Rate EOL Total
1																										
2																										
3																										
4																										
5	Office Supplies Exp.	L921		66	23.15%	48	46		12																	
6			CUSTOMER	50	22.30%	43	43		7																	
7			CUST_PRI	30	13.15%	22	22		4																	
8			CUST_SEC	65	28.72%	29	26		15																	
9			DEMAND_NGP_P	9	3.95%	6	5		3																	
10			DEMAND_NGP_S	3	1.28%	2	2		1																	
11			DEMAND_NGP_DA	0	0.00%	0	0		0																	
12			DEMAND_NGP_MS	0	0.00%	0	0		0																	
13			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0		0																	
14			REVENUE	225	100.00%	149	145		42													15	8	1	5	4
15			Total	(179)	23.15%	(130)	(125)		(32)													(1)	(0)	(0)	(9)	(6)
16	Administrative Expense Transfer Credit	L922		(137)	22.30%	(116)	(116)		(20)													(0)	(0)	(0)	(0)	(0)
17			CUSTOMER	(81)	13.15%	(61)	(61)		(11)													(0)	(0)	(0)	(0)	(0)
18			CUST_PRI	(176)	28.72%	(78)	(72)		(41)													(94)	(20)	(3)	(1)	(6)
19			CUST_SEC	(24)	3.95%	(16)	(15)		(8)													(0)	(0)	(0)	(0)	(0)
20			DEMAND_NGP_P	0	0.00%	0	0		0													0	0	0	0	0
21			DEMAND_NGP_S	(9)	1.28%	(7)	(7)		(2)													0	0	0	0	0
22			DEMAND_NGP_DA	0	0.00%	0	0		0													0	0	0	0	0
23			DEMAND_NGP_MS	0	0.00%	0	0		0													0	0	0	0	0
24			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0		0													0	0	0	0	0
25			REVENUE	(613)	100.00%	(407)	(395)		(114)													(42)	(22)	(3)	(14)	(12)
26			Total	6	23.15%	4	4		1													0	0	0	0	0
27	Outside Service	L923		5	22.30%	4	4		1													0	0	0	0	0
28			CUSTOMER	3	13.15%	2	2		0													0	0	0	0	0
29			CUST_PRI	6	28.72%	3	2		1													1	1	0	0	0
30			CUST_SEC	1	3.95%	1	1		0													0	0	0	0	0
31			DEMAND_NGP_P	0	0.00%	0	0		0													0	0	0	0	0
32			DEMAND_NGP_S	0	0.00%	0	0		0													0	0	0	0	0
33			DEMAND_NGP_DA	0	0.00%	0	0		0													0	0	0	0	0
34			DEMAND_NGP_MS	0	0.00%	0	0		0													0	0	0	0	0
35			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0		0													0	0	0	0	0
36			REVENUE	21	100.00%	14	14		4													1	1	0	0	0
37			Total	130	55.10%	95	87		25													4	3	0	2	2
38	Injuries & Damages	L925		31	12.84%	26	26		4													0	0	0	0	0
39			CUSTOMER	19	7.67%	14	14		2													0	0	0	0	0
40			CUST_PRI	51	21.54%	22	21		12													10	6	1	1	1
41			CUST_SEC	3	1.36%	2	2		1													0	0	0	0	0
42			DEMAND_NGP_P	1	0.47%	0	0		0													0	0	0	0	0
43			DEMAND_NGP_S	1	0.51%	1	1		0													0	0	0	0	0
44			DEMAND_NGP_DA	0	0.00%	0	0		0													0	0	0	0	0
45			DEMAND_NGP_MS	0	0.00%	0	0		0													0	0	0	0	0
46			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0		0													0	0	0	0	0
47			REVENUE	206	100.00%	160	151		45													15	9	1	3	4
48			Total	0	#DIV/0!	0	0		0													0	0	0	0	0
49	Employee Pension Fund	L926		0	#DIV/0!	0	0		0													0	0	0	0	0
50			CUSTOMER	0	#DIV/0!	0	0		0													0	0	0	0	0
51			CUST_PRI	0	#DIV/0!	0	0		0													0	0	0	0	0
52			CUST_SEC	0	#DIV/0!	0	0		0													0	0	0	0	0
53			DEMAND_NGP_P	0	#DIV/0!	0	0		0													0	0	0	0	0
54			DEMAND_NGP_S	0	#DIV/0!	0	0		0													0	0	0	0	0
55			DEMAND_NGP_DA	0	#DIV/0!	0	0		0													0	0	0	0	0
56			DEMAND_NGP_MS	0	#DIV/0!	0	0		0													0	0	0	0	0
57			DEMAND_COINCIDENT_PEAK	0	#DIV/0!	0	0		0													0	0	0	0	0
58			REVENUE	0	#DIV/0!	0	0		0													0	0	0	0	0
59			Total	0	#DIV/0!	0	0		0													0	0	0	0	0
60				0	#DIV/0!	0	0		0													0	0	0	0	0

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Labor (9)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
																						Rate G Total
1																						
2																						
3																						
4																						
5																						
6	Regulatory Expense	L928		139	100.00%	77	0	75	2	0	0	33	33	0	0	0	0	16	8	1	2	2
7			CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			DEMAND_NGP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			DEMAND_NGP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			DEMAND_NGP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			DEMAND_NGP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16			Total	139	100.00%	77	0	75	2	0	0	33	33	0	0	0	0	16	8	1	2	2
17	Miscellaneous	L930		85	55.10%	62	0	57	3	0	2	16	16	0	0	0	0	3	2	0	1	2
18			CUSTOMER	20	12.94%	17	0	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19			CUST_PRI	12	7.97%	9	0	9	0	0	0	2	2	0	0	0	0	0	0	0	0	0
20			CUST_SEC	33	21.54%	15	0	14	1	0	0	6	6	0	0	0	0	6	4	0	0	1
21			DEMAND_NGP_P	2	1.38%	1	0	1	0	0	0	1	1	0	0	0	0	0	0	0	0	0
22			DEMAND_NGP_S	1	0.47%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23			DEMAND_NGP_DA	1	0.51%	1	0	1	0	0	0	0	0	0	0	0	0	1	0	0	0	0
24			DEMAND_NGP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27			Total	154	100.00%	105	0	99	4	0	2	29	29	0	0	0	0	10	6	1	2	3
28	Rent	L931		0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29			CUSTOMER	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30			CUST_PRI	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31			CUST_SEC	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32			DEMAND_NGP_P	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33			DEMAND_NGP_S	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34			DEMAND_NGP_DA	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35			DEMAND_NGP_MS	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36			DEMAND_COINCIDENT_PEAK	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37			REVENUE	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38			Total	0	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Total A&G Operation Labor Expense	LABOR_A&G_977_OP		6,693	30.05%	4,843	0	4,655	125	3	58	1,227	1,219	4	0	0	0	63	16	1	338	205
40			CUSTOMER	4,899	21.99%	4,158	0	4,158	0	0	0	717	717	0	0	0	0	14	1	0	7	2
41			CUST_PRI	2,891	12.98%	2,186	0	2,186	0	0	0	377	377	0	0	0	0	0	0	0	0	0
42			CUST_SEC	6,379	28.42%	2,792	133	2,582	133	0	77	1,470	1,467	2	0	0	0	1,206	735	91	19	17
43			DEMAND_NGP_P	873	3.92%	567	0	525	26	0	15	299	286	0	0	0	0	0	0	0	0	0
44			DEMAND_NGP_S	269	1.26%	0	0	0	0	0	0	3	3	0	0	0	0	231	45	1	0	0
45			DEMAND_NGP_DA	309	1.38%	242	0	242	0	0	0	65	65	0	0	0	0	0	0	0	0	0
46			DEMAND_NGP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49			Total	22,273	100.00%	14,767	0	14,349	284	3	151	4,158	4,147	6	0	0	0	1,514	795	94	469	436
50	General Plant	L935		64	29.15%	47	0	45	1	0	1	12	12	0	0	0	0	0	0	0	0	0
51			CUSTOMER	49	22.30%	42	0	42	0	0	0	7	7	0	0	0	0	0	0	0	0	0
52			CUST_PRI	29	13.15%	22	0	22	0	0	0	4	4	0	0	0	0	0	0	0	0	0
53			CUST_SEC	63	28.72%	28	1	26	1	0	1	15	15	0	0	0	0	12	7	1	0	0
54			DEMAND_NGP_P	9	3.89%	6	0	5	0	0	0	3	3	0	0	0	0	0	0	0	0	0
55			DEMAND_NGP_S	3	1.28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56			DEMAND_NGP_DA	3	1.41%	2	0	2	0	0	0	1	1	0	0	0	0	0	0	0	0	0
57			DEMAND_NGP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60			Total	221	100.00%	147	0	143	3	0	1	41	41	0	0	0	0	15	8	1	5	4

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve Months Ending December 31, 2008  
 (All Amounts in \$ 000'S)

Labor (10)

Line	DESCRIPTION	ACCOUNT	CATEGORY	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
																						Rate
6	Total A&G Maintenance Labor Expense	LABOR_A&G_977_INT		64	28.15%	47	1	45	1	0	0	12	12	0	0	0	0	0	0	0	0	2
7			CUSTOMER	49	22.30%	42	0	42	0	0	0	7	7	0	0	0	0	0	0	0	0	0
8			CUST_PRI	29	13.15%	22	0	22	0	0	0	4	4	0	0	0	0	0	0	0	0	0
9			CUST_SEC	63	28.72%	28	1	26	1	0	1	15	15	0	0	0	0	12	7	1	0	2
10			DEMAND_NCP_P	9	3.99%	6	0	5	0	0	0	3	3	0	0	0	0	0	0	0	0	0
11			DEMAND_NCP_S	3	1.28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			DEMAND_NCP_DA	3	1.41%	2	0	2	0	0	0	1	1	0	0	0	0	0	0	0	0	0
13			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16			Total	221	100.00%	147	3	143	3	0	1	41	41	0	0	0	15	8	1	5	4	4
17	TOTAL A&G LABOR EXP.	LABOR_A&G		6,757	30.04%	4,889	3	4,701	126	3	59	1,236	1,231	4	0	0	64	16	1	341	207	
18			CUSTOMER	4,948	22.00%	4,189	0	4,189	0	0	0	724	724	0	0	0	14	1	0	7	2	
19			CUST_PRI	2,920	12.98%	2,268	0	2,268	0	0	0	381	381	0	0	0	0	0	0	122	210	
20			CUST_SEC	6,385	28.42%	2,820	134	2,686	134	0	78	1,482	1,482	2	0	0	1,218	742	92	19	17	
21			DEMAND_NCP_P	882	3.92%	572	0	531	26	0	15	302	301	0	0	0	0	0	0	4	3	
22			DEMAND_NCP_S	283	1.26%	0	0	0	0	0	0	3	3	0	0	0	0	233	45	1	0	
23			DEMAND_NCP_DA	312	1.39%	245	0	245	0	0	0	66	66	0	0	0	0	0	0	0	0	
24			DEMAND_NCP_MS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26			REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27			Total	22,494	100.00%	14,934	287	14,491	287	3	152	4,189	4,188	6	0	0	1,529	804	94	484	440	
28	TOTAL PAYROLL	LABOR		27,995	45.87%	20,337	929	18,539	929	26	443	5,203	5,203	30	1	23	758	425	7	610	602	
29			CUSTOMER	9,834	16.28%	8,431	0	8,431	0	0	0	1,453	1,453	0	0	0	28	2	0	14	5	
30			CUST_PRI	5,993	9.82%	4,532	0	4,532	0	0	0	781	781	0	0	0	0	0	0	250	430	
31			CUST_SEC	14,693	24.07%	6,467	294	6,004	294	0	170	3,419	3,411	3	0	4	2,802	1,711	212	43	39	
32			DEMAND_NCP_P	1,412	2.31%	912	35	857	35	0	20	488	487	0	0	0	1	0	0	6	5	
33			DEMAND_NCP_S	462	0.76%	0	0	0	0	0	0	6	6	0	0	0	381	74	2	1	0	
34			DEMAND_NCP_DA	510	0.84%	401	0	401	0	0	0	108	108	0	0	0	0	0	0	1	0	
35			DEMAND_NCP_MS	36	0.06%	14	1	14	1	0	0	8	8	0	0	0	0	0	0	0	0	
36			DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37			REVENUE	61,035	100.00%	41,084	1,258	39,178	1,258	26	633	11,520	11,457	34	0	1	3,977	2,217	221	925	1,081	



**Public Service Company of New Hampshire  
Docket No. DE 09-035**

**Exhibit 5  
PROFORMA  
Details and Value of External Allocators**

000153

## EXTERNAL ALLOCATORS

Line #	NAME	TOTAL	CATEGORY	D		E		F		G		H		I		J		K		L		M		N		O		P		
				PL/SH	QR	Residential Rates CWH	LCS/COPE	PL/SH	QR	General Rates CWH	LCS/COPE	PL/SH	QR	General Rates CWH	LCS/COPE	PL/SH	QR	General Rates CWH	LCS/COPE	PL/SH	QR	General Rates CWH	LCS/COPE	PL/SH	QR	Backup Svc. B	OL	EO	OL	EO
1	NCP_PRI	1,900,411	NCP_PRIMARY	771,153	46,005	0	26,561	438,134	544	36	671	220,360	27,276	5,517	4,892															
2		100.00%		40.58%	2.42%	0.00%	1.40%	23.05%	0.03%	0.00%	0.04%	11.60%	1.44%	0.29%	0.26%															
3																														
4	NCP_SEC	1,293,513	NCP_SECONDARY	771,153	46,005	0	26,561	438,134	544	36	671	0	0	0	4892															
5		100.00%		59.62%	3.56%	0.00%	2.05%	33.87%	0.04%	0.00%	0.05%	0.00%	0.00%	0.43%	0.38%															
6																														
7	NCP_364_PRI	1,826,594	NCP_PRIMARY	771,153	0	0	0	438,134	0	0	0	220,360	27,276	5,517	4,892															
8		100.00%		42.22%	0.00%	0.00%	0.00%	23.99%	0.00%	0.00%	0.00%	12.06%	1.49%	0.30%	0.27%															
9																														
10	NCP_364_SEC	1,219,696	NCP_SECONDARY	771,153	0	0	0	438,134	0	0	0	0	0	0	4,892															
11		100.00%		63.23%	0.00%	0.00%	0.00%	35.92%	0.00%	0.00%	0.00%	0.00%	0.00%	0.40%	0.40%															
12																														
13	NCP_P_CAP	888,019	NCP_P_KX40	372,712	0	0	0	211,758	0	0	0	77,543	9,598	5,901	5,233															
14		100.00%		41.97%	0.00%	0.00%	0.00%	23.85%	0.00%	0.00%	0.00%	8.73%	1.08%	0.66%	0.59%															
15																														
16	NCP_MS	3,113,784	NCP_MS	2,446,174	0	0	0	657,201	0	0	0	0	0	0	4,892															
17		100.00%		78.56%	0.00%	0.00%	0.00%	21.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.18%	0.16%															
18																														
19	NCP_DA	14,059	NCP_DA	0	0	0	0	168	0	0	0	2,238	51	0	0															
20		100.00%		0.00%	0.00%	0.00%	0.00%	1.19%	0.00%	0.00%	0.00%	15.92%	0.36%	0.00%	0.00%															
21																														
22	Sales	8,405,151	Sales	3,142,843	134,302	2,830	35,599	1,858,418	5,282	57	6,930	1,293,559	65,236	23,173	22,559															
23		100.00%		37.39%	1.60%	0.03%	0.42%	22.11%	0.06%	0.00%	0.08%	15.39%	0.78%	0.28%	0.27%															
24																														
25																														

## EXTERNAL ALLOCATORS

### CUSTOMER

Line #	NAME	TOTAL	CATEGORY	Residential Rates			General Rates			M	N	O	P		
				PLUSH	QR	CWH	LCS/COPE	PUSH	QR					CWH	LCS/COPE
1	CWPRI	490,616	CUSTOMER	416,399	0	0	0	71,765	0	0	1,387	106	18	709	232
2		100.00%		84.87%	0.00%	0.00%	0.00%	14.63%	0.00%	0.00%	0.28%	0.02%	0.00%	0.14%	0.05%
3	CUSRG	488,164	CUSTOMER	416,399	0	0	0	71,765	0	0	0	0	0	0	0
4		100.00%		85.30%	0.00%	0.00%	0.00%	14.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	CWSEC	550,607	CUSTOMER	416,399	0	0	0	71,765	0	0	0	0	0	22,939	39,504
6		100.00%		75.63%	0.00%	0.00%	0.00%	13.03%	0.00%	0.00%	0.00%	0.00%	0.00%	4.17%	7.17%
7	CUS_368	703,788	CUSTOMER	499,679	0	0	0	129,177	0	0	0	0	0	27,527	47,405
8		100.00%		71.00%	0.00%	0.00%	0.00%	18.35%	0.00%	0.00%	0.00%	0.00%	0.00%	3.91%	6.74%
9	CUS_369	488,164	CUSTOMER	416,399	0	0	0	71,765	0	0	0	0	0	0	0
10		100.00%		85.30%	0.00%	0.00%	0.00%	14.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CUS_370	777,507	CUSTOMER	416,399	78,287	2,168	37,409	208,385	2,569	43	27,294	2,561	435	0	0
12		100.00%		53.56%	10.07%	0.28%	4.81%	26.80%	0.33%	0.01%	3.51%	0.33%	0.06%	0.00%	0.00%
13	CUS_903	12,502	CUSTOMER	10,610	0	0	0	1,829	0	0	54	5	1	3	1
14		100.00%		84.87%	0.00%	0.00%	0.00%	14.63%	0.00%	0.00%	0.43%	0.04%	0.01%	0.02%	0.01%
15	CUS_904	5,662	CUSTOMER	3,522	0	0	0	1,939	0	0	194	7	0	0	0
16		100.00%		62.20%	0.00%	0.00%	0.00%	34.25%	0.00%	0.00%	3.43%	0.12%	0.00%	0.00%	0.00%
17	CUS_908	2,972	CUSTOMER	1,514	0	0	0	261	0	0	597	600	0	0	0
18		100.00%		50.94%	0.00%	0.00%	0.00%	8.78%	0.00%	0.00%	20.10%	20.18%	0.00%	0.00%	0.00%
19	CUS_DEP	3,139	CUSTOMER	1,002	0	0	0	1,805	0	0	169	163	0	0	0
20		100.00%		31.92%	0.00%	0.00%	0.00%	57.50%	0.00%	0.00%	5.38%	5.19%	0.00%	0.00%	0.00%
21	OL	1	CUSTOMER	0	0	0	0	0	0	0	0	0	0	1	0
22		100.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
23	REG_EXP	242,285	CUSTOMER	130,090	3,675	92	300	57,948	134	2	28,144	13,702	1,155	3,887	3,131
24		100.00%		53.69%	1.52%	0.04%	0.12%	23.92%	0.06%	0.00%	11.62%	5.66%	0.48%	1.60%	1.29%
25	SLLUM	62,443	CUSTOMER	0	0	0	0	0	0	0	0	0	0	22,939	39,504
26		100.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36.74%	63.26%

Public Service Company of New Hampshire  
 Cost of Service Study  
 Proforma - Twelve months ending December 31, 2008  
 (All Amounts in \$000 except where indicated)

## EXTERNAL ALLOCATORS

### REVENUE

Line #	NAME	TOTAL	CATEGORY	Residential Rates			General Rates			M	N	O	P			
				D	E	F	G	H	I					J	K	L
				PL/SH	QR	CWH	LCS/SCOPE	PL/SH	QR	CWH	LCS/SCOPE	GV	LG	Backup Svc. B	OL	EOL
1	R450	2,802,053	CUSTOMER	1,574,385	0	5	0	507,329	298	1	775	589,138	132,528	6,417	9,552	1,625
2		100.00%		56.19%	0.00%	0.00%	0.00%	18.11%	0.01%	0.00%	0.03%	20.31%	4.73%	0.23%	0.34%	0.06%
3	R451	3,818,808	REVENUE	3,161,460	0	0	0	615,875	878	0	50	22,497	16,850	1,125	73	0
4		100.00%		82.79%	0.00%	0.00%	0.00%	16.13%	0.02%	0.00%	0.00%	0.59%	0.44%	0.03%	0.00%	0.00%
5	R451IDC	48,875	REVENUE	0	0	0	0	0	0	0	0	31,200	16,550	1,125	0	0
6		100.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	63.84%	33.86%	2.30%	0.00%	0.00%
7	R451LEC	492,326	REVENUE	213,887	0	0	0	287,682	0	0	0	(9,253)	0	0	0	0
8		100.00%		43.45%	0.00%	0.00%	0.00%	58.43%	0.00%	0.00%	0.00%	-1.88%	0.00%	0.00%	0.00%	0.00%
9	R451MTC	800	REVENUE	0	0	0	0	0	0	0	0	500	300	0	0	0
10		100.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	62.50%	37.50%	0.00%	0.00%	0.00%
11	R451RCC	36,385	REVENUE	32,060	0	0	0	4,265	5	0	0	50	0	0	5	0
12		100.00%		88.11%	0.00%	0.00%	0.00%	11.72%	0.01%	0.00%	0.00%	0.14%	0.00%	0.00%	0.01%	0.00%
13	R451SEC	3,240,422	REVENUE	2,915,503	0	0	0	323,928	873	0	50	0	0	0	68	0
14		100.00%		89.97%	0.00%	0.00%	0.00%	10.00%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	R454	2,530,567	REVENUE	0	0	0	0	30,177	0	0	0	2,088,272	402,874	9,244	0	0
16		100.00%		0.00%	0.00%	0.00%	0.00%	1.19%	0.00%	0.00%	0.00%	82.52%	15.92%	0.37%	0.00%	0.00%
17	RO1	243,533	REVENUE	130,749	3,726	93	306	58,261	135	2	26	28,249	13,789	1,167	3,889	3,131
18		100.00%		53.69%	1.53%	0.04%	0.13%	23.92%	0.06%	0.00%	0.01%	11.60%	5.66%	0.48%	1.60%	1.29%
19	Unbilled	1,248	REVENUE	659	51	1	6	313	1	0	1	105	87	12	12	0
20		100.00%		52.80%	4.09%	0.08%	0.48%	25.08%	0.08%	0.00%	0.08%	8.41%	6.97%	0.96%	0.96%	0.00%

**Classification**

Line #	ALLOCATOR (OUT)	CATEGORY	PERCENTAGE	ALLOCATOR (IN)
1	A360	DEMAND_NCP_P	100.00%	ALLOCATOR_NCP_PRI
2				
3	A364	CUST_PRI	47.21%	ALLOCATOR_CWPRI
4	A364	CUST_SEC	30.23%	ALLOCATOR_CWSEC
5	A364	DEMAND_NCP_P	19.11%	ALLOCATOR_NCP_364_PRI
6	A364	DEMAND_NCP_S	3.45%	ALLOCATOR_NCP_364_SEC
7			100.00%	
8	A365	CUST_PRI	42.56%	ALLOCATOR_CWPRI
9	A365	CUST_SEC	26.66%	ALLOCATOR_CWSEC
10	A365	DEMAND_NCP_P	21.23%	ALLOCATOR_NCP_PRI
11	A365	DEMAND_NCP_S	9.55%	ALLOCATOR_NCP_SEC
12			100.00%	
13	A367	CUST_PRI	32.33%	ALLOCATOR_CWPRI
14	A367	CUST_SEC	10.58%	ALLOCATOR_CWSEC
15	A367	DEMAND_NCP_P	47.31%	ALLOCATOR_NCP_PRI
16	A367	DEMAND_NCP_S	9.78%	ALLOCATOR_NCP_SEC
17			100.00%	
18	A368	CUSTOMER	81.54%	ALLOCATOR_CUS_368
19	A368	DEMAND_NCP_DA	7.65%	ALLOCATOR_NCP_DA
20	A368	DEMAND_NCP_MS	8.44%	ALLOCATOR_NCP_MS
21	A368	DEMAND_NCP_P	2.37%	ALLOCATOR_NCP_P_CAP
22			100.00%	
23	A369	CUSTOMER	100.00%	ALLOCATOR_CUS_369
24	A370	CUSTOMER	100.00%	ALLOCATOR_CUS_370
25	A371	CUSTOMER	100.00%	ALLOCATOR_OL
26	A373	CUSTOMER	100.00%	ALLOCATOR_OL
27	A903	CUSTOMER	100.00%	ALLOCATOR_CUS903
28	A904	CUSTOMER	100.00%	ALLOCATOR_CUS904
29	A908	CUSTOMER	100.00%	ALLOCATOR_CUS908
30	ACUS_DEP	CUSTOMER	100.00%	ALLOCATOR_CUS_DEP
31	ACUSRG	CUSTOMER	100.00%	ALLOCATOR_CUSRG
32	ACWPRI	CUSTOMER	100.00%	ALLOCATOR_CWPRI
33	AIDC_REV	REVENUE	100.00%	ALLOCATOR_R451IDC
34	ALATE_PYMNT	CUSTOMER	100.00%	ALLOCATOR_R450
35	ALEC_REV	REVENUE	100.00%	ALLOCATOR_R451LEC
36	AMTC_REV	REVENUE	100.00%	ALLOCATOR_R451MTC
37	ARCC_REV	REVENUE	100.00%	ALLOCATOR_R451RCC
38	AREG_EXP	CUSTOMER	100.00%	ALLOCATOR_REG_EXP
39	ARental_REV	REVENUE	100.00%	ALLOCATOR_R454
40	ASALES_REV	REVENUE	100.00%	ALLOCATOR_RO1
41	ASEC_REV	REVENUE	100.00%	ALLOCATOR_R451SEC
42	ASt_LUM	CUSTOMER	100.00%	ALLOCATOR_St_LUM
43	ATRANS	DEMAND_COINCIDENT_PEAK	100.00%	ALLOCATOR_SALES
44	AUN_REV	REVENUE	100.00%	ALLOCATOR_UnBilled



**Public Service Company of New Hampshire**  
**Docket No. DE 09-035**

**Exhibit 6**  
**PROFORMA**  
**Details and Value of Internal Allocators**

**000158**

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve months ending December 31, 2008  
 (All Amounts in \$000 except where indicated)

## INTERNAL ALLOCATORS

Line #	Allocator	Description	Residential Rates										General Rates										Backup Service		Outdoor Lighting	
			Total	PL/SH	QR	EW	Q	H	LCS/COPE	PUSH	QR	CWH	LCS/COPE	GV	LG	B	Q	OL	EOL							
1	RB	TOTAL RATE BASE	777,118	500,711	10,291	120	5,505		144,047	213	7	195	54,890	29,403	3,418	13,592	14,725									
2			100.00%	64.43%	1.32%	0.02%	0.71%		18.54%	0.03%	0.00%	0.03%	7.06%	3.78%	0.44%	1.75%	1.89%									
3																										
4	RB_PLT	Net Plant	888,876	571,860	11,569	132	6,204		165,991	237	8	218	62,414	33,371	3,887	16,100	16,886									
5			100.00%	64.34%	1.30%	0.01%	0.70%		18.67%	0.03%	0.00%	0.02%	7.02%	3.75%	0.44%	1.81%	1.90%									
6																										
7	RB_PLT_?_O	Total Gross Plant	1,309,326	844,013	17,629	233	9,337		243,550	385	12	345	88,293	46,728	5,423	27,952	25,428									
8			100.00%	64.46%	1.35%	0.02%	0.71%		18.60%	0.03%	0.00%	0.03%	6.74%	3.57%	0.41%	2.13%	1.94%									
9																										
10	RB_PLT_D_O	Total Distribution Gross Plant	1,155,683	745,391	14,462	169	7,744		214,709	299	10	274	78,281	41,146	4,867	25,624	22,706									
11			100.00%	64.50%	1.25%	0.01%	0.67%		18.58%	0.03%	0.00%	0.02%	6.77%	3.56%	0.42%	2.22%	1.96%									
12																										
13	RB_PLT_D_O_362_OH	Acct. 364 & 365	498,777	357,369	2,517	0	1,453		86,570	30	2	37	20,123	12,006	1,488	6,615	10,567									
14			100.00%	71.65%	0.50%	0.00%	0.29%		17.36%	0.01%	0.00%	0.01%	4.03%	2.41%	0.30%	1.33%	2.12%									
15																										
16	RB_PLT_D_O_367_UG	Acct. 366 & 367	111,136	67,202	1,659	0	958		22,592	20	1	24	10,041	6,104	756	741	1,037									
17			100.00%	60.47%	1.49%	0.00%	0.86%		20.33%	0.02%	0.00%	0.02%	9.04%	5.49%	0.68%	0.67%	0.93%									
18																										
19	RB_PLT_D_O_360	Land & Land Rights	4,458	1,809	108	0	62		1,028	1	0	2	843	517	64	13	11									
20			100.00%	40.58%	2.42%	0.00%	1.40%		23.05%	0.03%	0.00%	0.04%	18.90%	11.60%	1.44%	0.29%	0.26%									
21																										
22	RB_PLT_D_O_361_SS	Structures & Improvements	11,686	4,742	283	0	163		2,694	3	0	4	2,209	1,355	168	34	30									
23			100.00%	40.58%	2.42%	0.00%	1.40%		23.05%	0.03%	0.00%	0.04%	18.90%	11.60%	1.44%	0.29%	0.26%									
24																										
25	RB_PLT_D_O_362_SS	Station Equipment	156,767	63,613	3,795	0	2,191		36,142	45	3	55	29,636	18,178	2,250	455	404									
26			100.00%	40.58%	2.42%	0.00%	1.40%		23.05%	0.03%	0.00%	0.04%	18.90%	11.60%	1.44%	0.29%	0.26%									
27																										
28	RB_PLT_D_O_364_OH	Poles, Towers & Fixtures	204,009	149,290	0	0	0		34,010	0	0	0	7,939	4,724	586	2,858	4,603									
29			100.00%	73.18%	0.00%	0.00%	0.00%		16.67%	0.00%	0.00%	0.00%	3.89%	2.32%	0.29%	1.40%	2.26%									
30																										
31	RB_PLT_D_O_365_OH	OH Conductor & Device	294,768	208,079	2,517	0	1,453		52,561	30	2	37	12,184	7,283	903	3,757	5,965									
32			100.00%	70.59%	0.85%	0.00%	0.49%		17.83%	0.01%	0.00%	0.01%	4.13%	2.47%	0.31%	1.27%	2.02%									
33																										
34	RB_PLT_D_O_366_UG	UG Conduit	17,371	10,504	259	0	150		3,531	3	0	4	1,569	954	118	116	162									
35			100.00%	60.47%	1.49%	0.00%	0.86%		20.33%	0.02%	0.00%	0.02%	9.04%	5.49%	0.88%	0.67%	0.93%									
36																										
37	RB_PLT_D_O_367_UG	UG Conductor & Devices	93,765	56,698	1,400	0	808		19,060	17	1	20	8,472	5,150	638	625	875									
38			100.00%	60.47%	1.49%	0.00%	0.86%		20.33%	0.02%	0.00%	0.02%	9.04%	5.49%	0.88%	0.67%	0.93%									
39																										
40	RB_PLT_D_O_368	Line Transformers	193,067	126,492	0	0	0		33,602	0	0	0	13,246	2,751	103	6,217	10,666									
41			100.00%	65.52%	0.00%	0.00%	0.00%		17.40%	0.00%	0.00%	0.00%	6.86%	1.42%	0.05%	3.22%	5.52%									

Public Service Company of New Hampshire  
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 Book Year - Twelve months ending December 31, 2008  
 (All Amounts in \$000 except where indicated)

**INTERNAL ALLOCATORS**

Line #	Allocator	Description	Residential Rates										General Rates										Backup Service			Outdoor Lighting								
			Total	PL/SH	QR	EW	GR	H	LCS/COPE	PL/SH	QR	EW	GR	LCS/COPE	PL/SH	QR	EW	GR	LCS/COPE	PL/SH	QR	EW	GR	LCS/COPE	B	OL	EOL	P	Q	Ω				
1	RB_PLT_D_O_369	Services	107,424	91,632	0	0	0	0.00%	15,792	0	0	0.00%	0	0	0	0.00%	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0.00%	0.00%	0.00%		
2			100.00%	85.30%	0.00%	0.00%	0.00%	14.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
3																																		
4	RB_PLT_D_O_370	Meters	60,509	32,406	6,093	169	2,911	4.81%	16,217	200	3	152	2,124	199	34	0.25%	3.51%	0.33%	26.80%	0.33%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
5			100.00%	53.56%	10.07%	0.28%	4.81%	26.80%	0.33%	0.01%	0.00%	0.25%	3.51%	0.33%	0.06%	0.00%	0.00%	0.00%	26.80%	0.33%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
6																																		
7	RB_PLT_D_O_371	Inst. On Cust. Premises	5,258	0	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
8			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
9																																		
10	RB_PLT_D_O_373	Street Lighting	6,291	0	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
11			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
12																																		
13	RB_PLT_D_O_374	ARO Distribution	310	126	8	0	4	1.40%	71	0	0	0.04%	18.90%	11.60%	4	0.05%	6.52%	3.63%	23.05%	0.03%	0.00%	0.00%	0.04%	18.90%	11.60%	4	0.05%	6.52%	3.63%	1.44%	0.29%	0.26%		
14			100.00%	40.58%	2.42%	0.00%	1.40%	23.05%	0.03%	0.00%	0.04%	18.90%	11.60%	4	0.05%	6.52%	3.63%	23.05%	0.03%	0.00%	0.00%	0.04%	18.90%	11.60%	4	0.05%	6.52%	3.63%	1.44%	0.29%	0.26%			
15																																		
16	RB_PLT_G_O	Total General Gross Plant	112,932	72,490	2,327	48	1,171	1.04%	21,198	64	1	52	7,359	4,102	408	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	4,102	408	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
17			100.00%	64.19%	2.06%	0.04%	1.04%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	3.63%	0.36%	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	4,102	408	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
18																																		
19	RB_PLT_G_O_389	Land & Land Rights	3,909	2,509	81	2	41	1.04%	734	2	0	2	255	142	14	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	142	14	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
20			100.00%	64.19%	2.06%	0.04%	1.04%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	3.63%	0.36%	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	142	14	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
21																																		
22	RB_PLT_G_O_390	Structures & Improvements	54,448	34,950	1,122	23	565	1.04%	10,220	31	1	25	3,548	1,978	197	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	1,978	197	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
23			100.00%	64.19%	2.06%	0.04%	1.04%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	3.63%	0.36%	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	1,978	197	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
24																																		
25	RB_PLT_G_O_391	Office Furniture & Equipment	18,613	11,948	384	8	193	1.04%	3,494	10	0	9	1,213	676	67	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	676	67	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
26			100.00%	64.19%	2.06%	0.04%	1.04%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	3.63%	0.36%	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	676	67	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
27																																		
28	RB_PLT_G_O_392	Transportation Equipment	810	520	17	0	8	1.04%	152	0	0	0	53	29	3	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	29	3	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
29			100.00%	64.19%	2.06%	0.04%	1.04%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	3.63%	0.36%	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	29	3	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
30																																		
31	RB_PLT_G_O_393	Station Equipment	631	405	13	0	7	1.04%	118	0	0	0	41	23	2	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	23	2	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
32			100.00%	64.19%	2.06%	0.04%	1.04%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	3.63%	0.36%	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	23	2	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
33																																		
34	RB_PLT_G_O_394	Tool, Shop & Garage Equipment	7,096	4,555	146	3	74	1.04%	1,332	4	0	3	462	258	26	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	258	26	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
35			100.00%	64.19%	2.06%	0.04%	1.04%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	3.63%	0.36%	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	258	26	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
36																																		
37	RB_PLT_G_O_395	Laboratory Equipments	3,302	2,120	68	1	34	1.04%	620	2	0	2	215	120	12	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	120	12	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
38			100.00%	64.19%	2.06%	0.04%	1.04%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	3.63%	0.36%	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	120	12	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
39																																		
40	RB_PLT_G_O_397	Communication Equipment	22,705	14,574	468	10	235	1.04%	4,262	13	0	10	1,479	825	82	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	825	82	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		
41			100.00%	64.19%	2.06%	0.04%	1.04%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	3.63%	0.36%	0.05%	6.52%	3.63%	18.77%	0.06%	0.00%	0.00%	0.05%	6.52%	825	82	0.05%	6.52%	3.63%	0.36%	1.51%	1.77%		



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**INTERNAL ALLOCATORS**

Line #	Allocator	Description	Residential Rates										General Rates										Backup Service			Outdoor Lighting		
			Total	PL/SH	QR	CWH	LCS/COPE	H	PL/SH	QR	CWH	LCS/COPE	L	M	N	LG	B	OL	EOL	P	Q							
1	EXP_O&M_A&G_931	Rent	839	541	10	0	6	156	0	0	0	0	57	30	4	19	16											
2			100.00%	64.50%	1.25%	0.01%	0.67%	18.58%	0.03%	0.00%	0.02%	6.77%	3.56%		0.42%	2.22%	1.96%											
3																												
4	EXP_O&M_A&G_935	Maintenance of General Plant	591	381	7	0	4	110	0	0	0	40	21		2	13	12											
5			100.00%	64.50%	1.25%	0.01%	0.67%	18.58%	0.03%	0.00%	0.02%	6.77%	3.56%		0.42%	2.22%	1.96%											
6																												
7	EXP_O&M_D_MT_568	Transmission Maint. related expense	33	12	1	0	0	7	0	0	0	7	5		0	0	0											
8			100.00%	37.39%	1.60%	0.03%	0.42%	22.11%	0.06%	0.00%	0.08%	21.59%	15.39%		0.78%	0.28%	0.27%											
9																												
10	EXP_O&M_D_MT_591	Structure	274	111	7	0	4	63	0	0	0	52	32		4	1	1											
11			100.00%	40.58%	2.42%	0.00%	1.40%	23.05%	0.03%	0.00%	0.04%	18.90%	11.60%		1.44%	0.29%	0.26%											
12																												
13	EXP_O&M_D_MT_592	Station Equipment	5,049	2,049	122	0	71	1,164	1	0	2	954	565		72	15	13											
14			100.00%	40.58%	2.42%	0.00%	1.40%	23.05%	0.03%	0.00%	0.04%	18.90%	11.60%		1.44%	0.29%	0.26%											
15																												
16	EXP_O&M_D_MT_593	OH Lines, Poles, Towers & Fixtures	23,784	17,405	0	0	0	3,965	0	0	0	926	551		68	333	537											
17			100.00%	73.18%	0.00%	0.00%	0.00%	16.67%	0.00%	0.00%	0.00%	3.89%	2.32%		0.29%	1.40%	2.26%											
18																												
19	EXP_O&M_D_MT_594	U/G Line, Conductor Duct	1,306	790	20	0	11	265	0	0	0	118	72		9	9	12											
20			100.00%	60.47%	1.49%	0.00%	0.86%	20.33%	0.02%	0.00%	0.02%	9.04%	5.49%		0.68%	0.67%	0.93%											
21																												
22	EXP_O&M_D_MT_595	Line Transformers	2,008	1,316	0	0	0	349	0	0	0	138	29		1	65	111											
23			100.00%	65.52%	0.00%	0.00%	0.00%	17.40%	0.00%	0.00%	0.00%	6.86%	1.42%		0.05%	3.22%	5.52%											
24																												
25	EXP_O&M_D_MT_596	Street Lighting	294	0	0	0	0	0	0	0	0	0	0		0	108	186											
26			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	36.74%	63.26%											
27																												
28	EXP_O&M_D_MT_597	Meters	608	326	61	2	29	163	2	0	2	21	2		0	0	0											
29			100.00%	53.56%	10.07%	0.28%	4.81%	26.80%	0.33%	0.01%	0.25%	3.51%	0.33%		0.06%	0.00%	0.00%											
30																												
31	EXP_O&M_D_MT_598	Miscellaneous	898	579	11	0	6	167	0	0	0	61	32		4	20	18											
32			100.00%	64.50%	1.25%	0.01%	0.67%	18.58%	0.03%	0.00%	0.02%	6.77%	3.56%		0.42%	2.22%	1.96%											
33	EXP_O&M_D_OP_561	Load Dispatching	941	382	23	0	13	217	0	0	0	178	109		14	3	2											
34			100.00%	40.58%	2.42%	0.00%	1.40%	23.05%	0.03%	0.00%	0.04%	18.90%	11.60%		1.44%	0.29%	0.26%											
35	EXP_O&M_D_OP_562	Station Expense	708	287	17	0	10	163	0	0	0	134	82		10	2	2											
36			100.00%	40.58%	2.42%	0.00%	1.40%	23.05%	0.03%	0.00%	0.04%	18.90%	11.60%		1.44%	0.29%	0.26%											
37	EXP_O&M_D_OP_563	Overhead Line Exp.	308	221	2	0	1	53	0	0	0	12	7		1	4	7											
38			100.00%	71.65%	0.50%	0.00%	0.29%	17.36%	0.01%	0.00%	0.01%	4.03%	2.41%		0.30%	1.33%	2.12%											
39																												
40	EXP_O&M_D_OP_564	U/G Line Exp., Remove, reset, test Xers	1,064	697	0	0	0	185	0	0	0	73	15		1	34	59											
41			100.00%	65.52%	0.00%	0.00%	0.00%	17.40%	0.00%	0.00%	0.00%	6.86%	1.42%		0.05%	3.22%	5.52%											

000162

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve months ending December 31, 2008  
 (All Amounts in \$000 except where indicated)

**INTERNAL ALLOCATORS**

Line #	Allocator	Description	Residential Rates			General Rates										Backup Service								
			Total	PL/SH	QR	CWH	LCS/COPE	H	E	Q	U	I	PL/SH	QR	CWH	LCS/COPE	GV	LG	N	M	L	B	OL	EOL
1	EXP_O&M_D_OP_585	Street Lighting Exp.	385	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	141	244
2			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36.74%	63.26%	
3																								
4	EXP_O&M_D_OP_586	Meter Expense	2,453	1,314	247	7	118																	
5			100.00%	53.56%	10.07%	0.28%	4.81%																	
6																								
7	EXP_O&M_D_OP_587	Customer Installation	344	222	4	0	2																	
8			100.00%	64.50%	1.25%	0.01%	0.67%																	
9																								
10	EXP_O&M_D_OP_588	Misc. Expense	3,846	2,481	48	1	26																	
11			100.00%	64.50%	1.25%	0.01%	0.67%																	
12																								
13	EXP_O&M_D_OP_589	Rent, Other Expense	571	368	7	0	4																	
14			100.00%	64.50%	1.25%	0.01%	0.67%																	
15																								
16	EXP_O&M_T_	Trans. Service Exp.(RNS+LNS+rms)	255	95	4	0	1																	
17			100.00%	37.39%	1.60%	0.03%	0.42%																	
18																								
19	LABOR	TOTAL PAYROLL	61,035	39,178	1,258	26	633																	
20			100.00%	64.19%	2.06%	0.04%	1.04%																	
21																								
22	LABOR_CUS_97?_SI	Labor Portion Acct. 908-910	1,879	957	0	0	0																	
23			100.00%	50.94%	0.00%	0.00%	0.00%																	
24																								
25	LABOR_CUS_90?_A	Total Customer Accounts Expenses	13,107	9,705	456	13	218																	
26			100.00%	74.05%	3.48%	0.10%	1.66%																	
27																								
28	LABOR_CUS_91?_EA	Labor Portion Acct. 912-913	94	80	0	0	0																	
29			100.00%	84.87%	0.00%	0.00%	0.00%																	
30																								
31	LABOR_M	Total Maintenance Labor Expense	14,698	9,153	162	2	87																	
32			100.00%	62.28%	1.10%	0.01%	0.59%																	
33																								
34	LABOR_M_	Labor Portion Acct. 591-598	12,098	7,534	133	1	71																	
35			100.00%	62.28%	1.10%	0.01%	0.59%																	
36																								
37	LABOR_O	Total Operation Labor Expense	8,772	4,799	353	8	176																	
38			100.00%	54.70%	4.03%	0.09%	2.01%																	
39																								
40	LABOR_O_	Labor Portion Acct.581-589	6,989	3,823	282	6	140																	
41			100.00%	54.70%	4.03%	0.09%	2.01%																	

000163

Public Service Company of New Hampshire  
 Cost of Service Study  
 Book Year - Twelve months ending December 31, 2008  
 (All Amounts in \$000 except where indicated)

## INTERNAL ALLOCATORS

Line #	Allocator	Description	Residential Rates				General Rates							Backup Service			Outdoor Lighting		
			Total	PL/SH	QR	CWH	LCS/COPE	H	I	J	K	L	M	LG	N	B	OL	P	Q
1	NET_RETURN	OPERATING INCOME	30,632	3,450	132	13	(834)	12,899	24	0	(31)	10,556	4,070	288	392	327			
2			100.00%	11.26%	0.43%	0.04%	-2.72%	42.11%	0.08%	0.00%	-0.10%	34.46%	13.29%	0.94%	1.28%	-1.07%			
3																			
4	OH	Overhead Allocator	38,541	24,686	971	22	481	7,269	28	1	23	2,448	1,413	126	431	641			
5			100.00%	64.05%	2.52%	0.06%	1.25%	18.86%	0.07%	0.00%	0.06%	6.35%	3.67%	0.33%	1.12%	1.66%			
6																			
7	OP_INC_PIT	Total Operating Income Prior to Income Tax	32,265	(6743)	93	22	(1477)	18,190	39	0	(55)	16,568	6,281	407	-76	(984)			
8			100.00%	-20.90%	0.29%	0.07%	-4.58%	56.38%	0.12%	0.00%	-0.17%	51.35%	19.47%	1.26%	-0.23%	-3.05%			
9																			
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000164







Internal Alloc Detail

Line	Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	Rate Total		
																					Rate	Rate	
1	Public Service Company of New Hampshire																						
2	Cost of Service Study																						
3	Proforma - Twelve Months Ending December 31, 2008																						
4	(All Amounts in \$ 000'S)																						
5																							
6																							
7																							
8																							
9																							
10																							
11	Meters																						
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							
21																							
22	Inst. On Cust. Premises																						
23																							
24																							
25																							
26																							
27																							
28																							
29																							
30																							
31																							
32																							
33	Street Lighting																						
34																							
35																							
36																							
37																							
38																							
39																							
40																							
41																							
42																							
43																							
44	ARO Distribution																						
45																							
46																							
47																							
48																							
49																							
50																							
51																							
52																							
53																							
54																							
55	Total General Gross Plant																						
56																							
57																							
58																							
59																							
60																							
61																							
62																							
63																							
64																							

000168

Internal Alloc Detail

Line	Description	A	B	C	D	Rate G													Rate EO							
						Total Retail	%	Total R	E	F	PLUSH	QR	CWH	LCS/COPE	Total	J	K	PLUSH		QR	CWH	LCS/COPE	Total	O	P	Rate LG
1	Public Service Company of New Hampshire																									
2	Cost of Service Study																									
3	Proforma - Twelve Months Ending December 31, 2008																									
4	(All Amounts in \$ 000'S)																									
5																										
6																										
7																										
8																										
9																										
10																										
11	Land & Land Rights		RB_PLT_G_O_389																							
12		1,793		CUSTOMER	1,302	1,213	59	2	28	337	333	2	0	1	49	27	0	0	39	38						
13		636		CUST_PRI	540	540	0	0	0	93	93	0	0	0	2	0	0	0	1	0						
14		384		CUST_SEC	290	290	0	0	0	50	50	0	0	0	0	0	0	0	16	28						
15		941		DEMAND_NCP_P	414	385	19	0	11	219	218	0	0	0	179	110	14	3	2	0						
16		90		DEMAND_NCP_S	58	55	2	0	1	31	31	0	0	0	0	0	0	0	0	0						
17		30		DEMAND_NCP_DA	0	0	0	0	0	0	0	0	0	0	24	5	0	0	0	0						
18		33		DEMAND_NCP_MS	26	26	0	0	0	7	7	0	0	0	0	0	0	0	0	0						
19		2		DEMAND_COINCIDENT_PEAK	1	1	0	0	0	1	1	0	0	0	0	0	0	0	0	0						
20		0		REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
21	Total	3,909			2,632	2,509	81	2	41	738	734	2	0	2	255	142	14	59	69							
22	Structures & Improvements		RB_PLT_G_O_390																							
23		24,973		CUSTOMER	18,142	16,895	828	23	395	4,690	4,642	27	0	21	676	379	6	544	537							
24		8,861		CUST_PRI	7,521	7,521	0	0	0	1,296	1,296	0	0	0	25	2	0	13	4							
25		5,346		CUST_SEC	4,043	4,043	0	0	0	697	697	0	0	0	0	0	0	223	384							
26		13,108		DEMAND_NCP_P	5,769	5,356	262	0	151	3,050	3,043	3	0	4	2,500	1,526	189	39	34							
27		1,259		DEMAND_NCP_S	814	765	31	0	18	435	435	0	0	0	0	0	0	5	5							
28		412		DEMAND_NCP_DA	0	0	0	0	0	5	5	0	0	0	340	66	1	0	0							
29		455		DEMAND_NCP_MS	357	357	0	0	0	96	96	0	0	0	0	0	0	1	1							
30		32		DEMAND_COINCIDENT_PEAK	13	12	1	0	0	7	7	0	0	0	7	5	0	0	0	0						
31		0		REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
32	Total	54,448			36,659	34,950	1,122	23	565	10,277	10,220	31	1	25	3,548	1,978	197	825	964							
33	Office Furniture & Equipment		RB_PLT_G_O_391																							
34		8,537		CUSTOMER	6,202	5,776	283	8	135	1,603	1,587	9	0	7	231	130	2	186	183							
35		3,029		CUST_PRI	2,571	2,571	0	0	0	443	443	0	0	0	9	1	0	4	1							
36		1,828		CUST_SEC	1,382	1,382	0	0	0	238	238	0	0	0	0	0	0	76	131							
37		4,481		DEMAND_NCP_P	1,972	1,831	90	0	52	1,043	1,040	1	0	1	855	522	65	13	12							
38		431		DEMAND_NCP_S	278	261	11	0	6	149	149	0	0	0	0	0	0	2	2							
39		141		DEMAND_NCP_DA	0	0	0	0	0	2	2	0	0	0	116	22	1	0	0							
40		156		DEMAND_NCP_MS	122	122	0	0	0	33	33	0	0	0	0	0	0	0	0							
41		11		DEMAND_COINCIDENT_PEAK	4	4	0	0	0	2	2	0	0	0	2	2	0	0	0	0						
42		0		REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
43	Total	18,613			12,532	11,948	384	8	193	3,513	3,494	10	0	9	1,213	676	67	282	330							
44	Transportation Equipment		RB_PLT_G_O_392																							
45		372		CUSTOMER	270	251	12	0	6	70	69	0	0	0	10	6	0	8	8							
46		132		CUST_PRI	112	112	0	0	0	19	19	0	0	0	0	0	0	0	0	0						
47		80		CUST_SEC	60	60	0	0	0	10	10	0	0	0	0	0	0	3	6							
48		195		DEMAND_NCP_P	86	80	4	0	2	45	45	0	0	0	37	23	3	1	1							
49		19		DEMAND_NCP_S	12	11	0	0	0	6	6	0	0	0	0	0	0	0	0	0						
50		6		DEMAND_NCP_DA	0	0	0	0	0	0	0	0	0	0	5	1	0	0	0							
51		7		DEMAND_NCP_MS	5	5	0	0	0	1	1	0	0	0	0	0	0	0	0	0						
52		0		DEMAND_COINCIDENT_PEAK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
53		0		REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
54	Total	810			545	520	17	0	8	153	152	0	0	0	53	29	3	12	14							
55	Station Equipment		RB_PLT_G_O_393																							
56		289		CUSTOMER	210	196	10	0	5	54	54	0	0	0	8	4	0	6	6							
57		103		CUST_PRI	87	87	0	0	0	15	15	0	0	0	0	0	0	0	0	0						
58		62		CUST_SEC	47	47	0	0	0	8	8	0	0	0	0	0	0	3	4							
59		152		DEMAND_NCP_P	67	62	3	0	2	35	35	0	0	0	29	18	2	0	0							
60		15		DEMAND_NCP_S	9	9	0	0	0	5	5	0	0	0	0	0	0	0	0	0						
61		5		DEMAND_NCP_DA	0	0	0	0	0	0	0	0	0	0	4	1	0	0	0	0						
62		5		DEMAND_NCP_MS	4	4	0	0	0	1	1	0	0	0	0	0	0	0	0	0						
63		0		DEMAND_COINCIDENT_PEAK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
64		0		REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
	Total	631			425	405	13	0	7	119	118	0	0	0	41	23	2	10	10							

000169

Internal Alloc Detail

Line	Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	Rate OL		Rate EO	
																					Total	%	Total	%
1	Public Service Company of New Hampshire																							
2	Cost of Service Study																							
3	Proforma - Twelve Months Ending December 31, 2008																							
4	(All Amounts in \$ 000'S)																							
5																								
6																								
7																								
8																								
9																								
10																								
11	Tool, Shop & Garage Equipment		RB_PLT_G_O_394																					
12	CUSTOMER	3,255	2,364	2,202	108	3	51	611	605	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	CUST_PRI	1,155	980	980	0	0	0	169	169	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	CUST_SEC	697	527	527	0	0	0	91	91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	DEMAND_NCP_P	1,708	752	698	34	0	20	398	397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	DEMAND_NCP_S	164	106	100	4	0	2	57	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DEMAND_NCP_DA	54	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DEMAND_NCP_JMS	59	47	47	0	0	0	13	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DEMAND_COINCIDENT_PEAK	4	2	2	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	7,096	4,778	4,555	146	3	74	1,339	1,332	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Laboratory Equipments																							
23	CUSTOMER	1,515	1,100	1,025	50	1	24	284	282	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CUST_PRI	537	456	456	0	0	0	79	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CUST_SEC	324	245	245	0	0	0	42	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	DEMAND_NCP_P	795	350	325	16	0	9	185	185	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	DEMAND_NCP_S	76	49	46	2	0	1	26	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	DEMAND_NCP_DA	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	DEMAND_NCP_JMS	28	22	22	0	0	0	6	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	DEMAND_COINCIDENT_PEAK	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Total	3,302	2,223	2,120	68	1	34	623	620	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Communication Equipment																							
34	CUSTOMER	10,414	7,565	7,045	345	10	165	1,956	1,936	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	CUST_PRI	3,695	3,136	3,136	0	0	0	541	541	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	CUST_SEC	2,229	1,686	1,686	0	0	0	291	291	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	DEMAND_NCP_P	5,466	2,406	2,233	109	0	63	1,272	1,269	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	DEMAND_NCP_S	525	339	319	13	0	7	182	181	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	DEMAND_NCP_DA	172	0	0	0	0	0	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	DEMAND_NCP_JMS	190	149	149	0	0	0	40	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	DEMAND_COINCIDENT_PEAK	14	5	5	0	0	0	3	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Total	22,705	15,287	14,574	468	10	235	4,285	4,262	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Miscellaneous Equipment																							
45	CUSTOMER	637	462	431	21	1	10	120	118	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	CUST_PRI	226	192	192	0	0	0	33	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	CUST_SEC	136	103	103	0	0	0	18	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	DEMAND_NCP_P	334	147	137	7	0	4	78	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	DEMAND_NCP_S	32	21	19	1	0	0	11	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	DEMAND_NCP_DA	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	DEMAND_NCP_JMS	12	9	9	0	0	0	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	DEMAND_COINCIDENT_PEAK	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	Total	1,388	935	891	29	1	14	262	261	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	ARO General plant																							
56	CUSTOMER	14	10	9	0	0	0	3	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	CUST_PRI	5	4	4	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	CUST_SEC	3	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	DEMAND_NCP_P	7	3	3	0	0	0	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	DEMAND_NCP_S	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	DEMAND_NCP_DA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	DEMAND_NCP_JMS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	DEMAND_COINCIDENT_PEAK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	30	20	19	1	0	6	6	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

000170

Internal Alloc Detail

Line	Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	Rate OL Total	Rate EOL Total	
																							Total Retail
1	Public Service Company of New Hampshire																						
2	Cost of Service Study																						
3	Proforma - Twelve Months Ending December 31, 2008																						
4	(All Amounts in \$ 000'S)																						
5																							
6																							
7																							
8																							
9																							
10																							
11	Organization Intangible Plant																						
12	RB_PLT_I_O_301																						
13	CUSTOMER	21	45.87%	15	14	15	14	1	0	0	0	4	4	0	0	0	1	0	0	0	0	0	0
14	CUST_PRI	7	16.28%	6	6	6	6	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0
15	CUST_SEC	4	9.82%	3	3	3	3	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0
16	DEMAND_NCP_P	11	24.07%	5	4	5	4	0	0	0	0	3	3	0	0	0	2	1	0	0	0	0	0
17	DEMAND_NCP_S	1	2.31%	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DEMAND_NCP_DA	0	0.76%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	DEMAND_NCP_MS	0	0.84%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	DEMAND_COINCIDENT_PEAK	0	0.09%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Total	45	100.00%	30	29	30	29	1	0	0	0	8	8	0	0	0	3	2	0	0	0	0	1
23	Misc.Intangible Plant In service																						
24	RB_PLT_I_O_303																						
25	CUSTOMER	18,652	45.87%	13,550	12,619	13,550	12,619	619	17	285	3,503	3,467	20	0	15	505	283	4	406	401	406	401	
26	CUST_PRI	6,618	16.28%	5,617	5,617	5,617	5,617	0	0	0	968	968	0	0	0	19	1	0	0	0	0	0	
27	CUST_SEC	3,993	9.82%	3,020	3,020	3,020	3,020	0	0	0	520	520	0	0	0	0	0	0	0	0	0	0	
28	DEMAND_NCP_P	9,790	24.07%	4,309	4,000	4,309	4,000	196	0	113	2,278	2,273	2	0	3	1,867	1,140	0	166	286	166	286	
29	DEMAND_NCP_S	941	2.31%	608	571	608	571	23	0	13	325	325	0	0	0	0	0	0	29	26	29	26	
30	DEMAND_NCP_DA	308	0.76%	0	0	0	0	0	0	4	4	4	0	0	0	0	0	0	4	4	4	4	
31	DEMAND_NCP_MS	340	0.84%	267	267	267	267	0	0	0	72	72	0	0	0	254	49	1	0	0	0	0	
32	DEMAND_COINCIDENT_PEAK	0	0.09%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	Total	40,666	100.00%	27,380	26,103	27,380	26,103	838	17	422	7,675	7,633	23	1	19	2,650	1,477	147	616	720	616	720	
35	Total Operating Exp. Prior to Income Tax																						
36	TOTAL_EXP_PIT																						
37	CUSTOMER	89,614	39.41%	64,101	60,408	64,101	60,408	2,467	68	1,158	16,963	16,820	81	1	61	2,413	1,295	31	2,668	2,122	2,668	2,122	
38	CUST_PRI	43,102	18.95%	36,582	36,582	36,582	36,582	0	0	0	6,305	6,305	0	0	0	122	9	2	62	20	62	20	
39	CUST_SEC	26,111	11.48%	19,747	19,747	19,747	19,747	0	0	0	3,403	3,403	0	0	0	0	0	0	1,088	1,873	1,088	1,873	
40	DEMAND_NCP_P	52,877	23.25%	21,636	21,636	21,636	21,636	1,012	0	584	12,320	12,293	12	1	15	10,100	6,164	763	157	139	157	139	
41	DEMAND_NCP_S	6,081	2.67%	3,928	3,694	3,928	3,694	149	0	86	2,103	2,099	2	0	2	0	0	0	26	23	26	23	
42	DEMAND_NCP_DA	1,809	0.80%	0	0	0	0	0	0	0	22	22	0	0	0	1,493	288	7	0	0	0	0	
43	DEMAND_NCP_MS	1,996	0.88%	1,568	1,568	1,568	1,568	0	0	0	421	421	0	0	0	0	0	0	4	3	4	3	
44	DEMAND_COINCIDENT_PEAK	5,794	2.55%	2,285	2,166	2,285	2,166	93	2	25	1,289	1,281	4	0	5	1,251	892	45	16	16	16	16	
45	REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	Total	227,383	100.00%	151,444	145,801	151,444	145,801	3,720	70	1,853	42,827	42,644	98	2	82	15,378	8,649	847	4,041	4,197	4,041	4,197	
47	A & G Exp.Salaries																						
48	EXP_O8M_A&G_920																						
49	CUSTOMER	7,690	29.15%	5,591	5,382	5,591	5,382	139	4	66	1,398	1,390	5	0	3	48	5	1	404	242	404	242	
50	CUST_PRI	5,881	22.30%	4,991	4,991	4,991	4,991	0	0	0	860	860	0	0	0	17	1	0	8	3	8	3	
51	CUST_SEC	3,469	13.15%	2,624	2,624	2,624	2,624	0	0	0	452	452	0	0	0	0	0	0	145	249	145	249	
52	DEMAND_NCP_P	7,576	28.72%	3,342	3,080	3,342	3,080	159	0	92	1,760	1,756	2	0	2	1,443	880	109	22	20	22	20	
53	DEMAND_NCP_S	1,052	3.99%	683	633	683	633	32	0	18	361	360	0	0	0	0	0	0	5	4	5	4	
54	DEMAND_NCP_DA	337	1.28%	0	0	0	0	0	0	0	4	4	0	0	0	278	54	1	0	0	0	0	
55	DEMAND_NCP_MS	372	1.41%	292	292	292	292	0	0	0	78	78	0	0	0	0	0	0	1	1	1	1	
56	DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
58	Total	26,377	100.00%	17,523	17,013	17,523	17,013	330	4	177	4,914	4,900	7	0	6	1,787	939	111	585	518	585	518	
59	Office Supplies Exp.																						
60	EXP_O8M_A&G_921																						
61	CUSTOMER	2,631	29.15%	1,913	1,841	1,913	1,841	48	1	23	478	476	2	0	1	17	2	0	138	83	138	83	
62	CUST_PRI	2,012	22.30%	1,708	1,708	1,708	1,708	0	0	0	294	294	0	0	0	6	0	0	0	3	0	3	
63	CUST_SEC	1,187	13.15%	898	898	898	898	0	0	0	155	155	0	0	0	0	0	0	49	85	49	85	
64	DEMAND_NCP_P	2,592	28.72%	1,143	1,057	1,143	1,057	55	0	31	602	601	1	0	1	494	301	37	8	7	8	7	
65	DEMAND_NCP_S	360	3.99%	234	217	234	217	11	0	6	123	123	0	0	0	0	0	0	2	1	2	1	
66	DEMAND_NCP_DA	115	1.28%	0	0	0	0	0	0	0	1	1	0	0	0	95	18	0	0	0	0	0	
67	DEMAND_NCP_MS	127	1.41%	100	100	100	100	0	0	0	27												



Internal Alloc Detail

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S				
	Rate G																						
	Total Retail	%	Total R	PLUSH	QR	CWH	LCSICOPE	Total	PLUSH	QR	CWH	LCSICOPE	Total	PLUSH	QR	CWH	LCSICOPE	Total	Rate LG	Rate B	Rate OL	Rate EOL	
1	Public Service Company of New Hampshire																						
2	Cost of Service Study																						
3	Proforma - Twelve Months Ending December 31, 2008																						
4	(All Amounts in \$ 000'S)																						
5																							
6																							
7																							
8																							
9																							
10																							
11	Commission Expense, State Regulatory	EXP_O&M_A&G_928																					
12		CUSTOMER	3,360	100.00%	1,860	1,804	51	1	4	806	804	2	0	0	390	190	16	54	43				
13		CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
14		CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
15		DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
16		DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
17		DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
18		DEMAND_NCP_JMS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
19		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
20		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
21		Total	3,360	100.00%	1,860	1,804	51	1	4	806	804	2	0	0	390	190	16	54	43				
22	Miscellaneous General Exp.	EXP_O&M_A&G_930																					
23		CUSTOMER	712	55.10%	518	478	27	1	13	135	133	1	0	1	23	14	0	9	13				
24		CUST_PRI	167	12.94%	142	142	0	0	0	24	24	0	0	0	0	0	0	0	0	0			
25		CUST_SEC	103	7.97%	78	78	0	0	0	13	13	0	0	0	0	0	0	0	0	0			
26		DEMAND_NCP_P	278	21.54%	122	114	5	0	3	65	65	0	0	0	53	32	4	1	7				
27		DEMAND_NCP_S	18	1.38%	11	11	0	0	0	6	6	0	0	0	0	0	0	0	0	0			
28		DEMAND_NCP_DA	6	0.47%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
29		DEMAND_NCP_JMS	7	0.51%	5	5	0	0	0	1	1	0	0	0	0	0	0	0	0	0			
30		DEMAND_COINCIDENT_PEAK	1	0.09%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
31		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
32		Total	1,293	100.00%	878	828	33	1	16	246	244	1	0	1	82	47	4	14	22				
33	Rent	EXP_O&M_A&G_931																					
34		CUSTOMER	245	29.15%	178	171	4	0	2	44	44	0	0	0	2	0	0	13	8				
35		CUST_PRI	187	22.30%	159	159	0	0	0	27	27	0	0	0	1	0	0	0	0	0			
36		CUST_SEC	110	13.15%	83	83	0	0	0	14	14	0	0	0	0	0	0	5	8				
37		DEMAND_NCP_P	241	28.72%	106	98	5	0	3	56	56	0	0	0	46	28	3	1	1				
38		DEMAND_NCP_S	33	3.99%	22	20	1	0	0	11	11	0	0	0	0	0	0	0	0	0			
39		DEMAND_NCP_DA	11	1.28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
40		DEMAND_NCP_JMS	12	1.41%	9	9	0	0	0	2	2	0	0	0	0	0	0	0	0	0			
41		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
42		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
43		Total	839	100.00%	557	541	10	0	6	156	156	0	0	0	57	30	4	19	16				
44	Maintenance of General Plant	EXP_O&M_A&G_935																					
45		CUSTOMER	172	29.15%	125	121	3	0	1	31	31	0	0	0	1	0	0	9	5				
46		CUST_PRI	132	22.30%	112	112	0	0	0	19	19	0	0	0	0	0	0	0	0	0			
47		CUST_SEC	78	13.15%	59	59	0	0	0	10	10	0	0	0	0	0	0	3	6				
48		DEMAND_NCP_P	170	28.72%	75	69	4	0	2	39	39	0	0	0	32	20	2	1	0				
49		DEMAND_NCP_S	24	3.99%	15	14	1	0	0	8	8	0	0	0	0	0	0	0	0	0			
50		DEMAND_NCP_DA	8	1.28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
51		DEMAND_NCP_JMS	8	1.41%	7	7	0	0	0	2	2	0	0	0	0	0	0	0	0	0			
52		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
53		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
54		Total	581	100.00%	393	381	7	0	4	110	110	0	0	0	40	21	2	13	12				
55	Transmission Maint. related expense	EXP_O&M_D_MT_568																					
56		CUSTOMER	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
57		CUST_PRI	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
58		CUST_SEC	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
59		DEMAND_NCP_P	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
60		DEMAND_NCP_S	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
61		DEMAND_NCP_DA	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
62		DEMAND_NCP_JMS	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
63		DEMAND_COINCIDENT_PEAK	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
64		REVENUE	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
		Total	33	100.00%	13	12	1	0	0	7	7	0	0	0	7	5	0	0	0	0			





Internal Alloc Detail

Line	Description	A	B	C	D	Total Retail	%	Total R	E	F	G	H	I	J	K	L	M	N	O	Rate GV	Rate LG	Rate B	Rate OL	Rate EOL
																				Total	Total	Total	Total	Total
1	Public Service Company of New Hampshire																							
2	Cost of Service Study																							
3	Proforma - Twelve Months Ending December 31, 2008																							
4	(All Amounts in \$ 000'S)																							
5																								
6																								
7																								
8																								
9																								
10																								
11	Overhead Line Exp.		EXP_O&M_D_OP_583																					
12			CUSTOMER				0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			CUST_PRI		137	116	44.48%	116	0	116	0	0	0	0	20	0	0	0	0	0	0	0	0	0
14			CUST_SEC		87	65	28.12%	65	0	65	0	0	0	11	11	0	0	0	0	0	0	0	0	6
15			DEMAND_NCP_P		63	27	20.36%	27	0	26	1	0	1	15	15	0	0	0	0	12	7	1	0	0
16			DEMAND_NCP_S		22	14	7.06%	14	0	13	1	0	0	7	7	0	0	0	0	0	0	0	0	0
17			DEMAND_NCP_DA		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18			DEMAND_NCP_MS		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19			DEMAND_COINCIDENT_PEAK		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20			REVENUE		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21			Total		308	223	100.00%	223	2	221	2	0	1	54	53	0	0	0	0	12	7	1	4	7
22	U/G Line Exp., Remove, reset, test Xers		EXP_O&M_D_OP_584																					
23			CUSTOMER		868	616	81.54%	616	0	616	0	0	0	159	159	0	0	0	0	0	0	0	0	58
24			CUST_PRI		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25			CUST_SEC		25	11	2.37%	11	0	11	0	0	0	6	6	0	0	0	0	6	2	0	0	0
26			DEMAND_NCP_P		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27			DEMAND_NCP_S		81	0	7.65%	0	0	0	0	0	0	1	1	0	0	0	0	67	13	0	0	0
28			DEMAND_NCP_DA		90	71	8.44%	71	0	71	0	0	0	19	19	0	0	0	0	0	0	0	0	0
29			DEMAND_NCP_MS		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30			DEMAND_COINCIDENT_PEAK		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31			REVENUE		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32			Total		1,064	687	100.00%	687	0	687	0	0	0	185	185	0	0	0	0	73	15	1	34	59
33	Street Lighting Exp.		EXP_O&M_D_OP_585																					
34			CUSTOMER		385	0	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	244
35			CUST_PRI		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36			CUST_SEC		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37			DEMAND_NCP_P		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38			DEMAND_NCP_S		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39			DEMAND_NCP_DA		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40			DEMAND_NCP_MS		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41			DEMAND_COINCIDENT_PEAK		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42			REVENUE		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43			Total		385	0	100.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	244
44	Meter Expense		EXP_O&M_D_OP_586																					
45			CUSTOMER		2,453	1,686	100.00%	1,686	7	1,314	247	7	118	672	657	8	0	0	6	86	8	1	0	0
46			CUST_PRI		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47			CUST_SEC		77	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48			DEMAND_NCP_P		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49			DEMAND_NCP_S		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50			DEMAND_NCP_DA		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51			DEMAND_NCP_MS		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52			DEMAND_COINCIDENT_PEAK		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53			REVENUE		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54			Total		2,453	1,686	100.00%	1,686	1,314	1,314	247	7	118	672	657	8	0	0	6	86	8	1	0	0
55	Customer Installation		EXP_O&M_D_OP_587																					
56			CUSTOMER		100	73	29.15%	73	0	70	2	0	1	18	18	0	0	0	0	1	0	0	5	3
57			CUST_PRI		77	65	22.30%	65	0	65	0	0	0	11	11	0	0	0	0	0	0	0	0	0
58			CUST_SEC		45	34	13.15%	34	0	34	0	0	0	6	6	0	0	0	0	0	0	0	0	0
59			DEMAND_NCP_P		99	44	28.72%	44	2	40	2	1	23	23	0	0	0	0	19	11	1	0	0	
60			DEMAND_NCP_S		14	9	3.99%	9	0	8	0	0	5	5	0	0	0	0	0	0	0	0	0	0
61			DEMAND_NCP_DA		4	0	1.28%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62			DEMAND_NCP_MS		5	4	1.41%	4	0	4	0	0	1	1	0	0	0	0	4	1	0	0	0	0
63			DEMAND_COINCIDENT_PEAK		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64			REVENUE		0	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64			Total		344	229	100.00%	229	222	222	4	0	2	64	64	0	0	0	0	23	12	1	8	7

000176









**Public Service Company of New Hampshire  
Docket No. DE 09-035**

**Exhibit 7**

**Per Book & Proforma**

**Account Level Cost and Allocation Factors**

Gross Plant

Gross Plant

FERC ACCT	Description	ALLOCATOR	VALUE		CUS	DEM	INTERNAL
			Per Book	Proforma			
<b>Intangible Plant</b>							
301-02	Organization Intangible Plant	LABOR	51	45	X	X	X
303	Intangible Plant In Service	LABOR	27,844	40,666	X	X	X
RB_PLT_I_O	Total Intangible Plant In service		27,895	40,711			
<b>Distribution Plant</b>							
360	Land & Land Rights	A360	4,289	4,458		X	
361	Structures & Improvements	A360	11,087	11,686		X	
362	Station Equipment	A360	128,589	156,767		X	
364	Poles, Towers & Fixtures	A364	191,382	204,009	X	X	
365	OH Conductor & Devices	A365	252,139	294,768	X	X	
366	UG Conduit	A367	16,004	17,371	X	X	
367	UG Conductor & Devices	A367	85,760	93,765	X	X	
368	Line Transformers	A368	175,925	193,067	X	X	
369	Services	A369	95,474	107,424	X		
370	Meters	A370	60,092	60,509	X		
371	Inst. On Cust. Premises	A371	4,788	5,258	X		
373	Street Lighting	A373	6,055	6,291	X		
374	ARO Distribution	A360	311	310		X	
RB_PLT_D_O	Total Distribution Gross Plant		1,031,895	1,155,683			
<b>General Plant</b>							
389	Land & Land Rights	LABOR	3,909	3,909	X	X	X
390	Structures & Improvements	LABOR	53,938	54,448	X	X	X
391	Office Furniture & Equipment	LABOR	17,786	18,613	X	X	X
392	Transportation Equipment	LABOR	602	810	X	X	X
393	Stores Equipment	LABOR	671	631	X	X	X
394	Tool, Shop & Garage Equipment	LABOR	6,277	7,096	X	X	X
395	Laboratory Equipment	LABOR	3,211	3,302	X	X	X
397	Communication Equipment	LABOR	20,342	22,705	X	X	X
398	Miscellaneous Equipment	LABOR	1,123	1,388	X	X	X
399	ARO General Plant	LABOR	30	30	X	X	X
RB_PLT_G_O	Total General Gross Plant		107,889	112,932			
RB_PLT_?_O	<b>Total Gross Plant</b>		<b>1,167,679</b>	<b>1,309,326</b>			

000181

Accumulated Depreciation

Accumulated Depreciation

FERC ACCT	Description	ALLOCATOR	VALUE		CUS	DEM	INTERNAL
			Per Book	Proforma			
<b>Intangible Plant</b>							
303D	Intangible Plant In Service	RB_PLT_I_O_303	(12,292)	(14,920)	X	X	X
<b>Distribution Plant</b>							
361D	Structures & Improvements	RB_PLT_D_O_361_SS	(3,787)	(4,025)		X	X
362D	Station Equipment	RB_PLT_D_O_362_SS	(31,391)	(34,152)		X	X
364D	Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	(90,642)	(95,980)	X	X	X
365D	OH Conductor & Devices	RB_PLT_D_O_365_OH	(67,926)	(84,460)	X	X	X
366D	UG Conduit	RB_PLT_D_O_366_UG	(3,276)	(3,643)	X	X	X
367D	UG Conductor & Devices	RB_PLT_D_O_367_UG	(22,259)	(26,084)	X	X	X
368D	Line Transformers	RB_PLT_D_O_368	(53,759)	(59,812)	X	X	X
369D	Services	RB_PLT_D_O_369	(17,231)	(21,970)	X		X
370D	Meters	RB_PLT_D_O_370	(27,697)	(27,966)	X		X
371D	Inst. On Cust. Premises	RB_PLT_D_O_371	(2,345)	(2,657)	X		X
373D	Street Lighting	RB_PLT_D_O_373	(3,247)	(3,692)	X		X
374D	ARO Distribution	RB_PLT_D_O_374	(115)	(117)		X	X
RB_PLT_D_D	Total Accu. Depr. Distribution Plant		(323,675)	(364,558)			
<b>General Plant</b>							
390D	Structures & Improvements	RB_PLT_G_O_390	(7,296)	(7,908)	X	X	X
391D	Office Furniture & Equipment	RB_PLT_G_O_391	(13,066)	(14,414)	X	X	X
392D	Transportation Equipment	RB_PLT_G_O_392	(305)	(386)	X	X	X
393D	Stores Equipment	RB_PLT_G_O_393	(464)	(473)	X	X	X
394D	Tool, Shop & Garage Equipment	RB_PLT_G_O_394	(3,353)	(3,428)	X	X	X
395D	Laboratory Equipment	RB_PLT_G_O_395	(1,910)	(1,985)	X	X	X
397D	Communication Equipment	RB_PLT_G_O_397	(10,620)	(11,658)	X	X	X
398D	Miscellaneous Equipment	RB_PLT_G_O_398	(656)	(708)	X	X	X
399D	Power Operated Equipment	RB_PLT_G_O_399	(11)	(12)	X	X	X
RB_PLT_G_D	Accu. Deprec., General Plant		(37,681)	(40,972)			
RB_PLT_?_D	Total Accu. Depreciation		(373,648)	(420,450)			
RB_PLT	Net Plant		794,031	888,876			

000182

Rate Base AddDeduct

Rate Base ADD/Deduct

FERC ACCT	Description	ALLOCATOR	VALUE		CUS	DEM	INTERNAL
			Per Book	Proforma			
230AR	Asset Retirement Obligation	RB_PLT_D_O	(2,022)	(2,079)	X	X	X
228	Deferred Environmental Remediation Cost	RB_PLT_?_O	(4,895)	(4,960)	X	X	X
228.46	Reserve-Environmental Remediation	RB_PLT_?_O	-	-			
228.49	Reserve-Environmental Remediation	RB_PLT_?_O	-	-			
235	Customer Deposit	ACUS_DEP	(3,412)	(3,139)	X		
254.43	Major Storm Reserve Refund	RB_PLT_?_O	-	-			
254	Rate Reduction Bond 1 & 2	RB_PLT_?_O	(250)	(457)	X	X	X
255	Accu. Deferred ITC	RB_PLT_?_O	(304)	(238)	X	X	X
282	ADIT: Liberalized Deprc.	RB_PLT_?_O	(104,266)	(147,021)	X	X	X
283	ADIT: Other	RB_PLT_?_O	(8,594)	(9,401)	X	X	X
RB_DED	<b>Total Rate Base Deduction</b>		(123,743)	(167,295)			
154MS	Materials & Supplies	OH	6,733	7,171	X	X	X
154WCA	Allowance for working Cash	TOTAL_EXP_PIT	25,741	26,805	X	X	X
165.01	Prepaid Insurance	EXP_O&M_A&G_924	1,576	2,442	X	X	X
165.14	Prepaid Agency Fees	RB_PLT_D_O	46	46	X	X	X
165AS	Prepaid Software Maintenance	LABOR	51	255	X	X	X
165P1	Prepaid Real Estate Tax	RB_PLT_?_O	-	-			
165P2	Prepaid Tax - Leased	LABOR	-	-			
182.30	Asset Retirement Obligation	RB_PLT_?_O	1,807	1,867	X	X	X
182AA	American Tissue Reg. Asset	RB_PLT_G_O	-	-			
182DC	Deferred Benefits	LABOR	603	452	X	X	X
182DN	NHBPT FAS 109 Reg. Asset	RB_PLT_?_O	3,902	3,590	X	X	X
182DK	Prepaid Tax - Leased	LABOR	-	-			
182EV	Pending Environmental Deferral	RB_PLT_?_O	640	761	X	X	X
182KC	Def. Costs-Keene Claremont	RB_PLT_?_O	62	46	X	X	X
182PL	Deferred Environmental Remediation	RB_PLT_?_O	1,706	1,280	X	X	X
182RE	Def. Costs-Environmental Remediation	RB_PLT_?_O	-	-			
182ST	Storm Cost being Recovered	RB_PLT_?_O	8,360	8,229	X	X	X
182UP	Regulatory Asset. FAS 109	RB_PLT_?_O	-	-			
190	ADIT:	LABOR	2,367	2,593	X	X	X
RB_ADD	<b>Total Rate Base Addition</b>		53,594	55,537			
RB	<b>TOTAL RATE BASE</b>		723,882	777,118			

000183

## Sales Revenue

## Sales Revenue

FERC ACCT	Description	ALLOCATOR	VALUE		CUS	DEM	INTERNAL
			Per Book	Proforma			
440-447	Sales Revenue	ASALES_REV	244,217	243,533			
440-447UN	Unbilled Sale Revenue	AUN_REV	(1,248)	(1,248)			
440-447Resale	Sales Revenue/Resale Customers	A360	4,957	4,957			
447DistCR	Dist. Credit Sp. Pricing Cust.	ASALES_REV	-	397			
REV_SAL_Billed	Total Sales Revenue		247,926	247,639			
450	Late Payment Charge	ALATE_PYMNT	2,802	2,802			
451SEC	Service Charge	ASEC_REV	2,728	3,240			
451RCC	Returned Check Charge	ARCC_REV	36	36			
451IDC	Interval Data Charge	AIDC_REV	49	49			
451MTC	Meter Translation Charge	AMTC_REV	1	1			
451LEC	Line Extension Charge	ALEC_REV	492	492			
451VIC	Rate VIP Interruption Credits	AVIC_REV	-	-			
451Mis	Misc. Service Revenue	RB_PLT_D_O	53	53			
REV_OTH_ELEC_451	Misc. Service Revenue		3,359	3,871			
454APP	Apparatus Rental	ARental_REV	2,530	2,531			
454Cell	Cell Tower & Misc. buildings Rent	RB_PLT_D_O_360	-	-			
454Misc	Misc Property Rent	RB_PLT_D_O	-	-			
454Pole	Pole Attachment & Cable TV Rent	RB_PLT_D_O_364_OH	1,899	1,899			
REV_OTH_ELEC_454	Rental Revenue		4,429	4,430			
456	RRB Servicing fee& mis Rev.	RB_PLT_D_O	1,082	906			
REV_OTH_ELEC	Total Other Revenue		11,672	12,009			
REV	Total Revenue		259,598	259,648			

000184

Operation&Maintainance Expense

Operation & Maintainance Expenses

FERC ACCT	Description	ALLOCATOR	VALUE		CUS	DEM	INTERNAL
			Per Book	Proforma			
<b>Operation</b>							
565	Various Including H/Q	ATRANS	4,893	5,458		X	
580	Sup. & Eng.	LABOR_O	2,446	2,513	X	X	X
581	Load Dispatching	A360	938	941		X	
582	Station Expense	RB_PLT_D_O_362_SS	689	708		X	X
583	Overhead Line Exp.	RB_PLT_D_O_36?_OH	276	308	X	X	X
584	Op. U/G Line Exp., Remove, reset, test Xers	RB_PLT_D_O_368	1,057	1,064	X	X	X
585	Street Lighting Exp.	AST_LUM	383	385	X		
586	Meter Expense	RB_PLT_D_O_370	2,384	2,453	X		X
587	Customer Installation	RB_PLT_D_O	335	344	X	X	X
588	Misc. Expense	RB_PLT_D_O	4,048	3,846	X	X	X
589	Rent, Other Expense	RB_PLT_D_O	571	571	X	X	X
EXP_O&M_D_OP	Total Operation Expense		18,020	18,591			
<b>Maintainance Expenses</b>							
568_573	Transmission Maint. Related Exp.	ATRANS	33	33		X	
590	Sup. & Eng.	LABOR_M	3,288	3,358	X	X	X
591	Structure	RB_PLT_D_O_361_SS	270	274		X	X
592	Station Equipment	RB_PLT_D_O_362_SS	4,979	5,049		X	X
593	OH Lines, Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	21,017	23,784	X	X	X
594	U/G Line, Conductor Duct	RB_PLT_D_O_36?_UG	1,293	1,306	X	X	X
595	Line Transformers	RB_PLT_D_O_368	1,973	2,008	X	X	X
596	Street Lighting	AST_LUM	293	294	X		
597	Meters	RB_PLT_D_O_370	594	608	X		X
598	Miscellaneous	RB_PLT_D_O	895	898	X	X	X
EXP_O&M_D_MT	Total Maintenance Expense		34,635	37,612			
EXP_O&M_?_??	Total Distribution O&M Expense		52,655	56,203			
556-567	Trans. Service Exp.(misc)	ATRANS	255	255			
EXP_O&M_?_	Total Distribution O&M and Trans Serv. Exp.		52,910	56,458			

000185

Customer & Admin. & General Exp

Customer Expenses

FERC ACCT	Description	ALLOCATOR	VALUE		CUS	DEM	INTERNAL
			Per Book	Proforma			
<b>Customer Account Expense</b>							
901	Supervision Expense	LABOR_CUS_90?_A	-	-			
902	Meter Reading Expense	LABOR_CUS_902_A	5,501	5,854	X		X
903	Records & Collection Expense	LABOR_CUS_903_A	12,502	12,872	X		X
904	Uncollectible Account Exp.	A904	2,717	2,195	X		
905	Miscellaneous Expense	ACUSRG	51	46	X		
EXP_O&M_CUS_90?_A	<b>Total Customer Accounts Exp.</b>		20,771	20,967			
<b>Customer Service Expense</b>							
907	Supervision Expense	LABOR_CUS_9??_SI	-	-			
908	Customer Assistance Expense	A908	2,972	3,027	X		
909	Informational & Adv. Expense	ACUSRG	85	85	X		
910	Miscellaneous CS & I Exp.	ACUSRG	30	30	X		
EXP_O&M_CUS_9??_SI	<b>Total Customer Service Exp.</b>		3,087	3,142			
<b>Sales Expense</b>							
911	Supervision Expense	LABOR_CUS_91?_EA	(7)	(9)	X		X
912	Demonstrating & Selling Expense	LABOR_CUS_912_EA	110	112	X		X
913	Advertising Expense	ACUSRG	265	265	X		
916	Supervision & Misc. Expense	LABOR_CUS_91?_EA	-	-			
EXP_O&M_CUS_91?_EA	<b>Total Energy Application Exp.</b>		368	368			
EXP_O&M_CUS	<b>Total Customer Expenses</b>		24,226	24,477			
<b>Administrative &amp; General Expense</b>							
<b>Operation</b>							
920	A & G Exp. Salaries	RB_PLT_D_O	25,732	26,377	X	X	X
921	Office Supplies Exp.	RB_PLT_D_O	9,315	9,025	X	X	X
922	A & G Exp. Transferred Credits	RB_PLT_D_O	(1,014)	(1,014)	X	X	X
923	Outside Service Exp	RB_PLT_D_O	6,094	6,095	X	X	X
924	Property Insurance, Distribution Line	RB_PLT_D_O	942	942	X	X	X
925	Injuries & Damages	OH	2,287	2,294	X	X	X
926	Employee Pension & Benefits	OH	17,671	21,717	X	X	X
928	Commission Expense, State Regulatory	AREG_EXP	3,356	3,360	X		
929	Duplicate Charge Credit	OH	-	-			
930	Miscellaneous General Exp.	OH	1,324	1,293	X	X	X
931	Rent	RB_PLT_D_O	572	839	X	X	X
<b>Maintainance</b>							
935	General Plant	RB_PLT_D_O	582	591	X	X	X
EXP_O&M_A&G	<b>Total Admin. &amp; Gen. Expense</b>		66,861	71,519			
EXP_O&M	<b>Total O&amp;M Expense</b>		143,997	152,454			

000186

Depreciation & Amortization Exp

Depreciation Expense

FERC ACCT	Description	ALLOCATOR	VALUE		CUS	DEM	INTERNAL
			Per Book	Proforma			
<b>Intangible Plant</b>							
303DEP	Intangible Plant In Service	RB_PLT_I_O_303	2,476	4,067	X	X	X
<b>Distribution Plant</b>							
360DEP	Land & Land Rights	RB_PLT_D_O_360	-	-			
361DEP	Structures & Improvements	RB_PLT_D_O_361_SS	108	213		X	X
362DEP	Station Equipment	RB_PLT_D_O_362_SS	1,641	2,992		X	X
364DEP	Poles, Towers & Fixtures	RB_PLT_D_O_364_OH	3,432	6,399	X	X	X
365DEP	OH Conductor & Devices	RB_PLT_D_O_365_OH	8,645	9,124	X	X	X
366DEP	UG Conduit	RB_PLT_D_O_366_UG	265	272	X	X	X
367DEP	UG Conductor & Devices	RB_PLT_D_O_367_UG	2,841	2,557	X	X	X
368DEP	Line Transformers	RB_PLT_D_O_368	3,062	4,733	X	X	X
369DEP	Services	RB_PLT_D_O_369	2,344	2,953	X		X
370DEP	Meters	RB_PLT_D_O_370	1,951	1,686	X		X
371DEP	Inst. On Cust. Premises	RB_PLT_D_O_371	368	300	X		X
373DEP	Street Lighting	RB_PLT_D_O_373	457	309	X		X
374DEP	AERO Distribution	RB_PLT_D_O_374	-	-			
EXP_DEP_D	Total Dist. Plant Dep. Exp.		25,114	31,538			
<b>General Plant</b>							
390DEP	Structures & Improvements	RB_PLT_G_O_390	192	807	X	X	X
391DEP	Office Furniture & Equipment	RB_PLT_G_O_391	1,184	877	X	X	X
392DEP	Transportation Equipment	RB_PLT_G_O_392	-	36	X	X	X
393DEP	Stores Equipment	RB_PLT_G_O_393	(1)	14	X	X	X
394DEP	Tool, Shop & Garage Equipment	RB_PLT_G_O_394	(101)	170	X	X	X
395DEP	Laboratory Equipment	RB_PLT_G_O_395	22	73	X	X	X
397DEP	Communication Equipment	RB_PLT_G_O_397	(18)	1,047	X	X	X
398DEP	Miscellaneous Equipment	RB_PLT_G_O_398	(31)	50	X	X	X
EXP_DEP_G	Total Gen. Plant Dep. Exp.		1,247	3,074			
410DEP	Reversal of Dep. Exp. to Clearing Acct.	RB_PLT_?_O	-	-			
EXP_DEP	<b>Total Depreciation Expense</b>		28,837	38,680			
<b>Amortization Expense</b>							
407	Amortization of Regulatory Asset	OH	6,011	6,265	X	X	X
	<b>Total Depreciation &amp; Amortization Expense</b>		34,848	44,945			

Other Than Inc Tax Expense

Other Than Income Tax Expense

FERC ACCT	Description	ALLOCATOR	VALUE			CUS	DEM	INTERNAL
			Per Book	Proforma				
<b>Payroll Tax</b>								
408.01	Federal Unemployment Tax	LABOR	66	69	X	X	X	
408.02	Federal Old Age Benefit	LABOR	5,118	5,380	X	X	X	
408.05	Medicare Tax	LABOR	1,341	1,410	X	X	X	
408.1	CT State unemployment Tax	LABOR	79	83	X	X	X	
408.07	NH Business Enterprise Tax	LABOR	673	707	X	X	X	
408.1H	NH Unemployment Tax	LABOR	10	11	X	X	X	
408.15	CT Sales Tax	LABOR	12	13	X	X	X	
408.36	Dist. of Columbia Unemployment Tax	LABOR	-	-				
408.9	Payroll Tax Transfer	LABOR	(1,830)	(1,924)	X	X	X	
408.9A	General SVC Co OH Unemployment Tax	LABOR	(1,476)	(1,552)	X	X	X	
408.0A	NH Insurance Premium Excise Tax	LABOR	48	50	X	X	X	
408.0B	CT Insurance Premium Excise Tax	LABOR	20	21	X	X	X	
EXP_TAX_OTI_PAY	<b>Total Payroll Tax</b>		4,061	4,268				
<b>Property Tax</b>								
408.19	Property Tax	RB_PLT_?_O	22,549	25,939	X	X	X	
<b>Other Tax</b>								
408Gen	Miscellaneous Other Tax	LABOR	-	-				
EXP_TAX_OTI	<b>Total Taxes Other than Income Tax</b>		26,610	30,207				

000188

Income Taxes FERC ACCT	Description	ALLOCATOR	VALUE			DEM	INTERNAL
			Per Book	Proforma	CUS		
REV	Total Revenue		259,598	259,648			
EXP	Total Expense		205,233	227,383			
OP_INC_PIT	Total Operating Income Prior to Income Tax		54,365	32,265	X	X	
427	Interest on Long Term Debt	RB_PLT_?_O	19,075	21,301	X	X	
3_OPR_INCOME	Operating income after interest on LTD	Formula	35,290	10,962	X	X	
3_PER_1	PERMANENT DIFF_ Total Gross Plant	RB_PLT_?_O	(1,282)	(1,282)	X	X	
3_PER_2	PERMANENT DIFF_Labor OH	OH	(1,439)	(1,439)	X	X	
3_PER_3	PERMANENT DIFF_All Cust	ACWPRME	297	(225)	X	X	
4_PTA_PER	PERMANENT & FLOW THROUGH DIFF(410-411)		(2,424)	(2,946)			
	NORMALIZED TIMING DIFFERENCES						
3_TIME_1	NORMALIZED TIMING DIFF_Dist Gross Plant	RB_PLT_D_O	(41,018)	(61,099)	X	X	
3_TIME_2	NORMALIZED TIMING DIFF_Labor OH	OH	13,283	16,443	X	X	
3_TIME_3	NORMALIZED TIMING DIFF_Total Gross Plant	RB_PLT_?_O	(54,859)	(51,273)	X	X	
3_TIME_4	NORMALIZED TIMING DIFF_Rate Base	RB	(681)	(427)	X	X	
3_TIME_5	NORMALIZED TIMING DIFF_All Cust	ACWPRME	140	140	X	X	
4_PTA_TIME	NORMALIZED DIFF(410-411)		(63,135)	(96,216)			
3_PER_TIM_DIF	Sub Total - adj to Taxable income	Formula	(85,559)	(99,162)	X	X	
403	Depreciation not Applicable State Inc. Tax	RB_PLT_D_O	(15,497)	(42,158)	X	X	
SIN	Taxable Income - Prior State Tax	Formula	(34,772)	(46,040)	X	X	
STAX	NH State Tax eff. Tax rate 7.25%	Formula	(2,521)	(3,913)	X	X	
TAX_INCOME_FED_TAX	Taxable Income - Federal Tax		(47,748)	(84,285)	X	X	
FED_TAX_AMT	Federal Income Tax @ 35%		(16,712)	(29,500)	X	X	
CAL_INC_TAX	Total Current Federal & State Income Tax		(19,233)	(33,413)	X	X	
	OUTSIDE PROVISION ADJUSTMENTS						
409.11	Federal Adjustment Provision	OP_INC_PIT	514	-	X	X	
409.13	State Adjustment Provision	OP_INC_PIT	(2,946)	-	X	X	
Work_16	Total Outside Adjustment Provision		(2,434)	-	X	X	
3_CUR_TAX	Total Current Adjusted Taxes		(21,667)	(33,413)			

000189

Income Taxes

FERC ACCT	Description	ALLOCATOR	VALUE		CUS	DEM	INTERNAL
			Per Book	Proforma			
DEFERRED INCOME TAX							
DIT410.10	Prov. for Deferred Federal Inc. Tax	RB_PLT	78,767	84,499	X	X	X
DIT410.12	Prov. for Deferred CT State Inc. Tax	RB_PLT	-	-			
DIT410.13	Prov. for Deferred NH BPT	RB_PLT	15,060	15,993	X	X	X
DIT410.F8	Deferred Fed Inc - FIN 48	RB_PLT	9	9	X	X	X
DIT410.S8	Deferred State Inc - Fin 48	RB_PLT	-	-			
DIT411.12	Deferred Federal Inc. Tax-CR	RB_PLT	(31,695)	(35,375)	X	X	X
DIT411.15	Deferred Conn. Corp. Business Tax - CR	RB_PLT	-	-			
DIT411.17	Deferred NH BPT-CR	RB_PLT	(6,420)	(7,019)	X	X	X
DIT411.F8	Deferred Fed Inc Tax Credit - Fin 48	RB_PLT	(22,864)	(22,864)	X	X	X
DIT411.S8	Deferred State Inc Tax Credit - FIN 48	RB_PLT	(65)	(65)	X	X	X
Post_Tax_Adj_DIT	Provision for Deferred Income Tax		32,792	35,178	X	X	
Post_Tax_Adj_ITC	Investment Tax Credit Adjustment		(132)	(132)	X	X	
Post_Tax_Adj	Pro. for Def. Income Taxes & ITC Adj.		32,660	35,046	X	X	

000190

Labor Operation & Maintenance

Operation & Maintenance Labor Only

FERC ACCT	Description	ALLOCATOR	VALUE		CUS	DEM	INTERNAL
			Per Book	Proforma			
<b>Operation</b>							
L556-567	Trans. Service Exp.(misc)	EXP_O&M_T_	18	18		X	X
L580	Sup. & Eng.	LABOR_O_	1,716	1,783	X	X	X
L581	Load Dispatching	EXP_O&M_D_OP_581	818	821		X	X
L582	Station Expense	EXP_O&M_D_OP_582	767	786		X	X
L583	Overhead Line Exp.	EXP_O&M_D_OP_583	402	434	X	X	X
L584	Op. U/G Line Exp., Remove, reset, test Xers	EXP_O&M_D_OP_584	436	443	X	X	X
L585	Street Lighting Exp.	EXP_O&M_D_OP_585	153	155	X		X
L586	Meter Expense	EXP_O&M_D_OP_586	2,041	2,110	X		X
L587	Customer Installation	EXP_O&M_D_OP_587	309	318	X	X	X
L588	Meter Expense	EXP_O&M_D_OP_588	1,813	1,904	X	X	X
L589	Rent	EXP_O&M_D_OP_589	-	-			
LABOR_O	<b>Total Operation Labor Expense</b>		<b>8,473</b>	<b>8,772</b>			
<b>Maintenance</b>							
L568_573	Transmission Maint. Related Exp.	EXP_O&M_D_MT_568	11	11		X	X
L590	Sup. & Eng.	LABOR_M_	2,530	2,600	X	X	X
L591	Structure	EXP_O&M_D_MT_591	95	99		X	X
L592	Station Equipment	EXP_O&M_D_MT_592	2,476	2,546		X	X
L593	OH Lines, Poles, Towers & Fixtures	EXP_O&M_D_MT_593	6,112	6,383	X	X	X
L594	U/G Line, Conductor Duct	EXP_O&M_D_MT_594	596	609	X	X	X
L595	Line Transformers	EXP_O&M_D_MT_595	921	956	X	X	X
L596	Street Lighting	EXP_O&M_D_MT_596	183	184	X		X
L597	Meters	EXP_O&M_D_MT_597	477	491	X		X
L598	Miscellaneous	EXP_O&M_D_MT_598	816	819	X	X	X
LABOR_M	<b>Total Maintenance Labor Expense</b>		<b>14,217</b>	<b>14,698</b>			
<b>Customer Accounts Expenses</b>							
L901	Supervision Expense	LABOR_CUS_90?_A	-	-			
L902	Meter Reading Expense	RB_PLT_D_O_370	4,176	4,529	X		X
L903	Records & Collection Expense	A903	8,241	8,536	X		
L904	Uncollectible Account Exp.	A904	-	-			
L905	Miscellaneous Expense	ACUSRG	47	42	X		
LABOR_CUS_90?_A	<b>Total Customer Accounts Expenses</b>		<b>12,464</b>	<b>13,107</b>			
<b>Customer Service &amp; Information Expense</b>							
L908	Customer Assistance Expense	A908	1,824	1,879	X		
L909	Inf & Instructional adv. expense	ACUSRG	-	-			
LABOR_CUS_9??_SI	Labor Portion Acct. 908-910		1,824	1,879			
<b>Sales Expense</b>							
L911	Supervision Expense	LABOR_CUS_91?_EA	(7)	(9)	X		X
L912	Demonstrating and Selling Expense	ACWPRME	92	94	X		
L913	Advertising Expense	ACUSRG	-	-			
LABOR_CUS_91?_	Labor Portion Acct. 911-913		85	85			

000191

Labor Administration & General

Administration & General Labor Only

FERC ACCT	Description	ALLOCATOR	VALUE		CUS	DEM	INTERNAL
			Per Book	Proforma			
<b>Operation</b>							
L920	A & G Exp.Salaries	EXP_O&M_A&G_920	21,466	22,111	X	X	X
L921	Office Supplies Exp.	EXP_O&M_A&G_921	210	225	X	X	X
L922	Administrative Expense Transfer Credit	EXP_O&M_A&G_922	(613)	(613)	X	X	X
L923	Outside Service	EXP_O&M_A&G_923	20	21	X	X	X
L925	Injuries & Damages	EXP_O&M_A&G_925	229	236	X	X	X
L926	Employee Pension Fund	EXP_O&M_A&G_926	-	-			
L928	Regulatory Expense	EXP_O&M_A&G_928	135	139	X		X
L930	Miscellaneous	EXP_O&M_A&G_930	185	154	X	X	X
L931	Rent	EXP_O&M_A&G_931	-	-			
<b>Maintenance</b>							
L935	General Plant	EXP_O&M_A&G_935	212	221	X	X	X
LABOR	TOTAL PAYROLL		58,907	61,035			

000192



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (8) The utility's most recent construction budget;

Response: Attached is the 2009 Construction Budget which was filed with the Commission in accordance with Order No. 23,122, Docket IR 90-218 (PSNH/NU Monitoring Docket) on February 27, 2009.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

CONSTRUCTION BUDGET FOR YEAR 2009

SUMMARY

1	EXPENDITURES TO COMPLETE PROJECTS IN PROGRESS	
2	Schedule 1 - Projects Started In Prior Years	208,106,894
3	NEW PROJECTS BUDGETED FOR 2009	
4	Schedule 2 - Annual Projects	62,884,903
5	Schedule 3 - Projects Under \$50,000	528,326
6	Schedule 4 - Projects \$50,000 And Over	30,571,889
7	Schedule 5 - Unbudgeted Projects	<u>956,029</u>
8	TOTAL NEW PROJECTS BUDGETED FOR 2009	<u>94,941,147</u>
9	ESTIMATED TOTAL CONSTRUCTION BUDGETED FOR YEAR	<u>303,048,041</u>
10	Less Estimated Non-Cash Items	
11	Allowance For Funds Used During Construction	8,953,564
12	Contributions And Reimbursements	<u>-24,335</u>
13	Total Non-Cash Items	<u>8,929,229</u>
14	ESTIMATED CASH REQUIREMENTS FOR 2009 CONSTRUCTION	<u><u>294,118,812</u></u>

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

2009 CONSTRUCTION BUDGET

PROCESS SUMMARY

<u>Budget Item</u>	<u>Total</u>	<u>Distribution</u>	<u>Generation</u>	<u>Transmission</u>
Schedule 1 - Projects Started in Prior Years	208,106,894	32,634,188	130,088,388	45,384,318
Schedule 2 - Annual Projects	62,884,903	49,273,639	8,956,519	4,654,745
Schedule 3 - Projects Under \$50,000	528,326	400,368	81,422	46,536
Schedule 4 - Projects \$50,000 And Over	30,571,889	8,303,452	14,787,879	7,480,558
Schedule 5 - Unbudgeted Projects	<u>956,029</u>	<u>956,029</u>	<u>0</u>	<u>0</u>
Estimated Total Construction Authorized For Year	303,048,041	91,567,676	153,914,208	57,566,157
Less: Estimated Non-Cash Items	<u>8,929,229</u>	<u>1,050,032</u>	<u>6,097,569</u>	<u>1,781,628</u>
Estimated Cash Requirements for 2009 Construction	<u>294,118,812</u>	<u>90,517,644</u>	<u>147,816,639</u>	<u>55,784,529</u>

## PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

## 2009 CONSTRUCTION BUDGET DETAILS

## CUSTOMER OPERATIONS/ENERGY DELIVERY

Line Item Number	Project Description	2009 Budget
	SCHEDULE 1 - PROJECTS STARTED PRIOR TO 2009	
2001	Rebuild Swanzev Substation, Swanzev	3,760,101
2002	Renovation and Construction at 1250 Hooksett Road, Hooksett	3,610,204
2003	Rebuild New London Substation, New London	2,468,925
2004	Rebuild Hancock Substation, Hancock	2,289,295
2005	Porcelain Change-out, Various Locations	1,899,133
2006	Rebuild Blue Hill Substation, Nashua	1,899,022
2007	Replace Obsolete Poles, Various Locations	1,898,996
2008	Construct New 34.5/12.47KV 5MVA Substation, New Boston	1,300,006
2009	Rebuild 34.5 KV Bus at Brook Street Substation, Manchester	949,604
2010	Construct Line 3235 From Monadnock Substation, Peterborough	895,053
2011	Reconductor 319 Line Concord to Loudon	889,702
2012	Replace Direct Buried Cable, Various Locations	712,269
2013	Capital Work Resulting from NESCRC Inspections, Various Locations	664,762
2014	Add Second 34.5/12.47MVA Transformer at North Rochester Substation, Rochester	625,089
2015	Install New Line and Convert 22H1, Hancock Substation, Hancock	617,296
2016	Upgrade Radio System	600,072
2017	Install Critical Infrastructure Protection, Various Substations	489,156
2018	Replace Legacy ASW Pole Top Radio Transmitting Units, Various Locations	417,878
2019	Replace Capacitor Switcher at Hudson Substation, Hudson	379,864
2020	34.5KV Circuit Breaker Replacement Program, Various Substations	379,832
2021	Install Mobile Hook-up at Mammoth Road Substation, Londonderry	350,093
2022	Replace Troubled Protection Equipment, Various Substations	332,455
2023	Replace Legacy REDAC 70 Radio Transmitting Units, Various Substations	327,650
2024	Construct and Reconfigure 353 & 1001 Lines at Blue Hill Substation, Nashua	308,672
2025	Construct New 34.5/12.47KV Frost Substation, Derry	300,043
2026	Air Brake Switch Replacement Program, Various Locations	284,990
2027	Replace Vault Tops, Transformers and Protectors, Manchester	284,930
2028	Install 34.5/12.47KV 10MVA Transformer at Valley Street Substation, Manchester	284,926
2029	Retrofit Capacitor Bank Controls, Keene	269,991
2030	Replace Obsolete Underground Oil Switches Downtown Portsmouth	261,361
2031	Construct New Barrington Substation, Barrington	250,088
2032	Construct New 34.5KV 3701 Line From Derry Substation, Derry	238,017
2033	Purchase Land for New 34.5KV Circuit and Snake Pond Substation, Center Ossipee	235,096
2034	Generation Real Estate Strategic Transactions	200,088
2035	Replace Load Break Switch 17J3 and 17J4 on 3171 Line, Portsmouth	199,422
2036	Rebuild Brook Street Substation, Manchester	189,894
2037	Replace Brown Glass Substation Insulators, Various Substations	189,803
2038	Enable Radio Transmitting Units to Connect to Windsor Server Center, Manchester	183,461
2039	Construct 115/34.5KV Thornton Substation, Merrimack	150,011
2040	Convert 9H2, 1H13, 1H19 to 12KV, Keene	142,553
2041	Retrofit Capacitor Banks, Various Locations	142,500
2042	Replace Wood Structure at Lowell Rd Substation, Hudson	100,099
2043	Construct New 115/34.5KV Shields Brook Substation, Derry	100,086
2044	Install Signal 60 Voltage Reduction Equipment, Various Substations	99,971
2045	Replace Steel Towers, Various Locations	95,056
2046	Install New Line to Offload North Hampton Substation, North Hampton	85,654
2047	Construct 34.5KV Line Position to Feed NHEC, No Woodstock	50,047
	SCHEDULE 1 - PROJECTS STARTED PRIOR TO 2009 (continued)	

## PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

## 2009 CONSTRUCTION BUDGET DETAILS

## CUSTOMER OPERATIONS/ENERGY DELIVERY

Line Item Number	Project Description	2009 Budget
2048	Install Mobile Hook-up at Dunbarton Substation, Manchester	50,015
2049	Construct New 115/34.5KV Substation in the Candia Road Area, Manchester	50,008
2050	Upgrade Blaine Street Substation, Manchester	47,531
2051	Add Second 115/34.5kV Transformer at Portsmouth Substation, Portsmouth	25,038
2052	Purchase PMI Voltage Current Power Meters	24,192
2053	Construct New 115/34.5KV Portland Street Substation, Rochester	23,780
2054	Line Terminal Addition at Monadnock Substation, Peterborough	10,073
2055	Various Projects	335
TOTAL SCHEDULE 1		<u>32,634,188</u>
SCHEDULE 2 - ANNUAL PROJECTS		
2056	Provide Service to New and Existing Customers	12,542,806
2057	Purchase Transformers and Regulators	9,816,998
2058	Replace Obsolete/Damaged Facilities, Various	8,028,549
2059	Install Secondary Services (less than 600V)	5,349,427
2060	Enhanced Tree Trimming	2,000,002
2061	Line Relocations, Various	1,976,132
2062	Purchase Meters	1,510,960
2063	Distribution Substations Additions, Various	1,054,680
2064	Capitalization of Exclusionary Storm Material Costs	1,040,000
2065	NHDOT Additions/Changes	789,291
2066	ROW Distribution Annual	759,536
2067	Reliability Improvements, Various	712,710
2068	Maintain Voltage, Various	699,991
2069	Purchase Tools and Equipment	572,973
2070	Non-Roadway Lighting	444,549
2071	2009 Facilities Modifications	384,922
2072	Purchase Hardware	380,428
2073	Telephone Additions/Changes	296,388
2074	Wide Area Network Changes and Additions	200,011
2075	High Pressure Sodium Lighting Additions and Changes	197,432
2076	Cable TV Projects Annual	128,613
2077	Storm Capitalization	114,400
2078	Local Area Network Changes and Additions	75,086
2079	Real Estate Annual, Properties Inc	51,065
2080	Telecommunications Additions	50,096
2081	Environmental Annual	50,043
2082	Cascade Ruggedized PC Replacement Program	24,060
2083	Purchase Office Furniture and Equipment	16,160
2084	Real Estate Annual, Economic Development	6,331
TOTAL SCHEDULE 2		<u>49,273,639</u>
SCHEDULE 3 - PROJECTS UNDER \$50,000		
2085	Install Viper on 399X15, Dover	47,571
2086	Reconductor 368 Line Laconia Substation to Messier St. Substation, Laconia	47,553

## PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

## 2009 CONSTRUCTION BUDGET DETAILS

## CUSTOMER OPERATIONS/ENERGY DELIVERY

Line Item Number	Project Description	2009 Budget
2087	Rebuild 317 Line Penacook Substation to Davisville Substation, Penacook	47,537
2088	CSF Upgrade to Pernova Designer	46,578
2089	Construct New 34.5KV 3349 Line From PSNH to NHEC, Tuftonboro	30,002
2090	Install Second 44.8MVA Transformer at Kingston Substation, Kingston	25,082
2091	Install Capacitor Bank and Bus Tie Breaker Addition at Long Hill Substation, Nashua	25,019
2092	Construct New 34.5KV Getaway Lines at Thornton Substation, Thornton	20,078
2093	Construct New 34.5KV/12.47KV Substation Osgood Road Substation, Milford	20,073
2094	Replace Transformer at Rye Substation, Rye	19,028
2095	Replace Transformer at Lafayette Road Substation, Portsmouth	19,028
2096	Replace Transformer at East Northwood Substation, Strafford	19,015
2097	Reconductor 3114X Line, Alexandria	19,001
2098	Reconductor 319 Line, Loudon	9,561
2099	Purchase Personal Computer Equipment	5,040
2100	Various	202
	TOTAL SCHEDULE 3	400,368
	SCHEDULE 4 - PROJECTS \$50,000 AND OVER	
2101	GIS - Automated Mapping	1,000,014
2102	New Business Specific Projects, Various Locations	626,931
2103	Construct New 12.47kV Distribution Lines from Valley Street Substation, Manchester	500,087
2104	Replace Getaway Cables, Various Substations	474,897
2105	Add Two Phases on the 19W1 Circuit West Hollis, Brookline	374,996
2106	Install Mobile Substation Connection at Jackman Substation, Hillsborough	350,047
2107	Purchase Meter Lab Tools, Hooksett	299,954
2108	Replace Cables 19X5/19X6, Manchester	284,915
2109	Replace Circuit Switchers at Lost Nation Substation, Northumberland	237,501
2110	Construct New Line and Convert 46H1 Line, New London	237,450
2111	Replace Circuit Switchers at Keene Substation, Keene	237,339
2112	Replace Regulators at Meredith Substation, Meredith	229,919
2113	Replace Tower and Equipment Sheds, Various Locations	200,027
2114	Construct New Line and Swap Load from 55H1 to 313X4, Peterborough	190,099
2115	Replace 336 Spacer Cable on the W1 Circuit, Keene	189,997
2116	Replace Failed Cable, Various Locations	189,924
2117	Install New Underfrequency Relays, Various Substations	189,739
2118	Rebuild 386 Line from North Rochester to Farmington Substation, Rochester	164,416
2119	Install 1500 Feet of 795 MCM W185 Circuit, Keene	150,003
2120	Construct Pine Hill Line Hooksett to Manchester	150,000
2121	C2 Data Warehouse Development	116,427
2122	Rebuild 7H1 Circuit on New Hinkley Road, New Hampton	113,951
2123	Install Radio Controlled Reclosers on 388 & 320 Lines, Valley St Substation, Manchester	113,947
2124	Customer System Requirements	112,352
2125	Getaway Work for Blue Hill Substation, Nashua	100,175
2126	Customer Systems Web Enhancements	100,111
2127	Call Manager Upgrades	100,064
	SCHEDULE 4 - PROJECTS \$50,000 AND OVER (continued)	
2128	Construct New Norris Rd. S/S, Weare	100,025
2129	Thornton & Nashua Area Solutions	99,961
2130	Rebuild and Construct Additional Phase on 5W1, Davisville Substation, Contoocook	95,098

000198

## PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

## 2009 CONSTRUCTION BUDGET DETAILS

## CUSTOMER OPERATIONS/ENERGY DELIVERY

Line Item Number	Project Description	2009 Budget
2131	Replace Two Switches Keene Underground, Keene	95,054
2132	Replace Obsolete Equipment, Various Substations	95,028
2133	Install Step Transformer and Regulator at North Swanzey Substation, Swanzey	95,009
2134	Reconductor 3601 Line, Farmington	80,699
2135	Install New Viper Recloser OCR 37, Route 4, Lee	68,378
2136	Rebuild 3171 & 3111 Lines, Portsmouth	66,583
2137	Install Viper on 392X, Flagg Road, Rochester,	66,486
2138	Install Step Transformers on Memorial Street, Offload Franklin Substation, Tilton	61,070
2139	Install New 12.47 KV Line from Norris St. Substation, Weare	60,077
2140	Install New Viper Recloser on 3157X1 Line, Middleton	60,010
2141	Rebuild 313 Line, Source Feed to Hancock Substation, Hancock	58,515
2142	Rebuild 316 Line, Source Feed to New London Substation, New London	57,907
2143	Virtual Hold Software for Call Center	58,214
2144	Customer Relationship Management	50,056
	TOTAL SCHEDULE 4	<u>8,303,452</u>
	SCHEDULE 5 - CONTINGENT PROJECTS	
2145	Provision for Unbudgeted Information Technology Projects	1,256,100
2146	Provision for Unbudgeted Distribution Projects	<u>-300,071</u>
	TOTAL SCHEDULE 5	<u>956,029</u>
	ESTIMATED GROSS CONSTRUCTION BUDGETED FOR 2009	91,567,676
	Less Estimated Non-Cash Items:	
	Allowance For Funds Used During Construction	1,074,367
	Contributions and Reimbursements	<u>-24,335</u>
	Total Non-Cash Items	<u>1,050,032</u>
	ESTIMATED CASH REQUIREMENTS FOR 2009 CONSTRUCTION	<u><u>90,517,644</u></u>

000199

## PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

## 2009 CONSTRUCTION BUDGET DETAILS

## GENERATION

Line Item Number	Project Description	2009 Budget
<b>SCHEDULE 1 - PROJECTS STARTED PRIOR TO 2009</b>		
5001	Wet Flue Gas Desulphurization System, Merrimack	122,967,097
5002	Install Flue Gas SO3 Reduction System Unit 2, Merrimack	2,748,148
5003	Upgrade Dock Coal Unloader, Schiller	1,035,425
5004	Expand Wood Yard, Schiller	1,019,410
5005	Replace Dock Fender System, Schiller	912,362
5006	Mercury Removal Pilot Program, Merrimack	448,315
5007	FERC Relicensing, Canaan	137,353
5008	Replace Exciter Rotor Unit 2, Merrimack	122,671
5009	Replace Coal Sampler, Merrimack	119,850
5010	Provide Minimum Flow Provisions, Amoskeag	115,429
5011	Install Critical Infrastructure Protection at Various Hydro Sites	112,048
5012	Install Critical Infrastructure Protection at Various Combustion Turbine Sites	110,181
5013	Replace Breakers, Merrimack	101,000
5014	Install Headgate Debris Handler, Garvins	81,016
5015	Replace Motor Control Center Unit 2, Merrimack	58,083
<b>TOTAL SCHEDULE 1</b>		<b>130,088,388</b>
<b>SCHEDULE 2 - ANNUAL PROJECTS</b>		
5016	Replacement of Large Equipment Annual, Merrimack	2,955,260
5017	Replacement of Large Equipment Annual, Schiller	1,446,623
5018	Replacement of Large Equipment Annual, Newington	1,101,704
5019	Capital Annual, Schiller	1,007,110
5020	Capital Annual, Newington	858,800
5021	Capital Annual, Hydro	701,866
5022	Capital Annual, Merrimack	397,880
5023	Capital Annual, Wyman	175,000
5024	Capital Annual, Material Only Purchases, Merrimack	120,960
5025	Capital Annual, Machine Shop	113,702
5026	Capital Annual, Staff	77,614
<b>TOTAL SCHEDULE 2</b>		<b>8,956,519</b>
<b>SCHEDULE 3 - PROJECTS UNDER \$50,000</b>		
5027	Replace Voltage Regulator on Combustion Turbine Unit 2, Merrimack	45,844
5028	Replace Fuel Nozzle Unit 1, Merrimack	35,578
<b>TOTAL SCHEDULE 3</b>		<b>81,422</b>
<b>SCHEDULE 4 - PROJECTS \$50,000 AND OVER</b>		
5029	Replace Penstock, Canaan	2,001,072
5030	Replace System 50 13.8kV Switchgear, Schiller	1,622,224
5031	Purchase Front-end Loader and Dump Truck, Merrimack	900,000
5032	Boiler Improvements Unit 5, Schiller	779,541
<b>SCHEDULE 4 - PROJECTS \$50,000 AND OVER (continued)</b>		

## PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

## 2009 CONSTRUCTION BUDGET DETAILS

## GENERATION

Line Item Number	Project Description	2009 Budget
5033	Replace System 50 Transformers, Schiller	758,382
5034	Station Improvements, Various Hydro Sites	705,521
5035	Fuel Facility Improvements, Schiller	675,835
5036	Structural Improvements, Schiller	629,178
5037	Replace Valves Unit 2, Merrimack	536,244
5038	Breaker Replacement Program, Merrimack	516,578
5039	Purchase Air Compressor, Merrimack	416,011
5040	Replace Generator Step-up Unit, Jackman	412,182
5041	Administration Office Improvements, Schiller	304,650
5042	Install Forced Draft Fan Silencer Unit 2, Merrimack	278,207
5043	Replace TB19 Transformer, Ayers	258,293
5044	Purchase Trailers, Merrimack	234,543
5045	Replace Crusher House Transformer, Merrimack	223,747
5046	Replace Reclaim Hoppers, Merrimack	216,208
5047	Replace Lower Shot Hopper Unit 2, Merrimack	162,103
5048	Replace Selective Catalytic Reduction Expansion Joints Unit 2, Merrimack	157,038
5049	Replace Air Heater Cold End Tubes Unit 2, Merrimack	151,972
5050	Replace Baghouse Bags Unit 5, Schiller	151,773
5051	Purchase Spare Forced Draft Fan Motor Unit 5, Schiller	151,671
5052	Replace Turbine Lube Oil Cooler Unit 4, Schiller	151,671
5053	Replace Turbine Lube Oil Cooler Unit 5, Schiller	151,671
5054	Replace Condensate Polisher Controls Unit 2, Merrimack	136,350
5055	Replace Gates at Upper Gatehouse, Gorham	132,265
5056	Replace Turbine Lube Oil Cooler Unit 6, Schiller	130,489
5057	Install Forced Draft Fan Silencer Unit 1, Merrimack	127,259
5058	Install Vacuum System for Coal Handling, Merrimack	122,383
5059	Replace SCADA System Remote Terminal Units, Schiller	122,367
5060	Replace Valve Unit 5, Schiller	121,259
5061	Substation Device Replacement Program, Various Substations	102,837
5062	Install Homeland Site Security, Merrimack	102,647
5063	Replace Brown Glass in Switchyard, Various Hydros	102,333
5064	Install Upstream and Downstream Fish Passage, Canaan	101,606
5065	Replace Air Ejectors Unit 6, Schiller	101,419
5066	Replace Selective Catalytic Reduction Reactor and D02 Roof Unit 2, Merrimack	101,315
5067	Replace Electronic Dispatch Control Box at Control Center, Manchester	80,827
5068	Replace Station Batteries, Smith	79,805
5069	Replace Electronic Dispatch Control Box, Merrimack	73,882
5070	Replace Air Heater Basin Pump, Schiller	65,724
5071	Install Waste Water Treatment Control Programmable Logic Controller Unit 2, Merrimack	60,789
5072	Replace Pavement Schiller	60,669
5073	Replace Wood Handling Conveyor Belts Unit 5, Schiller	56,948
	SCHEDULE 4 - PROJECTS \$50,000 (continued)	
5074	Replace Hot End Air Heater Basket Unit 6, Schiller	55,613
5075	Install Animal Guards, Various Hydros	50,713
5076	Replace Ventilation Louver, Newington	50,691
5077	Replace Roof, Newington	50,687
5078	Replace Expansion Joint, Newington	50,687
	TOTAL SCHEDULE 4	<u>14,787,879</u>

000201

## PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

## 2009 CONSTRUCTION BUDGET DETAILS

## GENERATION

<u>Line Item Number</u>	<u>Project Description</u>	<u>2009 Budget</u>
	SCHEDULE 5 - CONTINGENT PROJECTS	
5079	Provision for Contingencies	<u>0</u>
	TOTAL SCHEDULE 5	<u>0</u>
	ESTIMATED GROSS CONSTRUCTION BUDGETED FOR 2009	153,914,208
	Less Estimated Non-Cash Items:	
	Allowance For Funds Used During Construction	6,097,569
	Contributions and Reimbursements	<u>0</u>
	Total Non-Cash Items	<u>6,097,569</u>
	ESTIMATED CASH REQUIREMENTS FOR 2009 CONSTRUCTION	<u><u>147,816,639</u></u>

000202

## PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

## 2009 CONSTRUCTION BUDGET DETAILS

## TRANSMISSION

Line Item Number	Project Description	2009 Budget
SCHEDULE 1 - PROJECTS STARTED PRIOR TO 2009		
6001	Install Phase Shifting Transformer and Breaker at Saco Valley S/S, Conway	9,651,078
6002	Install 345/115KV Autotransformer at Deerfield Substation, Deerfield	6,000,098
6003	Install 345/115KV Autotransformer at Fitzwilliam Substation, Fitzwilliam	4,746,266
6004	Install 230/115KV Autotransformer at Littleton Substation, Littleton	2,999,957
6005	Replace 115KV Relays, Various Substations	2,585,446
6006	Construct New 115KV Eastport Substation, Rochester	2,300,190
6007	Static Line Replacement Various Lines from Scobie Pond S/S to Schiller S/S	2,245,070
6008	Reconductor M183 Line, Dover	1,615,030
6009	Construct New 115/34.5KV Thornton Substation, Merrimack	1,501,937
6010	Replace 115KV Breakers at Keene Substation, Keene	1,379,039
6011	Install Critical Infrastructure Protection, Various Substations	1,263,050
6012	Replace 115KV Breakers at Lost Nation Substation, Northumberland	1,228,082
6013	Rebuild L175 Line, Deerfield Substation to Madbury Substation	1,142,047
6014	Purchase Land for Thornton Substation, Merrimack	750,026
6015	Install Capacitor Bank at Jackman Substation, Hillsborough	737,389
6016	Rebuild V182 Line, Garvins Substation to Webster Substation	722,029
6017	Install Backup Generators at Merrimack, Newington and Schiller Substations	538,050
6018	Construct New 345KV Line, Maine to New Hampshire	535,096
6019	Replace 345KV Breakers at Scobie Pond Substation, Londonderry	487,136
6020	Replace 115KV Breaker at Eddy Substation, Manchester	398,036
6021	Install Digital Fault Recorders, Various Substations	388,039
6022	Replace 115KV Breaker at Littleton Substation, Littleton	300,081
6023	Install Protection Separation Upgrade at Merrimack Substation, Bow	299,962
6024	Install Critical Infrastructure Protection at ESCC, Manchester	296,173
6025	Install Bus Expansion and Protection & Control Upgrades Madbury Substation, Madbury	280,137
6026	Install Frequency Meters, Various Substations	255,009
6027	Rebuild A152 Line, Keene Substation to Swanzey Substation	249,945
6028	Protection and Control Work at Greggs Substation, Goffstown	205,127
6029	Replace 115KV Breaker at Schiller Substation, Portsmouth	201,178
6030	Construct New 115KV Q195 Line from Whitefield Substation to Moore Substation	159,912
6031	Rebuild C129 Line, Madbury Substation to Deerfield Substation	155,078
6032	Purchase Spare Autotransformer Fitzwilliam Substation, Fitzwilliam	138,122
6033	115KV Terminal Upgrades at Three Rivers Substation, Eliot, Maine	122,084
6034	Install 345/115KV Autotransformer at Scobie Pond Substation, Londonderry	100,249
6035	Construct New 345/115KV Gosling Road Substation, Portsmouth	100,134
6036	Purchase Furniture, Manchester	75,043
6037	Construct Capacitor Bank at Webster Substation, Franklin	52,055
6038	379 Line Split at Fitzwilliam Substation, Fitzwilliam	50,095
6039	Add Breakers and Transformers at Long Hill Substation, Nashua	50,093
6040	Add Breakers and Transformers at Monadnock Substation, Troy	46,747
6041	Purchase Transmission Billing Database Software	30,028
6042	Replace Batteries at Scobie Pond, Londonderry	27,775
6043	Replace 115KV Bus and Conductor Keene Substation, Keene	18,029
SCHEDULE 1 - PROJECTS STARTED PRIOR TO 2009 (continued)		
6044	Construct New 115-34.5KV Weare Substation, Weare	14,927
6045	Replace 115KV Breakers, Various Substations	12,337
6046	Replace Switches at Swanzey Tap, Swanzey	10,076
6047	Replace Relay at Monadnock Substation, Troy	-49,995

000203

## PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

## 2009 CONSTRUCTION BUDGET DETAILS

## TRANSMISSION

Line Item Number	Project Description	2009 Budget
6048	Install Protection and Control on M127 Line, Webster Substation, Franklin	-60,095
6049	Breakers and Bus Expansion at Bridge Street Substation Upgrades, Nashua	-969,079
	<b>TOTAL SCHEDULE 1</b>	<b>45,384,318</b>
	<b>SCHEDULE 2 - ANNUAL PROJECTS</b>	
6050	Transmission ESCC Information Technology Annual	2,350,036
6051	Transmission Line Additions	1,050,002
6052	Transmission Crossarm Replacement	646,388
6053	Transmission Substation Additions	410,154
6054	Purchase Construction, Test & Maintenance Tools	146,147
6055	Transmission Information Technology Additions	50,000
6056	Transmission Real Estate Purchases and Sales	2,018
	<b>TOTAL SCHEDULE 2</b>	<b>4,654,745</b>
	<b>SCHEDULE 3 - PROJECTS UNDER \$50,000</b>	
6057	Construct New 115KV Line Broad St Substation to Bridge St Substation, Nashua	25,444
6058	Upgrade M183 Line Protection and Control, Dover	11,083
6059	Bus Expansion at Broad Street Substation, Nashua	10,009
	<b>TOTAL SCHEDULE 3</b>	<b>46,536</b>
	<b>SCHEDULE 4 - PROJECTS \$50,000 AND OVER</b>	
6060	Construct New 115KV Candia Road Substation, Manchester	1,430,047
6061	Construct New Direct Current Line Hydro Quebec to New Hampshire	1,300,092
6062	Replace 345KV Relays, Various Substations	800,060
6063	Replace 115KV Breaker at Jackman Substation, Hillsborough	695,858
6064	Construct Deerfield-Webster-Coolidge 115KV Line to Serve NH-VT Interconnection	600,089
6065	Construct New 345KV Line Scobie Substation to Tewksbury	600,024
6066	Replace 115KV Breakers at Greggs Substation, Goffstown	575,032
6067	Rebuild Northern 115KV Loop	500,078
6068	Replace 345KV Breakers at Scobie Pond Substation, Londonderry	470,073
6069	Purchase Software for Transmission Outage Application	250,000
6070	Construct New 115KV/34.5KV Shields Brook Substation, Derry	125,099
6071	Construct Foundation for Spare Autotransformer at Merrimack Substation, Bow	67,130
6072	Upgrade 373 Line Relay at Scobie Pond Substation, Londonderry	66,976
	<b>TOTAL SCHEDULE 4</b>	<b>7,480,558</b>
	<b>SCHEDULE 5 - CONTINGENT PROJECTS</b>	
6073	Provision for Contingencies	0
	<b>TOTAL SCHEDULE 5</b>	<b>0</b>

000204

## PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

## 2009 CONSTRUCTION BUDGET DETAILS

## TRANSMISSION

<u>Line Item Number</u>	<u>Project Description</u>	<u>2009 Budget</u>
	ESTIMATED GROSS CONSTRUCTION BUDGETED FOR 2009	57,566,157
	Less Estimated Non-Cash Items:	
	Allowance For Funds Used During Construction	1,781,628
	Contributions and Reimbursements	<u>0</u>
	Total Non-Cash Items	<u>1,781,628</u>
	ESTIMATED CASH REQUIREMENTS FOR 2009 CONSTRUCTION	<u><u>55,784,529</u></u>

000205



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (9) The utility's chart of accounts, if different from the uniform system of accounts established by the commission as part of Puc 300, Puc 400, Puc 500, Puc 600 and Puc 700;

Response: The Chart of Accounts used by NU system companies, including PSNH, is voluminous and therefore has been filed separately. Copies have been filed with the Commission and the Office of Consumer Advocate.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (10) The utility's Securities and Exchange Commission  
10K forms and 10Q forms, for the most recent 2 years;

Response: On April 3, 2009, the Commission granted PSNH a  
waiver for this filing requirement on the basis that PSNH  
has been supplying the relevant data to the Commission  
as part of the ongoing Monitoring Docket IR 90-218.

The Company's SEC Forms 10K, and 10Q were mailed  
to the Commission in accordance with Order No. 23,122,  
Docket IR 90-218, dated February 1, 1999 (PSNH/NU  
Monitoring Docket) as noted below.

	<u>2007</u> <u>Filed on</u>	<u>2008</u> <u>Filed on</u>
1st Quarter 10-Q	05/14/07	05/13/08
2nd Quarter 10-Q	08/07/07	08/08/08
3rd Quarter 10-Q	11/13/07	11/12/08
10-K	04/21/08	03/31/09

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (11)  
Revised

A detailed list of all membership fees, dues, donations for the test year charged above the line showing the technical, and professional associations and organizations and amount according to the following guidelines;

- a. If the utility's annual gross revenues are less than \$100,000, all membership fees, dues and donations shall be reported;
- b. If the utility's annual gross revenues are \$100,000 or are between \$100,000 and \$10,000,000, all membership fees, dues and donations of \$1,000 and more shall be reported;
- c. If the utility's annual gross revenues are \$10,000,000 or are between \$10,000,000 and \$100,000,000, all membership fees, dues and donations of \$2,500 and more shall be reported; and
- d. If the utility's annual gross revenues are \$100,000,000 or are in excess of \$100,000,000, all membership fees, dues and donations of \$5,000 and more shall be reported;

Response:

Please see the attached.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE  
MEMBERSHIP FEES, DUES & DONATIONS  
TRADE, TECHNICAL, AND PROFESSIONAL ASSOCIATIONS  
FOR 12 MONTHS ENDED DECEMBER 31, 2008

<u>DESCRIPTION</u>	<u>ITEMS</u>	<u>AMOUNT</u>
Edison Electric Institute		\$ 135,681
Total Charges Under \$5,000	37	25,055
Total Membership Fees, Dues & Donations		<u>\$ 160,736</u>

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (12) A list of any management audit and depreciation studies performed within the last 5 years, specifying whether same are on file with the commission;

Response: There have been no management audits performed within the last 5 years.

PSNH last filed a depreciation study as part of the DE 03-200 Delivery Rate filing in December, 2003.

While PSNH has not prepared a depreciation study for this rate filing, it is proposing changes in its depreciation calculations. PSNH is proposing to change depreciation rates based on a technical update to PSNH's Capital Recovery Calculation (CRC). This technical update was based on the methodology directed by the Commission in DE-03-200.

Accordingly, PSNH is providing the following in support of its request:

(1) E-25 Report of Proposed Changes in Depreciation Rates, calculations supporting the pro forma adjustments to depreciation expense as a result of the CRC

(2) A Technical Statement prepared by NUSCO Plant Accounting explaining the basis for changes in the CRC.

**Puc 308.08 E-25 Report of Proposed Changes in Depreciation Rates**

(a) Each utility shall file form E-25 when it proposes any change in depreciation rates.

(b) Each utility shall include on form E-25:

(1) A caption identifying the report;

(2) The name of the utility filing the report;

(3) Date;

(4) Account number and title;

(5) Estimated life, both present and proposed, in years;

(6) Net salvage, both present and proposed, by percentage;

(7) Depreciation rate, both present and proposed, by percentage;

(8) Net annual change in dollars;

(9) Justification and supportive documentation; and

(10) The full name, title and signature of the utility employee who supervised the preparation of the report

(1) See above

(2) Public Service Company of New Hampshire

(3) June 30, 2009

(4) Column A and Column B (see page 2 of 3)

(5) Column C (see page 2 of 3)

(6) Column G and K (see page 2 of 3)

(7) Column E and Column J (see page 2 of 3)

(8) Column O (see page 2 of 3)

(9) See disclosures below, page 2 of 3, and Technical Statement

(10) See Technical Statement

Note the depreciation expense is based upon the following modifications:

-asset balances used to generate the depreciation rate and expense are net of overaged assets;

-the asset and net salvage reserve are net of the impact of overaged assets;

-the net reserve has been redistributed within the three functions.

-the reserve imbalance has been amortized over the period set by the Commission. Note that in this instance intangible assets are amortized over the General Plant parameter rather than the Distribution Plant parameter.

The asset balances noted here are the balances at year end 2008 and are inclusive of the overaged assets balances.

The depreciation rate has been derived as follows:

Note that in respect of historic (2008 depreciation) the depreciation data was extracted from Powerplan via the 1033 report. Powerplan does not have asset data on a subaccount basis. Due to this the 2008 depreciation expense for the account has been allocated based upon the 2008 year end (2009 opening) asset balance (see E-25, page 3 of 3).

NHPUC Docket No. DE 09-035  
Witness: D. R. Urban/M. Di Pietro  
Puc 1604.01 (a) (12)

E-25 Report of Proposed Changes in  
Depreciation Rates; Page 1 of 3

1 Public Service of New Hampshire  
 2 Technical Update-- Depreciation Computation  
 3 Puc 308.08 E-25 Report of Proposed Changes in Depreciation Rates--Supporting Documentation  
 4

Account	Asset Account Information		2009 Technical Update Data				Comparative Analysis				P (N)	Q 2008 Fiscal Year Depreciation	R (P-Q) Impact of Full Years on 2009 Year End Balance
	Asset Lifespan	2009 Opening Asset Balance	Depreciation Rate Asset	Asset Depreciation	Net Salvage Rate	Net Salvage Value	Total Rate Depreciation	Current (2008) Net Salvage Rate	Current (2008) Total Depreciation Rate	Calculated Depreciation			
381 Structures and Improvements	55.00	11,686,636	1.818%	212,489	0.000%	-	1.818%	0.000%	0.880%	212,489	114,521	6,932	
382 Station Equipment	55.00	138,601,443	1.818%	2,520,148	0.182%	252,019	2.000%	0.200%	1.080%	2,772,167	1,774,098	1,000,069	
384 Poles, Towers and Fixtures	35.00	193,122,463	2.857%	5,516,901	0.349%	673,051	3.205%	0.560%	1.780%	6,189,953	3,437,624	2,752,329	
385 Overhead Conductors and Devices	35.00	270,722,735	2.852%	7,722,173	0.348%	942,104	3.205%	0.560%	1.780%	8,664,277	4,945,105	3,719,172	
386 Underground Conduit	70.00	16,398,137	1.429%	234,277	0.174%	28,562	2.920%	0.210%	1.450%	262,859	272,209	7,014	
387 Underground Conductors and Devices	40.00	87,257,907	2.500%	2,181,834	0.305%	266,185	2.805%	0.380%	3.320%	2,448,020	2,896,963	448,943	
388 Line Transformers	40.00	183,742,213	2.500%	4,594,040	0.000%	-	2.500%	0.000%	1.750%	4,594,040	3,215,489	1,378,551	
389.32 Services Overhead	40.00	52,494,724	2.500%	1,312,438	0.305%	180,116	2.805%	1.000%	1.000%	1,312,438	1,291,370	21,068	
389.07 Services-Direct Burial	40.00	49,579,287	2.500%	1,239,553	0.305%	151,226	2.805%	1.000%	1.000%	1,239,553	1,219,558	19,995	
370 Meters	35.00	59,741,033	2.819%	1,656,107	0.000%	-	2.819%	0.000%	3.260%	1,656,107	1,914,958	(258,851)	
371 Installations on Customers Premises	17.00	4,814,179	5.288%	253,614	0.643%	30,941	5.811%	0.880%	7.760%	284,556	373,580	(89,024)	
373 Street Lighting and Signal Systems	20.00	6,094,243	4.441%	270,612	0.542%	33,014	4.982%	0.750%	6.880%	303,627	465,600	(161,973)	
Distribution		1,073,254,221		27,714,188		2,337,239			7.940%	30,251,427	26,397,170	3,854,257	
390 Structures and Improvements	45.00	54,004,114	1.981%	1,070,940	-0.485%	(267,733)	1.485%	0.000%	0.440%	803,201	237,882	565,319	
391.1 Office Furniture and Fixtures-System	20.00	13,261,039	3.694%	489,848	-0.059%	(7,838)	3.635%	0.000%	4.530%	482,010	600,725	(118,715)	
391.2 Office Furniture and Fixtures-PC's	5.00	4,518,999	8.521%	385,043	-0.136%	(6,161)	8.384%	0.000%	13.410%	378,882	605,988	(227,106)	
392 Transportation-Auto's	8.00	809,945	4.930%	39,928	-0.478%	(3,873)	4.452%	0.000%	16.390%	36,055	132,750	(96,695)	
393 Stores equipment	25.00	631,691	2.205%	13,927	0.000%	-	2.205%	0.000%	-0.100%	13,927	(632)	14,559	
394 Tools, Shop and Garage Equipment	24.00	6,531,287	2.787%	182,049	-0.315%	(20,572)	2.472%	0.000%	-1.600%	161,478	(104,501)	265,978	
395 Laboratory Equipment	28.00	3,301,976	2.217%	73,189	-0.007%	(219)	2.210%	0.000%	0.880%	72,970	22,463	50,516	
397.1 Communication Equipment Microwave	18.00	3,616,656	4.694%	169,781	0.000%	-	4.694%	0.000%	-0.340%	168,781	(12,297)	182,077	
397.2 Communication Equipment Miscellaneous	18.00	17,757,380	4.730%	839,879	0.000%	-	4.730%	0.000%	-0.020%	839,879	(3,551)	843,430	
398 Miscellaneous	20.00	105,881,078	3.601%	49,876	-0.004%	(50)	3.597%	0.000%	-2.590%	3,008,107	1,442,878	1,565,229	
General Plant		27,207,756		2,876,097		-			10.000%	2,876,097	2,720,776	155,321	
303.92 10yr Plant Intangible Plant	10.00	4,354,625	10.571%	1,055,650	0.000%	-	10.571%	0.000%	20.000%	1,055,650	870,926	184,724	
303.93 Misc. Intangible Plant	5.00	31,562,381	24.242%	3,931,746	0.000%	-	24.242%	0.000%	20.000%	3,931,746	3,591,701	340,045	
Intangible Plant		1,210,697,680		34,960,493		-				37,191,280	31,431,750	5,759,530	
General										26,397,170	25,113,859	1,283,311	
390 Structures and Improvements	46,600									191,282		46,600	
391.1 Office Furniture and Fixtures-System	282,700									893,425		(82,700)	
391.2 Office Furniture and Fixtures-PC's	304,951									301,047		304,951	
392 Transportation-Auto's	132,750									(657)		132,750	
393 Stores equipment	(632)									(632)		26	
394 Tools, Shop and Garage Equipment	(104,501)									(104,501)		(3,353)	
395 Laboratory Equipment	21,698									21,698		757	
397.1 Communication Equipment Microwave	(3,035)									(3,035)		(9,262)	
397.2 Communication Equipment Miscellaneous	(14,902)									(14,902)		11,351	
398 Miscellaneous	(35,948)									(35,948)		(5,053)	
General Plant	1,442,878									1,442,878		196,087	
303.92 10yr Plant Intangible Plant	2,720,776									2,720,776		565,024	
303.93 Misc. Intangible Plant	870,926									870,926		525,239	
Intangible Plant	3,591,701									3,591,701		1,115,281	
General	31,431,750									28,837,121		2,594,629	

NHPUC Docket No. DE 09-035  
 Witness: D. R. UrbanM. Di Pietro  
 Puc 1604.01 (a) (12)  
 E-25 Report of Proposed Changes  
 in Depreciation Rates; Page 2 of 3

1 Puc 308.08 E-25 Report of Proposed Changes in Depreciation Rates.

A	B	C	D	E	F
Asset Account	Actual 2009 Opening Asset Balance	Depreciation Expense	Operational (C/B) Depreciation rate	Net Salvage Expense	Operational Net (E/B) Salvage Rate
361	11,685,836	212,489	1.818%	-	0.0000%
362	138,601,443	2,520,148	1.818%	252,019	0.1818%
364	193,122,483	5,516,901	2.857%	673,051	0.3485%
365	270,722,735	7,722,173	2.852%	942,104	0.3480%
366	16,398,137	234,277	1.429%	28,582	0.1743%
367	87,257,907	2,181,834	2.500%	266,185	0.3051%
368	183,742,213	4,594,040	2.500%	-	0.0000%
369.32	52,494,724	1,312,438	2.500%	160,116	0.3050%
369.07	49,579,287	1,239,553	2.500%	151,226	0.3050%
370	58,741,033	1,656,107	2.819%	-	0.0000%
371	4,814,179	253,614	5.268%	30,941	0.6427%
373	6,094,243	270,612	4.441%	33,014	0.5417%
390	54,064,114	1,070,940	1.981%	(267,739)	-0.4952%
391.1	13,261,039	489,848	3.694%	(7,838)	-0.0591%
391.2	4,518,999	385,043	8.521%	(6,161)	-0.1363%
392	809,945	39,928	4.930%	(3,873)	-0.4782%
393	631,691	13,927	2.205%	-	0.0000%
394	6,531,287	182,049	2.787%	(20,572)	-0.3150%
395	3,301,976	73,189	2.217%	(219)	-0.0066%
397.1	3,616,656	169,781	4.694%	-	0.0000%
397.2	17,757,380	839,879	4.730%	-	0.0000%
398	1,387,992	49,976	3.601%	(50)	-0.0036%
303.92	27,207,756	2,876,097	10.571%	-	0.0000%
303.93	4,354,625	1,055,650	24.242%	-	0.0000%
	<u>1,210,697,680</u>	<u>34,960,493</u>		<u>2,230,787</u>	

NHPUC Docket No. DE 09-035  
 Witness: D. R. Urban/M. Di  
 Pietro  
 Puc 1604.01 (a) (12)

E-25 Report of Proposed Changes in  
 Depreciation Rates; Page 3 of 3



E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Page 1 of 24

**Overview**

The forecast depreciation expense for the 2009 rate filing, for Public Service of New Hampshire (PSNH) prior to recognizing 2009 asset activity, is \$37.2 million. Added to this is the depreciation expense of \$1.5 million for the forecast 2009 asset activity. The total forecast 2009 depreciation expense to \$38.7 million.

The depreciation rates used to derive the filed depreciation expense are the result of a Capital Recovery Calculation (CRC) which is a technical update that was done at the start of 2009 and is reviewed in more detail below.

**The Assets in Service**

In Decision DE-03-200 the Commission specified the asset parameters and procedures that were to be used by PSNH to account for and depreciate the assets in service. PSNH fully implemented this directive and the procedures now in place are in full compliance with the Commissions directive. Specifically:

- Decision DE-03-200 required that PSNH account for the assets on a whole life basis. PSNH has implemented this.
- The IOWA curves in use are as per Decision DE-03-200.
- Decision DE-03-200 specified, by asset account, the average service life that was to be used for each asset account.
  - The asset lives of PSNH assets are in compliance with Decision DE-03-200.
- Decision DE-03-200 specified, by asset account, the net salvage parameter that was to be used for each asset account.

**000214**

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Page 2 of 24

- The net salvage parameters of the PSNH assets are in compliance with Decision DE-03-200
- Decision DE-03-200 specified the amortization period that was to be used in respect of the amortization of the reserve imbalance.
  - PSNH is in full compliance with Decision DE-03-200 by amortizing the distribution assets reserve imbalance over a ten year period and general plant assets reserve imbalance over a seven year period.
  - The amortization of the intangible plant assets reserve imbalance was not addressed in Decision DE-03-200. In order to comply with the intent of Decision DE-03-200, PSNH is amortizing the reserve imbalance over a seven year period.

**2009 Depreciation Rates**

A CRC was run at the start of 2009. The depreciation rates used to produce the 2009 forecast depreciation expense are from the 2009 CRC. The factors underlying the 2009 CRC are as follows:

- The CRC is based upon the asset parameters in place at the end of 2008.
  - A CRC does not change either the average service life of the asset account or the net salvage parameter. Rather the CRC determines what the accumulated depreciation balance and net salvage balance should have been, for the assets in service at year end 2008 (based upon the parameters as specified by the Commission in Decision DE-03-200).

000215

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Page 3 of 24

- The determination of what the accumulated depreciation should be is an actuarial computation based upon the IOWA curve for the asset account. The exact process to determine what the accumulated depreciation balance should be is as follows:
  - A table is constructed that lists, by vintage year, the surviving asset balances.
  - The age of each vintage year as a percentage of the average service life of the asset account is then calculated.
  - The determination of what the accumulated depreciation should be for each vintage year is then done by referring to published IOWA curve tables. These tables list what the Calculated Accumulated Depreciation (CAD) should be based upon the age of the vintage year as a percentage of the average service life.
- The reserve imbalance is the difference between what the accumulated depreciation should be for the assets in service at a specific point in time and the actual accumulated depreciation balance. The difference between what the accumulated depreciation should be and what it is, is the reserve imbalance.
  - A positive reserve imbalance is where the actual accumulated depreciation is lower than it should be. The recovery of the difference between the actual accumulated depreciation and what

000216

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Page 4 of 24

the accumulated depreciation should be is done by increasing the depreciation rate by the amount necessary to recover the imbalance over the set period specified by the Commission in Decision DE-03-200 (ten years for distribution assets and seven years for general plant and by extension intangible plant assets).

- o Conversely a negative reserve imbalance is where the actual accumulated depreciation is higher than what it should be based upon the age of the assets in service. The surplus is returned to the rate payer by decreasing the depreciation rate by the amount necessary to return the imbalance over the set period specified by the Commission.
- The 2009 depreciation rate is then the whole life rate of the asset account (being the inverse of the asset lifespan of the account i.e. 1/average service life) modified by rate necessary to amortize the reserve imbalance over the set amortization period.

**The Reserve Imbalance**

As noted, a CRC determines what the accumulated depreciation should be. The difference between what the accumulated depreciation should be and the actual accumulated depreciation is the reserve imbalance.

There are numerous factors that underlie a reserve imbalance including:

- Assets are depreciated over the projected service life of the assets making up the asset account. The net book value of the asset is then the balance of the asset that is yet to be recovered from the rate payer.

000217

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Page 5 of 24

- Where an asset retires earlier than forecast a positive (unrecovered) net book value exists. At the point of retirement this unrecovered asset balance is due from the rate payer. However, recovering the undepreciated portion of assets that retired earlier than forecast would prevent rate stability for the rate payer.
- In theory an asset retiring later than forecast would result in a negative net book value. At the point of retirement the over-recovered asset balance is due to the rate payer. However, returning the over-depreciated portion of assets retiring later than forecast would also prevent rate stability for the rate payer.
- Rate stability is ensured by not recognizing the net book value of the asset at the point of the assets retirement.
- The asset account is reduced (credited) by the capitalized cost of the asset. In turn the accumulated depreciation is also reduced (debited) by the full capitalized cost of the asset being retired.
- The net book value of the asset at the point of retirement (either positive or negative) is then charged to the accumulated depreciation for the assets in question. The variance caused by this will be detected at the point a CRC is done (and will be amortized over the specified period).
- The major factor underlying the reserve imbalance is where assets retire with a net book value. Other factors that can impact a reserve imbalance are:

000218

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Page 6 of 24

- net salvage received is different than the net salvage accrued over the life of the asset;
- cost of removal incurred is different than the amount recovered over the life of the asset;
- depreciation parameters of the asset account are changed;
- Assets are transferred between asset accounts.

**CRC Process**

**The Reserve Redistribution**

Three separate CRC's were run for the 2009 filing. These Capital Recovery Calculations were:

- distribution assets;
- general plant assets;
- intangible assets.

An aspect of the PSNH CRC process was to redistribute the accumulated depreciation among assets making up the CRC. The redistribution was done to facilitate the preservation of rate stability for the rate payer. With reserve redistribution the reserve imbalance, expressed as a proportion of the actual accumulated depreciation (for each asset account within the function) is the same. This helps smooth the impact of the reserve imbalance on the depreciation rate for all the assets making up the function.

000219

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Page 7 of 24

Overall there are three asset groups that make up the PSNH distribution function. They are assets in the physical distribution of power (distribution assets), assets that support the distribution function (general plant assets) and assets that support the distribution function but without physical substance (i.e. software assets labeled intangible assets).

Generally speaking, the same forces of mortality are in place for the assets making up a function (for example distribution assets are usually located outside and are subject to the same freeze/thaw cycles, lightening strikes, flooding and so on). While each asset account is subject to the mortality factors specific to the asset itself, they are nonetheless still subject overall to the same forces or mortality as other assets performing a similar function.

Due to this shared mortality, an aspect of the CRC was to redistribute the accumulated depreciation of the assets making up the function. This was accomplished by:

- calculating what the accumulated depreciation should be for each asset account.
- summing the calculated accumulated depreciation for each asset account within the function.
- Determining the proportion of the calculated accumulated depreciation for each asset account in respect to the total calculated accumulated depreciation for all the assets making up the function.

000220

E25 Report of Proposed Changes in Depreciation Rates;  
 Technical Statement in Support of the Proposed Depreciation Rate Changes

- Multiplying the total actual accumulated depreciation for all the assets making up the function by the proportion of the calculated accumulated depreciation for that account to the total calculated accumulated depreciation for all the asset accounts making up the function.
- An example of the redistribution of the accumulated depreciation is found in Depreciation Table 1.
  - For this example there are three asset accounts: Account 100, 200 and 300.

Depreciation Table 1					
Step	Action	Account 100	Account 200	Account 300	Total
1.0	Calculated Accumulated Depreciation	200	250	300	750
2.0	Proportion Calculated Accumulated Depreciation to Total	26.67%	33.33%	40.00%	100.00%
3.0	Actual Accumulated Depreciation	160	300	80	540

E25 Report of Proposed Changes in Depreciation Rates;  
 Technical Statement in Support of the Proposed Depreciation Rate Changes

4.0	Redistribution of A/D	$(200/750)*540=$ 144	$(250/750)*540=$ 180	$(300/750)*540=$ 216	540
5.0	Reserve imbalance	56	70	84	210
6.0	Amortization Period	10	10	10	
7.0	Recovery of Imbalance per Annum	5.6	7.0	8.4	
8.0	Imbalance as a percentage of Accumulated Depreciation (redistributed)	$(56/144)=38.89\%$	$(70/180)=38.89\%$	$(84/216)=38.89\%$	

As shown in step 8 of Depreciation Table 1 the reserve imbalance of each asset account is the same value (as percentage of the redistributed reserve). By redistributing the accumulated depreciation among the assets the reserve imbalance portion of the depreciation rates is smoothed so that the variability among the depreciation rates making up the function is minimized.

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

**Treatment of Fully Aged Assets**

Under a whole life approach to the depreciation of assets the depreciation rate is made up of two parts, the whole life rate and the amortization of the reserve imbalance rate (note that while this discussion is limited to the depreciation rate what is noted here also applies to the net salvage rate). The whole life aspect of the rate is the application of a depreciation rate based upon the average service life of the assets making up the group. No modification is made to the rate to take into consideration the age of the assets making up the group or the accumulated depreciation of those assets to date.

The other aspect of the rate is the amortization of the reserve imbalance which is the amount required to bring the actual accumulated depreciation into balance with what the accumulated depreciation balance should be for the assets in service. The combination of these two factors produces the depreciation rate.

The issue with the whole life approach is that while the reserve imbalance aspect of the rate is retrospective and corrects for past activity; the whole life aspect of the rate does not take into consideration the age of the assets making up the asset account.

For assets that are still in service but are fully depreciated (based upon the age of the asset as a percentage of the asset service life) no further depreciation should be taken.

The reserve imbalance computation takes into consideration the impact of any past depreciation taken on an asset that is fully depreciated and reduces (proportionately) the depreciation rate accordingly. However, under a whole life

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Page 11 of 24

approach depreciation will be taken on the asset that is fully aged every year until that asset is retired. The depreciation taken is quite literally a reserve imbalance as the asset is, based upon its age, fully depreciated. Any additional depreciation taken must be returned to the rate payer (and will be once a CRC is run).

Depreciation taken on fully aged assets increases the current cost of power that is consumed by the rate payer.

Based upon this, PSNH has modified the CRC process to remove the impact of fully aged assets in the determination of the 2009 forecast depreciation rate. This was effected as follows:

- Utilizing the IOWA curve tables, the vintage year where the asset was fully aged (that is where the calculated accumulated depreciation ratio equals 1.0) was determined. All assets of that vintage year or older are considered to be fully aged.
- The fully aged assets were not included in the value of the assets in the CRC.
- The actual accumulated depreciation for each asset account was reduced by the value of the fully aged assets (as these assets are fully aged then they are fully depreciated).
- The actual net salvage reserve was reduced by the impact of value of the fully aged assets. As these assets are fully aged then it follows that the net salvage has been fully collected.

000224

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Page 12 of 24

- The CRC was run net of the impact of the fully aged assets and associated reserve.
  
- In order to operationalize the CRC depreciation rates the following was put into place:
  - The forecast depreciation expense for each asset account, based upon the 2009 CRC rate that was applied to the 2009 opening asset balance (net of fully aged assets) was determined.
  - The forecast 2009 depreciation expense was divided by the complete 2009 asset balance (which included the fully aged assets) to produce the operational 2009 CRC depreciation rate.

The approach taken produced a depreciation rate that can be applied to the full asset balance in place at the start of the filing period (2009) but is reduced by the impact of those assets that, while still in service, are fully aged. This modification to the whole life rate approach was done so as to ensure that costs flowed through to the rate payer are fair and reasonable.

**2009 Depreciation Expense**

The 2009 forecast depreciation expense on assets in service as at year end 2008, is \$8.4 million higher than the 2008 depreciation expense. The \$8.4 million increase is made up of two parts as detailed in Depreciation Table 2 .

000225

E25 Report of Proposed Changes in Depreciation Rates;  
 Technical Statement in Support of the Proposed Depreciation Rate Changes

Depreciation Table 2 (\$millions)		
Factors making up the difference in the depreciation expense from 2008 to 2009		
	Depreciation Expense	Percentage of Total Depreciation Expense
2008 depreciation expense	28.84	77.54%
Full years depreciation on the 2008 year end asset balance	2.59	6.98%
Impact of the CRC depreciation rate changes	5.76	15.48%
2009 forecast depreciation expense	37.19	100.00%

**Analysis of the increase in the 2009 depreciation expense**

**Full year's depreciation on the 2008 asset balance**

The change in depreciation expense resulting from taking full years depreciation in 2009 using the depreciation rates in place in 2008 is \$2.59 million. Of the total forecasted increase of \$8.4 million almost one third of the increase (31.06%) is due to ongoing asset activity that occurred in 2008.

Depreciation Table 3 details, by asset account, the depreciation taken on 2008 asset activity as well as the 2009 depreciation expense for the 2008 asset activity.

E25 Report of Proposed Changes in Depreciation Rates;  
 Technical Statement in Support of the Proposed Depreciation Rate Changes

Depreciation Table 3 (\$000's)						
Review of the Makeup of 2009 Forecast Depreciation Expense-2008 asset activity component						
A	B	C	D	E	F	G
Line	Asset Account	2008 Depreciation on Opening Asset Balance	2008 Depreciation on 2008 Asset Activity	Total 2008 Depreciation	Additional Depreciation on 2008 Asset Activity to Achieve full Years Depreciation	Total 2009 Depreciation of 2008 Plant Balances Prior to the CRC
1.0	361	105.8	1.7	107.5	7.0	114.5
2.0	362	1,547.6	93.6	1,641.2	132.8	1,774.1
3.0	364	3,462.4	(30.7)	3,431.6	6.0	3,437.6
4.0	365	8,391.3	253.8	8,645.1	776.0	9,421.1
5.0	366	258.6	6.6	265.2	7.0	272.2
6.0	367	2,796.7	44.3	2,840.9	56.0	2,897.0
7.0	368	2,993.2	69.0	3,062.2	153.3	3,215.5
8.0	369	2,217.1	126.7	2,343.9	167.2	2,511.0
9.0	370	1,943.3	7.5	1,950.8	(35.8)	1,915.0
10.0	371	366.9	1.4	368.3	5.3	373.6
11.0	373	455.2	1.9	457.1	8.5	465.6
12.0	Subtotal Distribution			25,113.9	1,283.3	26,397.2
13.0	390	190.5	.8	191.3	46.6	237.9
14.0	391.1	617.6	(.9)	616.6	(15.9)	600.7
15.0	391.2	545.0	22.8	567.8	38.2	606.0
16.0	392	0	0	0	132.8	132.8

E25 Report of Proposed Changes in Depreciation Rates;  
 Technical Statement in Support of the Proposed Depreciation Rate Changes

17.0	393	(.6)	(.1)	(.7)	0	(.7)
18.0	394	(95.6)	(5.5)	(101.1)	(3.3)	(104.5)
19.0	395	21.5	.2	21.7	.8	22.5
20.0	397.1	(13.6)	(.2)	(13.8)	1.6	(12.3)
21.0	397.2	(4.0)	(.1)	(4.1)	.5	(3.6)
22.0	398	(19.5)	(11.4)	(30.9)	(5.1)	(36.0)
23.0	Subtotal General Plant			1,246.8	196.1	1,442.9
24.0	303.92	1,188.2	101.2	1,289.9	(419.0)	870.9
25.0	303.93	314.3	872.2	1,186.5	1,534.3	2,720.8
26.0	Subtotal Intangible Plant			2,476.4	1,115.3	3,591.7
27.0	Total Distribution			28,837.1	2,594.6	31,431.8

Based upon the ongoing asset activity necessary for the continuing distribution of power the depreciation of assets in service at the start of 2009 has increased from the expense booked in 2008 of \$28.8 million to \$31.4 million.

**The impact of the 2009 CRC**

A CRC was conducted for each of the three asset groups (functions) making up the distribution plant (being: distribution assets, general plant assets and intangible plant assets).

The CRC was based upon the asset and accumulated depreciation balances as at year end 2008 (but excluded assets that had been fully depreciated as at year end 2008). The accumulated depreciation was re-distributed within the function.

The changes resulting from the CRC are required in order to ensure that the assets are depreciated and accounted for over the parameters in place (being asset lives, net salvage and the IOWA curves). A CRC does not change or amend existing

E25 Report of Proposed Changes in Depreciation Rates;  
 Technical Statement in Support of the Proposed Depreciation Rate Changes

parameters. As well, the reserve imbalance was amortized over a period of ten years for distribution assets and seven years for general plant and intangible plant assets.

**The Impact of Fully Aged Assets**

In order to ensure that the rate payer is charged appropriately, PSNH has excluded, from the CRC, the impact of assets that, at the time of the CRC, have been fully depreciated.

The impact of this is detailed in Depreciation Table 4.

Depreciation Table 4 (\$millions)			
Reduction of Depreciation Expense for the Rate Payer by Excluding Fully Aged Assets From the CRC			
Function	Forecast Depreciation with Fully Aged Assets	Forecast Depreciation without Fully Aged Assets	Reduction of Depreciation Charged to the Rate Payer
Distribution	30.34	30.26	.08
General Plant	3.70	3.01	.69
Intangible	3.93	3.93	0.0
Total	37.97	37.20	.77

The PSNH proposed modification of the whole life approach will result in a current year savings to the rate payer of \$770 thousand (than if the whole life approach was not modified to exclude fully aged assets).

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

**The Distribution function CRC**

At the outset it should be noted that, for presentation purposes, the asset and net salvage values are combined into a single value. The actual CRC computations separate out the asset and net salvage values.

The depreciation rate is made up of the whole life component and a rate necessary to amortize any reserve imbalance. The whole life component of the rate is fixed as the inverse of the average service life. The focus of the CRC was the determination of what the accumulated depreciation should be for the assets in service at the time that the CRC was done (net of fully aged assets).

Depreciation Table 5 presents the reserve imbalance value calculated by the CRC.

Depreciation Table 5	
Distribution Function Reserve Imbalance Distribution (000's)	
Calculated Accumulated Depreciation	330,248.1
Accumulated Depreciation at year end 2008 (net of over aged assets)	330,266.2
Reserve Imbalance	(18.1)
Amortization Period	10 years
Impact on whole life depreciation per annum	(1.8)

At the end of 2008, once the impact of fully aged assets has been removed, the CRC determined what the accumulated depreciation should be for the assets in service.

000230

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Based upon this analysis the depreciation rates that should be in place for 2009 are (with immaterial modifications) the whole life rates.

**The General Plant function CRC**

Depreciation Table 6 presents the reserve imbalance value calculated by the CRC for general plant assets.

Depreciation Table 6	
Distribution Function Reserve Imbalance General Plant (000's)	
Calculated Accumulated Depreciation	28,275.9
Accumulated Depreciation at year end 2008 (net of over aged assets)	31,570.1
Reserve Imbalance	(3,294.2)
Amortization period	7 years
Impact on whole life depreciation per annum	(470.6)

At the end of 2008 the CRC calculated that the accumulated depreciation recovered to date, for the assets in service, exceeds the amount that should have been recovered by \$3.3 million. Amortization of this amount over a seven year period reduces the whole life depreciation expense by \$471 thousand per year.

**The Intangible Plant function CRC**

Depreciation Table 7 presents the reserve imbalance value calculated by the CRC for the intangible plant assets..

E25 Report of Proposed Changes in Depreciation Rates;  
 Technical Statement in Support of the Proposed Depreciation Rate Changes

Depreciation Table 7	
Distribution Function Reserve Imbalance Intangible Plant (000's)	
Calculated Accumulated Depreciation	6,148.5
Accumulated Depreciation at year end 2008 (net of over aged assets)	3,768.2
Reserve Imbalance	2,380.3
Amortization period	7 years
Impact on whole life depreciation per annum	340.0

At the end of 2008 the CRC calculated that the accumulated depreciation recovered to date, for the assets in service, is less than the amount that should have been recovered by \$2.4 million. Amortization of this amount over a seven year period increases the whole life depreciation expense by \$340 thousand per year.

**2009 Depreciation in Comparison to 2008**

The depreciation rates used in 2008 were the result of an analysis that was completed in 2007 (based upon 2006 year end asset and accumulated depreciation data). As is the case with the 2009 CRC, the whole life aspect of the depreciation rate was known and was not open to change or revision. The analysis that was conducted in 2007 focused on a determination of the reserve imbalance and the impact that the reserve imbalance would have on the annual depreciation rates. This analysis replicated, in its entirety, the approach taken to derive the reserve imbalance in Decision DE-03-200.

The approach taken in Decision DE-03-200, as well as the analysis in 2007, produced reserve imbalance values different than what would be produced by a

000232

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Page 20 of 24

more traditional CRC (which is what has been used for the derivation of the 2009 depreciation rates). However, replication (in the analysis done in 2007) of the approach taken in 2003 ensured that PSNH remained in compliance with not only the intent but the methodology underlying the Commission's direction in Decision DE-03-200.

The CRC approach used by PSNH in the 2009 rate filing is in keeping with the technical update approach used throughout the utility industry (with the exception of the exclusion of overaged assets). The depreciation rates produced by the 2009 CRC will ensure that the costs of assets used to distribute the power consumed by the rate payer are fully and completely flowed through to the rate payer and, are in compliance with the intergenerational equity concept.

**Historic Review and Analysis of the Reserve Imbalance for the Period 2004 to 2008**

In order to support the 2009 depreciation expense an analysis was conducted of the reserve imbalance for the period of 2004 to 2008. The basis of this analysis is as follows:

- For each of the years 2004, 2005, 2006, 2007 and 2008 a CRC was conducted. The CRC was based upon:
  - The actual asset and reserve balances at the year end of the previous year (i.e. the 2004 CRC was based upon the asset and reserve balances in place as at year end 2003).
  - The asset lifespans, net salvage parameters, IOWA curves and reserve imbalance amortization periods are as set forth in DE-03-200.

000233

E25 Report of Proposed Changes in Depreciation Rates;  
 Technical Statement in Support of the Proposed Depreciation Rate Changes

- o CRC's were conducted for each of the three functions (distribution plant, general plant and intangible plant)
- o The reserve was redistributed within the function.

**Review and Analysis of the Reserve Imbalance for the Period 2004 to 2008**

The CRC's that were run calculated the reserve imbalance that existed at the start of each fiscal year. Depreciation Table 8 provides detail of the calculated reserve imbalances' for the years 2004 to 2008

Depreciation Table 8				
Reserve Imbalance Analysis 2004 to 2008 (\$000's)				
A	B	C	D	E
				(C-D)
Line	Year	Calculated Reserve	Actual Reserve	Reserve Imbalance
1.0	2004	250,705.3	284,814.0	(34,109.1)
2.0	2005	303,290.7	336,123.5	(32,832.8)
3.0	2006	320,973.5	350,821.1	(29,847.6)
4.0	2007	346,856.8	370,907.2	(24,050.4)
5.0	2008	353,386.9	350,642.7	2,744.2

At the start of year 2004 the accumulated depreciation in place exceeded the accumulated depreciation that should have existed for the assets in service by \$34.1 million.

000234

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Page 22 of 24

CRC's that were done for this analysis show that at the start of 2005, 2006 and 2007 the actual accumulated depreciation continued to be higher than the accumulated depreciation that should have been in place but that for each year the reserve imbalance, as an absolute value, was less than the value of the year previous. Indeed, from the period of 2004 to 2007 the CRC determined that the negative reserve imbalance declined by 29.49%. This was effected by amortizing the reserve imbalance over the period of ten years for distribution assets and seven years for general plant and intangible plant assets.

During 2007 substantial asset retirements took place. The CRC run at the start of 2008 determined that the reserve imbalance was now a positive reserve imbalance. This shift to a positive reserve imbalance was primarily due to the retirements that took place in 2007.

000235

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Depreciation Table 9 summarizes the value of asset retirements by year for the period of 2004 to 2008.

Depreciation Table 9		
Asset Retirements 2004 to 2008 (\$000's)		
A	B	C
Line	Year	Asset Retirement
1.0	2004	7,285.0
2.0	2005	6,775.3
3.0	2006	(1,600.6)
4.0	2007	31,416.9
5.0	2008	3,091.0

As was noted above, the 2008 depreciation rates were the result of an analysis that was conducted in 2007 utilizing 2006 asset balances (and at which point in time the reserve imbalance was negative).

The CRC conducted for 2009 (based upon year end 2008 asset balances) determined the existence of a positive reserve imbalance. The annualized magnitude of the reserve imbalance is relatively immaterial in respect of the whole life depreciation amount. Effectively, the increase in the depreciation expense between 2008 and 2009 (other than the amount for the full year's depreciation on 2008 asset activity) is due to the implementation of the whole life depreciation rate without the material modification of a reserve imbalance component.

000236

E25 Report of Proposed Changes in Depreciation Rates;  
Technical Statement in Support of the Proposed Depreciation Rate Changes

Page 24 of 24

**Conclusion**

The forecast 2009 depreciation expense ensures that the depreciation passed to the rate payer is fair and reasonable and is in accordance with intergenerational equity. PSNH has conducted a detailed CRC process that has calculated the amount of depreciation expense (as filed) that is necessary to ensure that the cost of the assets now in service are recovered over the life of the assets.

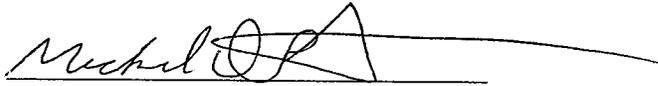
Prepared by:



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Dale R. Urban  
Depreciation Analyst  
Northeast Utilities Services Company

Supervised by:



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Michael DiPietro  
Assistant Controller – Accounting Services  
Northeast Utilities Services Company

000237



PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (13) Copies of any audits or studies referred to in (12) above  
which the utility has not submitted to the commission;

Response: Please see the response to Puc 1604.01 (a) (12).

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (14) A list of officers and directors of the utility and their compensation for the last 2 years;

Response: A listing of officers and directors is prepared on an annual basis as part of the year-end filing requirements with the SEC and the FERC. A listing of officers and directors for NU and PSNH are included in their respective Annual Reports on Form 10-K. In addition, PSNH provides a listing of its officers and directors in its FERC Form 1 Annual Report. NU does not prepare a FERC Form 1.

PSNH will be filing separately, under a motion for protective order, the required information for those individuals whose compensation is not disclosed in regulatory filings. This filing will be consistent with the requirements established by the Commission in its ruling in docket DE 03-200.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (15) Lists of the amount of voting stock of the utility categorized as follows:  
a. Owned by an officer or director individually;  
b. Owned by the spouse or minor child of an officer or director; or  
c. Controlled by the officer or director directly or indirectly;

Response: All PSNH stock is held by the parent company. All stock issued and held is NU common stock. Some of the information requested is prepared on an annual basis as part of year-end filing requirements with the SEC and included in the Annual Reports on Form 10-K for NU and PSNH. Copies of these documents have been filed with the Commission and are hereby incorporated into this response by reference.

PSNH will be filing separately, under a motion for protective order, the required information for those individuals whose stock ownership is not disclosed in regulatory filings. This filing will be consistent with the requirements established by the Commission in its ruling in docket DE 03-200.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

- Puc 1604.01 (a) (16) A list of all payments to individuals or corporations for contractual services in the test year with a description of the purpose of the contractual services, as follows:
- a. For utilities with less than \$100,000 in annual gross revenues, a list of all payments in excess of \$1,000; and
  - b. For utilities with annual gross revenues of \$100,000 or between \$100,000 and \$10,000,000, a list of all payments in excess of \$10,000;
  - c. For utilities with annual gross revenues of \$10,000,000 or between \$10,000,000 and \$100,000,000, a list of all payments in excess of \$50,000;
  - d. For all utilities with annual gross revenues of \$100,000,000 or in excess of \$100,000,000, a list of all payments in excess of \$100,000; and
  - e. For utilities in categories b., c. and d. above, the reporting thresholds for a particular entity shall be on a cumulative basis, indicating the number of items comprising the total amount of expenditure.

Response: Please see the attached.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE  
VENDOR PAYMENTS OVER \$100,000  
FOR 12 MONTHS ENDED DECEMBER 31, 2008

(Amounts shown in \$s)

<u>VENDOR</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
AMERICAN ELECTRICAL TESTING CO	\$ 382,327	CONTRACTOR SERVICES FOR OIL CIRCUIT BREAKER MAINTENANCE
ASPECT SOFTWARE INC	296,270	SOFTWARE AND HARDWARE MAINTENANCE AND SUPPORT
ASPLUNDH	16,564,599	TREE TRIMMING SERVICES
AT&T	241,994	TELEPHONE SERVICES
AUTOMOTIVE RENTALS INC	300,639	VEHICLE PURCHASES
BKM TOTAL OFFICE TODAY	105,368	FURNITURE
BODE EQUIPMENT CO	731,517	OVERHEAD DOOR SERVICES
CIANBRO CORP	996,075	SITE/FOUNDATION WORK
CIGNA	491,515	CIGNA ADMIN FEES
CIGNA	7,868,610	CIGNA CLAIMS
CLEAN HARBORS	326,964	ENVIRONMENTAL EMERGENCY RESPONSE
COMENSURA INC	1,644,356	EMPLOYMENT SERVICES
CONCORD LITHO GROUP	115,184	PRINTING SERVICES
CONNELLY PARTNERS LLC	1,701,540	MEDIA MANAGEMENT SERVICES
DELTA DENTAL PLAN OF NEW JERSEY	932,361	DELTA DENTAL CLAIMS & ADMIN FEES
DELTA STAR INC	1,420,073	MOBILE SUBSTATION
DEVINE MILLIMET & BRANCH	128,900	LEGAL SERVICES
DOBLE ENGINEERING CO	225,980	ENGINEERING SERVICES
DUECO INC	269,800	SKYLIFT RANGERS
EATON ELECTRIC	125,701	BREAKER REPAIR SERVICES
ENERSYS INC	117,615	STATION BATTERIES
ENVIRONMENTAL SYSTEMS CORP	413,995	PHYSICAL SECURITY SYSTEMS
EPRO ENGINEERING	540,477	ENGINEERING SERVICES
THE ERGONOMIC GROUP	472,440	PC SERVICES
E S BOULOS COMPANY	1,413,868	ENGINEERING AND CONSTRUCTION SERVICES
EVANS LINE	877,348	LINE CONTRACTOR SERVICES
EXPRESS SCRIPTS VALUE RX DPS	1,832,722	PRESCRIPTION DRUG PROGRAM
FAIRPOINT COMMUNICATIONS INC	353,443	TELEPHONE SERVICES
FIDELITY INVEST INST OPER CO	723,072	FINANCIAL SERVICES
FIRE CLEAN UP SERVICES INC	182,781	FIRE CLEANUP SERVICES
FLIR SYSTEMS INC	101,296	CAMERA EQUIPMENT
GE CANADA INC	243,133	RTU CABINETS
GE CAPITAL TECHNOLOGY	2,101,309	CREDIT CARD SERVICES
GE FLEET SERVICES	871,671	FURNISH SHARED LEASE
GERARD A LAFLAMME INC	154,858	ELECTRICAL SERVICES
GERALD Q NASH	252,593	BUILDING RENT
GFS BUILDING MAINTENANCE INC	278,841	JANITORIAL SERVICES
GRAYBAR ELECTRIC COMPANY INC	261,151	ELECTRICAL SUPPLIES
THE HAWTHORN GROUP LLC	325,104	CONSULTING SERVICES
HENDRIX WIRE & CABLE CO	156,305	CABLE
HUTTER CONSTRUCTION CORP	609,494	CONSTRUCTION SERVICES
HYSTER NEW ENGLAND	228,514	FORKLIFT LEASES
I C REED & SONS INC	1,596,290	LINE CONTRACTOR SERVICES
IMPERIOUS TECHNOLOGY INC	100,818	ENGINEERING AND SOFTWARE DEVELOPMENT
JCR CONSTRUCTION COMPANY INC	3,846,038	CONTRACTOR SERVICES
JF2 LLC/DBA ON TARGET UTILITY SERVICE	738,324	LOCATION SERVICES
J G E ENTERPRISES INC	554,981	SNOW PLOWING & REMOVAL
JOHN BROWN & SONS INC	143,672	VEGETATION MANAGEMENT
KENTROL INC	201,249	CONTROL PANELS
KEYSPAN ENERGY DELIVERY	137,730	GAS DELIVERY
LIBERTY SECURITY & TRAFFIC CONTROL OF KEENE IN	157,743	FLAGGING SERVICES
LYNN WOOD	127,412	DESIGN SERVICES
MANCHESTER NH POLICE DEPT	195,939	TRAFFIC CONTROL
MERIDIAN IQ	244,133	FREIGHT SERVICES
MIDSUN GROUP INC	524,802	PROVIDERS AND INSTALLERS OF WILDLIFE INTRUSION BARRIERS
MILTON CAT	115,000	CATERPILLAR
NE ELECTRIC TRANSMISSION CORP	142,688	HYDRO QUEBEC PHASE 1
NEW ENGLAND HYDRO TRANSMISSION	1,731,046	PHASE 2 DC FAC SUPP NHH
NEW ENGLAND HYDRO TRANSMISSION	2,564,735	PHASE 2DC FAC SUPP NEH
NEW ENGLAND TRAFFIC CONTR SVCS	807,823	TRAFFIC CONTROL SERVICES
NEW HAMPSHIRE CREDIT SVCS	162,019	CREDIT SERVICES
NORTH BRANCH CONSTRUCTION INC	357,559	CONSTRUCTION MANAGEMENT SERVICES
NWN CORPORATION	499,067	CISCO NETWORK, PHONE EQUIPMENT AND SERVICES
PAR ELECTRICAL CONTRACTORS INC	225,648	LINE CONTRACTOR SERVICES
PINARD WASTE SYSTEMS INC	148,652	WASTE SERVICES
PITNEY BOWES CREDIT CORP	171,318	OFFICE EQUIPMENT
PLM ELECTRIC POWER ENGINEERING	404,949	ENGINEERING AND FIELD SERVICES
POSTAGE BY PHONE SYSTEM	2,228,503	POSTAGE SERVICES

000242

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE  
VENDOR PAYMENTS OVER \$100,000  
FOR 12 MONTHS ENDED DECEMBER 31, 2008

(Amounts shown in \$s)

<u>VENDOR</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
POWER ENGINEERS INC	471,906	ENGINEERING SERVICES
POWERCON CORP	592,115	SWITCHGEAR
PRODUCTION REALTY	161,782	BUILDING RENT
PROPERTIES INC	799,213	BUILDING RENT
PRUDENTIAL GROUP INSURANCE	297,530	LIFE INSURANCE PREMIUMS
RATH YOUNG PIGNATELLI PA	173,213	LEGAL SERVICES
R H WHITE CONSTRUCTION CO INC	1,099,893	CONSTRUCTION SERVICES
STATE OF NEW HAMPSHIRE	1,543,221	STATE UTILITY TAX
STATE OF NEW HAMPSHIRE	3,091,325	NHPUC ASSESSMENT
SOUTHERN STATES LLC	191,546	SUBSTATION CAPACITOR BANK SWITCHES
THREE PHASE LINE CONST INC	986,558	LINE CONTRACTOR SERVICES
TRC ENGINEERS LLC	1,705,557	ENGINEERING SERVICES
TYNDALE COMPANY INC	177,267	FIRE RETARDANT CLOTHING
UNITED BEHAVIORAL HEALTH	142,429	HEALTHCARE SERVICES
UNITED STATES CELLULAR	134,931	CELLULAR SERVICE
UPT INC	729,317	POLE INSPECTION AND TREATMENT
UTILITY SERVICE & ASSISTANCE	4,821,443	LINE CONTRACTOR SERVICES
UTILX CORP	236,637	CABLE CURE SERVICES
VERIZON	167,739	TELEPHONE SERVICES
VERMONT ELECTRIC TRANSMISSION	201,253	HYDRO QUEBEC PHASE I
VIRGINIA TRANSFORMER CORP	1,058,025	POWER TRANSFORMER
WAUKESHA ELECTRIC SYSTEM INC	3,188,298	POWER TRANSFORMER
WESTON & SAMPSON ENGINEERS INC	191,575	ENGINEERING SERVICES
WESTERN UNION FINANCIAL SVCS	107,101	PAYMENT AGENTS
WIGGINS AIRWAYS INC	508,271	FLIGHT SERVICES
TOTAL	<u>\$ 88,288,083</u>	

000243

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (17) For non-utility operations, the amount of assets and costs allocated thereto and justification for such allocations;

Response: The Company has no non-utility operations for which allocations of assets and costs are required in the cost of service process.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (18) Balance sheets and income statements for the  
previous 3 years;

Response: On April 3, 2009, the Commission granted PSNH a  
waiver for this filing requirement on the basis that PSNH  
has been supplying the relevant data to the Commission  
as part of the ongoing Monitoring Docket IR 90-218,  
dated February 1, 1999 (PSNH/NU Monitoring Docket).

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (19) Quarterly income statements for the previous 5 years;

Response: On April 3, 2009, the Commission granted PSNH a waiver for this filing requirement on the basis that PSNH has been supplying the relevant data to the Commission as part of the ongoing Monitoring Docket IR 90-218, dated February 1, 1999 (PSNH/NU Monitoring Docket).

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (20) Quarterly sales volumes for the previous 5 years,  
itemized for residential and other classifications of  
service;

Response: Please see the attached.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

QUARTERLY SALES VOLUME

2004 - 2008

RESIDENTIAL SALES - mWh					
QUARTER ENDED					
YEAR	MARCH	JUNE	SEPTEMBER	DECEMBER	TOTAL
2004	844,857	675,471	768,921	719,098	3,008,347
2005	849,885	701,042	872,420	749,707	3,173,054
2006	819,852	701,470	853,170	714,845	3,089,337
2007	863,028	706,888	839,853	762,078	3,171,847
2008	860,591	696,187	820,326	743,214	3,120,318

OTHER RETAIL SALES - mWh					
QUARTER ENDED					
YEAR	MARCH	JUNE	SEPTEMBER	DECEMBER	TOTAL
2004	1,230,078	1,201,789	1,332,266	1,195,924	4,960,057
2005	1,215,361	1,197,767	1,370,274	1,215,398	4,998,800
2006	1,202,294	1,200,642	1,350,226	1,187,405	4,940,567
2007	1,223,098	1,190,139	1,337,153	1,214,301	4,964,691
2008	1,215,132	1,177,879	1,308,621	1,149,001	4,850,633

OTHER UTILITIES - mWh					
QUARTER ENDED					
YEAR	MARCH	JUNE	SEPTEMBER	DECEMBER	TOTAL
2004	0	5	3	3	11
2005	4	3	4	4	15
2006	4	3	4	4	15
2007	4	4	5	4	17
2008	5	4	5	4	18

TOTAL PRIME SALES - mWh					
QUARTER ENDED					
YEAR	MARCH	JUNE	SEPTEMBER	DECEMBER	TOTAL
2004	2,074,935	1,877,265	2,101,190	1,915,025	7,968,415
2005	2,065,250	1,898,812	2,242,698	1,965,109	8,171,869
2006	2,022,150	1,902,115	2,203,400	1,902,254	8,029,919
2007	2,086,130	1,897,031	2,177,011	1,976,383	8,136,555
2008	2,075,728	1,874,070	2,128,952	1,892,219	7,970,969

Note: Billed sales only; does not include unbilled sales.

000248

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (21) A description of the utility's projected need for external capital for the 2 year period immediately following the test year;

Response: Please see the response to Puc 1604.01 (a) (22).

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (22)      The utility's capital budget with a statement of the source and uses of funds for the 2 years immediately subsequent to the test year;

Response:                      Please see the attached 2009-2010 projected cash flow statements.

**Public Service Company of New Hampshire**  
**Statement of Cash Flows**  
**2009-2010 Forecast**  
**\$(000's)**

	<u>Year</u> <u>2009</u>	<u>Year</u> <u>2010</u>
<b>Operating Activities:</b>		
Net Income	\$ 70,453	\$ 85,293
Adjustments to reconcile to net cash flows:		
Depreciation	61,992	67,098
Deferred Income Taxes	(4,108)	(16,384)
Other Source & Use Of Cash	57,851	43,913
Changes In Working Capital	(66,328)	(19,165)
Net Cash Flows Provided by Operating Activities	<u>119,860</u>	<u>160,755</u>
<b>Financing Activities:</b>		
Issuance Of Common Stock	127,000	141,332
Issuance Of Long-Term Debt	150,000	150,000
Increase/(Decrease) in Short-Term Debt	5,826	52,163
Retirement of Rate Reduction Bonds	(47,026)	(49,867)
Common Stock Dividend	(40,845)	(59,740)
Net Cash Flows Provided by/(Used in) Financing Activities	<u>194,955</u>	<u>233,888</u>
<b>Investing Activities:</b>		
Investment In Plant:		
Construction Expenditures	(306,929)	(398,867)
AFUDC-Debt	(3,573)	(8,857)
Net Investments In Plant	<u>(310,502)</u>	<u>(407,724)</u>
Net Cash Flows Used In Investing Activities	<u>(310,502)</u>	<u>(407,724)</u>
Net Increase (Decrease) In Cash	<u>4,313</u>	<u>(13,081)</u>
Cash Beginning Balance	<u>8,768</u>	<u>13,081</u>
Cash Ending Balance	<u>\$ 13,081</u>	<u>\$ -</u>

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (23)      The provisions of any sinking funds associated with senior capital and a description of the rate at which any respective issues of senior capital will be retired, consistent with such sinking fund(s);

Response:                      There are no sinking fund requirements associated with PSNH's current long term debt.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (24) If the short-term debt component of total invested capital is volatile, the amount outstanding, on a monthly basis, during the test year, for each short-term indebtedness;

Response: The short-term debt component of the Company's capital structure is shown on the comparative Balance Sheets of the Company's monthly internal financial statements. Please see the response to Puc 1604.01 (a) (1).

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (25)

If a utility is a subsidiary, duplicates of all items required by this section for the parent company except as provided in (26) below;

Response:

NU Parent Company

1. NU Parent Company financial information is included in the internal financial reports filed quarterly under docket IR-90-218. See the response to Puc 1604.01 (a) (1).
2. Not Applicable (N/A)
3. N/A
4. N/A
5. See the response to Puc 1604.01 (a) (26).
6. See the response to Puc 1604.01 (a) (26).
7. N/A
8. N/A
9. See the response to Puc 1604.01 (a) (9).
10. See the response to Puc 1604.01 (a) (10). The SEC does not require NU Parent Company to file a Form 10-Q.
11. See the response to Puc 1604.01(a) (26).
12. N/A
13. N/A
14. See the response to Puc 1604.01 (a) (14).
15. See the response to Puc 1604.01 (a) (15).
16. See the response to Puc 1604.01 (a) (26).
17. See the response to Puc 1604.01 (a) (26).
18. See the response to Puc 1604.01 (a) (1)
19. See the response to Puc 1604.01 (a) (1)
20. N/A.
21. N/A
22. N/A
23. There are no sinking fund requirements associated with the NU parent company's current long term debt.
24. See the response to Puc 1604.01 (a) (24).
25. N/A
26. See the response to Puc 1604.01 (a) (26).

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (26)

As to a subsidiary as referred to in (25) above, in lieu of duplicate copies of documentation required by Puc 1604.01(a)(5), (6), (11), (16), and (17), a certificate of an appropriate official of the subsidiary detailing any expense of the parent company which was included in the subsidiary's cost of service;

Response:

NU Parent Company's costs were not allocated to its subsidiaries during the Test Year. Therefore, there are no NU Parent Company costs included in PSNH's Test Year cost of service.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (27) For gas utilities, as defined in Puc 500, and for electric utilities, as defined in Puc 300, the uniform statistical report to the American Gas Association-Edison Electric Institute for the last 2 years; and

Response: The Uniform Statistical Report to the American Gas Association-Edison Electric Association is voluntary in nature and is no longer prepared.

PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

Puc 1604.01 (a) (28) Support for figures appearing on written testimony  
and in accompanying exhibits.

Response: Work papers supporting the testimony are included,  
as necessary, as part of the testimony or exhibits.